



**AGENDA REQUEST**

12.B.2.  
ORD-2026-6  
PUBLIC HEARINGS -  
COUNTY ATTORNEY  
DATE: **4/21/2026**  
\*ORDINANCE ITEM -  
BOARD ACCEPTANCE  
QUASI-JUDICIAL ITEM?  
NO

**TO:** Board of County Commissioners

**PRESENTED BY:** Katherine Barbieri, County Attorney

**SUBMITTED BY:** County Attorney

**SUBJECT:** Ordinance No. 26-006 - Reauthorizing the Levy for the Local Option Fuel Tax

**BACKGROUND:**

This Board has previously adopted the six cent (\$0.06) local option tax upon every gallon of motor fuel and diesel fuel sold in St. Lucie County pursuant to Section 336.025(1)(a), Florida Statutes and a five cent (\$0.05) local option tax upon every gallon of motor fuel sold in St. Lucie County pursuant to Section 336.025(1)(b), Florida Statutes. The levy of these taxes is scheduled to expire on December 31, 2026. The County Administrator is recommending that the local option gas tax be extended through December 31, 2028.

**PREVIOUS ACTION:**

On May 20, 2025, the Board approved Ordinance No. 25-007, reauthorizing the levy for the Local Option Fuel Tax through December 31, 2026.

On March 17, 2026, the Board approved Permission to Advertise Ordinance No. 26-006.

**FINANCIAL IMPACT:**

A Business Impact Estimate, pursuant to Section 125.66(3)(c)7, Florida Statutes, has been prepared and posted on the St. Lucie County website (stlucieco.gov) and is also attached.

**RECOMMENDATION:**

Staff recommends the Board approve Ordinance No. 26-006 and authorize the Chair to sign the ordinance.

**COMMISSION ACTION:**

<b>RESULT:</b>	
<b>MOVER:</b>	None
<b>SECONDER:</b>	None
<b>AYES:</b>	None

NAYS: None

EXCUSED: None

Coordination/Signatures



Date: April 13, 2026

\_\_\_\_\_  
Jennifer Hill, Office of Management & Budget Director



Date: April 13, 2026

\_\_\_\_\_  
Katherine Barbieri, County Attorney



Date: April 14, 2026

\_\_\_\_\_  
George Landry, County Administrator



**BUSINESS IMPACT ESTIMATE**

Before the enactment of a proposed ordinance, the County shall prepare or cause to be prepared a business impact estimate in accordance with Section 125.66(3), Florida Statutes. This Business Impact Estimate may be revised following its initial posting.

