

# **Local Government Financial Information Handbook**

**2002 Edition**

**September 2002**

**Florida  
Legislative Committee on Intergovernmental Relations**



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(As of September 2002)**

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**WHAT IS THE LCIR?**

The Legislative Committee on Intergovernmental Relations is a legislative entity that facilitates the development of intergovernmental policies and practices. The Florida LCIR strives to improve coordination and cooperation among state agencies, local governments, and the federal government.

**WHAT ISSUES HAVE BEEN ADDRESSED BY THE LCIR?**

The LCIR completes several projects annually, including the Local Government Financial Information Handbook (prepared with the assistance of the Florida Department of Revenue, salaries of county constitutional officers and elected school district officials, and a report on state mandates affecting municipal and county governments. In addition, the LCIR has addressed the following issues:

- |   |   |
|---|---|
| o Municipal Incorporations and Annexation | o State Revenue Sharing Programs                    |
| o Impact Fees                             | o Special District Accountability                   |
| o Jail and Article V Costs                | o Double Taxation                                   |
| o Local Govt. Financial Emergencies       | o Local Government Debt                             |
| o State, Regional, and Local Planning     | o Urban Infill & Infrastructure Capacity            |
| o Constitutional Initiatives & Referenda  | o Federal Funds to Florida, Federal/State Relations |

If you would like additional copies of this report or if you have comments or questions pertaining to the information contained herein, please contact the LCIR at (850) 488-9627 or Suncom 278-9627. We welcome your input or suggestions. Our mailing address is:

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c/o House Office Building  
Tallahassee, FL 32399-1300  
Homepage: <http://fcn.state.fl.us/lcir>**

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**September 2002**

**Prepared by the**

**Florida Legislative Committee on Intergovernmental Relations**

**with the assistance of the**

**Florida Department of Revenue**

## Acknowledgments

The *Local Government Financial Information Handbook* is published and distributed annually by the Florida Legislative Committee on Intergovernmental Relations (LCIR). In addition to the LCIR staff, this year's update was prepared with the assistance and expertise of analysts with the Florida Legislature and the Florida Department of Revenue. The contributions of all those providing information and assistance are greatly appreciated.

### **Inquiries and Suggestions**

Inquiries regarding the estimated distributions of select state-shared revenues and local option taxes as prepared by the Florida Department of Revenue should be directed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

General inquiries and questions regarding this publication should be directed to the Florida LCIR. In addition, suggested improvements that will make this publication more informative and useful as a resource are always welcome. If you have suggestions for the next year's edition that will be updated during the summer of 2003, please direct your comments to:

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Please visit the Committee's website at: <http://fcn.state.fl.us/lcir>

## Introduction

### Components of the Handbook

The *Local Government Financial Information Handbook* is a reference for most of the revenue sources available to local governments. It contains relevant information on several items useful for local government budgeting purposes, including descriptions of revenue sources, estimated revenue distributions, population estimates, and salaries of county constitutional officers and elected district school officials.

In its entirety, this publication should aid the reader in understanding revenue sources available to local governments as well as providing county and municipal officials with information useful in preparing annual budgets. This publication was written as a guide to understanding constitutional and statutory laws regarding these revenue sources. Questions of legal interpretation should be directed to appropriate legal counsel.

The Florida Legislative Committee on Intergovernmental Relations (LCIR) prepared this publication with the assistance of the Florida Department of Revenue's Office of Research and Analysis. The LCIR staff updated the text to describe the revenue sources, summarized any relevant changes to general law provisions affecting those sources, and prepared a number of accompanying summary tables. The Office of Research and Analysis prepared the estimated distributions of numerous state-shared revenues and local option taxes to counties and municipalities for the current fiscal year. It is important for the reader to note that the estimated distributions presented in this publication do not necessarily represent the actual disbursements that each local government will ultimately receive since economic conditions are subject to change during the fiscal year.

The discussion of local government revenue sources in this report is organized as follows:

- Part One: Revenue Sources Authorized by the Constitution
  
- Part Two: Revenue Sources Based on Home Rule Authority
  
- Part Three: Revenue Sources Authorized by the Legislature
  - State-Shared Revenues
  - Other Own-Source Revenues
  - Local Option Taxes
    - Local Discretionary Sales Surtaxes
    - Local Option Food and Beverages Taxes
    - Local Option Fuel Taxes
    - Local Option Tourist Taxes

In addition, appendices address the following topics:

Appendix One: County and Municipal Population Data

Appendix Two: Profile of Local Government Revenues and Expenditures

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## **Part One: Revenue Sources Authorized in the State Constitution**

The ability of local governments to raise revenue for their operations is narrowly constrained by the state constitution.

No tax shall be levied except in pursuance of law. No state ad valorem taxes shall be levied upon real estate or tangible personal property. All other forms of taxation shall be preempted to the state except as provided by general law.<sup>1</sup>

With the exception of the ad valorem tax and several constitutionally authorized, state-shared revenue programs, local governments are dependent on the Legislature for the authority to levy any other forms of taxation, thereby increasing the relative importance of the ad valorem tax. This section identifies those local government revenue sources authorized by the constitution.

The Florida Constitution also contains several other provisions that are relevant to local government revenue capacity. The Legislature is authorized to appropriate funds to counties, municipalities, or special districts based upon conditions set in general law, including the use of relative ad valorem assessment levels.<sup>2</sup> Hence, revenue sharing may be based on a local government's relative ad valorem assessment level or any other factor established by the Legislature.

Second, the ability of the Legislature to impose "unfunded mandates" on local governments is restricted, unless certain procedural requirements are met.<sup>3</sup> Any general law requiring a local government to spend funds or take action regarding the expenditure of funds shall not legally bind a county or municipality unless:

- 1) the Legislature determines that the measure satisfies an important state interest and funds have been appropriated at the time of the measure's enactment sufficient to fund it;
- 2) the Legislature authorizes the county or municipality to enact a previously unavailable funding source;
- 3) the law imposing the mandate is approved by two-thirds of the membership of each house;

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<sup>1</sup> Article VII, section 1(a), *Florida Constitution*.

<sup>2</sup> Article VII, section 8, *Florida Constitution*.

<sup>3</sup> Article VII, section 18, *Florida Constitution*.

- 4) the law requiring the expenditure applies to all persons similarly situated, including both state and local government; or
- 5) the law is required to comply with a federal requirement which specifically requires action by counties and municipalities.

In addition, the section restricts the Legislature from repealing a general law if the effect of doing so would be to reduce the percentage of state tax shared with counties and municipalities based on the percentage of state shared revenue available to counties and municipalities on February 1, 1989.

Third, the state's revenue raising capacity is limited. Consequently, the ability of state government to aid local governments may be affected. The collection of state revenue for any fiscal year is limited to certain state revenues allowed plus an adjustment for growth.<sup>4</sup> This recent change to the constitution, approved by the voters at the November 1996 general election, prohibits the imposition of new state taxes or fees by constitutional amendment unless the proposed amendment is approved by two-thirds of the voters voting in the general election in which the proposed amendment appears on the ballot. This amendment could have the effect of limiting the enactment of a statewide tax.

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<sup>4</sup> Article VII, section 1(e), *Florida Constitution*.

## Ad Valorem Tax<sup>1</sup>

Article VII, Section 9, *Florida Constitution*  
Chapters 192-197 and 200, *Florida Statutes*

### **Brief Overview**

The ability of local governments to raise revenue for governmental operations is narrowly constrained by the state constitution. With the exception of the ad valorem tax and other constitutionally authorized and home-rule revenue sources, local governments are dependent on the Legislature for the authority to levy any other forms of taxation. Therefore, the relative importance of the ad valorem tax as a revenue source for local governments is increased.

The state constitution provides that:

Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.<sup>2</sup>

Additionally, the state constitution provides:

Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all municipal purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the remaining portions of the state, 1.0 mill; and for all other special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.<sup>3</sup>

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<sup>1</sup> This discussion of ad valorem taxes has been adapted, in part, from informational materials entitled *2000 Local Government Finance & Tax Seminar: The Basics* prepared by the law firm of Nabors, Giblin & Nickerson, P.A. and Government Services Group, Inc. In addition, information contained in *2001 Florida Tax Handbook*, a publication produced by the Florida Legislature and the Florida Department of Revenue, was also utilized.

<sup>2</sup> Article VII, section 9(a), *Florida Constitution*.

<sup>3</sup> Article VII, section 9(b), *Florida Constitution*.

To summarize, local governments may levy ad valorem taxes subject to the following limitations:

1. Ten mills for county purposes;
2. Ten mills for municipal purposes;
3. Ten mills for school purposes;
4. A millage fixed by law for a county furnishing municipal services; and
5. A millage authorized by law and approved by voters for special districts.

As mentioned, the state constitution provides two exceptions to the ten-mill cap. The exceptions include a voted debt service millage and a voted millage not to exceed a period of two years. Additionally, no property may be subject to more than twenty mills of ad valorem tax for municipal and county purposes without elector approval, regardless of the property's location, under the state constitution. Duval County/City of Jacksonville is a consolidated government; therefore, it has a twenty-mill cap since it operates as both a county and municipal government.

#### County Millages

The statutory guidelines for the determination of millage are specified in s. 200.001, F.S. County government millages shall be composed of four categories of millage:

1. General millage is the nonvoted millage rate set by the county's governing body.
2. Debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to s. 12, Art. VII of the state constitution.
3. Voted millage is the rate set by the county's governing body as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the state constitution.
4. County dependent special district millage as provided in s. 200.001(5), F.S. Millage levied by such a district is included as county millage for the purpose of the ten-mill cap. (Note: A dependent special district is defined as a special district meeting at least one of the four criteria specified in s. 189.403(2), F.S.)

#### County Furnishing Municipal Services

Section 125.01(1)(q), *Florida Statutes*, implements the constitutional language authorizing a county furnishing municipal services to levy additional taxes within the limits fixed for municipal purposes via the establishment of municipal service taxing or benefit units. The distinction between a municipal service taxing unit (MSTU) and a municipal service benefit unit (MSBU) is that a MSBU is the correct terminology when the mechanism used to fund the county services is derived through service charges or special assessments rather than taxes.

The creation of a MSTU allows the county's governing body to place the burden of ad valorem taxes upon property in a geographic area less than countywide to fund a particular service or services. The MSTU is used in a county budget to separate those ad valorem taxes levied within the taxing unit itself to ensure that the funds derived from the tax levy are used within the boundaries of the taxing unit for the contemplated services. If ad valorem taxes are levied to provide these municipal services, counties are authorized to levy up to ten mills pursuant to s. 200.071, F.S.

The MSTU may encompass the entire unincorporated area, a portion of the unincorporated area, or all or part of the boundaries of a municipality. However, the inclusion of municipal boundaries within the MSTU is subject to the consent by ordinance of the governing body of the affected municipality given either annually or for a term of years.

### Municipal Millages

Municipal government millages shall be composed of four categories of millage:

1. General millage is the nonvoted millage rate set by the municipality's governing body.
2. Debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to s. 12, Art. VII of the state constitution.
3. Voted millage is the rate set by the municipality's governing body as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the state constitution.
4. Municipal dependent special district millage as provided in s. 200.001(5), F.S. Millage levied by such a district is included as municipal millage for the purpose of the ten-mill cap.

### School District Millages

As previously stated, the state constitution restricts the levy of nonvoted ad valorem tax levies for school purposes to ten mills. The voted levies, which are constitutionally available to counties and municipalities as well as school districts, do not count toward the ten-mill cap. By general law, the school millages shall be composed of five categories:

1. Nonvoted required operating millage (otherwise known as required local effort) is that rate set by the school board for current operating purposes and imposed pursuant to s. 1011.60(6), F.S.
2. Nonvoted discretionary operating millage is that rate set by the school board for those operating purposes other than the required local effort millage rate authorized in s. 1011.60(6), F.S., and the nonvoted capital improvement millage rate authorized in s. 1011.71(2), F.S. General law caps the maximum rate allowed.
3. Nonvoted capital improvement millage is the rate set by the school board for capital improvements as authorized in s. 1011.71(2), F.S. General law caps the maximum rate allowed.

4. Voted operating millage is the rate set by the school board for current operating purposes as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the state constitution.
5. Voted debt service millage is the rate set by the school board as authorized by a vote of the electors pursuant to s. 12, Art. VII of the state constitution.

As previously mentioned, the Legislature requires all school districts to levy a required local effort millage rate in order to participate in state funding of kindergarten through grade 12 public school programs, via the Florida Education Finance Program (FEFP).<sup>4</sup> The Legislature shall prescribe the aggregate required local effort for all school districts collectively as an item in the General Appropriations Act for each fiscal year. The millage rate required of each school district to provide its respective share of the costs shall be calculated annually by formula. This rate is adjusted by an equalization factor designed to account for differing levels of assessment in each district.

#### Independent Special District Millages

Independent special district millages shall be that rate set by the district's governing body and shall be identified as to whether:

1. The millage was authorized by a special act approved by the electors pursuant to s. 9(b), Art. VII of the state constitution; authorized pursuant to s. 15, Art. XII of the state constitution; or otherwise authorized.
2. The tax is levied countywide, less than countywide, or on a multicounty basis.

#### Adjustments to the Tax Base

The ad valorem taxable base is the fair market value of locally assessed real estate, tangible personal property (excluding intangible personal property which is separately assessed and taxed by the state), and state assessed railroad property, less certain exclusions, differentials, exemptions, and credits. A brief explanation of the adjustments to the taxable base follows.

Exclusions are specific types of property constitutionally or statutorily removed from ad valorem taxation. The major categories are:

1. Transportation vehicles such as automobiles, boats, airplanes, and trailer coaches that are constitutionally excluded from ad valorem taxation but subject to a license tax.
2. Personal property brought into the state for transshipment that statutorily is not considered to have acquired taxable situs and therefore is not part of the tax base.

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<sup>4</sup> Section 1011.62, *Florida Statutes*.



Differentials are reductions in assessments that result from a valuation standard other than fair market value. Such standards are either:

1. Value in current use only (e.g., agricultural value),
2. Value at a specified percentage of fair market value (e.g., the state constitution allows inventory and livestock to be assessed on a percentage basis, although the Legislature has exercised its option to totally exempt such property), or
3. Value that results from a limitation on annual increases (e.g., increases in assessments of homestead property are limited to the lesser of 3 percent or the Consumer Price Index up to the fair market value).

Exemptions are deductions from the assessed value that are typically specified as a dollar amount (e.g., homestead exemption of \$25,000). However, certain exemptions are equal to the total assessed value of the property (e.g., property used exclusively for charitable purposes), or are equal to a portion of the total assessment, based on a ratio of exempt use to total use provided that said must exceed 50 percent (e.g., property used predominantly for charitable purposes).

Credits are deductions from the tax liability of a particular taxpayer and may take the form of allowances, discounts, and rebates. Currently, the only credits allowed in Florida are early payment and installment discounts of not more than 4 percent.

Deferrals do not reduce the taxpayer's overall tax liability but allow for changes in the timing of payments. Under certain circumstances, a taxpayer may defer a portion of the taxes due on homestead property for the remaining lifetime of the property owner and spouse or until the sale of the property.

### **2002 General Law Amendments**

A review of 2002 legislation affecting the ad valorem tax statutes (i.e., Chapters 192-197 and 200, *Florida Statutes*) revealed the following:

<u>Chapter Law #</u>	<u>Bill #</u>	<u>Subject</u>
2002-18	S 1360	Property Tax Administration
2002-20	H 261	Transportation
2002-52	S 2014	Homestead Exemption/Persons 65/ Older
2002-183	S 688	Spaceport Florida Authority
2002-226	H 313	Homestead Exemption/Elderly Housing
2002-271	H 165	Ad Valorem Tax/Disabled Ex-service
2002-387	S 20-E	Education

The Florida Legislature’s website “Online Sunshine” can be accessed in order to obtain additional information regarding these pieces of legislation. Interested persons may view the text of the enrolled bill, text of amendments, relevant staff analyses, and chamber vote histories by accessing the website (<http://www.leg.state.fl.us/welcome/index.cfm>).

From the “Welcome” page, the user should click on the tab labeled “Session” and then select the relevant year (i.e., “2002, 2002D, or 2002E”) and chamber (i.e., “House” or “Senate”). The user should then select the relevant bill number (e.g., “S 1360”). To view the enrolled bill, be sure to select the choice labeled “ER” (e.g., “S 1360ER”). The bill text can be viewed in both Web Page and PDF formats.

### **Eligibility Requirements**

As previously mentioned, the state constitution authorizes counties, municipalities, and school districts to levy ad valorem taxes. In addition, the Legislature may, at its discretion, authorize special districts to levy ad valorem taxes.

Millage rates shall be fixed only by ordinance or resolution of the governing body of the taxing authority in the manner specifically provided by general law or special law.<sup>5</sup> Millage rates vary among local governments subject to constitutional, statutory, and political limitations.

### **Administrative Procedures**

The units of local government and the Department of Revenue administer the ad valorem tax. Two county constitutional officers, the property appraiser and tax collector, have primary responsibility for the collection and administration of ad valorem taxes at the local level. The property appraiser is charged with determining the value of all property within the county, maintaining appropriate records related to the valuation of such property, and determining the ad valorem tax on taxable property. The tax collector is charged with the collection of ad valorem taxes levied by the county, school district, all municipalities within the county, and any special taxing districts within the county.

The Department of Revenue shall have general supervision of the assessment and valuation of property so that all property will be placed on the tax rolls and shall be valued according to its just valuation. The Department shall prescribe and furnish all forms as well as prescribe rules and regulations to be used by property appraisers, tax collectors, clerks of circuit court, and value adjustment boards in administering and collecting ad valorem taxes.

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<sup>5</sup> Section 200.001(7), *Florida Statutes*.

Chapter 195, *Florida Statutes*, addresses the administration of property assessments. Additional chapters deal with other relevant issues: Chapter 192, general provisions of taxation; Chapter 193, assessments; Chapter 194, administrative and judicial review of property taxes; Chapter 196, exemptions; Chapter 197, tax collections; and Chapter 200, determination of millage.

### **Distribution of Proceeds**

The tax collector shall distribute taxes to each taxing authority as provided in s. 197.383, F.S.

### **Authorized Uses**

Ad valorem taxes are considered general revenue for general-purpose local governments (i.e., county, municipality, or consolidated city-county government) as well as for school districts. A local unit of special purpose (i.e., special district) may be restricted in the expenditure of the revenue for the purpose associated with the creation of the district itself. If ad valorem taxes are levied within a municipal service taxing unit (MSTU), the expenditure of those funds may be restricted to those services specified in s. 125.01(1)(q), F.S.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued over one hundred opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>). Interested persons may view the opinions on-line by accessing the website and performing a search using the keyword phrase *ad valorem tax*.

Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current Year's Revenues**

No revenue estimates for individual local governments are available.

### **Historical Ad Valorem Tax Data**

The Department of Revenue releases an annual report on property valuations and property tax data each year. The most recent edition of *Florida Property Valuations & Tax Data* contains values for 2001 as well as several prior years for purposes of comparison. This report is available via one of the Department's web pages (<http://sun6.dms.state.fl.us/dor/property/01Flpropdata.pdf>).

Several additional tables summarizing prior years' compilations of millage rates and ad valorem taxes levied by counties, municipalities, and school districts, as compiled by the LCIR staff, are available via one of the LCIR's web pages (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

## **Constitutional Fuel Tax**

Article XII, Section 9(c), *Florida Constitution*

Sections 206.41(1)(a), 206.47, 336.023, and 336.024, *Florida Statutes*

### **Brief Overview**

In 1941, the Florida Legislature proposed a constitutional amendment to levy a tax of 2 cents per gallon on motor fuel. Voters approved the tax in 1943. The original intent of the tax was to cover the costs of state road construction. In its current form, the tax is a revenue source for counties only.

The proceeds are allocated via the distribution formula to the extent necessary to comply with all obligations to or for the benefit of holders of bonds, revenue certificates, and tax anticipation certificates or any refundings secured by any portion of the tax proceeds allocated under the provisions of s.16, Art.IX of the State Constitution of 1885, as amended. After complying with the necessary debt service obligations, a county's surplus funds are distributed to its governing body.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this tax.

### **Eligibility Requirements**

All counties are eligible to receive proceeds.

### **Administrative Procedures**

The tax is collected by the Department of Revenue and is transferred monthly to the State Board of Administration (SBA) for distribution to the counties. There are no deductions from the proceeds for the General Revenue Service Charges authorized in s. 215.20, F.S. However, the SBA deducts administrative costs from the proceeds.<sup>1</sup>

### **Distribution of Proceeds**

The SBA calculates a monthly allocation for each county based on the constitutional formula and credits to the account of each county the amount allocated pursuant to the formula. The distribution formula is comprised of three components: an area component, a population component, and a collection component. A distribution factor, based on these three components, is calculated annually for each county in the form of

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<sup>1</sup> Pursuant to Article XII, section 9(c)(4), *Florida Constitution*.

weighted county-to-state ratios. To determine each county's monthly allocation, the monthly statewide tax receipts are multiplied by each county's distribution factor.

A county's monthly distribution is determined as follows:

1. First, the distribution factor for each county is calculated as follows:

$$\begin{aligned} & \mathbf{1/4} \quad \mathbf{x} \quad \mathbf{\frac{\underline{\text{County Area}}}{\underline{\text{State Area}}}} \\ + & \quad \mathbf{1/4} \quad \mathbf{x} \quad \mathbf{\frac{\underline{\text{County Population}}}{\underline{\text{State Population}}}} \\ + & \quad \mathbf{1/2} \quad \mathbf{x} \quad \mathbf{\frac{\underline{\text{Number of Motor Fuel Gallons Sold in County}}}{\underline{\text{Number of Motor Fuel Gallons Sold Statewide}}}} \\ = & \quad \mathbf{\text{County's Distribution Factor}} \end{aligned}$$

2. Second, the monthly allocation for each county is calculated as follows:

$$\mathbf{\text{Monthly Statewide Constitutional Fuel Tax Receipts}} \quad \mathbf{x} \quad \mathbf{\text{County's Distribution Factor}} \quad = \quad \mathbf{\text{County's Monthly Allocation}}$$

The State Board of Administration shall annually use the funds in each county account to first pay the current principal and any interest maturing of bonds issued for road and bridge purposes as well as gasoline or other fuel tax anticipation certificates of the county or special road and bridge district, or other special taxing district. After satisfying this obligation, the funds shall be used to establish a sinking fund account to meet future requirements of such bonds and gasoline or other fuel tax anticipation certificates where it appears the anticipated income for any year or years will not equal the scheduled payments.

Any remaining proceeds in each county account are surplus funds and shall be remitted by the State Board of Administration as follows:

1. 80 percent to the Department of Transportation for the construction or reconstruction of state roads and bridges within the county or for the lease or purchase of bridges connecting state highways within the county; and
2. 20 percent to the Board of County Commissioners for use on roads and bridges within the county.

In each fiscal year, the SBA will distribute the 80 percent surplus fuel tax proceeds allocated to each county to the debt service requirements of each bond issue pledging the 80 percent surplus accruing to that county. The remaining 80 percent surplus fuel tax funds will be advanced monthly to the Board of County Commissioners for use in the county.

In each fiscal year, the SBA will distribute the 20 percent surplus fuel tax proceeds allocated to each county to the debt service requirements of each bond issue pledging the 20 percent surplus accruing to that county. The remaining 20 percent surplus fuel tax funds will be advanced monthly to the Board of County Commissioners for use in the county.

Pursuant to s. 336.024, F.S., the SBA shall assume the responsibility for distribution of the counties= 80 percent portion in the same manner as the 20 percent portion is currently distributed pursuant to s. 206.47, F.S. However, the SBA shall ensure that county funds are made available to the Department of Transportation to be held in escrow for any construction underway on behalf of the county pursuant to resolution of the county=s governing body.

### **Authorized Uses**

Current law requires that the proceeds credited to each county must first be used to meet the debt service requirements, if any, of the debt assumed or refunded by the State Board of Administration payable from the tax. The remaining fuel tax funds credited to each county are surplus funds and shall be distributed as provided by law.

The surplus funds shall be used for the acquisition, construction, and maintenance of roads. Maintenance means periodic and routine maintenance, as defined in s. 334.03, F.S., and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.

Periodic maintenance, as defined in s. 334.03(19), F.S., means activities that are large in scope and require a major work effort to restore deteriorated components of the transportation system to a safe and serviceable condition. Such efforts may include, but not be limited to, the repair of large bridge structures, major repairs to bridges and bridge systems, and the mineral sealing of lengthy sections of roadway.

Routine maintenance is defined in s. 334.03(24), F.S., to mean minor repairs and associated tasks necessary to maintain a safe and efficient transportation system. The term includes pavement patching; shoulder repair; cleaning and repair of drainage ditches, traffic signs, and structures; mowing; bridge inspection and maintenance; pavement striping; litter cleanup; and other similar activities.

Pursuant to s. 336.023, F.S., any county that agreed prior to July 1, 1977, by resolution, to use the surplus proceeds to provide a connecting road to a planned interchange on the interstate system shall provide the connecting road. Any surplus, not otherwise used to provide the connecting road, shall be used on any road in the county at the discretion of the county's governing body.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
79-41	County transportation trust funds, auditing
79-43	Surplus constitutional fuel tax, authorized use
79-104	Surplus constitutional fuel tax, authorized use
80-22	Surplus constitutional fuel tax, authorized use
82-55	Surplus constitutional fuel tax, authorized use
83-22	Surplus constitutional fuel tax, authorized use
83-26	Surplus constitutional fuel tax, authorized use
84-06	Surplus constitutional fuel tax, authorized use
85-53	Service charge charged by clerk from gas tax money
85-93	Constitutional fuel tax, payment of service charges and administrative fees
93-25	Surplus constitutional fuel tax, authorized use

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current Year's Revenues**

**Table 1** displays the estimated distributions by county for local fiscal year 2002-03, as calculated by the Department of Revenue. In addition to the estimated distribution, the table also lists the area, population, and collection components as well as the distribution factor for each county. The estimates are based on a statewide estimate of total constitutional fuel tax collections. These estimates are net of the State Board of Administration's administrative deductions. Inquiries regarding the Department of Revenue's estimates should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.



**Prior Years' Revenues**

Several additional tables summarizing prior years' distributions to counties are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

Table 1

# Constitutional Fuel Tax

Estimated Distributions by County  
Local Government Fiscal Year 2002-03

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.69275%	0.34129%	0.40960%	1.44360%	\$ 2,755,941
Baker	0.09486%	0.03454%	0.24530%	0.37470%	715,330
Bay	0.54921%	0.23007%	0.36710%	1.14640%	2,188,564
Bradford	0.08926%	0.03993%	0.12260%	0.25180%	480,705
Brevard	1.45646%	0.74276%	0.54030%	2.73950%	5,229,911
Broward	4.68898%	2.52588%	0.51240%	7.72730%	14,751,995
Calhoun	0.04628%	0.02001%	0.24060%	0.30690%	585,895
Charlotte	0.49805%	0.22132%	0.33840%	1.05780%	2,019,420
Citrus	0.31119%	0.18443%	0.27480%	0.77040%	1,470,751
Clay	0.40553%	0.21867%	0.26040%	0.88460%	1,688,768
Collier	0.73648%	0.40489%	0.86260%	2.00400%	3,825,786
Columbia	0.32950%	0.08736%	0.33290%	0.74980%	1,431,424
DeSoto	0.07102%	0.05012%	0.26590%	0.38700%	738,812
Dixie	0.04784%	0.02152%	0.30930%	0.37870%	722,967
Duval	2.78439%	1.21538%	0.35900%	4.35880%	8,321,276
Escambia	0.90415%	0.45423%	0.31990%	1.67830%	3,204,001
Flagler	0.16075%	0.08123%	0.21280%	0.45480%	868,247
Franklin	0.04609%	0.01521%	0.32150%	0.38280%	730,794
Gadsden	0.23631%	0.06933%	0.22460%	0.53020%	1,012,192
Gilchrist	0.03648%	0.02250%	0.14920%	0.20820%	397,469
Glades	0.02794%	0.01625%	0.41210%	0.45630%	871,111
Gulf	0.03339%	0.02308%	0.27390%	0.33040%	630,758
Hamilton	0.09679%	0.02102%	0.21750%	0.33530%	640,113
Hardee	0.07939%	0.04121%	0.26760%	0.38820%	741,103
Hendry	0.15520%	0.05557%	0.49600%	0.70680%	1,349,334
Hernando	0.38473%	0.20325%	0.20730%	0.79530%	1,518,287
Highlands	0.27079%	0.13504%	0.45980%	0.86560%	1,652,495
Hillsborough	3.31334%	1.57209%	0.52040%	5.40580%	10,320,078
Holmes	0.06825%	0.02865%	0.20860%	0.30550%	583,222
Indian River	0.42777%	0.17715%	0.22120%	0.82610%	1,577,087
Jackson	0.28207%	0.07271%	0.39660%	0.75140%	1,434,479
Jefferson	0.08387%	0.01997%	0.25160%	0.35540%	678,485
Lafayette	0.01452%	0.01080%	0.23090%	0.25620%	489,105
Lake	0.65071%	0.33729%	0.48500%	1.47300%	2,812,067
Lee	1.45215%	0.69644%	0.42980%	2.57840%	4,922,359
Leon	0.71061%	0.37386%	0.29790%	1.38240%	2,639,105
Levy	0.13017%	0.05376%	0.48590%	0.66980%	1,278,698
Liberty	0.02708%	0.01092%	0.34770%	0.38570%	736,330
Madison	0.16266%	0.02888%	0.30000%	0.49150%	938,310
Manatee	0.72230%	0.41452%	0.35570%	1.49250%	2,849,294
Marion	1.08469%	0.40458%	0.68440%	2.17370%	4,149,756
Martin	0.42124%	0.19729%	0.28450%	0.90300%	1,723,895
Miami-Dade	5.81965%	3.49945%	0.91700%	10.23610%	19,541,483
Monroe	0.33542%	0.12337%	0.82010%	1.27890%	2,441,516
Nassau	0.19264%	0.09034%	0.27480%	0.55780%	1,064,882

Table 1

# Constitutional Fuel Tax

Estimated Distributions by County  
Local Government Fiscal Year 2002-03

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Okaloosa	0.59870%	0.26554%	0.41760%	1.28180%	2,447,052
Okeechobee	0.18176%	0.05534%	0.37080%	0.60790%	1,160,527
Orange	3.44280%	1.42379%	0.41850%	5.28510%	10,089,652
Osceola	0.69026%	0.27485%	0.62880%	1.59390%	3,042,875
Palm Beach	2.98490%	1.76739%	0.93300%	5.68530%	10,853,664
Pasco	1.00091%	0.53946%	0.32410%	1.86450%	3,559,470
Pinellas	2.23694%	1.42245%	0.18120%	3.84060%	7,331,993
Polk	1.69265%	0.75950%	0.83950%	3.29170%	6,284,102
Putnam	0.21644%	0.10842%	0.34560%	0.67050%	1,280,035
Saint Johns	0.51743%	0.19688%	0.29250%	1.00680%	1,922,057
Saint Lucie	0.65762%	0.30351%	0.25450%	1.21560%	2,320,672
Santa Rosa	0.33988%	0.18581%	0.48500%	1.01070%	1,929,502
Sarasota	0.95023%	0.51136%	0.24910%	1.71070%	3,265,855
Seminole	1.00237%	0.57861%	0.14620%	1.72720%	3,297,354
Sumter	0.38147%	0.08716%	0.24110%	0.70970%	1,354,871
Suwannee	0.16437%	0.05465%	0.28870%	0.50770%	969,237
Taylor	0.10038%	0.02988%	0.44040%	0.57070%	1,089,509
Union	0.03548%	0.02081%	0.10450%	0.16080%	306,979
Volusia	1.30993%	0.69205%	0.52300%	2.52500%	4,820,414
Wakulla	0.06674%	0.03645%	0.26040%	0.36360%	694,140
Walton	0.21897%	0.06513%	0.47960%	0.76370%	1,457,961
Washington	0.07682%	0.03282%	0.26040%	0.37000%	706,358
<b>Totals</b>	<b>50.00000%</b>	<b>25.00000%</b>	<b>25.00000%</b>	<b>100.00000%</b>	<b>\$ 190,907,500</b>

Source: Department of Revenue (revised 7/2002)

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## **Constitutional School Revenue Sources**

### **Gross Receipts Tax on Utilities & Motor Vehicle License Tax**

Article XII, Sections 9(a) & (d), *Florida Constitution*

Chapters 203 & 320, *Florida Statutes*

#### **Brief Overview**

The state constitution authorizes two sources of revenue for the benefit of school districts. The first is a gross receipts tax on utilities. The tax is imposed on the gross receipts of sellers of electricity and natural or manufactured gas at the rate of 2.5 percent. As the result of legislation passed during the 2001 regular legislative session, the tax is imposed on communication services at the rate of 2.37 percent.<sup>1</sup> The proceeds of the tax are placed in the Public Education Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of the state system of public education that includes universities, community colleges, vocational technical schools, and public schools.

The order of priority and purposes for which the monies in the trust fund shall be used in each fiscal year are:

- 1) the servicing of any bonds due in the current fiscal year;
- 2) the deposit into any reserve funds established for the issuance of bonds; and
- 3) the direct payment of any part of the cost of any capital project for the state system of education, as authorized by the Legislature.

The second source of revenue is a portion of the revenues derived from the licensing of motor vehicles and mobile homes.<sup>2</sup> The state constitution provides that the first proceeds of revenues derived from such licensing are placed in the District Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of school districts and community colleges. The revenue is distributed annually among school districts and community colleges districts based on the constitutional formula.

The order of priority and purposes for which the distributed monies shall be used in each fiscal year are:

- 1) the compliance with bond obligations based on motor vehicle tax anticipation certificates issued prior to enactment of the 1968 Florida Constitution;
- 2) the debt service on bonds or motor vehicle license revenue anticipation certificates;

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<sup>1</sup> Authorized in Article XII, section 9(a), *Florida Constitution*, with implementing language in Chapter 203, *Florida Statutes*. See also, Chapter 2001-140, *Laws of Florida*, related to the reform of taxes on communication services.

<sup>2</sup> Authorized in Article XII, section 9(d), *Florida Constitution*, with implementing language in Chapter 320, *Florida Statutes*.

- 3) the debt service on bonds where the proceeds of such bonds were used for capital outlay needs;
- 4) the payment of the state board of education's expenses in administering the distribution and use of the motor vehicle license tax by school districts;
- 5) the construction and maintenance of capital outlay projects; and those school purposes as determined by the school district or the Legislature, after all major capital outlay needs of the school district have been met.

### **Current Year's Revenues**

According to the legislative publication, *2002 Florida Tax Handbook*, estimated collections of the gross receipts tax are expected to total approximately \$775 million in state fiscal year 2002-03.<sup>3</sup> Estimated distributions to public schools and community colleges resulting from the licensing of motor vehicles are expected to total approximately \$111 million.<sup>4</sup>

### **Prior Years' Revenues**

Several additional tables summarizing prior years' statewide distributions to school districts are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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<sup>3</sup> 2002 Florida Tax Handbook, including Fiscal Impact of Potential Changes, p. 58.

<sup>4</sup> *Id.*, at p. 92.

## **Part Two: Revenue Sources Based on Home Rule Authority**

Under Florida's Constitution, local governments possess strong home rule powers. Given these powers, local governments may impose a variety of revenue sources for funding services and improvements without express statutory authorization. Special assessments, impact fees, and franchise fees, and user fees or service charges are examples of these home rule revenue sources.

In implementing special assessments and fee programs, a local government's goal is to create an assessment or fee that avoids classification as a tax. If an assessment or fee does not meet the case law requirements and is classified as a tax, then the local government must have general law authorization for its imposition.

Special assessments and taxes are distinguishable because no requirement exists that taxes provide a specific benefit to property. Taxes are levied for the general benefit of residents and property. As established in Florida case law, two requirements exist for the imposition of a valid special assessment:

- 1) The property assessed must derive a special benefit from the improvement or service provided; and,
- 2) The assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

A special assessment may provide funding for either capital expenditures or the operational costs of services, provided that the property, which is subject to the assessment, derives a special benefit from the improvement or service. Examples of assessed services and improvement upheld by Florida courts include: garbage disposal, sewer improvements, fire protection, fire and rescue services, street improvements, parking facilities, downtown redevelopment, stormwater management services, and water and sewer line extensions.

Florida's local governments possess the home rule authority to impose a variety of user and regulatory fees to pay the cost of providing a service or facility or regulating an activity. The underlying premise for both user and regulatory fees is that local governments may charge, in a reasonable and equitable manner, for the facilities and services they provide or regulate. Examples of such fees include building permit fees, rezoning fees, comprehensive plan amendment fees, recreational facility charges, and service charges for solid waste collection and disposal services or water and sewer utility services.

Generally, local governments impose fees in one of three ways:

- 1) In exchange for a right, service, or privilege (e.g., franchise fees, rental fees, admission fees, and recreation fees).
- 2) To fund the cost of a regulatory activity (e.g., building permit fees, planning and zoning fees, and inspection fees).
- 3) To fund the cost of a governmental service or facility for which the property owner's activity or land use creates the need for the service or facility (e.g., impact fees, stormwater fees, and solid waste tipping fees).

All fees fall within one of these three categories, and the case law or legal sufficiency tests differ for each type of fee.

In summary, the exercise of home rule powers by local governments is constrained by whether an inconsistent provision or outright prohibition exists in the constitution, general law, or special law regarding the power at issue. Counties and municipalities cannot levy a tax without express statutory authorization because the constitution specifically prevents them from doing so. However, local governments may levy special assessments and a variety of fees absent any general law prohibition provided such home rule source meets the relevant legal sufficiency tests.

### **Summaries of Select Court Rulings**

One resource containing a discussion of local revenues based on home rule authority, including summaries of significant case law and recent legal developments, is a publication produced by the law firm of Nabors, Giblin, & Nickerson, P.A. This publication is entitled *Local Government Finance & Tax Seminar: The Basics*. Persons interested in the availability of the most recent edition of this publication should contact the law firm directly at (850) 224-4070.



## **Special Assessments**

Home Rule Authority

Sections 125.01 and 403.0893, and Chapter 170, *Florida Statutes*

### **Brief Overview**

Special assessments are a home rule revenue source that may be used by a local government to fund local improvements or essential services. In order to be valid, special assessments must meet legal requirements as articulated in Florida case law. The greatest challenge to a valid special assessment is its classification as a tax by the courts.

The courts have defined the differences between a special assessment and a tax. Taxes are levied for the general benefit of residents and property rather than for a specific benefit to property. As established by case law, two requirements exist for the imposition of a valid special assessment. First, the property assessed must derive a special benefit from the improvement or service provided. Second, the assessment must be fairly and reasonable apportioned among the properties that receive the special benefit. If a local government's special assessment ordinance withstands these two legal requirements, the assessment is not considered a tax.

The special benefit required for a valid special assessment consists of more than an increase in the property's market value. Such benefit includes both potential increases in property value and the added use and enjoyment of the property. Although the benefit derived from the assessment need not be direct and immediate, the benefit must be special and peculiar to the property rather than a general benefit to the entire community. In addition, special assessments for services can meet the special benefits test regardless of the size of the geographic area in which the assessment is imposed.

An improvement or service, which specially benefits the assessed properties, must also be fairly and reasonably apportioned among the benefited properties. The courts have held assessments to be invalid where the apportionment on the basis of property value did not bear any reasonable relationship to the services provided. In determining the reasonableness of the apportionment, the courts generally give deference to the legislative determination of a local government.

Another distinction in relevant descriptions of local government revenues is between special assessments and user or service charges. While special assessments and service charges are similar in many respects, a key difference is that a special assessment is an enforceable levy while a service charge or fee is voluntary. A special assessment may provide funding for capital expenditures or the operational costs of services provided that the property, which is subject to the assessment, derives a special benefit from the improvement or service. The courts have upheld a number of assessed services and improvements, such as: garbage disposal, sewer improvements, fire protection, fire and rescue services, street improvements,

parking facilities, downtown redevelopment, stormwater management services, and water and sewer line extensions.

### **2002 General Law Amendments**

Chapter 2002-37, Laws of Florida, (CS/SB 2178)

Creates s. 125.271, F.S., to allow certain rural counties to levy a special assessment to fund emergency medical services (EMS). This change was effective July 1, 2002.

Chapter 2002-241, Laws of Florida, (CS/SB 460)

Provides that recreational parks regulated under Ch. 513, F.S., be assessed by counties and cities in the same manner as a commercial entity, such as a hotel, motel, or other similar facility. This change was effective May 13, 2002.

### **Eligibility Requirements**

The authority to levy of special assessments is based primarily on county and municipal home rule powers granted in the Florida Constitution.<sup>1</sup> In addition, statutes authorize explicitly the levy of special assessments; for counties, Section 125.01, *Florida Statutes*, and for municipalities, Chapter 170, *Florida Statutes*. Special districts must derive their authority to levy special assessments through general law or special act.<sup>2</sup>

County governments are authorized, pursuant to s. 125.01(1), F.S., to establish municipal service taxing or benefit units for any part or all of the unincorporated area of the county for the purpose of providing a number of municipal-type services. Such services can be funded, in whole or in part, from special assessments. The boundaries of the taxing or benefit unit may include all or part of the boundaries of a municipality subject to the consent by ordinance of the governing body of the affected municipality. Counties may also levy special assessments for county purposes.

Pursuant to s. 125.01(5), F.S., county governments may create special districts to include both the incorporated and unincorporated areas, subject to the approval of the governing bodies of the affected municipalities. Such districts are authorized to provide municipal services and facilities from funds derived from service charges, special assessments, or taxes within the district only.

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<sup>1</sup> Article VIII, sections 1 & 2, *Florida Constitution*.

<sup>2</sup> Specific statutory authority for special districts to levy special assessments encompasses several types of districts, including community development districts, mosquito control districts, neighborhood improvement districts, water control districts, and water and sewer districts.

Municipalities also have the authority, pursuant to Chapter 170, *Florida Statutes*, to make local municipal improvements and provide for the payment of all or any part of the costs of such improvements by levying and collecting special assessments on the abutting, adjoining, contiguous, or other specially benefited property. Such decision by the governing body to make any authorized public improvement and to defray all or part of the associated expenses of such improvement shall be so declared by resolution.

### **Administrative Procedures**

Three methods are generally enlisted for the collection of special assessments. The first method is termed the uniform collection method and uses the ad valorem tax bill. The second method is the traditional collection method that uses a separate bill. The third method is the monthly utility bill. The method chosen by a local government depends on the type of program to be funded, service or capital, and the funding source.

#### **Uniform Collection Method**

Sections 197.363 and 197.3632, *Florida Statutes*, authorize local governments to use the ad valorem tax bill for collecting non-ad valorem assessments. A non-ad valorem assessment is defined as those assignments that are not based upon millage and which can become a lien against a homestead as permitted in Article X, Section 4, *Florida Constitution*.

The uniform collection method is favored because the special assessments are collected in the same manner as ad valorem taxes. This method of collecting assessments includes the attachment of liens against homesteads, called tax certificates, and through the issuance of a tax deed – the divestiture of the delinquent taxpayer from his or her homestead.

#### **Traditional Collection Method**

The traditional collection method of collecting special assessments is similar to the procedure associated with mortgage liens. Upon the special assessment's imposition, a notice of lien is recorded in an amount equal to each property's share of the total special assessment program costs. In the event of non-payment, the amount due is accelerated, and the assessment lien is foreclosed in the same manner as a mortgage.

Typically, the traditional collection method is not as efficient as the uniform collection method for two reasons. First, it requires an extraordinary exercise of political will to foreclose on any residential property. Second, it is frequently resisted in the courts, resulting in protracted litigation prior to payment. Additionally, the foreclosure process must be repeated for each year that a special assessment, imposed for recurring annual services, is not paid.

On the other hand, the use of the traditional collection method does not require adherence to the strict statutory deadlines and requirements associated with the uniform collection method. The requirements of the traditional collection method can be prescribed by local ordinance.

### **Distribution of Proceeds**

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may pay out of its general funds or out of any special funds that may have been provided for the particular purpose such portion of the cost of any improvement as the authority may deem proper.

### **Authorized Uses**

Section 125.01(1)(q), F.S., outlines the many facilities and services that can be funded from the proceeds of special assessments imposed by county governments, via the municipal service taxing or benefit units. These may include fire protection, law enforcement, beach erosion control, recreation service and facilities, water, alternative water supplies, streets, sidewalks, street lighting, garbage and trash collection and disposal, waste and sewage collection and disposal, drainage, transportation, indigent health care services, mental health care services and other essential facilities and municipal services (such as special assessment for emergency medical services contained in s. 125.271, F.S.).

Section 170.01, F.S., outlines the many facilities and services that can be funded from the proceeds of special assessments imposed by municipal governments. The authorized uses are too numerous to list here.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued over one hundred opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>). Interested persons may view the opinions on-line by accessing the website and perform separate searches using the keyword phrases *special assessments* and *chapter 170*.

Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current Year's Revenues**

No revenue estimates for individual local governments are available.

**Prior Years' Revenues**

Several tables summarizing prior years' revenues as reported by local governments are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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## Impact Fees

### Home Rule Authority

#### Brief Overview

Impact fees are charges imposed by local governments against new development. Such charges represent a total or partial reimbursement for the cost of additional facilities or services necessary as the result of the new development. Rather than imposing the cost of these additional facilities or services upon the general public, the purpose of impact fees is to shift the capital expense burden of growth from the general public to the developer and new residents.

Local governments in conjunction with their power to regulate land use and their statutory responsibility to adopt and enforce comprehensive planning impose impact fees. Impact fees have successfully been levied to fund the expansion of water and sewer facilities, the construction of road improvements, the construction of school facilities, and park expansion.

Impact fees are a unique product of local governments=home rule powers, and the development of such fees has occurred in Florida via home rule ordinance rather than by direct statutory authorization or mandate. Therefore, the characteristics and limitations of impact fees are found in Florida case law rather than statute.

As developed under case law, an impact fee levied by a local government must meet what is referred to as the "rational nexus test" in order to withstand legal challenge. First, there must be a reasonable connection, or rational nexus, between the anticipated need for additional capital facilities and the growth in population generated by the new development. Second, the government must show a reasonable connection between the expenditures of the funds collected and the benefits accruing to the new development from those expenditures.

The four characteristics of legally sufficient impact fees are listed as follows:

- 1) The fee is levied on *new development* or *new expansion* of existing development.
- 2) The fee is a *one-time charge*, although collection may be spread out over time.
- 3) The fee is *earmarked for capital outlay only*; operating costs are excluded.
- 4) The fee *represents a proportional share* of the cost of the facilities needed to serve the new development.

## **2002 General Law Amendments**

Chapter 2002-296, Laws of Florida, (CS/SB's 1906 & 550)

Authorizes the establishment of “educational facilities benefit districts or community development districts” by interlocal agreement between a district school board and all local general-purpose governments within which a school district is located for the purpose of financing school construction. Impact fee revenue collected for new development within the district, in addition to a contribution from the school board equal to one-half of the remaining construction cost and capital maintenance of the educational facility, is returned to benefit the district. These changes were effective May 31, 2002.

## **Eligibility Requirements**

The levy of impact fees stems primarily from county and municipal home rule authority granted in the Florida Constitution.<sup>1</sup>

## **Administrative Procedures**

To withstand legal challenge, the governing authority should adopt a properly drafted, impact fee ordinance. Such ordinance should specifically earmark funds collected for use in acquiring capital facilities to benefit new residents.

## **Distribution of Proceeds**

Since the proceeds are collected and administered locally, the governing authority may pay out of the specifically earmarked funds that portion necessary to fund the cost of the capital improvement.

## **Authorized Uses**

Generally, the courts have held that the collected monies are limited in use to meeting the costs of capital expansion resulting from growth in population. Florida courts have upheld impact fees imposed by local governments for a variety of capital projects such as water and sewer capital expansion, countywide school facilities, county roads, and park expansion. Additionally, local governments may not use the impact fee proceeds for operation and maintenance expenses. Furthermore, local governments must expend the impact fees proceeds within a reasonable time of their collection.

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<sup>1</sup> Article VIII, sections 1 & 2, *Florida Constitution*.



### **Relevant Attorney General Opinions**

Florida's Attorney General has issued numerous opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>). Interested persons may view the opinions on-line by accessing the website and perform a search using the keyword phrase *impact fees*.

Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current Year's Revenues**

No revenue estimates for individual local governments are available.

### **Prior Years' Revenues**

Several tables summarizing prior years' revenues as reported by local governments are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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## **Franchise Fees**

### Home Rule Authority

#### **Brief Overview**

Counties and municipalities may exercise their home rule authority to impose a fee upon a utility for the grant of a franchise and the privilege of using local government's rights-of-way to conduct the utility business. The franchise fee is considered fair rent for the use of such rights-of-way and consideration for the local government's agreement not to provide competing utility services during the franchise term. Franchise fees are typically levied through a franchise agreement negotiated between the local government and the utility provider.

#### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

#### **Eligibility Requirements**

The levy of franchise fees stems from county and municipal home rule authority granted in the Florida Constitution.<sup>1</sup>

#### **Administrative Procedures**

The imposition of a franchise fee requires the adoption of a franchise ordinance. Such ordinance grants a special privilege that is not available to the general public. In fact, a franchise ordinance may even relinquish a local government's right to its proprietary opportunity to compete with the utility.

In addition to granting special rights to operate within a local government's jurisdiction, a franchise ordinance may regulate the utility by governing the extent to which the utility may do business on public property and the manner in which that business may be conducted. Taking into consideration the degree of change anticipated in the industry and the desire for the utility to secure the local government's property rights for a long period of time, the franchise ordinance grants the franchise for a period of years.

Franchise ordinances imposing franchise fees should address how the fees will be administered. Typically, the fees are based on a percentage of the gross receipts from utility sales in the franchise area. For gross receipts based fees, the rate of 3 to 5.5 percent is frequently adopted.

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<sup>1</sup> Article VIII, sections 1 & 2, *Florida Constitution*.

### **Distribution of Proceeds**

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may distribute the funds, as the authority may deem proper.

### **Authorized Uses**

Many local governments use a portion of the fee revenue to offset the cost of regulation with the balance deposited into the government's general fund. Use of the revenues for general fund purposes would seem to be consistent with the concept that the franchise fee is consideration for renting a local government's rights-of-way and for the local government agreeing not to compete with the utility. It would seem that Florida case law has not yet addressed the issue of whether fee revenue collected from electric utilities must be restricted for any particular purpose.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued numerous opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>). Interested persons may view the opinions on-line by accessing the website and perform a search using the keyword phrase *franchise fees*.

Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current Year's Revenues**

No revenue estimates for individual local governments are available.

### **Prior Years' Revenues**

Several tables summarizing prior years' revenues as reported by local governments are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

## **Right-of-Way Fees**

### Home Rule Authority

#### **Brief Overview**

A right-of-way fee is similar in nature to a franchise fee. Local governments on those utilities that use the entity's rights-of-way or other property in operating their utility businesses may impose such fees. In contrast to franchise fees, right-of-way fees are not imposed through a negotiated franchise agreement that grants vested rights.

Typically, the rationale for the unilateral imposition of the right-of-way fee is that the fee amount represents reasonable compensation for the privilege of using and occupying public rights-of-way for the construction, location, or relocation of utility facilities; providing a fair rental return on the privileged use of public property; and paying the cost of regulation of the public rights-of-way and the protection of the public in the use and occupancy of such rights-of-way.

#### **Eligibility Requirements**

The levy of right-of-way fees stems from county and municipal home rule authority granted in the Florida Constitution.<sup>1</sup>

#### **Administrative Procedures**

Right-of-way fees are valid fees when they constitute fair rental value for the local government land that is occupied. The imposition of the fee need not be negotiated and may be imposed by ordinance.

Like franchise fees, right-of-way fees may be imposed as a percentage of the utility's gross revenues. As part of their legislative functions, governing bodies determine what rate is reasonable.

#### **Distribution of Proceeds**

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may distribute the funds, as the authority may deem proper.

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<sup>1</sup> Article VIII, sections 1 & 2, *Florida Constitution*.

**Authorized Uses**

It is assumed that local governments use the fee revenue to offset the cost of regulation of the public rights-of-way and the protection of the public in the use and occupancy of such rights-of-way.

**Relevant Attorney General Opinions**

No opinions specifically relevant to this revenue source have been issued.

**Current and Prior Years' Revenues**

No revenue data for individual local governments are available.

# User Fees and Service Charges

## Home Rule Authority

### **Brief Overview**

Local governments possess the home rule authority to impose user and regulatory fees and service charges to pay the cost of providing a service or facility or regulating an activity. Examples of such fees or charges include building permit fees, rezoning fees, recreational facility charges, and charges for comprehensive plan amendments. In contrast to taxes, user fees and service charges bear a direct relationship between the service received and the compensation paid for the service. The underlying premise for these fees and charges is that local governments may charge, in a reasonable and equitable manner, for the facilities and services they provide or regulate.

### **Eligibility Requirements**

The levy of user fees and service charges stems from county and municipal home rule authority granted in the Florida Constitution.<sup>1</sup>

### **Administrative Procedures**

A process provided in the local ordinance establishing the governing body's authority to impose such fees may impose user fees or service charges. Generally, local governments impose user fees or service charges in one of three ways:

1. Fees can be imposed in exchange for a right, service, or privilege (e.g., rental fees, admission fees, and recreation fees).
2. Fees can be imposed to fund the cost of a regulatory activity (e.g., building permit fees, planning and zoning fees, and inspection fees).
3. Fees can be imposed to fund the cost of a governmental service or facility for which the property owners' activity or land use creates the need for such service or facility (e.g., solid waste tipping fees, stormwater fees).

When the local government can demonstrate a rational nexus between the regulatory activity or the governmental service provided with the fee and the fee payers who create the need for the regulatory activity or governmental service, then the fee should be valid. These fees cannot exceed the cost of the regulatory

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<sup>1</sup> Article VIII, sections 1 & 2, *Florida Constitution*.

activity or the cost burden created by the fee payer's activity or land use; therefore, the amount of such fee or charge should be established after studying the direct and indirect costs associated with providing the service or facility.

### **Distribution of Proceeds**

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may distribute the funds, as the authority may deem proper.

### **Authorized Uses**

Generally, the use of the fee revenue is restricted to those direct and indirect costs associated with providing the service or facility.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued numerous opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>). Interested persons may view the opinions on-line by accessing the website and perform a search using the keyword phrases *user fees* and *service charges*.

Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current and Prior Years Revenues**

No revenue data for individual local governments are available.



# **Utility Fees**

## Home Rule Authority

### **Brief Overview**

A local government operating a utility may charge for the services and products that it provides to its customers. The basis for the fee must be reasonably related to the cost of the service or product. However, the fee may include a reasonable profit that may be used for purposes other than the provision of utility services or products.

### **Eligibility Requirements**

The levy of utility fees stems from county and municipal home rule authority granted in the Florida Constitution.<sup>1</sup>

### **Administrative Procedures**

In order to be considered valid, utility fees need to be just and equitable. Additionally, a utility may charge different rates to different classes of customers as long as the classification scheme is not arbitrary or unreasonable. Such fees may include the cost for operating the utility as well as costs for anticipated future capital outlay. Typically, not all users must be charged in the same manner. For example, commercial users may be charged a utility fee based on consumption while residential users may be charged a flat rate. Generally, the courts give deference to the legislative determinations of local government.

Utility fees are typically billed directly by the utility on a monthly or quarterly basis to the customer. The customer's failure to pay the fee generally results in the termination of service. Failure to pay one type of utility fee may result in the termination of other utility services if a particular service is so interlocked with another service that neither can be effective without the other.

Water and wastewater utilities are permitted to charge additional fees provided such fees are reasonably related to the fee's purpose. For example, the term "capacity fee" may be used to describe a charge imposed to fund all or a portion of the impact the new connection creates for capital facilities required to accommodate the projected utility service.

Some utility operators may take advantage of economies of scale and build excess capacity in anticipation of future growth, and this excess capacity may be sold to developers desiring to reserve a portion of the utility's capacity. This type of charge is referred to as a "reservation or commitment fee." These fees are

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<sup>1</sup> Article VIII, sections 1 & 2, *Florida Constitution*.

designed to help the utility recover a portion of its operating costs from the time capacity reserved until the customer begins to pay the utility bill.

Water and wastewater utilities may be authorized to impose several other one-time charges, namely the customer connection charge, meter installation charge, and main extension charge. Connection charges are payments made to the utility for the actual cost of installing a connection from the utility's water or wastewater lines. Meter installation fees are designed to cover the actual cost of installing the water-measuring device at the point of delivery. Main extension charges are made for the purpose of covering all or part of the utility's capital costs in extending its off-site water or wastewater facilities to provide service to the property.

### **Distribution of Proceeds**

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may distribute the funds, as the authority may deem proper.

### **Authorized Uses**

Generally, the use of the fee revenue is restricted to those direct and indirect costs associated with providing the service or facility. Utility fees may include a reasonable profit that may be used for purposes other than the actual provision of utility services or products.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued numerous opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>). Interested persons may view the opinions on-line by accessing the website and perform a search using the keyword phrase *utility fees*.

Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current and Prior Years Revenues**

No revenue data for individual local governments are available.

## **Part Three: Revenue Sources Authorized by the Legislature**

With the exception of the constitutionally authorized and home rule revenue sources, local government taxing authority must be granted by statute. The principle revenue sources authorized by the Legislature are discussed here. These revenue sources include those taxes imposed by the state and shared with counties, municipalities, or school districts; other statutorily authorized, own-source revenues; and local option sales, fuel, and tourist taxes.

Generally, state-shared revenue programs authorize the state to allocate a portion of a state-collected tax to specified local governments based on eligibility requirements. A formula is usually developed for the allocation of funds between units of local government. While general law restricts the use of some of these shared revenues, proceeds derived from other shared revenues may be used for the general revenue needs of local governments.

A number of revenue sharing programs require as a prerequisite that the county or municipality meet eligibility criteria set forth in s. 218.23, F.S. These criteria require that the local government have levied ad valorem taxes to produce the equivalent to a millage rate of 3 mills, or produce revenue equivalent to that which would be produced by a 3-mill ad valorem tax from any combination of the following four sources: receiving money from the county; collecting an occupational license tax or a utility tax; or levying an ad valorem tax.

The following are included in this category of state-shared revenues:

- Local Government Half-cent Sales Tax Program
- County Revenue Sharing Program
- Municipal Revenue Sharing Program
- County Fuel Tax
- Distribution of Sales and Use Taxes to Counties (formerly the Pari-mutuel Tax)
- Oil, Gas, and Sulfur Production Tax
- Mobile Home License Tax
- Insurance License Tax
- Insurance Premium Tax
- Alcoholic Beverage License Tax
- Phosphate Rock Severance Tax
- State Housing Initiatives Partnership Program
- Emergency Management Assistance
- Fuel Tax Refunds and Credits
- Wireless Enhanced 911 Fee

In contrast to state-shared revenue sources, a number of other statutorily authorized revenue sources are implemented and collected by the county or municipality. Typically, in order to levy the tax at issue, the local government must enact an ordinance providing for the levy and collection of the tax. None of the statutes authorizing these taxes require a referendum as the only method of enacting the tax. While general law restricts the use of the funds generated by some of these sources, revenues from other taxes or fees that fall into this category may be used for the general revenue needs of counties and municipalities.

Included in this category are the following revenues:

- Communication Services Tax
- Public Service Tax
- Local Occupational License Tax
- 911 Fee
- Intergovernmental Radio Communications Program
- Gross Receipts Tax on Commercial Hazardous Waste Facilities
- Vessel Registration Fee
- Miami-Dade County Discretionary Surtax on Documents
- Municipal Pari-Mutuel Tax
- Green Utility Fee

Local option taxes must specifically be enacted through a majority vote of the governing body, a supermajority vote of the governing body, or referendum approval. In addition, the expenditure of funds raised through local option taxes is generally restricted to purposes enumerated in general law.

Included in this category are the following revenues:

- Local Option Sales Taxes
- Local Option Food and Beverage Taxes
- Local Option Fuel Taxes
- Local Option Tourist Taxes

## Local Government Half-cent Sales Tax Program

Section 212.20(6) and Part VI of Chapter 218, *Florida Statutes*

### **Brief Overview**

Created in 1982, the program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Legislature. It distributes net sales tax revenue to counties and municipalities that meet strict eligibility requirements. Allocation formulas serve as the basis for this distribution to each county and its respective municipalities. The program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs.

