



April 7, 2026

The Honorable Ron DeSantis
Governor of Florida
The Capitol
400 S. Monroe Street
Tallahassee, FL 32399-0001

MARCI WOODWARD
County Commissioner, District 4

Dear Governor DeSantis,

I am writing to you in my capacity as a Palm Beach County Commissioner and Vice Mayor to respectfully request your support for legislation that would grant Florida counties the explicit authority to temporarily pause collection of their locally imposed fuel taxes during periods of elevated fuel prices or economic hardship.

As you know, Palm Beach County residents and businesses are currently facing significant financial strain from rising gas prices, which recently reached four-year highs of approximately \$4.23 per gallon. In late March, I proposed that our Board of County Commissioners consider a temporary pause on the County's 12-cent-per-gallon local option fuel tax (authorized under Sections 336.021 and 336.025, Florida Statutes) as a targeted, short-term measure to provide direct relief at the pump—potentially saving drivers \$1.20 on a 10-gallon fill-up and up to \$2.40 on a 15-gallon fill-up—without permanently reducing revenue streams.

Unfortunately, our County Attorney's Office has advised that the County lacks the legal authority to implement such a pause. Their analysis (a copy of which is enclosed for your reference) concludes that, because the enabling statutes do not expressly authorize a temporary suspension or exemption, any such action by the County would likely be unlawful. The opinion correctly notes that local governments possess no inherent taxing power and may only act in the precise manner authorized by general law. While the statutes permit a county to fully rescind the tax, they contain no provision for a temporary "pause."

This limitation prevents counties from exercising the same kind of nimble, localized response that the Legislature and you have demonstrated in the past. In 2022, you successfully championed a state-level gas tax holiday that provided meaningful relief to Floridians when prices spiked. Giving counties parallel flexibility for their own portion of the fuel tax would allow us to respond quickly to regional conditions while preserving the overall structure of the local option tax system. I am therefore asking for your leadership and support in advancing legislation during the upcoming legislative session to amend Sections

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336.021 and 336.025, Florida Statutes, to expressly authorize counties to enact, by ordinance, a temporary pause or suspension of the ninth-cent fuel tax and local option fuel tax for a defined period (for example, up to 60 days, subject to renewal or extension as needed). Such authority could include reasonable safeguards, such as requiring a supermajority vote of the board, a finding of economic necessity, or a commitment to restore the tax rate at the end of the pause.

Empowering counties with this tool would deliver immediate, tangible relief to working families and small businesses across Florida without imposing any new costs on the state. It would also affirm the principle of local control that has served our state so well.

I would greatly appreciate the opportunity to discuss this proposal with you or your staff at your earliest convenience. Thank you for your continued focus on keeping Florida affordable and for your strong leadership on behalf of all Floridians.

Sincerely,



Marci Woodward, Vice Mayor
Palm Beach County
Board of County Commissioners