**BOCC Meeting Dates:** Permission to advertise held on March 17, 2026, and public hearing to be held on April 21, 2026

**Proposed Ordinance Title/Reference:**

**ORDINANCE NO. 26-006**

**AN ORDINANCE AMENDING CHAPTER 42 “TAXATION” OF THE CODE OF ORDINANCES OF ST. LUCIE COUNTY, FLORIDA, TO PROVIDE FOR THE REAUTHORIZATION OF THE IMPOSITION OF A SIX CENT (\$0.06) LOCAL OPTION FUEL TAX UPON EVERY GALLON OF MOTOR FUEL AND DIESEL FUEL SOLD IN ST. LUCIE COUNTY AND TAXED UNDER THE PROVISIONS OF CHAPTER 206, FLORIDA STATUTES, PURSUANT TO SECTION 336.025(1)(a) FLORIDA STATUTES AND A FIVE CENT (\$0.05) LOCAL OPTION FUEL TAX UPON EVERY GALLON OF MOTOR FUEL SOLD IN ST. LUCIE COUNTY AND TAXED UNDER THE PROVISIONS OF CHAPTER 206, FLORIDA STATUTES, PURSUANT TO SECTION 336.025(1)(b); AMENDING SECTION 42-192 “LEVY OF LOCAL OPTION FUEL TAX” TO PROVIDE FOR THE REAUTHORIZATION OF THE SIX CENT (\$0.06) LOCAL OPTION FUEL TAX AND THE FIVE CENT (\$0.05) LOCAL OPTION FUEL TAX AND TO CLARIFY THE STATUTORY SECTION AND THE USE OF REVENUES RECEIVED PURSUANT TO THE TAX; AMENDING SECTION 42-193 “DISTRIBUTION OF LOCAL OPTION FUEL TAX” TO PROVIDE FOR THE DISTRIBUTION OF THE LOCAL OPTION FUEL TAX BASED ON TRANSPORTATION EXPENDITURES FOR PREVIOUS 5 YEARS THROUGH DECEMBER 31, 2028; AMENDING SECTION 42-194 “DURATION OF TAX” TO PROVIDE THAT THE REAUTHORIZED TAXES IMPOSED BY THIS ORDINANCE SHALL BE EFFECTIVE FROM JANUARY 1, 2027 THROUGH DECEMBER 31, 2028; PROVIDING FOR SEVERABILITY AND APPLICABILITY; FILING WITH THE DEPARTMENT OF STATE AND DEPARTMENT OF REVENUE; PROVIDING FOR AN EFFECTIVE DATE, ADOPTION AND CODIFICATION**

**The Proposed Ordinance  does  does not fall under one of the following enumerated exceptions:<sup>1</sup>**

- The proposed ordinance is required for compliance with Federal or State law or regulation;
- The proposed ordinance relates to the issuance or refinancing of debt;
- The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the county government;

<sup>1</sup> F.S. 125.66(3)(c)7 (2024)

- The proposed ordinance is an emergency ordinance;
- The ordinance relates to procurement; or
- The proposed ordinance is enacted to implement the following:
  - a. Development orders and development permits, as those terms are defined in Section 163.3164, Florida Statutes, and development agreements, as authorized by the Florida Local Government Development Agreement Act under Sections 163.3220-163.3243;
  - b. Comprehensive plan amendments and land development regulation amendments initiated by an application by a private party other than the county;
  - c. Sections 190.005 and 190.046, Florida Statutes;
  - d. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
  - e. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

A business impact estimate is not required for the above exceptions

**Summary of Proposed Ordinance and Statement of Public Purpose to be Served:**

Ordinance No. 26-006, if adopted, would reauthorize the six cent (\$0.06) Local Option Fuel Tax pursuant to Section 336.025(1)(a), Florida Statutes and the five cent (\$0.5) local option gas tax pursuant to Section 336.025(1)(b), Florida Statutes. The local option gas taxes would be reauthorized from January 1, 2027 through December 31, 2028.

**Estimate of Direct Economic Impact on Private/For Profit Businesses:**

The Five-Cent Local Option Fuel Tax produces approximately \$7.3 million annually countywide, and the Six-Cent Local Option Fuel Tax produces approximately \$10.4 million annually countywide. The Board adopted Ordinance No. 25-007 on May 20, 2025, providing for these taxes to be imposed through December 31, 2026 which will simply be reimposed and extended by the adoption of the proposed Ordinance. The County doesn't anticipate any additional regulatory costs in the reimposition of the Five-Cent Local Option Fuel Tax and the Six-Cent Local Option Fuel Tax

**Good Faith Estimate of Number of Businesses Likely Impacted:**

There are approximately 124 retail fuel stations in St. Lucie County. Any business utilizing fuel purchased in St. Lucie County would be impacted by this ordinance.

**Any Additional Information:**

Gas station data was pulled from the Florida Department of Environmental Protection Tank Facility Database (<https://floridarevenue.com/taxes/taxesfees/Pages/fuel.aspx>).