The program consists of three distributions of sales tax revenues collected pursuant to Chapter 212, *Florida Statutes*. The first (ordinary) distribution is possible due to the transfer of 9.653 percent of net sales tax proceeds to the Local Government Half-cent Sales Tax Clearing Trust Fund. The second (emergency) and third (supplemental) distributions are possible due to the transfer of 0.065 percent of net sales tax proceeds to the trust fund. The emergency and supplemental distributions are available to select counties that satisfy certain eligibility requirements relating to the existence of a county fiscal emergency or a county's inmate population being greater than seven percent of the total county population.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source. Typically, legislation is passed each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments. However, a summary of such changes passed during the 2002 legislative sessions is not provided here.

### **Eligibility Requirements**

Pursuant to s. 218.63, F.S., only those counties or municipalities that meet the eligibility requirements for revenue sharing pursuant to s. 218.23, F.S., shall participate in the program. A municipality incorporated subsequent to the effective date of Chapter 82-154, *Laws of Florida*, (April 19, 1982) which does not meet the applicable criteria for incorporation pursuant to s. 165.061, F.S., shall not participate in the program.

In either case, distributions to eligible units of local government in that county shall be made as though the nonparticipating municipality had not incorporated. The monies, which otherwise would be distributed to a unit of local government failing to satisfy the specified eligibility requirements, shall be deposited in the State

General Revenue Fund for the twelve months following a determination of noncompliance by the Department of Revenue.

A county must satisfy additional requirements in order to participate in the emergency and supplemental distributions. Such qualification shall be determined annually at the start of the fiscal year.

Participation in the emergency distribution is dependent on the existence of a defined fiscal emergency. The Legislature has declared that a fiscal emergency exists in any county that meets the criteria specified in #1 below, if applicable, and #2:

1. If the county has a population of 65,000 or above:
  - a. In any year from 1977 to 1981, inclusive, the value of net new construction and additions placed on the tax roll for that year was less than 2 percent of the taxable value for school purposes on the roll for that year, exclusive of such net value; or
  - b. The percentage increase in county taxable value from 1979 to 1980, 1980 to 1981, or 1981 to 1982 was less than 3 percent.
2. The monies distributed to the county government pursuant to s. 218.62, F.S., for the prior fiscal year were less than the current per capita limitation, based on the county's population.

Participation in the supplemental distribution is dependent on the county having an inmate population greater than seven percent of the total county population. Due to a 1998 law change, a county is no longer required to be eligible for the emergency distribution in order to qualify for a supplemental distribution.

### **Administrative Procedures**

The program is administered by the Department of Revenue. The net sales tax proceeds are transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund. The Department is not authorized to deduct the 7.3 percent General Revenue Service Charge from this trust fund. Monies in the trust fund shall be distributed monthly to participating counties and municipalities.

### **Distribution of Proceeds**

The statutory provisions require at least the ordinary distribution for eligible local governments. Eligible counties may receive the emergency and/or supplemental distributions. The ordinary, emergency, and supplemental distributions that counties and municipalities may receive from the program are limited in two ways:

1. The amount of sales tax revenue available for distribution.
2. Those units of local government satisfying the eligibility requirements.

<u>Type of Distribution</u>	<u>Revenue Source</u>	<u>Eligible Local Gov't</u>
Ordinary Distribution	9.653 percent of net sales tax proceeds collected under the provisions of Chapter 212, <i>Florida Statutes</i>	Participating counties and municipalities
Emergency Distribution	0.065 percent of net sales tax proceeds collected under the provisions of Chapter 212, <i>Florida Statutes</i>	Qualifying counties
Supplemental Distribution		Qualifying counties with an inmate population greater than seven percent of total county population

Calculation of Ordinary Distribution

**Figure 1** summarizes the calculation of the ordinary distribution for participating units of local government.

Calculation of Emergency Distribution for Eligible Counties

The proportion of sales tax revenue transferred to the trust fund for the monthly emergency distribution to eligible counties is made, according to the following steps:

STEP #1. The 2002-03 state fiscal year per capita limitation of \$37.57 (as calculated by the Department of Revenue, Office of Research and Analysis) which is adjusted annually for inflation, is multiplied by the latest official estimate of total county population. The county's ordinary distribution for the prior fiscal year is subtracted from this product. This difference is referred to as the county's base allocation.

STEP #2. If the monies deposited into the Local Government Half-cent Sales Tax Clearing Trust Fund, excluding monies appropriated for supplemental distributions pursuant to s. 218.65(7), F.S., for the current year are less than or equal to the sum of the base allocations, each eligible county shall receive a share of the appropriated amount proportional to its base allocation.

STEP #3. If the monies deposited into the Local Government Half-cent Sales Tax Clearing Trust Fund for the current year exceed the sum of base allocations, each eligible county shall receive its base allocation. Any excess monies shall be distributed equally among the eligible counties on a per capita basis.

#### Calculation of Supplemental Distribution for Eligible Counties

The proportion of sales tax revenue transferred to the trust fund for the monthly supplemental distribution to eligible counties is made, according to the following steps:

STEP #1. The 2002-03 state fiscal year per capita limitation of \$37.57 is multiplied by the latest official state estimate of the number of inmates and patients residing in institutions operated by the Federal government as well as the Florida Departments of Corrections, Children and Family Services, and Health.

STEP #2. If the monies available for supplemental distribution in the current year are less than the sum of supplemental allocations, each eligible county shall receive a share of the available revenue proportional to its supplemental allocation. Otherwise, each eligible county shall receive an amount equal to its supplemental allocation.

#### Special Distribution for Contested Property Taxes

In addition to the ordinary, emergency, and supplemental distributions, a special distribution has been established pursuant to s. 218.66, F.S. In the event an action to contest a property tax assessment results in a difference of greater than six percent between the property appraiser's assessment and the good faith payment made by the taxpayer pursuant to s. 194.171(3), F.S. In such an instance, the county or municipality would receive a distribution that would be equal to 95 percent of the taxes contested. Eligible local governments would have to apply for the distribution prior to July 1st of the year following the year in which the tax was assessed. The distribution would be made prior to September 30th of the same year.

In the year the special distribution is made, there would be reduction in funds distributed to other local governments. If the property appraiser loses the suit as to the value of the contested assessment, this loss of revenue to local governments resulting from the reduction of distributed funds would be permanent. Any additional tax revenue received by the local government upon resolution of the case would be immediately repaid to the trust fund, and the amount of each local government's reduced funds would be repaid in a future fiscal year.

#### Authorized Uses

The proportion of the total proceeds received by a county government, based on two-thirds of the incorporated area population, shall be deemed countywide revenues and shall be expended only for



countywide tax relief or countywide programs. The remaining county government portion shall be deemed revenues derived on behalf of the unincorporated area but may be expended on a countywide basis.

Using Alachua County as an example, the calculation to determine the proportion of the total distribution deemed countywide revenues versus the proportion derived on behalf of the unincorporated area (as suggested by the statutory language) would seem to be as follows:

Relevant 2001 Population Data

Total county population:	221,221
Total unincorporated population:	107,999
Total incorporated population:	113,222

Calculation of County's Ordinary Distribution (Pursuant to the Formula Listed in **Figure 1**)

$$\text{County's Distribution Factor} = \frac{\text{Unincorporated County Population} + (2/3 \times \text{Incorporated Population})}{\text{Total County Population} + (2/3 \times \text{Incorporated Population})}$$

$$\text{County's Distribution Factor} = \frac{107,999 + (2/3 \times 113,222)}{221,221 + (2/3 \times 113,222)} = 0.618399$$

$$\text{County's Share} = \text{County's Distribution Factor} \times \text{Total Countywide Ordinary Distribution}$$

$$\text{County's Share} = 0.618399 \times \$17,638,391 = \$10,907,558 \text{ (corresponds to the amount in **Table 1**)}$$

Calculation of County's Ordinary Distribution Derived on Behalf of the Unincorporated Area

The unincorporated county population factor of 0.488195 is calculated by dividing the unincorporated county population by the total county population (107,999/221,221). The portion of the county's ordinary distribution derived on behalf of the unincorporated area is calculated by multiplying this factor by the total countywide ordinary distribution as follows:

$$\text{Unincorporated Area's Share} = 0.488195 \times \$17,638,391 = \$8,610,974$$

Calculation of County's Ordinary Distribution Derived on Behalf of the Incorporated Area

The incorporated population factor is determined by subtracting the unincorporated county population

factor of 0.488195 from the county distribution factor of 0.618399 and multiplying the difference by the total countywide ordinary distribution as follows:

$$\text{Incorporated Area's Share} = 0.130204 \times \$17,638,391 = \$2,296,589$$

These calculations would suggest that \$2,296,589 is the amount of total estimated proceeds to be received by Alachua County in fiscal year 2002-03 that is based on two-thirds of the incorporated area, and such proceeds shall be expended only for countywide tax relief or countywide programs. The remaining county government portion of \$8,610,974 is derived on behalf of the unincorporated area but may be expended on a countywide basis.

Municipalities are directed to expend their portions only for municipal-wide programs or for municipal-wide property tax or municipal utility tax relief. All utility tax rate reductions afforded by participation in the program shall be applied uniformly across all types of taxed utility services. A county or municipality is also authorized to pledge the proceeds for the payment of principal and interest on any capital project.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued two opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
82-41	Depositing sales tax money, procedures used by the Department of Revenue
92-87	Distribution of trust fund monies in the event of revised population estimate
94-67	City of Port LaBelle referendum, eligibility for half-cent sales tax monies
02-36	Census correction, redistribution of sales tax

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current Year's Revenues**

**Table 1** displays estimated distributions by county and municipality for the 2002-03 local fiscal year as calculated by the Department of Revenue. These figures represent a 100 percent distribution of the

anticipated revenues. Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

**Summaries of Prior Years' Distributions**

Several additional tables summarizing prior years' distributions to counties and municipalities are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

**Figure 1**

**Local Government Half-Cent Sales Tax:  
Calculation of the Ordinary Distribution for Participating Units of Local Government**

Sales tax revenue should be adjusted as follows:

- ( + or - )      Prior tax collection period adjustments
- ( + )            National Automobile Dealers Association payments
- ( - )            Bad checks
- ( + or - )      Transfers
- ( - )            Refunds
- ( + )            Warrant payments
- ( + )            Audit assessments
- ( = )            Adjusted total collections
  
- ( - )            The distributions pursuant to s. 212.20(6)(a)-(e), F.S.
- ( - )            The greater of \$500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to Chapter 201, *Florida Statutes*, or 5 percent of all other taxes and fees imposed pursuant to Part I of Chapter 212, *Florida Statutes*, shall be deposited in monthly installments into the state General Revenue Fund
- ( - )            0.2 percent transferred to Ecosystem Management and Restoration Trust Fund
- ( = )            Net adjusted total collections
  
- ( x )            9.653 percent of the amount remitted by all sales tax dealers located within a participating county pursuant to s. 218.61, F.S.
- ( = )            Total ordinary distribution amount to be distributed to participating local units of government within the county

$$\text{Municipality's Distribution Factor} = \frac{\text{Municipal Population}}{\text{Total County Population} + (2/3 \times \text{Incorporated Population})}$$

Municipality's Share = Municipality's Distribution Factor x Total County Ordinary Distribution

$$\text{County's Distribution Factor} = \frac{\text{County's Unincorporated Population} + (2/3 \times \text{County's Incorporated Population})}{\text{Total County Population} + (2/3 \times \text{Incorporated Population})}$$

County's Share = County's Distribution Factor x Total County Ordinary Distribution

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Table 1

Local Government Half-Cent Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
-----	-----	-----	-----	-----
BOCC Alachua	\$ 10,907,558	\$ -	\$ -	\$ 10,907,558
Alachua	373,334	-	-	373,334
Archer	75,677	-	-	75,677
Gainesville	5,661,362	-	-	5,661,362
Hawthorne	81,622	-	-	81,622
High Springs	235,831	-	-	235,831
Lacrosse	10,225	-	-	10,225
Micanopy	38,285	-	-	38,285
Newberry	205,096	-	-	205,096
Waldo	49,401	-	-	49,401
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	17,638,391	-	-	17,638,391
BOCC Baker	657,895	349,542	33,047	1,040,484
Glen Saint Mary	16,541	-	-	16,541
Macclenny	158,176	-	-	158,176
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	832,612	349,542	33,047	1,215,201
BOCC Bay	8,084,546	-	-	8,084,546
Callaway	985,967	-	-	985,967
Cedar Grove	366,092	-	-	366,092
Lynn Haven	863,256	-	-	863,256
Mexico Beach	70,295	-	-	70,295
Panama City	2,462,163	-	-	2,462,163
Panama City Beach	530,680	-	-	530,680
Parker	316,192	-	-	316,192
Springfield	597,712	-	-	597,712
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	14,276,903	-	-	14,276,903
BOCC Bradford	782,892	205,980	61,604	1,050,476
Brooker	13,205	-	-	13,205
Hampton	17,005	-	-	17,005
Lawtey	25,527	-	-	25,527
Starke	216,615	-	-	216,615
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	1,055,244	205,980	61,604	1,322,828
BOCC Brevard	20,232,066	-	-	20,232,066
Cape Canaveral	468,243	-	-	468,243
Cocoa	871,494	-	-	871,494
Cocoa Beach	663,061	-	-	663,061
Indialantic	153,183	-	-	153,183
Indian Harbour Beach	442,529	-	-	442,529
Malabar	138,519	-	-	138,519

Table 1

**Local Government Half-Cent Sales Tax Distributions**  
**Local Government Fiscal Year 2002-03 Estimates**  
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
-----	-----	-----	-----	-----
Melbourne	3,796,743	-	-	3,796,743
Melbourne Beach	174,969	-	-	174,969
Melbourne Village	37,078	-	-	37,078
Palm Bay	4,225,499	-	-	4,225,499
Palm Shores	42,996	-	-	42,996
Rockledge	1,092,288	-	-	1,092,288
Satellite Beach	503,593	-	-	503,593
Titusville	2,132,833	-	-	2,132,833
West Melbourne	547,951	-	-	547,951
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	35,523,045	-	-	35,523,045
BOCC Broward	64,317,655	-	-	64,317,655
Coconut Creek	2,584,988	-	-	2,584,988
Cooper City	1,597,664	-	-	1,597,664
Coral Springs	6,819,833	-	-	6,819,833
Dania	1,560,409	-	-	1,560,409
Davie	4,417,941	-	-	4,417,941
Deerfield Beach	3,688,508	-	-	3,688,508
Fort Lauderdale	8,806,918	-	-	8,806,918
Hallandale	1,947,161	-	-	1,947,161
Hillsboro Beach	123,238	-	-	123,238
Hollywood	7,983,665	-	-	7,983,665
Lauderdale-by-the-Sea	353,244	-	-	353,244
Lauderdale Lakes	1,802,683	-	-	1,802,683
Lauderhill	3,279,835	-	-	3,279,835
Lazy Lake	1,931	-	-	1,931
Lighthouse Point	614,997	-	-	614,997
Margate	3,074,192	-	-	3,074,192
Miramar	4,475,925	-	-	4,475,925
North Lauderdale	1,872,536	-	-	1,872,536
Oakland Park	1,791,381	-	-	1,791,381
Parkland	857,839	-	-	857,839
Pembroke Park	376,472	-	-	376,472
Pembroke Pines	8,018,706	-	-	8,018,706
Plantation	4,738,984	-	-	4,738,984
Pompano Beach	4,776,069	-	-	4,776,069
Sea Ranch Lakes	36,517	-	-	36,517
Southwest Ranches	408,446	-	-	408,446
Sunrise	4,921,797	-	-	4,921,797
Tamarac	3,183,005	-	-	3,183,005
Weston	3,018,991	-	-	3,018,991
Wilton Manors	722,050	-	-	722,050
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	152,173,582	-	-	152,173,582

Table 1

Local Government Half-Cent Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)

Local Government -----	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC Calhoun	259,331	243,265	23,157	525,753
Altha	12,648	-	-	12,648
Blountstown	59,118	-	-	59,118
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	331,096	243,265	23,157	597,518
BOCC Charlotte	10,096,140	-	-	10,096,140
Punta Gorda	1,109,276	-	-	1,109,276
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	11,205,416	-	-	11,205,416
BOCC Citrus	6,240,562	-	-	6,240,562
Crystal River	184,081	-	-	184,081
Inverness	364,906	-	-	364,906
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	6,789,548	-	-	6,789,548
BOCC Clay	8,285,775	-	-	8,285,775
Green Cove Springs	330,546	-	-	330,546
Keystone Heights	80,948	-	-	80,948
Orange Park	543,471	-	-	543,471
Penney Farms	35,105	-	-	35,105
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	9,275,846	-	-	9,275,846
BOCC Collier	28,670,417	-	-	28,670,417
Everglades	55,534	-	-	55,534
Marco Island	1,714,487	-	-	1,714,487
Naples	2,467,947	-	-	2,467,947
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	32,908,385	-	-	32,908,385
BOCC Columbia	3,083,290	-	-	3,083,290
Fort White	23,735	-	-	23,735
Lake City	579,974	-	-	579,974
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	3,686,998	-	-	3,686,998
BOCC DeSoto	1,101,621	230,422	-	1,332,043
Arcadia	259,633	-	-	259,633
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	1,361,254	230,422	-	1,591,676
BOCC Dixie	309,054	292,641	-	601,695
Cross City	45,872	-	-	45,872
Horseshoe Beach	5,303	-	-	5,303



Table 1

Local Government Half-Cent Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)

Local Government -----	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
	360,230	292,641	-	652,871
BOCC Duval	81,561,792	-	-	81,561,792
Atlantic Beach	1,404,932	-	-	1,404,932
Baldwin	170,774	-	-	170,774
Jacksonville Beach	2,206,344	-	-	2,206,344
Neptune Beach	760,577	-	-	760,577
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	86,104,420	-	-	86,104,420
BOCC Escambia	17,742,964	-	-	17,742,964
Century	113,674	-	-	113,674
Pensacola	3,621,848	-	-	3,621,848
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	21,478,487	-	-	21,478,487
BOCC Flagler	1,243,273	1,068,769	-	2,312,043
Beverly Beach	17,453	-	-	17,453
Bunnell	68,493	-	-	68,493
Flagler Beach (part)	161,381	-	-	161,381
Palm Coast	1,139,179	-	-	1,139,179
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	2,629,778	1,068,769	-	3,698,547
BOCC Franklin	499,594	-	-	499,594
Apalachicola	136,558	-	-	136,558
Carrabelle	76,714	-	-	76,714
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	712,866	-	-	712,866
BOCC Gadsden	1,113,178	844,046	-	1,957,224
Chattahoochee	69,716	-	-	69,716
Greensboro	18,332	-	-	18,332
Gretna	50,855	-	-	50,855
Havana	50,737	-	-	50,737
Midway	42,775	-	-	42,775
Quincy	205,651	-	-	205,651
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	1,551,244	844,046	-	2,395,290
BOCC Gilchrist	278,325	323,072	-	601,397
Bell	7,714	-	-	7,714
Fanning Springs (part)	6,277	-	-	6,277
Trenton	34,069	-	-	34,069
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Table 1

Local Government Half-Cent Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)

Local Government -----	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
	326,386	323,072	-	649,458
BOCC Glades	151,516	278,423	-	429,939
Moore Haven	26,895	-	-	26,895
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	178,411	278,423	-	456,834
BOCC Gulf	346,774	232,692	50,248	629,714
Port Saint Joe	118,472	-	-	118,472
Wewahitchka	57,089	-	-	57,089
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	522,335	232,692	50,248	805,275
BOCC Hamilton	324,634	226,805	49,302	600,741
Jasper	57,678	-	-	57,678
Jennings	26,945	-	-	26,945
White Springs	26,520	-	-	26,520
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	435,777	226,805	49,302	711,884
BOCC Hardee	571,548	487,963	-	1,059,511
Bowling Green	73,382	-	-	73,382
Wauchula	109,923	-	-	109,923
Zolfo Springs	40,358	-	-	40,358
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	795,211	487,963	-	1,283,174
BOCC Hendry	1,306,257	165,990	-	1,472,247
Clewiston	266,131	-	-	266,131
Labelle	175,301	-	-	175,301
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	1,747,688	165,990	-	1,913,678
BOCC Hernando	5,763,688	-	-	5,763,688
Brooksville	320,950	-	-	320,950
Weeki Wachee	533	-	-	533
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	6,085,170	-	-	6,085,170
BOCC Highlands	4,184,332	-	-	4,184,332
Avon Park	438,206	-	-	438,206
Lake Placid	85,229	-	-	85,229
Sebring	498,908	-	-	498,908
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	5,206,675	-	-	5,206,675

Table 1

Local Government Half-Cent Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)

Local Government -----	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC Hillsborough	77,238,002	-	-	77,238,002
Plant City	2,667,247	-	-	2,667,247
Tampa	26,212,805	-	-	26,212,805
Temple Terrace	1,797,633	-	-	1,797,633
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	107,915,688	-	-	107,915,688
BOCC Holmes	344,907	391,219	24,994	761,121
Bonifay	59,995	-	-	59,995
Esto	7,663	-	-	7,663
Noma	4,585	-	-	4,585
Ponce de Leon	10,010	-	-	10,010
Westville	4,585	-	-	4,585
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	431,746	391,219	24,994	847,959
BOCC Indian River	7,223,661	-	-	7,223,661
Fellsmere	278,063	-	-	278,063
Indian River Shores	250,977	-	-	250,977
Orchid	11,476	-	-	11,476
Sebastian	1,197,219	-	-	1,197,219
Vero Beach	1,274,416	-	-	1,274,416
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	10,235,812	-	-	10,235,812
BOCC Jackson	1,589,484	359,838	95,802	2,045,124
Alford	21,145	-	-	21,145
Bascom	4,840	-	-	4,840
Campbellton	9,256	-	-	9,256
Cottdendale	36,897	-	-	36,897
Graceville	102,241	-	-	102,241
Grand Ridge	35,835	-	-	35,835
Greenwood	31,207	-	-	31,207
Jacob City	12,441	-	-	12,441
Malone	30,486	-	-	30,486
Marianna	257,684	-	-	257,684
Sneads	81,649	-	-	81,649
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	2,213,166	359,838	95,802	2,668,806
BOCC Jefferson	403,983	156,270	-	560,253
Monticello	89,256	-	-	89,256
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	493,239	156,270	-	649,509
BOCC Lafayette	138,985	102,425	21,190	262,601

Table 1

Local Government Half-Cent Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
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Mayo	24,927	-	-	24,927
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	163,912	102,425	21,190	287,528
BOCC Lake	9,003,436	-	-	9,003,436
Astatula	62,561	-	-	62,561
Clermont	507,004	-	-	507,004
Eustis	737,831	-	-	737,831
Fruitland Park	153,166	-	-	153,166
Groveland	135,620	-	-	135,620
Howey-in-the-Hills	45,590	-	-	45,590
Lady Lake	576,420	-	-	576,420
Leesburg	768,704	-	-	768,704
Mascotte	140,078	-	-	140,078
Minneola	286,916	-	-	286,916
Montverde	44,200	-	-	44,200
Mount Dora	475,796	-	-	475,796
Tavares	477,330	-	-	477,330
Umatilla	108,438	-	-	108,438
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	13,523,091	-	-	13,523,091
BOCC Lee	32,121,625	-	-	32,121,625
Bonita Springs	3,169,569	-	-	3,169,569
Cape Coral	8,917,211	-	-	8,917,211
Fort Myers	4,153,475	-	-	4,153,475
Fort Myers Beach	558,801	-	-	558,801
Sanibel	506,424	-	-	506,424
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	49,427,104	-	-	49,427,104
BOCC Leon	11,638,601	-	-	11,638,601
Tallahassee	9,229,589	-	-	9,229,589
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	20,868,190	-	-	20,868,190
BOCC Levy	1,230,128	334,247	-	1,564,375
Bronson	36,936	-	-	36,936
Cedar Key	30,452	-	-	30,452
Chiefland	76,997	-	-	76,997
Fanning Springs (part)	19,452	-	-	19,452
Inglis	57,893	-	-	57,893
Otter Creek	4,670	-	-	4,670
Williston	88,344	-	-	88,344
Yankeetown	25,010	-	-	25,010
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Table 1

Local Government Half-Cent Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)

Local Government -----	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
	1,569,881	334,247	-	1,904,128
BOCC Liberty	132,312	120,535	25,885	278,732
Bristol	20,852	-	-	20,852
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	153,164	120,535	25,885	299,584
BOCC Madison	467,066	306,427	27,611	801,104
Greenville	24,799	-	-	24,799
Lee	10,774	-	-	10,774
Madison	89,269	-	-	89,269
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	591,909	306,427	27,611	925,947
BOCC Manatee	16,875,759	-	-	16,875,759
Anna Maria	124,967	-	-	124,967
Bradenton	3,400,374	-	-	3,400,374
Bradenton Beach	103,705	-	-	103,705
Holmes Beach	342,459	-	-	342,459
Longboat Key (part)	177,574	-	-	177,574
Palmetto	874,562	-	-	874,562
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	21,899,398	-	-	21,899,398
BOCC Marion	16,183,355	-	-	16,183,355
Belleview	230,322	-	-	230,322
Dunnellon	126,757	-	-	126,757
McIntosh	30,149	-	-	30,149
Ocala	3,059,658	-	-	3,059,658
Reddick	36,907	-	-	36,907
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	19,667,148	-	-	19,667,148
BOCC Martin	11,627,625	-	-	11,627,625
Jupiter Island	59,063	-	-	59,063
Ocean Breeze Park	43,987	-	-	43,987
Sewall's Point	188,068	-	-	188,068
Stuart	1,403,876	-	-	1,403,876
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	13,322,619	-	-	13,322,619
BOCC Miami-Dade	115,020,503	-	-	115,020,503
Aventura	1,553,803	-	-	1,553,803
Bal Harbour	198,972	-	-	198,972
Bay Harbor Islands	308,925	-	-	308,925
Biscayne Park	197,292	-	-	197,292

Table 1

Local Government Half-Cent Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
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Coral Gables	2,564,138	-	-	2,564,138
El Portal	152,063	-	-	152,063
Florida City	479,044	-	-	479,044
Golden Beach	54,887	-	-	54,887
Hialeah	13,800,191	-	-	13,800,191
Hialeah Gardens	1,179,014	-	-	1,179,014
Homestead	1,937,530	-	-	1,937,530
Indian Creek	1,980	-	-	1,980
Key Biscayne	636,266	-	-	636,266
Medley	66,884	-	-	66,884
Miami	21,715,689	-	-	21,715,689
Miami Beach	5,288,196	-	-	5,288,196
Miami Lakes	1,360,230	-	-	1,360,230
Miami Shores	625,648	-	-	625,648
Miami Springs	820,841	-	-	820,841
North Bay	407,781	-	-	407,781
North Miami	3,574,592	-	-	3,574,592
North Miami Beach	2,455,144	-	-	2,455,144
Opa-locka	887,485	-	-	887,485
Pinecrest	1,143,562	-	-	1,143,562
South Miami	642,804	-	-	642,804
Sunny Isles Beach	931,814	-	-	931,814
Surfside	302,027	-	-	302,027
Sweetwater	855,392	-	-	855,392
Virginia Gardens	140,846	-	-	140,846
West Miami	355,534	-	-	355,534
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	179,659,075	-	-	179,659,075
BOCC Monroe	7,721,064	-	-	7,721,064
Islamorada	815,044	-	-	815,044
Key Colony Beach	93,701	-	-	93,701
Key West	3,018,008	-	-	3,018,008
Layton	21,813	-	-	21,813
Marathon	1,220,455	-	-	1,220,455
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	12,890,084	-	-	12,890,084
BOCC Nassau	2,957,985	-	-	2,957,985
Callahan	55,001	-	-	55,001
Fernandina Beach	582,290	-	-	582,290
Hilliard	149,546	-	-	149,546
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	3,744,822	-	-	3,744,822
BOCC Okaloosa	11,010,630	-	-	11,010,630

Table 1

Local Government Half-Cent Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
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Cinco Bayou	27,880	-	-	27,880
Crestview	1,119,913	-	-	1,119,913
Destin	850,800	-	-	850,800
Fort Walton Beach	1,500,697	-	-	1,500,697
Laurel Hill	40,926	-	-	40,926
Mary Esther	303,852	-	-	303,852
Niceville	888,297	-	-	888,297
Shalimar	53,897	-	-	53,897
Valparaiso	479,260	-	-	479,260
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	16,276,154	-	-	16,276,154
BOCC Okeechobee	1,594,836	-	-	1,594,836
Okeechobee	260,844	-	-	260,844
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	1,855,680	-	-	1,855,680
BOCC Orange	104,936,238	-	-	104,936,238
Apopka	3,638,361	-	-	3,638,361
Belle Isle	760,460	-	-	760,460
Eatonville	305,410	-	-	305,410
Edgewood	243,357	-	-	243,357
Maitland	1,818,159	-	-	1,818,159
Oakland	128,446	-	-	128,446
Ocoee	3,318,778	-	-	3,318,778
Orlando	24,489,732	-	-	24,489,732
Windermere	288,045	-	-	288,045
Winter Garden	2,106,715	-	-	2,106,715
Winter Park	3,126,620	-	-	3,126,620
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	145,160,322	-	-	145,160,322
BOCC Osceola	10,886,905	-	-	10,886,905
Kissimmee	3,462,141	-	-	3,462,141
Saint Cloud	1,450,672	-	-	1,450,672
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	15,799,718	-	-	15,799,718
BOCC Palm Beach	66,794,773	-	-	66,794,773
Atlantis	147,180	-	-	147,180
Belle Glade	1,053,762	-	-	1,053,762
Boca Raton	5,304,913	-	-	5,304,913
Boynton Beach	4,376,172	-	-	4,376,172
Briny Breeze	29,450	-	-	29,450
Cloud Lake	11,610	-	-	11,610
Delray Beach	4,293,839	-	-	4,293,839

Table 1

Local Government Half-Cent Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)

Local Government -----	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
Glen Ridge	20,813	-	-	20,813
Golf	16,070	-	-	16,070
Greenacres	1,983,351	-	-	1,983,351
Gulf Stream	50,051	-	-	50,051
Haverhill	106,686	-	-	106,686
Highland Beach	275,033	-	-	275,033
Hypoluxo	145,127	-	-	145,127
Juno Beach	238,079	-	-	238,079
Jupiter	2,875,987	-	-	2,875,987
Jupiter Inlet Colony	26,477	-	-	26,477
Lake Clarke Shores	244,733	-	-	244,733
Lake Park	617,178	-	-	617,178
Lake Worth	2,505,170	-	-	2,505,170
Lantana	663,052	-	-	663,052
Manalapan	22,300	-	-	22,300
Mangonia Park	98,120	-	-	98,120
North Palm Beach	863,539	-	-	863,539
Ocean Ridge	115,747	-	-	115,747
Pahokee	426,673	-	-	426,673
Palm Beach	683,016	-	-	683,016
Palm Beach Gardens	2,510,551	-	-	2,510,551
Palm Beach Shores	89,908	-	-	89,908
Palm Springs	897,945	-	-	897,945
Riviera Beach	2,202,528	-	-	2,202,528
Royal Palm Beach	1,604,960	-	-	1,604,960
South Bay	270,927	-	-	270,927
South Palm Beach	107,889	-	-	107,889
Tequesta	375,701	-	-	375,701
Wellington	2,884,765	-	-	2,884,765
West Palm Beach	5,973,770	-	-	5,973,770
	-----	-----	-----	-----
	110,907,844	-	-	110,907,844
BOCC Pasco	18,292,155	-	-	18,292,155
Dade City	338,228	-	-	338,228
New Port Richey	873,244	-	-	873,244
Port Richey	163,828	-	-	163,828
Saint Leo	32,097	-	-	32,097
San Antonio	36,358	-	-	36,358
Zephyrhills	595,163	-	-	595,163
	-----	-----	-----	-----
	20,331,072	-	-	20,331,072
BOCC Pinellas	38,042,043	-	-	38,042,043
Belleair	217,606	-	-	217,606
Belleair Beach	87,064	-	-	87,064



Table 1

Local Government Half-Cent Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)

Local Government -----	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
Belleair Bluffs	119,232	-	-	119,232
Belleair Shore	3,788	-	-	3,788
Clearwater	5,830,649	-	-	5,830,649
Dunedin	1,951,516	-	-	1,951,516
Gulfport	668,181	-	-	668,181
Indian Rocks Beach	275,702	-	-	275,702
Indian Shores	91,011	-	-	91,011
Kenneth City	236,277	-	-	236,277
Largo	3,739,522	-	-	3,739,522
Madeira Beach	239,638	-	-	239,638
North Redington Beach	82,796	-	-	82,796
Oldsmar	656,018	-	-	656,018
Pinellas Park	2,464,136	-	-	2,464,136
Redington Beach	81,782	-	-	81,782
Redington Shores	124,567	-	-	124,567
Safety Harbor	928,199	-	-	928,199
Saint Petersburg	13,310,120	-	-	13,310,120
Saint Petersburg Beach	529,851	-	-	529,851
Seminole	894,803	-	-	894,803
South Pasadena	309,097	-	-	309,097
Tarpon Springs	1,146,711	-	-	1,146,711
Treasure Island	398,562	-	-	398,562
	-----	-----	-----	-----
	72,428,871	-	-	72,428,871
BOCC Polk	22,799,725	-	-	22,799,725
Auburndale	602,198	-	-	602,198
Bartow	803,905	-	-	803,905
Davenport	104,545	-	-	104,545
Dundee	154,906	-	-	154,906
Eagle Lake	132,860	-	-	132,860
Fort Meade	304,658	-	-	304,658
Frostproof	158,146	-	-	158,146
Haines City	713,650	-	-	713,650
Highland Park	12,962	-	-	12,962
Hillcrest Heights	14,131	-	-	14,131
Lake Alfred	208,241	-	-	208,241
Lake Hamilton	69,538	-	-	69,538
Lakeland	4,591,231	-	-	4,591,231
Lake Wales	562,728	-	-	562,728
Mulberry	171,639	-	-	171,639
Polk City	80,587	-	-	80,587
Winter Haven	1,411,734	-	-	1,411,734
	-----	-----	-----	-----
	32,897,384	-	-	32,897,384

Table 1

Local Government Half-Cent Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)

Local Government -----	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC Putnam	2,390,537	-	-	2,390,537
Crescent City	65,314	-	-	65,314
Interlachen	53,820	-	-	53,820
Palatka	366,232	-	-	366,232
Pomona Park	28,899	-	-	28,899
Welaka	21,200	-	-	21,200
	-----	-----	-----	-----
	2,926,002	-	-	2,926,002
BOCC Saint Johns	9,489,739	-	-	9,489,739
Hastings	40,575	-	-	40,575
Saint Augustine	996,694	-	-	996,694
Saint Augustine Beach	377,126	-	-	377,126
	-----	-----	-----	-----
	10,904,134	-	-	10,904,134
BOCC Saint Lucie	6,415,610	-	-	6,415,610
Fort Pierce	1,579,226	-	-	1,579,226
Port Saint Lucie	3,842,462	-	-	3,842,462
Saint Lucie	25,009	-	-	25,009
	-----	-----	-----	-----
	11,862,307	-	-	11,862,307
BOCC Santa Rosa	4,554,503	-	-	4,554,503
Gulf Breeze	226,340	-	-	226,340
Jay	22,650	-	-	22,650
Milton	279,926	-	-	279,926
	-----	-----	-----	-----
	5,083,419	-	-	5,083,419
BOCC Sarasota	24,602,700	-	-	24,602,700
Longboat Key (part)	413,574	-	-	413,574
North Port	2,069,841	-	-	2,069,841
Sarasota	4,399,457	-	-	4,399,457
Venice	1,495,988	-	-	1,495,988
	-----	-----	-----	-----
	32,981,560	-	-	32,981,560
BOCC Seminole	20,844,056	-	-	20,844,056
Altamonte Springs	2,801,174	-	-	2,801,174
Casselberry	1,584,970	-	-	1,584,970
Lake Mary	820,742	-	-	820,742
Longwood	914,577	-	-	914,577
Oviedo	1,803,985	-	-	1,803,985
Sanford	2,681,240	-	-	2,681,240
Winter Springs	2,114,112	-	-	2,114,112

Table 1

Local Government Half-Cent Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)

Local Government -----	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
	33,564,856	-	-	33,564,856
BOCC Sumter	1,721,918	682,112	105,061	2,509,091
Bushnell	73,340	-	-	73,340
Center Hill	32,213	-	-	32,213
Coleman	23,369	-	-	23,369
Webster	28,484	-	-	28,484
Wildwood	139,542	-	-	139,542
	-----	-----	-----	-----
	2,018,867	682,112	105,061	2,806,040
BOCC Suwannee	1,224,264	362,517	-	1,586,782
Branford	25,290	-	-	25,290
Live Oak	238,195	-	-	238,195
	-----	-----	-----	-----
	1,487,749	362,517	-	1,850,266
BOCC Taylor	644,409	150,121	-	794,529
Perry	273,668	-	-	273,668
	-----	-----	-----	-----
	918,077	150,121	-	1,068,198
BOCC Union	225,569	191,910	75,057	492,536
Lake Butler	49,060	-	-	49,060
Raiford	6,586	-	-	6,586
Worthington Springs	4,631	-	-	4,631
	-----	-----	-----	-----
	285,846	191,910	75,057	552,813
BOCC Volusia	18,192,193	-	-	18,192,193
Daytona Beach	3,512,099	-	-	3,512,099
Daytona Beach Shores	236,305	-	-	236,305
Debary	871,818	-	-	871,818
Deland	1,196,865	-	-	1,196,865
Deltona	3,881,436	-	-	3,881,436
Edgewater	1,031,685	-	-	1,031,685
Flagler Beach (part)	4,120	-	-	4,120
Holly Hill	660,287	-	-	660,287
Lake Helen	149,567	-	-	149,567
New Smyrna Beach	1,093,377	-	-	1,093,377
Oak Hill	77,305	-	-	77,305
Orange City	360,285	-	-	360,285
Ormond Beach	2,002,383	-	-	2,002,383
Pierson	141,544	-	-	141,544
Ponce Inlet	140,243	-	-	140,243

Table 1

Local Government Half-Cent Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)

Local Government -----	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
Port Orange	2,571,921	-	-	2,571,921
South Daytona	721,274	-	-	721,274
	-----	-----	-----	-----
	36,844,707	-	-	36,844,707
BOCC Wakulla	607,037	416,377	-	1,023,414
Saint Marks	7,319	-	-	7,319
Sopchoppy	11,141	-	-	11,141
	-----	-----	-----	-----
	625,496	416,377	-	1,041,873
BOCC Walton	4,145,225	-	-	4,145,225
DeFuniak Springs	539,647	-	-	539,647
Freeport	126,775	-	-	126,775
Paxton	70,324	-	-	70,324
	-----	-----	-----	-----
	4,881,971	-	-	4,881,971
BOCC Washington	543,187	353,433	-	896,620
Caryville	6,496	-	-	6,496
Chipley	104,669	-	-	104,669
Ebro	7,381	-	-	7,381
Vernon	21,229	-	-	21,229
Wausau	11,958	-	-	11,958
	-----	-----	-----	-----
	694,920	353,433	-	1,048,353
	=====	=====	=====	=====
Statewide Totals	\$ 1,434,700,000	\$ 8,877,042	\$ 592,958	\$ 1,444,170,000

Source: Florida Department of Revenue (second revision, 7/23/2002).

## **County Revenue Sharing Program**

Sections 210.20(2), 212.20(6), and Part II of Chapter 218, *Florida Statutes*

### **Brief Overview**

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government. Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Counties. Currently, the trust fund receives 2.9 percent of net cigarette tax collections and 2.25 percent of sales and use tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. There are no use restrictions on these revenues; however, there are some statutory limitations regarding funds that can be used as a pledge for indebtedness.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source. Typically, legislation is passed each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county governments. However, a summary of such changes passed during the 2002 legislative sessions is not provided here.

### **Eligibility Requirements**

In order to be eligible to participate in revenue sharing beyond the minimum entitlement in any fiscal year, a county must have satisfied the requirements of s. 218.23(1), F.S. As it relates to county revenue sharing, the minimum entitlement is defined in s. 218.21(7), F.S., as the amount of revenue necessary for a county to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the trust fund.

### **Administrative Procedures**

The county revenue sharing program is administered by the Department of Revenue. The program is comprised of cigarette taxes and sales and use taxes that are collected and transferred to the Revenue Sharing Trust Fund for Counties.

No General Revenue Service Charges are levied against the Revenue Sharing Trust Fund for Counties; however, the 7.0 percent and 0.3 percent service charges are levied against the Cigarette Tax Collection Trust Fund pursuant to s. 215.20(1) and (3), F.S. In addition, a 0.9 percent deduction is assessed against the Cigarette Tax Collection Trust Fund pursuant to s. 210.20(2)(a), F.S., for administrative costs related to

the Department of Business and Professional Regulation's Division of Alcoholic Beverage and Tobacco.

The percentage of each tax source transferred into the Revenue Sharing Trust Fund for Counties is listed below. The proportional contribution of each source in state fiscal year 2002-03 is also noted.

1. 2.9 percent of net cigarette tax collections [pursuant to s. 210.20(2)(a), F.S.]  
= 3.5 percent of total county revenue sharing
2. 2.25 percent of sales and use tax collections [pursuant to s. 212.20(6)(f), F.S.]  
= 96.5 percent of total county revenue sharing

### **Distribution of Proceeds**

Pursuant to s. 218.245(1), F.S., an apportionment factor is calculated for each eligible county using a formula consisting of the following equally weighted factors: county population, unincorporated county population, and county sales tax collections.

1. A county population factor is an eligible county's population divided by total population of all eligible counties in the state. Inmates and residents residing in institutions operated by the Federal Government, the Department of Corrections, the Department of Children and Family Services and the Department of Health are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.
2. An unincorporated county population factor is an eligible county's unincorporated population divided by total unincorporated population of all eligible counties in the state.
3. A county sales tax collections factor is an eligible county's sales tax collections during the preceding year divided by total sales tax collections during the preceding year of all eligible counties in the state. The term "preceding year" refers to the preceding calendar year.

$$\text{Apportionment Factor} = \frac{\text{County Population} + \text{Unincorporated County Population} + \text{County Sales Tax Collection}}{3}$$

3

Any unit of local government that is consolidated under the constitutional provisions contained in Article VIII, Section 6(e), shall receive an annual distribution from the trust fund equal to \$6.24 times its population. This provision pertains only to the consolidated Duval County/City of Jacksonville government.

The amount and type of remaining monies shared with an eligible county are determined by the following procedure:

1. The apportionment factor is applied to all receipts available for distribution in the Revenue Sharing Trust Fund for Counties.
2. The revenue to be shared via the formula in any fiscal year is adjusted so that no county receives less funds than its guaranteed entitlement which is equal to the aggregate amount it received from the state during the 1971-72 fiscal year.
3. The revenues are adjusted so that no county receives fewer funds than its guaranteed entitlement plus the second guaranteed entitlement. The second guaranteed entitlement for counties means the amount of revenue received in the aggregate by an eligible county during the 1981-82 fiscal year less the guaranteed entitlement.
4. The revenue shared with counties is adjusted so that all counties receive at least their minimum entitlement. This is defined as the amount of revenue necessary for a county to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from county revenue sharing sources.
5. The funds remaining in the trust fund are distributed to those counties that qualify to receive growth monies. These growth monies are distributed to eligible counties, qualified to receive additional monies beyond the guaranteed entitlement, on the basis of the additional money of each qualified county in proportion to the total additional money of all qualified counties.

### **Authorized Uses**

There are no use restrictions on these revenues; however, there are some statutory limitations regarding funds that can be used as a pledge for indebtedness. Pursuant to s. 218.25(1), F.S., counties are allowed to bond the guaranteed entitlement. This hold harmless=provision guarantees a minimum allotment in order to insure coverage of all bonding obligations for those eligible counties that qualified for revenue sharing dollars prior to July 1, 1972.

Pursuant to s. 218.25(2), F.S., the second guaranteed entitlement may also be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness. These other forms of indebtedness include obligations issued to acquire an insurance contract or contracts from a local government liability pool and include payments required pursuant to any loan agreement entered into to provide funds to acquire an insurance contract or contracts from a local government liability pool.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
73-246	Revenue Sharing Act of 1972, applicability
74-367	Revenue Sharing Act of 1972, applicability to regional housing authorities
77-14	Authority to repay loan with state revenue sharing funds
79-18	Authority to borrow monies, use of state revenue sharing funds
86-44	Authority to donate state revenue sharing funds to nonprofit club
92-87	Distribution of trust fund monies in the event of revised population estimate
94-26	Nonpayment of incentive pay, eligibility to participate in revenue sharing
02-36	Census correction, redistribution of sales tax

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current Year's Revenues**

**Table 1** displays the estimated county revenue sharing distributions for the 2002-03 state fiscal year. As calculated by the Department of Revenue, these figures represent 95 percent of the anticipated annual revenues. Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

### **Prior Years' Revenues**

Several additional tables summarizing prior years' distributions to counties are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).



Table 1

**County Revenue Sharing Distributions**  
**State Fiscal Year 2002-03 Estimates**  
(Dollar Figures Represent a 95 Percent Distribution of Estimated Monies.)  
(Refer to Additional Notes at the End of the Table.)

County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
-----	-----	-----	-----	-----
Alachua	\$ 254,168	\$ 1,007,247	\$ 2,787,041	\$ 4,048,456
Baker	28,273	90,639	262,848	381,760
Bay	154,793	684,481	1,922,363	2,761,637
Bradford	28,713	129,364	263,478	421,555
Brevard	464,254	1,807,775	5,855,243	8,127,272
Broward	3,573,165	4,779,269	15,150,648	23,503,082
Calhoun	14,713	68,369	128,072	211,154
Charlotte	187,080	493,387	2,617,519	3,297,986
Citrus	90,480	499,080	2,036,800	2,626,360
Clay	102,028	599,690	2,445,996	3,147,714
Collier	491,318	594,600	5,857,441	6,943,359
Columbia	72,308	288,232	831,583	1,192,123
DeSoto	30,961	132,516	440,916	604,393
Dixie	15,487	54,021	179,194	248,702
Duval	1,999,042	4,106,467	16,017,959	22,123,468
Escambia	728,024	1,779,956	3,980,973	6,488,953
Flagler	23,543	78,036	560,101	661,680
Franklin	18,862	41,026	130,743	190,631
Gadsden	80,864	239,311	407,630	727,805
Gilchrist	5,883	45,494	207,185	258,562
Glades	12,360	41,438	125,136	178,934
Gulf	68,034	19,920	112,483	200,437
Hamilton	23,270	109,630	60,137	193,037
Hardee	36,082	144,439	262,039	442,560
Hendry	28,673	148,507	500,812	677,992
Hernando	79,474	409,209	2,377,452	2,866,135
Highlands	104,948	349,039	1,333,414	1,787,401
Hillsborough	1,835,627	4,916,849	16,217,638	22,970,114
Holmes	20,087	112,718	177,750	310,555
Indian River	205,850	425,545	1,770,684	2,402,079
Jackson	67,470	259,685	449,091	776,246
Jefferson	29,079	67,261	138,869	235,209
Lafayette	6,472	29,717	73,003	109,192
Lake	256,097	708,355	3,016,801	3,981,253
Lee	578,772	1,764,708	7,336,889	9,680,369
Leon	316,798	1,026,649	2,828,278	4,171,725
Levy	34,157	137,533	492,928	664,618
Liberty	8,441	28,423	71,591	108,455
Madison	34,591	95,970	184,684	315,245
Manatee	530,269	1,054,577	4,164,592	5,749,438
Marion	251,941	1,024,873	4,422,636	5,699,450
Martin	244,331	553,167	2,382,585	3,180,083
Miami-Dade	5,895,217	10,571,522	26,663,113	43,129,852
Monroe	246,464	455,801	1,252,125	1,954,390

Table 1

**County Revenue Sharing Distributions**  
**State Fiscal Year 2002-03 Estimates**  
(Dollar Figures Represent a 95 Percent Distribution of Estimated Monies.)  
(Refer to Additional Notes at the End of the Table.)

County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
-----	-----	-----	-----	-----
Nassau	65,716	252,268	895,768	1,213,752
Okaloosa	147,680	859,331	2,515,467	3,522,478
Okeechobee	41,041	173,472	516,752	731,265
Orange	1,632,765	3,816,110	19,574,498	25,023,373
Osceola	95,114	414,462	3,283,213	3,792,789
Palm Beach	2,570,430	2,766,174	17,130,492	22,467,096
Pasco	310,426	1,782,481	5,491,424	7,584,331
Pinellas	2,452,694	3,368,283	9,267,886	15,088,863
Polk	857,616	2,627,126	6,072,996	9,557,738
Putnam	98,535	409,282	870,706	1,378,523
Saint Johns	152,548	403,262	2,406,677	2,962,487
Saint Lucie	187,010	618,973	2,156,713	2,962,696
Santa Rosa	77,885	448,253	1,925,728	2,451,866
Sarasota	1,119,924	1,148,225	5,223,596	7,491,745
Seminole	339,130	1,316,016	5,642,291	7,297,437
Sumter	35,653	182,301	785,585	1,003,539
Suwannee	32,719	175,516	488,766	697,001
Taylor	36,940	118,139	178,890	333,969
Union	18,615	33,326	119,909	171,850
Volusia	698,366	1,525,368	4,545,746	6,769,480
Wakulla	24,054	90,110	347,961	462,125
Walton	39,806	151,427	829,068	1,020,301
Washington	16,827	101,973	247,626	366,426
=====	=====	=====	=====	=====
Totals	\$ 30,329,957	\$ 64,756,373	\$ 229,016,220	\$ 324,102,550

## Notes:

- 1) Duval County's share includes \$4,950,997 distribution pursuant to s. 218.23(2), F.S.
- 2) The proportional contribution of each revenue source comprising the county revenue sharing program in state fiscal year 2002-03 has been estimated to be as follows: state sales tax, 96.5%; cigarette tax, 3.5%.

Source: Florida Department of Revenue (second revision, 7/23/2002).

## **Municipal Revenue Sharing Program**

Sections 206.605(1), 206.879(1), 212.20(6), and Part II of Chapter 218, *Florida Statutes*

### **Brief Overview**

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government. Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities. Currently, the trust fund receives 1.0715 percent of sales and use tax collections, 12.5 percent of the state alternative fuel user decal fee collections, and the net collections from the one-cent municipal fuel tax. An allocation formula serves as the basis for the distribution of these revenues to each municipality that meets the strict eligibility requirements. Municipalities must use the funds derived from the one-cent municipal fuel tax for transportation-related expenditures. Additionally, there are statutory limitations on the use of the funds as a pledge for indebtedness.

### **2002 General Law Amendments**

Chapter 2002-218 Laws of Florida, (CS/SB 426)

Reenacts language regarding the Municipal Revenue Sharing calculations for Metro-Dade's annual growth increase contained in the 2001 Supplemental Appropriations Bill SB2-C, which was set to expire on June 30, 2002. This change was effective May 1, 2002.

In addition, legislation is passed each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments. However, a summary of such changes passed during the 2002 legislative sessions is not provided here.

### **Eligibility Requirements**

In order to be eligible to participate in revenue sharing beyond the minimum entitlement in any fiscal year, a municipality must have satisfied the requirements of s. 218.23(1), F.S. As it relates to municipal revenue sharing, the minimum entitlement is defined in s. 218.21(7), F.S., as the amount of revenue necessary for a municipality to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the trust fund.

### **Administrative Procedures**

The municipal revenue sharing program is administered by the Department of Revenue. The program is comprised of sales and use taxes, municipal fuel taxes, and state alternative fuel users decal fees that are collected and transferred to the Revenue Sharing Trust Fund for Municipalities.

No General Revenue Service Charges are levied against the Revenue Sharing Trust Fund for Municipalities. However, the municipal fuel tax proceeds are transferred into the trust fund after the relevant service charge deduction.

The percentage of each tax source transferred into the trust fund is listed below. The proportional contribution of each source in state fiscal year 2002-03 is also noted.

1. 1.0715 percent of sales and use tax collections [s. 212.20(6)(f), F.S.]  
= 64.1 percent of total municipal revenue sharing
2. net collections of the one-cent municipal fuel tax [s. 206.605(1), F.S.]  
= 35.4 percent of total municipal revenue sharing
3. 12.5 percent of state alternative fuel user decal fee collections [s. 206.879(1), F.S.]  
= 0.5 percent of total municipal revenue sharing

### **Distribution of Proceeds**

Pursuant to s. 218.245(2), F.S., an apportionment factor is calculated for each eligible municipality using a formula consisting of the following equally weighted factors: adjusted population, sales tax collections, and relative ability to raise revenue.

1. Adjusted population: The population of an eligible municipality is adjusted by multiplying the municipality's population by the adjustment factor for that particular population class. The adjusted population factor is the ratio of the adjusted municipal population to the total adjusted population of all eligible municipalities in the state. The adjustment factors for each population class are:

<u>Population Class</u>	<u>Adjustment Factor</u>
0 - 2,000	1.0
2,001 - 5,000	1.135
5,001 - 20,000	1.425
20,001 - 50,000	1.709
Over 50,000	1.791

Inmates and residents residing in institutions operated by the Federal Government, the Department of Corrections, the Department of Children and Family Services and the Department of Health are not considered to be residents of the municipality in which the institutions are located for the purpose of calculating the distribution proportions.

$$\text{Adjusted Population Factor} = \frac{\text{Municipality's Population} \times \text{Adjustment Factor}}{\text{Total Adjusted Statewide Municipal Population}}$$

2. Sales tax collections: The sales tax allocation is the ratio of the eligible municipality's population to the total county population multiplied by the amount of county sales tax collections. The sales tax collections factor is computed by dividing the municipality's sales tax allocation by the total sales tax collections for all eligible municipalities.

$$\text{Sales Tax Allocation} = \frac{\text{Eligible Municipality's Population} \times \text{County Sales Tax Collections}}{\text{Total County Population}}$$

$$\text{Sales Tax Collections Factor} = \frac{\text{Municipality's Sales Tax Allocation}}{\text{Total Sales Tax Collections for All Eligible Municipalities}}$$

3. Relative ability to raise revenue: The relative ability to raise revenue factor is determined by a series of calculations involving a levy ratio and a recalculated population.

a. Levy ratio: This ratio is determined by dividing the per capita nonexempt assessed real and personal property valuation of all eligible municipalities by the per capita nonexempt real and personal property valuation of each eligible municipality.

$$\text{Municipality's Per Capita Assessed Value} = \frac{\text{Municipality's Property Valuation}}{\text{Municipal Population}}$$

$$\text{Statewide Per Capita Assessed Value} = \frac{\text{Statewide Municipalities' Property Valuation}}{\text{Total Statewide Municipal Population}}$$

$$\text{Levy Ratio} = \frac{\text{Statewide Per Capita Assessed Value}}{\text{Municipality's Per Capita Assessed Value}}$$

b. Recalculated population: This factor is determined by multiplying the population of an eligible municipality by the levy ratio.

$$\text{Relative Revenue Raising Ability Factor} = \frac{\text{Municipality's Recalculated Population}}{\text{Total Statewide Municipal Recalculated Population}}$$

Stated algebraically, a municipality's apportionment factor is determined as follows:

$$\text{Apportionment Factor} = \frac{\text{Adjusted Population Factor} + \text{Sales Tax Collections Factor} + \text{Relative Revenue Raising Ability Factor}}{3}$$

Incorporated into the municipal revenue sharing formula are special provisions for distributing funds to a metropolitan or consolidated government as provided by Sections 3, 6(e), and 6(f) of Article VIII, *Florida Constitution* (i.e., Metro-Dade and Jacksonville-Duval). As outlined in s. 218.245(2)(d), F.S., municipal revenue sharing distributions to a metropolitan or consolidated government are specially adjusted by a factor that is the ratio of the total amount of ad valorem taxes levied by the county government on real and personal property in the area of the county outside of municipal limits or urban service district limits to the total amount of ad valorem taxes levied on real and personal property by the county and municipal governments.

The amount and type of monies shared with an eligible municipality is determined by the following procedure:

1. A municipality's entitlement shall be computed on the basis of the apportionment factor provided in s. 218.245, F.S., and applied to the receipts in the Revenue Sharing Trust Fund for Municipalities that are available for distribution. The resulting amount is labeled entitlement money. This is the amount of revenue that would be shared with a municipality if the distribution of revenues appropriated were allocated on the basis of the formula computations alone.
2. The revenue to be shared via the formula in any fiscal year is adjusted so that no municipality receives fewer funds than the aggregate amount it received from the state in fiscal year 1971-72. The resulting amount is labeled guaranteed entitlement or hold harmless money. Those municipalities incorporated subsequent to 1972 receive no guaranteed entitlement monies.
3. Revenues shared with municipalities shall be adjusted so that no municipality receives fewer funds than its minimum entitlement. This is defined as the amount of revenue necessary for a municipality to meet its obligations as a result of pledges, assignments, or trusts entered into which obligated funds received from municipal revenue sharing sources.
- 4) After making the adjustments previously described and deducting the amount committed to all eligible municipalities, the remaining monies in the trust fund are distributed to those municipalities who qualify to receive additional monies beyond the guaranteed entitlement. This final distribution to those eligible municipalities that qualify to receive additional monies beyond the guaranteed entitlement is based on the ratio of the additional monies of each qualified municipality in proportion to the total additional monies of all qualified municipalities. This distribution accounts for annual

increases or decreases in the trust fund and Metro-Dade's guaranteed entitlement, as provided for in s. 218.21(6)(b), F.S. This additional money distributed beyond the guaranteed entitlement is termed growth money.

In summary, the total annual distribution to a municipality will yield various combinations of guaranteed entitlement and/or growth monies:

1. Guaranteed entitlement monies plus growth monies, or
2. Guaranteed entitlement monies only, or
3. Growth monies only.

### **Authorized Uses**

A number of restrictions and safeguards on the authorized use of municipal revenue sharing proceeds are specified in current law. Pursuant to s. 206.605(2), F.S., municipalities are required to expend the portion of funds derived from the municipal fuel tax only for the purchase of transportation facilities and road and street rights-of-way, construction, reconstruction, and maintenance of roads and streets; the adjustment of city-owned utilities as required by road and street construction; and the construction, reconstruction, transportation-related public safety activities, maintenance, and operation of transportation facilities. Municipalities are authorized to expend these funds in conjunction with other municipalities, other counties, state government, or the federal government in joint projects.

According to the Department of Revenue, municipalities may assume that 35.4 percent of their estimated 2002-03 fiscal year distribution is derived from the municipal fuel tax. Therefore, at least that proportion of each municipality's revenue sharing distribution must be expended on transportation-related purposes.

Pursuant to s. 218.25(1), F.S., municipalities are allowed to bond only the guaranteed entitlement portion of the distribution. This hold harmless-provision guarantees a minimum allotment in order to insure coverage of all bonding obligations for those eligible municipalities that qualified for revenue sharing dollars prior to July 1, 1972. Municipalities incorporated after July 1, 1972, do not receive a guaranteed entitlement.

Another aspect of the program that might be considered a safeguard to municipalities' annual distributions is the requirement that municipalities, incorporated before 1973, demonstrate ad valorem tax effort based on 1973 taxable values. The policy of retaining 1973 as the base year might be interpreted as a way to allow most municipalities originally in the program easy access to this revenue source since taxable values have more than doubled over the last fifteen years due to inflation and updated property valuations.

Conversely, municipalities incorporated subsequent to 1973 that wish to qualify for revenue sharing funds must demonstrate local tax effort by using the taxable value of the municipality for the year of incorporation

multiplied by 3 mills. Obviously, a municipality incorporating after 1973 must demonstrate significantly higher ad valorem taxing effort than those incorporated prior to or during 1973.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
73-246	Revenue Sharing Act of 1972, applicability
74-367	Revenue Sharing Act of 1972, applicability to regional housing authorities
77-21	State revenue sharing trust fund, charter counties
78-110	Municipalities, financing restrictions
82-94	Municipal fuel tax, use of proceeds for sewer system repairs
83-32	Municipal fuel tax, use of proceeds for channel maintenance dredging
85-15	Municipal revenue sharing, Department of Revenue's authority to withhold funds
92-87	Distribution of trust fund monies in the event of revised population estimate
00-37	Municipal fuel tax, use of proceeds

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current Year's Revenues**

**Table 1** displays the estimated municipal revenue sharing distributions for the 2002-03 state fiscal year. As calculated by the Department of Revenue, these figures represent 100 percent of the anticipated annual revenues. Inquiries regarding the Department's estimated of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

### **Prior Years' Revenues**

Several additional tables summarizing prior years' distributions to municipalities are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).



Table 1

**Municipal Revenue Sharing Distributions**  
**State Fiscal Year 2002-03 Estimates**  
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)  
(Refer to Additional Notes at the End of the Table.)

