

**Local Option Fuel Tax Levies on Motor Fuel in Florida's Counties**  
**Estimation of Realized and Unrealized Tax Revenues**  
**Local Fiscal Year Ending September 30, 2020**

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	1	\$ 1,402,892	0	\$ -	6	\$ 7,891,048	0	\$ -	5	\$ 5,783,014	0	\$ -	12	\$ 15,076,953	0	\$ -
Baker	1	\$ 226,764	0	\$ -	6	\$ 1,278,669	0	\$ -	0	\$ -	5	\$ 900,111	7	\$ 1,505,433	5	\$ 900,111
Bay	1	\$ 1,111,399	0	\$ -	6	\$ 6,257,954	0	\$ -	0	\$ -	5	\$ 4,509,929	7	\$ 7,369,354	5	\$ 4,509,929
Bradford	1	\$ 181,086	0	\$ -	6	\$ 1,021,540	0	\$ -	5	\$ 713,990	0	\$ -	12	\$ 1,916,616	0	\$ -
Brevard	0	\$ 1,429,364	1	\$ 2,596,671	6	\$ 23,054,974	0	\$ -	0	\$ -	5	\$ 12,100,347	6	\$ 24,484,338	6	\$ 14,697,018
Broward	1	\$ 9,643,087	0	\$ -	6	\$ 54,200,820	0	\$ -	5	\$ 40,190,763	0	\$ -	12	\$ 104,034,669	0	\$ -
Calhoun	0	\$ 25,256	1	\$ 46,243	6	\$ 409,383	0	\$ -	0	\$ -	5	\$ 215,490	6	\$ 434,639	6	\$ 261,732
Charlotte	1	\$ 1,070,436	0	\$ -	6	\$ 6,035,745	0	\$ -	5	\$ 4,250,945	0	\$ -	12	\$ 11,357,126	0	\$ -
Citrus	1	\$ 649,656	0	\$ -	6	\$ 3,653,666	0	\$ -	5	\$ 2,684,046	0	\$ -	12	\$ 6,987,368	0	\$ -
Clay	1	\$ 900,925	0	\$ -	6	\$ 5,064,324	0	\$ -	5	\$ 3,749,397	0	\$ -	12	\$ 9,714,647	0	\$ -
Collier	1	\$ 1,809,925	0	\$ -	6	\$ 10,156,909	0	\$ -	5	\$ 7,720,611	0	\$ -	12	\$ 19,687,445	0	\$ -
Columbia	1	\$ 708,893	0	\$ -	6	\$ 4,058,222	0	\$ -	0	\$ -	5	\$ 2,144,162	7	\$ 4,767,115	5	\$ 2,144,162
DeSoto	1	\$ 158,287	0	\$ -	6	\$ 898,041	0	\$ -	5	\$ 567,882	0	\$ -	12	\$ 1,624,211	0	\$ -
Dixie	0	\$ 37,217	1	\$ 63,573	6	\$ 577,782	0	\$ -	0	\$ -	5	\$ 296,248	6	\$ 614,999	6	\$ 359,822
Duval	0	\$ 1,248,303	1	\$ 4,909,888	6	\$ 34,866,887	0	\$ -	0	\$ -	5	\$ 22,879,819	6	\$ 36,115,190	6	\$ 27,789,707
Escambia	1	\$ 1,655,637	0	\$ -	6	\$ 9,364,224	0	\$ -	4	\$ 5,006,968	1	\$ 1,251,742	11	\$ 16,026,829	1	\$ 1,251,742
Flagler	1	\$ 501,566	0	\$ -	6	\$ 2,819,127	0	\$ -	0	\$ -	5	\$ 2,090,641	7	\$ 3,320,693	5	\$ 2,090,641
Franklin	0	\$ 14,052	1	\$ 59,427	6	\$ 415,673	0	\$ -	0	\$ -	5	\$ 276,927	6	\$ 429,725	6	\$ 336,354