**ORDINANCE NO. 26-006**

**AN ORDINANCE AMENDING CHAPTER 42 "TAXATION" OF THE CODE OF ORDINANCES OF ST. LUCIE COUNTY, FLORIDA, TO PROVIDE FOR THE REAUTHORIZATION OF THE IMPOSITION OF A SIX CENT (\$0.06) LOCAL OPTION FUEL TAX UPON EVERY GALLON OF MOTOR FUEL AND DIESEL FUEL SOLD IN ST. LUCIE COUNTY AND TAXED UNDER THE PROVISIONS OF CHAPTER 206, FLORIDA STATUTES, PURSUANT TO SECTION 336.025(1)(a) FLORIDA STATUTES AND A FIVE CENT (\$0.05) LOCAL OPTION FUEL TAX UPON EVERY GALLON OF MOTOR FUEL SOLD IN ST. LUCIE COUNTY AND TAXED UNDER THE PROVISIONS OF CHAPTER 206, FLORIDA STATUTES, PURSUANT TO SECTION 336.025(1)(b); AMENDING SECTION 42-192 "LEVY OF LOCAL OPTION FUEL TAX" TO PROVIDE FOR THE REAUTHORIZATION OF THE SIX CENT (\$0.06) LOCAL OPTION FUEL TAX AND THE FIVE CENT (\$0.05) LOCAL OPTION FUEL TAX AND TO CLARIFY THE STATUTORY SECTION AND THE USE OF REVENUES RECEIVED PURSUANT TO THE TAX; AMENDING SECTION 42-193 "DISTRIBUTION OF LOCAL OPTION FUEL TAX" TO PROVIDE FOR THE DISTRIBUTION OF THE LOCAL OPTION FUEL TAX BASED ON TRANSPORTATION EXPENDITURES FOR PREVIOUS 5 YEARS THROUGH DECEMBER 31, 2028; AMENDING SECTION 42-194 "DURATION OF TAX" TO PROVIDE THAT THE REAUTHORIZED TAXES IMPOSED BY THIS ORDINANCE SHALL BE EFFECTIVE FROM JANUARY 1, 2027 THROUGH DECEMBER 31, 2028; PROVIDING FOR SEVERABILITY AND APPLICABILITY; FILING WITH THE DEPARTMENT OF STATE AND DEPARTMENT OF REVENUE; PROVIDING FOR AN EFFECTIVE DATE, ADOPTION AND CODIFICATION**

**WHEREAS**, the Board of County Commissioners of St. Lucie County, Florida, has made the following determinations:

1. This Board has previously adopted the six cent (\$0.06) local option tax upon every gallon of motor fuel and diesel fuel sold in St. Lucie County pursuant to Section 336.025(1)(a), Florida Statutes, and a five cent (\$0.05) local option tax upon every gallon of motor fuel sold in St. Lucie County pursuant to Section 336.025(1)(b), Florida Statutes. The levy of these taxes is scheduled to expire on December 31, 2026.

2. The health, safety, and welfare of the residents of St. Lucie County will benefit from the passage of an ordinance reauthorizing the levy of the six cent (\$0.06) local option tax

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on motor fuel and diesel fuel pursuant to Section 336.025(1)(a), Florida Statutes and a five cent (\$0.05) local option tax pursuant to Section 336.025(1)(b) Florida Statutes to fund, in part, necessary transportation expenditures within St. Lucie County.

**NOW THEREFORE, BE IT ORDAINED** by the Board of County Commissioners of St. Lucie County, Florida:

**PART A. ARTICLE V (GAS TAXES) OF CHAPTER 42 (TAXATION) IS HEREBY AMENDED TO READ:**

**Section 42-192            LEVY OF LOCAL OPTION MOTOR FUEL TAX**

(a) Pursuant to Florida Statute, Section 336.025(1)(a), a \$0.06 local option motor fuel tax is reauthorized and imposed upon every gallon of motor fuel and diesel fuel sold in the county, and taxed under the provisions of Florida Statutes Chapter 206. The revenues received pursuant to the tax levied pursuant to this paragraph (a) shall only be utilized for transportation expenditures as defined in Section 336.025, Florida Statutes.

