

ORDINANCE NO. 2025-____

SEMINOLE COUNTY, FLORIDA

2 **AN ORDINANCE AMENDING CHAPTER 245 (TAXATION) OF THE**
4 **SEMINOLE COUNTY CODE TO CREATE A NEW PART 15 (LOCAL**
6 **OPTION FUEL TAX); IMPOSING A FIVE-CENT LOCAL OPTION FUEL**
8 **TAX PURSUANT TO SECTION 336.025(1)(b), FLORIDA STATUTES**
10 **(2025), ON EVERY GALLON OF MOTOR FUEL SOLD IN SEMINOLE**
12 **COUNTY, TO BE EFFECTIVE JANUARY 1, 2026, FOR A PERIOD OF**
14 **FIFTY (50) YEARS; PROVIDING FOR COLLECTION,**
 ADMINISTRATION, AND USE OF THE TAX PROCEEDS FOR
 TRANSPORTATION EXPENDITURES; PROVIDING FOR
 DISTRIBUTION PURSUANT TO THE STATUTORY FORMULA IN
 SECTION 336.025(4), FLORIDA STATUTES; PROVIDING FOR
 SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING
 AN EFFECTIVE DATE.

WHEREAS, Seminole County is committed to maintaining and enhancing a safe,
16 efficient, and connected transportation system that serves both the unincorporated and
incorporated areas of the County; and

18 **WHEREAS,** expanding and improving transportation infrastructure, including roadways,
transit systems, and related facilities, is critical to supporting continued growth, reducing traffic
20 congestion, and promoting regional mobility and economic opportunity; and

WHEREAS, Section 336.025(1)(b), Florida Statutes, authorizes counties to impose a local
22 option fuel tax of one cent, two cents, three cents, four cents, or five cents (\$0.01 - \$0.05) per
gallon on every gallon of motor fuel sold within the county and taxed under Part I of Chapter 206,
24 Florida Statutes; and

WHEREAS, the Board of County Commissioners of Seminole County (“Board”) finds it
26 necessary and appropriate to impose the full five-cent (\$0.05) local option fuel tax authorized by
Section 336.025(1)(b), Florida Statutes, to help meet current and future transportation demands;
28 and

WHEREAS, the proceeds of the tax will be used to fund eligible transportation
30 expenditures that directly benefit the public, improve safety and accessibility, and enhance the
overall quality of life for residents in both the unincorporated and incorporated areas of the County;
32 and

WHEREAS, the local option fuel tax must be adopted by an ordinance approved by a
34 supermajority vote of the Board of County Commissioners; and

WHEREAS, under, Section 336.025(1)(b)2., Florida Statutes, the distribution of fuel tax
36 proceeds may be accomplished either by interlocal agreements with the municipalities or, if no
such agreement exists, by default pursuant to the statutory formula in Section 336.025(4), Florida
38 Statutes; and

WHEREAS, Seminole County has elected to rely on the statutory distribution formula at
40 this time, while preserving the ability to enter into interlocal agreements in the future in accordance
with Florida law; and

WHEREAS, Section 336.025(1)(b)3., Florida Statutes, requires that proceeds from the tax
42 be used for transportation expenditures needed to meet the requirements of a capital improvements
44 element of an adopted comprehensive plan, to address immediate local transportation problems,
or for other transportation-related expenditures that are critical for building comprehensive
46 roadway networks by local governments; and

WHEREAS, implementation of the local option fuel tax will provide a long-term, stable
48 revenue source to support continued investment in critical mobility infrastructure, enhance access
to public transit, and advance Seminole County’s long-term transportation goals for a safe,
50 efficient, and connected network.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY
COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA:

Section 1. Incorporation of Recitals. The above recitals represent the legislative findings of the Seminole County Board of County Commissioners supporting the need for this Ordinance.

Section 2. Part 15 (Local Option Fuel Tax) of Chapter 245 (Taxation) of the Seminole County Code is hereby created to read as follows:

Chapter 245. Taxation

* * *

Part 15. Local Option Fuel Tax

Sec. 245.11. Authorization. This Ordinance is enacted pursuant to Section 336.025(1)(b), Florida Statutes, and other applicable law.

