



Office of the County Administrator

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January 23, 2026

Mr. A. Jerome Fletcher II
City Manager
City of North Port
4970 City Hall Boulevard,
North Port, FL 34286

Subject: Local Option Gas Tax Revenue Distribution

Dear Mr. Fletcher:

Sarasota County currently levies a 6-cent per gallon local option gas tax, implemented by Sarasota County Ordinance No. 86-65, as amended by Ordinance 2011-069, reauthorized by Ordinance 2016-002, and an additional 5-cent per gallon local option gas tax, implemented by Sarasota County Ordinance No. 2000-029, as authorized by Florida Statute 336.025. Florida Statutes provide that the County may establish, by Interlocal Agreement with the municipality or municipalities located therein representing a majority of the incorporated area population within the County, a distribution formula for dividing the proceeds of the tax among the County and all eligible municipalities within, based on population figures to be reviewed annually.

Per Florida Statute 336.025(1)(b)2, the County is allowed to enter into Interlocal Agreements with one or more municipalities representing a majority of the population. As the City of North Port and the City of Sarasota represent the two most populous municipalities within Sarasota County, respectively, their Commissions will be party to the Interlocal Agreements.

Once both City Commissions approve the Interlocal Agreements, they will be presented to the Sarasota County Commission (BCC) for approval on May 19, 2026. After the BCC Chair signs the Interlocal Agreements, they will subsequently be filed with the State Department of Revenue before October 1, 2026, as required. Originals for signature will be provided prior to the City Commission meeting date. A fully executed original of the Interlocal Agreement will be provided to the City of North Port Clerk's office upon completion.

Thank you for your expediency in this matter.

Sincerely,



Jonathan R. Lewis
County Administrator

Enclosures: Draft Interlocal Agreement for 5-cent per gallon local option gas tax
Draft Interlocal Agreement for 6-cent per gallon local option gas tax

cc: Heather Faust, MMC, City Clerk, City of North Port
Joshua B. Moye, County Attorney
Steve Botelho, Deputy County Administrator
Spencer L. Anderson, P.E., Transportation Director/County Engineer

**INTERLOCAL AGREEMENT REGARDING
DISTRIBUTION FORMULA FOR ALLOCATION OF
REVENUE FROM LOCAL OPTION FUEL TAX LEVIED
PURSUANT TO SECTION 336.025(1)(a), FLORIDA
STATUTES, AMONG SARASOTA COUNTY AND
MUNICIPALITIES WITHIN SARASOTA COUNTY**

THIS INTERLOCAL AGREEMENT, by and between the CITY of Sarasota and the CITY of North Port, each a municipal corporation of the State of Florida, hereinafter referred to as “MUNICIPALITIES” and SARASOTA COUNTY, a political subdivision of the State of Florida, hereinafter referred to as the “COUNTY”, is entered into this ____ day of _____ 2026.

WITNESSETH:

WHEREAS, the State Legislature by Section 336.025(1)(a), Florida Statutes, granted to the COUNTY authority which permits a local option fuel tax of 1 cent to 6 cents to be levied 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, Florida Statutes; and

WHEREAS, pursuant to Section 336.025(3)(a), Florida Statutes, the Board of County Commissioners adopted Ordinance No. 86-65, as amended by Ordinance 2011-069 and continued by Ordinance 2016-002, codified as Section 114-32 of the Sarasota County Code of Ordinances, which levies a six-cent local option fuel tax on every gallon of motor fuel sold in Sarasota County; and

WHEREAS, Section 336.025(3)(a)1, Florida Statutes, provides that the County may establish, by Interlocal Agreement with one or more municipalities located therein representing a majority of the incorporated area population within the COUNTY, a distribution formula for dividing the proceeds of the tax among the COUNTY and all eligible municipalities within; and

WHEREAS, said distribution formula shall be reviewed annually to be consistent with current population figures; and

WHEREAS, the MUNICIPALITIES representing more than fifty percent (50%) of the incorporated population, and the COUNTY agree that the optional tax is in the best interest of all the citizens of Sarasota County and will continue to provide revenue to said governing bodies, as well as to the City of Venice and the Town of Longboat Key, for transportation expenditures.

NOW, THEREFORE, in consideration of these findings, the parties hereby covenant and agree as follows:

- 1) Allocation of local option fuel tax revenue shall be based upon and be proportional to those official April 1, 2025, population figures provided by the University of Florida, Bureau of Economic Business Research, which produce a proportionate distribution as follows:

| <u>JURISDICTION</u> | <u>PERCENT</u> |
|--------------------------------|------------------|
| Unincorporated Sarasota County | 61.2083% |
| City of North Port | 19.7484% |
| City of Sarasota | 11.9512% |
| City of Venice | 6.0470% |
| <u>Town of Longboat Key</u> | <u>0.9806%</u> |
| TOTAL | 100.0000% |

- 2) Said distribution formula shall be effective September 1, 2026.
- 3) This agreement supersedes all previous interlocal agreements for the distribution of Local Option Fuel Tax Revenue levied pursuant to Section 336.025(1)(a), Florida Statutes.
- 4) This agreement shall take effect September 1, 2026.

IN WITNESS WHEREOF, the MUNICIPALITIES and the COUNTY have hereto set their hands and seals on the days and year indicated below.

CITY OF SARASOTA, FLORIDA

By: _____
Mayor
Sarasota City Commission
Sarasota, Florida

Dated: _____

ATTEST:

City Auditor and Clerk

Approved as to form and correctness:

Joseph J. Polzak, City Attorney

CITY OF NORTH PORT, FLORIDA

By: _____

Mayor
Pete Emrich
North Port City Commission
North Port, Florida

Dated: _____

ATTEST:

Heather Faust, MMC
City Clerk, City of North Port

Approved as to form and correctness:

Michael Fuino, B.C.S.
City Attorney

**BOARD OF COUNTY COMMISSIONERS
OF SARASOTA COUNTY, FLORIDA**

By: _____
Chair

Dated: _____

ATTEST:
KAREN E. RUSHING, Clerk of the Circuit Court
And Ex-Officio Clerk of the Board
of County Commissioners
Sarasota County, Florida

By: _____
Clerk

Approved as to form and correctness:

Joshua B. Moye, County Attorney