(b) Pursuant to Florida Statutes, Section 336.025(1)(b), Florida Statutes, \$0.05 local option motor fuel tax is reauthorized and imposed upon every gallon of motor fuel sold in the county and taxed under the provisions of Florida Statutes Chapter 206, Part 1. The revenues received from the additional \$0.05 local option motor fuel tax may only be utilized for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan. For purposes of this subsection, expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of the adopted comprehensive plan. Expenditures for purposes of this subsection shall not include routine maintenance of roads.

**Section 42-193            DISTRIBUTION OF LOCAL OPTION FUEL TAX**

(a) All divisions of tax proceeds shall be determined by the county on or before October 1 of each year during the duration of the tax as set out in Section 42-194 beginning October 1, 2015. The annual redetermination by the county of the division of the tax proceeds for the period from September 1, 2015 through December 31, 2025 shall be based on transportation expenditures of the county and all eligible municipalities based on the transportation expenditures of each for the five (5) fiscal years preceding the year in which the annual redetermination is made in accordance with Section 336.025(4)(a), Florida Statutes. The redetermination by the county of the division of the tax proceeds for the period from January 1, 2026, through December 31, ~~2026~~ 2028, shall be based on the distribution formula in accordance with the provisions of Section 336.025(4), Florida Statutes. This distribution formula may hereinafter be amended by the adoption of interlocal agreements with the eligible

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municipalities, as provided by Section 336.025, Florida Statutes. The ~~redetermination~~ recalculation by the county of the division of the tax proceeds shall be every ~~five~~ ten years based on the transportation expenditures of eligible municipalities for the immediately preceding five fiscal years ~~immediately preceding the year in which the redetermination is made~~ as a proportion of the total of such expenditures for the county and all eligible municipalities within the county. The county shall notify the department of revenue of the results of the county's redetermination of the tax proceeds by October 1 of the year the redetermination is made. The redetermination shall be effective beginning January 1 of the year after the redetermination is made. Any dispute as to the determination by the county of the distribution of the tax proceeds shall be in accordance with Section 336.025(5)(b), Florida Statutes.

#### **Section 42-194            DURATION OF TAX**

The initial \$0.06 local option gas tax imposed by this article shall be effective from September 1, 1987, through August 31, 2015, both dates inclusive. The first initial additional \$0.02 local option motor fuel tax imposed by this article shall be effective from January 1, 1998, through August 31, 2015, both dates inclusive. The remaining initial additional \$0.03 local option motor fuel tax imposed by this article shall be effective from January 1, 2000, through August 31, 2015, both dates inclusive.

The reauthorized \$0.06 local option gas tax imposed by this article through the adoption of Ordinance No. 15-008 shall be effective from September 1, 2015 through December 31, 2017, both dates inclusive. The reauthorized additional \$0.05 local option motor fuel tax imposed by this article through the adoption of Ordinance No. 15-008 shall be effective from September 1, 2015 through December 31, 2017 both dates inclusive.

The reauthorized \$0.06 local option gas tax imposed by this article through the adoption of Ordinance No. 17-008 shall be effective from January 1, 2018 through December 31, 2019, both dates inclusive. The reauthorized additional \$0.05 local option motor fuel tax imposed by this article through the adoption of Ordinance No. 17-008 shall be effective from January 1, 2018 through December 31, 2019 both dates inclusive.

The reauthorized \$0.06 local option gas tax imposed by this article through the adoption of Ordinance No. 19-003 shall be effective from January 1, 2020 through December 31, 2023 both dates inclusive. The reauthorized additional \$0.05 local option motor fuel tax imposed by this article through the adoption of Ordinance No. 19-003 shall be effective from January 1, 2020 through December 31, 2023 both dates inclusive.

The reauthorized \$0.06 local option gas tax imposed by this article through the adoption of Ordinance No. 22-032 shall be effective from January 1, 2024 through December 31, 2025

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both dates inclusive. The reauthorized additional \$0.05 local option motor fuel tax imposed by this article through the adoption of Ordinance No. 22-032 shall be effective from January 1, 2024 through December 31, 2025 both dates inclusive.