This Ordinance was adopted by the affirmative vote of a majority plus one of the members of the Board of County Commissioners, as required by Section 336.025(1)(b), Florida Statutes.

Sec. 245.12. Imposition of Local Option Fuel Tax. There is hereby imposed a five-cent (\$0.05) local option fuel tax on every gallon of motor fuel sold in Seminole County and taxed under the provisions of Part I of Chapter 206, Florida Statutes. The tax shall be effective January 1, 2026, and shall remain in effect for a term of fifty (50) years.

Sec. 245.13. Distribution of Proceeds. The proceeds of the local option fuel tax imposed by this Ordinance shall be distributed by the Florida Department of Revenue in accordance with Section 336.025(4), Florida Statutes, which provides for distribution among the County and eligible municipalities based on transportation expenditures for the immediately preceding five fiscal years and recalculated every ten years thereafter. The Florida Department of Revenue shall administer the monthly distribution of tax proceeds from the Local Option Fuel Tax Trust Fund.

74 Although the County has elected to rely on the statutory distribution formula at this time,
nothing in this Ordinance shall preclude the County from entering into an interlocal agreement in
76 the future with one or more municipalities, in accordance with Section 336.025(1)(b)2., Florida
Statutes, to establish a different distribution formula for all or part of the proceeds.

78 **Sec. 245.14. Use of Proceeds.** The proceeds from the fuel tax shall be used exclusively
for transportation expenditures as authorized by Section 336.025(1)(b)3., Florida Statutes, as may
80 be amended. Such expenditures include: (i) expenditures needed to meet the requirements of the
capital improvements element of an adopted comprehensive plan; (ii) expenditures needed to
82 address immediate local transportation problems; and (iii) other transportation-related
expenditures that are critical for building comprehensive roadway networks by local governments.
84 The proceeds may also be used for any additional or expanded purposes as may be authorized by
future amendments to Section 336.025(1)(b), Florida Statutes.

86 **Sec. 245.15. Comprehensive Plan Requirements.** Before expending proceeds of the
local option fuel tax on projects intended to meet the requirements of the capital improvements
88 element of an adopted comprehensive plan, the County shall ensure that the following conditions
are satisfied: (i) the adopted comprehensive plan identifies the public transportation facility or
90 project; (ii) the plan includes an estimate of total facility costs, including operations and
maintenance, if applicable; and (iii) the plan designates the local option fuel tax as a funding
92 source.

If no capital improvements element or adopted plan contains these components, the County
94 shall limit expenditures to the other allowable uses set forth in Section 245.14 of the Seminole
County Code, and as authorized by Section 336.025(1)(b)3., Florida Statutes, as may be amended.

96 **Sec. 245.16. Implementation.** The County Manager, or designee, is authorized to take all
actions necessary to implement the provisions of this Part, including coordinating with the Florida
98 Department of Revenue, municipalities, and other local government entities. Such authority
includes making administrative decisions and taking operational steps that support the efficient
100 application, enforcement, and execution of the local option fuel tax as adopted herein.

Section 3. Codification. It is the intention of the Board of County Commissioners that
102 the provisions of this Ordinance will become and be made a part of the Seminole County Code,
and that the word “ordinance” may be changed to “section”, “article”, or other appropriate word
104 or phrase and the sections of this Ordinance may be renumbered or re-lettered to accomplish such
intention, except that Sections 1, 3, 4, 5 and 6 of this Ordinance are not to be codified.

106 **Section 4. Severability.** If any provision or application of this Ordinance to any person
or circumstance is held invalid, then it is the intent of the Board of County Commissioners that
108 such invalidity will not affect other provisions or applications of this Ordinance that can be given
effect without the invalid provision or application and, to this end, the provisions of this Ordinance
110 are declared severable.

Section 5. Copy of Ordinance. A certified copy of this Ordinance shall be sent by the
112 Clerk of the Board of County Commissioners to the Department of Revenue, State of Florida,
within ten (10) days after enactment.

114 **Section 6. Effective date.** This Ordinance will take effect upon filing a copy of this
Ordinance with the Department of State by the Clerk to the Board of County Commissioners.

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

JAY ZEMBOWER, Chairman

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