

## **INTERLOCAL AGREEMENT**

THIS AMENDED AND RESTATED AGREEMENT entered into this \_\_\_ day of \_\_\_ 2023, by and between Miami-Dade County, Florida, a political subdivision of the State of Florida and municipalities representing a majority of the population of the incorporated area of Miami-Dade County.

### **WITNESSETH**

**WHEREAS**, Section 336.025, Florida Statutes, authorizes county governments to levy various local option fuel taxes upon every gallon of motor fuel and diesel fuel sold in the county and taxed under the provisions of Part I or Part II of Chapter 206 of the Florida Statutes pursuant to an ordinance enacted by the Board of County Commissioners; and

**WHEREAS**, in 1993, the Board of County Commissioners of Miami-Dade County, Florida (“Board”), levied a six-cent (\$0.06) local option gas tax on every gallon of motor fuel and diesel fuel sold in Miami-Dade County (“1993 Local Option Gas Tax”); and

**WHEREAS**, in 1997, this Board extended the imposition of the 1993 Local Option Gas Tax that began on September 1, 1993, for a maximum period of 30 years through Ordinance No. 97-156; and

**WHEREAS**, pursuant to Resolution No. R-903-98, Miami-Dade County and eligible municipalities entered into an interlocal agreement in accordance with Section 336.025(3)(a)(1), Florida Statutes, establishing the method of distributing the proceeds of the six-cent (\$0.06) local option gas tax within Miami-Dade County for the remainder of the 1993 Local Option Gas Tax’s term; and

**WHEREAS**, the proceeds of the 1993 Local Option Gas Tax have been distributed in accordance with the terms of that interlocal agreement; and

**WHEREAS**, by ordinance, Miami-Dade County desires to relevy the six-cent local option fuel tax authorized by Section 336.025(1)(a), Florida Statutes, for the 30-year period including January 1, 2024 through December 31, 2053; and

**WHEREAS**, Miami-Dade County and various municipalities representing a majority of the population of the incorporated areas of Miami-Dade County desire to amend and restate their current interlocal agreement in order to reestablish the distribution formula currently being used to distribute local option fuel tax proceeds between the County and eligible municipalities for the 30-year period including January 1, 2024 through December 31, 2053,

**NOW, THEREFORE**, in consideration of the covenants contained herein, the receipt and adequacy of which are hereby acknowledged by all parties hereto, it is agreed as follows:

1. This amended and restated agreement shall become effective upon its approval by the governing bodies of the County and of municipalities representing a majority of the population of the incorporated area of Miami-Dade.

2. The distribution formula described in the original interlocal agreement provided in County Resolution No. R-903-98 has governed local option gas tax distributions for FY 1999-2000 and each subsequent fiscal year for the entire term of the "1993 Local Option Gas Tax", as defined in Article IX, Chapter 29 of the Code of Miami Dade County, Florida, as amended.

3. The parties desire to have that same distribution formula govern gas tax distributions for any local option gas taxes relevied by Miami-Dade County pursuant to Section 336.025(1)(a), Florida Statutes, for the 30-year period including January 1, 2024 through December 31, 2053.

4. Currently, Miami-Dade County has imposed and levied a local option gas tax of up to six cents, the net proceeds thereof had been previously allocated on the basis of 70.4 percent

(the “County portion”) to the County and 29.6 percent (the “municipal portion”) to all eligible incorporated municipalities in Miami-Dade County, Florida pursuant to Section 336.025(6), Florida Statutes. Net proceeds shall mean local option gas taxes collected by the Florida Department of Revenue (“DOR”) less the amount retained by the DOR for administration as provided under Florida law.

5. The municipal portion of the local option gas taxes shall be distributed among the eligible incorporated municipalities in Miami-Dade County, Florida, based on a formula as follows:

- a. Seventy-five percent based upon the ratio of the population of each eligible incorporated municipality compared to the total population of all eligible incorporated municipalities in Miami-Dade County; and
- b. Twenty-five percent based upon the ratio of total centerline miles of roadway maintained by each eligible incorporated municipality compared to the total centerline miles maintained by all eligible incorporated municipalities in Miami-Dade County.

6. In the event that an eligible municipality annexes an area of unincorporated Miami-Dade County or a newly incorporated municipality becomes eligible for participation in the distribution of local option gas tax proceeds, the distribution shall be set in accordance with the formula in Sections 5(a) and 5(b), in which case the County's Unincorporated Municipal Service Area (“UMSA”) share will be reduced by the proportionate reduction in population and roadway centerline miles, and provided to the municipal portion with the County and municipal shares adjusted accordingly. For calculation purposes, the UMSA share of the County's portion shall be defined as 20 percent of the original 74 percent County share of the 1993 Local Option Gas Tax,

as described in Section 29-79 of the Code of Miami-Dade County, Florida. The County's portion of the local option gas tax shall never be less than 80 percent of the original 74 percent share (59 percent of the total net proceeds distributed by the state).

7. Population figures used shall be the figures used to determine the annual distribution of the half cent local government sales tax pursuant to Section 218.60(1)(a), Florida Statutes. Centerline mile figures shall be based upon yearly figures submitted by each municipality to the Department of Financial Services in their Annual Financial Report and recorded by the Florida Department of Transportation as required by Section 218.32, Florida Statutes. The population and centerline mile figures shall be updated annually with data current as of June 1 of each year.

8. Miami-Dade County will use its best efforts to spend two thirds of the County portion on transportation expenses within the incorporated municipalities.

9. The percentages for distribution shall be calculated by the County annually. By July 1 of each year, the County shall notify all municipalities and the appropriate state agencies of the percentages for distribution of LOGT proceeds among the municipalities for the upcoming annual period commencing January 1. The percentage for distribution of local option gas tax proceeds to any city whose current population or centerline mile figures are not available shall be determined by the County based on the most recent available population and/or centerline mile figures reported to the state. In the event that either the population figures and/or the centerline miles are proven to be incorrect for any given municipality in any given year, the correction to the percentage distribution will be made in the subsequent year gas tax distribution calculation.

10. Pursuant to Section 336.025(5)(b), Florida Statutes, disputes regarding the percentage of distribution to any municipality hereunder shall be resolved through an appeal to the

Administration Commission in accordance with procedures developed by the Commission. Pending final disposition of such proceedings, the tax shall be collected and such funds shall be held in escrow by the Clerk of the Circuit Court of the County until final disposition is made.

11. The net proceeds of local option gas taxes shall only be used for “transportation expenditures,” as defined by Section 336.025(7), Florida Statutes.

12. In the event that a significant shift of responsibility for regional transportation services occurs between the County and the municipalities, this interlocal agreement may be renegotiated by the mutual consent of the County and the municipalities representing a majority of the population of the incorporated area of Miami-Dade County.

**IN WITNESS WHEREOF**, the parties have caused this Amended and Restated Interlocal Agreement to be executed by their respective and duly authorized officers as of the date written above.

ATTEST:

JUAN FERNANDEZ-BARQUIN,  
CLERK

MIAMI-DADE COUNTY, FLORIDA

By: \_\_\_\_\_  
DEPUTY CLERK

By: \_\_\_\_\_  
Name:  
Title:

ATTEST:

ATTEST:

By: \_\_\_\_\_

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