The reauthorized \$0.06 local option gas tax imposed by this article through the adoption of Ordinance No. 25-007 shall be effective from January 1, 2026, through December 31, 2026, both dates inclusive. The reauthorized additional \$0.05 local option motor fuel tax imposed by this article through the adoption of Ordinance No. 25-007 shall be effective from January 1, 2026, through December 31, 2026, both dates inclusive.

The reauthorized \$0.06 local option gas tax imposed by this article through the adoption of Ordinance No. 26-006 shall be effective from January 1, 2027, through December 31, 2028, both dates inclusive. The reauthorized additional \$0.05 local option motor fuel tax imposed by this article through the adoption of Ordinance No. 26-006 shall be effective from January 1, 2027, through December 31, 2028, both dates inclusive.

#### **PART B. SEVERABILITY AND APPLICABILITY.**

If any portion of this ordinance is for any reason held or declared to be unconstitutional, inoperative, or void, such holding shall not affect the remaining portion of this ordinance. If this ordinance or any provision thereof shall be held to be inapplicable to any person, property, or circumstance, such holding shall not affect its applicability to any other person, property, or circumstance.

#### **PART C. FILING WITH THE DEPARTMENT OF STATE.**

The Clerk is hereby directed forthwith to send a certified copy of this ordinance to the Bureau of Administration Code and Laws, Department of State, The Capitol, Tallahassee, Florida 32304.

#### **PART D. FILING WITH THE DEPARTMENT OF REVENUE.**

The County Attorney is hereby directed forthwith to send a certified copy of this ordinance to the Florida Department of Revenue, 201 Carlton Building, Tallahassee, Florida, 32301.

#### **PART E. EFFECTIVE DATE.**

This ordinance shall take effect upon receipt of official acknowledgment from the Office of the Secretary of State that this ordinance has been filed in that office.

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**PART E. ADOPTION.**

After motion and second, the vote on this ordinance was as follows:

Jamie Fowler, Chair	XXX
Larry Leet, Vice Chair	XXX
Commissioner James Clasby	XXX
Commissioner Erin Lowry	XXX
Commissioner Cathy Townsend	XXX

**PART E. CODIFICATION.**

Provisions of this ordinance shall be incorporated in the St. Lucie County Code and Compiled Laws, and the word “ordinance” may be changed to “section”, “article”, or other appropriate word, and the sections of this ordinance may be renumbered or relettered to accomplish such intentions; provided, however, that parts B through E shall not be codified.

**PASSED AND DULY ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

**ATTEST:**

\_\_\_\_\_  
**Deputy Clerk**

**BOARD OF COUNTY COMMISSIONERS  
ST. LUCIE COUNTY, FLORIDA**

**BY:** \_\_\_\_\_  
**Chair**

**APPROVED AS TO FORM AND  
CORRECTNESS:**

**BY:** \_\_\_\_\_  
**County Attorney**

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APR 9 2026  
LSAR0496121

**BOARD OF COUNTY  
COMMISSIONERS  
ST. LUCIE COUNTY, FLORIDA  
PUBLIC HEARING**

**TUESDAY, APRIL 21, 2026**

**NOTICE IS HEREBY GIVEN** that the Board of County Commissioners of St. Lucie County, Florida will conduct a Public Hearing to consider the adoption of a proposed County Ordinance entitled:

