

**INTERLOCAL AGREEMENT BETWEEN SEMINOLE COUNTY AND
THE CITY OF LONGWOOD REGARDING THE DISTRIBUTION OF LOCAL
OPTION FUEL TAX PROCEEDS**

THIS INTERLOCAL AGREEMENT is made between **SEMINOLE COUNTY**, a political subdivision of the State of Florida, whose address is Seminole County Services Building, 1101 East First Street, Sanford, Florida 32771 (hereinafter referred to as “**COUNTY**”), and the **CITY OF LONGWOOD**, a Florida municipal corporation, whose address is 175 West Warren Avenue, Longwood, FL 327507 (hereinafter referred to as the “**CITY**”).

W I T N E S S E T H:

WHEREAS, section 336.025(1)(b), Florida Statutes (2025), authorizes counties to levy a local option fuel tax up to five cents (\$0.05) per gallon on every gallon of motor fuel sold within the county and taxed under Part I of Chapter 206, Florida Statutes (2025) (hereinafter referred to as the “Fuel Tax”); and



WHEREAS, on August 12, 2025, the Seminole County Board of County Commissioners adopted an ordinance imposing the five-cent (\$0.05) Fuel Tax, effective January 1, 2026, for a term of fifty (50) years; and

WHEREAS, section 336.025(4), Florida Statutes (2025), provides that, in the absence of an interlocal agreement establishing an alternative distribution formula, the Florida Department of Revenue (“DOR”) shall distribute Fuel Tax proceeds to the COUNTY and each eligible municipality, including the CITY, pursuant to the statutory formula; and

WHEREAS, because there is currently no interlocal agreement establishing an alternative distribution formula, DOR currently distributes Fuel Tax proceeds to COUNTY and each eligible municipality, including CITY, pursuant to the statutory formula; and

WHEREAS, the COUNTY has entered into separate interlocal agreements with certain municipalities providing for the voluntary assignment of those municipalities' statutory shares of Fuel Tax proceeds to the COUNTY for designated transportation purposes; and

WHEREAS, the CITY has elected to retain its statutory share of Fuel Tax proceeds; and

WHEREAS, the parties desire to enter into this Agreement to formally acknowledge the statutory distribution of Fuel Tax proceeds to the CITY and to provide administrative clarity to DOR and the parties regarding the CITY's continued receipt of its statutory share.

NOW THEREFORE, in consideration of the mutual covenants and promises contained herein, the parties agree as follows:

Section 1. Recitals. The foregoing recitals are true and correct and are incorporated herein by reference as material terms of this Agreement.

Section 2. Term. This Agreement shall become effective upon approval by both the COUNTY and the CITY and shall remain in effect for the duration of the Fuel Tax, unless terminated earlier by mutual written agreement.

Section 3. Statutory Distribution of Fuel Tax Proceeds.

(a) The parties acknowledge that, pursuant to section 336.025(4), Florida Statutes (2025), the CITY is entitled to receive a statutory share of the Fuel Tax proceeds.

(b) Nothing in this Agreement modifies, replaces, or alters the statutory distribution formula established by section 336.025(4), Florida Statutes (2025).

(c) The CITY shall retain its statutory share of Fuel Tax proceeds and shall be solely responsible for determining the use of such proceeds in accordance with applicable law.


Section 4. No Assignment of Proceeds. The parties acknowledge and agree that the CITY has not assigned, pledged, or otherwise transferred its statutory share of Fuel Tax proceeds

to the COUNTY. DOR shall continue to distribute the CITY's statutory share directly to the CITY pursuant to section 336.025(4), Florida Statutes (2025).

Section 5. Administrative Acknowledgment. The parties acknowledge that the Florida Department of Revenue administers the collection and distribution of Fuel Tax proceeds pursuant to section 336.025, Florida Statutes (2025). Nothing in this Agreement shall be construed to create any obligation of either party to control, direct, or alter the statutory distribution of Fuel Tax proceeds.

Section 6. Miscellaneous.

(a) Entire Agreement. This Agreement constitutes the entire understanding between the parties with respect to the subject matter hereof and supersedes all prior discussions or agreements, whether written or oral.

(b) Amendments. Any alterations,  amendments, or waivers of the provisions of this Agreement shall be valid only when expressed in writing and duly signed by the parties.

(c) No Effect on Other Agreements. Nothing in this Agreement shall be interpreted to amend, modify, or affect any other interlocal agreement or arrangement between COUNTY and the CITY concerning any other local option surtax, fuel tax, or transportation mechanism already in effect as of the date of this Agreement.

(d) Severability. If a provision of this Agreement or the application thereof to any party or circumstance is held invalid, it is the intent of the parties that such invalidity shall not affect other provisions or applications of this Agreement which can be given effect without the invalid provision or application, and, to this end, the provisions of this Agreement are declared severable.

IN WITNESS WHEREOF, the parties have made and executed this Agreement for the purposes stated above.

ATTEST:

CITY OF LONGWOOD

LIANE CARTAGENA, City Clerk

By: _____
BRIAN D. SACKETT, Mayor

Date: _____

Approved as to form and
legal sufficiency.

City Attorney



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BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

ATTEST:

GRANT MALOY
Clerk to the Board of
County Commissioners of
Seminole County, Florida.

By: _____
ANDRIA HERR, Chairman

Date: _____

For the use and reliance
of Seminole County only.

As authorized for execution by the Board of County
County Commissioners at its _____, 20____
regular meeting.

Approved as to form and
legal sufficiency.

County Attorney

GLK/kly
4/17/26

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