

TAX TYPE	Shared Components	Statutory Cite	State Claim Filing	Local Claim Filing
Sales Tax				
Chapter 212, F.S.			X	
	Local Gov't Half-cent Sales Tax Program - Ordinary Distribution	Sections 212.20(6)(d)2., and 218.60-.67, F.S.	X	
	Local Government Half-cent Sales Tax Program - Emergency Distribution	Sections 212.20(6)(d)3., and 218.65, F.S.	X	
	Local Government Half-cent Sales Tax Program - Supplemental Distribution	Sections 212.20(6)(d)3., and 218.65, F.S.	X	
	County Revenue Sharing Program	Sections 212.20(6)(d)4., and 218.20-.26, F.S.	X	
	Municipal Revenue Sharing Program	Sections 212.20(6)(d)5., and 218.20-.26, F.S.	X	
	Distribution of Sales and Use Taxes to Counties	Section 212.20(6)(d)6.a., F.S.	X	
Local Discretionary Sales Surtaxes (i.e., Local Option Sales Taxes)				
Sections 212.054-.055, F.S.				
	Charter County and Regional Transportation System Surtax	Section 212.055(1), F.S.		X
	Local Government Infrastructure Surtax	Section 212.055(2), F.S.		X
	Small County Surtax	Section 212.055(3), F.S.		X
	Indigent Care and Trauma Center Surtax	Section 212.055(4), F.S.		X
	County Public Hospital Surtax	Section 212.055(5), F.S.		X
	School Capital Outlay Surtax	Section 212.055(6), F.S.		X
	Voter-approved Indigent Care Surtax	Section 212.055(7), F.S.		X
	Emergency Fire Rescue Services and Facilities Surtax	Section 212.055(8), F.S.		X
Convention Development Taxes				
Sections 212.0305, F.S.				
	Consolidated County Convention Development Tax	Section 212.0305(4)(a), F. S.		X
	Charter County Convention Development Tax	Section 212.0305(4)(b), F. S.		X
	Special District, Special, and Subcounty Convention Development Tax	Section 212.0305(4)(c)-(e), and 212.03055, F.S.		X
Tourist Development Taxes				
Section 125.0104, F.S.				
	1 or 2 Percent Tax	Section 125.0104(3)(c), F.S,		X
	Additional 1 Percent Tax	Section 125.0104(3)(d), F.S,		X
	Professional Sports Franchise Facility Tax	Section 125.0104(3)(l), F.S,		X

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	High Tourism Impact Tax	Section 125.0104(3)(m), F.S.		X
	Additional Professional Sports Franchise Facility Tax	Section 125.0104(3)(n), F.S.		X
Tourist Impact Tax		Section 125.0108, F.S.		X
Motor and Other Fuel Taxes				
Chapter 206, F.S.				
	Constitutional Fuel Tax on Gasoline (2 cent per net gallon)	Section 206.41(1)(a), F.S.	X	
	County Fuel Tax on Gasoline (1¢ per net gallon)	Section 206.41(1)(b), F.S.	X	
	Municipal Fuel Tax on Gasoline (1 cent per net gallon)	Section 206.41(1)(c), F.S.	X	
	Ninth Cent Fuel Tax on Gasoline (1¢ per net gallon)	Section 206.41(1)(d), F.S.		X
	Local Option Fuel Tax on Gasoline (1¢ - 11cents per net gallon)	Section 206.41(1)(e), F.S.		X
	State Comprehensive Enhanced Transportation Systems Tax on Gasoline (6.8 cents per net gallon)	Section 206.41(1)(f), F.S.	X	
	Excise Tax on Diesel Fuel (4 cents per net gallon)	Section 206.87(1)(a), F.S.	X	
	Ninth Cent Fuel Tax on Diesel Fuel (1¢ per net gallon)	Section 206.87(1)(b), F.S.	X	
	Local Option Fuel Tax on Diesel Fuel (6 cents per net gallon)	Section 206.87(1)(c), F.S.	X	
	State Comprehensive Enhanced Transportation Systems Tax on Diesel Fuel (6.8 cents per net gallon)	Section 206.87(1)(d), F.S.	X	
Communication Services Tax				
Chapter 202, F. S.				
	Sales of Communications Services	Section 202.12, and 202.18 F.S.	X	
	Local Communications Services Tax	Section 202.19, F.S.		X
	Gross Receipts Tax	Section 203.01, F.S.	X	
Insurance Premium Tax				
Chapters, 175, 185, 252, and 624, F.S. *				
	Municipal Firefighters Pension Trust Fund Excise Tax	Section 175.101, F.S.	X	
	Municipal Police Officers Retirement Trust Fund Excise Tax	Section 185.08, F.S.	X	