Gadsden	0	\$ 204,639	1	\$ 269,489	6	\$ 2,730,478	0	\$ -	0	\$ -	5	\$ 1,255,805	6	\$ 2,935,117	6	\$ 1,525,294
Gilchrist	1	\$ 88,679	0	\$ -	6	\$ 498,670	0	\$ -	0	\$ -	5	\$ 367,061	7	\$ 587,350	5	\$ 367,061
Glades	1	\$ 113,917	0	\$ -	6	\$ 662,084	0	\$ -	0	\$ -	5	\$ 235,368	7	\$ 776,002	5	\$ 235,368
Gulf	1	\$ 68,707	0	\$ -	6	\$ 387,140	0	\$ -	0	\$ -	5	\$ 275,817	7	\$ 455,846	5	\$ 275,817
Hamilton	0	\$ 388,419	1	\$ 108,371	6	\$ 2,934,782	0	\$ -	0	\$ -	5	\$ 505,004	6	\$ 3,323,201	6	\$ 613,375
Hardee	1	\$ 161,823	0	\$ -	6	\$ 921,341	0	\$ -	5	\$ 544,969	0	\$ -	12	\$ 1,628,134	0	\$ -
Hendry	1	\$ 277,684	0	\$ -	6	\$ 1,592,924	0	\$ -	2	\$ 321,645	3	\$ 482,467	9	\$ 2,192,253	3	\$ 482,467
Hernando	1	\$ 921,669	0	\$ -	6	\$ 5,202,168	0	\$ -	5	\$ 3,602,382	0	\$ -	12	\$ 9,726,220	0	\$ -
Highlands	1	\$ 549,380	0	\$ -	6	\$ 3,116,638	0	\$ -	5	\$ 1,973,885	0	\$ -	12	\$ 5,639,902	0	\$ -
Hillsborough	1	\$ 7,521,137	0	\$ -	6	\$ 42,451,478	0	\$ -	0	\$ -	5	\$ 29,396,657	7	\$ 49,972,615	5	\$ 29,396,657
Holmes	1	\$ 120,389	0	\$ -	6	\$ 689,081	0	\$ -	0	\$ -	5	\$ 365,375	7	\$ 809,470	5	\$ 365,375
Indian River	0	\$ 197,938	1	\$ 761,452	6	\$ 5,433,414	0	\$ -	0	\$ -	5	\$ 3,548,327	6	\$ 5,631,353	6	\$ 4,309,780
Jackson	1	\$ 561,662	0	\$ -	6	\$ 3,233,631	0	\$ -	0	\$ -	5	\$ 1,498,111	7	\$ 3,795,293	5	\$ 1,498,111
Jefferson	1	\$ 133,578	0	\$ -	6	\$ 766,076	0	\$ -	5	\$ 388,869	0	\$ -	12	\$ 1,288,522	0	\$ -
Lafayette	0	\$ 14,062	1	\$ 21,562	6	\$ 204,601	0	\$ -	0	\$ -	5	\$ 100,480	6	\$ 218,663	6	\$ 122,042
Lake	1	\$ 1,702,637	0	\$ -	6	\$ 9,571,742	0	\$ -	0	\$ -	5	\$ 7,077,167	7	\$ 11,274,380	5	\$ 7,077,167
Lee	1	\$ 3,823,804	0	\$ -	6	\$ 21,515,118	0	\$ -	5	\$ 15,687,630	0	\$ -	12	\$ 41,026,553	0	\$ -
Leon	1	\$ 1,504,315	0	\$ -	6	\$ 8,453,985	0	\$ -	5	\$ 6,284,067	0	\$ -	12	\$ 16,242,366	0	\$ -
Levy	0	\$ 53,323	1	\$ 201,297	6	\$ 1,442,349	0	\$ -	5	\$ 938,033	0	\$ -	11	\$ 2,433,705	1	\$ 201,297
Liberty	1	\$ 56,908	0	\$ -	6	\$ 327,036	0	\$ -	0	\$ -	5	\$ 158,338	7	\$ 383,944	5	\$ 158,338
Madison	1	\$ 326,447	0	\$ -	6	\$ 1,907,060	0	\$ -	5	\$ 567,222	0	\$ -	12	\$ 2,800,729	0	\$ -
