



Tax Information Publication

TIP

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Local Option Tax Ordinances Issued By Counties/Local Governments

Any county in the state of Florida, by extraordinary vote of the membership of its governing body or subject to a referendum, may levy a ninth-cent (one cent) or local option fuel tax (one to 11 cents) on motor fuel. The imposition of tax must be levied before October 1 to be effective January 1 of the following year. The October 1 deadline provides the Florida Department of Revenue (Department) adequate time to notify the public of motor fuel tax rate changes and provides industry with sufficient time to update accounting and invoicing systems.

If a county's ordinance is set to expire or the county would like to rescind or change a tax rate, the county must notify the Department **by October 1 of the year preceding the year in which the tax rate change occurs**. In addition, the county must provide the Department with **a certified copy of the interlocal agreement with distribution proportions established in the agreement**.

A decision to rescind a tax may not take effect on any date other than December 31, regardless of when the tax was originally imposed. A county must notify the Department prior to October 1 of the year preceding the change.

Tax rate levies that were in effect on July 1, 2002, and that expire on August 31 of any year may be reimposed at the current authorized rate provided the tax is levied before July 1 and is effective September 1 of the year of expiration.

Future fuel ordinances, interlocal agreements, and distribution percentages can be emailed to the Department at FDORFuelDistribution@floridarevenue.com.

It is important to note that the clerk of the board of county commissioners must provide certified copies of any new or amended ordinances to the Florida Department of State within 10 days after enactment by the board. This requirement is in addition to sending any new or amended ordinances to the Department by the July 1 or October 1 deadline.

Interlocal Agreements

A county may adopt the tax authorized by ordinance through an interlocal agreement. The agreement must be executed before June 1 with one or more municipalities in the county that together represent a majority of the population of the incorporated area.

If no interlocal agreement is executed, the county may adopt a resolution of intent to levy the tax before June 10.

If neither an interlocal agreement nor a resolution of intent is adopted, municipalities representing more than 50 percent of the county's population may adopt uniform resolutions before June 20 to levy the local option tax, establish the rate and duration of the levy, and set a date for a countywide referendum on whether to impose the tax.

If no interlocal agreement is adopted, the tax must be distributed among the county and eligible municipalities based on each entity's transportation expenditures during the immediately preceding five fiscal years, in proportion to the total transportation expenditures of the county and all municipalities within the county. The county must provide these expenditure figures to the Department. The distribution may be recalculated every 10 years.

References: Sections 125.66, 336.021, and 336.025, Florida Statutes

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department's website at **floridarevenue.com** or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

For a written reply to tax questions, email **fdortaxpayerservices@floridarevenue.com**.

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