

Ordinance to Amend County Code 5 Cent Local Option Fuel Tax

August 12, 2025

Item # 25

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Background

Under Florida Statute 336.025(1)(b)
Ordinance to Amend Chapter 245 of Seminole County Code:

Additional Five Cent Local Option Fuel Tax

- Levied on motor fuel Only
- Does not apply to diesel

Background

CENTS	CURRENT FUEL TAX COLLECTIONS	FY24 REVENUE
1 CENT	COUNTY GAS TAX (STATE LEVY)	\$1.7 M
2 CENT	CONSTITUTIONAL GAS TAX (STATE LEVY)	\$3.9 M
6 CENT	LOCAL OPTION GAS TAX (UP TO 6 CENTS)	\$7.6 M
1 CENT	“9 TH CENT” LOCAL OPTION (MASS TRANSIT)	\$2.1 M
10 CENT	TOTAL CURRENT COLLECTIONS	\$15.3 M

Use of New 5-Cent LOGT Funds

Funds must be used for **transportation costs**, including expenditures needed to meet the requirements of the County's adopted capital improvements elements in the comprehensive plan.

Examples:

- Construction of new roads
- Resurfacing of paved Roads
- Operation and maintenance of Public Transportation Facilities

Not allowed: Routine road maintenance

Surrounding County Comparison

AGENCY	LEVY	AVG \$ PER GAL
FLAGLER	0 CENTS	\$3.16
LAKE	0 CENTS	\$3.14
ORANGE	0 CENTS	\$3.16
OSCEOLA	5 CENTS	\$3.16
SARASOTA	5 CENTS	\$3.16
SEMINOLE	0 CENTS	\$3.16
VOLUSIA	5 CENTS	\$3.14

	1985	2025
GAS PRICE	\$0.75	\$3.16
5 CENT	\$0.05	\$0.05
% EQUIVALENT	6.7%	1.6%

Current price per gallon information from gasprices.aaa.com as of 8/6/25

Proposal

- Proposing to levy additional 5 Cent Local Option Fuel Tax
- Requires Supermajority vote by BCC
- Would generate \$8.8M revenue annually Countywide
- Distributed to BCC and Municipalities based on FDOR formula
- **BCC annual estimated revenue \$5.5M**
- FY26 Proposed Budget includes \$4.1M
- Based on 9 months of collections starting 1/1/26

Impact on Residents

- Average 1,000 miles driven per month
- Usage 48 gallons per month
- 5 Cents per gallon would cost \$2 per month

Next Steps

- Approved Ordinance to FDOR by October 1, 2025
- Collections begin on January 1, 2026

Requested Action

Approve an ordinance amending Chapter 245, Seminole County Code to adopt a Five-Cent Local Option Fuel Tax on every gallon of motor fuel sold; effective January 1, 2026.