Manatee	1	\$ 1,939,412	0	\$ -	6	\$ 10,918,181	0	\$ -	5	\$ 7,892,591	0	\$ -	12	\$ 20,750,184	0	\$ -
Marion	1	\$ 2,289,637	0	\$ -	6	\$ 12,982,216	0	\$ -	5	\$ 8,302,589	0	\$ -	12	\$ 23,574,442	0	\$ -
Martin	1	\$ 898,706	0	\$ -	6	\$ 5,056,332	0	\$ -	5	\$ 3,690,926	0	\$ -	12	\$ 9,645,964	0	\$ -
Miami-Dade	1	\$ 11,981,081	0	\$ -	6	\$ 67,410,713	0	\$ -	3	\$ 29,507,829	2	\$ 19,671,886	10	\$ 108,899,622	2	\$ 19,671,886
Monroe	1	\$ 547,068	0	\$ -	6	\$ 3,072,349	0	\$ -	3	\$ 1,384,862	2	\$ 923,241	10	\$ 5,004,278	2	\$ 923,241
Nassau	1	\$ 503,019	0	\$ -	6	\$ 2,842,255	0	\$ -	5	\$ 1,932,308	0	\$ -	12	\$ 5,277,581	0	\$ -
Okaloosa	1	\$ 1,108,792	0	\$ -	6	\$ 6,227,590	0	\$ -	3	\$ 2,802,993	2	\$ 1,868,662	10	\$ 10,139,375	2	\$ 1,868,662
Okeechobee	1	\$ 353,139	0	\$ -	6	\$ 2,006,026	0	\$ -	5	\$ 1,239,507	0	\$ -	12	\$ 3,598,671	0	\$ -
Orange	0	\$ 1,246,824	1	\$ 6,920,743	6	\$ 46,070,352	0	\$ -	0	\$ -	5	\$ 32,250,297	6	\$ 47,317,176	6	\$ 39,171,040
Osceola	1	\$ 2,028,462	0	\$ -	6	\$ 11,388,300	0	\$ -	5	\$ 8,597,777	0	\$ -	12	\$ 22,014,538	0	\$ -
Palm Beach	1	\$ 6,703,495	0	\$ -	6	\$ 37,706,130	0	\$ -	5	\$ 27,633,045	0	\$ -	12	\$ 72,042,671	0	\$ -
Pasco	1	\$ 2,514,681	0	\$ -	6	\$ 14,150,749	0	\$ -	5	\$ 10,299,427	0	\$ -	12	\$ 26,964,857	0	\$ -
Pinellas	1	\$ 4,197,967	0	\$ -	6	\$ 23,595,434	0	\$ -	0	\$ -	5	\$ 17,496,889	7	\$ 27,793,401	5	\$ 17,496,889
Polk	1	\$ 3,692,227	0	\$ -	6	\$ 20,965,736	0	\$ -	5	\$ 13,049,637	0	\$ -	12	\$ 37,707,600	0	\$ -
Putnam	1	\$ 402,334	0	\$ -	6	\$ 2,275,415	0	\$ -	5	\$ 1,522,788	0	\$ -	12	\$ 4,200,536	0	\$ -
St. Johns	0	\$ 242,025	1	\$ 1,264,690	6	\$ 8,503,943	0	\$ -	0	\$ -	5	\$ 5,893,388	6	\$ 8,745,969	6	\$ 7,158,077
St. Lucie	1	\$ 1,640,742	0	\$ -	6	\$ 9,252,229	0	\$ -	5	\$ 6,507,304	0	\$ -	12	\$ 17,400,275	0	\$ -
Santa Rosa	1	\$ 831,315	0	\$ -	6	\$ 4,684,805	0	\$ -	5	\$ 3,330,300	0	\$ -	12	\$ 8,846,419	0	\$ -
Sarasota	1	\$ 1,847,214	0	\$ -	6	\$ 10,378,212	0	\$ -	5	\$ 7,747,351	0	\$ -	12	\$ 19,972,778	0	\$ -
Seminole	1	\$ 2,323,077	0	\$ -	6	\$ 13,044,231	0	\$ -	0	\$ -	5	\$ 9,825,802	7	\$ 15,367,308	5	\$ 9,825,802

