



Legislation Details (With Text)

**File #:** RES 2021-092      **Name:** Three Cent Local Option Gas Tax Amendment 2021

**Type:** Resolution      **Status:** Passed

**File created:** 4/22/2021      **In control:** City Commission

**On agenda:** 5/13/2021      **Final action:** 5/13/2021

**Title:** A RESOLUTION AUTHORIZING THE MAYOR AND THE CITY MANAGER, OR DESIGNEE, TO EXECUTE THE 2021 AMENDMENT TO THE INTERLOCAL AGREEMENT WITH BROWARD COUNTY RELATING TO DISTRIBUTION OF THE BROWARD COUNTY THREE CENT ADDITIONAL LOCAL OPTION GAS TAX ON MOTOR FUEL.

**Sponsors:** Finance and Administrative Services

**Indexes:** Amendment, Broward County, Gas Tax, Interlocal Agreement, Resolution

**Code sections:**

**Attachments:** 1. RESOLUTION 2021-092-Three Cent Local Option Gas Tax ILA Amdmt, 2. AGREEMENT-Three Cent Local Option Gas Tax Amdmt 2021, 3. BACKUP-Gas Tax Memo to Cities 2021

Date	Ver.	Action By	Action	Result
5/13/2021	1	City Commission		

AGENDA ITEM REPORT

**TITLE:**

A RESOLUTION AUTHORIZING THE MAYOR AND THE CITY MANAGER, OR DESIGNEE, TO EXECUTE THE 2021 AMENDMENT TO THE INTERLOCAL AGREEMENT WITH BROWARD COUNTY RELATING TO DISTRIBUTION OF THE BROWARD COUNTY THREE CENT ADDITIONAL LOCAL OPTION GAS TAX ON MOTOR FUEL.

**BACKGROUND:**

The Additional Local Option Gas Tax Agreement levied in 1994 provides for cities to receive 51.27% of three cents of gas tax. This amendment adjusts each city’s percentage share of the 51.27% based on updated population figures.

**DISCUSSION:**

This resolution is necessary to update the population figures that determine the amount that each city receives from the proceeds of the Additional Local Option Gas Tax on Motor Fuel Ordinance adopted by Broward County. Coconut Creek’s population is being increased from 58,742 to 58,803 pursuant to population figures published annually by the Bureau of Economic and Business Research Population Division of the University of Florida, which is used as the official population of Florida cities and counties. However, the City’s portion is decreasing from 1.581494% to 1.572815% due to the overall increase in population in Broward County.

Please see the attached letter from Norman Foster, Director of the Broward County Office of

Management and Budget, explaining this amendment. The three cent and fifth cent local option gas taxes are the only two gas tax allocations previously authorized by the County that require City Commission approval.

**RECOMMENDATION:**

Staff recommends approval of the resolution.

**FISCAL IMPACT:**

**REVENUES:** TBD

**EXPENDITURES:** N/A

**BUDGETED?** N/A

**NOTES:** This agreement will generate approximately \$409,160 in FY2022 and will be deposited to account 11-V31242 (estimate based on FY21 budget). This amount, which is not segregated by the State, is a combination of the three cent and the fifth cent of additional local option gas tax.