COUNTY / Municipality -----	Guaranteed -----	Additional Monies to Meet FY 99-00 Distribution -----	Growth Money -----	Yearly Total -----
<b>ALACHUA COUNTY</b>				
Alachua	\$ 49,626	\$ 88,530	\$ 4,911	\$ 143,067
Archer	18,029	33,587	-	51,616
Gainesville	1,100,340	1,701,418	83,825	2,885,583
Hawthorne	21,367	19,378	1,761	42,506
High Springs	55,311	50,803	4,632	110,745
Lacrosse	3,761	544	380	4,685
Micanopy	9,869	9,209	519	19,597
Newberry	20,259	46,735	6,413	73,408
Waldo	13,057	27,158	-	40,215
<b>BAKER COUNTY</b>				
Glen Saint Mary	13,069	5,755	-	18,824
Macclenny	53,341	79,073	-	132,414
<b>BAY COUNTY</b>				
Callaway	35,468	406,272	36,844	478,583
Cedar Grove	13,757	66,314	57,853	137,924
Lynn Haven	47,769	286,010	17,209	350,988
Mexico Beach	6,978	13,955	-	20,933
Panama City	510,541	606,038	-	1,116,579
Panama City Beach	90,906	18,321	20,085	129,311
Parker	32,217	122,042	-	154,259
Springfield	65,328	385,287	11,021	461,637
<b>BRADFORD COUNTY</b>				
Brooker	5,183	8,951	772	14,906
Hampton	7,757	7,027	5,318	20,102
Lawtey	13,179	14,134	-	27,313
Starke	125,408	42,786	487	168,682
<b>BREVARD COUNTY</b>				
Cape Canaveral	62,081	118,868	10,627	191,576
Cocoa	327,756	206,510	-	534,266
Cocoa Beach	239,157	35,923	-	275,080
Indialantic	54,072	11,575	-	65,647
Indian Harbour Beach	41,142	114,808	14,062	170,012
Malabar	4,704	38,502	5,526	48,732
Melbourne	731,356	997,275	124,243	1,852,873
Melbourne Beach	19,175	40,926	3,744	63,845
Melbourne Village	1,852	8,615	1,620	12,087
Palm Bay	91,142	1,890,121	250,800	2,232,063
Palm Shores	943	8,942	3,326	13,210
Rockledge	155,640	298,626	53,974	508,240
Satellite Beach	109,567	122,116	3,065	234,748
Titusville	518,566	621,555	54,123	1,194,245

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COUNTY / Municipality -----	Guaranteed -----	Additional Monies to Meet FY 99-00 Distribution -----	Growth Money -----	Yearly Total -----
West Melbourne	34,950	159,760	20,602	215,312
<b>BROWARD COUNTY</b>				
Coconut Creek	21,380	807,954	184,877	1,014,211
Cooper City	22,887	598,420	71,251	692,558
Coral Springs	49,420	2,245,870	405,531	2,700,821
Dania	201,595	177,493	123,801	502,889
Davie	166,836	1,314,736	257,533	1,739,105
Deerfield Beach	306,407	784,978	248,976	1,340,362
Fort Lauderdale	3,196,503	389,308	81,610	3,667,421
Hallandale	491,404	271,716	64,958	828,078
Hillsboro Beach	3,190	21,451	5,375	30,016
Hollywood	2,090,384	1,090,798	304,904	3,486,086
Lauderdale-by-the-Sea	58,784	12,466	20,575	91,825
Lauderdale Lakes	210,740	556,128	147,312	914,181
Lauderhill	183,519	1,115,563	285,052	1,584,134
Lazy Lake	3,320	42	-	3,362
Lighthouse Point	176,544	44,867	6,981	228,392
Margate	247,098	1,012,720	189,075	1,448,894
Miramar	284,110	982,728	401,745	1,668,583
North Lauderdale	8,186	786,883	171,835	966,903
Oakland Park	398,752	281,371	74,138	754,261
Parkland	511	211,280	48,207	259,998
Pembroke Park	112,788	5,729	22,108	140,625
Pembroke Pines	320,564	2,180,217	590,228	3,091,010
Plantation	444,753	1,245,003	195,951	1,885,706
Pompano Beach	918,495	754,930	182,879	1,856,304
Sea Ranch Lakes	59,037	737	-	59,774
Southwest Ranches	-	119,515	-	119,515
Sunrise	173,630	1,560,159	300,071	2,033,860
Tamarac	96,778	1,097,543	190,983	1,385,304
Weston	-	733,200	224,379	957,579
Wilton Manors	350,732	14,165	-	364,897
<b>CALHOUN COUNTY</b>				
Altha	7,411	26,192	-	33,603
Blountstown	57,485	27,696	-	85,181
<b>CHARLOTTE COUNTY</b>				
Punta Gorda	146,243	274,156	-	420,399
<b>CITRUS COUNTY</b>				
Crystal River	95,471	82,573	-	178,044
Inverness	119,126	159,135	-	278,261
<b>CLAY COUNTY</b>				

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COUNTY / Municipality -----	Guaranteed -----	Additional Monies to Meet FY 99-00 Distribution -----	Growth Money -----	Yearly Total -----
Green Cove Springs	82,207	83,362	-	165,569
Keystone Heights	26,696	19,360	-	46,056
Orange Park	92,507	207,873	-	300,380
Penney Farms	3,053	34,334	-	37,387
<b>COLLIER COUNTY</b>				
Everglades	9,969	7,913	-	17,882
Marco Island	-	315,510	10,315	325,825
Naples	386,057	282,042	-	668,099
<b>COLUMBIA COUNTY</b>				
Fort White	8,215	13,993	-	22,208
Lake City	241,791	104,660	-	346,451
<b>DESOTO COUNTY</b>				
Arcadia	157,477	63,586	-	221,063
<b>DIXIE COUNTY</b>				
Cross City	60,079	43,462	-	103,541
Horseshoe Beach	1,856	2,738	-	4,594
<b>DUVAL COUNTY</b>				
Atlantic Beach	65,115	224,122	18,443	307,680
Baldwin	21,646	18,975	5,264	45,886
Jacksonville	5,826,077	2,182,243	847,287	8,855,607
Jacksonville Beach	219,174	272,033	23,959	515,165
Neptune Beach	41,884	121,063	8,367	171,313
Jacksonville (Duval)	-	8,440,691	570,653	9,011,344
<b>ESCAMBIA COUNTY</b>				
Century	53,674	36,716	-	90,390
Pensacola	727,797	1,183,797	-	1,911,594
<b>FLAGLER COUNTY</b>				
Beverly Beach	4,223	3,204	1,313	8,740
Bunnell	38,218	22,438	-	60,656
Flagler Beach	23,161	70,964	1,568	95,693
Palm Coast	-	692,846	-	692,846
<b>FRANKLIN COUNTY</b>				
Apalachicola	51,929	26,607	-	78,536
Carrabelle	25,647	12,937	-	38,584
<b>GADSDEN COUNTY</b>				
Chattahoochee	81,632	20,420	-	102,052
Greensboro	9,894	16,961	327	27,183

Table 1

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COUNTY / Municipality -----	Guaranteed -----	Additional Monies to Meet FY 99-00 Distribution -----	Growth Money -----	Yearly Total -----
Gretna	11,242	196,550	-	207,792
Havana	28,337	19,949	-	48,286
Midway	-	44,366	9,394	53,760
Quincy	166,567	53,517	-	220,084
<b>GILCHRIST COUNTY</b>				
Bell	5,992	3,379	464	9,835
Trenton	22,161	16,332	2,316	40,809
<b>GLADES COUNTY</b>				
Moore Haven	32,012	14,252	2,652	48,916
<b>GULF COUNTY</b>				
Port Saint Joe	64,183	12,677	-	76,860
Wewahitchka	23,114	39,613	-	62,727
<b>HAMILTON COUNTY</b>				
Jasper	59,554	7,678	-	67,232
Jennings	12,571	16,945	2,267	31,784
White Springs	13,231	17,722	641	31,593
<b>HARDEE COUNTY</b>				
Bowling Green	24,763	47,710	43,767	116,240
Wauchula	81,340	32,403	14,002	127,745
Zolfo Springs	23,025	25,218	9,940	58,183
<b>HENDRY COUNTY</b>				
Clewiston	116,479	66,550	1,287	184,316
Labelle	56,826	24,929	11,632	93,387
<b>HERNANDO COUNTY</b>				
Brooksville	175,729	201,934	-	377,663
Weeki Wachee	2,118	172	-	2,290
<b>HIGHLANDS COUNTY</b>				
Avon Park	119,637	154,453	10,393	284,483
Lake Placid	53,574	9,396	-	62,970
Sebring	168,381	84,054	-	252,435
<b>HILLSBOROUGH COUNTY</b>				
Plant City	332,397	463,455	64,847	860,699
Tampa	4,897,504	3,656,284	159,530	8,713,318
Temple Terrace	205,169	347,492	22,039	574,699
<b>HOLMES COUNTY</b>				
Bonifay	46,920	37,970	-	84,890

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COUNTY / Municipality -----	Guaranteed -----	Additional Monies to Meet FY 99-00 Distribution -----	Growth Money -----	Yearly Total -----
Esto	4,617	11,449	753	16,819
Noma	-	15,016	1,122	16,138
Ponce de Leon	8,741	5,289	449	14,479
Westville	2,077	10,622	-	12,699
<b>INDIAN RIVER COUNTY</b>				
Fellsmere	16,285	84,354	43,407	144,046
Indian River Shores	286	47,113	4,334	51,734
Orchid	30	953	538	1,521
Sebastian	33,165	362,701	29,638	425,504
Vero Beach	374,742	96,482	-	471,224
<b>JACKSON COUNTY</b>				
Alford	7,420	24,980	-	32,400
Bascom	2,835	2,149	535	5,519
Campbellton	7,330	3,696	-	11,026
Cottondale	15,086	31,807	-	46,893
Graceville	36,420	46,820	-	83,240
Grand Ridge	10,018	28,540	5,507	44,066
Greenwood	8,020	14,531	2,728	25,279
Jacob City	-	17,393	-	17,393
Malone	15,027	22,780	-	37,807
Marianna	136,106	62,170	-	198,276
Sneads	24,498	70,819	-	95,317
<b>JEFFERSON COUNTY</b>				
Monticello	50,339	39,351	-	89,690
<b>LAFAYETTE COUNTY</b>				
Mayo	18,739	18,557	-	37,296
<b>LAKE COUNTY</b>				
Astatula	3,333	36,625	1,829	41,787
Clermont	78,941	109,669	15,412	204,022
Eustis	182,142	204,957	12,566	399,664
Fruitland Park	20,503	58,169	4,459	83,131
Groveland	36,365	35,450	-	71,815
Howey-in-the-Hills	12,376	4,814	613	17,803
Lady Lake	13,366	271,886	2,725	287,977
Leesburg	309,234	82,832	-	392,066
Mascotte	21,939	63,234	9,864	95,037
Minneola	15,515	67,448	32,365	115,328
Montverde	1,908	26,900	-	28,808
Mount Dora	111,030	90,630	8,010	209,670
Tavares	57,583	141,903	21,796	221,282
Umatilla	39,637	27,511	-	67,148

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COUNTY / Municipality -----	Guaranteed -----	Additional Monies to Meet FY 99-00 Distribution -----	Growth Money -----	Yearly Total -----
<b>LEE COUNTY</b>				
Bonita Springs	-	825,164	-	825,164
Cape Coral	153,484	2,272,876	305,246	2,731,607
Fort Myers	893,274	489,766	43,446	1,426,485
Fort Myers Beach	-	116,568	10,108	126,676
Sanibel	-	112,581	4,872	117,453
<b>LEON COUNTY</b>				
Tallahassee	1,250,960	2,154,588	355,404	3,760,952
<b>LEVY COUNTY</b>				
Bronson	10,844	18,962	-	29,806
Cedar Key	16,864	6,880	-	23,744
Chiefland	64,181	18,013	-	82,194
Fanning Springs	7,553	8,753	1,677	17,983
Inglis	16,801	20,646	-	37,447
Otter Creek	3,780	1,052	-	4,832
Williston	47,202	26,977	-	74,179
Yankeetown	5,909	9,157	-	15,066
<b>LIBERTY COUNTY</b>				
Bristol	18,989	26,363	-	45,352
<b>MADISON COUNTY</b>				
Greenville	23,475	19,642	-	43,117
Lee	5,990	8,813	701	15,505
Madison	86,118	16,086	-	102,204
<b>MANATEE COUNTY</b>				
Anna Maria	13,693	20,983	-	34,676
Bradenton	376,545	912,945	41,372	1,330,862
Bradenton Beach	27,417	9,194	-	36,611
Holmes Beach	55,071	55,413	-	110,484
Palmetto	169,179	127,949	27,380	324,507
<b>MARION COUNTY</b>				
Belleview	57,775	57,920	-	115,695
Dunnellon	53,800	15,954	-	69,754
McIntosh	7,411	6,929	-	14,340
Ocala	643,622	728,981	-	1,372,603
Reddick	5,166	18,312	395	23,873
<b>MARTIN COUNTY</b>				
Jupiter Island	2,386	11,810	-	14,196
Ocean Breeze Park	6,147	11,190	-	17,337

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COUNTY / Municipality -----	Guaranteed -----	Additional Monies to Meet FY 99-00 Distribution -----	Growth Money -----	Yearly Total -----
Sewalls Point	1,035	43,684	-	44,719
Stuart	276,026	212,067	-	488,093
<b>MIAMI-DADE COUNTY</b>				
Aventura	-	319,309	79,887	399,196
Bal Harbour	43,116	6,944	1,515	51,575
Bay Harbor Islands	32,155	47,596	13,367	93,118
Biscayne Park	16,156	50,349	9,564	76,069
Coral Gables	693,530	135,517	24,330	853,377
El Portal	11,922	55,261	6,397	73,580
Florida City	61,201	88,470	34,042	183,713
Golden Beach	2,533	8,228	1,201	11,962
Hialeah	1,930,261	3,613,272	860,922	6,404,454
Hialeah Gardens	16,283	371,850	71,501	459,634
Homestead	326,447	409,096	152,741	888,284
Indian Creek	1,391	52	-	1,443
Key Biscayne	-	133,522	21,727	155,249
Medley	10,067	2,394	1,520	13,981
Miami	5,721,258	3,292,882	379,138	9,393,279
Miami Beach	1,489,227	509,281	-	1,998,508
Miami Lakes	-	458,418	-	458,418
Miami Shores	143,763	88,146	13,331	245,240
Miami Springs	217,492	82,458	14,112	314,062
North Bay	66,164	63,964	18,991	149,120
North Miami	755,251	620,007	256,016	1,631,274
North Miami Beach	642,052	312,699	114,873	1,069,623
Opa-locka	242,147	159,907	15,136	417,190
Pinecrest	-	278,019	39,157	317,176
South Miami	289,293	10,570	-	299,863
Sunny Isles Beach	-	216,212	34,223	250,436
Surfside	104,228	4,340	-	108,568
Sweetwater	38,362	363,651	54,867	456,880
Virginia Gardens	40,502	11,674	626	52,802
West Miami	167,074	5,919	-	172,993
Metro Dade	33,864,528	-	-	33,864,528
<b>MONROE COUNTY</b>				
Islamorada	-	185,796	3,389	189,185
Key Colony Beach	3,918	20,375	-	24,293
Key West	392,780	430,247	-	823,027
Layton	2,685	3,044	-	5,729
Marathon	-	266,396	-	266,396
<b>NASSAU COUNTY</b>				
Callahan	25,665	4,901	-	30,566
Fernandina Beach	130,679	105,141	-	235,820

Table 1

**Municipal Revenue Sharing Distributions**  
**State Fiscal Year 2002-03 Estimates**  
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)  
(Refer to Additional Notes at the End of the Table.)

COUNTY / Municipality -----	Guaranteed -----	Additional Monies to Meet FY 99-00 Distribution -----	Growth Money -----	Yearly Total -----
Hilliard	23,263	59,810	5,184	88,258
<b>OKALOOSA COUNTY</b>				
Cinco Bayou	21,997	1,564	-	23,561
Crestview	138,336	242,367	33,304	414,008
Destin	-	196,518	11,068	207,586
Fort Walton Beach	227,379	360,921	666	588,966
Laurel Hill	4,088	25,821	221	30,131
Mary Esther	13,743	76,672	1,942	92,357
Niceville	54,427	242,224	16,525	313,175
Shalimar	10,992	2,802	238	14,033
Valparaiso	40,774	168,137	9,502	218,412
<b>OKEECHOBEE COUNTY</b>				
Okeechobee	176,013	75,272	-	251,285
<b>ORANGE COUNTY</b>				
Apopka	183,788	516,401	133,969	834,158
Belle Isle	9,272	153,536	10,787	173,595
Eatonville	18,949	60,884	-	79,833
Edgewood	63,799	7,103	-	70,902
Maitland	158,137	139,188	45,360	342,685
Oakland	7,322	18,178	1,661	27,161
Ocoee	78,748	612,283	97,568	788,598
Orlando	1,969,237	3,875,617	255,969	6,100,823
Windermere	10,267	35,616	5,871	51,754
Winter Garden	149,053	296,125	57,851	503,029
Winter Park	458,356	344,700	-	803,056
<b>OSCEOLA COUNTY</b>				
Kissimmee	243,964	900,084	152,845	1,296,893
Saint Cloud	105,511	404,443	70,204	580,158
<b>PALM BEACH COUNTY</b>				
Atlantis	6,296	21,899	4,652	32,847
Belle Glade	302,170	369,932	-	672,102
Boca Raton	523,997	935,059	113,183	1,572,239
Boynton Beach	337,969	964,479	187,142	1,489,590
Briny Breeze	4,322	4,721	387	9,431
Cloud Lake	3,753	272	600	4,625
Delray Beach	362,476	882,762	142,870	1,388,108
Glen Ridge	1,438	3,284	1,150	5,872
Golf	1,033	2,033	328	3,394
Greenacres	14,848	634,083	103,589	752,520
Gulf Stream	1,397	9,476	452	11,325
Haverhill	8,402	19,443	5,240	33,085



Table 1

**Municipal Revenue Sharing Distributions**  
**State Fiscal Year 2002-03 Estimates**  
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)  
(Refer to Additional Notes at the End of the Table.)

COUNTY / Municipality	Guaranteed	Additional Monies to Meet FY 99-00 Distribution	Growth Money	Yearly Total
-----	-----	-----	-----	-----
Highland Beach	2,928	51,786	6,391	61,105
Hypoluxo	2,273	21,693	7,670	31,635
Juno Beach	13,616	36,411	5,708	55,735
Jupiter	67,918	570,640	129,440	767,998
Jupiter Inlet Colony	1,225	5,400	-	6,625
Lake Clarke Shores	7,218	70,112	3,978	81,308
Lake Park	253,135	16,633	-	269,768
Lake Worth	364,734	555,308	139,094	1,059,136
Lantana	209,533	29,634	4,160	243,327
Manalapan	1,985	3,314	-	5,299
Mangonia Park	15,044	11,873	562	27,478
North Palm Beach	82,307	179,035	9,496	270,839
Ocean Ridge	4,910	21,893	962	27,765
Pahokee	96,481	233,524	-	330,005
Palm Beach	171,886	29,230	-	201,116
Palm Beach Gardens	126,411	564,903	56,197	747,511
Palm Beach Shores	11,360	7,532	1,613	20,505
Palm Springs	90,524	237,644	42,279	370,447
Riviera Beach	369,915	342,894	53,243	766,052
Royal Palm Beach	3,712	414,895	93,918	512,525
South Bay	42,669	86,091	33,164	161,923
South Palm Beach	745	24,241	1,910	26,896
Tequesta	129,246	12,214	-	141,460
Wellington	-	596,413	175,654	772,066
West Palm Beach	1,326,451	764,570	66,948	2,157,968
PASCO COUNTY				
Dade City	134,787	129,098	-	263,885
New Port Richey	290,251	295,609	-	585,860
Port Richey	15,410	69,895	-	85,305
Saint Leo	9,442	28,940	-	38,382
San Antonio	14,350	23,885	-	38,235
Zephyrhills	110,964	228,039	-	339,003
PINELLAS COUNTY				
Belleair	15,115	54,756	2,083	71,955
Belleair Beach	4,762	31,221	-	35,983
Belleair Bluffs	66,417	5,954	-	72,371
Belleair Shore	352	535	63	950
Clearwater	1,191,562	1,280,036	144,006	2,615,604
Dunedin	313,081	595,080	53,315	961,476
Gulfport	133,248	167,381	16,882	317,511
Indian Rocks Beach	54,431	27,731	9,447	91,609
Indian Shores	10,610	12,873	1,522	25,005
Kenneth City	145,147	11,769	-	156,916
Largo	652,934	1,167,640	92,671	1,913,245

Table 1

**Municipal Revenue Sharing Distributions**  
**State Fiscal Year 2002-03 Estimates**  
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)  
(Refer to Additional Notes at the End of the Table.)

COUNTY / Municipality -----	Guaranteed -----	Additional Monies to Meet FY 99-00 Distribution -----	Growth Money -----	Yearly Total -----
Madeira Beach	174,090	11,163	-	185,253
North Redington Beach	11,820	7,821	2,407	22,047
Oldsmar	19,857	205,969	25,994	251,820
Pinellas Park	387,226	705,789	57,480	1,150,494
Redington Beach	4,793	22,402	255	27,450
Redington Shores	12,192	29,544	822	42,559
Safety Harbor	57,772	316,405	24,924	399,101
Saint Petersburg	3,125,822	3,347,389	279,939	6,753,151
Saint Petersburg Beach	199,235	25,893	-	225,128
Seminole	166,578	84,873	64,650	316,101
South Pasadena	89,458	44,577	378	134,412
Tarpon Springs	199,105	291,308	32,675	523,088
Treasure Island	104,086	47,877	479	152,442
<b>POLK COUNTY</b>				
Auburndale	95,208	159,158	28,376	282,741
Bartow	247,027	225,499	-	472,526
Davenport	22,371	44,192	-	66,563
Dundee	25,917	41,714	4,574	72,205
Eagle Lake	20,806	51,986	22,075	94,868
Fort Meade	76,018	139,271	15,119	230,408
Frostproof	59,573	16,724	184	76,481
Haines City	182,087	253,885	-	435,972
Highland Park	-	2,743	911	3,654
Hillcrest Heights	498	4,935	606	6,038
Lake Alfred	36,465	67,710	4,436	108,611
Lake Hamilton	15,272	14,014	2,034	31,321
Lakeland	973,011	1,183,857	109,231	2,266,099
Lake Wales	190,668	99,130	1,355	291,153
Mulberry	53,918	36,462	-	90,380
Polk City	15,070	51,124	-	66,194
Winter Haven	439,141	302,957	2,525	744,623
<b>PUTNAM COUNTY</b>				
Crescent City	47,077	15,610	-	62,687
Interlachen	11,693	31,412	-	43,105
Palatka	276,527	98,912	-	375,439
Pomona Park	7,968	14,560	-	22,528
Welaka	7,493	7,803	-	15,296
<b>SAINT JOHNS COUNTY</b>				
Hastings	15,795	11,009	-	26,804
Saint Augustine	340,862	130,088	-	470,950
Saint Augustine Beach	7,099	95,196	-	102,295
<b>SAINT LUCIE COUNTY</b>				

Table 1

**Municipal Revenue Sharing Distributions**  
**State Fiscal Year 2002-03 Estimates**  
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)  
(Refer to Additional Notes at the End of the Table.)

COUNTY / Municipality -----	Guaranteed -----	Additional Monies to Meet FY 99-00 Distribution -----	Growth Money -----	Yearly Total -----
Fort Pierce	711,816	318,790	29,238	1,059,843
Port Saint Lucie	6,475	1,684,893	318,548	2,009,915
Saint Lucie	2,371	8,100	570	11,041
<b>SANTA ROSA COUNTY</b>				
Gulf Breeze	75,883	92,782	-	168,665
Jay	20,822	7,800	-	28,622
Milton	116,957	155,661	-	272,618
<b>SARASOTA COUNTY</b>				
Longboat Key	47,549	83,072	4,656	135,277
North Port	24,372	441,809	111,666	577,846
Sarasota	937,613	537,500	-	1,475,113
Venice	240,488	249,612	-	490,100
<b>SEMINOLE COUNTY</b>				
Altamonte Springs	57,567	821,965	95,105	974,637
Casselberry	170,722	486,760	25,601	683,083
Lake Mary	-	174,771	33,210	207,981
Longwood	80,818	230,254	14,373	325,445
Oviedo	39,986	474,151	94,899	609,037
Sanford	376,081	608,829	96,765	1,081,675
Winter Springs	13,825	672,061	93,596	779,482
<b>SUMTER COUNTY</b>				
Bushnell	36,546	37,162	-	73,708
Center Hill	8,283	26,981	4,633	39,897
Coleman	13,609	27,153	-	40,762
Webster	17,618	18,445	-	36,063
Wildwood	61,478	71,381	-	132,859
<b>SUWANNEE COUNTY</b>				
Branford	20,042	3,922	-	23,964
Live Oak	153,904	113,793	-	267,697
<b>TAYLOR COUNTY</b>				
Perry	180,555	57,212	-	237,767
<b>UNION COUNTY</b>				
Lake Butler	29,351	47,718	-	77,069
Raiford	1,694	8,210	2,130	12,035
Worthington Springs	4,563	2,491	-	7,054
<b>VOLUSIA COUNTY</b>				
Daytona Beach	1,027,176	652,043	44,967	1,724,186
Daytona Beach Shores	91,781	7,700	-	99,481

Table 1

**Municipal Revenue Sharing Distributions**  
**State Fiscal Year 2002-03 Estimates**  
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)  
(Refer to Additional Notes at the End of the Table.)

COUNTY / Municipality	Guaranteed	Additional Monies to Meet FY 99-00 Distribution	Growth Money	Yearly Total
-----	-----	-----	-----	-----
Debary	-	240,556	53,869	294,424
Deland	318,746	140,490	67,958	527,195
Deltona	-	1,544,334	376,338	1,920,672
Edgewater	68,458	391,464	50,877	510,799
Holly Hill	155,248	142,879	23,174	321,301
Lake Helen	8,885	57,820	8,938	75,643
New Smyrna Beach	201,998	195,893	24,851	422,742
Oak Hill	13,952	22,756	-	36,708
Orange City	21,923	107,699	12,436	142,058
Ormond Beach	294,368	469,967	57,394	821,728
Pierson	18,098	13,072	29,295	60,464
Ponce Inlet	4,946	32,598	2,725	40,269
Port Orange	93,493	977,057	124,840	1,195,390
South Daytona	132,655	191,356	23,092	347,103
<b>WAKULLA COUNTY</b>				
Saint Marks	9,455	14,031	-	23,486
Sopchoppy	9,800	20,841	-	30,641
<b>WALTON COUNTY</b>				
DeFuniak Springs	100,398	112,321	-	212,719
Freeport	11,372	30,230	-	41,602
Paxton	13,228	6,287	6,761	26,276
<b>WASHINGTON COUNTY</b>				
Caryville	11,357	1,622	-	12,979
Chipley	67,615	47,117	-	114,732
Ebro	4,447	4,429	-	8,876
Vernon	12,365	26,975	-	39,340
Wausau	4,597	16,663	2,051	23,311
=====	=====	=====	=====	=====
<b>TOTALS</b>	<b>\$ 110,351,542</b>	<b>\$ 116,037,220</b>	<b>\$ 15,791,256</b>	<b>\$ 242,180,018</b>

## Notes:

- 1) The column labeled "Additional Monies to Meet FY 99-00 Distribution" was added this year to account for the new calculation required by s. 212.20(6)(e)6., F.S.
- 2) The proportional contribution of each revenue source comprising the municipal revenue sharing program in state fiscal year 2002-03 has been estimated to be as follows: state sales tax, 64.1%; municipal fuel tax, 35.4%; state alternative fuel user decal fee collections, 0.5%..

Source: Florida Department of Revenue (second revision, 7/23/2002).

## County Fuel Tax

Sections 206.41(1) and 206.60, *Florida Statutes*

### **Brief Overview**

The county fuel tax is levied on motor fuel at the rate of 1 cent per gallon. The legislative intent of this tax, as stated in s. 206.60(5), F.S., is to reduce a county's reliance on ad valorem taxes. The proceeds are allocated to each county via the same distribution formula as used for the constitutional fuel tax. The proceeds are to be used by counties for transportation-related expenses, including the reduction of bond indebtedness incurred for transportation purposes.

### **2002 General Law Amendments**

Chapter 2002-218 Laws of Florida, (CS/SB 426)

Revises time limitations on imposition and rate changes of certain local option fuel taxes. This change was effective May 1, 2002.

### **Eligibility Requirements**

All counties are eligible to receive proceeds.

### **Administrative Procedures**

The tax is administered by the Department of Revenue. The Department is authorized to deduct the 7.0 percent and 0.3 percent General Revenue Service Charges pursuant to s. 215.20(1) and (3), F.S. Additionally, the Department is authorized to deduct its administrative costs incurred in the collection, administration, enforcement, and distribution of the tax; however, the deduction shall not exceed 2 percent of collections.

### **Distribution of Proceeds**

On a monthly basis, the Department of Revenue determines the amount of the allocation for each county based on the same distribution factors used to distribute constitutional fuel tax proceeds, pursuant to s. 206.47, F.S., and the formula provided in Article XII, Section 9(c)(4), *Florida Constitution*. However, the proceeds are not divided into an 80 percent portion and a 20 percent portion, as are the constitutional fuel tax proceeds. The distribution factor for a given county is calculated using the three components: an area component, a population component, and a collection component.

1. First, the distribution factor for each county is calculated as follows:

$$\begin{aligned} & \frac{1}{4} \quad \times \quad \frac{\text{County Area}}{\text{State Area}} \\ + & \quad \frac{1}{4} \quad \times \quad \frac{\text{County Population}}{\text{State Population}} \\ + & \quad \frac{1}{2} \quad \times \quad \frac{\text{Number of Motor Fuel Gallons Sold in County}}{\text{Number of Motor Fuel Gallons Sold Statewide}} \\ = & \quad \text{County's Distribution Factor} \end{aligned}$$

2. Second, the monthly allocation for each county is calculated as follows:

$$\text{Monthly Statewide County Fuel Tax Receipts} \times \text{County's Distribution Factor} = \text{County's Monthly Allocation}$$

### **Authorized Uses**

The revenues received from this tax are to be used for transportation-related expenses. Current law authorizes expenditure of the funds solely for the acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, and bridges therein; or the reduction on bonded indebtedness of such county or of special road and bridge districts within such county, incurred for road and bridge or other transportation purposes.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
80-22	County fuel tax, use of proceeds for projects within incorporated municipality

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current Year's Revenues**

**Table 1** presents the estimated 2002-03 local government fiscal year distributions to each county, as calculated by the Department of Revenue. The table also displays the area, population, and collection components as well as the distribution factor for each county. The estimates are based on an adjusted statewide estimate of total county fuel tax collections that reflect the deductions for the General Revenue Service Charge, administrative costs, motor fuel refunds, and dealer collection allowances. Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

### **Prior Years' Revenues**

Several additional tables summarizing prior years' distributions to counties are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

Table 1

# County Fuel Tax

Estimated Distributions by County  
Local Government Fiscal Year 2002-03

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.69275%	0.34129%	0.40960%	1.44360%	\$ 1,236,516
Baker	0.09486%	0.03454%	0.24530%	0.37470%	320,949
Bay	0.54921%	0.23007%	0.36710%	1.14640%	981,949
Bradford	0.08926%	0.03993%	0.12260%	0.25180%	215,679
Brevard	1.45646%	0.74276%	0.54030%	2.73950%	2,346,519
Broward	4.68898%	2.52588%	0.51240%	7.72730%	6,618,819
Calhoun	0.04628%	0.02001%	0.24060%	0.30690%	262,875
Charlotte	0.49805%	0.22132%	0.33840%	1.05780%	906,059
Citrus	0.31119%	0.18443%	0.27480%	0.77040%	659,886
Clay	0.40553%	0.21867%	0.26040%	0.88460%	757,704
Collier	0.73648%	0.40489%	0.86260%	2.00400%	1,716,526
Columbia	0.32950%	0.08736%	0.33290%	0.74980%	642,241
DeSoto	0.07102%	0.05012%	0.26590%	0.38700%	331,485
Dixie	0.04784%	0.02152%	0.30930%	0.37870%	324,375
Duval	2.78439%	1.21538%	0.35900%	4.35880%	3,733,530
Escambia	0.90415%	0.45423%	0.31990%	1.67830%	1,437,548
Flagler	0.16075%	0.08123%	0.21280%	0.45480%	389,559
Franklin	0.04609%	0.01521%	0.32150%	0.38280%	327,887
Gadsden	0.23631%	0.06933%	0.22460%	0.53020%	454,143
Gilchrist	0.03648%	0.02250%	0.14920%	0.20820%	178,334
Glades	0.02794%	0.01625%	0.41210%	0.45630%	390,844
Gulf	0.03339%	0.02308%	0.27390%	0.33040%	283,004
Hamilton	0.09679%	0.02102%	0.21750%	0.33530%	287,201
Hardee	0.07939%	0.04121%	0.26760%	0.38820%	332,513
Hendry	0.15520%	0.05557%	0.49600%	0.70680%	605,410
Hernando	0.38473%	0.20325%	0.20730%	0.79530%	681,214
Highlands	0.27079%	0.13504%	0.45980%	0.86560%	741,430
Hillsborough	3.31334%	1.57209%	0.52040%	5.40580%	4,630,338
Holmes	0.06825%	0.02865%	0.20860%	0.30550%	261,676
Indian River	0.42777%	0.17715%	0.22120%	0.82610%	707,596
Jackson	0.28207%	0.07271%	0.39660%	0.75140%	643,612
Jefferson	0.08387%	0.01997%	0.25160%	0.35540%	304,418
Lafayette	0.01452%	0.01080%	0.23090%	0.25620%	219,448
Lake	0.65071%	0.33729%	0.48500%	1.47300%	1,261,698
Lee	1.45215%	0.69644%	0.42980%	2.57840%	2,208,529
Leon	0.71061%	0.37386%	0.29790%	1.38240%	1,184,095
Levy	0.13017%	0.05376%	0.48590%	0.66980%	573,717
Liberty	0.02708%	0.01092%	0.34770%	0.38570%	330,371
Madison	0.16266%	0.02888%	0.30000%	0.49150%	420,994
Manatee	0.72230%	0.41452%	0.35570%	1.49250%	1,278,401
Marion	1.08469%	0.40458%	0.68440%	2.17370%	1,861,883
Martin	0.42124%	0.19729%	0.28450%	0.90300%	773,465
Miami-Dade	5.81965%	3.49945%	0.91700%	10.23610%	8,767,731
Monroe	0.33542%	0.12337%	0.82010%	1.27890%	1,095,442
Nassau	0.19264%	0.09034%	0.27480%	0.55780%	477,784



Table 1

## County Fuel Tax

Estimated Distributions by County  
Local Government Fiscal Year 2002-03

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Okaloosa	0.59870%	0.26554%	0.41760%	1.28180%	1,097,926
Okeechobee	0.18176%	0.05534%	0.37080%	0.60790%	520,697
Orange	3.44280%	1.42379%	0.41850%	5.28510%	4,526,952
Osceola	0.69026%	0.27485%	0.62880%	1.59390%	1,365,255
Palm Beach	2.98490%	1.76739%	0.93300%	5.68530%	4,869,744
Pasco	1.00091%	0.53946%	0.32410%	1.86450%	1,597,037
Pinellas	2.23694%	1.42245%	0.18120%	3.84060%	3,289,666
Polk	1.69265%	0.75950%	0.83950%	3.29170%	2,819,506
Putnam	0.21644%	0.10842%	0.34560%	0.67050%	574,317
Saint Johns	0.51743%	0.19688%	0.29250%	1.00680%	862,375
Saint Lucie	0.65762%	0.30351%	0.25450%	1.21560%	1,041,222
Santa Rosa	0.33988%	0.18581%	0.48500%	1.01070%	865,715
Sarasota	0.95023%	0.51136%	0.24910%	1.71070%	1,465,300
Seminole	1.00237%	0.57861%	0.14620%	1.72720%	1,479,433
Sumter	0.38147%	0.08716%	0.24110%	0.70970%	607,894
Suwannee	0.16437%	0.05465%	0.28870%	0.50770%	434,870
Taylor	0.10038%	0.02988%	0.44040%	0.57070%	488,833
Union	0.03548%	0.02081%	0.10450%	0.16080%	137,733
Volusia	1.30993%	0.69205%	0.52300%	2.52500%	2,162,789
Wakulla	0.06674%	0.03645%	0.26040%	0.36360%	311,442
Walton	0.21897%	0.06513%	0.47960%	0.76370%	654,147
Washington	0.07682%	0.03282%	0.26040%	0.37000%	316,924
<b>Totals</b>	<b>50.00000%</b>	<b>25.00000%</b>	<b>25.00000%</b>	<b>100.00000%</b>	<b>\$ 85,655,000</b>

Source: Florida Department of Revenue (revised 7/2002).

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## **Distribution of Sales and Use Taxes to Counties**

Section 212.20(6), *Florida Statutes*

### **Brief Overview**

Beginning July 1, 2000, and in each fiscal year thereafter, the sum of \$29,915,500 shall be divided into as many equal parts as there are counties in the state. Therefore, an amount equal to \$446,500 shall be distributed to each county.

Any subsequent distribution to any of the county's respective municipalities shall be pursuant to local ordinance or special act. Additionally, all or part of the revenue shall be paid to the district school board if required by the local ordinance or special act. The use of the revenue is at the discretion of the governing body.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

All counties are eligible to receive proceeds.

### **Distribution of Proceeds**

Each year, the sum of \$29,915,500 is divided equally among the state's sixty-seven counties. As a result, each county receives \$446,500. The distribution to counties shall begin each fiscal year on or before January 5th and shall continue monthly for a total of four months.

Local government officials having questions regarding the distribution of the tax proceeds within a particular county, via the authority granted by the local ordinance or special act, should contact Hal Foy with the Department of Banking and Finance at (850) 410-9345 or Suncom 210-9345.

### **Authorized Uses**

The use of the revenue is at the discretion of the governing body.

**Relevant Attorney General Opinions**

No opinions specifically relevant to this revenue source have been issued.

**Current Year's Revenues**

Due to the fact that this revenue source is a fixed annual distribution, the calculation of revenue estimates is not necessary.

# **Oil, Gas, and Sulfur Production Tax**

Section 211.06, *Florida Statutes*

## **Brief Overview**

An excise tax is levied on every person who extracts gas, oil, or sulfur for sale, transport, storage, profit, or commercial use. The tax rate is calculated separately for oil, gas, or sulfur; however, the tax rates are all based on the volume of oil, gas, or sulfur produced in a particular month. A portion of the revenue is distributed to those counties where the oil, gas, or sulfur is severed. In past years, Collier, Escambia, Hendry, Lee, and Santa Rosa counties have received distributions. An authorized use of the proceeds is not specified in current law.

## **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

## **Eligibility Requirements**

Only those counties where the products are actually extracted are eligible to receive proceeds.

## **Administrative Procedures**

The revenue generated from these types of excise taxes is deposited into the Oil and Gas Tax Trust Fund that is administered by the Department of Revenue. The Oil and Gas Tax Trust Fund is subject to a 7.0 percent General Revenue Service Charge pursuant to s. 215.20(1), F.S.

## **Distribution of Proceeds**

Only those counties where the products are actually extracted receive distributions. The following percentage of tax proceeds shall be credited to the general revenue fund of the county where the gas, oil, or sulfur is produced:

12.5 percent of the tax proceeds on oil production [s. 211.02(1)(b), F.S].

20 percent of the tax proceeds on small well and tertiary oil [s. 211.02(1)(a), F.S].

20 percent of the tax proceeds on gas [s. 211.025, F.S].

20 percent of the tax proceeds on sulfur [s. 211.026, F.S].

**Authorized Uses**

The use of the revenue is at the discretion of the governing body.

**Relevant Attorney General Opinions**

Florida’s Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
74-310	Solid minerals severance tax
79-05	Levy on irreplaceable minerals

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Current Year’s Revenues**

No revenue estimates for individual counties are available.

**Prior Years’ Revenues**

Several additional tables summarizing prior years’ distributions to eligible counties are available via the LCIR’s website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

## **Mobile Home License Tax**

Sections 320.08 and 320.081, *Florida Statutes*

### **Brief Overview**

Counties, municipalities, and school districts receive proceeds from an annual license tax levied on all mobile homes and park trailers, and on all travel trailers and fifth-wheel trailers exceeding 35 feet in body length. The license taxes, ranging from \$20 to \$80 depending on vehicle type and length, are collected in lieu of ad valorem taxes. A sticker is issued as evidence of payment. Half of the net proceeds are remitted to the respective district school board. The other half is distributed to the respective municipalities where such units are located or the county if the units are located in the unincorporated area. An authorized use of the proceeds is not specified in current law.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

The district school board is eligible to receive proceeds if taxable units are located in the respective county. A county government is eligible to receive proceeds if taxable units are located in its unincorporated area. If taxable units are located within a municipal jurisdiction, then the municipal government will receive proceeds.

### **Administrative Procedures**

The taxes are collected by the county tax collectors and remitted to the Department of Highway Safety and Motor Vehicles. The Department deducts \$1.50 for each sticker issued and transfers those funds to the state's General Revenue Fund. The remaining balance is deposited into the License Tax Collection Trust Fund for distribution to units of local governments.

### **Distribution of Proceeds**

The proceeds are distributed to the counties and their respective municipalities where the mobile home and park trailer units are located as follows: 50 percent to the district school board, and 50 percent either to the board of county commissioners for units which are located within the unincorporated areas of the county, or to any municipality within such county for units which are located within its corporate limits.

### **Authorized Uses**

The use of the revenue is at the discretion of the governing body.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
74-282	Owner of mobile home eligible for tax credit
75-42	Mobile home taxable as personal property
88-20	Registration of mobile homes

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current Year's Revenues**

No revenue estimates for counties, municipalities, or school districts are available.

### **Prior Years' Revenues**

Several additional tables summarizing prior years' distributions to local governments and school districts are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).



## **Insurance License Tax**

Sections 624.501 - 624.508, *Florida Statutes*

### **Brief Overview**

County governments receive proceeds from an annual license tax on the original appointment and renewal of insurance representatives, agents, and solicitors selling various types of insurance products pursuant to s. 624.501, F.S. The county government's portion is \$6.00 per license. According to the provisions in s. 624.505, F.S., the county license tax applies to agents and solicitors with business offices located within the county's jurisdiction, or to their place of residence if no business office is required. If an agent maintains a business office in more than one county, the agent is required to pay the county license tax in each of those counties. An authorized use of the proceeds is not specified in current law.

Pursuant to s. 624.507, F.S., municipalities may require a tax on insurance agents not to exceed 50 percent of the state tax. This tax may apply only to those agents having business offices within the jurisdiction. If no such office exists or is required, the tax shall apply to the agent's place of residence.

### **2002 General Law Amendments**

Chapter 2002-206, Laws of Florida, (CS/HB 1841)

Amends s. 624.507 to exclude solicitors from the municipal tax. This change was effective October 1, 2002.

### **Eligibility Requirements**

A county government will receive proceeds if an agent or solicitor does business within the county or has a business office located within the county. A municipal government will receive proceeds if an agent or solicitor has an office located in the municipal jurisdiction or the agent's place of residence if the agent has no such office.

### **Administrative Procedures**

The Department of Insurance administers this tax. The county tax proceeds shall be deposited into the Agents and Solicitors County Tax Trust Fund. The Insurance Commissioner and Treasurer shall keep a separate account for all monies collected for each county. The Department is authorized to deduct the 7.0 percent and 0.3 percent General Revenue Service Charges pursuant to s. 215.20(1) and (3), F.S., prior to any remittance to the counties.

### **Distribution of Proceeds**

The Comptroller shall annually, as of January 1st following the date of collection, and thereafter at such other dates that the Insurance Commissioner and Treasurer may elect draw warrants on the State Treasury payable to the respective counties for the full net amount due to those counties.

### **Authorized Uses**

The use of the revenue is at the discretion of the governing body.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
74-209	Occupational licensing of insurance companies
76-219	Power to levy regulatory fees on insurance agents

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current Year's Revenues**

No revenue estimates for local governments are available.

### **Prior Years' Revenues**

Several additional tables summarizing prior years' distributions to counties are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

## **Insurance Premium Tax**

Chapters 175 and 185 and Section 633.382, *Florida Statutes*

### **Brief Overview**

Pursuant to s. 175.101, F.S., an eligible municipality or special fire control district may impose a 1.85 percent tax on the gross amount of premiums collected on property insurance policies covering property within the legally defined limits of the municipality or special fire control district. These provisions shall not apply to the unincorporated areas of any county except with respect to special fire control districts that include unincorporated areas as well as to any governmental entity whose firefighters are eligible to participate in the Florida Retirement System. The net proceeds from this tax are remitted annually to those eligible municipalities or special fire control districts and used to supplement firefighters' pension trust funds.

Pursuant to s. 633.382, F.S., every firefighter shall be paid supplemental compensation by the employing municipality or fire control district provided the firefighter has complied with specified educational requirements. Funds are appropriated from premiums collected on property insurance policies to pay the supplemental compensation.

Pursuant to s. 185.08, F.S., an eligible municipality may impose a 0.85 percent tax on the gross amount of premiums collected on casualty insurance policies covering property within the municipality's corporate limits. These provisions shall not apply to the unincorporated areas of any county as well as to any governmental entity whose police officers are eligible to participate in the Florida Retirement System. The net proceeds from this tax are remitted annually to those eligible municipalities and used to supplement their police officers' retirement trust fund.

### **2002 General Law Amendments**

Chapter 2002-29, *Laws of Florida*, (CS/SB 1058)

Requires notice of levy; authorizing distribution of tax proceeds for certain consolidated governments. It also authorizes the imposition of a state excise tax on property insurance premiums covering certain property for certain purposes. These changes were effective April 16, 2002.

### **Eligibility Requirements**

Any eligible municipality or special fire control district described and classified in s. 175.041, F.S., having a lawfully established firefighters' pension trust fund, may impose the 1.85 percent tax upon fire insurance companies, fire insurance associations, or other property insurer on the gross receipts of premiums collected from policy holders. Such policies cover real or personal property within the legally defined limits of the municipality or special fire control district.

Every firefighter shall be paid supplemental compensation by the employing municipality or fire control district when the firefighter has complied with specified educational requirements. Depending on the level of educational attainment, each eligible firefighter shall be paid either \$50 or \$150 monthly.

Any municipality described and classified in s. 185.03, F.S., having a lawfully established municipal police officers' retirement trust fund may impose the 0.85 percent tax upon certain casualty insurance companies on the gross receipts of premiums covering property within the municipality's corporate limits.

### **Administrative Procedures**

Whenever any eligible municipality or special fire control district passes an ordinance or resolution assessing and imposing either tax, a certified copy of such document shall be deposited with the Department of Management Services' Division of Retirement. These taxes shall be payable annually on March 1st of each year after the passage of an ordinance or resolution imposing the tax. Installments of taxes shall be paid according to the provisions of s. 624.5092(2)(a)-(c), F.S.

The Department of Revenue shall keep a separate account of all monies collected for each municipality and special fire control district. All monies collected must be transferred to the Police and Firefighters' Premium Tax Trust Fund and shall be separately accounted for by the Division of Retirement. The Department of Revenue is authorized to deduct the 7.0 percent and 0.3 percent General Revenue Service Charge pursuant to s. 215.20(1) and (3), F.S.

The monies budgeted as necessary to pay the expenses of the Division of Retirement for the oversight, monitoring, and actuarial reviews of the pension plans are annually appropriated from the interest and investment income earned on the monies collected for each municipality or special fire control district. Interest and investment income remaining in the trust fund, which is unexpended and otherwise unallocated by law, shall revert to the General Revenue Fund on June 30th of each year.

Funds shall be appropriated from the Police and Firefighters' Premium Tax Trust Fund to the Firefighters' Supplemental Compensation Trust Fund, created under the Department of Revenue, for the purpose of paying the supplemental compensation.

### **Distribution of Proceeds**

The State Comptroller shall, on or before July 1st and at other times authorized by the Division of Retirement, disburse those monies collected from both taxes to the eligible municipalities and special fire control districts. Supplemental compensation payments shall commence in the first full calendar month following the initial date of certification of eligibility by the Department of Insurance's Division of State Fire Marshal.

### **Authorized Uses**

The net proceeds of the 1.85 percent tax are used to supplement firefighters' pension trust funds. Net proceeds of the 0.85 percent tax are used to supplement police officers' retirement trust funds.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
85-15	Funding for firefighters' supplemental compensation
85-16	Funding firefighters' supplemental compensation program
89-90	Police officers' retirement trust fund, s. 185.15
94-26	Nonpayment of incentive pay to law enforcement

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current Year's Revenues**

No revenue estimates for individual municipalities and fire control districts are available.

### **Prior Years' Revenues**

Several additional tables summarizing prior years' distributions to municipalities and fire control districts are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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## **Alcoholic Beverage License Tax**

Section 561.342, *Florida Statutes*

### **Brief Overview**

A portion of the annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages and collected within a county or municipality in Florida is shared with those local governments. The taxes imposed under ss. 561.14(6), 563.02, 564.02, 565.02(1),(4), and (5), and 565.03, F.S., are subject to having a portion redistributed to eligible counties and municipalities.

Any person operating a bottle club shall pay an annual license tax pursuant to s. 561.14(6), F.S. The amount of the tax is \$500.

Pursuant to s. 563.02, F.S., vendors of malt beverages containing alcoholic of 0.5 percent or more by volume, manufacturers engaged in the business of brewing only malt beverages, or distributors of alcoholic beverages containing less than 17.259 percent alcohol by volume shall pay an annual license tax. The amount of the tax ranges from \$20 to \$3,000.

Vendors authorized to sell brewed beverages containing malt, wines, and fortified wines; authorized wine manufacturers; or distributors authorized to sell brewed beverages containing malt, wines, and fortified wines in counties where the sale of intoxicating liquors, wines, and beers is permitted shall pay an annual license tax pursuant to 564.02, F.S. The amount of the tax ranges from \$50 to \$2,000.

Pursuant to s. 565.02(1),(4), and (5), F.S., vendors permitted to sell any alcoholic beverages regardless of alcoholic content, persons associated together as a chartered or incorporated club, and any caterer at a horse or dog racetrack or jai alai fronton shall pay an annual license tax. The amount of the tax ranges from \$400 to \$1,820.

Authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers, as defined in s. 561.14(4) and (5), F.S., shall pay an annual license tax pursuant to 565.03, F.S. The amount of the tax ranges from \$500 to \$4,000.

Pursuant to 561.342(3), F.S., no tax on the manufacture, distribution, exportation, transportation, importation, or sales of such beverages shall be imposed by way of license, excise, or otherwise by any municipality notwithstanding anything in any municipal charter or special or general law to the contrary.

## **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

## **Eligibility Requirements**

A county or municipality, where the license taxes are collected, is eligible to receive a portion of such proceeds.

## **Administrative Procedures**

The tax is administered, collected, and enforced by the Division of Alcoholic Beverages and Tobacco within the Department of Business and Professional Regulation. As directed by law, proceeds are deposited into the Alcoholic Beverage and Tobacco Trust Fund which is subject to the 7.3 percent General Revenue Service Charge pursuant to s. 215.20, F.S.

## **Distribution of Proceeds**

The proceeds are returned to counties and municipalities as follows:

24 percent of the taxes imposed under ss. 561.14(6), 563.02, 564.02, 565.02(1),(4), and (5), and 565.03, F.S., collected within each county shall be returned to that county's tax collector.

38 percent of the taxes imposed under ss. 561.14(6), 563.02, 564.02, 565.02(1),(4), and (5), and 565.03, F.S., collected within an incorporated municipality shall be returned to the appropriate municipal officer.

## **Authorized Uses**

The use of the revenue is at the discretion of the governing body.

## **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>).



In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
74-131	Taxation and local sales, cigarette, or alcohol tax
79-36	Municipal taxation, alcoholic beverage distribution

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current Year's Revenues**

No revenue estimates for individual local governments are available.

### **Prior Years' Revenues**

Several additional tables summarizing prior years' distributions to counties and municipalities are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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## **Phosphate Rock Severance Tax**

Section 211.3103, *Florida Statutes*

### **Brief Overview**

A severance tax is levied upon every person engaging in the business of severing phosphate rock from the soils or waters in Florida for commercial use with 18 percent of the net proceeds returned to those counties where the phosphate rock was mined. In past years, Hamilton, Hardee, Hillsborough, Manatee, and Polk counties have received distributions. The proceeds received by a county shall be used only for phosphate-related expenses.

### **2002 General Law Amendments**

Chapter 2002-218, *Laws of Florida*, (CS/SB 426)

Amends. s. 211.3103, F.S.; specifying the basis for annual calculations of county distributions of the severance tax on phosphate rock. This change was effective May 1, 2002.

### **Eligibility Requirements**

Only those counties where phosphate rock is severed are eligible to receive proceeds.

### **Administrative Procedures**

The tax is administered, collected, and enforced by the Department of Revenue. Pursuant to s. 211.3103(5), F.S., the tax applies to the total production of the producer during the taxable year as measured on the basis of bone-dry tons produced at the point of severance. Based on production information reported by producers on the most recent annual returns filed prior to the beginning of the fiscal year, the Department determines the amount of revenue to be distributed back to those counties where phosphate rock matrixes are located.

### **Distribution of Proceeds**

The proceeds from all taxes, interest, and penalties shall be paid in to the State Treasury as follows:

1. The first \$10 million in revenue collected from the tax during each fiscal year shall be deposited into the Conservation and Recreation Lands Trust Fund.
2. The remaining revenue collected from the tax during that fiscal year shall be paid into the State Treasury as follows:

- a. 58 percent to the General Revenue Fund.
- b. 14.5 percent to the Nonmandatory Land Reclamation Trust Fund that was established for reclamation and acquisition of unreclaimed lands disturbed by phosphate mining and not subject to mandatory reclamation.
- c. 10 percent to the Phosphate Research Trust Fund in the Department of Education, Division of Universities, which is created to carry out the purposes set forth in s. 378.101, F.S.
- d. 10 percent to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county to the number of tons of phosphate produced in the state.
- e. 7.5 percent to the Minerals Trust Fund.

If the base rate is reduced pursuant to s. 211.3103(5)(c), F.S., then the proceeds of the tax shall be paid into the State Treasury as follows:

1. The first \$10 million in revenue collected from the tax during each fiscal year shall be deposited into the Conservation and Recreation Lands Trust Fund.
2. The remaining revenue collected from the tax during that fiscal year shall be paid into the State Treasury as follows:
  - a. 55.15 percent to the General Revenue Fund.
  - b. 12.5 percent to the Phosphate Research Trust Fund in the Department of Education, Division of Universities.
  - c. 18 percent to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county to the number of tons of phosphate produced in the state.
  - d. 14.35 percent to the Minerals Trust Fund.

**Authorized Uses**

The proceeds received by a county shall be used only for phosphate-related expenses.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
74-310	Solid minerals severance tax
79-05	Levy on irreplaceable minerals

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current Year's Revenues**

No revenue estimates for individual counties are available.

### **Prior Years' Revenues**

Several additional tables summarizing prior years' distributions to eligible counties are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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## **State Housing Initiatives Partnership Program**

Part VII of Chapter 420, *Florida Statutes*

### **Brief Overview**

The State Housing Initiatives Partnership Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production and preservation of affordable housing, to further the housing element of local government comprehensive plans specific to affordable housing, and to increase housing-related employment.

### **2002 General Law Amendments**

Chapter 2002-160, *Laws of Florida*, (CS/HB 547)

Revises requirements related to local housing assistance plans. These changes were effective April 23, 2002.

### **Eligibility Requirements**

To be eligible to receive funds under the program, a county or eligible municipality must satisfy the requirements of s. 420.9072(2)(a), F.S., regarding the submission of its local housing assistance plan. An eligible municipality is defined in s. 420.9071(9), F.S.

### **Administrative Procedures**

A county or eligible municipality seeking approval to receive its share of the local housing distribution must adopt an ordinance containing the provisions outlined in s. 420.9072(2)(b), F.S. The ordinance must not take effect until at least 30 days after the date of formal adoption.

The governing body of the county or eligible municipality must submit to the Florida Housing Finance Corporation (FHFC) one copy of its local housing assistance plan. The transmittal of the plan must include a copy of the ordinance, the adopting resolution, the local housing assistance plan, and such other information, as the FHFC requires by rule.

Monies in the Local Government Housing Trust Fund shall be distributed by the FHFC to each approved county and eligible municipality within the county. The trust fund shall be administered by the FHFC on behalf of the Department of Community Affairs. There shall be deposited into the trust fund a portion of the excise tax on documents as provided by s. 201.15, F.S., monies received from any other source for the purposes of ss. 420.907-420.9079, F.S., and proceeds derived from the investment of such monies.

All excise tax on documents collected pursuant to Chapter 215, *Florida Statutes*, shall be subject to the 7.0 percent General Revenue Service Charge. Pursuant to s. 201.15(6), F.S., one-half of the 7.53 percent of the remaining taxes collected under the chapter shall be paid to the credit of the Local Government Housing Trust Fund. Pursuant to s. 201.15(7), F.S., 87.5 percent of the 12.5 percent of the remaining taxes collected under the chapter shall also be paid to the credit of the trust fund. In all, 11.3425 percent of total adjusted collections are paid to the credit of the trust fund.

### **Distribution of Proceeds**

Monies in the trust fund shall be distributed to each approved county and eligible municipality within the county as provided in s. 420.9073, F.S. Distributions shall be disbursed on a monthly basis beginning the first day of the month after program approval. Distributions shall be allocated to the participating county and to each eligible municipality within the county according to an interlocal agreement between the county governing authority and the governing body of the eligible municipality.

If there is no interlocal agreement, the distribution will be based on population. The portion for each eligible municipality is computed by multiplying the total monies earmarked for a county by a fraction, the numerator of which is the population of the eligible municipality and the denominator of which is the total population of the county. The remaining revenues shall be distributed to the county's governing body.

### **Authorized Uses**

Pursuant to s. 420.9072, F.S., a county or eligible municipality must expend its portion of the distribution to implement a local housing assistance plan. Proceeds may not be expended for the purpose of providing rent subsidies; however, this does not prohibit the use of the funds for security and utility deposit assistance. Additionally, program funds may not be pledged to pay the debt service on any bonds.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this revenue source have been issued.

### **Current Year's Revenues**

No revenue estimates for individual local governments are available.

### **Prior Years' Revenues**

Several additional tables summarizing prior years' distributions to counties and municipalities are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).



## **Emergency Management Assistance**

Sections 252.371 - 252.373, *Florida Statutes*

### **Brief Overview**

In order to provide funds for emergency management, preparedness, and assistance, an annual surcharge of \$2 shall be imposed on every homeowner=s, mobile homeowner=s, tenant homeowner=s, and condominium unit owner=s policy. In addition, an annual \$4 surcharge shall be imposed on every commercial fire, commercial multiple peril, and business owner=s property insurance policy issued or renewed on or after May 1, 1993.

All proceeds of the surcharge shall be deposited in the Emergency Management, Preparedness, and Assistance Trust Fund. A portion of the proceeds shall be distributed to counties and municipalities for the purpose of funding local emergency management agencies and programs.

### **2002 General Law Amendments**

Chapter 2002-402, *Laws of Florida*, (HB 29-E)

Requires the Department of Community Affairs to conduct a review of funds available in the Emergency Management, Preparedness and Assistance Trust Fund by December 1, 2002. The Department may identify any funds that were unspent or unencumbered in the 2001-02 fiscal year that are not required to implement appropriations for the 2002-03 fiscal year from the Emergency Management, Preparedness, and Assistance Trust Fund. Those funds may be transferred to the Grants and Donations Trust Fund to be used for the state portion of the match requirements for federally approved Hazard Mitigation Grant Program projects. These changes were effective July 1, 2002 and will expire on July 1, 2003.

### **Eligibility Requirements**

Any county or municipality that has created a local emergency management agency is eligible to receive funding. A local emergency management agency is defined in s. 252.34(5), F.S., as an organization created in accordance with the provisions of ss. 252.31 - 252.91, F.S., to discharge the emergency management responsibilities and functions of a county or municipality.

### **Administrative Procedures**

The policyholder shall pay the surcharge to the insurer. The insurer shall collect the surcharge and remit it to the Department of Revenue which shall collect, administer, audit, and enforce the surcharge pursuant to s. 624.5092, F.S. The surcharge is not to be considered premiums of the insurer; however, nonpayment of the

surchage by the insured may be a valid reason for cancellation of the policy. All proceeds of the surcharge shall be deposited in the Emergency Management, Preparedness, and Assistance Trust Fund and may not be used to supplant existing funding.