## Local Option Fuel Tax Levies on Motor Fuel in Florida's Counties

### Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2020

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Sumter	1	\$ 1,040,787	0	\$ -	6	\$ 5,952,001	0	\$ -	0	\$ -	5	\$ 3,216,432	7	\$ 6,992,788	5	\$ 3,216,432
Suwannee	1	\$ 346,441	0	\$ -	6	\$ 1,969,379	0	\$ -	5	\$ 1,200,615	0	\$ -	12	\$ 3,516,435	0	\$ -
Taylor	0	\$ 73,622	1	\$ 119,470	6	\$ 1,107,887	0	\$ -	0	\$ -	5	\$ 556,723	6	\$ 1,181,509	6	\$ 676,193
Union	1	\$ 84,130	0	\$ -	6	\$ 482,915	0	\$ -	0	\$ -	5	\$ 240,249	7	\$ 567,045	5	\$ 240,249
Volusia	1	\$ 2,728,578	0	\$ -	6	\$ 15,346,779	0	\$ -	5	\$ 11,259,253	0	\$ -	12	\$ 29,334,610	0	\$ -
Wakulla	1	\$ 145,302	0	\$ -	6	\$ 822,607	0	\$ -	0	\$ -	5	\$ 540,641	7	\$ 967,908	5	\$ 540,641
Walton	1	\$ 675,822	0	\$ -	6	\$ 3,841,774	0	\$ -	0	\$ -	5	\$ 2,342,203	7	\$ 4,517,597	5	\$ 2,342,203
Washington	1	\$ 143,841	0	\$ -	6	\$ 811,899	0	\$ -	0	\$ -	5	\$ 562,032	7	\$ 955,740	5	\$ 562,032
Florida Total		\$ 94,095,602		\$ 17,342,877		\$ 628,933,224		\$ -		\$ 248,877,417		\$ 187,319,837		\$ 971,906,244		\$ 204,662,714

## Notes:

- 1) The estimation of realized and unrealized revenues reflects countywide totals and assumes those tax rates in effect beginning January 1, 2019.
- 2) The estimation of unrealized revenues from the Ninth-Cent Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.01 per gallon and reflects countywide totals.
- 3) The estimation of unrealized revenues from the 1-6 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.06 per gallon and reflects countywide totals.
- 4) The estimation of unrealized revenues from the 1-5 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.05 per gallon and reflects countywide totals.
- 5) The Ninth-Cent Fuel Tax and 1-6 Cents Local Option Fuel Tax are imposed on diesel fuel in every county at the maximum rate of \$0.01 and \$0.06 per gallon, respectively, as the result of statewide equalization. Consequently, there are no unrealized tax revenues resulting from these levies on diesel fuel.
- 6) Current law requires the countywide tax proceeds generated from the 1-6 Cents and 1-5 Cents Local Option Fuel Taxes to be distributed among the county government and municipalities within the county's boundaries pursuant to interlocal agreement or default formula (i.e., historical transportation expenditures) methodology. County governments are not required by law to share the Ninth-Cent Fuel Tax proceeds with municipalities within their respective boundaries.

## Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2019 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties.
- 2) Office of Economic and Demographic Research, Tables: Ninth-Cent Fuel Tax - Estimated Gallons and Tax by Fuel Type - Revenue Estimates for the Local Fiscal Year Ending September 30, 2020 and Local Option Fuel Taxes - Revenue Estimates for the Local Fiscal Year Ending September 30, 2020.