



Florida Department of Revenue
General Tax Administration

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

February 23, 2022

Nassau County Board of Commissioners
Attn: Mr. Marshall Eyeman, Assistant County Manager
96135 Nassau Pl., Suite 1
Yulee, FL 32097

Dear Mr. Eyerman,

Currently, the Department administers Nassau County's regular local option fuel tax per Ordinances 2000-24 for 2 cents, 2000-25 for 4 cents, and new local option fuel tax per Ordinance 2018-23 for 5 cents. Ordinance 2018-23 provides that the tax shall be distributed in accordance with Section 336.025, but does not specify the use of transportation expenditures or an interlocal agreement between the county and municipalities contained therein. Neither Ordinances 2000-24 or 2000-25 specify a method of distribution (interlocal agreement or transportation expenditures). However, for the 6 cents, in 2007, the Department received the attached distribution percentages calculated based on transportation expenditures. In August 2018, the Department received an email that Ordinance 2018-23 will follow the same distribution percentages provided for the 6 cents local option tax.

Florida law provides that distribution percentages calculated based on transportation expenditures shall be recalculated every ten years based on the immediately preceding 5 years. Section 336.025,(4)(a), F.S. provides,

"If the tax authorized pursuant to paragraph (1)(a) is levied under the circumstances of subparagraph (3)(a)2. or paragraph (3)(b), the proceeds of the tax shall be distributed among the county government and eligible municipalities based on the transportation expenditures of each for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. After the initial levy of a tax being distributed pursuant to the provisions of this paragraph, the proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years".

Based on the above, the distribution percentages calculated based on transportation expenditures provided in 2007 have expired. A review of our records indicate the Department has not received updated distribution percentages. **Therefore, in compliance with Florida law, the Department must receive new distribution percentages for all three referenced ordinances.** Because the ordinances provided do not specify a method of distribution, e.g. transportation expenditures or interlocal agreements, the County may elect to use either method. Additionally, the County may elect to:

- (1) use only one set of distribution percentages for all 3 ordinances;
- (2) use separate distribution percentages for the 6 cents and the 5 cents; or

(3) use separate distribution percentages for each ordinance.

If the county elects to use transportation expenditures, the distribution percentages must be calculated based on the immediately preceding 5 years and will be valid for 10 years, or will expire when the ordinances to which they apply expire. Both Ordinances 2000-24 and 2000-25 expire 8/31/2025. If the county elects to extend the 2 cents and the 4 cents, new distribution percentages must be provided for the new ordinances. Ordinance 2018-23 does not expire until 12/31/2069.

The distribution percentages for Ordinances 2000-24 and 2000-25 must be provided by July 1, 2022. (These ordinances are effective 9/1 – 8/31.) **The distribution percentages for Ordinance 2018-23 must be provided by October 1, 2022.** (This ordinance is effective 1/1 – 12/31.) The County may provide all distribution percentages by July 1, 2022. However, due to the effective dates of the Ordinances, the percentages for 2000-24 and 2000-25 will be effective beginning with the distribution of the September 2022 applied period/November 2022 distribution, and the percentages for 2018-23 will be effective beginning with the distribution of the January 2023 applied period/March 2023 distributions.

Your immediate attention is appreciated. You may contact Usha Putcha at 850-717-6644 or email FDORFuelDistribution@floridarevenue.com if you have questions or need additional information.

Sincerely,

A handwritten signature in black ink that reads "Carla M. Bruce". The signature is written in a cursive, flowing style.