### **Distribution of Proceeds**

The Department of Community Affairs shall allocate funds appropriated from the Emergency Management, Preparedness, and Assistance Trust Fund as follows:

1. Sixty percent to implement and administer state and local emergency management programs, including training. The Department's Division of Emergency Management shall receive 20 percent of this portion (or 12 percent of total proceeds). Local emergency management agencies and programs shall receive the remaining 80 percent portion (or 48 percent of total proceeds). Of this 80 percent portion, at least 80 percent shall be allocated to counties.

According to the Division, 40.8 percent of total proceeds allocated for local emergency management agencies and programs is distributed to counties. The remaining 7.2 percent of total proceeds is allocated to municipalities.

2. Twenty percent to provide for state relief assistance for nonfederally declared disasters, including but not limited to grants and below-interest-rate loans to businesses for uninsured losses resulting from a disaster.
3. Twenty percent for grants and loans to state or regional agencies, local governments, and private organizations to implement projects that will further state and local emergency management objectives. No more than 5 percent of any award may be used for administrative expenses.

The above distribution formula may be adjusted proportionally when necessary to meet any matching requirements imposed as a condition of receiving federal disaster relief assistance or planning funds.

The Department shall allocate funds from the trust fund to local emergency management agencies and programs pursuant to criteria specified in s. 252.372(3), F.S., and departmental rule. If adequate funds are available, every county shall receive funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.

### **Authorized Uses**

Proceeds shall be used to fund local emergency management agencies and to implement projects that will further state and local emergency management objectives.

**Relevant Attorney General Opinions**

No opinions specifically relevant to this revenue source have been issued.

**Current Year's Revenues**

No revenue estimates for individual local governments are available.

**Prior Years' Revenues**

Several additional tables summarizing prior years' distributions to counties and municipalities are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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## **Fuel Tax Refunds and Credits**

Sections 206.41(4)(d)-(e), 206.625, and 206.874(4), *Florida Statutes*

### **Brief Overview**

Under separate authorizations, eligible counties, municipalities, and school districts may be entitled to refunds or credits on taxes paid on motor or diesel fuel. Generally, the refunded monies are to be used to fund the construction, reconstruction, and maintenance of roads.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

Pursuant to s. 206.41(4)(d), F.S., the portion of the tax imposed by s. 206.41(1)(g), F.S., which results from the collection of such taxes paid by a county or municipality on motor or diesel fuel for use in a motor vehicle operated by the local government shall be returned. When licensed as a local government user, a county or municipality shall be entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under s. 206.41(1)(b) and (g), F.S., on those gallons which would otherwise be eligible for refund.

Pursuant to s. 206.41(4)(e), F.S., the portion of the tax imposed by s. 206.41(1)(g), F.S., which results from the collection of such tax paid by a school district or a private contractor operating school buses for a school district or by a nonpublic school on motor fuel or diesel fuel for use in a motor vehicle operated by such district, private contractor, or nonpublic school shall be returned to the school board or to the nonpublic school. When licensed as a local government user, a school district shall be entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under s. 206.41(1)(b) and (g), F.S., on those gallons which would otherwise be eligible for refund.

Pursuant to s. 206.625, F.S., those portions of the county fuel tax imposed by s. 206.41(1)(b), F.S., which result from the collection of the tax paid on motor fuel by a county, municipality, school district, or private contractor operating school buses for a school district shall be returned to the governing body of the county, municipality, or school district.

Pursuant to s. 206.874(4)(d), F.S., each county, municipality, or school district may receive a credit for additional taxes paid under s. 206.87, F.S., for the highway use of diesel fuel, provided the purchases of diesel fuel meet the requirements relating to refunds for motor fuel purchases under s. 206.41, F.S.

### **Administrative Procedures**

The provisions of s. 206.41(5), F.S., govern the administration of the fuel tax refunds. The refunds are administered by the Department of Revenue. The Department shall deduct a fee of \$2 for each refund claim, which fee shall be deposited in the General Revenue Fund.

### **Distribution of Proceeds**

The Department shall pay refunds quarterly.

### **Authorized Uses**

The funds returned to the counties and municipalities pursuant to s. 206.41(4)(d)-(e), F.S., and s. 206.625, F.S., shall be used for the construction, reconstruction, and maintenance of roads and streets within the respective jurisdiction. These funds returned to school districts shall be used to fund construction, reconstruction, and maintenance of roads and streets within the school district required as the result of the construction of new schools or the renovation of existing schools.

The school board shall select the projects to be funded; however, the first priority shall be given to projects required as the result of the construction of new schools, unless the affected county or municipal government grants a waiver. Funds returned to nonpublic schools shall be used for transportation-related purposes.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
74-341	Return of gas taxes paid
74-342	Return of gas taxes paid
81-30	Refund provisions of F.S. 206
82-08	Authority of special district to refund tax
83-25	Eligibility for refund on motor fuel taxes

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader

should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current Year's Revenues**

No revenue estimates for individual local governments are available.

### **Prior Years' Revenues**

Several additional tables summarizing prior years' distributions to counties, municipalities, and school districts are available via the LCIR's website:

(<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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## **Wireless Enhanced 911 Fee**

Sections 365.172 - 365.173, *Florida Statutes*

### **Brief Overview**

Each home service provider shall collect a monthly fee imposed on each customer whose primary use is within this state. The rate of the fee shall be 50 cents per month per each service number, beginning August 1, 1999. The fee shall apply uniformly and be imposed throughout the state.

This fee has been established to ensure full recovery for providers and county governments, over a reasonable period, of the costs associated with developing and maintaining a wireless enhanced 911 system on a technologically and competitively neutral basis. State and local taxes do not apply to this fee, and local governments are prohibited from levying any additional fee on wireless providers or subscribers for the provision of enhanced 911 service.

### **2002 General Law Amendments**

Chapter 2002-48, *Laws of Florida*, (CS/HB1511)

Amends s.365.172 clarifying that the E911 fee applies to certain customers whose place of primary use is within the state. This change was effective April 16, 2002.

### **Eligibility Requirements**

All counties are eligible to receive a distribution assuming there are billing addresses of wireless subscribers within the county's jurisdiction.

### **Administrative Procedures**

As part of its monthly billing process, each provider of wireless service shall collect the fee and may retain 1 percent of total collections as reimbursement for the administrative costs incurred by the provider to bill, collect, and remit the fee. The remainder shall be delivered to the Wireless 911 Board.

With oversight by the State Technology Office, the Board has been established to administer the fee, including receiving revenues derived from the fee; distributing portions of such revenues to providers, counties, and the Office; accounting for receipts, distributions, and income derived by the funds; and providing annual reports to the Governor and Legislature.

The fees are to be deposited into the Wireless Emergency Telephone System Fund. The fund is not subject to the 7.3 percent General Revenue Service Charge.

### **Distribution of Proceeds**

Subject to any modifications approved by the Board, the monies in the fund shall be distributed as follows:

44 percent of the monies shall be distributed monthly to counties, based on the total number of wireless subscriber billing addresses in each county, and

54 percent of the monies shall be distributed in response to sworn invoices submitted to the Board by providers to reimburse such providers for the actual costs incurred in providing 911 or enhanced 911 service, and

2 percent of the monies shall be used to make monthly distributions to rural counties.

### **Authorized Uses**

The monies shall be used as follows:

The 44 percent portion distributed to counties shall be used to pay: 1) the recurring costs of providing 911 or enhanced 911 service, and 2) the costs to comply with the requirements for enhanced 911 service contained in applicable orders and rules issued by the Federal Communications Commission.

The 54 percent portion distributed to providers shall be used to pay the costs incurred by such providers to design, purchase, lease, program, install, test, upgrade, operate, and maintain all necessary data, hardware, and software required to provide enhanced 911 service. Up to 2 percent of the funds allocated to providers shall be retained by the Wireless 911 Board to be applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund.

The 2 percent portion distributed to rural counties shall be used to provide facilities, network, and service enhancements and assistance for the 911 or enhanced 911 systems. Additionally, the Office shall use the proceeds for the provision of reimbursable loans and grants to upgrade 911 systems.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this revenue source have been issued.

**Current Year's Revenues**

No revenue estimates for individual counties are available.

**Prior Years' Revenues**

No data summarizing prior years' distributions to counties are available.

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# Communications Services Tax<sup>1</sup>

Chapter 202, *Florida Statutes*

## **Brief Overview**

The Communications Services Tax Simplification Law (hereafter, the “Law”) seeks to simplify the complex structure of taxes on telecommunications, cable, direct-to-home satellite, and related services that existed prior to October 1, 2001. This Law replaced seven different state and local taxes or fees with a single levy having a common rate and base. Actually, this new levy is comprised of two parts: the state communications services tax and the local communications services tax.

### State Communications Services Tax

The state communications services tax consists of two components: a state tax and a gross receipts tax. The first component is the state tax of 6.8 percent, which replaced the state sales tax of 7 percent on telecommunications used by businesses and the 6 percent tax on cable service. The state rate is imposed on private and substitute communications systems; however, residential local telephone services are exempt from the state tax portion. The revenues derived from this state tax represent a funding source for the state’s General Revenue Fund.

The second component is the gross receipts tax of 2.37 percent that is imposed on all consumers of communications services. The revenues derived from this gross receipts tax represent a funding source for public school capital construction.

Consequently, the combined state tax rate is 9.17 percent for all communications services, except residential service that qualifies for partial exemption and direct-to-home satellite services.

The state tax rate applicable to direct-to-home satellite service is 13.17 percent, which reflects the combined total of the state tax rate of 10.8 percent and the gross receipts tax rate of 2.37 percent. The proceeds derived from the state tax portion are distributed back to local governments via the local government half-cent sales tax distribution formula.

### Local Communications Services Tax

The local communications services tax represents the combined amount of taxes that a municipality, charter

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<sup>1</sup> A document entitled *Communications Service Tax: An Overview of Florida’s Tax Restructuring*, prepared by the Department of Revenue’s Office of Technical Assistance and Dispute Resolution provides a more thorough review of the administrative aspects of the tax. This document can be obtained from the Department’s website (<http://sun6.dms.state.fl.us/dor/taxes/cst.html>).

county, or noncharter county is authorized to levy on communications services. This local tax replaced various revenue sources of local governments. This local tax is substituted for the cable television franchise fee for all counties and municipalities. For charter counties and municipalities, replaced revenue sources include the public service tax on telecommunications, the local option sales taxes as applied to cable television and telecommunications, the municipal franchise fee on telecommunications, and certain permit fees imposed on communication service providers.

In summary, the following changes occurred effective October 1, 2001. Cable television companies stopped paying local government franchise fees. Telephone companies stopped collecting the public service tax or paying the municipal telecommunications franchise fee. The local option sales tax rate charged to cable television services, wireless communications services, and telephone services was reduced. A \$100 cap and other restrictions were imposed on the amount of permit fees that local governments may charge for the placement and maintenance of a communication facility in the public right-of-way. As a replacement for these repealed or modified local sources, new revenue will be provided in the form of the communications services tax. Except as provided in the Law, local governments cannot impose taxes or fees on the right to use a communication service.

### **2002 General Law Amendments**

Chapter 2002-47, *Laws of Florida*, (CS/HB 1487)

Creates a public records exemption for any information received by a taxing authority or its agent in connection with an audit of a telecommunications service provider who had collected a public service tax during any period of time prior to the repeal of that tax. Unless otherwise specified, these changes were effective April 16, 2002.

Chapter 2002-48, *Laws of Florida*, (CS/HB 1511)

Addresses several issues related to the administration of the communication services tax. Unless otherwise specified, these changes were effective April 16, 2002.

### **Eligibility Requirements**

All counties and municipalities are eligible to receive proceeds of the local communications services tax.

### **Administrative Procedures**

Prior to this Law, the Department of Revenue administered the state sales tax and gross receipts tax on telecommunications services while each local government administered its own taxes on these services. Under this new law, a statewide collection method of the tax revenues is provided, and the Department administers both the state and local parts of the communications service tax.

### *Taxable Services*

Effective October 1, 2001, the Law prescribes taxable services on a statewide basis, and the tax base is broadly defined to include nearly all communications services. The local tax portion applies to all taxable sales of communications services provided to service addresses within a local government's jurisdiction.

Communication services include telecommunications, cable, direct-to-home satellite and related services. This definition encompasses voice, data, audio, video, or any other information or signals, including cable services, which are transmitted by any medium. Examples of taxable services include: local, long distance, or toll telephone, excluding coin-operated; cable television; direct-to-home satellite; mobile communications; private line services; pager and beeper; telephone charges made by a hotel or motel; facsimiles, when not provided in the course of professional or advertising services; and telex, telegram, or teletype.

Several types of services are not subject to the communications services tax. These include: information services (e.g., electronic publishing, web-hosting service, or end-user 900-number service); Internet access services, electronic mail services, electronic bulletin board services, or similar on-line computer services; and the sale or recharge of prepaid calling arrangements.

Federal law prohibits local taxes and fees on direct broadcast satellite services; therefore, the local tax portion does not apply. However, the state tax rate is applied to such services, and it includes a component that will be shared with local governments and allocated pursuant to the local government half-cent sales tax distribution formula.

When several services are included in the same package, they are considered bundled. An example of a bundled service is selling telephone, cable TV, and Internet services for a single price. Bundled services are taxable. Additionally, when a bundled package contains both taxable and nontaxable services, the entire package is taxable.

All providers of taxable communications services collect the communications services tax on the retail sales of communications services. The full amount of the taxes on a credit sale, installment sale, or sale made on any kind of deferred payment plan is due at the transaction. The taxes must be separately stated from all other charges on the bill or invoice.

### *Assignment of Customers to Local Jurisdictions*

A critical component of this simplification of taxes imposed on communications services is that multiple local taxes have been replaced with a single local tax that is remitted as part of the tax payment made to the Department. Although communications services providers make a single payment with each tax return, the local communications services tax is not imposed at a single rate. Each local taxing jurisdiction was assigned

an initial rate intended to generate the same amount of revenue as was generated by those taxes imposed under the prior tax system. Those initial rates are subject to change by local ordinance or resolution. Notwithstanding s.202.21, the rate of the local communication services tax for a county or municipality that adopted a resolution or ordinance reducing the rate of tax effective October 1, 2002, and the notified the Department of Revenue of the reduced rate by mail postmarked by July 16, 2001, shall be the adopted reduced rate beginning October 1, 2002. However, the local governing body of the county or municipality may change the local rate effective January 1, 2003 in the manner provided in Chapter 202, F.S. For this new taxing system to function properly, customer service addresses must be assigned to the correct local taxing authority and the tax on services to each address must be collected at the appropriate local rate.

#### *Department of Revenue's Electronic Database*

The Department is required to create and maintain an electronic database that assigns each street address, address range, post office box, or post office box range in the state to the local taxing jurisdiction where it is located. Local taxing jurisdictions are required to provide the Department with the information necessary to create and update the database, although the obligation of counties to do so is subject to appropriation.

Local taxing jurisdictions are required to provide the Department with the information necessary to update the electronic database whenever there are address assignment changes. Such assignment changes include changes to or additions of service addresses, annexations, incorporations, reorganizations, and any other changes in jurisdictional boundaries. The information furnished to the Department must specify an effective date, which must be the next ensuing January 1<sup>st</sup> or July 1<sup>st</sup>. The information must be furnished to the Department at least 120 days prior to the effective date.

A local jurisdiction requesting changes to the assignment of addresses in the Department's database must provide a copy of the resolution, permit, ordinance, or other documentation authorizing the incorporation, annexation, addition, or extension of streets, or other event resulting in assignment changes. Prior to approving any change to the database, the Department must review the request and supporting documentation. In the event that a local taxing jurisdiction's request for address reassignment impacts another taxing jurisdiction, the jurisdiction that will lose that particular address from its tax base must indicate its consent before the Department will make the database change.

The Department's database is conclusive as to the correct assignment of service addresses to local jurisdictions. Communications services providers are not responsible for the failure to collect taxes for any service address that is not included in the Department's database. Any party that is substantially affected by the assignment of addresses in the database may challenge that information by notifying the Department.



### *Responsibilities of Communications Services Providers*

Communications services providers have a number of responsibilities related to this new taxing system. Providers that are responsible for collecting the tax must assign customer service addresses to local taxing jurisdictions in order to collect the tax at the correct rates. Providers will be liable for any underpayment of the local tax that results from incorrect address assignments plus interest and penalty on the underpayment. Additionally, every provider that collects the local tax must notify the Department of the methods or methods used for determining the local taxing jurisdiction in which service addresses are located. However, a provider is not liable for tax, interest, and penalty resulting from the incorrect assignment of a service address if it exercises “due diligence” in employing an approved method for assigning service addresses to local taxing authorities.

A provider or a vendor that has produced a database for use by providers may apply for database certification by the Department, subject to the specified standard of accuracy. A provider that notifies the Department of its intent to use and then uses one of three specified databases is entitled to a 0.75 percent collection allowance. A provider who fails to notify the Department of its methodology or use any methodology other than the three specified will receive only a 0.25 percent collection allowance.

### **Distribution of Proceeds**

The amount of revenue collected by the Department and distributed to local governments is dependent on the jurisdiction’s local communications services tax rate. The county communications services tax is charged to customers of taxable services within the unincorporated area. The municipal communications services tax is charged to customers within the incorporated area only. Generally, the Law provides for four local rates: the conversion rate, the maximum rate, the emergency rate, and the permit fee add-on rate.

### *Conversion Rate*

Prior to October 1, 2000, all counties and municipalities were required to furnish to the Department, certain rate and revenue data for the purpose of assisting the Revenue Estimating Conference in computing initial local communications services tax conversion rates. These initial conversion rates were computed by the Revenue Estimating Conference and presented to and approved by the 2001 Legislature.

The conversion rates approved by the 2001 Legislature were defined as a “replaced revenue source” for all taxes, charges, fees, and other impositions that a local taxing jurisdiction was authorized to impose prior to July 1, 2000. These local rates were specific to individual jurisdictions.

Beginning November 2001, local governments did not receive any revenue from the replaced revenue sources. The transition from the prior taxing system to the new tax caused a lag in local government receipt

of revenues. Consequently, the first year's conversion rates were increased to make up for the revenues that would have been received had there been no transition lag. Effective October 1, 2002, the conversion rates are reduced by the amount added to the first year's rates to make up for the lag.

### Maximum Rate

The new law specifies the maximum rates for the local communications services tax. The maximum rates vary by type of local government to reflect the different replaced revenues by government type. The maximum rate for noncharter counties is 1.6 percent. The maximum rate for charter counties and municipalities is 5.1 percent.

A local government with a conversion rate that does not exceed the maximum rate may increase its local tax rate. For the rate increase to have been effective October 1, 2001, the local government must have adopted, by ordinance or resolution, the increased rate and notified the Department on or before July 16, 2001. For subsequent years, a local tax rate may be changed by ordinance or resolution that is noticed to the Department on or before September 1<sup>st</sup> for the new rate to take effect on the ensuing January 1<sup>st</sup>.

In two instances, the term "maximum rate" is a misnomer. After experiencing a revenue shortfall, a local government can adopt an emergency rate and consequently exceed the maximum rate (refer to the "emergency rates" discussion below). In addition, a local government opting to forgo the collection of permit fees by levying the permit fee add-on rate can potentially exceed the maximum rate (refer to the "permit fees add-on rates" discussion below).

### Emergency Rate

The Legislature gave consideration to protecting local governments from a revenue shortfall resulting from the restructuring of various replaced revenues into a single tax. This consideration likely reflects the concerns of many local governments that had pledged the replaced revenues for bonded indebtedness. Conversely, the Legislature also sought to prevent local governments from reaping a revenue windfall due to this law change.

If the local government's tax revenue receipts for the first year are less than the amount of the replaced revenues, the jurisdiction may increase the local tax rate to make up for the shortfall, even if the increase would cause the new rate to exceed the maximum rate. This emergency rate may be adopted by resolution, or by an ordinance in accordance with the emergency ordinance procedures specified in s. 125.66, F.S. To qualify for the emergency rate, this shortfall must occur in at least one of the periods ending on December 31, 2001; March 31, 2002; June 30, 2002; or September 30, 2002. The Law provides a methodology for calculating whether a revenue shortfall has occurred.

A local government adopting an emergency rate increase must immediately notify the Department. The Department must notify all dealers of the rate increase within 30 days of the receipt of the notice from the local government. An emergency rate takes effect 60 days after the adoption of an ordinance or resolution imposing it.

During the first year of this new tax, a local government must reduce its local tax rate if it experiences a revenue windfall. A windfall is deemed to have occurred when the revenues received by a local government via its conversion rate, adjusted for various growth and other factors, are more than 10 percent above the replaced revenues also adjusted for growth. In the event of a windfall rate reduction, the local government must follow the same procedures as required to adopt an emergency rate increase. A local government that has a conversion rate less than the maximum rate and has adopted a local tax rate by resolution or ordinance avoids the windfall rollback requirement.

### *Permit Fee Add-On Rates*

These rates apply to permit fees imposed by a local government on the operation and maintenance of communications facilities in the jurisdiction's right-of-way by a provider of communication services. A local government may choose not to charge permit fees or continue its authority to charge such fees. Both choices have fiscal consequences for the local government.

A local government is entitled to increase its local tax rate if it elects not to impose permit fees. The permit fee add-on or tax rate increase for charter counties and municipalities is 0.12 percent. The permit fee add-on for noncharter counties is 0.24 percent. The difference in the add-on rates for each type of county results from the difference in replaced revenues.

The local tax rate does not automatically increase upon the local government's decision to forgo the imposition of permit fees. Rather, the permit fee add-on becomes available as additional rate capacity. Local governments may access it even when the jurisdiction has levied the maximum rate or has a conversion rate that exceeds the maximum rate. The add-on can be levied in the first year or reserved by the local government for later use as long as it elects to forgo permit fees.

If a local government decides to levy permit fees, it is restricted to charging \$100 maximum for a permit and limited by statutory language prescribing the costs that may be recovered through permit fees. In addition to these restrictions, charter counties and municipalities that choose to charge permit fees will experience a reduction in their local tax rate of 0.12 percent.

A local government may change its permit fee election. Beginning in 2002 and each year thereafter, the Department must be notified of a local government's notice of permit fee elections by September 1<sup>st</sup> in order for the local rate change to be effective on January 1<sup>st</sup> of the following year. In addition to notifying the

Department, local governments must also notify communication service providers of a change in permit fee elections. Additionally, the Department must also notify dealers of rate increases 90 days prior to the effective date of the tax.

### **Authorized Uses**

The tax revenues distributed to local governments may be used for any public purpose, including a pledge to repay indebtedness. As a protection for bondholders, the tax revenues received by local governments are deemed to be a replacement source for those tax revenues repealed by the enacting legislation.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this revenue source have been issued.

### **Current Year's Revenues**

In a change in procedure from last year, the Department of Revenue provided a spreadsheet that allows local officials to calculate their respective 2002-03 fiscal year revenue estimate. In order to make the calculation, the user must input several variables, including the proposed tax rate and effective date of such rate. Interested persons can download this spreadsheet from the LCIR's website (<http://fcn.state.fl.us/lcir/estimates/logovest.html>). Inquiries regarding this spreadsheet should be directed to the Department's Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

### **Prior Years' Revenues**

No data summarizing prior years' distributions to local governments are available.

## Public Service Tax

Sections 166.231 - 166.235, *Florida Statutes*

### **Brief Overview**

Municipalities are authorized to levy by ordinance a public service tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service. The tax shall be levied only upon purchases within the municipality and shall not exceed 10 percent of the payments received by the seller of the taxable item. In addition, municipalities imposing the tax on cable television service as of May 4, 1977, are authorized to continue the tax levy in order to satisfy debt obligations incurred before May 4, 1977.

Services competitive with those enumerated above, as defined by ordinance, shall be taxed on a comparable base at the same rates. However, fuel oil shall be taxed at a rate not to exceed 4 cents per gallon. For municipalities levying less than the maximum rate of 10 percent allowable in s. 166.231(1), F.S., the maximum tax on fuel oil shall bear the same proportion to 4 cents, which the tax rate levied under s. 166.231(1), F.S., bears to the maximum rate of 10 percent. At the discretion and option of the local tax authority, the tax may be levied on a physical unit basis. The provisions governing the levy of the tax on a physical unit basis are specified in s. 166.232, F.S.

The Florida Supreme Court has ruled that charter counties, unless specifically precluded by general or special law, may impose by ordinance any tax in the area of its tax jurisdiction that a municipality may impose.<sup>1</sup> More recently, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.<sup>2</sup>

### **2002 General Law Amendments**

Chapter 2002-47, *Laws of Florida*, (CS/HB 1487)

Creates a public records exemption for any information received by a taxing authority or its agent in connection with an audit of a telecommunications service provider who had collected a public service tax during any period of time prior to the repeal of that tax. Unless otherwise specified, these changes were effective April 16, 2002.

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<sup>1</sup> *Volusia County vs. Dickinson*, 269 So.2d 9 (Fla. 1972).

<sup>2</sup> *McLeod vs. Orange County*, 645 So.2d 411 (Fla. 1994).

### **Eligibility Requirements**

All municipalities are eligible to impose the tax within the area of its tax jurisdiction. Additionally, a charter county may impose the tax within the unincorporated area of the county by virtue of numerous legal rulings in Florida case law.

### **Administrative Procedures**

A tax levy must be adopted by ordinance, and the effective date of every levy or repeal of the tax must be the beginning of a subsequent calendar quarter: January 1st, April 1st, July 1st, or October 1st. A number of tax exemptions are specified in s. 166.231, F.S.

The seller of the taxable item must collect the tax from the purchaser at the time of payment for such service. For the purpose of compensating the seller, an amount equal to 1 percent of the tax collected and due to the municipality shall be allowed for the seller in the form of a deduction. Such deduction shall be allowed as compensation for the seller's administrative costs associated with the tax.

A municipality shall notify the Department of Revenue of the adoption or repeal of a levy at least 120 days before its effective date. Such notification must be furnished on a form prescribed by the Department and must specify the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information. Additional administrative provisions are specified in ss. 166.231-166.235, F.S.

### **Distribution of Proceeds**

The seller of the service shall remit the tax revenues to the municipality in the manner prescribed by ordinance, except that remittance of taxes by sellers of telecommunication services shall be governed by s. 166.231(9)(f), F.S.

### **Authorized Uses**

The tax proceeds can be considered general revenue for the municipality or charter county.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>). Interested persons may view the opinions on-line by accessing the website and performing a search using the keyword phrase *public service tax*.

Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Tax Rates Imposed by Municipalities and Charter Counties**

Municipalities and charter counties are required by s. 166.233, F.S., to report information regarding public service tax levies to the Department of Revenue. By law, these entities are required to report all telecommunications tax information, regardless of who provides the service, and all tax and administration-related information pertaining to the utility services which are not administered by the municipality, charter county, or its separate authority, board, or commission. The Department maintains an on-line database containing these data that can be searched or downloaded. Interested persons can view the information by accessing the website (<http://sun6.dms.state.fl.us/dor/governments/>).

### **Current Year's Revenues**

No revenue estimates for individual local governments are available.

### **Prior Years' Revenues**

Several additional tables summarizing prior years' revenues reported by municipalities and charter counties are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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## **Local Occupational License Tax**

Chapter 205, *Florida Statutes*

### **Brief Overview**

Counties and municipalities may impose local occupational license taxes, and the tax proceeds are considered general revenue for the local government. The issuance of a local occupational license is the method used by a local government to grant the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. This type of license does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.

The adopted resolution or ordinance must contain classifications of businesses, professions, or occupations that will be subject to the tax as well as the applicable rate structures. The term "classifications" refers to the method by which a business or group of businesses is identified by size or type, or both. The terms "business," "profession," and "occupation" do not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions. Numerous tax exemptions are provided pursuant to ss. 205.054-205.1973, F.S.

Initially, the tax rate could not exceed the rate established by statute beginning on October 1, 1971, and subsequently adjusted by law. However, counties and municipalities were granted a "window of opportunity" to reclassify businesses, professions, and occupations and to establish a new rate structure prior to October 1, 1995. If the local government established a new classification scheme and rate structure during this time period, then the governing body was authorized to increase the rates of local occupational license tax pursuant to the conditions specified in s. 205.0535, F.S.

Beginning October 1, 1995, a county or municipality that has not adopted an occupational license tax resolution or ordinance may adopt a license tax ordinance. The classifications and rate structure in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that have implemented s. 205.0535, F.S.

If no adjacent local government has implemented s. 205.0535, F.S., or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, then an alternative method is authorized. In such a case, the rate structure or classifications prescribed in the ordinance of the local government seeking to impose the tax may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535, F.S., in counties or municipalities that have a comparable population.

## **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

## **Eligibility Requirements**

Any county or municipality may levy an occupational license tax provided the governing body has adopted the appropriate resolution or ordinance. However, the governing body must first give at least 14 days of public notice between the first and last reading of the resolution or ordinance by publishing a notice in a newspaper of general circulation within its jurisdiction as defined by law. The public notice must contain the proposed classifications and rates applicable to the occupational license tax.

A number of conditions are imposed on the authority of counties and municipalities to levy the tax. Such conditions are specified for counties in s. 205.033, F.S., and for municipalities in s. 205.043, F.S.

## **Administrative Procedures**

Beginning August 1st of each year, the county's tax collector shall sell all licenses. The taxes are due and payable on or before September 30th of each year and expire on September 30th of the succeeding year. Additional administrative requirements are specified in s. 205.053, F.S.

The law provides for the transfer of administrative duties pursuant to s. 205.045, F.S. The municipality's governing body that levies an occupational license tax may request that the county in which the municipality is located issue the municipal license and collect the tax. Conversely, the county's governing body that levies a license tax may request that municipalities within the county issue the county license and collect the tax. Before any local government may issue occupational licenses on behalf of another local government, the affected local governments must enter into appropriate agreements.

## **Distribution of Proceeds**

The revenues derived from the county occupational license tax, exclusive of the costs of collection and any credit given for municipal license taxes, shall be apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's population. Within 15 days following the month of receipt, the apportioned revenues shall be sent to the each governing authority. These provisions do not apply to counties that have established a new rate structure pursuant to s. 205.0535, F.S.

A county that has established a new rate structure under s. 205.0535, F.S., shall retain all license tax revenues collected from those businesses, professions, or occupations whose places of business are located within the unincorporated portions of the county. Any license tax revenues collected by the county from places of business located within a municipality, exclusive of the costs of collection, must be apportioned between the unincorporated area of the county and the incorporated municipalities located within the county. Such apportionment shall be by a ratio derived by dividing the respective municipal populations by the county population. Such populations shall be the latest official state estimates of population certified pursuant to s. 186.901, F.S. The apportioned revenues shall be sent to the governing authority of each local government within 15 days after the month of receipt.

### **Authorized Uses**

The tax proceeds can be considered general revenue for the county or municipality.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>). Interested persons may view the opinions on-line by accessing the website and performing a search using the keyword phrase *occupational license tax*.

Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current Year's Revenues**

No revenue estimates for individual local governments are available.

### **Prior Years' Revenues**

A table summarizing prior years' revenues reported by counties and municipalities is available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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## **911 Fee**

Section 365.171(13), *Florida Statutes*

### **Brief Overview**

A county is authorized to impose a fee to be paid by the local exchange subscribers within its boundaries served by the 911 service. At the request of the county, the telephone company shall bill the fee to the local exchange subscribers served by the 911 service, on an individual access line basis, at a rate not to exceed 50 cents per month per line up to a maximum of 25 access lines per account bill rendered. The imposition of the fee is subject to a majority vote of the board of county commissioners or referendum approval. The proceeds shall be used only for those items or purposes specifically authorized.

The authorized fee need not provide the total funding required for establishing or providing the 911 service, which includes the functions of database management, call taking, location verification, and call transfer. A county is not prohibited from using other sources of revenue for improvements, replacements, or expansions of its 911 system. Two or more counties may establish a combined emergency 911 telephone service by interlocal agreement and utilize the fees for such combined 911 service.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

All counties are eligible to impose the fee subject to a majority vote of the board of county commissioners or referendum approval. If a county elects to obtain approval of the fee by referendum, it shall arrange to place a question on the ballot at the next regular or special election to be held within the county.

### **Administrative Procedures**

At the request of the county, the telephone company shall, as is practicable, bill the fee to the local exchange subscribers served by the 911 service. Such billing shall be on an individual access line basis at a rate not to exceed 50 cents per month per line up to a maximum of 25 access lines per account bill rendered. The fee may not be assessed on any pay telephone in the state. A county collecting the fee for the first time may collect the fee for no longer than 36 months without initiating the acquisition of its 911 equipment.

The county shall provide a minimum of 90 days= written notice to the telephone company prior to the collection of any fees or any fee rate adjustment. Any county imposing the fee shall allow the telephone

company to retain as an administrative fee an amount equal to 1 percent of the total fees collected by the company.

A county may increase its fee; however, in no case shall the fee exceed 50 cents per month per line. All current fees shall be reported to the State Technology Office within 30 days of the state of each county's fiscal period. Any fee adjustment made by a county shall be reported to the Office.

### **Distribution of Proceeds**

The fees collected by the telephone company shall be returned to the county, less the administrative fee. Any county that currently has an operational 911 system or that is actively pursuing the implementation of a system shall establish a fund to be used exclusively for receipt and expenditure of the fee revenues. All fees placed in the fund and any accrued interest shall be used solely for the authorized uses.

### **Authorized Uses**

The proceeds shall be used for the establishment and provision of 911 services as specified in s. 365.171(13)(a)6., F.S. The 911 service includes the functions of database management, call taking, location verification, and call transfer. Two or more counties are authorized to establish a combined emergency 911 telephone service by interlocal agreement and utilize the fees for such combined service.

Based on legislation enacted during the 2001 legislative session, any county defined in s. 125.011(1), F.S., (referring to Miami-Dade County) is authorized to use the proceeds for such expenses related to a nonemergency 311 system, or similar nonemergency system, which improves the overall efficiency of an existing 911 system or reduces 911 emergency response time. This authority exists as part of a 2-year pilot project that ends June 30, 2003.

The fee revenues shall not be used to pay for any item not listed, including but not limited to, any capital or operational costs for emergency responses which occur after the call transfer to the responding public safety entity and the costs for constructing buildings, leasing buildings, maintaining buildings, or renovating buildings, except for those building modifications necessary to maintain the security and environmental integrity of the PSAP and 911 equipment rooms.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
87-29	Payment of 911 fee by state

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current Year's Revenues**

No revenue estimates for individual counties are available.

### **Prior Years' Revenues**

No data summarizing prior years' distributions to counties are available.

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## **Intergovernmental Radio Communication Program**

Section 318.21(9), *Florida Statutes*

### **Brief Overview**

All civil penalties received by a county court pursuant to the provisions of Chapter 318, *Florida Statutes*, relating to the disposition of traffic infractions, shall be distributed and paid monthly as directed by s. 318.21, F.S. Of the civil penalties collected by a county court for each moving violation, the amount of \$12.50 shall be distributed to the county government. The county must use the revenues received from these civil penalties to fund its participation in an intergovernmental radio communication program, which has been approved by the Department of Management Services. If the county is not participating in a program, the revenues collected must be used to fund local law enforcement automation.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

All counties are eligible to participate in the program.

### **Administrative Procedures**

All civil penalties received by a county court pursuant to the provisions of Chapter 318, *Florida Statutes*, shall be distributed and paid monthly pursuant to the formula specified in s. 318.21, F.S. The clerk of circuit court shall remit the \$12.50 from each moving violation to the county, municipality, or special improvement district depending on the county's participation or lack of participation in an approved intergovernmental radio communication program.

### **Distribution of Proceeds**

If the county participates in an approved program, the funds must be distributed to the county. If the county is not participating in an approved program, the funds must be distributed to the municipality or special improvement district in which the violation occurred or to the county if the violation occurred within the unincorporated area of the county.

### **Authorized Uses**

The county must use the revenues to fund its participation in an intergovernmental radio communication program approved by the Department of Management Services. If the county is not participating, the revenues must be used to fund local law enforcement automation.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
94-38	Fees collected to upgrade the city's communications system
97-38	Clerks, distribution of civil penalties
97-73	Civil penalty used for law enforcement automation

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current Year's Revenues**

No revenue estimates for individual local governments are available.

### **Prior Years' Revenues**

No data summarizing prior years' revenues to local governments are available.

# **Gross Receipts Tax on Commercial Hazardous Waste Facilities**

Section 403.7215, *Florida Statutes*

## **Brief Overview**

A tax of 3 percent is levied on the annual gross receipts of a privately owned, permitted, commercial hazardous waste transfer, storage, treatment, or disposal facility. The owner of such facility is responsible for paying the annual tax to the primary host local government. The proceeds shall be used for a variety of purposes related to the facility's inspection and security.

## **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

## **Eligibility Requirements**

It would seem that the statutory language is self-executing; therefore, any county or municipality having a privately owned, permitted, commercial hazardous waste transfer, storage, treatment, or disposal facility operating within its corporate limits, is entitled to receive the tax proceeds.

## **Administrative Procedures**

The owner or operator of each privately owned, permitted, commercial hazardous waste transfer, storage, treatment, or disposal facility shall, on or before January 25th of each year, file with the chief fiscal officer of the primary host local government a certified, notarized statement indicating the gross receipts from all charges imposed during the preceding calendar year for the storage, treatment, or disposal of hazardous waste at the facility. The owner of the facility is responsible for paying the tax on or before July 1st. The primary host local government is responsible for regulating, controlling, administering, and enforcing the provisions of s. 403.7215, F.S.

## **Distribution of Proceeds**

The primary host local government retains all proceeds. It is not known how many local governments are currently receiving proceeds from this tax.

### **Authorized Uses**

All monies received by the appropriate local government shall be appropriated and used to pay for the following:

- 1) Costs of collecting the tax;
- 2) Any local inspection costs incurred by the local government to ensure that the facility is operating pursuant to the provisions of Part IV of Chapter 403, *Florida Statutes*, and any rule adopted pursuant to this part;
- 3) Additional security costs incurred as a result of operating the facility, including monitoring, fire protection, and police protection;
- 4) Hazardous waste contingency planning implementation;
- 5) Road construction or repair costs for public roads adjacent to and within 1,000 feet of the facility;
- 6) Any other cost incurred by the local government as the result of the operation of the facility, if all other costs specified in #1-5 have been paid; and
- 7) Any other purposes relating to environmental protection within the jurisdiction of the local government. Such purposes may include, but not be limited to, the establishment of a system for the collection and disposal of household, agricultural, and other types of hazardous waste; the protection or improvement of the quality of the air or water; or the acquisition of environmentally sensitive lands. However, all other costs specified in #1-6 have been paid.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this tax have been issued.

### **Current Year's Revenues**

No revenue estimates for individual local governments are available.

### **Prior Years' Revenues**

No data summarizing prior years' revenues to local governments are available.

## **Vessel Registration Fee**

Section 328.66, *Florida Statutes*

### **Brief Overview**

Any county may impose an annual registration fee on vessels registered, operated, or stored in the water within its jurisdiction. The fee charged by the county shall be 50 percent of the applicable state registration fee. Additionally, a municipality that was imposing a registration fee before April 1, 1984, may continue to levy such fee. Monies received from the fee shall be expended for the patrol, regulation, and maintenance of lakes, rivers, and waters as well as for other boating-related activities of such municipality or county.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

All counties are eligible to impose the fee subject to an ordinance adopted by the governing body. Additionally, a municipality that was imposing a registration fee before April 1, 1984, is authorized to continue levying such a fee.

### **Administrative Procedures**

County tax collectors collect the fee. The first dollar of each registration fee imposed by a county shall be remitted to the state for deposit in the Save the Manatee Trust Fund for expenditure solely on activities related to the preservation of manatees.

### **Distribution of Proceeds**

Any county that imposes the fee may establish, by interlocal agreement with one or more municipalities located in the county, a distribution formula for dividing the proceeds or for the use of the funds for boating-related projects located within the county and/or municipality or municipalities.

### **Authorized Uses**

The revenues received by a county or municipality shall be expended for the patrol, regulation, and maintenance of the lakes, rivers, and waters as well as for other boating-related activities.

**Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
88-46	Boating licenses
90-60	Municipality's regulation of resident vessels
92-88	Operation of commercial mullet vessels

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Current Year's Revenues**

No revenue estimates for individual local governments are available.

**Prior Years' Revenues**

No data summarizing prior years' revenues to local governments are available.

## **Miami-Dade County Discretionary Surtax on Documents**

Chapter 83-220, *Laws of Florida*, as amended by  
Chapters 84-270 and 89-252, *Laws of Florida*

### **Brief Overview**

The governing body in each county, as defined by s. 125.011(1), F.S., (applicable only to Miami-Dade County) is authorized to levy a discretionary surtax on deeds and other instruments relating to real property or interest in real property for the purpose of assisting in the financing of the construction, rehabilitation, or purchase of housing for low and moderate income families. The levy of the surtax shall be by ordinance approved by a majority vote of the total membership of the county's governing body. This surtax is scheduled for repeal on October 1, 2011.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

Only those counties, as defined by s. 125.011(1), F.S., are eligible to levy this surtax. The levy of the surtax shall be by ordinance approved by a majority vote of the total membership of the county's governing body. The ordinance shall not take effect until 90 days after formal adoption. Miami-Dade County is the only county currently eligible to levy the surtax. According to the Department of Revenue, the county is imposing the tax at the maximum rate of 45 cents.

### **Administrative Procedures**

The surtax shall be applicable to those documents taxable under the provisions of s. 201.02, F.S., except that there shall be no surtax on any document pursuant to which the interest granted, assigned, transferred, or conveyed involves only a single-family residence. Such single-family residence may be a condominium unit, a unit held through stock ownership or membership representing a proprietary interest in a corporation owning a fee or leasehold initially in excess of 98 years, or a detached dwelling. The surtax rate shall not exceed 45 cents for each \$100 or fractional part thereof on deeds and other instruments relating to real property or interests in real property.

All provisions of Chapter 201, *Florida Statutes*, except for s. 201.15, F.S., shall apply to the surtax. Additionally, each county that levies the surtax shall include in its financial report required under s. 218.32, F.S., information showing the revenues and expenses of the trust fund for the fiscal year.

### **Distribution of Proceeds**

The Department of Revenue shall pay to the county's governing body that levies the surtax all taxes, penalties, and interest collected under this section less any costs of administration. The county shall deposit the proceeds in its Housing Assistance Loan Trust Fund.

### **Authorized Uses**

The proceeds shall be used only to help finance the construction, rehabilitation, or purchase of housing for low and moderate-income families and to pay necessary costs of collection and enforcement of the surtax. No less than 50 percent of the funds used to provide such housing assistance shall be for the benefit of low-income families. The term "low income family" means a family whose income does not exceed 80 percent of the median income for the area. The term "moderate income family" means a family whose income is in excess of 80 percent but less than 140 percent of the median income for the area. The term "housing" is not limited to single-family, detached dwellings.

Authorized uses of the surtax revenues shall include, but not be limited to, providing funds for first and second mortgages and acquiring property for the purpose of forming housing cooperatives. Special consideration shall be given toward utilizing the revenues in the neighborhood economic development programs of Community Development Corporations. No more than 50 percent of the revenues collected each year may be used to help finance new construction.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this surtax have been issued.

### **Current Year's Revenues**

No revenue estimate for Miami-Dade County is available.

### **Prior Years' Revenues**

A table summarizing prior years' distributions to Miami-Dade County is available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).



## **Municipal Pari-Mutuel Tax**

Section 550.105(9), *Florida Statutes*

### **Brief Overview**

Each person connected with a racetrack or jai alai fronton shall purchase from the Division of Pari-mutuel Wagering within the Department of Business and Professional Regulation an annual occupational license. This license tax is in lieu of all license, excise, or occupational taxes to the state or any county, municipality, or other political subdivision with the following exception.

If a race meeting or game is held or conducted in a municipality, such municipality may assess and collect an additional tax against any person conducting live racing or games within its corporate limits. Such additional tax may not exceed \$150 per day for horse racing or \$50 per day for dog racing or jai alai. Except as provided in Chapter 550, *Florida Statutes*, a municipality may not assess or collect any other additional excise or revenue tax against any person conducting race meetings within the corporate limits of the municipality or against any patron of any such person.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

Any municipality, in which a race meeting or game is held or conducted within its corporate limits, is eligible to impose this tax. The imposition of the tax is pursuant to an ordinance adopted by the governing body. The number of municipalities currently imposing this tax is not known.

### **Administrative Procedures**

The statutory language does not call for the administration of this tax by the Division of Pari-mutuel Wagering. It is assumed that each municipality levying the tax would be responsible for its administration.

### **Distribution of Proceeds**

The statutory language is silent to this issue. It is assumed that each municipality levying the tax would retain all proceeds.

### **Authorized Uses**

The statutory language is silent to this issue. It is assumed that the use of the revenue is at the discretion of the governing body.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
94-01	Head tax on gate receipts

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current Year's Revenues**

No revenue estimates for individual municipalities are available.

### **Prior Years' Revenues**

No data summarizing prior years' revenues to municipalities are available.

## **Green Utility Fee**

Section 369.255, *Florida Statutes*

### **Brief Overview**

Counties with a population of 500,000 or more and municipalities with a population of 200,000 or more are authorized to create one or more green utilities or adopt fees sufficient to plan, restore, and manage urban forest resources, greenways, forest preserves, wetlands, and other aquatic zones. In addition, any such county or municipality may create a stewardship grant program for private natural areas.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

Counties with a population of 500,000 or more and municipalities with a population of 200,000 or more are eligible to impose the fee. Eligible local governments may create, alone or in cooperation with other counties or municipalities pursuant to s. 163.01, F.S., one or more greenspace management districts to fund the planning, management, operation, and administration of a greenspace management program.

Based on the 2001 official estimates of population, only seven counties: Miami-Dade, Broward, Palm Beach, Hillsborough, Pinellas, Orange, and Duval have a population of 500,000 or more. Only five municipalities: Jacksonville, Miami, Tampa, Saint Petersburg, and Hialeah have a population of 200,000 or more. The number of counties or municipalities currently imposing this fee is not known.

### **Administrative Procedures**

The fee shall be collected on a voluntary basis as set forth by the county or municipality, and it shall be calculated to generate sufficient funds to plan, manage, operate, and administer a greenspace management program. Private natural areas assessed according to s. 193.501, F.S., would qualify for stewardship grants.

### **Distribution of Proceeds**

The statutory language is silent to this issue. It is assumed that each eligible local government imposing the fee would retain all proceeds, unless an authorized interlocal agreement provided otherwise.

**Authorized Uses**

The fee proceeds shall be used to plan, restore, and manage urban forest resources, greenways, forest preserves, wetlands, and other aquatic zones. In addition, an eligible county or municipality may create a stewardship grant program for private natural areas.

**Relevant Attorney General Opinions**

No opinions specifically relevant to this fee have been issued.

**Current Year's Revenues**

No revenue estimates for individual local governments are available.

**Prior Years' Revenues**

No data summarizing prior years' revenues to local governments are available.

## **Local Discretionary Sales Surtaxes**

Sections 212.054, and 212.055, *Florida Statutes*

### **Brief Overview**

Seven different types of local discretionary sales surtaxes (also referred to as local option sales taxes) are currently available to local governments or school districts, pursuant to s. 212.055, F.S. Under the provisions of s. 212.054, F.S., the local discretionary sales surtaxes apply to all transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions authorized pursuant to Chapter 212 and communications services as defined for purposes of Chapter 202.

The surtax is computed by multiplying the rate imposed by the county where the sale occurs by the amount of the taxable sale. If the property or service is delivered within a county that does not impose a surtax, the sales amount of the property or service is not subject to the surtax. In addition, the tax is not subject to any sales amount above \$5,000 on any item of tangible personal property and on long distance telephone service. This \$5,000 cap does not apply to the sale of any other service.

The various discretionary sales surtaxes apply to communications services as broadly defined in Chapter 202. Because the new communications services tax base is much larger than the base under prior law, new discretionary sales surtax conversion rates were specified in law. For any county or school board that levies a surtax, the tax rate on communications services as authorized by s. 202.19(5), F.S., are expressed in s. 202.20(3), F.S.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source. Typically, legislation is passed each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments. However, a summary of such changes passed during the 2002 legislative sessions is not provided here.

### **Administrative Procedures**

The administrative procedures for those local discretionary sales surtaxes authorized in s. 212.055, F.S., are outlined in s. 212.054, F.S. The Department of Revenue is charged with administering, collecting, and enforcing those local discretionary sales surtaxes in accordance with the same procedures used for the state sales tax, except as otherwise noted.

The governing body of any county levying a local discretionary sales surtax shall enact an ordinance levying the surtax in accordance with the procedures described in s. 125.66(2), F.S. No initial levy or rate increase or decrease shall take effect on a date other than January 1st. No levy shall terminate on a day other than December 31st.

The proceeds of each county's discretionary sales surtax collections are transferred to the Discretionary Sales Surtax Clearing Trust Fund. This trust fund is not subject to the 7.3 percent General Revenue Service Charge. A separate account in the trust fund shall be established for each county imposing such surtax.

The Department is authorized to deduct an amount, for its administrative costs, not to exceed 3 percent of the total revenue generated for all counties levying the surtaxes authorized in s. 212.055, F.S. The amount deducted for administrative costs shall be used only for those costs solely and directly attributable to the surtax. The total administrative costs shall be prorated among those counties levying the surtax on the basis of the amount collected for a particular county to the total amount collected for all counties.

### **Reporting Requirements**

The governing body of any county levying a surtax or the school board of any county levying the School Capital Outlay Surtax pursuant to s. 212.055(7), F.S., shall notify the Department within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. The Department must receive such notice no later than November 16<sup>th</sup> prior to the January 1<sup>st</sup> effective date. The notice must specify the rate as well as the time period during which the surtax will be in effect. In addition, the notice must include a copy of the ordinance and such other information required by departmental rule. Failure to timely provide such notification to the Department shall result in the delay of the effective date for a period of one year.

In addition, the governing body of any county proposing to levy a surtax or the school board of any county proposing to levy the School Capital Outlay Surtax pursuant to s. 212.055(7), F.S., shall notify the Department by October 1st if the referendum or consideration of the ordinance that would result in the imposition, termination, or rate change of a surtax is scheduled to occur on or after October 1st of that year. Failure to timely provide such notification to the Department shall result in the delay of the effective date for a period of one year.

### **Distribution of Proceeds**

The proceeds of a discretionary sales surtax collected by the selling dealer located in a county that imposes the surtax shall be returned, less the cost of administration, to the county where the selling dealer is located.

Any dealer located in a county that does not impose a discretionary sales surtax but who collects the surtax due to sales of tangible personal property or services delivered outside the county shall remit monthly the surtax proceeds to the Department. The Department shall distribute these funds using a distribution factor determined for each county that levies a surtax and multiplied by the amount available for distribution.

In such cases, the distribution factor for the county shall equal the product of:

1. The county's latest official population, pursuant to s. 186.901, F.S.;
2. The county's rate of levy; and
3. The number of months the county has levied a surtax during the most recent distribution period.

This product is then divided by the sum of such products for all counties levying the surtax during the most recent distribution period to determine the distribution factor. The Department shall compute distribution factors for eligible counties once each quarter and make appropriate quarterly distributions.

A county's failure to provide the information stated above that is needed for distribution of these proceeds in a timely fashion authorizes the Department to use the best available information. If the information is unavailable to the Department, it may partially or entirely disqualify the county from receiving surtax revenues. A county's failure to provide timely information waives its rights to challenge the Department's determination of the county's share of the revenues.

### **Tax Rates and Current Year's Revenues**

**Table 1** provides a summary of surtax impositions, rate changes, repeals, and extensions. **Table 2** summarizes the counties eligible to levy the various discretionary sales surtaxes and illustrates the effective tax rates as of July 22, 2002. A number of local option sales tax referendums are scheduled for the fall 2002 elections. Subsequent to the November 2002 general election, an update to this table will likely be posted on the LCIR's website (<http://fcn.state.fl.us/lcir/estimates/logovest.html>). **Table 3** provides revenue estimates that county and municipal governments may expect to receive under a 0.5 or 1 percent levy of local discretionary sales surtaxes during the 2002-03 local fiscal year. Inquiries regarding the Department's administration or estimation of the local discretionary sales surtaxes should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

### **Prior Years' Revenues**

Several additional tables summarizing prior years' revenues received by counties and municipalities are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

Table 1

**Local Option Sales Taxes  
Summary of Impositions, Extensions, Repeals, and Rate Changes**

Charter County Transit System Surtax - s. 212.055(1), F.S.					
County	Action	Rate	Effective Date	Length of Levy at Specified Rate	Distribution Method
Duval	Imposed Levy	0.5%	Jan. 1989	Until Repealed	100% to County

Levy Expirations in 2002

Local Government Infrastructure Surtax - s. 212.055(2), F.S.					
County	Action	Rate	Effective Date	Length of Levy at Specified Rate	Distribution Method
Alachua	Imposed Levy	1%	Jan. 2002	1 Year	Interlocal
Bay	Imposed Levy	0.5%	Jun. 1988	5 Years, 7 Months	Interlocal
Bay	Increased Rate	1%	Jan. 1994	1 Year	Interlocal
Bay	Decreased Rate	0.5%	Jan. 1995	8 Years, 5 Months	Interlocal
Charlotte	Imposed Levy	1%	Apr. 1995	4 Years	Interlocal
Charlotte	Extended Levy	1%	Apr. 1999	3 Years, 9 Months	Interlocal
Clay	Imposed Levy	1%	Feb. 1990	30 Years	Interlocal
DeSoto	Imposed Levy	1%	Jan. 1988	15 Years	Interlocal
Dixie	Imposed Levy	1%	Apr. 1990	15 Years	Interlocal
Duval	Imposed Levy	0.5%	Jan. 2001	30 Years	Default
Escambia	Imposed Levy	1%	Jun. 1992	15 Years	Default
Flagler	Imposed Levy	1%	Dec. 1990	15 Years	Interlocal
Gadsden	Imposed Levy	1%	Jan. 1988	8 Years	Interlocal
Gadsden	Expired Levy	-	Jan. 1996	-	-
Glades	Imposed Levy	1%	Feb. 1992	15 Years	Default
Hamilton	Imposed Levy	1%	Jul. 1990	15 Years	Default
Hardee	Imposed Levy	1%	Jan. 1990	15 Years	Interlocal
Hardee	Repealed Levy	-	Jan. 1998	-	-
Hendry	Imposed Levy	1%	Jan. 1988	15 Years	Default
Highlands	Imposed Levy	1%	Jan. 1988	6 Months	Default
Highlands	Repealed Levy	-	Jul. 1988	-	-
Highlands	Imposed Levy	1%	Nov. 1989	15 Years	Default
Highlands	Extended Levy	1%	Oct. 2004	15 Years	Default
Hillsborough	Imposed Levy	0.5%	Dec. 1996	30 Years	Interlocal
Indian River	Imposed Levy	1%	Jun. 1989	15 Years	Default
Jackson	Imposed Levy	1%	Jun. 1988	4 Years	Interlocal
Jackson	Expired Levy	-	Jul. 1992	-	-
Jefferson	Imposed Levy	1%	Jun. 1988	15 Years	Default
Lafayette	Imposed Levy	1%	Sep. 1991	15 Years	Default
Lake	Imposed Levy	1%	Jan. 1988	15 Years	Default
Lake	Extended Levy	1%	Jan. 2003	15 Years	Default
Leon	Imposed Levy	1%	Dec. 1989	15 Years	Interlocal
Leon	Extended Levy	1%	Dec. 2004	15 Years	Interlocal
Madison	Imposed Levy	1%	Aug. 1989	15 Years	Interlocal
Manatee	Imposed Levy	1%	Jan. 1990	3 Years	Interlocal
Manatee	Repealed Levy	-	Jan. 1993	-	-
Manatee	Imposed Levy	1%	Jul. 1994	5 Years	Default
Manatee	Expired Levy	-	Jul. 1999	-	-
Martin	Imposed Levy	1%	Jun. 1996	1 Year	Default
Martin	Imposed Levy	1%	Jan. 1999	3 Years	Default
Martin	Expired Levy	-	Jan. 2002	-	-
Monroe	Imposed Levy	1%	Nov. 1989	15 Years	Default
Monroe	Extended Levy	1%	Nov. 2004	14 Years, 1 Month	Default
Okaloosa	Imposed Levy	0.5%	Oct. 1989	2 Years	Interlocal
Okaloosa	Imposed Levy	1%	Aug. 1995	4 Years	Interlocal
Okaloosa	Expired Levy	-	Aug. 1999	-	-
Osceola	Imposed Levy	1%	Sep. 1990	15 Years	Default
Osceola	Extended Levy	1%	Oct. 1999	20 Years	Default

Levy expires 12/31/2002.

Levy expires 12/31/2002.

Levy expires 12/31/2002.

Levy expires 12/31/2002.



Table 1

**Local Option Sales Taxes**  
**Summary of Impositions, Extensions, Repeals, and Rate Changes**

Local Government Infrastructure Surtax (cont.)					
County	Action	Rate	Effective Date	Length of Levy at Specified Rate	Distribution Method
Pinellas	Imposed Levy	1%	Feb. 1990	20 Years	Interlocal
Santa Rosa	Imposed Levy	1%	Sep. 1993	4 Years, 11 Months	Interlocal
Santa Rosa	Expired Levy	-	Aug. 1998	-	-
Sarasota	Imposed Levy	1%	Sep. 1989	15 Years	Interlocal
Seminole	Imposed Levy	1%	Oct. 1991	10 Years	Interlocal
Seminole	Expired Levy	-	Oct. 2001	-	-
Seminole	Imposed Levy	1%	Jan. 2002	10 Years	Interlocal
Suwannee	Imposed Levy	1%	Jan. 1988	15 Years	Default
Taylor	Imposed Levy	1%	Aug. 1989	15 Years	Default
Taylor	Extended Levy	1%	Aug. 2004	25 Years, 4 Months	Default
Wakulla	Imposed Levy	1%	Jan. 1988	15 Years	Interlocal

Levy expires 12/31/2002.

Levy expires 12/31/2002.

Small County Surtax - s. 212.055(3), F.S.					
County	Action	Rate	Effective Date	Length of Levy at Specified Rate	Distribution Method
Baker	Imposed Levy	1%	Jan. 1994	Until Repealed	Default
Bradford	Imposed Levy	1%	Mar. 1993	Until Repealed	Default
Calhoun	Imposed Levy	1%	Jan. 1993	16 Years	Default
Columbia	Imposed Levy	1%	Aug. 1994	Until Repealed	Default
Gadsden	Imposed Levy	1%	Jan. 1996	Until Repealed	Default
Gilchrist	Imposed Levy	1%	Oct. 1992	Until Repealed	Default
Hardee	Imposed Levy	1%	Jan. 1998	7 Years	Interlocal
Holmes	Imposed Levy	1%	Oct. 1995	4 Years	Default
Holmes	Extended Levy	1%	Oct. 1999	7 Years	Default
Jackson	Imposed Levy	1%	Jun. 1995	15 Years	Default
Levy	Imposed Levy	1%	Oct. 1992	Until Repealed	Default
Liberty	Imposed Levy	1%	Nov. 1992	Until Repealed	Default
Nassau	Imposed Levy	0.5%	Dec. 1993	1 Year	Default
Nassau	Repealed Levy	-	Dec. 1994	-	-
Nassau	Imposed Levy	1%	Mar. 1996	8 Years	Default
Okeechobee	Imposed Levy	1%	Oct. 1995	4 Years	Default
Okeechobee	Extended Levy	1%	Oct. 1999	Until Repealed	Default
Sumter	Imposed Levy	1%	Jan. 1993	Until Repealed	Default
Union	Imposed Levy	1%	Feb. 1993	8 Years	Default
Union	Extended Levy	1%	Feb. 2001	5 Years	Default
Walton	Imposed Levy	1%	Feb. 1995	Until Repealed	Default
Washington	Imposed Levy	1%	Nov. 1993	Until Repealed	Default

Indigent Care and Trauma Center Surtax - s. 212.055(4), F.S.					
County	Action	Rate	Effective Date	Length of Levy at Specified Rate	Distribution Method
Hillsborough	Imposed Levy	0.5%	Dec. 1991	5 Years, 10 Months	100% to County
Hillsborough	Decreased Rate	0.25%	Oct. 1997	4 Years	100% to County
Hillsborough	Increasing Rate	0.5%	Oct. 2001	4 Years	100% to County

County Public Hospital Surtax - s. 212.055(5), F.S.					
County	Action	Rate	Effective Date	Length of Levy at Specified Rate	Distribution Method
Miami-Dade	Imposed Levy	0.5%	Jan. 1992	Until Repealed	100% to County

Table 1

**Local Option Sales Taxes  
Summary of Impositions, Extensions, Repeals, and Rate Changes**

School Capital Outlay Surtax - s. 212.055(6), F.S.					
County	Action	Rate	Effective Date	Length of Levy at Specified Rate	Distribution Method
Bay	Imposed Levy	0.5%	May 1998	10 Years	100% to District
Escambia	Imposed Levy	0.5%	Jan. 1998	5 Years	100% to District
Gulf	Imposed Levy	0.5%	Jul. 1997	20 Years	100% to District
Hernando	Imposed Levy	0.5%	Jan. 1999	5 Years	100% to District
Jackson	Imposed Levy	0.5%	Jul. 1996	10 Years	100% to District
Monroe	Imposed Levy	0.5%	Jan. 1996	10 Years	100% to District
Saint Lucie	Imposed Levy	0.5%	Jul. 1996	10 Years	100% to District
Santa Rosa	Imposed Levy	0.5%	Oct. 1998	10 Years	100% to District
Volusia	Imposed Levy	0.5%	Jan. 2002	15 Years	100% to District

Levy expires 12/30/2002.

Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.					
County	Action	Rate	Effective Date	Length of Levy at Specified Rate	Distribution Method

Surtax Authorized During the 2000 Legislative Session - No Counties Have Imposed the Surtax to Date.
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Note:

Under current law, two alternatives exist for distributing the proceeds of the Local Government Infrastructure and Small County Surtaxes. The first alternative is the use of an interlocal agreement. If no interlocal agreement is in place, then the proceeds are distributed using the default formula. The default formula is the same formula used for distributing the Local Government Half-Cent Sales Tax proceeds.

Updated by the Florida Legislative Committee on Intergovernmental Relations (7/2002) using information obtained from the Florida Department of Revenue.

**Table 2  
Local Option Sales Tax Rates in Florida's Counties**

Boxed areas indicate those counties eligible to impose the tax. Tax rates are those in effect as of July 22, 2002.

		Combined Rate Cannot Exceed 1 or 1.5% (Refer to the Table Notes)						School Capital Outlay Surtax (up to 0.5%)	Maximum Potential % Levy	Total % Levy	No Additional County Levy Capacity	No Additional School Levy Capacity
County	Charter County Transit System Surtax (up to 1%)	Local Gov't Infrastructure Surtax (0.5 or 1%)	Small County Surtax (0.5 or 1%)	Indigent Care and Trauma Center Surtax (up to 0.5 %)	County Public Hospital Surtax (0.5 %)	Voter-Approved Indigent Care Surtax (up to 0.5 or 1%)						
1	Alachua		1					2.0	1.0			
2	Baker			1				1.5	1.0	X		
3	Bay		0.5					1.5	1.0		X	
4	Bradford			1				1.5	1.0	X		
5	Brevard							1.5	0.0			
6	Broward							2.5	0.0			
7	Calhoun			1				1.5	1.0	X		
8	Charlotte		1					1.5	1.0	X		
9	Citrus							1.5	0.0			
10	Clay		1					1.5	1.0	X		
11	Collier							1.5	0.0			
12	Columbia			1				1.5	1.0	X		
13	DeSoto		1					1.5	1.0	X		
14	Dixie		1					1.5	1.0	X		
15	Duval	0.5	0.5					2.5	1.0			
16	Escambia		1				0.5	1.5	1.5	X	X	
17	Flagler		1					1.5	1.0	X		
18	Franklin							1.5	0.0			
19	Gadsden			1				1.5	1.0	X		
20	Gilchrist			1				1.5	1.0	X		
21	Glades		1					1.5	1.0	X		
22	Gulf						0.5	1.5	0.5		X	
23	Hamilton		1					1.5	1.0	X		
24	Hardee			1				1.5	1.0	X		
25	Hendry		1					1.5	1.0	X		
26	Hernando						0.5	1.5	0.5		X	
27	Highlands		1					1.5	1.0	X		
28	Hillsborough		0.5		0.5			2.5	1.0			
29	Holmes			1				1.5	1.0	X		
30	Indian River		1					1.5	1.0	X		
31	Jackson			1			0.5	1.5	1.5	X	X	
32	Jefferson		1					1.5	1.0	X		
33	Lafayette		1					1.5	1.0	X		
34	Lake		1					1.5	1.0	X		
35	Lee							1.5	0.0			
36	Leon		1					2.0	1.0			
37	Levy			1				1.5	1.0	X		
38	Liberty			1				1.5	1.0	X		
39	Madison		1					1.5	1.0	X		
40	Manatee							1.5	0.0			
41	Marion							1.5	0.0			
42	Martin							1.5	0.0			
43	Miami-Dade						0.5	2.5	0.5			
44	Monroe		1				0.5	1.5	1.5	X	X	
45	Nassau			1				1.5	1.0	X		
46	Okaloosa							1.5	0.0			
47	Okeechobee			1				1.5	1.0	X		
48	Orange							1.5	0.0			
49	Osceola		1					1.5	1.0	X		
50	Palm Beach							1.5	0.0			
51	Pasco							1.5	0.0			

**Table 2  
Local Option Sales Tax Rates in Florida's Counties**

Boxed areas indicate those counties eligible to impose the tax. Tax rates are those in effect as of July 22, 2002.

		Combined Rate Cannot Exceed 1 or 1.5% (Refer to the Table Notes)										
County	Charter County Transit System Surtax (up to 1%)	Local Gov't Infrastructure Surtax (0.5 or 1%)	Small County Surtax (0.5 or 1%)	Indigent Care and Trauma Center Surtax (up to 0.5 %)	County Public Hospital Surtax (0.5 %)	Voter-Approved Indigent Care Surtax (up to 0.5 or 1%)	School Capital Outlay Surtax (up to 0.5%)	Maximum Potential % Levy	Total % Levy	No Additional County Levy Capacity	No Additional School Levy Capacity	
52	Pinellas		1					2.5	1.0			
53	Polk							1.5	0.0			
54	Putnam							1.5	0.0			
55	Saint Johns							1.5	0.0			
56	Saint Lucie						0.5	1.5	0.5		X	
57	Santa Rosa						0.5	1.5	0.5		X	
58	Sarasota		1					2.5	1.0			
59	Seminole		1					1.5	1.0	X		
60	Sumter			1				1.5	1.0	X		
61	Suwannee		1					1.5	1.0	X		
62	Taylor		1					1.5	1.0	X		
63	Union			1				1.5	1.0	X		
64	Volusia						0.5	2.5	0.5		X	
65	Wakulla		1					1.5	1.0	X		
66	Walton			1				1.5	1.0	X		
67	Washington			1				1.5	1.0	X		
<b># ELIGIBLE TO LEVY:</b>		7	67	31	5	1	61	67	67	38	9	
<b># LEVYING:</b>		1	28	17	1	1	0	9	51			

**Notes:**

- (1) Effective July 1, 2000, the Voter-Approved Indigent Care Surtax was authorized pursuant to Chapter 2000-312, Laws of Florida. In counties having a total population of less than 800,000 residents, the surtax may be imposed if approved in a county-wide referendum. The rate shall not exceed 0.5 percent, except that if a publicly supported medical school is located in the county, the rate shall not exceed 1 percent. Presently, publicly supported medical schools are located in the following counties: Alachua, Leon, and Hillsborough. As a result of this law change, local option sales taxes (excluding the Charter County Transit System Surtax and School Capital Outlay Surtax) are capped at a combined total of 1 percent or 1.5 percent if a publicly supported medical school is located within the county. This law change effectively increases the maximum potential percentage levy in Alachua and Leon counties from 1.5 percent to 2.0 percent.
- (2) Effective July 1, 2002, Hillsborough and Pinellas counties became eligible to levy the Charter County Transit System Surtax pursuant to Chapter 2002-20, Laws of Florida (CS/HB 261).
- (3) Effective December 31, 2002, the Local Government Infrastructure Surtax levies will expire in the following counties: Alachua, Charlotte, DeSoto, Hendry, Suwannee, and Wakulla.
- (4) Effective December 31, 2002, the School Capital Outlay Surtax levy will expire in the following district: Escambia.

Compiled by the Florida Legislative Committee on Intergovernmental Relations (revised 9/11/2002) using data obtained from the Florida Department of Revenue.

Table 3

**Local Option Sales Tax Distributions**  
**Local Government Fiscal Year 2002-03 Estimates**  
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based  
 on Fiscal Year 2002-03 Half-Cent Sales Tax Distribution Factors  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
BOCC Alachua	\$ 7,161,661	\$ 14,323,322
Alachua	245,123	490,246
Archer	49,688	99,376
Gainesville	3,717,125	7,434,250
Hawthorne	53,591	107,183
High Springs	154,841	309,682
Lacrosse	6,714	13,427
Micanopy	25,137	50,274
Newberry	134,661	269,323
Waldo	32,436	64,872
	-----	-----
	11,580,977	23,161,954
BOCC Baker	541,823	1,083,646
Glen Saint Mary	13,623	27,246
Macclenny	130,269	260,538
	-----	-----
	685,715	1,371,430
BOCC Bay	6,743,424	13,486,849
Callaway	822,408	1,644,815
Cedar Grove	305,362	610,724
Lynn Haven	720,053	1,440,106
Mexico Beach	58,634	117,268
Panama City	2,053,722	4,107,445
Panama City Beach	442,647	885,295
Parker	263,740	527,479
Springfield	498,559	997,119
	-----	-----
	11,908,550	23,817,100
BOCC Bradford	642,463	1,284,927
Brooker	10,836	21,673
Hampton	13,955	27,910
Lawtey	20,948	41,896
Starke	177,760	355,520
	-----	-----
	865,963	1,731,926
BOCC Brevard	15,701,249	31,402,499
Cape Canaveral	363,384	726,767
Cocoa	676,330	1,352,660
Cocoa Beach	514,573	1,029,146
Indialantic	118,879	237,758

Table 3

Local Option Sales Tax Distributions  
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 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
Indian Harbour Beach	343,428	686,856
Malabar	107,499	214,998
Melbourne	2,946,491	5,892,983
Melbourne Beach	135,786	271,572
Melbourne Village	28,775	57,550
Palm Bay	3,279,231	6,558,461
Palm Shores	33,367	66,735
Rockledge	847,678	1,695,356
Satellite Beach	390,817	781,634
Titusville	1,655,202	3,310,403
West Melbourne	425,241	850,482
	-----	-----
	27,567,930	55,135,861
BOCC Broward	51,633,734	103,267,468
Coconut Creek	2,075,209	4,150,419
Cooper City	1,282,593	2,565,186
Coral Springs	5,474,911	10,949,822
Dania	1,252,685	2,505,370
Davie	3,546,690	7,093,380
Deerfield Beach	2,961,107	5,922,214
Fort Lauderdale	7,070,128	14,140,256
Hallandale	1,563,166	3,126,332
Hillsboro Beach	98,935	197,869
Hollywood	6,409,227	12,818,454
Lauderdale-by-the-Sea	283,582	567,164
Lauderdale Lakes	1,447,180	2,894,360
Lauderhill	2,633,027	5,266,054
Lazy Lake	1,550	3,100
Lighthouse Point	493,715	987,431
Margate	2,467,939	4,935,877
Miramar	3,593,239	7,186,479
North Lauderdale	1,503,258	3,006,516
Oakland Park	1,438,107	2,876,215
Parkland	688,667	1,377,333
Pembroke Park	302,229	604,458
Pembroke Pines	6,437,357	12,874,714
Plantation	3,804,421	7,608,843
Pompano Beach	3,834,193	7,668,386
Sea Ranch Lakes	29,316	58,631
Southwest Ranches	327,897	655,795
Sunrise	3,951,182	7,902,364
Tamarac	2,555,293	5,110,586
Weston	2,423,623	4,847,246

Table 3

**Local Option Sales Tax Distributions**  
**Local Government Fiscal Year 2002-03 Estimates**  
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based  
 on Fiscal Year 2002-03 Half-Cent Sales Tax Distribution Factors  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
Wilton Manors	579,656	1,159,312
	-----	-----
	122,163,817	244,327,634
BOCC Calhoun	268,942	537,883
Altha	13,116	26,233
Blountstown	61,309	122,617
	-----	-----
	343,366	686,733
BOCC Charlotte	8,229,805	16,459,610
Punta Gorda	904,219	1,808,438
	-----	-----
	9,134,024	18,268,048
BOCC Citrus	4,884,399	9,768,798
Crystal River	144,077	288,155
Inverness	285,607	571,213
	-----	-----
	5,314,083	10,628,166
BOCC Clay	6,903,586	13,807,172
Green Cove Springs	275,406	550,813
Keystone Heights	67,444	134,889
Orange Park	452,812	905,625
Penney Farms	29,249	58,499
	-----	-----
	7,728,498	15,456,997
BOCC Collier	22,716,316	45,432,631
Everglades	44,001	88,001
Marco Island	1,358,433	2,716,866
Naples	1,955,418	3,910,837
	-----	-----
	26,074,167	52,148,335
BOCC Columbia	2,500,676	5,001,353
Fort White	19,250	38,500
Lake City	470,383	940,766
	-----	-----
	2,990,309	5,980,618
BOCC DeSoto	805,122	1,610,244
Arcadia	189,753	379,507

Table 3

Local Option Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based  
 on Fiscal Year 2002-03 Half-Cent Sales Tax Distribution Factors  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
	-----	-----
	994,875	1,989,751
BOCC Dixie	299,612	599,224
Cross City	44,471	88,942
Horseshoe Beach	5,141	10,283
	-----	-----
	349,224	698,449
Jacksonville-Duval	59,942,779	119,885,558
Atlantic Beach	1,032,537	2,065,073
Baldwin	125,508	251,016
Jacksonville Beach	1,621,524	3,243,048
Neptune Beach	558,976	1,117,953
	-----	-----
	63,281,324	126,562,648
BOCC Escambia	14,130,451	28,260,902
Century	90,530	181,060
Pensacola	2,884,431	5,768,861
	-----	-----
	17,105,411	34,210,823
BOCC Flagler	1,046,099	2,092,197
Beverly Beach	14,685	29,370
Bunnell	57,630	115,261
Flagler Beach (part)	135,787	271,574
Palm Coast	958,513	1,917,026
	-----	-----
	2,212,713	4,425,427
BOCC Franklin	364,553	729,105
Apalachicola	99,646	199,291
Carrabelle	55,978	111,957
	-----	-----
	520,176	1,040,353
BOCC Gadsden	898,941	1,797,881
Chattahoochee	56,298	112,597
Greensboro	14,804	29,608
Gretna	41,067	82,135
Havana	40,972	81,945
Midway	34,543	69,086
Quincy	166,072	332,144



Table 3

Local Option Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based  
 on Fiscal Year 2002-03 Half-Cent Sales Tax Distribution Factors  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
	1,252,698	2,505,396
BOCC Gilchrist	267,369	534,738
Bell	7,411	14,821
Fanning Springs (part)	6,030	12,060
Trenton	32,728	65,457
	-----	-----
	313,538	627,076
BOCC Glades	143,285	286,569
Moore Haven	25,434	50,869
	-----	-----
	168,719	337,438
BOCC Gulf	313,414	626,829
Port Saint Joe	107,075	214,149
Wewahitchka	51,597	103,195
	-----	-----
	472,086	944,173
BOCC Hamilton	230,770	461,540
Jasper	41,001	82,003
Jennings	19,154	38,308
White Springs	18,852	37,705
	-----	-----
	309,777	619,555
BOCC Hardee	495,164	990,328
Bowling Green	63,575	127,151
Wauchula	95,232	190,465
Zolfo Springs	34,964	69,929
	-----	-----
	688,936	1,377,872
BOCC Hendry	952,458	1,904,915
Clewiston	194,049	388,098
Labelle	127,821	255,641
	-----	-----
	1,274,327	2,548,655
BOCC Hernando	5,190,089	10,380,179
Brooksville	289,009	578,018
Weeki Wachee	480	959

Table 3

**Local Option Sales Tax Distributions**  
**Local Government Fiscal Year 2002-03 Estimates**  
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based  
 on Fiscal Year 2002-03 Half-Cent Sales Tax Distribution Factors  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
	5,479,578	10,959,156
BOCC Highlands	3,288,190	6,576,381
Avon Park	344,357	688,714
Lake Placid	66,976	133,952
Sebring	392,059	784,117
	-----	-----
	4,091,582	8,183,164
BOCC Hillsborough	59,326,370	118,652,740
Plant City	2,048,707	4,097,415
Tampa	20,134,008	40,268,017
Temple Terrace	1,380,759	2,761,518
	-----	-----
	82,889,844	165,779,689
BOCC Holmes	317,698	635,397
Bonifay	55,262	110,524
Esto	7,059	14,118
Noma	4,223	8,447
Ponce de Leon	9,220	18,440
Westville	4,223	8,447
	-----	-----
	397,686	795,373
BOCC Indian River	5,871,443	11,742,886
Fellsmere	226,012	452,024
Indian River Shores	203,996	407,992
Orchid	9,328	18,656
Sebastian	973,108	1,946,217
Vero Beach	1,035,854	2,071,708
	-----	-----
	8,319,741	16,639,482
BOCC Jackson	1,227,050	2,454,099
Alford	16,323	32,646
Bascom	3,737	7,473
Campbellton	7,146	14,291
Cottondale	28,484	56,967
Graceville	78,928	157,857
Grand Ridge	27,664	55,329
Greenwood	24,092	48,183
Jacob City	9,604	19,208

Table 3

Local Option Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based  
 on Fiscal Year 2002-03 Half-Cent Sales Tax Distribution Factors  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
Malone	23,534	47,069
Marianna	198,927	397,854
Sneads	63,031	126,062
	-----	-----
	1,708,519	3,417,038
BOCC Jefferson	254,774	509,548
Monticello	56,290	112,579
	-----	-----
	311,063	622,127
BOCC Lafayette	116,408	232,817
Mayo	20,878	41,755
	-----	-----
	137,286	274,572
BOCC Lake	7,354,636	14,709,271
Astatula	51,104	102,208
Clermont	414,157	828,313
Eustis	602,712	1,205,425
Fruitland Park	125,116	250,233
Groveland	110,784	221,568
Howey-in-the-Hills	37,241	74,482
Lady Lake	470,860	941,721
Leesburg	627,931	1,255,863
Mascotte	114,426	228,851
Minneola	234,373	468,746
Montverde	36,106	72,211
Mount Dora	388,663	777,327
Tavares	389,917	779,833
Umatilla	88,580	177,160
	-----	-----
	11,046,606	22,093,212
BOCC Lee	26,284,399	52,568,798
Bonita Springs	2,593,586	5,187,172
Cape Coral	7,296,752	14,593,504
Fort Myers	3,398,695	6,797,389
Fort Myers Beach	457,254	914,508
Sanibel	414,395	828,790
	-----	-----
	40,445,081	80,890,162
BOCC Leon	9,349,069	18,698,138

Table 3

**Local Option Sales Tax Distributions**  
**Local Government Fiscal Year 2002-03 Estimates**  
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based  
 on Fiscal Year 2002-03 Half-Cent Sales Tax Distribution Factors  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
Tallahassee	7,413,955	14,827,910
	-----	-----
	16,763,024	33,526,048
BOCC Levy	1,071,300	2,142,600
Bronson	32,167	64,333
Cedar Key	26,520	53,040
Chiefland	67,056	134,111
Fanning Springs (part)	16,940	33,881
Inglis	50,418	100,836
Otter Creek	4,067	8,134
Williston	76,938	153,875
Yankeetown	21,780	43,561
	-----	-----
	1,367,185	2,734,371
BOCC Liberty	114,924	229,849
Bristol	18,112	36,223
	-----	-----
	133,036	266,072
BOCC Madison	387,570	775,141
Greenville	20,578	41,156
Lee	8,941	17,881
Madison	74,076	148,151
	-----	-----
	491,164	982,329
BOCC Manatee	12,805,067	25,610,135
Anna Maria	94,823	189,646
Bradenton	2,580,152	5,160,303
Bradenton Beach	78,689	157,379
Holmes Beach	259,852	519,705
Longboat Key (part)	134,740	269,480
Palmetto	663,604	1,327,209
	-----	-----
	16,616,928	33,233,856
BOCC Marion	12,417,139	24,834,279
Belleview	176,721	353,443
Dunnellon	97,258	194,516
McIntosh	23,132	46,265
Ocala	2,347,609	4,695,219
Reddick	28,318	56,636

Table 3

Local Option Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based  
 on Fiscal Year 2002-03 Half-Cent Sales Tax Distribution Factors  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
	-----	-----
	15,090,178	30,180,357
BOCC Martin	8,750,381	17,500,763
Jupiter Island	44,448	88,896
Ocean Breeze Park	33,103	66,206
Sewalls Point	141,531	283,061
Stuart	1,056,488	2,112,976
	-----	-----
	10,025,951	20,051,902
BOCC Miami-Dade	96,226,552	192,453,104
Aventura	1,299,917	2,599,834
Bal Harbour	166,460	332,921
Bay Harbor Islands	258,448	516,895
Biscayne Park	165,055	330,111
Coral Gables	2,145,166	4,290,333
El Portal	127,217	254,433
Florida City	400,770	801,539
Golden Beach	45,918	91,837
Hialeah	11,545,287	23,090,575
Hialeah Gardens	986,367	1,972,734
Homestead	1,620,944	3,241,888
Indian Creek	1,656	3,312
Key Biscayne	532,302	1,064,604
Medley	55,955	111,910
Miami	18,167,421	36,334,842
Miami Beach	4,424,124	8,848,247
Miami Lakes	1,137,973	2,275,946
Miami Shores	523,419	1,046,839
Miami Springs	686,718	1,373,436
North Bay	341,151	682,302
North Miami	2,990,516	5,981,033
North Miami Beach	2,053,982	4,107,964
Opa-locka	742,473	1,484,945
Pinecrest	956,708	1,913,417
South Miami	537,772	1,075,544
Sunny Isles Beach	779,559	1,559,117
Surfside	252,677	505,353
Sweetwater	715,624	1,431,248
Virginia Gardens	117,832	235,664
West Miami	297,441	594,881
	-----	-----
	150,303,405	300,606,811

Table 3

**Local Option Sales Tax Distributions**  
**Local Government Fiscal Year 2002-03 Estimates**  
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based  
 on Fiscal Year 2002-03 Half-Cent Sales Tax Distribution Factors  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
BOCC Monroe	6,651,751	13,303,501
Islamorada	702,166	1,404,332
Key Colony Beach	80,724	161,448
Key West	2,600,034	5,200,069
Layton	18,792	37,584
Marathon	1,051,430	2,102,861
	-----	-----
	11,104,897	22,209,794
BOCC Nassau	2,568,375	5,136,750
Callahan	47,757	95,513
Fernandina Beach	505,594	1,011,188
Hilliard	129,849	259,697
	-----	-----
	3,251,574	6,503,148
BOCC Okaloosa	8,328,984	16,657,967
Cinco Bayou	21,090	42,180
Crestview	847,158	1,694,315
Destin	643,587	1,287,174
Fort Walton Beach	1,135,201	2,270,403
Laurel Hill	30,959	61,917
Mary Esther	229,849	459,697
Niceville	671,952	1,343,904
Shalimar	40,770	81,541
Valparaiso	362,536	725,072
	-----	-----
	12,312,085	24,624,171
BOCC Okeechobee	1,439,428	2,878,856
Okeechobee	235,426	470,852
	-----	-----
	1,674,854	3,349,708
BOCC Orange	83,595,227	167,190,455
Apopka	2,898,423	5,796,845
Belle Isle	605,805	1,211,609
Eatonville	243,298	486,597
Edgewood	193,866	387,731
Maitland	1,448,398	2,896,795
Oakland	102,324	204,647
Ocoee	2,643,834	5,287,669
Orlando	19,509,225	39,018,450

Table 3

Local Option Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based  
 on Fiscal Year 2002-03 Half-Cent Sales Tax Distribution Factors  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
Windermere	229,465	458,930
Winter Garden	1,678,270	3,356,540
Winter Park	2,490,756	4,981,512
	-----	-----
	115,638,890	231,277,780
BOCC Osceola	9,197,185	18,394,370
Kissimmee	2,924,794	5,849,588
Saint Cloud	1,225,518	2,451,036
	-----	-----
	13,347,497	26,694,994
BOCC Palm Beach	52,887,276	105,774,551
Atlantis	116,535	233,070
Belle Glade	834,355	1,668,711
Boca Raton	4,200,364	8,400,728
Boynton Beach	3,464,999	6,929,998
Briny Breeze	23,318	46,636
Cloud Lake	9,193	18,386
Delray Beach	3,399,809	6,799,618
Glen Ridge	16,480	32,959
Golf	12,724	25,448
Greenacres	1,570,393	3,140,786
Gulf Stream	39,630	79,260
Haverhill	84,473	168,945
Highland Beach	217,768	435,535
Hypoluxo	114,910	229,819
Juno Beach	188,508	377,015
Jupiter	2,277,171	4,554,342
Jupiter Inlet Colony	20,964	41,928
Lake Clarke Shores	193,777	387,553
Lake Park	488,674	977,348
Lake Worth	1,983,563	3,967,126
Lantana	524,996	1,049,993
Manalapan	17,657	35,314
Mangonia Park	77,690	155,380
North Palm Beach	683,740	1,367,480
Ocean Ridge	91,647	183,295
Pahokee	337,834	675,668
Palm Beach	540,804	1,081,607
Palm Beach Gardens	1,987,823	3,975,646
Palm Beach Shores	71,188	142,376
Palm Springs	710,982	1,421,964
Riviera Beach	1,743,934	3,487,869

Table 3

Local Option Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based  
 on Fiscal Year 2002-03 Half-Cent Sales Tax Distribution Factors  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
Royal Palm Beach	1,270,787	2,541,575
South Bay	214,516	429,033
South Palm Beach	85,425	170,851
Tequesta	297,476	594,951
Wellington	2,284,121	4,568,243
West Palm Beach	4,729,957	9,459,914
	-----	-----
	87,815,460	175,630,921
BOCC Pasco	14,018,249	28,036,498
Dade City	259,202	518,404
New Port Richey	669,213	1,338,426
Port Richey	125,550	251,100
Saint Leo	24,597	49,195
San Antonio	27,863	55,726
Zephyrhills	456,105	912,210
	-----	-----
	15,580,779	31,161,558
BOCC Pinellas	30,833,811	61,667,622
Belleair	176,374	352,747
Belleair Beach	70,567	141,134
Belleair Bluffs	96,640	193,280
Belleair Shore	3,070	6,140
Clearwater	4,725,854	9,451,708
Dunedin	1,581,742	3,163,484
Gulfport	541,574	1,083,148
Indian Rocks Beach	223,461	446,923
Indian Shores	73,766	147,533
Kenneth City	191,507	383,015
Largo	3,030,955	6,061,909
Madeira Beach	194,232	388,463
North Redington Beach	67,108	134,215
Oldsmar	531,715	1,063,431
Pinellas Park	1,997,230	3,994,459
Redington Beach	66,286	132,572
Redington Shores	100,964	201,928
Safety Harbor	752,323	1,504,646
Saint Petersburg	10,788,110	21,576,219
Saint Petersburg Beach	429,454	858,908
Seminole	725,255	1,450,510
South Pasadena	250,529	501,059
Tarpon Springs	929,432	1,858,863
Treasure Island	323,042	646,084



Table 3

Local Option Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based  
 on Fiscal Year 2002-03 Half-Cent Sales Tax Distribution Factors  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
	-----	-----
	58,705,000	117,410,001
BOCC Polk	18,155,981	36,311,963
Auburndale	479,545	959,091
Bartow	640,169	1,280,339
Davenport	83,252	166,504
Dundee	123,355	246,710
Eagle Lake	105,799	211,599
Fort Meade	242,607	485,214
Frostproof	125,936	251,871
Haines City	568,297	1,136,593
Highland Park	10,322	20,644
Hillcrest Heights	11,253	22,505
Lake Alfred	165,827	331,654
Lake Hamilton	55,374	110,749
Lakeland	3,656,110	7,312,220
Lake Wales	448,114	896,229
Mulberry	136,681	273,361
Polk City	64,173	128,347
Winter Haven	1,124,199	2,248,397
	-----	-----
	26,196,995	52,393,990
BOCC Putnam	1,941,481	3,882,962
Crescent City	53,045	106,090
Interlachen	43,710	87,420
Palatka	297,436	594,873
Pomona Park	23,470	46,940
Welaka	17,217	34,435
	-----	-----
	2,376,360	4,752,720
BOCC Saint Johns	7,326,334	14,652,667
Hastings	31,325	62,650
Saint Augustine	769,475	1,538,950
Saint Augustine Beach	291,151	582,302
	-----	-----
	8,418,285	16,836,570
BOCC Saint Lucie	5,686,924	11,373,848
Fort Pierce	1,399,857	2,799,714
Port Saint Lucie	3,406,034	6,812,068
Saint Lucie	22,169	44,337

Table 3

Local Option Sales Tax Distributions  
 Local Government Fiscal Year 2002-03 Estimates  
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based  
 on Fiscal Year 2002-03 Half-Cent Sales Tax Distribution Factors  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
	-----	-----
	10,514,984	21,029,968
BOCC Santa Rosa	4,573,671	9,147,342
Gulf Breeze	227,293	454,585
Jay	22,745	45,490
Milton	281,104	562,209
	-----	-----
	5,104,813	10,209,626
BOCC Sarasota	18,851,203	37,702,407
Longboat Key (part)	316,891	633,782
North Port	1,585,964	3,171,927
Sarasota	3,370,974	6,741,948
Venice	1,146,263	2,292,526
	-----	-----
	25,271,295	50,542,590
BOCC Seminole	15,331,709	30,663,417
Altamonte Springs	2,060,385	4,120,770
Casselberry	1,165,814	2,331,628
Lake Mary	603,691	1,207,382
Longwood	672,711	1,345,422
Oviedo	1,326,909	2,653,819
Sanford	1,972,169	3,944,337
Winter Springs	1,555,021	3,110,043
	-----	-----
	24,688,409	49,376,819
BOCC Sumter	1,478,483	2,956,967
Bushnell	62,972	125,944
Center Hill	27,659	55,318
Coleman	20,066	40,131
Webster	24,457	48,914
Wildwood	119,814	239,629
	-----	-----
	1,733,451	3,466,902
BOCC Suwannee	1,087,853	2,175,706
Branford	22,472	44,944
Live Oak	211,654	423,309
	-----	-----
	1,321,979	2,643,959

Table 3

**Local Option Sales Tax Distributions**  
**Local Government Fiscal Year 2002-03 Estimates**  
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based  
 on Fiscal Year 2002-03 Half-Cent Sales Tax Distribution Factors  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
BOCC Taylor	558,765	1,117,530
Perry	237,297	474,594
	-----	-----
	796,062	1,592,124
BOCC Union	204,299	408,598
Lake Butler	44,434	88,868
Raiford	5,965	11,930
Worthington Springs	4,194	8,388
	-----	-----
	258,892	517,784
BOCC Volusia	15,475,273	30,950,547
Daytona Beach	2,987,583	5,975,166
Daytona Beach Shores	201,014	402,027
Debary	741,616	1,483,231
Deland	1,018,119	2,036,238
Deltona	3,301,762	6,603,524
Edgewater	877,608	1,755,215
Flagler Beach (part)	3,505	7,009
Holly Hill	561,676	1,123,353
Lake Helen	127,230	254,461
New Smyrna Beach	930,086	1,860,172
Oak Hill	65,759	131,519
Orange City	306,478	612,956
Ormond Beach	1,703,336	3,406,673
Pierson	120,405	240,811
Ponce Inlet	119,299	238,597
Port Orange	2,187,817	4,375,634
South Daytona	613,555	1,227,111
	-----	-----
	31,342,121	62,684,243
BOCC Wakulla	575,852	1,151,704
Saint Marks	6,943	13,885
Sopchoppy	10,568	21,136
	-----	-----
	593,363	1,186,726
BOCC Walton	3,502,974	7,005,948
DeFuniak Springs	456,035	912,071
Freeport	107,133	214,265
Paxton	59,428	118,856
	-----	-----

Table 3

**Local Option Sales Tax Distributions**  
**Local Government Fiscal Year 2002-03 Estimates**  
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based  
 on Fiscal Year 2002-03 Half-Cent Sales Tax Distribution Factors  
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
	4,125,570	8,251,140
BOCC Washington	518,741	1,037,482
Caryville	6,203	12,407
ChIPLEY	99,959	199,917
Ebro	7,049	14,099
Vernon	20,274	40,547
Wausau	11,420	22,840
	-----	-----
	663,645	1,327,291
	=====	=====
Statewide Totals	\$ 1,143,756,332	\$ 2,287,512,664

Notes:

- 1) Revenue estimates are provided for every jurisdiction even though some counties do not impose a local option sales tax. Such information may assist local officials considering a possible future levy.
- 2) Since the estimated distributions to individual jurisdictions listed in this table are based on the default formula methodology, they may not be applicable in those jurisdictions where an interlocal agreement governs the distribution of the optional sales tax proceeds.

Source: Florida Department of Revenue (second revision, 7/23/2002).

## **Charter County Transit System Surtax**

Section 212.055(1), *Florida Statutes*

### **Brief Overview**

The Charter County Transit System Surtax may be levied at a rate of up to 1 percent by those charter counties that adopted a charter prior to January 1, 1984, as well as by those county governments that have consolidated with one or more municipalities. In the case of charter counties, the levy is subject to a charter amendment approved by a majority vote of the county's electorate. In the case of a consolidated government, the levy is subject to voter approval in a countywide referendum. The use of the proceeds is restricted to costs associated with the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, and roads and bridges.

### **2002 General Law Amendments**

Chapter 2002-20, *Laws of Florida*, (CS/HB 261)

Authorizes counties that adopted a charter prior to January 1, 1984 to levy this surtax. Prior to this statutory change, only those counties that had adopted a charter before June 1, 1976 were eligible to levy the surtax. According to information obtained by LCIR staff regarding charter counties in February 2001, this change makes the counties of Hillsborough and Pinellas eligible to levy this surtax. In addition, the legislation amended s. 339.12, F.S., to provide that any county with a population greater than 50,000 that levies the full 6 cents of local option fuel tax pursuant to ss. 206.41(1)(e) and 206.87(1)(c), or that dedicates 35 percent or more of its discretionary sales surtax, pursuant to s. 212.055, for improvements to the state transportation system or to local projects directly upgrading the state transportation system within the county's boundaries shall receive preference for receipt of any transportation grant for which the county applies. This provision does not apply to loans or non-highway grant programs. These changes were effective July 1, 2002.

### **Authorization to Levy**

Charter counties that adopted a charter prior to January 1, 1984, and county governments that have consolidated with one or more municipalities, may levy this surtax at a rate of up to 1 percent, subject to approval by a majority vote of the county's electorate or a charter amendment approved by a majority vote of the county's electorate.

### **Counties Eligible to Levy**

The seven counties eligible to levy this surtax are Broward, Duval, Hillsborough, Miami-Dade, Pinellas, Sarasota, and Volusia.

### **Distribution of Proceeds**

The proceeds of this surtax shall be deposited into the county trust fund or remitted by the county's governing body to an expressway or transportation authority created by law.

### **Authorized Uses of Proceeds**

The surtax proceeds may be utilized in one of two ways. The first option calls for the proceeds to be deposited into a county trust fund for the purposes of development, construction, equipment, maintenance, operation, supportive services and related costs of a fixed guideway rapid transit system. The definition of supportive services may include a countywide bus system.

The second option provides that the proceeds are distributed to an expressway or transportation authority created by law. At the discretion of the authority, the proceeds can be used for:

1. Development, construction, operation, or maintenance of roads or bridges in the county;
2. Operation and maintenance of a bus system;
3. Payment of principal and interest on existing bonds issued for the construction of such roads or bridges; and
4. Upon approval by the county commission, pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such roads or bridges.

Additionally, each county, as defined in s. 125.011(1), F.S., (referring only to Miami-Dade County) the proceeds may be used for:

1. Development, construction, operation, and maintenance of roads and bridges in the county;
2. Expansion, operation, and maintenance of bus and fixed guideway systems;
3. Payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and
4. Pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads, or bridges and no more than 25 percent used for nontransit uses.

**Relevant Attorney General Opinions**

No opinions specifically relevant to this surtax have been issued.

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## **Local Government Infrastructure Surtax**

Section 212.055(2), *Florida Statutes*

### **Brief Overview**

The Local Government Infrastructure Surtax shall be levied at the rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure; to acquire land for public recreation or conservation or protection of natural resources; and to finance the closure of local government-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection. Additional spending authority exists for select counties.

### **2002 General Law Amendments**

Chapter 2002-20, *Laws of Florida*, (CS/HB 261)

Amends s. 339.12, F.S., to provide that any county with a population greater than 50,000 that levies the full 6 cents of local option fuel tax pursuant to ss. 206.41(1)(e) and 206.87(1)(c), or that dedicates 35 percent or more of its discretionary sales surtax, pursuant to s. 212.055, for improvements to the state transportation system or to local projects directly upgrading the state transportation system within the county's boundaries shall receive preference for receipt of any transportation grant for which the county applies. This provision does not apply to loans or non-highway grant programs. This change was effective July 1, 2002.

### **Authorization to Levy**

Local governments may levy this surtax at a rate of 0.5 or 1 percent. This levy shall be pursuant to an ordinance enacted by a majority of the members of the county's governing body and approved by the voters in a countywide referendum. In lieu of action by the county's governing body, municipalities representing a majority of the county's population may initiate the surtax through the adoption of uniform resolutions calling for a countywide referendum on the issue. If the proposal to levy the surtax is approved by a majority of the electors, the levy shall take effect.

Additionally, the surtax may not be levied beyond the time established in the ordinance if the surtax was levied pursuant to a referendum held before July 1, 1993. If the pre-July 1, 1993, ordinance did not limit the period of the levy, the surtax may not be levied for more than 15 years. There is no state-mandated limit on the length of levy for those surtax ordinances enacted after July 1, 1993. The levy may only be extended by voter approval in a countywide referendum.

This surtax is one of several surtaxes subject to a combined rate limitation. Nearly all counties eligible to levy this surtax shall not levy it along with the Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent; however, an exception exists. Please refer to the discussion of the Voter Approved Indigent Care Surtax for additional information.

### **Counties Eligible to Levy**

All counties are eligible to levy the surtax.

### **Distribution of Proceeds**

The surtax proceeds shall be distributed to the county and its respective municipalities according to:

1. An interlocal agreement between the county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population. This agreement may include a school district with the consent of all governing bodies mentioned in the previous sentence.
2. If there is no interlocal agreement, then the distribution will be based on the Local Government Half-Cent Sales Tax formulas provided in s. 218.62, F.S.

### **Authorized Uses of Proceeds**

A school district, county, or municipalities within the county, or within another county in the case of a negotiated joint county agreement, may use the surtax proceeds and any accrued interest only for the purposes of:

1. Financing, planning, and constructing infrastructure;<sup>1</sup>
2. Acquiring land for public recreation or conservation or protection of natural resources; and
3. Financing the closure of county or municipal-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection. Any use of such proceeds or interest for purposes of landfill closures prior to July 1, 1993, is ratified.

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<sup>1</sup> Section 212.055(2)(d)2., *Florida Statutes*, defines infrastructure as any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy in excess of five years. The proceeds can be used to fund any land acquisition, land improvement, design, and engineering costs related to the construction, reconstruction, or improvement of such facilities. This definition also includes fire department vehicle, emergency medical services vehicle, sheriff's office vehicle, police department vehicle or any other vehicle and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least five years.

Except in certain circumstances, neither the proceeds nor any accrued interest shall be used to fund the operational expenses of infrastructure.<sup>2</sup> Also, counties and municipalities are prohibited from using the proceeds to supplant or replace user fees or to reduce ad valorem taxes existing prior to the levy of the surtax.

An additional use is available for those levies imposed or extended after July 1, 1998. An amount not to exceed 15 percent of the surtax proceeds may be allocated for the purpose of funding economic development projects of a general public purpose targeted to improve local economies, including the funding of operational costs and incentives related to such economic development. The referendum ballot statement must indicate the intention to make such an allocation.

School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds. In no case may a jurisdiction issue bonds more frequently than once per year, and counties and municipalities may join together for the issuance of bonds.

In 1994, two counties were provided exceptions to general law provisions restricting the use of these proceeds. The Board of County Commissioners of Alachua County and the governing bodies of the

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<sup>2</sup> Pursuant to s. 212.055(2)(h), F.S., a county with a total population of 50,000 or less on April 1, 1992, or any county designated as an area of critical state concern on the effective date of this act, and that imposed the surtax before July 1, 1992, may use the proceeds and accrued interest of the surtax for any public purpose if the county satisfies the following criteria:

1. The debt service obligations for any year are met;
2. The county's comprehensive plan has been determined to be in compliance with Part II of Chapter 163, *Florida Statutes*; and
3. The county has adopted an amendment to the surtax ordinance pursuant to the procedure provided in s. 125.66, F.S., authorizing additional uses of the proceeds and accrued interest.

Likewise, a municipality located within counties that had a population of 50,000 or less on April 1, 1992, or a county designated as an area of critical state concern on the effective date of this act, and that imposed the surtax before July 1, 1992, may not use the proceeds and accrued interest for any purpose other than an infrastructure purpose authorized in s. 212.055(2)(d), F.S., unless the municipality's comprehensive plan has been determined to be in compliance with Part II of Chapter 163, *Florida Statutes*, and the municipality has adopted an amendment to its surtax ordinance or resolution pursuant to the procedure provided in s. 166.041, F.S., authorizing additional uses of the proceeds and accrued interest. Such municipality may expend the proceeds and accrued interest for any public purpose authorized in the amendment.

Those counties designated as an area of critical state concern that qualify to use the surtax for any public purpose may use only up to 10 percent of the surtax proceeds for any public purpose other than for authorized infrastructure purposes.

In addition, any county with a population of 75,000 or less that is required to close a landfill by order of the Department of Environmental Protection may use the proceeds and accrued interest for long-term maintenance costs associated with landfill closures, pursuant to s. 212.055(2)(d)1., F.S.

municipalities within the county were authorized, pursuant to Chapter 94-487, *Laws of Florida*, to use the surtax proceeds for the operation and maintenance of parks and recreation programs as well as facilities originally established with surtax proceeds. In addition, the law allowed the use of the proceeds for the establishment of one or more trust funds providing a permanent endowment for the additional uses. However, Chapter 94-487, *Laws of Florida*, was later declared an unlawful special act of the Legislature.<sup>3</sup>

To circumvent the court's ruling, the 1996 Legislature passed legislation (codified as Chapter 96-240, *Laws of Florida*) that authorized any county in which 40 percent or more of the just value of real property is exempt or immune from ad valorem taxation (and the municipalities within such a county) to use the proceeds and accrued interest for operation and maintenance of parks and recreation programs and facilities established with the surtax proceeds. **Table 1** lists those counties eligible to use the surtax proceeds for these additional purposes.

The Board of County Commissioners of Clay County was given the authority, pursuant to Chapter 94-459, *Laws of Florida*, to use the surtax proceeds to retire or service bond indebtedness incurred prior to July 1, 1987 and subsequently refunded, for the purpose of financing infrastructure. In light of the case striking down the Alachua County special act, Clay County sought an amendment to general law during the 1998 legislative session that would have authorized such expenditures by extending the authority to all charter counties and specifically ratifying those prior expenditures made by Clay County; however, the proposed legislation was not enacted.

In 1999, the Legislature was able to pass legislation (codified as Chapter 99-340, *Laws of Florida*) that authorized charter counties to use the surtax proceeds and any accrued interest to retire or service indebtedness incurred for bonds issued prior to July 1, 1987, for infrastructure purposes as well as for bonds subsequently issued to refund such bonds. In addition, the act ratified the use of such proceeds or interest for purposes of retiring or servicing indebtedness incurred for such refunding bonds issued prior to July 1, 1999.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

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<sup>3</sup> *Alachua County v. Adams*, 677 So.2d 396 (Fla. 1st DCA 1996).

<u>Opinion #</u>	<u>Subject</u>
88-59	Use of discretionary surtax for construction
90-96	Infrastructure surtax proceeds, payment of debt
92-08	Local government infrastructure surtax proceeds
92-81	Discretionary local option infrastructure sales surtax
93-92	Local government infrastructure surtax, purchase of vehicle
94-46	Vehicles purchased with proceeds of sales surtax
94-79	Uses of local government infrastructure surtax
95-71	Tourist development tax / infrastructure surtax
95-73	Counties, infrastructure surtax used to fund engineers
99-24	Capital improvements to property leased by county
00-06	Expenditure of infrastructure surtax revenues
01-45	Local government infrastructure surtax, health care

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Table 1

**Counties Eligible for Additional Authorized Uses of the Local Gov't Infrastructure Surtax  
Pursuant to the Just Value Provision of Section 212.055(2)(h), F.S.**

County	2001 Total Just Value (Real Property Only)	2001 Total Exempt & Immune Values (Real Property Only)	Total Exempt & Immune Values as % of Total Just Value (Real Property Only)	Counties Eligible for Additional Uses	Counties Not Eligible for Additional Uses
1 Alachua	\$ 10,610,441,300	\$ 4,520,778,914	42.6%	Alachua	
2 Baker	839,504,163	493,862,129	58.8%	Baker	
3 Bay	8,659,203,939	2,651,383,626	30.6%		Bay
4 Bradford	903,524,286	481,174,819	53.3%	Bradford	
5 Brevard	26,118,151,507	8,721,138,660	33.4%		Brevard
6 Broward	98,959,018,490	18,026,001,730	18.2%		Broward
7 Calhoun	414,552,021	236,733,720	57.1%	Calhoun	
8 Charlotte	10,326,430,832	2,012,795,181	19.5%		Charlotte
9 Citrus	5,708,577,441	1,673,269,215	29.3%		Citrus
10 Clay	6,295,813,998	1,743,900,984	27.7%		Clay
11 Collier	39,681,619,664	4,751,460,357	12.0%		Collier
12 Columbia	2,203,607,303	1,056,972,670	48.0%	Columbia	
13 DeSoto	1,608,953,885	861,741,476	53.6%	DeSoto	
14 Dixie	543,090,342	289,151,315	53.2%	Dixie	
15 Duval	40,354,886,231	10,410,751,512	25.8%		Duval
16 Escambia	13,106,468,240	5,327,466,083	40.6%	Escambia	
17 Flagler	4,002,533,330	905,283,988	22.6%		Flagler
18 Franklin	1,829,716,673	886,498,224	48.5%	Franklin	
19 Gadsden	1,282,249,695	607,384,668	47.4%	Gadsden	
20 Gilchrist	574,707,272	326,725,834	56.9%	Gilchrist	
21 Glades	1,174,147,899	828,317,672	70.5%	Glades	
22 Gulf	1,456,205,535	576,318,294	39.6%		Gulf
23 Hamilton	586,022,323	350,029,275	59.7%	Hamilton	
24 Hardee	1,585,134,436	1,059,631,746	66.8%	Hardee	
25 Hendry	2,503,038,480	1,438,076,280	57.5%	Hendry	
26 Hernando	6,245,810,438	1,942,835,532	31.1%		Hernando
27 Highlands	3,782,245,187	1,255,803,073	33.2%		Highlands
28 Hillsborough	53,101,798,095	12,924,903,946	24.3%		Hillsborough
29 Holmes	588,675,047	356,794,985	60.6%	Holmes	
30 Indian River	10,531,128,290	2,270,779,954	21.6%		Indian River
31 Jackson	1,791,755,779	1,010,738,260	56.4%	Jackson	
32 Jefferson	840,468,899	576,941,723	68.6%	Jefferson	
33 Lafayette	300,391,935	186,265,219	62.0%	Lafayette	
34 Lake	10,087,584,597	2,506,590,871	24.8%		Lake
35 Lee	36,981,870,170	6,023,716,240	16.3%		Lee
36 Leon	13,612,904,135	5,465,224,532	40.1%	Leon	
37 Levy	1,507,735,121	675,596,399	44.8%	Levy	
38 Liberty	568,042,138	483,707,806	85.2%	Liberty	
39 Madison	673,557,959	400,783,013	59.5%	Madison	
40 Manatee	16,654,859,576	3,213,453,890	19.3%		Manatee
41 Marion	11,587,044,419	4,223,505,426	36.5%		Marion
42 Martin	12,846,102,200	2,476,547,049	19.3%		Martin
43 Miami-Dade	126,012,177,905	23,888,449,546	19.0%		Miami-Dade
44 Monroe	15,459,220,856	3,893,725,836	25.2%		Monroe
45 Nassau	4,317,064,409	879,679,607	20.4%		Nassau
46 Okaloosa	10,444,642,904	2,490,074,389	23.8%		Okaloosa
47 Okeechobee	1,516,990,270	659,851,849	43.5%	Okeechobee	
48 Orange	62,950,456,675	13,185,937,928	20.9%		Orange
49 Osceola	12,193,947,827	3,306,082,777	27.1%		Osceola
50 Palm Beach	94,209,430,907	15,624,973,881	16.6%		Palm Beach
51 Pasco	14,923,108,121	4,508,440,005	30.2%		Pasco
52 Pinellas	52,852,990,700	11,423,115,660	21.6%		Pinellas
53 Polk	18,424,363,603	5,209,568,733	28.3%		Polk
54 Putnam	2,707,030,028	1,044,583,307	38.6%		Putnam
55 Saint Johns	12,109,134,156	2,208,207,397	18.2%		Saint Johns
56 Saint Lucie	10,024,540,206	2,750,406,763	27.4%		Saint Lucie
57 Santa Rosa	6,239,824,401	1,869,996,677	30.0%		Santa Rosa
58 Sarasota	31,546,257,260	4,802,379,950	15.2%		Sarasota
59 Seminole	19,383,070,499	3,285,338,867	16.9%		Seminole
60 Sumter	2,359,021,549	1,014,922,636	43.0%	Sumter	
61 Suwannee	1,452,228,959	845,172,998	58.2%	Suwannee	
62 Taylor	949,086,345	487,352,154	51.3%	Taylor	
63 Union	442,670,437	316,246,335	71.4%	Union	
64 Volusia	21,778,671,870	5,184,910,928	23.8%		Volusia
65 Wakulla	957,028,181	423,375,116	44.2%	Wakulla	
66 Walton	5,279,326,665	840,828,197	15.9%		Walton
67 Washington	715,624,003	346,933,368	48.5%	Washington	
<b>Florida Total</b>	<b>\$ 992,277,482,006</b>	<b>\$ 226,721,591,194</b>	<b>22.8%</b>	<b>30</b>	<b>37</b>

Sources:

Table 1 (pp.1,2) from the report, 2001 Florida Property Valuations &amp; Tax Data, published by the Florida Department of Revenue.

Table 17 (pp. 39,40) from the report, 2001 Florida Property Valuations &amp; Tax Data, published by the Florida Department of Revenue.

Updated by the Florida Legislative Committee on Intergovernmental Relations (9/2002).

## **Small County Surtax**

Section 212.055(3), *Florida Statutes*

### **Brief Overview**

Any county having a total population of 50,000 or less on April 1, 1992, is authorized to levy the Small County Surtax at the rate of 0.5 or 1 percent. County governments may impose the levy by either an extraordinary vote of the governing body if the proceeds are to be expended for operating purposes or by voter approval in a countywide referendum if the proceeds are to be used to service bonded indebtedness.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

### **Authorization to Levy**

Only small counties, defined as having a total population of 50,000 or less on April 1, 1992, are eligible to levy the surtax. This surtax is one of several surtaxes subject to a combined rate limitation. Nearly all counties eligible to levy this surtax shall not levy it along with the Local Government Infrastructure Surtax, Indigent Care and Trauma Center Surtax, and/or County Public Hospital Surtax in excess of a combined rate of 1 percent; however, an exception exists. Please refer to the discussion of the Voter Approved Indigent Care Surtax for additional information.

### **Counties Eligible to Levy**

Thirty-one counties had a total population of 50,000 or less on April 1, 1992, and are eligible to levy the surtax. However, it should be noted that some eligible counties had already elected to levy the Local Government Infrastructure Surtax at the maximum rate of 1 percent prior to the legislative authorization of this surtax and are not currently able to impose this levy. Only Franklin and Gulf counties have not levied either the Local Government Infrastructure Surtax or the Small County Surtax.

### **Distribution of Proceeds**

The proceeds of these surtaxes shall be distributed to the county and the municipalities within the county according to:

1. An interlocal agreement between the county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population. This agreement may include a school district with the consent of all governing bodies mentioned in the previous sentence.
2. If there is no interlocal agreement, then the distribution will be based on the Local Government Half-Cent Sales Tax formulas provided in s. 218.62, F.S.

### **Authorized Uses of Proceeds**

If the surtax is levied as a result of voter approval in a countywide referendum, the proceeds and any accrued interest may be used by the school district, county, or municipalities within the county, or within another county in the case of a negotiated joint county agreement, for the purpose of servicing bond indebtedness to finance, plan, and construct infrastructure and to acquire land for public recreation, conservation, or protection of natural resources. In this case, infrastructure means any fixed capital expenditure or cost associated with the construction, reconstruction, or improvement of public facilities having a life expectancy of 5 or more years and any related land acquisition, land improvement, design, and engineering costs.

If the surtax is levied pursuant to an ordinance approved by an extraordinary vote of the county's governing body, the proceeds and accrued interest may be used for operational expenses of any infrastructure or for any public purpose authorized in the ordinance.

School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds. In no case may a jurisdiction issue bonds more frequently than once per year, and counties and municipalities may join together for the issuance of bonds.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this surtax have been issued.



## **Indigent Care and Trauma Center Surtax**

Section 212.055(4), *Florida Statutes*

### **Brief Overview**

Non-consolidated counties with a total population of 800,000 or more are eligible to levy the Indigent Care and Trauma Center Surtax at a rate of up to 0.5 percent. This surtax may be imposed by either an extraordinary vote of the county's governing body or voter approval in a countywide referendum. The proceeds are to be used to fund health care services for the medically poor.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

### **Authorization to Levy**

Non-consolidated counties having a total population of 800,000 or more are eligible to levy this surtax at a rate of up to 0.5 percent. However, Miami-Dade County is restricted from levying this surtax because it already has authority to levy the County Public Hospital Surtax. The Indigent Care and Trauma Center Surtax can be imposed by either an extraordinary vote of the county's governing body or voter approval in a countywide referendum. This surtax is scheduled for repeal on October 1, 2005.

The ordinance adopted by the governing board providing for the imposition of the surtax shall include a plan for providing health care services to qualified residents. In this instance, the term "qualified residents" means residents of the authorizing county who are:

1. Qualified as indigent persons as certified by the county;
2. Certified by the county as meeting the definition of medically poor. The term "medically poor" is defined as those persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; or not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage; or
3. Participating in innovative, cost-effective programs approved by the county.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax shall not levy it along with the Local Government Infrastructure Surtax and/or Small County Surtax in excess of a combined rate of 1 percent.

### **Counties Eligible to Levy**

Broward, Hillsborough, Orange, Palm Beach, and Pinellas counties are eligible to levy this surtax.

### **Distribution of Proceeds**

The surtax proceeds shall remain the property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the Clerk of the Circuit Court as the designated custodian of the proceeds. The Clerk of the Circuit Court shall:

1. Maintain the monies in an indigent health care trust fund;
2. Invest any funds held on deposit in the trust fund pursuant to general law; and
3. Disburse the funds, including any interest earned, to any provider of health care services upon directive from the authorizing county. Notwithstanding any directive of the authorizing county, the clerk of circuit court is required to annually send \$6.5 million to a hospital in the county with a Level I trauma center on October 1<sup>st</sup>. Alternatively, the clerk is required to annually send \$3.5 million to a hospital within the county that has a Level I trauma center if the county enacts and implements a hospital lien law pursuant to Chapter 98-499, *Laws of Florida*. (Note: This option applies only to Hillsborough County.) Such funds are sent in recognition of the Level I trauma center status and shall be in addition to the base contract amount received during fiscal year 1999-00 and any additional amount negotiated to the base contract. If the hospital receiving such funds requests the monies be used to generate federal matching funds under Medicaid, the clerk shall instead send the funds to the Agency for Health Care Administration to accomplish that purpose.

### **Authorized Uses of Proceeds**

The surtax proceeds are to be used for providing health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this surtax have been issued.

## **County Public Hospital Surtax**

Section 212.055(5), *Florida Statutes*

### **Brief Overview**

Any county, as defined in s. 125.011(1), F.S., [referring only to Miami-Dade County] is authorized to levy the County Public Hospital Surtax at a rate of 0.5 percent. The levy may be authorized either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. Proceeds shall be used to supplement the operation, maintenance, and administration of the county public general hospital.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

### **Authorization to Levy**

Any county as defined in s. 125.011(1), F.S., [referring only to Miami-Dade County] is authorized to levy this surtax at a rate of 0.5 percent. The surtax may be enacted either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. The county must continue to contribute each year at least 80 percent of that percentage of the 1990-91 fiscal year county budget appropriated for the operation, administration, and maintenance of the county public general hospital. The term ~~county public general hospital~~ means a general hospital, as defined in s. 395.002, F.S., which is owned, operated, maintained, or governed by the county or its agency, authority, or public health trust.

This surtax is one of several surtaxes subject to a combined rate limitation. Miami-Dade County shall not levy this surtax along with the Local Government Infrastructure Surtax and/or Small County Surtax in excess of a combined rate of 1 percent.

### **Counties Eligible to Levy**

Only Miami-Dade County is eligible to levy this surtax.

### **Distribution of Proceeds**

The proceeds from this surtax shall be deposited by the county in a special fund, set aside from other county funds, to be used only for the operation, maintenance, and administration of the county public general

hospital. The funds shall be remitted promptly by the county to the agency, authority, or public health trust created by law that administers or operates the county public general hospital.

**Authorized Uses of Proceeds**

The proceeds are designated to supplement the operation, maintenance, and administration of the county public general hospital.

**Relevant Attorney General Opinions**

No opinions specifically relevant to this surtax have been issued.

## **School Capital Outlay Surtax**

Section 212.055(6), *Florida Statutes*

### **Brief Overview**

Florida's school districts may authorize the levy of the School Capital Outlay Surtax at a rate of up to 0.5 percent pursuant to a resolution conditioned to take effect only upon approval by a majority vote in the countywide referendum. The proceeds must be expended for those school-related capital projects, technology implementation, and bond financing of such projects.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

### **Authorization to Levy**

District school boards may levy, pursuant to resolution conditioned to take effect only upon approval by a majority vote in a countywide referendum, this surtax at a rate of up to 0.5 percent. The resolution shall set forth a plan for use of the surtax proceeds in accordance with the authorized uses.

Any school board imposing the surtax shall implement a freeze on non-capital local school property taxes, at the millage rate imposed in the year prior to the implementation of the surtax, for a period of at least 3 years from the date of imposition. This millage rate provision does not apply to existing debt service or required state taxes.

### **School Districts Eligible to Levy**

Any district school board is eligible to authorize the imposition of this surtax within the respective county, subject to voter approval in a countywide referendum.

### **Distribution of Proceeds**

The surtax revenues shall be distributed by the Department of Revenue to the school board imposing the surtax.

### **Authorized Uses of Proceeds**

The surtax proceeds are to be used to fund the following:

1. Fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of 5 or more years, as well as any related land acquisition, land improvement, design, and engineering costs;
2. Costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district; and
3. Servicing of bond indebtedness used to finance those authorized projects. In addition, any accrued interest may be held in trust to finance such projects.

The surtax proceeds and any accrued interest shall not be used for operational expenses.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
98-29	School sale surtax referendum, authority to set date
02-12	School capital outlay surtax, contingent on cap
02-55	School capital outlay surtax, charter schools

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

## **Voter Approved Indigent Care Surtax**

Section 212.055(7), *Florida Statutes*

### **Brief Overview**

Counties with a total population of less than 800,000 are eligible to levy the Voter Approved Indigent Care Surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate shall not exceed 1 percent. If no such medical school is located within the county, the tax rate is capped at 0.5 percent. The proceeds are to be used to fund health care services for the medically poor.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

### **Authorization to Levy**

Counties having a total population of less than 800,000 are eligible to levy this surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate shall not exceed 1 percent. Presently, public supported medical schools are located in Alachua, Hillsborough, and Leon counties. If no such medical school is located within the county, the tax rate is capped at 0.5 percent.

The ordinance adopted by the governing board providing for the imposition of the surtax shall include a plan for providing health care services to qualified residents. In this instance, the term "qualified residents" means residents of the authorizing county who are:

1. Qualified as indigent persons as certified by the county;
2. Certified by the county as meeting the definition of medically poor. The term "medically poor" is defined as those persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; or not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage; or
3. Participating in innovative, cost-effective programs approved by the county.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax shall not levy it along with the Local Government Infrastructure Surtax and/or the Small County

Surtax in excess of a combined rate of 1 percent. However, if a publicly supported medical school is located within the county, the combined rate cannot exceed 1.5 percent.