**ORDINANCE NO. 26-006  
AN ORDINANCE AMENDING CHAPTER 42 "TAXATION" OF THE CODE OF ORDINANCES OF ST. LUCIE COUNTY, FLORIDA, TO PROVIDE FOR THE REAUTHORIZATION OF THE IMPOSITION OF A SIX CENT (\$0.06) LOCAL OPTION FUEL TAX UPON EVERY GALLON OF MOTOR FUEL AND DIESEL FUEL SOLD IN ST. LUCIE COUNTY AND TAXED UNDER THE PROVISIONS OF CHAPTER 206, FLORIDA STATUTES, PURSUANT TO SECTION 336.025(1)(a) FLORIDA STATUTES AND A FIVE CENT (\$0.05) LOCAL OPTION FUEL TAX UPON EVERY GALLON OF MOTOR FUEL SOLD IN ST. LUCIE COUNTY AND TAXED UNDER THE PROVISIONS OF CHAPTER 206, FLORIDA STATUTES, PURSUANT TO SECTION 336.025(1)(b); AMENDING SECTION 42-192 "LEVY OF LOCAL OPTION FUEL TAX" TO PROVIDE FOR THE REAUTHORIZA-**

**Govt Public Notices**

**ATION OF THE SIX CENT (\$0.06) LOCAL OPTION FUEL TAX AND THE FIVE CENT (\$0.05) LOCAL OPTION FUEL TAX AND TO CLARIFY THE STATUTORY SECTION AND THE USE OF REVENUES RECEIVED PURSUANT TO THE TAX; AMENDING SECTION 42-193 "DISTRIBUTION OF LOCAL OPTION FUEL TAX" TO PROVIDE FOR THE DISTRIBUTION OF THE LOCAL OPTION FUEL TAX BASED ON TRANSPORTATION EXPENDITURES FOR PREVIOUS 5 YEARS THROUGH DECEMBER 31, 2028; AMENDING SECTION 42-194 "DURATION OF TAX" TO PROVIDE THAT THE REAUTHORIZED TAXES IMPOSED BY THIS ORDINANCE SHALL BE EFFECTIVE FROM JANUARY 1, 2027 THROUGH DECEMBER 31, 2028; PROVIDING FOR SEVERABILITY AND APPLICABILITY; FILING WITH THE DEPARTMENT OF STATE AND DEPARTMENT OF REVENUE; PROVIDING FOR AN EFFECTIVE DATE, ADOPTION AND CODIFICATION**

The hearing will be held before the St. Lucie County Board of County Commissioners on **Tuesday, April 21, 2026, at 6:00 p.m.**, or as soon thereafter as the matter may be heard, in the St. Lucie County Commission Chambers at the St. Lucie County Administration Building Annex, Third Floor, 2300 Virginia Avenue, Fort Pierce, Florida. Matters affecting your personal and property rights may be heard and acted upon.

All interested persons may appear at the meeting and be heard with respect to the ordinance. Written comments received in advance of the public hearing will also be considered. The draft ordinance is available for review at the St. Lucie County Attorney's Office located at the St. Lucie County Administration Annex at 2300 Virginia Avenue, 3rd Floor, Fort Pierce, Florida, during regular business hours (8:00 a.m. to 5:00 p.m., Monday through Friday). Please call (772) 462-1441 or TDD (772) 462-1428 if you have any questions or require additional information about this ordinance.

The St. Lucie County Board of County Commissioners has the power to review, adopt, amend or repeal any ordinance. If it becomes necessary, a public hearing may be continued to a date certain. Amendments to the proposed ordinance may be made at the public hearing.

The proceedings of the Board of County Commissioners are electronically recorded. **PURSUANT TO SECTION 286.0105, FLORIDA STATUTES**, if a person decides to appeal any decision made with respect to any matter considered at the meetings or hearings of any board, committee, commission, agency, council or advisory group, that person will need a record of the proceedings. For such purpose, that person may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

In accordance with the Americans with Disabilities Act, anyone with a disability requiring accommodation to attend this meeting should contact the Human Resources Department at (772) 462-1546, [hr@stlucieco.gov](mailto:hr@stlucieco.gov) or TDD (772) 462-1428 at least forty-eight (48) hours prior to the meeting.

BOARD OF COUNTY COMMISSIONERS  
ST. LUCIE COUNTY, FLORIDA  
/S/ Jamie Fowler, Chair  
Pub: April 9, 2026  
TCN12227214

**Notice To Creditors**