

To fulfill promises made to the citizens of Jacksonville throughout the decades prior to his time in office, Mayor Lenny Curry, in partnership with the Jacksonville Transportation Authority, is proposing to increase the Local Option Gas Tax in a new program called **Jobs for Jax**. According to a new study by the University of North Florida, this program could create as many as **7,640 local jobs** and **fund approximately \$1.6 billion** in infrastructure improvements and transportation enhancement projects to improve our roadways, and fix drainage issues.

What is a Local Option Gas Tax or Local Option Fuel Tax?

The Local Option Gas Tax (LOGT), also known as the Local Option Fuel Tax, is authorized through Sections 206.87(1)(b), 206.87(1)(c), 336.021, and 336.025, Florida Statutes. This allows county governments to levy up to 12 cents of local option gas tax per gallon. Thirty-one (31) Florida counties, including Nassau and Clay, already exercise the option to charge the full amount (\$0.12). The Florida Department of Revenue administers, collects, and enforces local option gas taxes.

Why a Gas Tax?

A Gas Tax shares the burden among ALL of those who use our roadways. This includes the estimated 96,000 out-of-county commuters who drive through Duval County every day and purchase gas throughout the Jacksonville area or off one of our 45 highway exits.

Unlike a property tax increase, Gas Tax dollars are mandated to be used for transportation investments and no other purpose. This creates continuity from administration to administration, and council to council, to ensure that these funds won't be redirected somewhere else a few years from now.

Finally, by leveraging the gas tax like many other major Florida counties currently do, we can make significant progress on improvements to transportation and infrastructure needs throughout the community.

Why now?

Many Jacksonville neighborhoods have been waiting decades for City government to keep its promises to invest in their communities. Mayor Curry believes it's time for government to keep its promises.

What is the proposal for Jacksonville City Council to consider?

The Jacksonville City Council will consider:

1. A 10-year extension of the current \$0.06 LOGT plus an additional six pennies of LOGT which will result in infrastructure and transportation projects for the City of Jacksonville,

which will benefit the entire the City of Jacksonville.

2. Approval of the Joint Project List from the Mayor's Office and the JTA.
3. By redirecting hundreds of thousands of dollars in infrastructure projects to a dedicated funding source of local option gas tax monies, this frees up a significant amount in the City's Capital Improvement Program (CIP) for septic tank phase out and other city-wide projects to be funded by the City's general fund, compounding the economic and community impacts for Jacksonville. [Click here](#) (or see below) for the Mayor's proposal of additional projects that could be funded in addition to the infrastructure and transportation projects

Who is impacted by an expansion of the LOGT?

The LOGT impacts anyone purchasing motor fuel in Duval County, including residents, tourists and anyone passing through the county on their way to other destinations. Put simply: if you use our roadways, you will help fund their improvements.

On average, there are 519,000 commuters per day in the Jacksonville area. Close to 100 thousand commuters through Jacksonville do not reside in Duval County but use our roadways daily.

How will funds from the Gas Tax be used throughout Duval County?

Funds collected through the LOGT can **only** be used for "transportation

expenditures" pursuant to Section 336.025(1), Florida Statutes.

According to those rules, "transportation expenditures" are defined as the following:

- Public transportation operations and maintenance.
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- Roadway and right-of-way drainage.
- Street lighting installation, operation, maintenance, and repair.
- Traffic signs, traffic engineering, signalization, and pavement markings, installation, operation, maintenance, and repair.
- Bridge maintenance and operation.
- Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

What is the LOGT in other Florida counties?

As of February 2021, 31 of 67 Florida counties assess the full \$0.12 per gallon. Clay and Nassau are at \$0.12 per gallon. Duval County is only 1 of 12 Florida counties that assess the minimum of \$0.06 per gallon.

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How are LOGT revenues collected?

The Florida Department of Revenue collects LOGT revenue in the same manner as other gas taxes, pursuant to Chapter 206, Florida Statutes and, when received by the City, is credited to the Local Option Gas Trust Fund created by Section 111.515, Florida Statutes

What is the history of LOGT in Jacksonville and how long has that been in effect?

In 1983, the City of Jacksonville enacted a \$0.06 LOGT for a five-year period through local Ordinance 83-499-179. In 1985, the Council extended the gas tax for an additional 10 years through Ordinance 85-793-824, effective September 1, 1986 and then for an additional 30-year period from 1996 through 2016 (Ordinance 91-819-411).

Until the year 2000, the City of Jacksonville utilized the full six cents to fund projects in accordance with State law. As part of the Better Jacksonville Plan (BJP), the City requested the JTA provide a ½ penny of its dedicated sales tax funding source in order to issue bonds for the projects in the BJP program. In exchange, the City provided the JTA the \$0.06 of LOGT.

Most recently through Ordinance 2013-820-E, the City and the JTA extended the LOGT so the JTA could complete many unfinished BJP projects, along with additional roadway projects and other transportation projects. This LOGT extension became effective September 1, 2016 and continues through August 31, 2036.

Through the 2016 extension, the City of Jacksonville and the Jacksonville Transportation Authority agreed to a 5-1

split of the \$0.06, \$0.05 going to the JTA and \$0.01 going to the City of Jacksonville.

What projects were funded through the 2016 extension of the LOGT?

Through the 2016 LOGT extension, the JTA established the JTAMobilityWorks program. This set of road improvement and mobility corridor projects comprised of items unfinished by the Better Jacksonville Plan. Over the past six months, the JTA broke ground on the University Boulevard Turbo Roundabout, the Alta Drive and the McDuff Avenue Road Improvement projects. To view a complete list of current JTAMobilityWorks projects and their construction status, visit mobilityworks.jtafla.com.

What is the process for Jacksonville city council to approve an expansion and increase of the LOGT?

Legislation will be introduced to the Jacksonville City Council in early April to consider the proposal. The bill will require 11 City Council votes to approve the measure. Visit coj.net/city-council for the schedule of public meetings and the timeline for approval.

Why is now the best time to expand the LOGT?

The LOGT is a revenue source that is expected to decline over time, due to improving fuel economy standards and the increasing prevalence of electric vehicles. Its' value in providing funding for these important projects is higher now than it will be in the future.



Frequently Asked Questions

about increasing the Local Option Gas Tax