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Documentary Stamp Tax				
	State Housing Initiatives Partnership (SHIP) Program	Sections 420.907-.9079, F.S.	X	
	Discretionary Surtax on Documents	Sections 125.0167 and 201.031, F.S.		X
Highway Safety Fees				
	Mobile Home License Tax	Sections 320.08, 320.08015, and 320.081, F.S.	X	
	Vessel Registration Fee	Section 328.72, F.S.		X
Other State Revenue Sources Shared with Local Governments				
	Alcoholic Beverage License Tax	Section 561.342, F.S.	X	
	Cardroom Tax	Section 849.086, F.S.	X	
	Enhanced 911 Fee	Sections 365.172-.173, F.S.	X	
	Indian Gaming Revenues	Section 285.710, F.S.	X	
	Insurance License Tax	Sections 624.501-.508, F.S.	X	
	Intangibles Tax on Government Leaseholds	Sections 199.023(1)(d), F.S. (2005) and 199.292, F.S.	X	
	Intergovernmental Radio Communication Program	Section 318.21(9), F.S.	X	
	Miami-Dade County Lake Belt Mitigation Fee	Section 373.41492, F.S.	X	
	Miami-Dade County Lake Belt Water Treatment Plant Upgrade Fee	Section 373.41492, F.S.	X	
	Oil, Gas and Sulfur Production Tax	Section 211.06(3)(b), F.S.	X	
	Phosphate Rock Severance Tax	Section 211.3103, F.S.	X	
	Support for School Capital Outlay Purposes (i.e., Gross Receipts Tax on Utilities and Motor Vehicle License Tax)	Gross Receipts: Art. XII, s. 9(a), Fla. Const., and Chapter 203, F.S. Motor Vehicle: Art. XII, s. 9(d), Fla. Const., and Chapter 320, F.S.	X	

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Other Local Revenue Sources				
	Green Utility Fee	Section 369.255, F.S.		X
	Gross Receipts Tax on Commercial Hazardous Waste Facilities	Section 403.7215, F.S.		X
	Local Business Taxes	Chapter 205, F.S.		X
	Local Option Food and Beverage Taxes	Section 212.0306, F.S.		X
	Local Option Vessel Registration Fee	Section 328.66, F.S.		X
	Municipal Pari-mutuel Tax	Section 550.105(9), F.S.		X
	Municipal Parking Facility Space Surcharges	Section 166.271, F.S.		X
	Municipal Resort Tax	Chapter 67-930, L.O.F., as amended by Chapters 82-142, 83-363, 93-286, and 94-344, L.O.F.		X
	Non-Ad Valorem Assessments (i.e., Special Assessments)	Local Home Rule Authority and Sections 125.01, 125.271, and Chapter 170, F.S.		X
	Proprietary Fees (e.g., admissions fees, franchise fees, user fees, and utility fees)	Local Home Rule Authority and Section 403.0893, F.S.		X
	Public Service Tax	Sections 166.231-.236, F.S.		X
	Regulatory Fees (e.g., building permits fees, impact fees, inspection fees, and stormwater fees)	Local Home Rule Authority and Section 163.31801, F.S.		X

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Other State Taxes Subject to Claims				
	Fuel Sales Tax on Gasoline (12.2 cents per net gallon)	Section 206.41(1)(g), F.S.	X	
	Fuel Sales Tax on Diesel Fuel (12.2 cents per net gallon)	Section 206.87(1)(e), F.S.	X	
	Alternative Fuel Decal (Class A=\$195.80)	Section 206.877(1)(a), F.S.	X	
	Alternative Fuel Decal (Class B=\$267.00)	Section 206.877(1)(a), F.S.	X	
	Alternative Fuel Decal (Class C=\$373.80)	Section 206.877(1)(a), F.S.	X	
	Aviation Fuel (6.9 cents per net gallon)	Section 206.9825(1)(a), F.S.	X	
	Pollutants Tax - Coastal Protection (2 cents per barrel)	Section 206.9935(1), F.S.	X	
	Pollutants Tax - Water Quality (2.5 cents per gallon on motor oil and other lubricants)	Section 206.9935(2), F.S.	X	
	Pollutants Tax - Water Quality (5.9 cents per gallon on solvents)	Section 206.9935(2), F.S.	X	
	Pollutants Tax -Water Quality (5 cents per barrel on petroleum products, chlorine, and pesticides)	Section 206.9935(2), F.S.	X	
	Pollutants Tax -Water Quality (2 cents per barrel on ammonia)	Section 206.9935(2), F.S.	X	
	Pollutants Tax - Inland Protection (80 cents per barrel)	Section 206.9935(3), F.S.	X	
	Insurance Premium Tax	Section 624.509, F.S., and all statutes referencing Section 624.509, F.S.	X	
	Wet Marine and Transportation Tax	Section 624.510, F.S.	X	
	Retaliatory Tax	Section 624.5091, F.S.	X	
	Emergency Management Surcharge (\$2 & \$4 surcharge)	Section 252.372, F.S.	X	
	State Fire Marshall Regulatory Assessment	Section 624.515, F.S.	X	
	State Fire Marshall Surcharge	Section 624.515(2), F.S.	X	
	Annual & Quarterly Statement Filing Fee	Section 624.501, F.S.	X	