

## 2018 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions											Local Option Food and Beverage Taxes		
	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)		Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special, & Subcounty Convention Tax (up to 3%)					
Alachua *	2	1	1		1					5	5	0		
Baker *	2	1								5	3	2		
Bay *	2	1	1		1					5	5	0		
Bradford	2	1	1							5	4	1		
Brevard *	2	1	1		1					5	5	0		
Broward *	2	1	1	1	1					6	6	0		
Calhoun										4	0	4		
Charlotte *	2	1	1		1					5	5	0		
Citrus	2	1	1		1					5	5	0		
Clay *	2	1	1		1					5	5	0		
Collier *	2	1	1		1					5	5	0		
Columbia	2	1	1		1					5	5	0		
DeSoto	2	1								5	3	2		
Dixie	2	1								5	3	2		
Duval *	2		1		1		2			6	6	0		
Escambia *	2	1	1							5	4	1		
Flagler *	2	1	1		1					5	5	0		
Franklin	2									5	2	3		
Gadsden	2									5	2	3		
Gilchrist	2									5	2	3		
Glades	2									5	2	3		
Gulf *	2	1	1		1					5	5	0		
Hamilton	2	1								5	3	2		
Hardee	2									4	2	2		
Hendry	2	1								5	3	2		
Hernando *	2	1	1		1					5	5	0		
Highlands	2	1	1							5	4	1		
Hillsborough *	2	1	1		1					6	5	1		
Holmes	2	1								5	3	2		
Indian River *	2	1	1							5	4	1		
Jackson	2	1	1							5	4	1		
Jefferson	2	1								5	3	2		
Lafayette										4	0	4		
Lake *	2	1	1							5	4	1		
Lee *	2	1	1		1					6	5	1		
Leon *	2	1	1		1					5	5	0		
Levy	2									5	2	3		
Liberty										4	0	4		
Madison	2	1								5	3	2		
Manatee *	2	1	1		1					5	5	0		
Marion *	2	1	1							5	4	1		
Martin *	2	1	1		1					5	5	0		
Miami-Dade *	2		1				3			6	6	0	2	1
Monroe *	2	1		1		1				7	5	2		
Nassau *	2	1	1		1					5	5	0		
Okaloosa	2	1	1		1					5	5	0		
Okeechobee	2	1								5	3	2		
Orange *	2	1	1	1	1					6	6	0		
Osceola *	2	1	1	1	1					6	6	0		
Palm Beach *	2	1	1	1	1					6	6	0		

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County	Local Option Taxes on Transient Rental Transactions										Local Option Food and Beverage Taxes s. 212.0306, F.S.			
	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.				Food and Beverages in Hotels and Motels (2%)		Food and Beverages in Other Establishments (1%)	
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)		Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special, & Subcounty Convention Tax (up to 3%)	Special District, Convention Tax (up to 3%)	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	
Pasco	2	1	1							5	4	1		
Pinellas *	2	1	1	1	1					6	6	0		
Polk *	2	1	1	1	1					5	5	0		
Putnam *	2	1	1							5	4	1		
St. Johns *	2	1	1							5	4	1		
St. Lucie *	2	1	1							5	5	0		
Santa Rosa *	2	1	1							5	5	0		
Sarasota *	2	1	1							5	5	0		
Seminole *	2	1	1							5	5	0		
Sumter	2									5	2	3		
Suwannee *	2	1								5	3	2		
Taylor *	2	1	1							5	5	0		
Union										4	0	4		
Volusia *	2		1					3		6	6	0		
Wakulla	2	1	1							5	4	1		
Walton *	2	1	1	1						6	4	2		
Washington	2	1								5	3	2		
# Eligible to Levy:	67	59	67	9	65	1	1	1	1		67		1	1
# Levying:	63	53	44	6	30	1	1	1	1		63		1	1

- Notes:
- 1) County names followed by an asterick indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.
  - 2) Pursuant to s. 125.0104(3)(d), F.S., no county can levy the Additional Tax unless the county has imposed the Original Tax [i.e., s. 125.0104(3)(c), F.S.] for a minimum of three years prior to the effective date of the levy and imposition of the Additional Tax.
  - 3) Pursuant to s. 125.0104(3)(b), F.S., no county authorized to levy a convention development tax pursuant to s. 212.0305, F.S., (i.e., Duval, Miami-Dade, and Volusia) is allowed to levy more than 2% of tourist development taxes. However, pursuant to s. 125.0104(3)(l), F.S., this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax, pursuant to s. 125.0104(3)(n), F.S. This exemption is applicable only to Duval County.
  - 4) Pursuant to s. 125.0104(3)(n), F.S., only a county that has levied the Professional Sports Franchise Facility Tax [i.e., s. 125.0104(3)(l), F.S.] is eligible to levy the Additional Professional Sports Franchise Facility Tax. Consequently, the levy of the Professional Sports Franchise Facility Tax must occur prior to the levy of the Additional Professional Sports Franchise Facility Tax.
  - 5) The county-wide tourist development tax rate for Miami-Dade County is 3% except within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside, which are eligible to impose the Municipal Resort Tax.
  - 6) The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than countywide.
  - 7) In Santa Rosa County, the countywide tourist development tax rate is 2%. The rate in the special taxing district of Navarre Beach is 3%; however, the funds generated from this levy go to Escambia County pursuant to an agreement adopted when this area was transferred to Santa Rosa County by Escambia County.
  - 8) Pursuant to s. 125.0104(3)(m), F.S., a county is considered to be a high tourism impact county after the Department of Revenue has certified to such county that the sales subject to the tax levied pursuant to this section exceeded \$600 million during the previous calendar year or were at least 18% of the county's total taxable sales under Ch. 212, F.S., where the sales subject to the tax levied pursuant to this section were a minimum of \$200 million. No county authorized to levy a Convention Development Tax shall be considered a high tourism impact county. Once a county qualifies as a high tourism impact county, it shall retain this designation for the period of the tax levy. Broward, Monroe, Orange, Osceola, Palm Beach, and Pinellas counties levy this tax, and each county retains this designation until its tax levy ends. Hillsborough County has been certified as having in excess of \$600 M in sales during the 2017 calendar year. According to the Department's Office of Tax Research, Lee and Walton counties appear to have sufficient sales in calendar year 2017 to be eligible to levy the tax in 2018. Lee and Walton counties have not requested certification by the Department.
  - 9) New levies in 2018: Broward County began levying the High Tourism Impact Tax, effective January 1, 2018; Highlands County began levying the Additional 1% Tax and the Professional Sports Franchise Facility Tax, effective August 1, 2018; Holmes County began levying the Additional 1% Tax, effective January 1, 2018; and Nassau County began levying the Additional Professional Sports Franchise Facility Tax, effective July 1, 2018.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: August 1, 2018) available at <https://revenue.law.floridarevenue.com/Pages/Browse.aspx#3-17-23>.