

## 2012 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

### Local Option Taxes on Transient Rental Transactions

County	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	Local Option Food and Beverage Taxes s. 212.0306, F.S.	
	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%)				Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
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				6	5	1			
Calhoun									4	0	4			
Charlotte *	2	1	1		1				5	5	0			
Citrus	2	1							5	3	2			
Clay *	2	1							5	3	2			
Collier *	2	1	1						5	4	1			
Columbia	2	1							5	3	2			
DeSoto	2								4	2	2			
Dixie	2								4	2	2			
Duval *	2		1		1		2		6	6	0			
Escambia *	2	1	1						5	4	1			
Flagler	2	1	1						5	4	1			
Franklin	2								5	2	3			
Gadsden	2								5	2	3			
Gilchrist	2								5	2	3			
Glades	2								5	2	3			
Gulf *	2	1	1						5	4	1			
Hamilton	2	1							5	3	2			
Hardee									4	0	4			
Hendry	2	1							5	3	2			
Hernando *	2	1							5	3	2			
Highlands	2								5	2	3			
Hillsborough *	2	1	1		1				5	5	0			
Holmes	2								5	2	3			
Indian River *	2	1	1						5	4	1			
Jackson	2	1	1						5	4	1			
Jefferson	2								5	2	3			
Lafayette									4	0	4			
Lake *	2	1	1						5	4	1			
Lee *	2	1	1		1				5	5	0			
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								5	2	3			
Martin *	2	1	1						5	4	1			
Miami-Dade *	2		1				3		6	6	0	2	1	
Monroe *	2	1		1		1			7	5	2			
Nassau *	2	1	1						5	4	1			
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				5	5	0			

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County	Local Option Taxes on Transient Rental Transactions										Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	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.	Convention Development Taxes s. 212.0305(4), F.S.			Food and Beverages in 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 District, Special, & Subcounty Convention Tax (up to 3%)						3
Pasco	2										5	2	3		
Pinellas *	2	1	1		1						5	5	0		
Polk *	2	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		1						5	5	0		
Santa Rosa *	2	1	1								5	4	1		
Sarasota *	2	1	1		1						5	5	0		
Seminole *	2	1	1		1						5	5	0		
Sumter	2										5	2	3		
Suwannee *	2										5	2	3		
Taylor *	2	1									5	3	2		
Union											4	0	4		
Volusia *	2		1						3		6	6	0		
Wakulla	2	1	1								5	4	1		
Walton *	2	1	1								6	4.5	1.5		
Washington	2	1									5	3	2		
# Eligible to Levy:	67	57	67	5	65	1	1	1	1		67			1	1
# Levying:	62	45	36	3	20	1	1	1	1		62			1	1

- Notes:
- County names followed by an asterisk indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.
  - Pursuant to s. 125.0104(3)(d), F.S., no county shall 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.
  - 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.
  - 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.
  - 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.
  - The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than countywide.
  - 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.
  - According to the Department of Revenue's Office of Tax Research, five counties (i.e., Broward, Monroe, Orange, Osceola, and Walton) are considered high tourism impact counties pursuant to s. 125.0104(3)(m)2., F.S. Broward and Orange counties qualify to levy because sales subject to the tax exceeded \$600 million during the previous calendar year. Monroe and Walton counties qualify to levy because the sales subject to the tax were at least 18 percent of the county's total taxable sales under Chapter 212, F.S., where the sales subject to the tax were a minimum of \$200 million. Osceola County qualifies to levy due to a grandfather clause.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates by County" (Last Updated: June 1, 2012) <https://revenue.law.state.fl.us/Pages/Home.aspx>