Carla Bruce
Revenue Program Administrator
Revenue Accounting Subprocess
CB/up

RE: Nassau - Expired Fuel Tax Distribution Percentages

Usha Putcha <Usha.Putcha@floridarevenue.com>

Tue 5/24/2022 4:19 PM

To: meyerman@nassaucountyfl.com <meyerman@nassaucountyfl.com>;

Cc: Carla Bruce <Carla.Bruce@floridarevenue.com>; Andrea Hunter (GTA) <Andrea.Hunter@floridarevenue.com>; Brian Bradshaw <Brian.Bradshaw@floridarevenue.com>;

Good afternoon,

As long as we receive the document by August 1, 2022 the request is approved. The August 1 date is the absolute date to receive the percentages and it will give us enough time to update the system to process the distribution as of September 1. Please keep us in the loop and update the status whenever information is available. Please feel free to contact us if you have any questions. Thanks

From: meyerman@nassaucountyfl.com <Office365@messaging.microsoft.com>

Sent: Monday, May 23, 2022 3:50 PM

To: Usha Putcha <Usha.Putcha@floridarevenue.com>

Cc: Carla Bruce <Carla.Bruce@floridarevenue.com>; Amy Barrow <Amy.Barrow@floridarevenue.com>; Andrea Hunter (GTA) <Andrea.Hunter@floridarevenue.com>; meyerman@nassaucountyfl.com

Subject: Re: Nassau - Expired Fuel Tax Distribution Percentages

My understanding is that the document is still in review and will then need to go to their Board for approval. I would propose we could be completed by August 1, 2022. Please confirm if this is approved. Thanks.

-Marshall

From: Usha Putcha <Usha.Putcha@floridarevenue.com>

Sent: Monday, May 23, 2022 12:49:05 PM

To: Marshall Eyerman <meyerman@nassaucountyfl.com>

Cc: Carla Bruce <Carla.Bruce@floridarevenue.com>; Amy Barrow <Amy.Barrow@floridarevenue.com>; Andrea Hunter (GTA) <Andrea.Hunter@floridarevenue.com>

Subject: RE: Nassau - Expired Fuel Tax Distribution Percentages

Good afternoon,

5/24/22, 4:30 PM

RE: Nassau - Expired Fuel Tax Distribution Pe... - meyerman@nassaucountyfl.com

Thank you for reaching out to us. We have some leeway for distribution percentages. Please let us know the time frame to complete the process and provide the approved percentages to us. Please let me know if you have any questions. Thanks

From: Marshall Eyerman <meyerman@nassaucountyfl.com>
Sent: Thursday, May 19, 2022 1:36 PM
To: Usha Putcha <Usha.Putcha@floridarevenue.com>
Cc: Carla Bruce <Carla.Bruce@floridarevenue.com>; Amy Barrow <Amy.Barrow@floridarevenue.com>; Andrea Hunter (GTA) <Andrea.Hunter@floridarevenue.com>
Subject: RE: Nassau - Expired Fuel Tax Distribution Percentages

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Ms. Putcha,

We are working on the analysis and are having difficulty due to a delay of one of the Towns not having their FY 20/21 financial statements completed yet. Are there any options for an extension, so we may complete the analysis with the information from the immediately preceding 5 fiscal years?

Marshall Eyerman | Assistant County Manager

Nassau County, FL|Board of County Commissioners

96135 Nassau Place|Yulee, FL 32097

P: (904) 530-6010 E: meyerman@nassaucountyfl.com

From: Usha Putcha <Usha.Putcha@floridarevenue.com>
Sent: Wednesday, February 23, 2022 2:04 PM
To: Marshall Eyerman <meyerman@nassaucountyfl.com>
Cc: Carla Bruce <Carla.Bruce@floridarevenue.com>; Amy Barrow <Amy.Barrow@floridarevenue.com>; Andrea Hunter (GTA) <Andrea.Hunter@floridarevenue.com>
Subject: Nassau - Expired Fuel Tax Distribution Percentages

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You've received an encrypted message from Usha.Putcha@floridarevenue.com

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Save and open the attachment (message.html), and follow the instructions.

Sign in using the following email address: meyerman@nassaucountyfl.com

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5/24/22, 4:30 PM

RE: Nassau - Expired Fuel Tax Distribution Pe... - meyerma@nassaucountyfl.com

to a public records request.

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