### **Counties Eligible to Levy**

Only those counties having a total population of less than 800,000 are eligible to levy this surtax.

### **Distribution of Proceeds**

The surtax proceeds shall remain the property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the Clerk of the Circuit Court as the designated custodian of the proceeds. The Clerk of the Circuit Court shall:

1. Maintain the monies in an indigent health care trust fund;
2. Invest any funds held on deposit in the trust fund pursuant to general law; and
3. Disburse the funds, including any interest earned, to any provider of health care services subject to the statutory provisions and upon directive from the authorizing county.

### **Authorized Uses of Proceeds**

The surtax proceeds are to be used for providing health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this surtax have been issued.



## **Local Option Food and Beverage Taxes**

Section 212.0306, *Florida Statutes*

### **Brief Overview**

Any county, as defined in s. 125.011(1), F.S., [referring only to Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. A tax of 2 percent may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels. The proceeds shall be used for promoting the county and its constituent municipalities as a destination site for conventions, trade shows, and pleasure travel.

With some exceptions, a tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages sold in establishments, except hotels and motels, which are licensed by the state to sell alcoholic beverages for consumption on the premises. Not less than 15 percent of the proceeds shall be used for construction and operation of domestic violence centers. The remainder shall be used for programs to assist the homeless or those about to become homeless.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

### **Authorization to Levy**

Any county, as defined in s. 125.011(1), F.S., [referring only to Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. The first tax may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels at the rate of 2 percent. A second tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages in establishments, except hotels and motels, which are licensed by the state to sell alcoholic beverages for consumption on the premises.

Two exemptions exist for both taxes. Sales in those municipalities presently imposing the Municipal Resort Tax, as authorized by Chapter 67-930, *Laws of Florida*, are exempt. In addition, all transactions that are exempt from the state sales tax are also exempt from these taxes.

Several additional exemptions also exist for the 1 percent tax. The tax shall not apply to any alcoholic beverage sold by the package for off-premises consumption. Sales in any veterans' organization are also exempt. Finally, the sales in any establishment, except hotels and motels, licensed by the state to sell alcoholic beverages for consumption on the premises that had gross annual revenues of \$400,000 or less in

the previous calendar year are also exempt.

Prior to enactment of the ordinance levying and imposing the 1 percent tax, the county shall appoint a representative task force to prepare and submit a countywide plan to the county's governing body for its approval. The task force shall include, but not be limited to, service providers, homeless persons=advocates, and impacted jurisdictions. The plan shall address the needs of persons who have become, or are about to become, homeless. The county must adopt this plan as part of the ordinance levying the 1 percent tax.

### **Counties Eligible to Levy**

Only a county as defined in s. 125.011(1), F.S., (referring only to Miami-Dade County) is eligible to levy these taxes. The county began levying these taxes on October 1, 1993.

### **Administrative Procedures**

The county levying either tax must locally administer the tax using the powers and duties enumerated for local administration of the tourist development tax by s. 125.0104, F.S. (1992 Supp.). The county ordinance shall also provide for brackets applicable to taxable transactions.

The county shall also appoint an oversight board including, but not limited to, service providers, domestic violence victim advocates, members of the judiciary, concerned citizens, a victim of domestic violence, and impacted jurisdictions to prepare and submit to the governing body for its approval a plan for disbursing the funds made available for the construction and operation of domestic violence centers. Each member of the county's governing board shall appoint a member, and the county manager shall appoint two members, to the oversight board.

### **Reporting Requirements**

The county shall furnish a certified copy of the ordinance that authorizes the imposition of either tax to the Department of Revenue within 10 days after the adoption of the ordinance. An authorized tax may take effect on the first day of any month, but may not take until at least 60 days after the adoption of the ordinance levying the tax.

### **Distribution of Proceeds**

The county shall distribute the proceeds of the 2 percent tax to a countywide convention and visitors' bureau, which by interlocal agreement and contract with the county has been given the primary responsibility for tourist and convention promotion. If the county is not or is no longer a party to such an interlocal

agreement and contract with a countywide convention and visitors' bureau, the county shall allocate the proceeds pursuant to the authorized purposes.

The proceeds of the 1 percent tax shall be distributed by the county pursuant to the guidelines provided in the approved plans for addressing homeless needs as well as the construction and operation of domestic violence centers. The county and its respective municipalities shall continue to contribute each year at least 85 percent of aggregate expenditures from the respective county or municipal general fund budget for county-operated or municipally operated homeless shelter services at or above the average level of such expenditures in the two fiscal years preceding the date this tax.

### **Authorized Uses of Proceeds**

The proceeds from the 2 percent tax shall be used for those purposes described in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.). Specifically, those purposes include:

1. Promoting and advertising tourism in the State of Florida and nationally and internationally; or
2. Funding convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county.

Not less than 15 percent of the proceeds from the 1 percent tax shall be used for construction and operation of domestic violence centers. The remainder shall be used for programs to assist the homeless or those about to become homeless. In addition, the proceeds and accrued interest may be used as collateral, pledged, or hypothecated for authorized projects including bonds issued in connection with such authorized projects.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to these taxes have been issued.

### **Current Year's Revenues**

Due to the fact that the tax is locally administered, the Department of Revenue does not calculate revenue estimates for this tax.

### **Prior Years' Revenues**

No data summarizing prior years' revenues are available.

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## Local Option Fuel Taxes

Sections 206.41(1)(d) and (e), 206.87(1)(b) and (c), 336.021, and 336.025, *Florida Statutes*

### **Brief Overview**

Local governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The first is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county. This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. Generally, the proceeds may be used to fund transportation expenditures.

The second tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This additional tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum. Proceeds received from this additional tax may be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

The third is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. This tax is referred to as the Ninth-Cent Fuel Tax. The tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum. Generally, the proceeds may be used to fund transportation expenditures.

As a result of statewide equalization, the full 6 cents of the 1 to 6 cents fuel tax as well as the Ninth-Cent Fuel Tax are levied on diesel fuel even though the county may not have imposed a levy on motor fuel at all or may not be levying either tax on motor fuel at the maximum rate. The county receives 7 cents worth of tax revenue on diesel fuel, regardless of whether or not the county is levying the tax on motor fuel at all or at the maximum rate.

### **2002 General Law Amendments**

Chapter 2002-20, *Laws of Florida*, (CS/HB 261)

Amends s. 339.12, F.S., to provide that any county with a population greater than 50,000 that levies the full 6 cents of local option fuel tax pursuant to ss. 206.41(1)(e) and 206.87(1)(c), or that dedicates 35 percent or more of its discretionary sales surtax, pursuant to s. 212.055, for improvements to the state transportation system or to local projects directly upgrading the state transportation system within the county's boundaries shall receive preference for receipt of any transportation grant for which the county applies. This provision does not apply to loans or non-highway grant programs. This change was effective July 1, 2002.

Chapter 2002-218, *Laws of Florida*, (CS/SB 426)

revises time limitations on imposition and rate changes for the Ninth-Cent Fuel Tax, the 1 to 6 cents fuel tax, and the 1 to 5 cents fuel tax. All impositions and rate changes shall be levied before July 1<sup>st</sup> of each year to be effective January 1<sup>st</sup> of the following year. Any tax levies that were in effect July 1, 2002, and which expire on August 31<sup>st</sup> of any year may be reimposed at the current authorized rate to be effective September 1<sup>st</sup> of the year of expiration. All impositions shall be required to end on December 31<sup>st</sup> of a year. A decision to rescind a tax shall not take effect on any date other than December 31<sup>st</sup>, and such rescission shall require a minimum 60 days notice to the Department of Revenue. These changes were effective May 1, 2002.

**Administrative Procedures**

The 1 to 6 cents of optional fuel tax shall be collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c), F.S. The 1 to 5 cents of optional fuel tax shall be collected and remitted in the same manner provided by s. 206.41(1)(e), F.S. The remitted taxes shall be transferred to the Local Option Fuel Tax Trust Fund, which was created for distribution of the proceeds to the eligible local governments. The Ninth-Cent Fuel Tax shall be transferred to the Ninth-Cent Fuel Tax Trust Fund.

The Department of Revenue administers these taxes and has the authority to deduct its administrative costs incurred in collecting, administering, enforcing, and distributing the proceeds to the counties. Such administrative costs may not exceed 2 percent of collections.

The total administrative costs shall be prorated among those counties levying the tax according to formula, which shall be revised on July 1<sup>st</sup> of each year. Two-thirds of the amount deducted shall be based on the county's proportional share of the number of dealers who are registered for purposes of Chapter 212, F.S., on June 30<sup>th</sup> of the preceding state fiscal year. One-third of the amount deducted shall be based on the county's share of the total amount of tax collected during the preceding state fiscal year. The Department has the authority to promulgate rules necessary to enforce these taxes, and these rules shall have the full force and effect of law.

Several deductions from one or more of the local option fuel tax collections are statutorily authorized: These include the General Revenue Service Charge, collection allowances, and refunds. It should be noted that the Ninth-Cent Fuel Tax is not subject to the General Revenue Service Charge while the 1 to 6 cents and 1 to 5 cents fuel taxes are subject to the service charge.

**Reporting Requirements**

By July 1<sup>st</sup> of each year, the county must notify the Department of the respective tax rates for both the 1 to 6 cents and 1 to 5 cents fuel taxes and of its decision to rescind or change the rate of either tax. In addition,

the county must provide the Department with a certified copy of the interlocal agreement listing the distribution proportions established by such agreement or pursuant to the transportation expenditures methodology, if applicable.

Any dispute as to the determination by the county of distribution proportions for these two taxes shall be resolved through an appeal to the Administration Commission in accordance with procedures developed by the Commission. The Administration Commission is made up of the Governor and the Cabinet and is housed within the Executive Office of the Governor. Pending final disposition of such proceedings, the tax shall be collected, and the Clerk of the Circuit Court shall hold such funds in escrow.

A certified copy of the ordinance proposing the levy of the Ninth-Cent Fuel Tax pursuant to referendum shall be furnished to the Department by the county within 10 days after approval of such ordinance. In addition, the county levying the tax pursuant to referendum shall notify the Department within 10 days after passage of the referendum of such passage and the time period during which the tax will be levied. The failure to furnish the certified copy will not invalidate the passage of the ordinance.

A county levying the Ninth-Cent Fuel Tax pursuant to ordinance shall notify the Department within 10 days after the governing body adopts the ordinance. At the same time, the county shall furnish the Department with a certified copy of the ordinance.

A decision to rescind any of these local option fuel taxes shall not take effect on any date other than December 31<sup>st</sup>. A county must provide a minimum of 60 days notice to the Department of its decision to rescind a local option fuel tax levy.

### **Distribution of Proceeds**

The local option fuel taxes shall be distributed monthly by the Department in the same manner as s. 336.021(1)(c) and (d), F.S. The tax on motor fuel shall be distributed monthly by the Department to the county reported by the terminal suppliers and importers for retail sale or use.

The local option taxes collected on sales or use of diesel fuel shall be distributed as follows:

1. The 1995-96 state fiscal year shall be the base year for all distributions.
2. The tax collected each year, less the service and administrative charges enumerated in s. 215.20, F.S., and the allowances allowed under s. 206.91, F.S., on the number of gallons reported, up to the total number of gallons reported in the base year, shall be distributed to each county using the distribution percentage calculated for the base year.

3. After the distribution in #2, additional taxes shall be distributed in the following manner. A distribution shall be made to each county in which a qualified new retail station is located. A qualified new retail station is one that began operation after June 30, 1996, and that has sales of diesel fuel exceeding 50 percent of the sales of diesel fuel reported in the county in which it is located during the 1995-96 state fiscal year. The amount distributed to each county shall equal the local option fuel taxes due on the gallons of diesel fuel sold by the new retail station during the year ending March 31st, less the service charges enumerated in s. 215.20, F.S., and the dealer allowance provided for by s. 206.91, F.S. Gallons of diesel fuel sold at the qualified new retail station shall be certified to the Department by the county requesting the additional distribution by June 15, 1997, and by May 1st in each subsequent year. Each county shall receive a prorated share on the monies available for distribution when more than one county qualifies for a distribution and the requested distributions exceed the total taxes available for distribution.
  
4. After the distribution in #3, all additional taxes shall be distributed based on vehicular diesel fuel storage capacities in each county as determined by the Department of Environmental Protection as required by s. 376.303, F.S., for particular facility types. Each county shall receive a share of the total taxes available for distribution equal to a fraction, the numerator of which is the storage capacity located within the county for vehicular diesel fuel in the particular facility types and the denominator of which is the total statewide storage capacity for vehicular diesel fuel in those same facility types. The vehicular diesel fuel storage capacity for each county and facility type shall be established by the Department of Environment Protection by June 1, 1997, for the 1996-97 fiscal year, and by January 31st for each succeeding fiscal year. The storage capacity for any new retail station for which a county receives a distribution pursuant to #3 above shall not be included in the calculation for this distribution.

The county's proceeds from the 1 to 6 cents and 1 to 5 cents fuel taxes shall be distributed by the Department according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then the distribution shall be based on the transportation expenditures of each local government 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. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by proceeds of the 1 to 6 cents fuel tax. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.



In addition, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1st of each year for dividing the proceeds of the 1 to 6 cents fuel tax. This provision applies only to Orange County.

Any newly incorporated municipality, eligible for participation in the distribution of monies under the Local Government Half-Cent Sales Tax and Municipal Revenue Sharing Programs and located in a county levying the 1 to 6 cents or 1 to 5 cents fuel tax, is entitled to receive a share of the tax revenues. Distribution of such revenues to a newly incorporated municipality shall begin in the first full fiscal year following incorporation. The distribution to a newly incorporated municipality shall be:

1. Equal to the county's per lane mile expenditure in the previous year times the number of lane miles within the municipality's jurisdiction or scope of responsibility, in which case the county's share would be reduced proportionately; or
2. Determined by the local act incorporating the municipality.

Such distribution shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds, which are backed by these taxes. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of redistribution.

With regard to the Ninth-Cent Fuel Tax, the governing body of the county may, by joint agreement with one or more municipalities located within the county, provide for the authorized transportation purposes, and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the proceeds of this tax with municipalities.

### **Tax Rates and Current Year's Revenues**

**Table 1** provides a county-by-county listing of the estimated federal, state, and local fuel tax rates for the 2002 calendar year. The table is divided into two sections for the purpose of illustrating the tax rates for both motor and diesel fuels.

**Table 2** lists estimated motor fuel gallons sold for each county and provides estimated distributions for the Ninth-Cent Fuel Tax, after deducting for the collection allowance and refunds. These estimates can be used by counties without further adjustment since the tax is not subject to the 7.3 percent General Revenue Service Charge. As the result of statewide equalization, all counties levy the tax on diesel fuel. Therefore, each county receives a distribution based on the diesel fuel portion even if the county does not levy the tax on motor fuel.

**Table 3** provides estimated proceeds for both the 1 to 6 cents and 1 to 5 cents local option fuel taxes based on countywide tax rates. These estimates have been adjusted for all applicable deductions and are based on 2002-03 fiscal year distribution percentages.

When estimating first time revenues, please note that monies will not be available for distribution until the month after imposition. Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

### **Prior Years' Revenues**

Several additional tables summarizing prior years' distributions to counties and municipalities are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

Table 1

## Federal, State, and Local Fuel Tax Rates in Florida's Counties for 2002

Tax rates are those in effect as of July 23, 2002. Refer to table notes for additional information.

County	Motor Fuel Tax Rates (# of Cents Per Gallon)							Diesel Fuel Tax Rates (# of Cents Per Gallon)								
	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax
		State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option			State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option	
Alachua	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Baker	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Bay	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Bradford	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Brevard	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Broward	18.4	13.9	5.5	2.2	1.0	6.0	5.0	52.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Calhoun	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Charlotte	18.4	13.9	5.5	2.2	0.0	6.0	5.0	51.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Citrus	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Clay	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Collier	18.4	13.9	5.5	2.2	1.0	6.0	5.0	52.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Columbia	18.4	13.9	5.5	2.2	1.0	6.0	5.0	52.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
DeSoto	18.4	13.9	5.5	2.2	1.0	6.0	5.0	52.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Dixie	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Duval	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Escambia	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Flagler	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Franklin	18.4	13.9	4.6	2.2	0.0	5.0	0.0	44.1	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Gadsden	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Gilchrist	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Glades	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Gulf	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Hamilton	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Hardee	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Hendry	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Hernando	18.4	13.9	5.5	2.2	1.0	6.0	2.0	49.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Highlands	18.4	13.9	5.5	2.2	1.0	6.0	3.0	50.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Hillsborough	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Holmes	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Indian River	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Jackson	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Jefferson	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Lafayette	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Lake	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Lee	18.4	13.9	5.5	2.2	1.0	6.0	5.0	52.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Leon	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Levy	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Liberty	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Madison	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Manatee	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Marion	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Martin	18.4	13.9	5.5	2.2	0.0	6.0	2.0	48.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Miami-Dade	18.4	13.9	5.5	2.2	1.0	6.0	3.0	50.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Monroe	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Nassau	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Okaloosa	18.4	13.9	4.6	2.2	0.0	5.0	0.0	44.1	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Okeechobee	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	
Orange	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	53.0	

Table 1

**Federal, State, and Local Fuel Tax Rates in Florida's Counties for 2002**

Tax rates are those in effect as of July 23, 2002. Refer to table notes for additional information.

County	Motor Fuel Tax Rates (# of Cents Per Gallon)							Total Tax	Diesel Fuel Tax Rates (# of Cents Per Gallon)							Total Tax
	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes				Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			
		State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option			State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option	
Osceola	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	0.0	53.0
Palm Beach	18.4	13.9	5.5	2.2	1.0	6.0	5.0	52.0	24.4	13.9	5.5	2.2	1.0	6.0	5.0	53.0
Pasco	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	0.0	53.0
Pinellas	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	0.0	53.0
Polk	18.4	13.9	5.5	2.2	1.0	6.0	5.0	52.0	24.4	13.9	5.5	2.2	1.0	6.0	5.0	53.0
Putnam	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	0.0	53.0
Saint Johns	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	0.0	53.0
Saint Lucie	18.4	13.9	5.5	2.2	1.0	6.0	5.0	52.0	24.4	13.9	5.5	2.2	1.0	6.0	5.0	53.0
Santa Rosa	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	0.0	53.0
Sarasota	18.4	13.9	5.5	2.2	1.0	6.0	5.0	52.0	24.4	13.9	5.5	2.2	1.0	6.0	5.0	53.0
Seminole	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	0.0	53.0
Sumter	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	0.0	53.0
Suwannee	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	0.0	53.0
Taylor	18.4	13.9	5.5	2.2	0.0	6.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	0.0	53.0
Union	18.4	13.9	5.5	2.2	1.0	5.0	0.0	46.0	24.4	13.9	5.5	2.2	1.0	6.0	0.0	53.0
Volusia	18.4	13.9	5.5	2.2	1.0	6.0	5.0	52.0	24.4	13.9	5.5	2.2	1.0	6.0	5.0	53.0
Wakulla	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	0.0	53.0
Walton	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	0.0	53.0
Washington	18.4	13.9	5.5	2.2	1.0	6.0	0.0	47.0	24.4	13.9	5.5	2.2	1.0	6.0	0.0	53.0

Recent 2002 Rate Changes for Locally-Imposed Taxes on Motor Fuel:

Leon County imposed the Ninth-Cent Fuel Tax, effective January 1, 2002.  
Taylor County increased the 1st Local Option Fuel Tax, from 4 to 6 cents, effective January 1, 2002.

Pending 2003 Rate Changes for Locally-Imposed Taxes on Motor Fuel:

Martin County imposes the Ninth-Cent Fuel Tax, effective January 1, 2003.  
Martin County increases the 2nd Local Option Fuel Tax, from 2 to 5 cents, effective January 1, 2003.  
Suwannee County imposes the Ninth-Cent Fuel Tax, effective January 1, 2003.  
Suwannee County imposes 5 cents of the 2nd Local Option Fuel Tax, effective January 1, 2003.

Notes:

- 1) The federal tax on motor and diesel fuels is imposed pursuant to Title 26, United States Code.
- 2) The motor fuel tax column entitled "State Taxes" is comprised of 2 cents of constitutional fuel tax imposed pursuant to s. 206.41(1)(a), F.S.; 1 cent of county fuel tax imposed pursuant to s. 206.41(1)(b), F.S.; 1 cent of municipal fuel tax imposed pursuant to s. 206.41(1)(c), F.S.; and 9.9 cents of fuel sales tax imposed pursuant to s. 206.41(1)(g), F.S.
- 3) The State Comprehensive Enhanced Transportation Systems (SCETS) Tax on motor and diesel fuels is imposed pursuant to ss. 206.41(1)(f), and 206.87(1)(d), F.S., respectively.
- 4) The 2.2 cents of Other Fuel Taxes/Fees is comprised of the following revenue streams: \$0.02 per barrel Tax for Coastal Protection, pursuant to s. 206.9935(1), F.S.; \$0.05 per barrel Tax for Water Quality pursuant to s. 206.9935(2), F.S.; \$0.80 per barrel Tax for Inland Protection, pursuant to s. 206.9935(3), F.S.; and \$0.00125 per gallon Agricultural Inspection Fee, pursuant to s. 525.09, F.S.
- 5) The local taxes on motor fuel are imposed pursuant to s. 206.41(1)(d)-(e), F.S.
- 6) The diesel fuel tax column entitled "State Taxes" is comprised of 4 cents of excise tax imposed pursuant to s. 206.87(1)(a), F.S, and 9.9 cents of fuel sales tax imposed pursuant to s. 206.87(1)(e), F.S.
- 7) The local taxes on diesel fuel are imposed pursuant to s. 206.87(1)(b)-(c), F.S.

Compiled by the Florida Legislative Committee on Intergovernmental Relations (revised 9/11/2002) based on data obtained from the Florida Departments of Revenue and Transportation.

Table 2

**Ninth Cent Fuel Tax**  
**Estimated Gallons and Tax by Fuel Type**  
**Local Government Fiscal Year 2002-03**

County	Estimated Motor Fuel Gallons	Motor Fuel Tax Rate	Estimated Tax Receipts from Motor Fuel	Diesel Fuel Tax Rate	Estimated Tax Receipts from Diesel Fuel	Total Estimated Tax Receipts
Alachua	117,590,996	\$ 0.01	\$ 1,139,457	\$ 0.01	\$ 129,105	\$ 1,268,562
Baker	15,333,217	0.01	148,579	0.01	27,265	175,844
Bay	91,238,113	-	884,097	0.01	119,642	119,642
Bradford	15,130,121	-	146,611	0.01	23,034	23,034
Brevard	237,104,500	-	2,297,543	0.01	338,824	338,824
Broward	801,301,491	0.01	7,764,611	0.01	830,455	8,595,067
Calhoun	6,312,515	-	61,168	0.01	24,086	24,086
Charlotte	82,950,580	-	803,791	0.01	134,303	134,303
Citrus	53,854,086	-	521,846	0.01	58,414	58,414
Clay	70,005,361	0.01	678,352	0.01	78,409	756,761
Collier	129,506,101	0.01	1,254,914	0.01	126,206	1,381,120
Columbia	46,711,023	0.01	452,630	0.01	147,417	600,047
DeSoto	9,865,964	0.01	95,601	0.01	31,057	126,658
Dixie	6,368,378	-	61,710	0.01	27,224	27,224
Duval	420,786,524	-	4,077,421	0.01	1,084,120	1,084,120
Escambia	143,504,697	0.01	1,390,561	0.01	253,762	1,644,322
Flagler	27,929,523	0.01	270,637	0.01	36,701	307,338
Franklin	7,571,441	-	73,367	0.01	13,060	13,060
Gadsden	27,105,553	-	262,653	0.01	226,852	226,852
Gilchrist	6,088,845	0.01	59,001	0.01	9,483	68,484
Glades	3,654,156	0.01	35,409	0.01	14,792	50,201
Gulf	5,328,231	-	51,631	0.01	10,815	10,815
Hamilton	9,933,721	-	96,258	0.01	74,554	74,554
Hardee	11,926,341	0.01	115,566	0.01	38,152	153,718
Hendry	20,390,959	0.01	197,588	0.01	86,893	284,482
Hernando	59,014,646	0.01	571,852	0.01	126,501	698,353
Highlands	39,882,399	0.01	386,460	0.01	115,010	501,470
Hillsborough	521,951,786	0.01	5,057,713	0.01	1,010,416	6,068,129
Holmes	9,106,189	-	88,239	0.01	35,701	35,701
Indian River	64,873,873	-	628,628	0.01	174,810	174,810
Jackson	30,460,943	0.01	295,167	0.01	222,617	517,784
Jefferson	10,603,659	0.01	102,749	0.01	56,526	159,275
Lafayette	1,990,059	-	19,284	0.01	7,530	7,530
Lake	105,379,023	0.01	1,021,123	0.01	158,566	1,179,688
Lee	243,679,503	0.01	2,361,254	0.01	327,435	2,688,689
Leon	117,889,730	0.01	1,142,351	0.01	134,042	1,276,394
Levy	19,538,999	-	189,333	0.01	47,910	47,910
Liberty	3,094,469	0.01	29,985	0.01	22,531	52,516
Madison	12,715,344	-	123,212	0.01	191,248	191,248
Manatee	119,329,687	0.01	1,156,305	0.01	190,125	1,346,429
Marion	158,942,680	0.01	1,540,155	0.01	451,861	1,992,016
Martin	72,168,680	-	699,315	0.01	83,577	83,577
Miami-Dade	950,345,583	0.01	9,208,849	0.01	1,320,083	10,528,932
Monroe	58,319,769	-	565,119	0.01	46,443	46,443
Nassau	28,259,687	0.01	273,836	0.01	79,490	353,327
Okaloosa	98,649,824	-	955,917	0.01	83,999	83,999
Okeechobee	27,181,451	0.01	263,388	0.01	77,209	340,597
Orange	556,014,954	-	5,387,785	0.01	1,025,786	1,025,786
Osceola	108,156,309	0.01	1,048,035	0.01	193,503	1,241,538
Palm Beach	493,189,179	0.01	4,779,003	0.01	599,225	5,378,228
Pasco	173,435,916	-	1,680,594	0.01	235,177	235,177
Pinellas	373,890,524	-	3,622,999	0.01	349,506	349,506
Polk	236,241,668	0.01	2,289,182	0.01	772,837	3,062,019
Putnam	31,045,569	-	300,832	0.01	77,053	77,053
Saint Johns	76,627,463	-	742,520	0.01	207,269	207,269
Saint Lucie	103,210,331	0.01	1,000,108	0.01	204,887	1,204,995

Table 2

**Ninth Cent Fuel Tax**  
**Estimated Gallons and Tax by Fuel Type**  
**Local Government Fiscal Year 2002-03**

County	Estimated Motor Fuel Gallons	Motor Fuel Tax Rate	Estimated Tax Receipts from Motor Fuel	Diesel Fuel Tax Rate	Estimated Tax Receipts from Diesel Fuel	Total Estimated Tax Receipts
Santa Rosa	56,574,543	-	548,207	0.01	87,328	87,328
Sarasota	161,591,448	0.01	1,565,821	0.01	163,567	1,729,388
Seminole	176,034,940	0.01	1,705,779	0.01	172,600	1,878,378
Sumter	40,549,551	0.01	392,925	0.01	320,525	713,451
Suwannee	23,502,428	-	227,739	0.01	77,623	77,623
Taylor	11,950,158	-	115,797	0.01	63,813	63,813
Union	3,503,929	0.01	33,953	0.01	31,056	65,009
Volusia	220,966,597	0.01	2,141,166	0.01	242,824	2,383,990
Wakulla	10,490,064	0.01	101,649	0.01	21,987	123,636
Walton	29,275,376	0.01	283,678	0.01	123,432	407,110
Washington	12,778,632	0.01	123,825	0.01	20,743	144,567
<b>Totals</b>	<b>8,019,900,000</b>		<b>\$ 77,712,831</b>		<b>\$ 13,898,997</b>	<b>\$ 66,378,215</b>

## Notes:

- 1) The counties' motor fuel tax rates represent those in effect as of June 20, 2002.
- 2) As the result of statewide equalization, all counties levy the tax on diesel fuel at the \$0.01 rate.
- 3) The figures in the "Total Estimated Tax Receipts" represent the estimated distributions to counties based on their respective motor and diesel fuel tax rates.

Source: Department of Revenue (6/2002)

Table 3

**Local Option Fuel Tax Distributions**  
**Local Government Fiscal Year 2002-03 Estimates**  
(Refer to Additional Notes at the End of the Table.)

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Countywide Tax Rate	Distribution Percentage	Estimated Distribution	Countywide Tax Rate	Distribution Percentage	Estimated Distribution
BOCC Alachua	\$ 0.06	52.1500000	\$ 3,678,832	\$ -	0.0000000	\$ -
Alachua		1.8750000	132,269		0.0000000	-
Archer		0.8550000	60,314		0.0000000	-
Gainesville		38.6350000	2,725,439		0.0000000	-
Hawthorne		1.0600000	74,776		0.0000000	-
High Springs		2.1100000	148,846		0.0000000	-
Lacrosse		0.2950000	20,810		0.0000000	-
Micanopy		0.9000000	63,489		0.0000000	-
Newberry		1.2550000	88,532		0.0000000	-
Waldo		<u>0.8650000</u>	<u>61,020</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 7,054,327		0.0000000	\$ 1,056,276
BOCC Baker	\$ 0.06	86.0000000	\$ 840,998	\$ -	0.0000000	\$ -
Glen Saint Mary		1.0000000	9,779		0.0000000	-
Macclenny		<u>13.0000000</u>	<u>127,128</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 977,904		0.0000000	\$ 137,733
BOCC Bay	\$ 0.06	61.8110000	\$ 3,449,897	\$ -	0.0000000	\$ -
Callaway		4.3260000	241,450		0.0000000	-
Cedar Grove		0.5850000	32,651		0.0000000	-
Lynn Haven		3.9810000	222,194		0.0000000	-
Mexico Beach		1.3300000	74,232		0.0000000	-
Panama City		19.5830000	1,092,998		0.0000000	-
Panama City Beach		3.0480000	170,120		0.0000000	-
Parker		2.3050000	128,650		0.0000000	-
Springfield		<u>3.0310000</u>	<u>169,171</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 5,581,364		0.0000000	\$ 819,558
BOCC Bradford	\$ 0.06	70.0000000	\$ 660,296	\$ -	0.0000000	\$ -
Brooker		1.8000000	16,979		0.0000000	-
Hampton		1.9000000	17,922		0.0000000	-
Lawtey		2.9000000	27,355		0.0000000	-
Starke		<u>23.4000000</u>	<u>220,728</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 943,280		0.0000000	\$ 135,908
BOCC Brevard	\$ 0.06	47.1400000	\$ 6,910,968	\$ -	0.0000000	\$ -
Cape Canaveral		1.3260000	194,398		0.0000000	-
Cocoa		2.9160000	427,501		0.0000000	-
Cocoa Beach		2.2310000	327,076		0.0000000	-
Indialantic		0.5920000	86,790		0.0000000	-
Indian Harbor Beach		1.8050000	264,622		0.0000000	-
Malabar		0.6210000	91,042		0.0000000	-
Melbourne		12.0570000	1,767,619		0.0000000	-
Melbourne Beach		0.5870000	86,057		0.0000000	-
Melbourne Village		0.1460000	21,404		0.0000000	-
Palm Bay		16.7830000	2,460,475		0.0000000	-
Palm Shores		0.0790000	11,582		0.0000000	-
Rockledge		4.1660000	610,757		0.0000000	-
Satellite Beach		1.9240000	282,068		0.0000000	-
Titusville		5.8860000	862,918		0.0000000	-

Table 3

**Local Option Fuel Tax Distributions**  
**Local Government Fiscal Year 2002-03 Estimates**  
 (Refer to Additional Notes at the End of the Table.)

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Countywide Tax Rate	Distribution Percentage	Estimated Distribution	Countywide Tax Rate	Distribution Percentage	Estimated Distribution
West Melbourne		<u>1.7410000</u>	<u>255,240</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 14,660,518		0.0000000	\$ 2,129,822
BOCC Broward	\$ 0.06	62.5000000	\$ 29,874,873	\$ 0.05	69.0060000	\$ 25,116,471
Coconut Creek		1.0816020	517,004		0.8939510	325,376
Cooper City		0.6936340	331,556		0.5732930	208,664
Coral Springs		2.9183590	1,394,970		2.4120430	877,924
Dania		0.4980490	238,066		0.4116410	149,827
Davie		1.8798810	898,579		1.5537340	565,521
Deerfield Beach		1.6033860	766,415		1.3252090	482,343
Fort Lauderdale		3.8341680	1,832,725		3.1689650	1,153,425
Hallandale		0.8511100	406,829		0.7034480	256,038
Hillsboro Beach		0.0537000	25,668		0.0443840	16,155
Hollywood		3.4597800	1,653,768		2.8595320	1,040,799
Lauderdale-by-the-Sea		0.0636310	30,415		0.0525910	19,142
Lauderdale Lakes		0.7871320	376,248		0.6505700	236,791
Lauderhill		1.4296480	683,369		1.1816140	430,078
Lazy Lake		0.0009430	451		0.0007800	284
Lighthouse Point		0.2673100	127,774		0.2209330	80,414
Margate		1.3383850	639,745		1.1061840	402,624
Miramar		1.8058720	863,203		1.4925660	543,257
North Lauderdale		0.8010100	382,881		0.6620400	240,966
Oakland Park		0.7687850	367,478		0.6354060	231,272
Parkland		0.3434780	164,182		0.2838870	103,328
Pembroke Park		0.1563840	74,751		0.1292520	47,045
Pembroke Pines		3.4118650	1,630,865		2.8199290	1,026,384
Plantation		2.0589810	984,189		1.7017620	619,399
Pompano Beach		2.1334120	1,019,767		1.7632790	641,790
Sea Ranch Lakes		0.0345590	16,519		0.0285630	10,396
Southwest Ranches		0.1764190	84,328		0.1458110	53,072
Sunrise		2.1296130	1,017,951		1.7601390	640,647
Tamarac		1.3800690	659,670		1.1406360	415,163
Weston		1.2236110	584,884		1.0113230	368,096
Wilton Manors		<u>0.3152240</u>	<u>150,676</u>		<u>0.2605350</u>	<u>94,828</u>
		100.0000000	\$ 47,799,797		100.0000000	\$ 36,397,518
BOCC Calhoun	\$ 0.06	73.9000000	\$ 350,324	\$ -	0.0000000	\$ -
Altha		0.5000000	2,370		0.0000000	-
Blountstown		<u>25.6000000</u>	<u>121,357</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 474,052		0.0000000	\$ 56,703
BOCC Charlotte	\$ 0.06	88.8600000	\$ 4,635,464	\$ 0.05	90.3000000	\$ 3,402,381
Punta Gorda		<u>11.1400000</u>	<u>581,128</u>		<u>9.7000000</u>	<u>365,483</u>
		100.0000000	\$ 5,216,593		100.0000000	\$ 3,767,864
BOCC Citrus	\$ 0.06	90.4000000	\$ 2,916,847	\$ -	0.0000000	\$ -
Crystal River		4.0500000	130,677		0.0000000	-
Inverness		<u>5.5500000</u>	<u>179,076</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 3,226,601		0.0000000	\$ 483,751



Table 3

**Local Option Fuel Tax Distributions**  
**Local Government Fiscal Year 2002-03 Estimates**  
(Refer to Additional Notes at the End of the Table.)

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Countywide Tax Rate	Distribution Percentage	Estimated Distribution	Countywide Tax Rate	Distribution Percentage	Estimated Distribution
BOCC Clay	\$ 0.06	84.000000	\$ 3,534,822	\$ -	0.000000	\$ -
Green Cove Springs		6.300000	265,112		0.000000	-
Keystone Heights		1.900000	79,954		0.000000	-
Orange Park		7.200000	302,985		0.000000	-
Penney Farms		<u>0.600000</u>	<u>25,249</u>		<u>0.000000</u>	<u>-</u>
		100.000000	\$ 4,208,121		0.000000	\$ 628,832
BOCC Collier	\$ 0.06	80.090000	\$ 6,151,295	\$ 0.05	79.510000	\$ 4,677,220
Everglades		0.750000	57,604		0.750000	44,119
Marco Island		4.970000	381,720		5.260000	309,422
Naples		<u>14.190000</u>	<u>1,089,860</u>		<u>14.480000</u>	<u>851,794</u>
		100.000000	\$ 7,680,478		100.000000	\$ 5,882,556
BOCC Columbia	\$ 0.06	71.390000	\$ 2,382,124	\$ 0.05	71.390000	\$ 1,514,721
Fort White		1.100000	36,705		1.100000	23,339
Lake City		<u>27.510000</u>	<u>917,947</u>		<u>27.510000</u>	<u>583,695</u>
		100.000000	\$ 3,336,776		100.000000	\$ 2,121,755
BOCC DeSoto	\$ 0.06	78.000000	\$ 549,313	\$ 0.05	80.000000	\$ 358,513
Arcadia		<u>22.000000</u>	<u>154,934</u>		<u>20.000000</u>	<u>89,628</u>
		100.000000	\$ 704,247		100.000000	\$ 448,142
BOCC Dixie	\$ 0.06	81.250000	\$ 401,608	\$ -	0.000000	\$ -
Cross City		12.500000	61,786		0.000000	-
Horseshoe Beach		<u>6.250000</u>	<u>30,893</u>		<u>0.000000</u>	<u>-</u>
		100.000000	\$ 494,286		0.000000	\$ 57,205
Jacksonville-Duval	\$ 0.06	94.445600	\$ 27,105,181	\$ -	0.000000	\$ -
Atlantic Beach		1.716300	492,565		0.000000	-
Baldwin		0.209800	60,211		0.000000	-
Jacksonville Beach		2.694900	773,416		0.000000	-
Neptune Beach		<u>0.933400</u>	<u>267,879</u>		<u>0.000000</u>	<u>-</u>
		100.000000	\$ 28,699,252		0.000000	\$ 3,779,770
BOCC Escambia	\$ 0.06	75.300000	\$ 6,885,258	\$ -	0.000000	\$ -
Century		0.700000	64,006		0.000000	-
Pensacola		<u>24.000000</u>	<u>2,194,505</u>		<u>0.000000</u>	<u>-</u>
		100.000000	\$ 9,143,769		0.000000	\$ 1,289,050
BOCC Flagler	\$ 0.06	28.347700	\$ 484,503	\$ -	0.000000	\$ -
Beverly Beach		0.261000	4,461		0.000000	-
Bunnell		2.685300	45,896		0.000000	-
Flagler Beach		3.897300	66,611		0.000000	-
Palm Coast		<u>64.808700</u>	<u>1,107,675</u>		<u>0.000000</u>	<u>-</u>
		100.000000	\$ 1,709,145		0.000000	\$ 250,881
BOCC Franklin	\$ 0.05	79.720000	\$ 328,910	\$ -	0.000000	\$ -
Appalachicola		14.190000	58,545		0.000000	-
Carrabelle		<u>6.090000</u>	<u>25,126</u>		<u>0.000000</u>	<u>-</u>
		100.000000	\$ 412,582		0.000000	\$ 68,011

Table 3

**Local Option Fuel Tax Distributions**  
**Local Government Fiscal Year 2002-03 Estimates**  
(Refer to Additional Notes at the End of the Table.)

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Countywide Tax Rate	Distribution Percentage	Estimated Distribution	Countywide Tax Rate	Distribution Percentage	Estimated Distribution
BOCC Gadsden	\$ 0.06	73.1600000	\$ 1,991,395	\$ -	0.0000000	\$ -
Chattahoochee		7.0800000	192,716		0.0000000	-
Greensboro		0.3100000	8,438		0.0000000	-
Gretna		0.4500000	12,249		0.0000000	-
Havana		3.7000000	100,713		0.0000000	-
Midway		0.4000000	10,888		0.0000000	-
Quincy		<u>14.9000000</u>	<u>405,574</u>		<u>0.0000000</u>	-
		100.0000000	\$ 2,721,973		0.0000000	\$ 243,479
BOCC Gilchrist	\$ 0.06	85.1000000	\$ 324,099	\$ -	0.0000000	\$ -
Bell		1.5800000	6,017		0.0000000	-
Fanning Springs (part)		1.1300000	4,304		0.0000000	-
Trenton		<u>12.1900000</u>	<u>46,425</u>		<u>0.0000000</u>	-
		100.0000000	\$ 380,845		0.0000000	\$ 54,694
BOCC Glades	\$ 0.06	80.0000000	\$ 223,154	\$ -	0.0000000	\$ -
Moore Haven		<u>20.0000000</u>	<u>55,788</u>		<u>0.0000000</u>	-
		100.0000000	\$ 278,942		0.0000000	\$ 32,824
BOCC Gulf	\$ 0.06	100.0000000	\$ 347,109	\$ -	0.0000000	\$ 47,862
BOCC Hamilton	\$ 0.06	82.0000000	\$ 778,805	\$ -	0.0000000	\$ -
Jasper		10.0000000	94,976		0.0000000	-
Jennings		4.0000000	37,990		0.0000000	-
White Springs		<u>4.0000000</u>	<u>37,990</u>		<u>0.0000000</u>	-
		100.0000000	\$ 949,762		0.0000000	\$ 89,231
BOCC Hardee	\$ 0.06	87.8100000	\$ 750,465	\$ -	0.0000000	\$ -
Bowling Green		1.2000000	10,256		0.0000000	-
Wachula		8.4500000	72,218		0.0000000	-
Zolfo Springs		<u>2.5400000</u>	<u>21,708</u>		<u>0.0000000</u>	-
		100.0000000	\$ 854,647		0.0000000	\$ 107,130
BOCC Hendry	\$ 0.06	65.0000000	\$ 1,028,065	\$ -	0.0000000	\$ -
Clewiston		20.6700000	326,925		0.0000000	-
Labelle		<u>14.3300000</u>	<u>226,649</u>		<u>0.0000000</u>	-
		100.0000000	\$ 1,581,639		0.0000000	\$ 183,164
BOCC Hernando	\$ 0.06	94.4000000	\$ 3,665,617	\$ 0.02	94.4000000	\$ 1,012,203
Brooksville		<u>5.6000000</u>	<u>217,452</u>		<u>5.6000000</u>	<u>60,046</u>
		100.0000000	\$ 3,883,069		100.0000000	\$ 1,072,249
BOCC Highlands	\$ 0.06	84.8333300	\$ 2,365,438	\$ 0.03	87.5500000	\$ 951,622
Avon Park		5.3766700	149,920		4.1800000	45,434
Lake Placid		1.7600000	49,075		1.5600000	16,956
Sebring		<u>8.0300000</u>	<u>223,903</u>		<u>6.7100000</u>	<u>72,934</u>
		100.0000000	\$ 2,788,336		100.0000000	\$ 1,086,947
BOCC Hillsborough	\$ 0.06	64.5400000	\$ 21,778,767	\$ -	0.0000000	\$ -

Table 3

**Local Option Fuel Tax Distributions**  
**Local Government Fiscal Year 2002-03 Estimates**  
(Refer to Additional Notes at the End of the Table.)

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Countywide Tax Rate	Distribution Percentage	Estimated Distribution	Countywide Tax Rate	Distribution Percentage	Estimated Distribution
Plant City		2.9900000	1,008,964		0.0000000	-
Tampa		30.3800000	10,251,611		0.0000000	-
Temple Terrace		<u>2.0900000</u>	<u>705,262</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 33,744,604		0.0000000	\$ 4,688,500
BOCC Holmes	\$ 0.06	86.0000000	\$ 592,652	\$ -	0.0000000	\$ -
Bonifay		10.0000000	68,913		0.0000000	-
Esto		1.0000000	6,891		0.0000000	-
Noma		1.0000000	6,891		0.0000000	-
Ponce de Leon		1.0000000	6,891		0.0000000	-
Westville		<u>1.0000000</u>	<u>6,891</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 689,130		0.0000000	\$ 81,798
BOCC Indian River	\$ 0.06	67.6584000	\$ 3,022,865	\$ -	0.0000000	\$ -
Fellsmere		3.1286000	139,781		0.0000000	-
Indian River Shores		1.2062000	53,891		0.0000000	-
Orchid		0.0413000	1,845		0.0000000	-
Sebastian		14.6816000	655,950		0.0000000	-
Vero Beach		<u>13.2839000</u>	<u>593,503</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 4,467,834		0.0000000	\$ 582,738
BOCC Jackson	\$ 0.06	73.5400000	\$ 2,117,301	\$ -	0.0000000	\$ -
Alford		0.9200000	26,488		0.0000000	-
Campbellton		0.3300000	9,501		0.0000000	-
Cottdale		1.3300000	38,292		0.0000000	-
Graceville		4.9700000	143,092		0.0000000	-
Grand Ridge		1.6800000	48,369		0.0000000	-
Greenwood		0.8100000	23,321		0.0000000	-
Malone		1.3000000	37,429		0.0000000	-
Marianna		11.8500000	341,175		0.0000000	-
Sneads		<u>3.2700000</u>	<u>94,147</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 2,879,115		0.0000000	\$ 273,619
BOCC Jefferson	\$ 0.06	85.6600000	\$ 758,486	\$ -	0.0000000	\$ -
Monticello		<u>14.3400000</u>	<u>126,975</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 885,461		0.0000000	\$ 95,249
BOCC Lafayette	\$ 0.06	100.0000000	\$ 149,027	\$ -	0.0000000	\$ 17,876
BOCC Lake	\$ 0.06	66.3767000	\$ 4,353,997	\$ -	0.0000000	\$ -
Astatula		0.4802000	31,499		0.0000000	-
Clermont		3.3310000	218,498		0.0000000	-
Eustis		6.9262000	454,326		0.0000000	-
Fruitland Park		1.0640000	69,793		0.0000000	-
Groveland		0.8397000	55,080		0.0000000	-
Howey-in-the-Hills		0.2917000	19,134		0.0000000	-
Lady Lake		1.7176000	112,666		0.0000000	-
Leesburg		8.0223000	526,225		0.0000000	-
Mascotte		0.8089000	53,060		0.0000000	-
Minneola		0.6485000	42,539		0.0000000	-

Table 3

**Local Option Fuel Tax Distributions**  
**Local Government Fiscal Year 2002-03 Estimates**  
 (Refer to Additional Notes at the End of the Table.)

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Countywide Tax Rate	Distribution Percentage	Estimated Distribution	Countywide Tax Rate	Distribution Percentage	Estimated Distribution
Montverde		0.3718000	24,388		0.0000000	-
Mount Dora		4.9116000	322,178		0.0000000	-
Tavares		2.9412000	192,929		0.0000000	-
Umatilla		<u>1.2686000</u>	<u>83,214</u>		<u>0.0000000</u>	-
		100.0000000	\$ 6,559,526		0.0000000	\$ 946,581
BOCC Lee	\$ 0.06	51.3000000	\$ 7,670,200	\$ 0.05	51.3000000	\$ 5,678,220
Bonita Springs		3.6000000	538,260		3.6000000	398,472
Cape Coral		23.3000000	3,483,736		23.3000000	2,578,996
Fort Myers		14.0000000	2,093,232		14.0000000	1,549,612
Fort Myers Beach		2.8000000	418,646		2.8000000	309,922
Sanibel		<u>5.0000000</u>	<u>747,583</u>		<u>5.0000000</u>	<u>553,433</u>
		100.0000000	\$ 14,951,656		100.0000000	\$ 11,068,654
BOCC Leon	\$ 0.06	46.6700000	\$ 3,312,715	\$ -	0.0000000	\$ -
Tallahassee		<u>53.3300000</u>	<u>3,785,453</u>		<u>0.0000000</u>	-
		100.0000000	\$ 7,098,168		0.0000000	\$ 1,058,960
BOCC Levy	\$ 0.06	89.2300000	\$ 1,177,001	\$ -	0.0000000	\$ -
Bronson		1.3000000	17,148		0.0000000	-
Cedar Key		0.9300000	12,267		0.0000000	-
Chiefland		3.0000000	39,572		0.0000000	-
Fanning Springs (part)		0.2400000	3,166		0.0000000	-
Inglis		2.2000000	29,019		0.0000000	-
Otter Creek		0.1400000	1,847		0.0000000	-
Williston		2.3500000	30,998		0.0000000	-
Yankeetown		<u>0.6100000</u>	<u>8,046</u>		<u>0.0000000</u>	-
		100.0000000	\$ 1,319,065		0.0000000	\$ 175,512
BOCC Liberty	\$ 0.06	90.0000000	\$ 262,748	\$ -	0.0000000	\$ -
Bristol		<u>10.0000000</u>	<u>29,194</u>		<u>0.0000000</u>	-
		100.0000000	\$ 291,942		0.0000000	\$ 27,796
BOCC Madison	\$ 0.06	70.1700000	\$ 1,227,028	\$ -	0.0000000	\$ -
Greenville		6.1600000	107,717		0.0000000	-
Lee		1.9800000	34,623		0.0000000	-
Madison		<u>21.6900000</u>	<u>379,282</u>		<u>0.0000000</u>	-
		100.0000000	\$ 1,748,651		0.0000000	\$ 114,217
BOCC Manatee	\$ 0.06	100.0000000	\$ 7,487,259	\$ -	0.0000000	\$ 1,071,894
BOCC Marion	\$ 0.06	70.1000000	\$ 7,764,958	\$ -	0.0000000	\$ -
Belleview		2.5600000	283,571		0.0000000	-
Dunnellon		2.5600000	283,571		0.0000000	-
McIntosh		0.6400000	70,893		0.0000000	-
Ocala		23.5000000	2,603,089		0.0000000	-
Reddick		<u>0.6400000</u>	<u>70,893</u>		<u>0.0000000</u>	-
		100.0000000	\$ 11,076,973		0.0000000	\$ 1,427,723
BOCC Martin	\$ 0.06	88.7300000	\$ 3,862,864	\$ 0.02	88.7300000	\$ 1,163,470

Table 3

**Local Option Fuel Tax Distributions**  
**Local Government Fiscal Year 2002-03 Estimates**  
(Refer to Additional Notes at the End of the Table.)

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Countywide Tax Rate	Distribution Percentage	Estimated Distribution	Countywide Tax Rate	Distribution Percentage	Estimated Distribution
Jupiter Island		1.1900000	51,807		1.1900000	15,604
Ocean Breeze		0.0800000	3,483		0.0800000	1,049
Stuart		<u>10.0000000</u>	<u>435,350</u>		<u>10.0000000</u>	<u>131,125</u>
		100.0000000	\$ 4,353,504		100.0000000	\$ 1,311,247
BOCC Miami-Dade	\$ 0.06	72.6100000	\$ 42,513,006	\$ 0.03	74.0000000	\$ 19,166,391
Aventura		0.5211359	305,124		0.4946891	128,127
Bal Harbour		0.0648166	37,950		0.0615273	15,936
Bay Harbor Islands		0.1231356	72,096		0.1168867	30,274
Biscayne Park		0.1087072	63,648		0.1031904	26,727
Coral Gables		1.4624693	856,273		1.3882512	359,564
El Portal		0.0805265	47,148		0.0764399	19,798
Florida City		0.2640896	154,624		0.2506875	64,929
Golden Beach		0.0214302	12,547		0.0203427	5,269
Hialeah		5.6729329	3,321,491		5.3850403	1,394,754
Hialeah Gardens		0.4651264	272,331		0.4415219	114,357
Homestead		0.9575123	560,621		0.9089200	235,415
Indian Creek		0.0065780	3,851		0.0062441	1,617
Key Biscayne		0.2571547	150,564		0.2441045	63,224
Medley		0.0810676	47,465		0.0769536	19,931
Miami		8.7135203	5,101,748		8.2713226	2,142,316
Miami Beach		2.1254726	1,244,460		2.0176081	522,571
Miami Lakes		0.5716228	334,684		0.5426138	140,540
Miami Shores		0.3074035	179,984		0.2918033	75,579
Miami Springs		0.5037822	294,963		0.4782161	123,860
North Bay		0.1460453	85,509		0.1386337	35,907
North Miami Beach		1.0777207	631,003		1.0230281	264,970
North Miami		1.5145861	886,787		1.4377232	372,378
Opa Locka		0.3846426	225,207		0.3651226	94,569
Pinecrest		0.6442104	377,184		0.6115177	158,386
South Miami		0.3346002	195,908		0.3176198	82,265
Sunny Isles Beach		0.3154380	184,688		0.2994300	77,554
Surfside		0.1266903	74,177		0.1202610	31,148
Sweetwater		0.3288405	192,535		0.3121524	80,849
Virginia Gardens		0.0623808	36,524		0.0592151	15,337
West Miami		<u>0.1463609</u>	<u>85,694</u>		<u>0.1389333</u>	<u>35,984</u>
		100.0000000	\$ 58,549,794		100.0000000	\$ 25,900,528
BOCC Monroe	\$ 0.06	60.5000000	\$ 1,489,342	\$ -	0.0000000	\$ -
Islamorada		0.0000000	294,500		0.0000000	-
Key Colony Beach		2.0000000	68,019		0.0000000	-
Key West		36.5000000	1,241,347		0.0000000	-
Layton		1.0000000	34,010		0.0000000	-
Marathon		0.0000000	<u>273,733</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 3,400,951		0.0000000	\$ 523,865
BOCC Nassau	\$ 0.06	79.9801000	\$ 1,571,528	\$ -	0.0000000	\$ -
Callahan		0.9458000	18,584		0.0000000	-
Fernandina Beach		14.0849000	276,754		0.0000000	-
Hilliard		<u>4.9892000</u>	<u>98,033</u>		<u>0.0000000</u>	<u>-</u>

Table 3

**Local Option Fuel Tax Distributions**  
**Local Government Fiscal Year 2002-03 Estimates**  
 (Refer to Additional Notes at the End of the Table.)

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Countywide Tax Rate	Distribution Percentage	Estimated Distribution	Countywide Tax Rate	Distribution Percentage	Estimated Distribution
		100.000000	\$ 1,964,898		0.000000	\$ 253,846
BOCC Okaloosa	\$ 0.05	67.000000	\$ 3,281,089	\$ -	0.000000	\$ -
Cinco Bayou		0.200000	9,794		0.000000	-
Crestview		5.840000	285,993		0.000000	-
Destin		5.000000	244,857		0.000000	-
Fort Walton Beach		14.300000	700,292		0.000000	-
Laurel Hill		0.450000	22,037		0.000000	-
Mary Esther		2.500000	122,429		0.000000	-
Niceville		3.040000	148,873		0.000000	-
Shalimar		0.110000	5,387		0.000000	-
Valparaiso		1.560000	76,396		0.000000	-
		100.000000	\$ 4,897,148		0.000000	\$ 886,135
BOCC Okeechobee	\$ 0.06	78.130000	\$ 1,479,550	\$ -	0.000000	\$ -
Okeechobee		21.870000	414,153		0.000000	-
		100.000000	\$ 1,893,703		0.000000	\$ 244,161
BOCC Orange	\$ 0.06	66.520000	\$ 23,724,290	\$ -	0.000000	\$ -
Apopka		2.970000	1,059,247		0.000000	-
Belle Isle		0.620000	221,122		0.000000	-
Eatonville		0.270000	96,295		0.000000	-
Edgewood		0.210000	74,896		0.000000	-
Maitland		1.340000	477,910		0.000000	-
Oakland		0.100000	35,665		0.000000	-
Ocoee		2.720000	970,085		0.000000	-
Orlando		20.750000	7,400,466		0.000000	-
Windermere		0.210000	74,896		0.000000	-
Winter Garden		1.600000	570,638		0.000000	-
Winter Park		2.690000	959,386		0.000000	-
		100.000000	\$ 35,664,898		0.000000	\$ 4,994,477
BOCC Osceola	\$ 0.06	62.500000	\$ 4,313,961	\$ -	0.000000	\$ -
Kissimmee		25.000000	1,725,584		0.000000	-
Saint Cloud		12.500000	862,792		0.000000	-
		100.000000	\$ 6,902,337		0.000000	\$ 971,528
BOCC Palm Beach	\$ 0.06	66.666670	\$ 19,938,732	\$ 0.05	79.000000	\$ 17,697,684
Atlantis		0.186530	55,788		0.117520	26,327
Belle Glade		1.174830	351,369		0.740140	165,807
Boca Raton		4.553490	1,361,862		2.868700	642,650
Boynton Beach		2.582340	772,329		1.626870	364,454
Briny Breezes		0.013780	4,121		0.008680	1,945
Cloud Lake		0.011190	3,347		0.007050	1,579
Delray Beach		3.520760	1,052,992		2.218080	496,897
Glen Ridge		0.025390	7,594		0.015990	3,582
Golf		0.048850	14,610		0.030780	6,895
Greenacres		0.602020	180,053		0.379270	84,965
Gulfstream		0.077760	23,257		0.048990	10,975
Haverhill		0.078670	23,529		0.049560	11,102

Table 3

**Local Option Fuel Tax Distributions**  
**Local Government Fiscal Year 2002-03 Estimates**  
(Refer to Additional Notes at the End of the Table.)

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Countywide Tax Rate	Distribution Percentage	Estimated Distribution	Countywide Tax Rate	Distribution Percentage	Estimated Distribution
Highland Beach		0.0859900	25,718		0.0541700	12,135
Hypoluxo		0.0336600	10,067		0.0212000	4,749
Juno Beach		0.0986800	29,513		0.0621700	13,927
Jupiter		1.5950600	477,052		1.0048900	225,117
Jupiter Inlet Colony		0.0425600	12,729		0.0268100	6,006
Lake Clarke Shores		0.2462000	73,634		0.1551100	34,748
Lake Park		0.5104200	152,657		0.3215700	72,039
Lake Worth		1.8188400	543,980		1.1458700	256,699
Lantana		0.5524400	165,224		0.3480400	77,968
Manalapan		0.0670400	20,050		0.0422300	9,460
Mangonia Park		0.1160100	34,696		0.0730900	16,374
North Palm Beach		0.5874700	175,701		0.3701100	82,913
Ocean Ridge		0.1985800	59,391		0.1251000	28,025
Pahokee		0.2631200	78,694		0.1657600	37,134
Palm Beach		0.7918500	236,827		0.4988700	111,758
Palm Beach Gardens		1.3592700	406,532		0.8563400	191,838
Palm Beach Shores		0.0855000	25,571		0.0538700	12,068
Palm Springs		0.3637200	108,782		0.2291400	51,332
Riviera Beach		1.8656400	557,977		1.1753500	263,303
Royal Palm Beach		1.3492400	403,532		0.8500200	190,423
South Bay		0.2623500	78,464		0.1652800	37,026
South Palm Beach		0.0274600	8,213		0.0173000	3,876
Tequesta		0.3921900	117,297		0.2470800	55,351
Wellington		3.2289800	965,726		2.0342600	455,718
West Palm Beach		<u>4.5154500</u>	<u>1,350,485</u>		<u>2.8447400</u>	<u>637,282</u>
		100.0000000	\$ 29,908,097		100.0000000	\$ 22,402,132
BOCC Pasco	\$ 0.06	87.7200000	\$ 9,345,553	\$ -	0.0000000	\$ -
Dade City		2.3900000	254,627		0.0000000	-
New Port Richey		4.0500000	431,481		0.0000000	-
Port Richey		1.1600000	123,585		0.0000000	-
Saint Leo		0.1800000	19,177		0.0000000	-
San Antonio		0.6100000	64,988		0.0000000	-
Zephyrhills		<u>3.8900000</u>	<u>414,435</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 10,653,846		0.0000000	\$ 1,557,911
BOCC Pinellas	\$ 0.06	100.0000000	\$ 22,091,786	\$ -	0.0000000	\$ 3,358,520
BOCC Polk	\$ 0.06	66.7110000	\$ 11,357,662	\$ 0.05	66.7110000	\$ 7,158,628
Auburndale		1.9490000	331,821		1.9490000	209,143
Bartow		3.0770000	523,865		3.0770000	330,187
Davenport		0.4700000	80,018		0.4700000	50,435
Dundee		0.5850000	99,597		0.5850000	62,775
Eagle Lake		0.5050000	85,977		0.5050000	54,191
Fort Meade		1.1990000	204,132		1.1990000	128,662
Frostproof		0.9770000	166,336		0.9770000	104,840
Haines City		2.3390000	398,219		2.3390000	250,994
Highland Park		0.0530000	9,023		0.0530000	5,687
Hillcrest Heights		0.0560000	9,534		0.0560000	6,009
Lake Alfred		0.6980000	118,836		0.6980000	74,901

Table 3

**Local Option Fuel Tax Distributions**  
**Local Government Fiscal Year 2002-03 Estimates**  
(Refer to Additional Notes at the End of the Table.)

