



**Office of the County Administrator**

1660 Ringling Blvd.  
Sarasota, FL 34236

phone: 941-861-5111

fax: 941-861-5987

scgov.net

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)(b), 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)(b), Florida Statutes, granted to the COUNTY authority to levy a local option gas tax of 1 cent to 5 cents to be levied upon every gallon of motor fuel sold in the COUNTY and taxed under the provisions of Chapter 206, F.S.; and

WHEREAS, pursuant to Section 336.025(1)(b), Florida Statutes, the Board of County Commissioners adopted Ordinance No. 2000-029, as amended by Ordinance No. 2005-025, codified as Section 114-34 of the Sarasota County Code of Ordinances, which levies a five-cent local option gas tax on every gallon of motor fuel sold in Sarasota County; and

WHEREAS, Section 336.025(1)(b)2, Florida Statutes, provides that the COUNTY may establish a distribution formula for the tax revenues by interlocal agreement with one or more municipalities located therein representing a majority of the incorporated area population with the COUNTY, and

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

WHEREAS, the MUNICIPALITIES, whose combined population comprises more than fifty percent (50%) of the incorporated population, and the COUNTY agree that implementation of the Section 336.025(1)(b), F.S., local option fuel tax is in the best interest of all the citizens of Sarasota County and will provide revenue for certain transportation expenditures, as defined by Florida Statutes, to said governing bodies, as well as to the City of Venice and the Town of Longboat Key.

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	6.1115%
<u>Town of Longboat Key</u>	<u>0.9806%</u>
TOTAL	100.0000%

- 2) The local option fuel tax moneys shall be used by each governing body only for those purposes authorized by Section 336.025 (1)(b), F.S. and Section 114-34 of the Sarasota County Code of Ordinances, as each may be amended from time to time.
- 3) Said distribution formula shall be effective September 1, 2026.
- 4) This agreement supersedes all previous interlocal agreements for the distribution of Local Option Fuel Tax Revenue levied pursuant to Section 336.025(1)(b), Florida Statutes.
- 5) 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, City of Sarasota

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