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Countywide Tax Rate	Distribution Percentage	Estimated Distribution	Countywide Tax Rate	Distribution Percentage	Estimated Distribution
Lake Hamilton		0.2760000	46,989		0.2760000	29,617
Lakeland		13.2820000	2,261,283		13.2820000	1,425,266
Lake Wales		2.0310000	345,781		2.0310000	217,943
Mulberry		0.7030000	119,687		0.7030000	75,438
Polk City		0.3060000	52,097		0.3060000	32,836
Winter Haven		<u>4.7830000</u>	<u>814,314</u>		<u>4.7830000</u>	<u>513,254</u>
		100.0000000	\$ 17,025,171		100.0000000	\$ 10,730,805
BOCC Putnam	\$ 0.06	78.5443000	\$ 1,650,163	\$ -	0.0000000	\$ -
Crescent City		2.5821000	54,248		0.0000000	-
Interlachen		1.9593000	41,164		0.0000000	-
Palatka		15.0222000	315,606		0.0000000	-
Pomona Park		1.0538000	22,140		0.0000000	-
Welaka		<u>0.8383000</u>	<u>17,612</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 2,100,933		0.0000000	\$ 278,871
BOCC Saint Johns	\$ 0.06	83.0000000	\$ 4,384,109	\$ -	0.0000000	\$ -
Saint Augustine		12.0000000	633,847		0.0000000	-
Saint Augustine Beach		4.0000000	211,282		0.0000000	-
Hastings		<u>1.0000000</u>	<u>52,821</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 5,282,059		0.0000000	\$ 688,316
BOCC Saint Lucie	\$ 0.06	36.8439000	\$ 2,468,750	\$ 0.05	36.8439000	\$ 1,727,287
Fort Pierce		18.2330000	1,221,714		18.2330000	854,785
Port Saint Lucie		44.7886000	3,001,090		44.7886000	2,099,745
Saint Lucie		<u>0.1345000</u>	<u>9,012</u>		<u>0.1345000</u>	<u>6,306</u>
		100.0000000	\$ 6,700,566		100.0000000	\$ 4,688,123
BOCC Santa Rosa	\$ 0.06	87.2900000	\$ 3,084,451	\$ -	0.0000000	\$ -
Gulf Breeze		4.5300000	160,071		0.0000000	-
Jay		0.5900000	20,848		0.0000000	-
Milton		<u>7.5900000</u>	<u>268,198</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 3,533,567		0.0000000	\$ 508,188
BOCC Sarasota	\$ 0.06	69.8500000	\$ 6,717,901	\$ 0.05	69.8500000	\$ 5,126,968
Longboat Key		1.5400000	148,111		1.5400000	113,036
North Port		6.9900000	672,271		6.9900000	513,064
Sarasota		16.1700000	1,555,168		16.1700000	1,186,873
Venice		<u>5.4500000</u>	<u>524,160</u>		<u>5.4500000</u>	<u>400,028</u>
		100.0000000	\$ 9,617,611		100.0000000	\$ 7,339,968
BOCC Seminole	\$ 0.06	63.6000000	\$ 6,643,354	\$ -	0.0000000	\$ -
Altamonte Springs		9.3700000	978,746		0.0000000	-
Casselberry		4.4500000	464,826		0.0000000	-
Lake Mary		5.4400000	568,237		0.0000000	-
Longwood		2.8400000	296,653		0.0000000	-
Oviedo		3.5900000	374,994		0.0000000	-
Sanford		7.1800000	749,989		0.0000000	-
Winter Springs		<u>3.5300000</u>	<u>368,727</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 10,445,525		0.0000000	\$ 1,581,257



Table 3

**Local Option Fuel Tax Distributions**  
**Local Government Fiscal Year 2002-03 Estimates**  
(Refer to Additional Notes at the End of the Table.)

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Countywide Tax Rate	Distribution Percentage	Estimated Distribution	Countywide Tax Rate	Distribution Percentage	Estimated Distribution
BOCC Sumter	\$ 0.06	85.3470000	\$ 3,385,710	\$ -	0.0000000	\$ -
Bushnell		3.6210000	143,645		0.0000000	-
Center Hill		1.5940000	63,234		0.0000000	-
Coleman		1.1560000	45,858		0.0000000	-
Webster		1.4090000	55,895		0.0000000	-
Wildwood		<u>6.8730000</u>	<u>272,651</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 3,966,993		0.0000000	\$ 364,242
BOCC Suwannee	\$ 0.06	81.5700000	\$ 1,385,039	\$ -	0.0000000	\$ -
Branford		1.0000000	16,980		0.0000000	-
Live Oak		<u>17.4300000</u>	<u>295,957</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 1,697,976		0.0000000	\$ 211,114
BOCC Taylor	\$ 0.06	67.0000000	\$ 669,010	\$ -	0.0000000	\$ -
Perry		<u>33.0000000</u>	<u>329,512</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 998,523		0.0000000	\$ 107,344
BOCC Union	\$ 0.05	88.1900000	\$ 290,923	\$ -	0.0000000	\$ -
Lake Butler		11.1400000	36,749		0.0000000	-
Raiford		0.4100000	1,353		0.0000000	-
Worthington Springs		<u>0.2600000</u>	<u>858</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 329,883		0.0000000	\$ 31,475
BOCC Volusia	\$ 0.06	57.2390000	\$ 7,588,427	\$ 0.05	57.2380000	\$ 5,744,958
Daytona Beach		7.7080000	1,021,884		7.7090000	773,750
Daytona Beach Shores		1.2280000	162,801		1.2280000	123,254
Debary		2.0380000	270,187		2.0380000	204,553
Deland		2.3500000	311,550		2.3500000	235,869
Deltona		9.4280000	1,249,912		9.4280000	946,285
Edgewater		1.8470000	244,865		1.8470000	185,383
Holly Hill		1.2470000	165,320		1.2470000	125,161
Lake Helen		0.2530000	33,541		0.2530000	25,394
New Smyrna Beach		3.3200000	440,147		3.3200000	333,227
Oak Hill		0.1520000	20,151		0.1520000	15,256
Orange City		0.8400000	111,363		0.8400000	84,311
Ormond Beach		5.0870000	674,406		5.0870000	510,580
Pierson		0.2100000	27,841		0.2100000	21,078
Ponce Inlet		0.6530000	86,571		0.6530000	65,541
Port Orange		5.0170000	665,126		5.0170000	503,555
South Daytona		<u>1.3830000</u>	<u>183,350</u>		<u>1.3830000</u>	<u>138,811</u>
		100.0000000	\$ 13,257,441		100.0000000	\$ 10,036,966
BOCC Wakulla	\$ 0.06	100.0000000	\$ 687,426	\$ -	0.0000000	\$ 94,228
BOCC Walton	\$ 0.06	85.7600000	\$ 1,964,611	\$ -	0.0000000	\$ -
Defuniak Springs		13.4500000	308,116		0.0000000	-
Freeport		<u>0.7900000</u>	<u>18,098</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 2,290,824		0.0000000	\$ 262,970

Table 3

**Local Option Fuel Tax Distributions**  
**Local Government Fiscal Year 2002-03 Estimates**  
 (Refer to Additional Notes at the End of the Table.)

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Countywide Tax Rate	Distribution Percentage	Estimated Distribution	Countywide Tax Rate	Distribution Percentage	Estimated Distribution
BOCC Washington	\$ 0.06	82.3900000	\$ 662,264	\$ -	0.0000000	\$ -
Caryville		0.7800000	6,270		0.0000000	-
Chipley		14.5700000	117,116		0.0000000	-
Vernon		1.5200000	12,218		0.0000000	-
Wausau		<u>0.7400000</u>	<u>5,948</u>		<u>0.0000000</u>	<u>-</u>
		100.0000000	\$ 803,815		0.0000000	\$ 114,786
Statewide Totals			\$ 508,477,101			\$ 144,255,454

Notes:

- 1) Please note that this table represents a change in format from that used in prior years. Rather than listing estimated distributions based on a 1 cent per gallon levy, the figures are based on the total number of cents imposed with the one exception summarized in note #4.
- 2) As a result of statewide equalization, all counties levy the 1 to 6 cents local option fuel tax on diesel fuel at the maximum rate of 6 cents. Consequently, the rate listed in this table for that levy represents only the rate on motor fuel. All motor fuel tax rates listed in this table represent those in effect as of June 20, 2002.
- 3) Estimated local option fuel tax distributions are based on FY 2002-03 distribution percentages specified by interlocal agreement or statutory default formula.
- 4) For those counties that do not impose the 1 to 5 cents local option fuel tax as indicated by this table, a separate revenue estimate is provided. This estimate represents a countywide distribution based on a hypothetical 1 cent per gallon levy.

Source: Department of Revenue (6/2002)

## **Ninth-Cent Fuel Tax**

Sections 206.41(1)(d), 206.87(1)(b), and 336.021, *Florida Statutes*

### **Brief Overview**

The Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. The tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum. Generally, the proceeds may be used to fund transportation expenditures.

### **Authorization to Levy**

Pursuant to ss. 206.41(1)(d) and 206.87(1)(b), F.S., any county in the state may levy a 1 cent per gallon tax on motor and diesel fuels sold in the county by extraordinary vote of the membership of its governing body or voter approval in a county-wide referendum. However, this tax is imposed on diesel fuel in every county as the result of statewide equalization.

All impositions of the tax shall be levied before July 1st to be effective January 1st of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31st of any year may be reimposed at the current authorized rate to be effective September 1st of the year of expiration. A decision to rescind the tax shall not take effect on any other date than December 31<sup>st</sup> and shall require a minimum of 60 days notice to the Department of Revenue of such decision.

### **Counties Eligible to Levy**

All counties are eligible to levy this tax on motor fuel.

### **Distribution of Proceeds**

The governing body of the county may, by joint agreement with one or more municipalities located within the county, provide for the authorized transportation purposes and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the proceeds of the tax with municipalities. Regardless of whether or not the county is levying the tax on motor fuel, the county would still receive proceeds from the levy on diesel fuel.

### **Authorized Uses of Proceeds**

County and municipal governments may use the tax proceeds for transportation expenditures as defined in s. 336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local

government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs:

1. Public transportation operations and maintenance;
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment;
3. Roadway and right-of-way drainage;
4. Street lighting;
5. Traffic signs, traffic engineering, signalization, and pavement markings;
6. Bridge maintenance and operation; and
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

Counties are also authorized to expend the revenues received in conjunction with the state or federal government for joint transportation projects.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
79-98	Cattle gaps, construction and maintenance
81-30	Refund provisions of F.S. 206
82-54	Use of motor fuel tax for road construction, bond issue
83-25	Eligibility for refunds on motor fuel taxes
85-104	Use of excess funds from gas tax trust fund
86-39	Authority to use funds for sports complex
90-79	Local option fuel tax funding transportation disadvantaged

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

## **1 to 6 Cents Local Option Fuel Tax**

Sections 206.41(1)(e), 206.87(1)(c), and 336.025, *Florida Statutes*

### **Brief Overview**

Local governments are authorized to levy a tax of 1 to 6 cents on every net gallon of motor fuel sold in a county. As the result of statewide equalization, this tax is imposed on diesel fuel in each county at the maximum rate of 6 cents per gallon. The tax on motor fuel may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. Generally, the proceeds may be used to fund transportation expenditures.

### **Authorization to Levy**

The tax shall be levied using either of the following procedures:

1. This tax may be levied by an ordinance adopted by a majority vote of the county's governing body or upon approval by referendum. Such ordinance shall be adopted in accordance with the requirements imposed under one of the following circumstances whichever is applicable:
  - a. Prior to June 1st, the county may establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county.

If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1st. However, any interlocal agreement agreed to after the initial levy of the tax, extension of the tax, or change in the tax rate, shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds, which are backed by these taxes. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.
  - b. If an interlocal agreement has not been executed, the county may, prior to June 10th, adopt a resolution of intent to levy this tax.
2. If no interlocal agreement or resolution is adopted pursuant to the procedures described above, then municipalities representing more than 50 percent of the county population may, prior to June 20th, adopt uniform resolutions approving the tax, establishing the duration of the levy and the rate,

and setting the date for a county-wide referendum on whether or not to levy the tax. A referendum shall be held in accordance with the provisions of such resolution and applicable state law, provided that the county shall bear the costs of such referendum. The tax shall be levied and collected countywide on January 1st, following 30 days after voter approval.

If this tax is levied under the conditions of paragraphs 1b or 2 above, then the proceeds shall be distributed among the county and eligible municipalities based on the transportation expenditures of each of the immediately preceding five fiscal years.

All impositions and rate changes of this tax shall be levied before July 1st to be effective January 1st of the following year for a period not to exceed 30 years. However, levies of the tax that were in effect on July 1, 2002, and which expire on August 31st of any year may be reimposed at the current authorized rate to be effective September 1st of the year of expiration. Upon expiration, the tax may be relevied provided that a redetermination of the method of distribution is made.

Counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-Cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive proceeds from this tax. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

### **Counties Eligible to Levy**

All counties are eligible to levy this tax on motor fuel.

### **Distribution of Proceeds**

The tax proceeds shall be distributed by the Department according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement has been established, then the distribution shall be based on the transportation expenditures of each local government 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. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local government entities, then the parties to the agreement shall review and hold public hearings on the terms of the agreement at least every two years. Additionally, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1st of each year for dividing the proceeds. This inland county provision applies only to Orange County.

Since the tax is imposed on diesel fuel at the maximum rate of 6 cents in all counties as the result of statewide equalization, each county receives the tax revenues associated with that levy regardless of whether or not the county is levying the tax on motor fuel.

### **Authorized Uses of Proceeds**

County and municipal governments shall utilize the tax proceeds only for transportation expenditures. Section 336.025(7), *Florida Statutes*, defines transportation expenditures to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs:

1. Public transportation operations and maintenance;
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment;
3. Roadway and right-of-way drainage;
4. Street lighting;
5. Traffic signs, traffic engineering, signalization, and pavement markings;
6. Bridge maintenance and operation; and
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

In addition, small counties (defined as having a total population of 50,000 or less on April 1, 1992) are authorized to use the proceeds to fund infrastructure projects, if such projects are consistent with the local government's approved comprehensive plan. If the approval or denial of the plan has not become final, such projects should be consistent with the plan last submitted to the state land-planning agency. In addition, a small county may use no more than an amount equal to the proceeds from 4 cents of this tax for the express purpose of paying for a court-ordered refund of special assessments.

Except as provided for in s. 336.025(7), F.S., such funds received by small counties shall not be used for the operational expenses of any infrastructure. Such funds may be used for infrastructure projects only after the local government, prior to the fiscal year in which the funds are proposed to be used, or if pledged for

bonded indebtedness, prior to the fiscal year in which the bonds will be issued, has held a duly noticed public hearing on the proposed use of the funds and adopted a resolution certifying that the local government has met all of the transportation needs identified in its approved comprehensive plan. If the approval or denial of the plan has not become final, the resolution should certify that the local government has met all transportation needs consistent with the plan last submitted to the state land-planning agency.

Small counties shall not pledge the proceeds for bonded indebtedness for a period exceeding 10 years, with one exception. For the express purpose of using such proceeds in any fiscal year to pay a court-ordered refund of special assessments, the proceeds may be pledged for bonded indebtedness not exceeding 15 years.

For these small county purposes, infrastructure has the same meaning as provided in s. 212.055, F.S., which defines the term to mean any fixed capital expenditure or fixed capital costs associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of 5 or more years and any land acquisition, land improvement, design, and engineering costs related thereto. The term infrastructure also means a fire department vehicle, an emergency medical service vehicle, a sheriff's office vehicle, a police department vehicle, or any other vehicle, and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.

Local governments may use the services of the Division of Bond Finance of the State Board of Administration pursuant to the State Bond Act to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. In no case may a jurisdiction issue these bonds more frequently than once a year. Counties and municipalities may join together for the issuance of these bonds.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
90-79	Local option tax funding transportation disadvantaged
92-20	Use of local option gas tax funds
93-12	Distribution of local option gas tax
94-20	Local option gas tax revenues
94-67	Referendum vote creating the City of Port LaBelle



- 99-70            Municipalities, dredging canals as part of road program
- 00-37            Interest on municipal fuel tax fund, uses
- 02-02            Local option fuel tax, used for bicycle paths

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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## **1 to 5 Cents Local Option Fuel Tax**

Sections 206.41(1)(e) and 336.025, *Florida Statutes*

### **Brief Overview**

County governments are authorized to levy a tax of 1 to 5 cents upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum. The tax proceeds may be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

### **Authorization to Levy**

The tax may be levied by an ordinance adopted by a majority plus one vote of the county's governing body or upon approval by referendum. Such ordinance shall be adopted in accordance with the requirements imposed under one of the following circumstances:

1. All impositions and rate changes of the tax shall be levied before July 1st, to be effective January 1st of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31st of any year may be reimposed at the current authorized rate to be effective September 1st of the year of expiration. All impositions shall be required to end on December 31 of a year. The decision to rescind the tax shall not take effect on any other date than December 31 and shall require a minimum of 60 day's notice to the department of such a decision.
2. The county may, prior to levy of the tax, establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement is adopted before the effective date of the tax, the tax revenues shall be distributed according to the transportation expenditures methodology described in detail in the section, *Distribution of Proceeds*.

If no interlocal agreement exists, a new agreement may be established prior to June 1st of any year. However, any interlocal agreement agreed to after the initial levy of the tax, or change in the tax rate, shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds, which are backed by these taxes. The amounts distributed to the each local government shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.

### **Counties Eligible to Levy**

All counties are eligible to levy this tax. Counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-Cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive proceeds from this tax. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

### **Distribution of Proceeds**

The tax proceeds shall be distributed by the Department according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then the distribution shall be based on the transportation expenditures of each local government 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. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local government entities, then the parties to the agreement shall review and hold public hearings on the terms of the agreement at least every two years.

### **Authorized Uses of Proceeds**

The tax proceeds must be used for only those transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan. Expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Routine maintenance of roads is not considered an authorized expenditure.

Local governments may use the services of the Division of Bond Finance of the State Board of Administration pursuant to the State Bond Act to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. In no case may a jurisdiction

issue these bonds more frequently than once a year. Counties and municipalities may join together for the issuance of these bonds.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
94-20	Local option gas tax revenues
94-67	Referendum vote creating the City of Port LaBelle
97-25	County local option fuel tax funding transit operations
02-02	Local option fuel tax, used for bicycle paths

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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## **Municipal Resort Tax**

Chapter 67-930, *Laws of Florida*, (as amended)

### **Brief Overview**

The Municipal Resort Tax may be levied, at a rate of up to 4 percent, on transient rental transactions and the sale of food and beverages consumed on hotel or motel premises in municipalities whose respective county population fell within specified limits based on the 1960 Census and whose municipal charter specifically provided for the levy of this tax prior to January 1, 1968. The levy of this tax must be adopted by an ordinance approved by the governing body. Revenues can be used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief of ad valorem taxes used for those purposes.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

### **Authorization to Levy**

Municipalities, located in any county of the state which had a total county population based on the 1960 Census of between 330,000 and 340,000 or more than 900,000 and whose charter specifically provided for the levy of this tax (at the original rate of up to 2 percent) prior to January 1, 1968, are authorized to levy a tax not to exceed 4 percent on certain rentals and the sale of food and beverages. The levy of this tax must be adopted by an ordinance approved by the governing body.

### **Municipalities Eligible to Levy**

Three municipalities in Miami-Dade County (Bal Harbour, Miami Beach, and Surfside) are eligible to impose the tax. As of July 2002, these municipalities were imposing the tax at the following rates: Bal Harbour (4 percent on transient rentals; 2 percent on food and beverages), Miami Beach (3 percent on transient rentals; 2 percent on food and beverages), and Surfside (4 percent on transient rentals; 2 percent on food and beverages).

### **Administrative Procedures**

It is the Legislature's intent that this tax should be levied upon the rent of every occupancy of a room or rooms in any hotel, motel, apartment house, rooming house, and tourist or trailer camp and upon the sales price of all items of food or beverages sold at retail, and of alcoholic beverages sold at retail for

consumption on the premises at any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department. However, the tax shall not apply to those sales in the amount of less than fifty cents or to sales of food or beverages delivered to a person's home under a contract providing for deliveries on a regular schedule when the price of each meal is less than ten dollars.

It is the duty of every person renting a room or rooms and every person selling food, beverages, or alcoholic beverages at retail to act as the collection agent. Every such person must collect, report, and pay over to the municipality all such necessary taxes. The governing body may adopt by ordinance such penalties for non-compliance as deemed appropriate. The governing body may also authorize by ordinance the creation of an authority or commission empowered to contract and be contracted within its own name as an agency of the municipality to administer this tax.

### **Reporting Requirements**

No special reporting requirements are specified.

### **Distribution of Proceeds**

The governing body may authorize by ordinance the creation of an authority or commission empowered to contract and be contracted with its own name as an agency of the municipality to expend such portion of the proceeds of this tax as the body may determine appropriate.

### **Authorized Uses of Proceeds**

The tax proceeds shall only be used for the following purposes:

1. Creation and maintenance of convention and publicity bureaus;
2. Development and maintenance of art and cultural centers;
3. Enhancement of tourism;
4. Publicity and advertising;
5. Construction, operation, and maintenance of auditoriums, community centers, and convention structures; or
6. Relief from ad valorem taxes being used for any of the above purposes.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this tax have been issued.



**Current Year's Revenues**

Due to the fact that the tax is locally administered, the Department of Revenue does not calculate revenue estimates for this tax.

**Prior Years' Revenues**

No data summarizing prior years' distributions to eligible municipalities are available.

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## **Tourist Development Taxes**

Section 125.0104, *Florida Statutes*

### **Brief Overview**

Counties are authorized to levy five separate tourist development taxes on transient rental transactions pursuant to s. 125.0104, F.S. Depending on the particular tax; the levy may be authorized by vote of the governing body or referendum approval. Tax rates vary by county depending on a county's eligibility to levy particular taxes. The maximum tax rate for most counties is 3 or 4 percent; however, the maximum rate is 6 percent for several counties. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy.

### **2002 General Law Amendments**

Chapter 2002-265 *Laws of Florida*, (CS/SB 1844)

Authorizes the proceeds of the Professional Sports Franchise Facility Tax, pursuant to s. 125.0104(3)(l), F.S., and the Additional Professional Sports Franchise Utility Tax, pursuant to s. 125.0104(3)(n), F.S., to be used to promote and advertise tourism. If the tax revenues are expended for an activity, service, venue, or event, one of its main purposes shall be the attraction of tourists. These changes were effective May 22, 2002.

### **Authorization to Levy**

Any county may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege. These levies require the adoption of an authorizing ordinance by a vote of the governing body. Additionally, some levies require referendum approval or provide the option for the tax to be approved by referendum.

At least 60 days prior to the enactment of the ordinance levying the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., the county's governing body shall adopt a resolution establishing and appointing the members of the county tourist development council and indicating the intention of the county to consider the enactment of an ordinance levying and imposing the tax. The tourist development council, prior the enactment of the ordinance, shall prepare and submit to the county's governing body for its approval a plan for tourist development.

The plan shall set forth the anticipated net revenue to be derived by the county for two years following the levy of the tax as well as indicate the tax district in which the tourist development tax is proposed. In addition, the plan shall provide a list, in order of priority, of the proposed uses of the tax revenue by specific

project or special use as well as the approximate cost or expense allocation for each specific project or special use. The governing body shall adopt the county plan for tourist development as part of the ordinance levying the tax.

Some limitations exist on the exercise of this taxable privilege. First, there shall be no additional levy of a tourist development tax in any municipalities presently imposing the Municipal Resort Tax. Second, no county authorized to levy any of the convention development taxes shall be allowed to levy more than 2 percent of tourist development tax; however, this limitation does not apply to the levy of the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., and the Duval County levy of the Additional Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(n), F.S.

A county may elect to levy and impose the tourist development tax in a subcounty special district. However, if a county elects to levy and impose the tax on a subcounty special district basis, the district shall embrace all or a significant contiguous portion of the county. The county shall assist the Department of Revenue in identifying the rental units in the district that are subject to the tax.

The effective date of the levy and imposition of the tax shall be the first day on the second month following approval of the ordinance by vote of the governing body or referendum (depending on the particular tax), or the first day of any subsequent month as may be specified in the ordinance.

### **Administrative Procedures**

It is the intent of the Legislature that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium for a term of six months or less is exercising a taxable privilege. These taxes are to be charged by the person receiving the consideration for rent or lease at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting to the Department of Revenue any applicable tax proceeds under the provisions outlined in s. 212.03, F.S.

The Department shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied. The Department shall promulgate such rules and publish such forms as necessary to enforce these taxes.

A county may exempt itself from the requirements that the tax be remitted to the Department before being returned to the county and administered according to Chapter 212, *Florida Statutes*, if the county adopts an ordinance providing for local collection and administration of the tax. Such an ordinance shall include provision for, but need not be limited to, the following:

1. Initial collection of the tax to be made in the same manner as the tax imposed under Part I of Chapter 212, *Florida Statutes*.
2. Designation of the local government official to whom the tax shall be remitted as well as the official's powers and duties with respect to collection and administration of the tax.
3. Requirements relating to the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.
4. Provision for payment of a dealer's credit as required under Chapter 212, *Florida Statutes*.
5. The county may retain a portion of the tax collected for administrative costs; however, such portion shall not exceed 3 percent of collections.

A county, collecting and administering the tax on a local basis, shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the Department. If the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S.

The county may use the powers granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. The county may use a state-licensed certified public accountant in the administration of its statutory duties and responsibilities. Such accountants are bound by the same confidentiality requirements and subject to the same penalties as the county under s. 213.053, F.S.

If the county delegates such authority to the Department, the Department shall distribute to the county any collections so received, less the administrative costs solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes. The Department shall audit only those businesses in the county that it audits pursuant to Chapter 212, *Florida Statutes*.

### **Reporting Requirements**

For each levy, the county is responsible for furnishing the Department with a certified copy of the ordinance within 10 days after approval of such ordinance. If applicable, the county shall also notify the Department, within 10 days after approval of the ordinance by referendum, of the time period during which the tax will be levied.

### **Distribution of Proceeds**

Tax revenues, less the Department's costs of administration, shall be paid monthly to the county, which imposed the particular tax or taxes. The funds shall be placed in the county tourist development trust fund of the respective county, which shall be established by each county as a pre-condition to the receipt of such

funds. This trust fund is not subject to the 7.3 percent General Revenue Service Charge.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
77-81	Counties, tourist development tax
79-30	Tourist development tax, usage
83-18	Use of tourist tax for convention center
86-68	Use of tourist development tax to maintain beaches
86-87	Funds used for advertising
86-96	Authority to increase tourist development tax
87-16	Use of tourist tax to improve shoreline
88-37	Local option tourist development tax
88-49	Use of tourist development tax
89-50	Tourist tax revenues used for travel expenses
90-14	Revenues derived from tourist development tax
90-55	Tourist development tax, beach facilities
90-59	Tourist development tax, hydrilla and weed control
90-83	Immunity from suit, county tourist development councils
91-62	Tourist development tax revenues
92-03	Clerk of Court's authority regarding tourist development tax
92-16	Tourist development tax – Concert in the Park
92-34	Use of tourist development tax revenue
92-66	Tourist development tax revenues, purchase of all terrain vehicles
94-12	County use of tourist development tax revenues for rail trail
95-71	Tourist development tax, infrastructure surtax
96-26	Tourist development tax, creation of second district
96-54	Tourist development tax funds for raceway facility
97-13	Tourist development tax, foreign national's residence
97-48	Tourist development tax revenues for artificial reef
97-64	Tourist development tax, convention development tax
98-74	Tourist development tax, construction of war memorial
00-15	Tourist development tax, use of tax for museum parking lot

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00-25	Tourist development tax revenues
00-29	Tourist development tax, transfer of revenues
00-50	Tourist development tax, welcome signs
00-56	Use of tourist development tax to pay debt service
01-42	Tourist development tax, purchase of beach property
02-34	Tourist development tax, taxability of boat slips

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Tax Rates and Current Year's Revenues**

**Table 1** lists the county-by-county levies of optional tourist taxes on transient rentals facilities. Several local option tourist tax referendums are scheduled for the fall 2002 elections. Subsequent to the November 2002 general election, an update to this table will likely be posted on the LCIR's website (<http://fcn.state.fl.us/lcir/estimates/logovest.html>).

Optional tourist taxes, as evidenced by the experiences of the counties levying them, can be a valuable source of revenue for tourist promotion and tourist facilities development. The following tables are designed to aid counties in estimating how much revenue they could generate by imposing a tourist tax. It is important to note that these estimates of taxable sales are based on state fiscal years.

These tables are useful in estimating revenues; however, the user should recognize their limitations. Besides seasonal factors and normal variation due to general economic conditions, county tourist tax revenues can be influenced by a variety of factors. These include the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, availability of convention facilities and so forth. In estimating revenue from such a limited tax base, there is not a substitute for a working knowledge of local events and conditions.

### **Table 2 - Taxable Sales Reported by Transient Rental Facilities**

This table reports the taxable sales by transient rental facilities on a county-by-county basis and may be useful in identifying the general trend of potential collections. It represents taxable sales as reported by hotels and motels for state sales tax purposes. Please note that these figures represent all sales for businesses whose primary activity involves transient rentals; therefore, reported amounts include restaurant sales, bar sales, room service and the like. However, only room charges are subject to the tourist tax.

Based upon experience in those counties that have imposed a tourist tax, the Department has determined that taxable room charges represent an average of 70.0 percent of total reported hotel and motel sales. However, there is considerable variation from county to county. The Department has determined that a low room/total sales ratio represents counties where taxable room charges represent approximately 55.2 percent of total reported transient rental facilities sales. A high room/total sales ratio represents counties where taxable room charges represent approximately 81.6 percent of total sales.

To calculate an estimate using the average room/total sales ratio assumption, multiply the total taxable sales estimate from the table, by the ratio of 0.70. Take that product and multiply by 0.01, 0.02, or 0.03, etc., depending on the applicable tax rate. This will produce an estimate of revenue generated by tourist development taxes.

**Table 3 - Estimated Taxable Sales for Tourist Development Tax**

Based upon experience in those counties that have imposed tourist development taxes, the Department has identified a three-tier, estimated tax base for counties not currently levying the tax. The three tiers are derived from the ratio of room sales to total transient facilities sales for those counties imposing the tax.

The low room/total sales ratio represents counties where taxable room charges represent approximately 55.2 percent of total reported transient rental facilities sales. The average ratio is 70.0 percent of total sales, and the high ratio is 81.6 percent of total sales.

In order to calculate an estimate using this table, first determine which ratio of room sales to total transient facility sales best represents the county's current situation. Next, multiply that dollar amount listed in the table by 0.01 or 0.02, etc., depending on the tax rate being considered. This will produce an estimate of revenue to be generated from a proposed tourist development tax levy.

Inquiries regarding the Department's administration or estimation of the tourist development taxes should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

**Prior Years' Revenues**

Several additional tables summarizing prior years' distributions to counties are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).



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Table 1

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

County names preceded by an asterisk indicate those counties that self-administer these taxes.  
 Boxed areas indicate those counties eligible to impose a particular tax. The tax rates are those in effect as of September 1, 2002.

Local Option Taxes on Transient Rental Transactions											Local Option Food and Beverage Taxes		
County	Tourist Development Taxes					Convention Development Taxes				Maximum Potential % Levy	Total % Levy	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%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Tourist Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (3%)				
1 * Alachua	2	1								4	3		
2 * Baker	2									3	2		
3 * Bay	2	1								4	3		
4 Bradford	2									4	2		
5 * Brevard	2	1	1							5	4		
6 * Broward	2	1	1	1						5	5		
7 Calhoun										3	0		
8 * Charlotte	2	1								4	3		
9 * Citrus	2									4	2		
10 * Clay	2	1								4	3		
11 * Collier	2	1								4	3		
12 Columbia	2									4	2		
13 DeSoto										3	0		
14 Dixie										3	0		
15 * Duval	2		1		1		2			6	6		
16 * Escambia	2	1	1							5	4		
17 Flagler	2									4	2		
18 Franklin										3	0		
19 Gadsden										3	0		
20 Gilchrist										3	0		
21 Glades										3	0		
22 * Gulf	2	1								4	3		
23 Hamilton	2	1								4	3		
24 Hardee										3	0		
25 Hendry										3	0		
26 * Hernando	2									4	2		
27 Highlands										3	0		
28 * Hillsborough	2	1	1		1					5	5		
29 Holmes										3	0		
30 * Indian River	2	1								4	3		
31 Jackson	2									4	2		
32 Jefferson										3	0		
33 Lafayette										3	0		
34 * Lake	2									4	2		
35 * Lee	2	1								4	3		
36 * Leon	2	1								4	3		
37 Levy										3	0		
38 Liberty										3	0		
39 Madison	2									4	2		
40 * Manatee	2	1								4	3		
41 Marion										3	0		
42 Martin										3	0		
43 * Miami-Dade	2		1						3	6	6	2	1
44 * Monroe	2	1							1	6	4		

Table 1

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

County names preceded by an asterisk indicate those counties that self-administer these taxes.  
 Boxed areas indicate those counties eligible to impose a particular tax. The tax rates are those in effect as of September 1, 2002.

County	Local Option Taxes on Transient Rental Transactions										Maximum Potential % Levy	Total % Levy	Local Option Food and Beverage Taxes	
	Tourist Development Taxes					Convention Development Taxes							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%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Tourist Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (3%)					
45 * Nassau	2										4	2		
46 * Okaloosa	2	1	1								5	4		
47 Okeechobee	2	1									4	3		
48 * Orange	2	1	1		1						6	5		
49 * Osceola	2	1	1		1						6	5		
50 * Palm Beach	2	1	1								5	4		
51 Pasco	2										4	2		
52 * Pinellas	2	1	1								5	4		
53 * Polk	2	1	1								5	4		
54 * Putnam	2										4	2		
55 * Saint Johns	2	1									4	3		
56 * Saint Lucie	2	1	1								5	4		
57 * Santa Rosa	2										4	2		
58 * Sarasota	2	1									4	3		
59 * Seminole	2	1									4	3		
60 Sumter											3	0		
61 * Suwannee	2										4	2		
62 Taylor	2										4	2		
63 Union											3	0		
64 * Volusia	2								3		6	5		
65 * Wakulla	2										4	2		
66 * Walton	2										4	2		
67 Washington	2										3	2		
# ELIGIBLE TO LEVY:	67	43	67	12	3	1	1	1	1		67		1	1
# LEVYING:	48	27	13	3	2	1	1	1	1		48		1	1

NOTES:

- 1) The three counties (Duval, Miami-Dade, and Volusia) authorized to levy a convention development tax are precluded from levying more than 2% of tourist development taxes. However, 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. The Additional Professional Sports Franchise Facility Tax 'waiver' is applicable only to Duval County.
- 2) As the result of Chapter 95-290, Laws of Florida, a supermajority vote is required to levy the Special District, Special, or Subcounty Convention Development Taxes in excess of 2%. Currently, the tax rate is 3% only in the West Volusia Convention Development Tax District and the Halifax Advertising Tax District.
- 3) 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. These three municipalities are eligible to impose the separate Municipal Resort Tax.
- 4) The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than county-wide.
- 5) In Santa Rosa County, the countywide tourist development tax rate is 2%. The special taxing district (Navarre Beach) has 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.

Compiled by the Florida Legislative Committee on Intergovernmental Relations (9/2002) using information obtained from the Department of Revenue.

Table 2

**Taxable Sales Reported by Transient Rental Facilities**  
**State Fiscal Years 1988-99 to 2002-03**  
**Dollar Figures in Millions**

County	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02(est)	2002-03(est)
Alachua	\$ 30.4	\$ 32.3	\$ 32.0	\$ 31.6	\$ 33.1	\$ 33.5	\$ 37.4	\$ 37.8	\$ 41.1	\$ 43.3	\$ 47.4	\$ 49.8	\$ 55.0	\$ 48.2	\$ 51.5
Baker	0.1	0.4	0.7	0.8	0.8	0.8	1.0	1.0	1.0	1.1	1.2	1.3	1.5	1.3	1.4
Bay	106.9	110.1	125.0	132.6	140.1	148.8	159.4	162.5	171.2	186.0	187.6	207.3	208.6	182.9	195.4
Bradford	2.6	3.0	2.9	2.9	2.9	2.9	3.0	3.2	3.0	3.1	3.3	3.5	3.5	3.1	3.1
Brevard	103.5	114.6	113.4	116.5	122.2	120.5	119.3	119.9	127.1	135.1	139.3	149.6	159.0	139.4	144.4
Broward	500.4	511.9	525.6	513.6	561.4	513.9	530.4	585.8	612.2	645.9	670.2	730.5	781.1	684.9	716.8
Calhoun	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Charlotte	26.3	30.9	31.8	29.9	33.0	32.9	34.8	36.2	37.2	41.8	39.9	45.3	49.5	43.4	45.4
Citrus	14.4	13.9	14.8	14.9	14.6	14.5	14.7	14.7	15.6	18.4	19.0	20.2	20.9	18.3	19.8
Clay	10.0	10.3	10.0	8.7	7.6	7.9	8.9	10.5	11.0	11.7	13.0	14.0	15.4	13.5	14.6
Collier	180.2	186.2	180.5	224.4	225.5	284.6	305.7	332.3	372.5	384.1	391.9	431.8	448.7	393.4	424.5
Columbia	13.0	13.2	12.5	12.8	12.8	13.0	14.2	14.7	15.4	15.8	15.6	17.1	17.6	15.4	16.0
DeSoto	2.7	1.9	1.8	1.8	1.9	2.1	2.2	1.9	2.3	2.8	2.5	2.9	2.9	2.5	2.7
Dixie	0.8	0.8	0.7	0.8	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.0	1.1	1.0	1.0
Duval	113.9	127.1	121.6	119.4	119.4	125.1	132.8	151.7	159.5	190.4	204.3	207.3	234.7	205.8	222.0
Escambia	55.6	60.3	62.5	64.7	64.1	67.8	70.6	76.9	81.4	87.8	89.6	92.0	96.9	85.0	91.7
Flagler	9.8	10.6	9.9	9.3	9.8	10.9	11.7	13.6	20.0	20.2	20.9	23.5	26.7	23.4	25.3
Franklin	3.3	3.9	5.2	6.5	7.7	9.8	12.3	12.8	14.2	16.5	18.6	23.0	25.6	22.4	24.9
Gadsden	0.6	0.6	0.4	0.6	0.6	1.0	1.4	1.5	2.1	1.4	1.6	2.0	2.6	2.3	2.5
Gilchrist	0.4	0.4	0.4	0.3	0.5	0.5	0.2	0.2	1.6	0.2	0.3	0.3	0.2	0.2	0.2
Glades	1.0	1.0	1.1	0.9	0.8	0.9	0.9	0.9	1.4	1.1	1.2	1.1	0.9	0.8	0.9
Gulf	1.9	1.6	1.4	1.8	1.7	1.8	2.2	2.9	3.7	4.5	5.1	6.7	7.9	6.9	7.8
Hamilton	3.0	2.8	2.6	2.6	2.0	2.0	1.9	1.6	1.6	2.1	2.8	2.8	2.0	1.8	1.9
Hardee	0.5	0.6	0.7	0.6	1.0	0.9	1.1	1.1	1.5	1.1	1.1	1.0	1.1	1.0	1.0
Hendry	1.8	1.9	1.8	1.8	1.8	2.3	2.3	2.2	2.4	2.3	2.8	3.3	2.9	2.5	2.7
Hernando	8.9	7.0	6.9	7.5	7.4	7.5	8.6	8.4	8.9	8.6	8.7	9.3	9.4	8.2	8.5
Highlands	6.7	8.4	11.5	15.3	16.3	15.7	14.4	15.4	14.2	13.9	12.9	14.7	15.1	13.2	13.1
Hillsborough	303.0	313.6	213.1	226.8	233.2	237.5	246.4	268.3	294.6	351.1	357.8	393.3	469.0	411.2	443.7
Holmes	1.1	1.1	1.0	1.0	1.0	1.1	1.2	1.2	1.1	1.0	0.8	0.8	0.6	0.5	0.5
Indian River	22.1	23.9	24.3	24.2	24.6	25.5	28.3	33.8	37.9	41.7	45.2	46.0	47.7	41.8	45.1
Jackson	4.0	4.5	4.6	4.6	4.9	4.9	4.9	5.1	5.5	5.8	5.8	6.4	7.0	6.1	6.6
Jefferson	0.2	0.4	0.2	0.2	0.3	0.3	0.4	0.7	1.1	1.2	1.3	1.3	1.3	1.1	1.2
Lafayette	0.0	-	0.0	0.0	0.0	-	0.0	0.0	0.0	-	0.1	0.2	0.1	0.1	0.1
Lake	24.1	27.5	26.2	30.1	34.3	33.2	32.0	34.0	32.5	43.4	42.8	46.9	49.3	43.2	46.6
Lee	235.0	255.7	259.6	270.6	291.5	292.5	307.2	314.5	347.5	392.1	405.5	443.3	468.7	411.0	439.0
Leon	42.6	45.4	45.7	46.8	46.1	45.1	51.6	52.9	58.6	60.7	66.9	68.6	73.8	64.7	69.8
Levy	3.1	3.4	3.7	4.1	4.4	4.6	4.9	5.1	5.7	6.1	6.6	6.6	7.2	6.3	6.8
Liberty	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Madison	0.4	0.6	0.8	1.1	1.0	1.1	1.4	1.5	1.6	2.3	2.4	2.3	2.2	1.9	2.1
Manatee	51.1	59.2	62.3	65.1	60.5	73.5	74.0	77.2	77.5	77.4	82.3	94.2	102.7	90.0	97.2
Marion	32.2	32.7	34.9	38.0	36.9	37.9	38.3	38.7	40.2	43.6	46.8	49.5	48.8	42.8	46.2
Martin	14.7	15.7	14.2	15.3	16.4	15.0	17.8	17.7	21.5	35.9	36.7	37.6	37.1	32.5	35.1
Miami-Dade	715.8	773.1	803.5	861.1	978.2	886.9	955.1	1,053.3	1,155.2	1,215.0	1,354.0	1,442.3	1,544.0	1,353.8	1,460.7
Monroe	240.4	267.0	284.5	296.1	316.3	342.8	357.0	390.4	400.9	422.5	436.1	447.8	531.0	465.6	497.3
Nassau	13.7	10.7	11.2	59.8	77.1	78.4	80.2	94.4	92.8	99.1	125.2	134.5	144.9	127.0	137.1
Okaloosa	65.1	70.5	76.8	83.3	86.6	93.6	99.2	97.3	110.0	127.1	139.9	160.3	184.6	161.9	178.1
Okeechobee	3.9	3.6	3.5	3.9	4.4	4.3	4.1	4.5	4.4	5.2	5.4	5.5	5.7	5.0	5.4
Orange	1,067.0	1,273.1	1,424.1	1,504.6	1,678.1	1,651.1	1,719.5	1,986.5	2,240.1	2,461.1	2,777.5	3,149.4	3,232.3	2,834.1	3,119.1

Table 2

**Taxable Sales Reported by Transient Rental Facilities**  
**State Fiscal Years 1988-99 to 2002-03**  
**Dollar Figures in Millions**

County	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02(est)	2002-03(est)
Osceola	270.7	326.0	304.4	309.7	333.7	308.1	345.7	400.7	456.0	485.4	431.6	516.9	600.4	526.4	556.7
Palm Beach	376.3	404.0	410.1	430.1	478.5	481.5	498.8	545.7	564.3	628.7	659.7	735.0	761.6	667.8	713.3
Pasco	32.5	35.1	37.1	32.4	33.5	34.7	38.0	37.9	43.6	45.2	48.3	51.2	54.0	47.3	51.1
Pinellas	291.8	341.3	344.6	338.5	351.5	346.3	361.6	374.0	412.8	431.1	450.2	486.7	515.9	452.3	483.2
Polk	84.9	80.6	76.8	73.5	78.1	76.4	82.3	88.7	98.8	108.7	107.2	124.5	118.9	104.3	112.5
Putnam	4.6	4.1	4.2	4.5	4.6	4.3	5.1	5.5	5.7	5.9	6.1	6.3	7.4	6.5	7.0
Saint Johns	79.8	89.5	94.4	104.8	107.6	114.6	126.4	135.7	139.6	155.8	163.8	176.0	191.0	167.5	180.7
Saint Lucie	39.4	40.8	38.8	37.6	38.6	36.3	39.3	39.7	44.9	45.2	47.0	49.4	55.5	48.7	52.5
Santa Rosa	4.0	4.1	5.3	6.7	11.7	14.8	14.4	10.9	12.7	15.7	17.5	20.7	22.0	19.3	21.2
Sarasota	132.0	141.4	154.7	154.6	166.7	164.0	172.0	180.6	198.6	218.1	219.7	237.9	251.4	220.4	237.8
Seminole	39.8	44.5	40.1	36.6	33.8	38.2	42.8	45.7	52.6	59.1	67.5	70.9	75.2	65.9	73.3
Sumter	4.2	3.8	3.1	4.4	4.4	4.1	4.6	4.9	5.6	6.5	6.8	6.9	7.5	6.6	7.1
Suwannee	1.9	2.1	1.7	1.8	2.2	2.4	2.2	2.1	2.2	2.6	2.7	3.0	3.1	2.7	2.9
Taylor	2.5	2.5	2.5	2.6	2.8	2.9	3.8	3.2	3.7	3.8	4.6	4.3	4.8	4.2	4.5
Union	0.0	-	-	0.0	0.0	-	0.0	0.0	0.0	-	0.0	-	-	-	-
Volusia	198.3	226.6	222.3	216.1	215.4	211.4	211.2	216.6	267.2	297.5	316.1	340.5	348.0	305.1	329.2
Wakulla	1.8	1.4	1.6	1.6	1.4	1.5	1.0	1.6	2.2	2.2	2.2	2.4	2.5	2.2	2.4
Walton	50.9	54.3	66.8	68.3	70.6	82.9	92.6	94.9	96.4	114.2	145.6	175.5	198.8	174.3	195.6
Washington	0.4	0.5	0.5	0.7	0.7	0.8	1.0	1.0	1.1	1.4	1.7	1.8	1.8	1.6	1.8
<b>TOTAL</b>	<b>\$ 5,653.8</b>	<b>\$ 6,240.3</b>	<b>\$ 6,381.3</b>	<b>\$ 6,683.9</b>	<b>\$ 7,221.8</b>	<b>\$ 7,177.1</b>	<b>\$ 7,558.4</b>	<b>\$ 8,277.3</b>	<b>\$ 9,060.0</b>	<b>\$ 9,859.7</b>	<b>\$ 10,539.6</b>	<b>\$ 11,608.2</b>	<b>\$ 12,368.8</b>	<b>\$ 10,844.9</b>	<b>\$ 11,710.1</b>

Source: Florida Department of Revenue (updated 7/2002).

**Table 3**

**Estimated Taxable Sales for Tourist Development Tax  
Based on Ratio of Room Sales to Total Transient Facility Sales  
Counties NOT Currently Levying the Tax  
State Fiscal Year 2002-03**

County	Estimated Transient Facility Taxable Sales FY 2002-03	Estimated Taxable Sales Based on Low Room Ratio (55.2%)	Estimated Taxable Sales Based on Avg. Room Ratio (70.0%)	Estimated Taxable Sales Based on High Room Ratio (81.6%)
Calhoun	\$ 94,606	\$ 52,223	\$ 66,224	\$ 77,199
DeSoto	2,743,579	1,514,455	1,920,505	2,238,760
Dixie	1,009,448	557,215	706,613	823,709
Franklin	24,945,753	13,770,056	17,462,027	20,355,735
Gadsden	2,459,760	1,357,788	1,721,832	2,007,164
Gilchrist	189,212	104,445	132,449	154,397
Glades	851,455	470,003	596,019	694,788
Hardee	1,040,668	574,449	728,467	849,185
Hendry	2,743,579	1,514,455	1,920,505	2,238,760
Highlands	13,142,688	7,254,764	9,199,882	10,724,434
Holmes	510,873	282,002	357,611	416,873
Jefferson	1,229,880	678,894	860,916	1,003,582
Lafayette	94,606	52,223	66,224	77,199
Levy	6,811,644	3,760,027	4,768,151	5,558,301
Liberty	94,606	52,223	66,224	77,199
Marion	46,167,808	25,484,630	32,317,465	37,672,931
Martin	35,098,887	19,374,585	24,569,221	28,640,691
Sumter	7,095,462	3,916,695	4,966,824	5,789,897
Union	-	-	-	-
<b>Total</b>	<b>\$ 146,324,514</b>	<b>\$ 80,771,132</b>	<b>\$ 102,427,160</b>	<b>\$ 119,400,804</b>

Notes:

- 1) The transient facility taxable sales figure includes meals, beverages, and miscellaneous sales in addition to room rentals.
- 2) In order to calculate a revenue estimate using this table, first choose which ratio of room sales to total transient facility sales (low, average, or high) best represent's the county's current situation. Next, multiply the respective dollar amount by the tax rate (0.01, 0.02, etc.) being considered. This will produce an estimate of revenue to be generated from the proposed tourist development tax levy.

Source: Florida Department of Revenue (7/2002)

## **1 or 2 Percent Tax**

Section 125.0104(3)(c), *Florida Statutes*

### **Brief Overview**

This tourist development tax may be levied by the county's governing body at a rate of 1 or 2 percent on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance containing the enacted county tourist development plan. The ordinance must be approved in a countywide referendum election or by a majority of voters in the subcounty special tax district affected by the tax. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

### **Counties Eligible to Levy**

All counties are eligible to levy the tax.

### **Authorized Uses of Proceeds**

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(5), F.S., is prohibited. The county shall use the proceeds of this tax for the following purposes:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums and arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities;
2. To promote and advertise tourism in the state of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;
3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or

4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 600,000, may also use the revenues to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

Also, the tax revenues may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S.



## **Additional 1 Percent Tax**

Section 125.0104(3)(d), *Florida Statutes*

### **Brief Overview**

In addition to the 1 or 2 percent tax authorized in s. 125.0104(3)(c), F.S., the county's governing body may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by an extraordinary vote of the governing body for the purposes set forth in s. 125.0104(5), F.S., or by referendum approval by the registered voters within the county or subcounty special district.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. No county shall levy this additional tax unless the county has imposed the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of the additional tax. If the 1 or 2 percent tax is levied within a subcounty special district, then this additional tax shall only be levied within the district. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

### **Counties Eligible to Levy**

To be eligible to levy, a county must have levied the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., for a minimum of three years prior to the effective date of the levy and imposition of this additional 1 percent tax.

### **Authorized Uses of Proceeds**

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(5), F.S., is prohibited. The county shall use the proceeds of this tax for the following purposes:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums and arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities. Revenues raised by this tax shall not be used for debt service on or refinancing of existing facilities unless approved by a resolution adopted by an extraordinary majority of the total

- membership of the county's governing body;
2. To promote and advertise tourism in the state of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;
  3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or
  4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 600,000, may also use the revenues to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

The tax revenues may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S.

## **Professional Sports Franchise Facility Tax**

Section 125.0104(3)(1), *Florida Statutes*

### **Brief Overview**

In addition to any other tourist development tax imposed, a county may levy up to an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by a majority vote of the county's governing body. The proceeds are to pay the debt service on bonds issued to finance professional sports franchise facilities, retained spring training franchise facilities, and convention centers. In addition these proceeds can be used to promote tourism in the State of Florida, nationally and internationally.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. In addition, the prohibition against any county authorized to levy a convention development tax from levying more than the 2 percent tourist development tax is not applicable to this tax.

### **Counties Eligible to Levy**

All counties are eligible to levy this tax.

### **Authorized Uses of Proceeds**

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(3)(1), F.S., is prohibited. The county shall use the proceeds of this tax for the following purposes:

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds may also be used to pay the planning and design costs incurred prior to the issuance of such bonds.
2. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center. The proceeds may also be used to pay the planning and design costs incurred prior to the issuance of such bonds.
3. To pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in #2 above, may use the tax for the purposes described here. Any county that elects to levy the tax for the purposes authorized in #2 above after July 1, 2000, may use the proceeds of the tax to pay the operation and

- maintenance costs of a convention center for the life of the bonds.
4. To promote and advertise tourism in the State of Florida and nationally and internationally; however, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourist as evidenced by the promotion of the activity, service, venue, or event to tourists.

## **High Tourism Impact Tax**

Section 125.0104(3)(m), *Florida Statutes*

### **Brief Overview**

In addition to any other tourist development tax imposed, a "high tourism impact" county may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by an extraordinary vote of the county's governing body. The proceeds are to be used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S. The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax.

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 exceeded \$600 million during the previous calendar year or were at least 18 percent of the county's total taxable sales under Chapter 212, *Florida Statutes*, where the sales subject to the tax 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 time that the tax is levied.

### **Counties Eligible to Levy**

To be eligible to levy this tax, a county must be certified as a "high tourism impact" county. Only Monroe, Orange, and Osceola counties have received such certification.

### **Authorized Uses of Proceeds**

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(5), F.S., is prohibited. The county shall use the proceeds of this tax for the following purposes:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums and arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities;

2. To promote and advertise tourism in the state of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;
3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or
4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 600,000, may also use the revenues to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

Also, the tax revenues may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S.

## **Additional Professional Sports Franchise Facility Tax**

Section 125.0104(3)(n), *Florida Statutes*

### **Brief Overview**

In addition to any other tourist development tax imposed, a county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., may levy an additional tax that is no greater than 1 percent on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by a majority plus one vote of the county's governing body. The proceeds are to pay the debt service on bonds issued to finance professional sports franchise facilities or retained spring training franchise facilities. In addition these proceeds can be used to promote tourism in the State of Florida, nationally and internationally.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. In addition, the prohibition against any county authorized to levy a convention development tax from levying this tax applies only to Miami-Dade and Volusia counties. Any county authorized to levy the Consolidated County Convention Development Tax pursuant to s. 212.0305(4)(a), F.S., is permitted to levy this tax. This waiver is applicable only to Duval County.

### **Counties Eligible to Levy**

Any county, except for Miami-Dade and Volusia counties, that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., is eligible to levy this tax.

### **Authorized Uses of Proceeds**

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited. The county shall use the proceeds of the tax for the following purposes:

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds shall also be used to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162, F.S.
2. To pay the debt service on bonds issued to finance the acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds shall also be used to pay the planning and design

- costs incurred prior to the issuance of such bonds for a retained spring training franchise.
3. To promote and advertise tourism in the State of Florida and nationally and internationally; however, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourist as evidenced by the promotion of the activity, service, venue, or event to tourists.

A county imposing this tax may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to purposes listed in numbers 1&2, as listed above.



## **Tourist Impact Tax**

Section 125.0108, *Florida Statutes*

### **Brief Overview**

The Tourist Impact Tax may be levied by any county creating a land authority pursuant to s. 380.0663(1), F.S., which has authorized the levy by ordinance and approved by referendum in designated areas of critical state concern. However, if the area or areas of critical state concern are greater than 50 percent of the county's land area, the tax may be levied throughout the entire county.

The tax shall be imposed on transient rental transactions at the rate of 1 percent. Counties may use revenues to purchase property in such designated areas and to offset ad valorem taxes lost to the county due to those purchases.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

### **Authorization to Levy**

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance a 1 percent tax on transient rentals, in the area or areas within the county designated as being of critical state concern. However, if the area or areas of critical state concern are greater than 50 percent of the county's land area, the tax may be levied throughout the entire county.

The tax shall not be effective unless and until land development regulations and a local comprehensive plan that meet the requirements of Chapter 380, *Florida Statutes*, have become effective. The tax must be approved by a majority vote of those qualified voters in the area or areas of critical state concern in the county seeking the levy. If the tax is to be imposed throughout the entire county, the levy must be approved in a countywide referendum.

The effective date of the levy and the imposition of this tax shall be the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month as may be specified in the ordinance. The county's governing body may, by passage of a resolution by four-fifths vote, repeal the tax. If not repealed sooner by the county, the tax shall be repealed 10 years after the date the area of critical state concern designation is removed.

### **Areas Eligible to Levy**

The areas of critical state concern include the Florida Keys and the City of Key West in Monroe County; the Big Cypress Swamp, primarily in Collier County; the Green Swamp in central Florida; and the Apalachicola Bay area in Franklin County.

### **Administrative Procedures**

It is the Legislature's intent that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium for a term of six months or less, unless such establishment is exempt from the tax imposed by s. 212.03, F.S., is exercising a taxable privilege. This tax is to be charged by the person receiving the consideration for rent or lease at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting to the Department of Revenue, the tax in the manner provided in Part I of Chapter 212, *Florida Statutes*.

The Department shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected for and from each county in which the tax is applicable. Collections received by the Department, less administrative costs, shall be paid and returned monthly to the county and the land authority imposing the tax. The Department shall promulgate such rules and shall publish such forms as necessary to enforce the tax and is authorized to establish audit procedures and to assess for delinquent taxes.

A county may exempt itself from the requirements that the tax be remitted to the Department before being returned to the county and administered according to Chapter 212, *Florida Statutes*, if the county adopts an ordinance providing for local collection and administration of the tax. Such an ordinance shall include provision for, but need not be limited to, the following:

1. Initial collection of the tax to be made in the same manner as the tax imposed under Part I of Chapter 212, *Florida Statutes*.
2. Designation of the local government official to whom the tax shall be remitted as well as the official's powers and duties with respect to collection and administration of the tax.
3. Requirements relating to the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.
4. Provision for payment of a dealer's credit as required under Chapter 212, *Florida Statutes*.
5. The county may retain a portion of the tax collected for administrative costs; however, such portion shall not exceed 3 percent of collections.

A county, collecting and administering the tax on a local basis, shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the Department. If the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S.

The county may use the powers granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. If the county delegates such authority to the Department, the Department shall distribute to the county any collections so received, less the administrative costs solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes. The Department shall audit only those businesses in the county that it audits pursuant to Chapter 212, *Florida Statutes*.

### **Reporting Requirements**

A certified copy of the ordinance, including the time period and the effective date of the levy, shall be furnished by the county to the Department within 10 days after passage of the ordinance levying the tax and again within 10 days after approval by referendum. In addition, the county levying the tax shall provide the Department with a list of the businesses within the area of critical state concern where the tax is levied. The list should identify businesses by zip code or other means of identification. The Department shall assist the county in compiling such a list.

### **Distribution of Proceeds**

Tax revenues, less the Department's costs of administration, shall be paid monthly to the county and the land authority.

### **Authorized Uses of Proceeds**

The proceeds shall be distributed for the following uses:

1. 50 percent shall be transferred to the land authority to be used to purchase property in the area of critical state concern from which the revenue is generated. No more than 5 percent may be used for administration and other costs incident to such purchases.
2. 50 percent shall be distributed to the governing body of the county where the revenue was generated. Such proceeds shall be used to offset the loss of ad valorem taxes due to property acquisitions.

**Relevant Attorney General Opinions**

No opinions specifically relevant to this tax have been issued.

**Current Year's Revenues**

Due to the fact that the tax is locally administered, the Department of Revenue does not calculate revenue estimates for this tax.

**Prior Years' Revenues**

No data summarizing prior years' distributions to eligible counties are available.

## **Convention Development Taxes**

Sections 212.0305 and 212.03055, *Florida Statutes*

### **Brief Overview**

Three counties (Duval, Miami-Dade, and Volusia) are authorized to levy five separate convention development taxes on transient rental transactions pursuant to s. 212.0305, F.S. Of those five levies, three are applicable to three separate taxing districts in Volusia County. The levies may be authorized pursuant to an ordinance enacted by the county's governing body. Tax rates are either 2 or 3 percent depending on the particular levy. Generally, the revenues may be used for capital construction of convention centers and other tourist-related facilities as well as tourist promotion; however, the authorized uses vary according to the particular levy.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

### **Authorization to Levy**

Each of the three counties is eligible to levy and impose a separate convention development tax on the exercise within its boundaries of the taxable privilege. These levies require the adoption of an authorizing ordinance by a vote of the governing body. The effective date of the levy shall be the first day of any month at least 60 days after enactment of the ordinance.

One of the principal purposes of the tax is to promote tourism and use of hotel facilities by facilitating the improvement and construction of convention centers. Any municipality or county where the tax is levied is specifically authorized to adopt and implement a convention center booking policy to apply to convention centers owned or operated by a municipality or county. Such policy shall give priority to bookings in accordance with the minimum number of hotel rooms to be utilized in connection with such bookings or in accordance with the impact of such bookings on the amount of tax generated.

### **Administrative Procedures**

It is the intent of the Legislature that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, tourist or trailer camp, mobile home park, recreational vehicle park, or condominium for a term of six months or less is exercising a taxable privilege. These taxes are to be charged by the person receiving the consideration for rent or lease at the time of payment for such lease or rental. Such person is

responsible for receiving, accounting for, and remitting to the Department of Revenue any applicable tax proceeds under the provisions outlined in s. 212.03, F.S.

The Department shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied. The Department shall promulgate such rules and publish such forms as necessary to enforce these taxes.

A county may exempt itself from the requirements that the tax be remitted to the Department before being returned to the county and administered according to Chapter 212, *Florida Statutes*, if the county adopts an ordinance providing for local collection and administration of the tax. Such an ordinance shall include provision for, but need not be limited to, the following:

1. Initial collection of the tax to be made in the same manner as the tax imposed under Chapter 212, *Florida Statutes*.
2. Designation of the local government official to whom the tax shall be remitted as well as the official's powers and duties with respect to collection and administration of the tax.
3. Requirements relating to the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.
4. Provision for payment of a dealer's credit as required under Chapter 212, *Florida Statutes*.
5. The county may retain a portion of the tax collected for administrative costs; however, such portion shall not exceed 2 percent of collections.

A county, collecting and administering the tax on a local basis, shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the Department. If the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S.

The county may use the powers granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. The county may use a state-licensed certified public accountant in the administration of its statutory duties and responsibilities. Such accountants are bound by the same confidentiality requirements and subject to the same penalties as the county under s. 213.053, F.S.

If the county delegates such authority to the Department, the Department shall distribute to the county any collections so received, less the administrative costs solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes. The Department shall audit only those businesses in the county that it audits pursuant to Chapter 212, *Florida Statutes*.

### **Reporting Requirements**

For each levy, the county is responsible for furnishing the Department with a certified copy of the ordinance within 10 days after approval of such ordinance.

### **Distribution of Proceeds**

Tax revenues, less the Department's costs of administration, shall be paid monthly to the county that imposed the particular tax. The funds shall be placed in a specific trust fund or funds created by the county. This trust fund is not subject to the 7.3 percent General Revenue Service Charge.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
83-71	Authority of Department of Revenue to collect taxes
88-37	Local option tourist development tax
97-64	Tourist development tax/convention development tax
98-34	Convention development tax, rental proceeds
02-34	Convention development tax, taxability of boat slips

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Tax Rates and Current Year's Revenues**

Please refer to the tables and the discussion of their use in the "tourist development taxes" section. Inquiries regarding the Department's administration or estimation of the convention development taxes should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

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## **Consolidated County Convention Development Tax**

Section 212.0305(4)(a), *Florida Statutes*

### **Brief Overview**

Each county operating under a government consolidated with one or more municipalities in the county may impose a 2 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body. The county may designate or appoint an authority to administer and disburse the tax proceeds and any other related source of revenue. However, the annual budget of the authority is subject to approval of the county's governing body.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

### **Counties Eligible to Levy**

Only a county operating under a government consolidated with one or more municipalities in the county (i.e., Duval County) is eligible to levy this tax.

### **Authorized Uses of Proceeds**

The tax proceeds, including any accrued interest, must be used in any of the following manners, although the use of the proceeds as described in #1 below shall apply only to municipalities with a population of 10,000 or more:

1. To promote and advertise tourism;
2. To extend, enlarge, and improve existing publicly owned convention centers in the county;
3. To construct a multipurpose convention/coliseum/exhibition center or the maximum components thereof as funds permit in the county; and
4. To acquire, construct, extend, enlarge, remodel, repair, improve, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums.

For the purposes of completion of such projects, the tax revenues and accrued interest may be used as collateral for authorized projects, including bonds issued for such projects. The revenues and accrued interest may also be used as a pledge or capital contribution in conjunction with a partnership, joint venture, or other business arrangement between the county and one or more business entities for authorized projects.

In addition, one-half of the proceeds collected within a municipality the government of which is not consolidated with the county must, at the request of the municipality's governing body, be remitted to the municipality. The revenues may only be used by the municipality in the manner described in s. 212.0305(4)(a)3., F.S., but the municipality may enter into an interlocal agreement with the county or any other municipality in the county to use such revenue to jointly finance any authorized project.

This provision does not apply to the distribution to the county of any convention development tax revenues necessary to repay the principal or interest on any bonds issued pursuant to s. 212.0305(4)(a)4.a., F.S. If the governing body adopts a resolution stating that the municipality is unable to use such revenue for any other authorized purpose, the municipality may use the revenue to acquire and develop municipal parks, lifeguard stations, or athletic fields.

## **Charter County Convention Development Tax**

Section 212.0305(4)(b), *Florida Statutes*

### **Brief Overview**

Each county, as defined in s. 125.011(1), F.S., (referring only to Miami-Dade County), may impose a 3 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body.

Prior to the county enacting an ordinance imposing the levy, the county shall notify the governing body of each municipality in which projects are to be developed. As a precondition to the receipt of funding, the governing bodies of such municipalities shall designate or appoint an authority that shall have the power to approve the concept, location, program, and design of the facilities or improvements to be developed. In addition, such authority shall administer and disburse the tax proceeds and any other related source of revenue. However, the annual budget of the authority is subject to approval of the municipality's governing body.

The governing body of each municipality levying the Municipal Resort Tax may adopt a resolution prohibiting the imposition of this convention development tax within the municipality's jurisdiction. If a municipality adopts such a resolution, the tax shall be imposed by the county in all other areas of the county except such municipality. No funds collected from this convention development tax may be expended in a municipality that has adopted such a resolution.

### **2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

### **Counties Eligible to Levy**

Only a county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) is eligible to levy this tax.

### **Authorized Uses of Proceeds**

The tax proceeds, including any accrued interest, shall be used as follows:

1. Two-thirds of the proceeds shall be used to extend, enlarge, and improve the largest existing publicly owned convention center in the county.

2. One-third of the proceeds shall be used to construct a new multipurpose convention/coliseum/exhibition center/stadium or the maximum components thereof as funds permit in the most populous municipality in the county.
3. After completion of any project described in #1 above, the revenues and accrued interest may be used to acquire, construct, extend, enlarge, remodel, repair, improve, plan for, operate, manage, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums, and may be used to acquire and construct an intercity light rail transportation system as described in the Light Rail Transit System Status Report to the Legislature dated April 1988. This system shall provide a means to transport persons to and from the largest existing publicly owned convention center in the county and the hotels north of the convention center and to and from the downtown area of the most populous municipality in the county as determined by the county.
4. After completion of any project described in #2 above, the revenues and accrued interest may be used, as determined by the county to operate an authority created pursuant to s. 212.0305(4)(b)4., F.S., or to acquire, construct, extend, enlarge, remodel, repair, improve, operate, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, auditoriums, golf courses, or related buildings and parking facilities in the most populous municipality in the county.

For the purposes of completion of such projects, the tax revenues and accrued interest may be used as collateral for authorized projects, including bonds issued for such projects. The revenues and accrued interest may also be used as a pledge or capital contribution in conjunction with a partnership, joint venture, or other business arrangement between the county and one or more business entities for authorized projects.

**Special District Convention Development Tax**  
**Special Convention Development Tax**  
**Subcounty Convention Development Tax**

Sections 212.0305(4)(c),(d),(e), and 212.03055, *Florida Statutes*

**Brief Overview**

Each county, chartered under Article VIII, *Florida Constitution*, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (referring only to Volusia County) may impose a tax of up to 3 percent on the total consideration charged for transient rental transactions. Three separate taxes are authorized for levy in three separate taxing districts; however, the combined effect is to authorize a countywide tax. The taxes shall be levied pursuant to an ordinance enacted by the county's governing body. Pursuant to s. 212.03055, F.S., any rate increase in excess of 2 percent must be approved by a supermajority (majority plus one) vote of the county's governing body.

The Special District Convention Development Tax shall be imposed within the boundaries of the Volusia County special taxing district. The Special Convention Development Tax shall be imposed outside the boundaries of the Volusia County special taxing district and to the southwest of State Road 415. The Subcounty Convention Development Tax shall be imposed outside the boundaries of the Volusia County special taxing district and to the northwest of State Road 415.

For each levy, the county is authorized to designate or appoint an authority to administer and disburse the tax proceeds. The members of the authority shall be selected from persons involved in the tourism and lodging industries doing business within the special district. The majority of the members shall represent the lodging industry. The authority shall consist of 11 members and shall serve without compensation at the pleasure of the county's governing body. The authority's annual budget shall be subject to approval of the county's governing body as well.

**2002 General Law Amendments**

Legislation passed during the 2002 legislative sessions did not affect provisions related to this revenue source.

**Counties Eligible to Levy**

Only a county, chartered under Article VIII, *Florida Constitution*, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (i.e., Volusia County) is eligible to levy this tax.

**Authorized Uses of Proceeds**

The tax proceeds, including any accrued interest, shall be used as follows:

1. To promote and advertise tourism.
2. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus.

Appendix One:  
County and Municipal Population Data

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## County and Municipal Population Data

### Brief Overview

Both estimates and projections of local government populations have become increasingly important for planning purposes. Annually updated population estimates and projections now play an integral role in calculating and forecasting county and municipal revenue distributions for all formula-driven, state-shared revenue programs as well as many local option taxes. Since 1972, Florida law has required annual estimates of county and municipal population.<sup>1</sup>

For the years in between the decennial censuses, the Bureau of Economic and Business Research (BEBR), University of Florida generates population estimates and projections, in accordance with a contract administered by the Florida Legislature. The estimates and projections are made available to state officials for a variety of applications in the executive and legislative branches of government. The requirements placed on the local government population estimates generated by BEBR are specified in s. 186.901, F.S., as follows:

#### 186.901 Population census determination.-

(1) The Office of Economic and Demographic Research shall annually provide to the Executive Office of the Governor population estimates of local governmental units as of April 1 of each year, utilizing accepted statistical practices. The population of local governments provided by the Office of Economic and Demographic Research shall apply to any revenue-sharing formula with local governments under the provisions of ss. 218.20-218.26, part II of Chapter 218. The Office of Economic and Demographic Research shall additionally provide the Executive Office of the Governor population estimates for municipal annexations or consolidations occurring during the period April 1 through February 28, and the Executive Office of the Governor shall include these estimates in its certification to the Department of Revenue for the annual revenue-sharing calculation.

(2)(a) Population shall be computed as the number of residents, employing the same general guidelines used by the United States Bureau of the Census.

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<sup>1</sup> Chapter 72-360, *Laws of Florida*, also known as the Revenue Sharing Act of 1972, initiated this requirement. The act designated separate revenue-sharing programs for counties and municipalities utilizing two separate formulas to distribute funds. Each formula requires an annual estimation of population for each county and municipality.

(b) For the purpose of revenue-sharing distribution formulas and distribution proportions for the local government half-cent sales tax, inmates and patients residing in institutions operated by the Federal Government, the Department of Corrections, the Department of Health, or the Department of Children and Family Services shall not be considered to be residents of the governmental unit in which the institutions are located.

(c) Nothing herein shall be construed to prohibit the separate determination of any categories of persons, whether resident or nonresident.

(3) In cases of annexation or consolidation, local governments shall be required to submit to the Executive Office of the Governor, within 30 days following annexation or consolidation, a statement as to the population census effect of the action.

(4) Estimates of inmates and patients pursuant to paragraph (2)(b) shall be separately stated in population reports issued pursuant to this section.

### **County and Municipal Population Estimates**

**Table 1** displays the 2001 official population estimates used for revenue sharing purposes. Please note that the official population estimates presented in this table refer to the resident or permanent population, which also includes the inmate population as well as the population of patients residing in institutions operated by the Federal Government and the Florida Departments of Corrections, Children and Family Services, and Health. A separate column presents the official counts less the inmate population.

As previously mentioned, the Office of Economic and Demographic Research shall provide the Executive Office of the Governor with population estimates for municipal annexations or consolidations and the Governor's Office shall include these estimates in its certification to the Department of Revenue for the annual revenue-sharing calculation. These adjustments to the population counts are also included in the table.

### **County Population Projections**

County population projections are also generated to serve the Florida Consensus Estimating Conferences defined by s. 216.133, F.S., and subject to ss. 216.134 and 216.136, F.S. These population projections are used by state agencies for planning purposes. County population projections are updated and published annually in the Florida Consensus Estimating Conference series titled, *State of Florida Population and Demographic Forecast*. To obtain a copy of this publication, contact the Office of Economic and Demographic Research (EDR) at (850) 487-1402 or Suncom 277-1402.

**Additional Demographic Data**

Interested persons can access the on-line websites of the Legislature's Office of Economic and Demographic Research (EDR), the University of Florida's Bureau of Economic and Business Research (BEER) and the U.S. Bureau of the Census, as follows:

EDR's on-line address: <http://www.state.fl.us/edr/>

BEER's on-line address: <http://www.cba.ufl.edu/bebr/>

U.S. Census Bureau's on-line address: <http://www.census.gov/>

Table 1

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<b>ALACHUA</b>	<b>222,935</b>	-	<b>222,935</b>	<b>1,714</b>	<b>221,221</b>	-	<b>221,221</b>
Alachua	6,268	-	6,268	-	6,268	12	6,280
Archer	1,273	-	1,273	-	1,273	-	1,273
Gainesville	96,446	-	96,446	1,214	95,232	-	95,232
Hawthorne	1,373	-	1,373	-	1,373	-	1,373
High Springs	3,967	-	3,967	-	3,967	-	3,967
Lacrosse	151	-	151	-	151	21	172
Micanopy	644	-	644	-	644	-	644
Newberry	3,450	-	3,450	-	3,450	-	3,450
Waldo	831	-	831	-	831	-	831
UNINCORPORATED	108,532	-	108,532	500	108,032	(33)	107,999
<b>BAKER</b>	<b>22,562</b>	-	<b>22,562</b>	<b>1,781</b>	<b>20,781</b>	-	<b>20,781</b>
Glen Saint Mary	480	-	480	-	480	-	480
Macclenny	4,590	-	4,590	-	4,590	-	4,590
UNINCORPORATED	17,492	-	17,492	1,781	15,711	-	15,711
<b>BAY</b>	<b>150,287</b>	-	<b>150,287</b>	<b>1,006</b>	<b>149,281</b>	-	<b>149,281</b>
Callaway	14,503	-	14,503	-	14,503	-	14,503
Cedar Grove	5,385	-	5,385	-	5,385	-	5,385
Lynn Haven	12,698	-	12,698	-	12,698	-	12,698
Mexico Beach	1,034	-	1,034	-	1,034	-	1,034
Panama City	36,428	-	36,428	224	36,204	13	36,217
Panama City Beach	7,806	-	7,806	-	7,806	-	7,806
Parker	4,651	-	4,651	-	4,651	-	4,651
Springfield	8,788	-	8,788	-	8,788	4	8,792
UNINCORPORATED	58,994	-	58,994	782	58,212	(17)	58,195
<b>BRADFORD</b>	<b>26,080</b>	-	<b>26,080</b>	<b>3,320</b>	<b>22,760</b>	-	<b>22,760</b>
Brooker	344	-	344	-	344	-	344
Hampton	443	-	443	-	443	-	443
Lawtey	665	-	665	-	665	-	665
Starke	5,655	-	5,655	12	5,643	-	5,643
UNINCORPORATED	18,973	-	18,973	3,308	15,665	-	15,665
<b>BREVARD</b>	<b>485,178</b>	-	<b>485,178</b>	<b>1,525</b>	<b>483,653</b>	-	<b>483,653</b>
Cape Canaveral	8,941	-	8,941	-	8,941	-	8,941
Cocoa	16,641	-	16,641	-	16,641	-	16,641
Cocoa Beach	12,661	-	12,661	-	12,661	-	12,661
Indialantic	2,925	-	2,925	-	2,925	-	2,925
Indian Harbour Beach	8,450	-	8,450	-	8,450	-	8,450
Malabar	2,645	-	2,645	-	2,645	-	2,645
Melbourne	72,498	-	72,498	-	72,498	-	72,498
Melbourne Beach	3,341	-	3,341	-	3,341	-	3,341
Melbourne Village	708	-	708	-	708	-	708

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Palm Bay	80,685	-	80,685	-	80,685	-	80,685
Palm Shores	821	-	821	-	821	-	821
Rockledge	20,874	-	20,874	17	20,857	-	20,857
Satellite Beach	9,616	-	9,616	-	9,616	-	9,616
Titusville	40,790	-	40,790	72	40,718	8	40,726
West Melbourne	10,461	-	10,461	-	10,461	2	10,463
<b>UNINCORPORATED</b>	<b>193,121</b>	<b>-</b>	<b>193,121</b>	<b>1,436</b>	<b>191,685</b>	<b>(10)</b>	<b>191,675</b>
<b>BROWARD</b>	<b>1,649,925</b>	<b>-</b>	<b>1,649,925</b>	<b>1,745</b>	<b>1,648,180</b>	<b>-</b>	<b>1,648,180</b>
Coconut Creek	45,517	-	45,517	-	45,517	-	45,517
Cooper City	28,134	-	28,134	6	28,128	4	28,132
Coral Springs	120,085	-	120,085	-	120,085	-	120,085
Dania	20,169	-	20,169	-	20,169	7,307	27,476
Davie	77,798	-	77,798	6	77,792	-	77,792
Deerfield Beach	64,948	-	64,948	-	64,948	-	64,948
Fort Lauderdale	155,181	-	155,181	107	155,074	-	155,074
Hallandale	34,286	-	34,286	-	34,286	-	34,286
Hillsboro Beach	2,170	-	2,170	-	2,170	-	2,170
Hollywood	140,413	-	140,413	12	140,401	177	140,578
Lauderdale-by-the-Sea	3,284	-	3,284	-	3,284	2,936	6,220
Lauderdale Lakes	31,742	-	31,742	-	31,742	-	31,742
Lauderhill	57,815	-	57,815	63	57,752	-	57,752
Lazy Lake Village	34	-	34	-	34	-	34
Lighthouse Point	10,829	-	10,829	-	10,829	-	10,829
Margate	54,131	-	54,131	-	54,131	-	54,131
Miramar	78,813	-	78,813	-	78,813	-	78,813
North Lauderdale	32,972	-	32,972	-	32,972	-	32,972
Oakland Park	31,543	-	31,543	-	31,543	-	31,543
Parkland	15,105	-	15,105	-	15,105	-	15,105
Pembroke Park	6,629	-	6,629	-	6,629	-	6,629
Pembroke Pines	141,659	-	141,659	464	141,195	-	141,195
Plantation	83,445	-	83,445	-	83,445	-	83,445
Pompano Beach	84,199	-	84,199	101	84,098	-	84,098
Sea Ranch Lakes	643	-	643	-	643	-	643
Southwest Ranches	7,192	-	7,192	-	7,192	-	7,192
Sunrise	86,664	-	86,664	-	86,664	-	86,664
Tamarac	56,047	-	56,047	-	56,047	-	56,047
Weston	53,159	-	53,159	-	53,159	-	53,159
Wilton Manors	12,714	-	12,714	-	12,714	-	12,714
<b>UNINCORPORATED</b>	<b>112,605</b>	<b>-</b>	<b>112,605</b>	<b>986</b>	<b>111,619</b>	<b>(10,424)</b>	<b>101,195</b>
<b>CALHOUN</b>	<b>13,073</b>	<b>-</b>	<b>13,073</b>	<b>1,248</b>	<b>11,825</b>	<b>-</b>	<b>11,825</b>
Altha	528	-	528	-	528	-	528
Blountstown	2,468	-	2,468	-	2,468	-	2,468
<b>UNINCORPORATED</b>	<b>10,077</b>	<b>-</b>	<b>10,077</b>	<b>1,248</b>	<b>8,829</b>	<b>-</b>	<b>8,829</b>
<b>CHARLOTTE</b>	<b>144,571</b>	<b>-</b>	<b>144,571</b>	<b>1,104</b>	<b>143,467</b>	<b>-</b>	<b>143,467</b>
Punta Gorda	15,236	-	15,236	30	15,206	-	15,206

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UNINCORPORATED	129,335	-	129,335	1,074	128,261	-	128,261
<b>CITRUS</b>	<b>120,471</b>	<b>-</b>	<b>120,471</b>	<b>117</b>	<b>120,354</b>	<b>-</b>	<b>120,354</b>
Crystal River	3,449	-	3,449	-	3,449	-	3,449
Inverness	6,837	-	6,837	-	6,837	-	6,837
UNINCORPORATED	110,185	-	110,185	117	110,068	-	110,068
<b>CLAY</b>	<b>142,838</b>	<b>-</b>	<b>142,838</b>	<b>-</b>	<b>142,838</b>	<b>-</b>	<b>142,838</b>
Green Cove Springs	5,480	-	5,480	-	5,480	-	5,480
Keystone Heights	1,346	(4)	1,342	-	1,342	-	1,342
Orange Park	9,010	-	9,010	-	9,010	-	9,010
Penney Farms	582	-	582	-	582	-	582
UNINCORPORATED	126,420	4	126,424	-	126,424	-	126,424
<b>COLLIER</b>	<b>264,475</b>	<b>-</b>	<b>264,475</b>	<b>121</b>	<b>264,354</b>	<b>-</b>	<b>264,354</b>
Everglades	488	-	488	-	488	-	488
Marco Island	15,066	-	15,066	-	15,066	-	15,066
Naples	21,687	-	21,687	-	21,687	-	21,687
UNINCORPORATED	227,234	-	227,234	121	227,113	-	227,113
<b>COLUMBIA</b>	<b>57,066</b>	<b>-</b>	<b>57,066</b>	<b>2,127</b>	<b>54,939</b>	<b>-</b>	<b>54,939</b>
Fort White	397	-	397	-	397	-	397
Lake City	10,041	-	10,041	340	9,701	-	9,701
UNINCORPORATED	46,628	-	46,628	1,787	44,841	-	44,841
<b>DESOTO</b>	<b>32,736</b>	<b>-</b>	<b>32,736</b>	<b>1,919</b>	<b>30,817</b>	<b>-</b>	<b>30,817</b>
Arcadia	6,734	-	6,734	-	6,734	-	6,734
UNINCORPORATED	26,002	-	26,002	1,919	24,083	-	24,083
<b>DIXIE</b>	<b>14,059</b>	<b>-</b>	<b>14,059</b>	<b>900</b>	<b>13,159</b>	<b>-</b>	<b>13,159</b>
Cross City	1,851	-	1,851	-	1,851	-	1,851
Horseshoe Beach	214	-	214	-	214	-	214
UNINCORPORATED	11,994	-	11,994	900	11,094	-	11,094
<b>DUVAL</b>	<b>793,898</b>	<b>-</b>	<b>793,898</b>	<b>469</b>	<b>793,429</b>	<b>-</b>	<b>793,429</b>
Atlantic Beach	13,418	-	13,418	-	13,418	-	13,418
Baldwin	1,631	-	1,631	-	1,631	-	1,631
Jacksonville	750,513	-	750,513	469	750,044	-	750,044
Jacksonville Beach	21,072	-	21,072	-	21,072	-	21,072
Neptune Beach	7,264	-	7,264	-	7,264	-	7,264

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<b>ESCAMBIA</b>	<b>296,709</b>	-	<b>296,709</b>	<b>2,218</b>	<b>294,491</b>	-	<b>294,491</b>
Century	1,763	-	1,763	-	1,763	-	1,763
Pensacola	56,275	-	56,275	103	56,172	-	56,172
UNINCORPORATED	238,671	-	238,671	2,115	236,556	-	236,556
<b>FLAGLER</b>	<b>53,061</b>	-	<b>53,061</b>	-	<b>53,061</b>	-	<b>53,061</b>
Beverly Beach	543	-	543	-	543	-	543
Bunnell	2,131	-	2,131	-	2,131	-	2,131
Flagler Beach (part)	5,021	-	5,021	-	5,021	-	5,021
Marineland (part)	6	-	6	-	6	-	6
Palm Coast	35,443	-	35,443	-	35,443	-	35,443
UNINCORPORATED	9,917	-	9,917	-	9,917	-	9,917
<b>FRANKLIN</b>	<b>11,197</b>	<b>(1,261)</b>	<b>9,936</b>	<b>228</b>	<b>9,708</b>	-	<b>9,708</b>
Apalachicola	2,323	-	2,323	-	2,323	-	2,323
Carrabelle	1,305	-	1,305	-	1,305	-	1,305
UNINCORPORATED	7,569	(1,261)	6,308	228	6,080	-	6,080
<b>GADSDEN</b>	<b>45,284</b>	-	<b>45,284</b>	<b>2,423</b>	<b>42,861</b>	-	<b>42,861</b>
Chattahoochee	3,605	-	3,605	1,232	2,373	-	2,373
Greensboro	624	-	624	-	624	-	624
Gretna	1,731	-	1,731	-	1,731	-	1,731
Havana	1,727	-	1,727	-	1,727	-	1,727
Midway	1,456	-	1,456	-	1,456	-	1,456
Quincy	7,000	-	7,000	-	7,000	-	7,000
UNINCORPORATED	29,141	-	29,141	1,191	27,950	-	27,950
<b>GILCHRIST</b>	<b>14,699</b>	-	<b>14,699</b>	<b>772</b>	<b>13,927</b>	-	<b>13,927</b>
Bell	365	-	365	-	365	-	365
Fanning Springs (part)	297	-	297	-	297	-	297
Trenton	1,612	-	1,612	-	1,612	-	1,612
UNINCORPORATED	12,425	-	12,425	772	11,653	-	11,653
<b>GLADES</b>	<b>10,612</b>	-	<b>10,612</b>	<b>707</b>	<b>9,905</b>	-	<b>9,905</b>
Moore Haven	1,660	-	1,660	-	1,660	-	1,660
UNINCORPORATED	8,952	-	8,952	707	8,245	-	8,245
<b>GULF</b>	<b>14,952</b>	<b>123</b>	<b>15,075</b>	<b>2,708</b>	<b>12,367</b>	-	<b>12,367</b>
Port Saint Joe	3,615	-	3,615	-	3,615	-	3,615
Wewahitchka	1,742	-	1,742	-	1,742	-	1,742

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UNINCORPORATED	9,595	123	9,718	2,708	7,010	-	7,010
<b>HAMILTON</b>	<b>13,731</b>	-	<b>13,731</b>	<b>2,657</b>	<b>11,074</b>	-	<b>11,074</b>
Jasper	1,766	-	1,766	-	1,766	-	1,766
Jennings	825	-	825	-	825	-	825
White Springs	812	-	812	-	812	-	812
UNINCORPORATED	10,328	-	10,328	2,657	7,671	-	7,671
<b>HARDEE</b>	<b>26,921</b>	-	<b>26,921</b>	<b>1,194</b>	<b>25,727</b>	-	<b>25,727</b>
Bowling Green	2,922	-	2,922	-	2,922	-	2,922
Wauchula	4,377	-	4,377	-	4,377	-	4,377
Zolfo Springs	1,607	-	1,607	-	1,607	-	1,607
UNINCORPORATED	18,015	-	18,015	1,194	16,821	-	16,821
<b>HENDRY</b>	<b>36,302</b>	-	<b>36,302</b>	<b>875</b>	<b>35,427</b>	-	<b>35,427</b>
Clewiston	6,487	-	6,487	-	6,487	-	6,487
Labelle	4,273	-	4,273	-	4,273	-	4,273
UNINCORPORATED	25,542	-	25,542	875	24,667	-	24,667
<b>HERNANDO</b>	<b>132,762</b>	-	<b>132,762</b>	<b>510</b>	<b>132,252</b>	-	<b>132,252</b>
Brooksville	7,227	-	7,227	-	7,227	3	7,230
Weeki Wachee	12	-	12	-	12	-	12
UNINCORPORATED	125,523	-	125,523	510	125,013	(3)	125,010
<b>HIGHLANDS</b>	<b>88,212</b>	-	<b>88,212</b>	<b>24</b>	<b>88,188</b>	-	<b>88,188</b>
Avon Park	8,540	-	8,540	-	8,540	-	8,540
Lake Placid	1,661	-	1,661	-	1,661	-	1,661
Sebring	9,723	-	9,723	-	9,723	-	9,723
UNINCORPORATED	68,288	-	68,288	24	68,264	-	68,264
<b>HILLSBOROUGH</b>	<b>1,026,906</b>	-	<b>1,026,906</b>	<b>1,112</b>	<b>1,025,794</b>	-	<b>1,025,794</b>
Plant City	31,282	-	31,282	-	31,282	-	31,282
Tampa	308,005	-	308,005	576	307,429	-	307,429
Temple Terrace	21,083	-	21,083	-	21,083	-	21,083
UNINCORPORATED	666,536	-	666,536	536	666,000	-	666,000
<b>HOLMES</b>	<b>18,714</b>	-	<b>18,714</b>	<b>1,347</b>	<b>17,367</b>	-	<b>17,367</b>
Bonifay	2,787	-	2,787	-	2,787	-	2,787
Esto	356	-	356	-	356	-	356
Noma	213	-	213	-	213	-	213



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Ponce de Leon	465	-	465	-	465	-	465
Westville	213	-	213	-	213	-	213
UNINCORPORATED	14,680	-	14,680	1,347	13,333	-	13,333
<b>INDIAN RIVER</b>	<b>115,716</b>	<b>-</b>	<b>115,716</b>	<b>288</b>	<b>115,428</b>	<b>-</b>	<b>115,428</b>
Fellsmere	3,901	-	3,901	-	3,901	-	3,901
Indian River Shores	3,521	-	3,521	-	3,521	-	3,521
Orchid	161	-	161	-	161	-	161
Sebastian	16,796	-	16,796	-	16,796	-	16,796
Vero Beach	17,879	-	17,879	-	17,879	-	17,879
UNINCORPORATED	73,458	-	73,458	288	73,170	-	73,170
<b>JACKSON</b>	<b>47,495</b>	<b>-</b>	<b>47,495</b>	<b>5,163</b>	<b>42,332</b>	<b>-</b>	<b>42,332</b>
Alford	498	-	498	-	498	-	498
Bascom	114	-	114	-	114	-	114
Campbellton	218	-	218	-	218	-	218
Cottondale	869	-	869	-	869	-	869
Graceville	2,408	-	2,408	-	2,408	-	2,408
Grand Ridge	844	-	844	-	844	-	844
Greenwood	735	-	735	-	735	-	735
Jacob City	293	-	293	-	293	-	293
Malone	1,892	-	1,892	1,174	718	-	718
Marianna	6,355	-	6,355	286	6,069	-	6,069
Sneads	1,923	-	1,923	-	1,923	-	1,923
UNINCORPORATED	31,346	-	31,346	3,703	27,643	-	27,643
<b>JEFFERSON</b>	<b>13,043</b>	<b>-</b>	<b>13,043</b>	<b>768</b>	<b>12,275</b>	<b>-</b>	<b>12,275</b>
Monticello	2,526	-	2,526	-	2,526	-	2,526
UNINCORPORATED	10,517	-	10,517	768	9,749	-	9,749
<b>LAFAYETTE</b>	<b>7,057</b>	<b>-</b>	<b>7,057</b>	<b>1,142</b>	<b>5,915</b>	<b>-</b>	<b>5,915</b>
Mayo	1,001	-	1,001	-	1,001	-	1,001
UNINCORPORATED	6,056	-	6,056	1,142	4,914	-	4,914
<b>LAKE</b>	<b>220,323</b>	<b>(1)</b>	<b>220,322</b>	<b>1,086</b>	<b>219,236</b>	<b>-</b>	<b>219,236</b>
Astatula	1,305	-	1,305	-	1,305	-	1,305
Clermont	10,571	5	10,576	-	10,576	-	10,576
Eustis	15,283	-	15,283	-	15,283	108	15,391
Fruitland Park	3,193	-	3,193	-	3,193	2	3,195
Groveland	2,739	34	2,773	-	2,773	56	2,829
Howey-in-the-Hills	951	-	951	-	951	-	951
Lady Lake	12,022	-	12,022	-	12,022	2	12,024
Leesburg	16,033	-	16,033	-	16,033	2	16,035
Mascotte	2,922	-	2,922	-	2,922	-	2,922

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Minneola	5,985	-	5,985	-	5,985	-	5,985
Montverde	922	-	922	-	922	-	922
Mount Dora	9,925	-	9,925	-	9,925	-	9,925
Tavares	9,957	-	9,957	-	9,957	-	9,957
Umatilla	2,262	-	2,262	-	2,262	-	2,262
UNINCORPORATED	126,253	(40)	126,213	1,086	125,127	(170)	124,957
<b>LEE</b>	<b>454,918</b>	<b>-</b>	<b>454,918</b>	<b>617</b>	<b>454,301</b>	<b>-</b>	<b>454,301</b>
Bonita Springs	38,003	-	38,003	-	38,003	-	38,003
Cape Coral	106,947	-	106,947	30	106,917	-	106,917
Fort Myers	49,909	-	49,909	109	49,800	-	49,800
Fort Myers Beach	6,700	-	6,700	-	6,700	-	6,700
Sanibel	6,072	-	6,072	-	6,072	-	6,072
UNINCORPORATED	247,287	-	247,287	478	246,809	-	246,809
<b>LEON</b>	<b>244,208</b>	<b>-</b>	<b>244,208</b>	<b>1,659</b>	<b>242,549</b>	<b>-</b>	<b>242,549</b>
Tallahassee	153,658	-	153,658	1,534	152,124	7	152,131
UNINCORPORATED	90,550	-	90,550	125	90,425	(7)	90,418
<b>LEVY</b>	<b>35,118</b>	<b>-</b>	<b>35,118</b>	<b>311</b>	<b>34,807</b>	<b>-</b>	<b>34,807</b>
Bronson	957	-	957	-	957	-	957
Cedar Key	787	-	787	-	787	2	789
Chiefland	1,995	-	1,995	-	1,995	-	1,995
Fanning Springs (part)	504	-	504	-	504	-	504
Inglis	1,500	-	1,500	-	1,500	-	1,500
Otter Creek	121	-	121	-	121	-	121
Williston	2,289	-	2,289	-	2,289	-	2,289
Yankeetown	648	-	648	-	648	-	648
UNINCORPORATED	26,317	-	26,317	311	26,006	(2)	26,004
<b>LIBERTY</b>	<b>7,132</b>	<b>-</b>	<b>7,132</b>	<b>1,395</b>	<b>5,737</b>	<b>-</b>	<b>5,737</b>
Bristol	929	-	929	70	859	-	859
UNINCORPORATED	6,203	-	6,203	1,325	4,878	-	4,878
<b>MADISON</b>	<b>18,862</b>	<b>-</b>	<b>18,862</b>	<b>1,488</b>	<b>17,374</b>	<b>-</b>	<b>17,374</b>
Greenville	847	-	847	-	847	-	847
Lee	368	-	368	-	368	-	368
Madison	3,087	-	3,087	38	3,049	-	3,049
UNINCORPORATED	14,560	-	14,560	1,450	13,110	-	13,110
<b>MANATEE</b>	<b>270,771</b>	<b>-</b>	<b>270,771</b>	<b>310</b>	<b>270,461</b>	<b>-</b>	<b>270,461</b>
Anna Maria	1,822	-	1,822	-	1,822	-	1,822

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Bradenton	49,733	-	49,733	156	49,577	-	49,577
Bradenton Beach	1,512	-	1,512	-	1,512	-	1,512
Holmes Beach	4,993	-	4,993	-	4,993	-	4,993
Longboat Key (part)	2,589	-	2,589	-	2,589	-	2,589
Palmetto	12,772	-	12,772	21	12,751	-	12,751
UNINCORPORATED	197,350	-	197,350	133	197,217	-	197,217
<b>MARION</b>	<b>264,277</b>	<b>-</b>	<b>264,277</b>	<b>2,514</b>	<b>261,763</b>	<b>-</b>	<b>261,763</b>
Belleview	3,482	-	3,482	6	3,476	-	3,476
Dunnellon	1,913	-	1,913	-	1,913	-	1,913
McIntosh	455	-	455	-	455	-	455
Ocala	46,288	-	46,288	112	46,176	-	46,176
Reddick	557	-	557	-	557	-	557
UNINCORPORATED	211,582	-	211,582	2,396	209,186	-	209,186
<b>MARTIN</b>	<b>128,873</b>	<b>-</b>	<b>128,873</b>	<b>1,091</b>	<b>127,782</b>	<b>-</b>	<b>127,782</b>
Jupiter Island	619	-	619	-	619	-	619
Ocean Breeze Park	461	-	461	-	461	-	461
Sewalls Point	1,971	-	1,971	-	1,971	-	1,971
Stuart	14,766	-	14,766	53	14,713	-	14,713
UNINCORPORATED	111,056	-	111,056	1,038	110,018	-	110,018
<b>MIAMI-DADE</b>	<b>2,285,869</b>	<b>-</b>	<b>2,285,869</b>	<b>9,205</b>	<b>2,276,664</b>	<b>-</b>	<b>2,276,664</b>
Aventura	25,903	-	25,903	-	25,903	-	25,903
Bal Harbour	3,317	-	3,317	-	3,317	-	3,317
Bay Harbor Islands	5,150	-	5,150	-	5,150	-	5,150
Biscayne Park	3,289	-	3,289	-	3,289	-	3,289
Coral Gables	42,746	-	42,746	-	42,746	-	42,746
El Portal	2,535	-	2,535	-	2,535	-	2,535
Florida City	7,986	-	7,986	-	7,986	-	7,986
Golden Beach	915	-	915	-	915	-	915
Hialeah	230,059	-	230,059	-	230,059	-	230,059
Hialeah Gardens	19,655	-	19,655	-	19,655	-	19,655
Homestead	32,300	-	32,300	-	32,300	-	32,300
Indian Creek Village	33	-	33	-	33	-	33
Islandia	6	-	6	-	6	-	6
Key Biscayne	10,607	-	10,607	-	10,607	-	10,607
Medley	1,115	-	1,115	-	1,115	-	1,115
Miami	364,001	-	364,001	1,985	362,016	-	362,016
Miami Beach	88,158	-	88,158	-	88,158	-	88,158
Miami Lakes	22,676	-	22,676	-	22,676	-	22,676
Miami Shores	10,430	-	10,430	-	10,430	-	10,430
Miami Springs	13,684	-	13,684	-	13,684	-	13,684
North Bay	6,798	-	6,798	-	6,798	-	6,798
North Miami	59,688	-	59,688	97	59,591	-	59,591
North Miami Beach	40,929	-	40,929	-	40,929	-	40,929
Opa-locka	14,795	-	14,795	-	14,795	-	14,795
Pinecrest	19,064	-	19,064	-	19,064	-	19,064

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South Miami	10,716	-	10,716	-	10,716	-	10,716
Sunny Isles Beach	15,534	-	15,534	-	15,534	-	15,534
Surfside	5,035	-	5,035	-	5,035	-	5,035
Sweetwater	14,260	-	14,260	-	14,260	-	14,260
Virginia Gardens	2,348	-	2,348	-	2,348	-	2,348
West Miami	5,927	-	5,927	-	5,927	-	5,927
UNINCORPORATED	1,206,210	-	1,206,210	7,123	1,199,087	-	1,199,087
<b>MONROE</b>	<b>80,588</b>	<b>-</b>	<b>80,588</b>	<b>57</b>	<b>80,531</b>	<b>-</b>	<b>80,531</b>
Islamorada	6,950	-	6,950	-	6,950	-	6,950
Key Colony Beach	799	-	799	-	799	-	799
Key West	25,735	-	25,735	-	25,735	-	25,735
Layton	186	-	186	-	186	-	186
Marathon	10,407	-	10,407	-	10,407	-	10,407
UNINCORPORATED	36,511	-	36,511	57	36,454	-	36,454
<b>NASSAU</b>	<b>59,409</b>	<b>(401)</b>	<b>59,008</b>	<b>49</b>	<b>58,959</b>	<b>-</b>	<b>58,959</b>
Callahan	1,408	(401)	1,007	-	1,007	-	1,007
Fernandina Beach	10,686	-	10,686	25	10,661	-	10,661
Hilliard	2,738	-	2,738	-	2,738	-	2,738
UNINCORPORATED	44,577	-	44,577	24	44,553	-	44,553
<b>OKALOOSA</b>	<b>173,450</b>	<b>-</b>	<b>173,450</b>	<b>2,204</b>	<b>171,246</b>	<b>-</b>	<b>171,246</b>
Cinco Bayou	374	-	374	-	374	-	374
Crestview	15,023	-	15,023	-	15,023	-	15,023
Destin	11,413	-	11,413	-	11,413	-	11,413
Fort Walton Beach	20,131	-	20,131	-	20,131	-	20,131
Laurel Hill	549	-	549	-	549	-	549
Mary Esther	4,076	-	4,076	-	4,076	-	4,076
Niceville	11,914	-	11,914	-	11,914	2	11,916
Shalimar	723	-	723	-	723	-	723
Valparaiso	6,429	-	6,429	-	6,429	-	6,429
UNINCORPORATED	102,818	-	102,818	2,204	100,614	(2)	100,612
<b>OKEECHOBEE</b>	<b>36,147</b>	<b>-</b>	<b>36,147</b>	<b>1,466</b>	<b>34,681</b>	<b>-</b>	<b>34,681</b>
Okeechobee	5,379	-	5,379	-	5,379	-	5,379
UNINCORPORATED	30,768	-	30,768	1,466	29,302	-	29,302
<b>ORANGE</b>	<b>930,034</b>	<b>-</b>	<b>930,034</b>	<b>3,150</b>	<b>926,884</b>	<b>-</b>	<b>926,884</b>
Apopka	28,485	-	28,485	-	28,485	11	28,496
Bay Lake	23	-	23	-	23	-	23
Belle Isle	5,956	-	5,956	-	5,956	-	5,956
Eatonville	2,456	-	2,456	64	2,392	-	2,392
Edgewood	1,906	-	1,906	-	1,906	-	1,906

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Lake Buena Vista	16	-	16	-	16	-	16
Maitland	13,237	-	13,237	-	13,237	1,003	14,240
Oakland	1,006	-	1,006	-	1,006	-	1,006
Ocoee	25,993	-	25,993	-	25,993	-	25,993
Orlando	188,494	-	188,494	112	188,382	3,424	191,806
Windermere	2,256	-	2,256	-	2,256	-	2,256
Winter Garden	16,097	-	16,097	-	16,097	403	16,500
Winter Park	24,512	-	24,512	24	24,488	-	24,488
<b>UNINCORPORATED</b>	<b>619,597</b>	<b>-</b>	<b>619,597</b>	<b>2,950</b>	<b>616,647</b>	<b>(4,841)</b>	<b>611,806</b>
<b>OSCEOLA</b>	<b>179,534</b>	<b>-</b>	<b>179,534</b>	<b>197</b>	<b>179,337</b>	<b>-</b>	<b>179,337</b>
Kissimmee	49,574	-	49,574	-	49,574	-	49,574
Saint Cloud	20,770	-	20,770	-	20,770	2	20,772
<b>UNINCORPORATED</b>	<b>109,190</b>	<b>-</b>	<b>109,190</b>	<b>197</b>	<b>108,993</b>	<b>(2)</b>	<b>108,991</b>
<b>PALM BEACH</b>	<b>1,154,464</b>	<b>9</b>	<b>1,154,473</b>	<b>3,250</b>	<b>1,151,223</b>	<b>-</b>	<b>1,151,223</b>
Atlantis	2,079	-	2,079	-	2,079	-	2,079
Belle Glade	14,885	-	14,885	-	14,885	-	14,885
Boca Raton	74,935	-	74,935	-	74,935	-	74,935
Boynton Beach	61,816	-	61,816	-	61,816	-	61,816
Briny Breezes	416	-	416	-	416	-	416
Cloud Lake	164	-	164	-	164	-	164
Delray Beach	60,645	-	60,645	-	60,645	8	60,653
Glen Ridge	294	-	294	-	294	-	294
Golf	227	-	227	-	227	-	227
Greenacres	28,013	-	28,013	-	28,013	3	28,016
Gulf Stream	707	-	707	-	707	-	707
Haverhill	1,507	-	1,507	-	1,507	-	1,507
Highland Beach	3,885	-	3,885	-	3,885	-	3,885
Hypoluxo	2,050	-	2,050	-	2,050	-	2,050
Juno Beach	3,363	-	3,363	-	3,363	-	3,363
Jupiter	40,625	-	40,625	-	40,625	-	40,625
Jupiter Inlet Colony	374	-	374	-	374	-	374
Lake Clarke Shores	3,457	-	3,457	-	3,457	-	3,457
Lake Park	8,718	-	8,718	-	8,718	-	8,718
Lake Worth	35,387	-	35,387	-	35,387	-	35,387
Lantana	9,496	(33)	9,463	97	9,366	-	9,366
Manalapan	315	-	315	-	315	-	315
Mangonia Park	1,386	-	1,386	-	1,386	-	1,386
North Palm Beach	12,198	-	12,198	-	12,198	-	12,198
Ocean Ridge	1,635	-	1,635	-	1,635	-	1,635
Pahokee	6,027	-	6,027	-	6,027	-	6,027
Palm Beach	10,434	(786)	9,648	-	9,648	-	9,648
Palm Beach Gardens	35,463	-	35,463	-	35,463	-	35,463
Palm Beach Shores	1,270	-	1,270	-	1,270	-	1,270
Palm Springs	12,526	-	12,526	-	12,526	158	12,684
Riviera Beach	31,112	-	31,112	-	31,112	-	31,112
Royal Palm Beach	22,671	-	22,671	-	22,671	-	22,671
South Bay	3,827	-	3,827	-	3,827	-	3,827
South Palm Beach	696	828	1,524	-	1,524	-	1,524

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Tequesta	5,307	-	5,307	-	5,307	-	5,307
Wellington	40,749	-	40,749	-	40,749	-	40,749
West Palm Beach	84,371	-	84,371	268	84,103	280	84,383
<b>UNINCORPORATED</b>	<b>531,434</b>	<b>-</b>	<b>531,434</b>	<b>2,885</b>	<b>528,549</b>	<b>(449)</b>	<b>528,100</b>
<b>PASCO</b>	<b>352,380</b>	<b>-</b>	<b>352,380</b>	<b>685</b>	<b>351,695</b>	<b>-</b>	<b>351,695</b>
Dade City	6,258	-	6,258	-	6,258	12	6,270
New Port Richey	16,190	-	16,190	2	16,188	-	16,188
Port Richey	3,037	-	3,037	-	3,037	-	3,037
Saint Leo	595	-	595	-	595	-	595
San Antonio	674	-	674	-	674	-	674
Zephyrhills	11,033	-	11,033	-	11,033	-	11,033
<b>UNINCORPORATED</b>	<b>314,593</b>	<b>-</b>	<b>314,593</b>	<b>683</b>	<b>313,910</b>	<b>(12)</b>	<b>313,898</b>
<b>PINELLAS</b>	<b>929,208</b>	<b>(50)</b>	<b>929,158</b>	<b>1,204</b>	<b>927,954</b>	<b>-</b>	<b>927,954</b>
Belleair	4,079	-	4,079	-	4,079	-	4,079
Belleair Beach	1,751	(119)	1,632	-	1,632	-	1,632
Belleair Bluffs	2,235	-	2,235	-	2,235	-	2,235
Belleair Shore	59	12	71	-	71	-	71
Clearwater	109,231	2	109,233	27	109,206	89	109,295
Dunedin	36,574	-	36,574	-	36,574	7	36,581
Gulfport	12,525	-	12,525	-	12,525	-	12,525
Indian Rocks Beach	5,113	55	5,168	-	5,168	-	5,168
Indian Shores	1,706	-	1,706	-	1,706	-	1,706
Kenneth City	4,429	-	4,429	-	4,429	-	4,429
Largo	70,214	-	70,214	155	70,059	38	70,097
Madeira Beach	4,492	-	4,492	-	4,492	-	4,492
North Redington Beach	1,552	-	1,552	-	1,552	-	1,552
Oldsmar	12,297	-	12,297	-	12,297	-	12,297
Pinellas Park	46,139	-	46,139	48	46,091	99	46,190
Redington Beach	1,533	-	1,533	-	1,533	-	1,533
Redington Shores	2,335	-	2,335	-	2,335	-	2,335
Safety Harbor	17,383	-	17,383	-	17,383	16	17,399
Saint Petersburg	249,703	-	249,703	206	249,497	-	249,497
Saint Petersburg Beach	9,932	-	9,932	-	9,932	-	9,932
Seminole	16,299	-	16,299	-	16,299	474	16,773
South Pasadena	5,794	-	5,794	-	5,794	-	5,794
Tarpon Springs	21,495	-	21,495	-	21,495	-	21,495
Treasure Island	7,471	-	7,471	-	7,471	-	7,471
<b>UNINCORPORATED</b>	<b>284,867</b>	<b>-</b>	<b>284,867</b>	<b>768</b>	<b>284,099</b>	<b>(723)</b>	<b>283,376</b>
<b>POLK</b>	<b>496,112</b>	<b>-</b>	<b>496,112</b>	<b>3,561</b>	<b>492,551</b>	<b>-</b>	<b>492,551</b>
Auburndale	11,079	-	11,079	-	11,079	257	11,336
Bartow	15,411	-	15,411	294	15,117	16	15,133
Davenport	1,968	-	1,968	-	1,968	-	1,968
Dundee	2,916	-	2,916	-	2,916	-	2,916
Eagle Lake	2,501	-	2,501	-	2,501	-	2,501
Fort Meade	5,735	-	5,735	-	5,735	-	5,735

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COUNTY and Municipality	Published April 1, 2001 Population Estimates	Census Bureau Revisions and Other Adjustments	Adjusted April 1, 2001 Population Estimates	April 1, 2001 Inmate Population	Adjusted April 1, 2001 Population Estimates Less Inmates	Population Effect of Annexations through Feb. 28, 2002	Revised April 1, 2001 Population Estimates
Frostproof	2,977	-	2,977	-	2,977	-	2,977
Haines City	13,434	-	13,434	-	13,434	-	13,434
Highland Park	244	-	244	-	244	-	244
Hillcrest Heights	266	-	266	-	266	-	266
Lake Alfred	3,920	-	3,920	-	3,920	-	3,920
Lake Hamilton	1,309	-	1,309	-	1,309	-	1,309
Lakeland	82,706	-	82,706	-	82,706	3,721	86,427
Lake Wales	10,593	-	10,593	-	10,593	-	10,593
Mulberry	3,231	-	3,231	-	3,231	-	3,231
Polk City	1,517	-	1,517	-	1,517	-	1,517
Winter Haven	26,561	-	26,561	-	26,561	14	26,575
<b>UNINCORPORATED</b>	<b>309,744</b>	<b>-</b>	<b>309,744</b>	<b>3,267</b>	<b>306,477</b>	<b>(4,008)</b>	<b>302,469</b>
<b>PUTNAM</b>	<b>70,820</b>	<b>-</b>	<b>70,820</b>	<b>413</b>	<b>70,407</b>	<b>-</b>	<b>70,407</b>
Crescent City	1,790	-	1,790	-	1,790	-	1,790
Interlachen	1,475	-	1,475	-	1,475	-	1,475
Palatka	10,037	-	10,037	-	10,037	-	10,037
Pomona Park	792	-	792	-	792	-	792
Welaka	581	-	581	-	581	-	581
<b>UNINCORPORATED</b>	<b>56,145</b>	<b>-</b>	<b>56,145</b>	<b>413</b>	<b>55,732</b>	<b>-</b>	<b>55,732</b>
<b>SAINT JOHNS</b>	<b>128,604</b>	<b>-</b>	<b>128,604</b>	<b>208</b>	<b>128,396</b>	<b>-</b>	<b>128,396</b>
Hastings	523	-	523	-	523	-	523
Marineland (part)	1	-	1	-	1	-	1
Saint Augustine	12,847	-	12,847	-	12,847	-	12,847
Saint Augustine Beach	4,861	-	4,861	-	4,861	-	4,861
<b>UNINCORPORATED</b>	<b>110,372</b>	<b>-</b>	<b>110,372</b>	<b>208</b>	<b>110,164</b>	<b>-</b>	<b>110,164</b>
<b>SAINT LUCIE</b>	<b>198,253</b>	<b>-</b>	<b>198,253</b>	<b>118</b>	<b>198,135</b>	<b>-</b>	<b>198,135</b>
Fort Pierce	38,013	-	38,013	49	37,964	50	38,014
Port Saint Lucie	92,493	-	92,493	-	92,493	-	92,493
Saint Lucie Village	602	-	602	-	602	-	602
<b>UNINCORPORATED</b>	<b>67,145</b>	<b>-</b>	<b>67,145</b>	<b>69</b>	<b>67,076</b>	<b>(50)</b>	<b>67,026</b>
<b>SANTA ROSA</b>	<b>121,370</b>	<b>-</b>	<b>121,370</b>	<b>1,480</b>	<b>119,890</b>	<b>-</b>	<b>119,890</b>
Gulf Breeze	5,736	-	5,736	-	5,736	-	5,736
Jay	574	-	574	-	574	-	574
Milton	7,179	-	7,179	85	7,094	-	7,094
<b>UNINCORPORATED</b>	<b>107,881</b>	<b>-</b>	<b>107,881</b>	<b>1,395</b>	<b>106,486</b>	<b>-</b>	<b>106,486</b>
<b>SARASOTA</b>	<b>334,023</b>	<b>-</b>	<b>334,023</b>	<b>35</b>	<b>333,988</b>	<b>-</b>	<b>333,988</b>
Longboat Key (part)	5,042	-	5,042	-	5,042	-	5,042
North Port	25,234	-	25,234	-	25,234	-	25,234
Sarasota	53,657	-	53,657	22	53,635	-	53,635

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Venice	18,151	-	18,151	-	18,151	87	18,238
UNINCORPORATED	231,939	-	231,939	13	231,926	(87)	231,839
<b>SEMINOLE</b>	<b>377,960</b>	<b>(7)</b>	<b>377,953</b>	<b>225</b>	<b>377,728</b>	<b>-</b>	<b>377,728</b>
Altamonte Springs	42,001	-	42,001	-	42,001	180	42,181
Casselberry	23,851	22	23,873	6	23,867	-	23,867
Lake Mary	12,359	-	12,359	-	12,359	-	12,359
Longwood	13,764	-	13,764	-	13,764	8	13,772
Oviedo	27,165	-	27,165	-	27,165	-	27,165
Sanford	40,435	-	40,435	91	40,344	31	40,375
Winter Springs	31,864	(29)	31,835	-	31,835	-	31,835
UNINCORPORATED	186,521	-	186,521	128	186,393	(219)	186,174
<b>SUMTER</b>	<b>56,932</b>	<b>-</b>	<b>56,932</b>	<b>5,662</b>	<b>51,270</b>	<b>-</b>	<b>51,270</b>
Bushnell	2,061	-	2,061	-	2,061	4	2,065
Center Hill	907	-	907	-	907	-	907
Coleman	658	-	658	-	658	-	658
Webster	802	-	802	-	802	-	802
Wildwood	3,929	-	3,929	-	3,929	-	3,929
UNINCORPORATED	48,575	-	48,575	5,662	42,913	(4)	42,909
<b>SUWANNEE</b>	<b>35,695</b>	<b>-</b>	<b>35,695</b>	<b>-</b>	<b>35,695</b>	<b>-</b>	<b>35,695</b>
Branford	688	-	688	-	688	-	688
Live Oak	6,480	-	6,480	-	6,480	-	6,480
UNINCORPORATED	28,527	-	28,527	-	28,527	-	28,527
<b>TAYLOR</b>	<b>19,521</b>	<b>-</b>	<b>19,521</b>	<b>1,116</b>	<b>18,405</b>	<b>-</b>	<b>18,405</b>
Perry	6,847	-	6,847	-	6,847	-	6,847
UNINCORPORATED	12,674	-	12,674	1,116	11,558	-	11,558
<b>UNION</b>	<b>13,521</b>	<b>73</b>	<b>13,594</b>	<b>4,045</b>	<b>9,549</b>	<b>-</b>	<b>9,549</b>
Lake Butler	1,907	-	1,907	-	1,907	-	1,907
Raiford	183	73	256	-	256	-	256
Worthington Springs	180	-	180	-	180	-	180
UNINCORPORATED	11,251	-	11,251	4,045	7,206	-	7,206
<b>VOLUSIA</b>	<b>452,050</b>	<b>-</b>	<b>452,050</b>	<b>1,776</b>	<b>450,274</b>	<b>-</b>	<b>450,274</b>
Daytona Beach	64,842	-	64,842	56	64,786	-	64,786
Daytona Beach Shores	4,359	-	4,359	-	4,359	-	4,359
Debary	16,082	-	16,082	-	16,082	-	16,082
Deland	22,078	-	22,078	-	22,078	-	22,078
Deltona	71,599	-	71,599	-	71,599	-	71,599



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Edgewater	19,031	-	19,031	-	19,031	-	19,031
Flagler Beach ( part )	76	-	76	-	76	-	76
Holly Hill	12,180	-	12,180	-	12,180	-	12,180
Lake Helen	2,759	-	2,759	-	2,759	-	2,759
New Smyrna Beach	20,167	-	20,167	-	20,167	2	20,169
Oak Hill	1,426	-	1,426	-	1,426	-	1,426
Orange City	6,646	-	6,646	-	6,646	-	6,646
Ormond Beach	36,943	-	36,943	6	36,937	-	36,937
Pierson	2,611	-	2,611	-	2,611	-	2,611
Ponce Inlet	2,587	-	2,587	-	2,587	-	2,587
Port Orange	47,443	-	47,443	-	47,443	-	47,443
South Daytona	13,305	-	13,305	-	13,305	-	13,305
UNINCORPORATED	107,916	-	107,916	1,714	106,202	(2)	106,200
<b>WAKULLA</b>	<b>23,807</b>	<b>-</b>	<b>23,807</b>	<b>1,185</b>	<b>22,622</b>	<b>-</b>	<b>22,622</b>
Saint Marks	270	-	270	-	270	-	270
Sopchoppy	411	-	411	-	411	-	411
UNINCORPORATED	23,126	-	23,126	1,185	21,941	-	21,941
<b>WALTON</b>	<b>42,542</b>	<b>-</b>	<b>42,542</b>	<b>1,396</b>	<b>41,146</b>	<b>-</b>	<b>41,146</b>
DeFuniak Springs	5,097	-	5,097	40	5,057	-	5,057
Freeport	1,188	-	1,188	-	1,188	-	1,188
Paxton	659	-	659	-	659	-	659
UNINCORPORATED	35,598	-	35,598	1,356	34,242	-	34,242
<b>WASHINGTON</b>	<b>21,437</b>	<b>-</b>	<b>21,437</b>	<b>1,327</b>	<b>20,110</b>	<b>-</b>	<b>20,110</b>
Caryville	312	-	312	92	220	-	220
Chipley	3,545	-	3,545	-	3,545	-	3,545
Ebro	250	-	250	-	250	-	250
Vernon	758	-	758	39	719	-	719
Wausau	405	-	405	-	405	-	405
UNINCORPORATED	16,167	-	16,167	1,196	14,971	-	14,971
<b>FLORIDA</b>	<b>16,331,739</b>	<b>(1,515)</b>	<b>16,330,224</b>	<b>97,717</b>	<b>16,232,507</b>	<b>-</b>	<b>16,232,507</b>
Unincorporated	8,229,455	(1,174)	8,228,281	85,190	8,143,091	(21,065)	8,122,026
Incorporated	8,102,284	(341)	8,101,943	12,527	8,089,416	21,065	8,110,481

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Notes

- 1) The adjusted population estimates exclude the estimated number of inmates and patients in institutions operated by the federal government, the Florida Departments of Corrections, Department of Health, and Department of Children and Family Services as of April 1, 2001. Pursuant to state law, such inmates and patients are not considered residents for the purpose of determining revenue-sharing allocations. Additionally, the 2001 population estimates were adjusted to reflect the population effects of annexations or consolidations occurring during the period of April 1, 2001 to February 28, 2002. The column labeled "Revised April 1, 2001 Population Estimates" reflects all these adjustments. The Governor's Office certified these population estimates to the Department of Revenue for the revised revenue-sharing calculations.
- 2) The revised population estimates reflect all official Census Bureau revisions and other adjustments made through July 3, 2002.

Compiled by the Florida Legislative Committee on Intergovernmental Relations (revised 7/22/2002) using data certified to the Florida Department of Revenue by the Executive Office of the Governor.

Appendix Two:  
Profile of Local Government  
Revenues and Expenditures

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## **Profile of Local Government Revenues and Expenditures**

### **Brief Overview**

Florida's counties, municipalities, and special districts are required by law to annually submit financial reports to the Florida Department of Banking and Finance.<sup>1</sup> In a cooperative effort with the Department, the LCIR has maintained a historical database of such fiscal data. Using these data, it is possible to generate profiles of local government revenues and expenditures.

### **County, Municipal, and Special District Profiles of Reported Revenues and Expenditures**

Historical profiles of local government revenues and expenditures, based on the aggregate totals of those reporting counties, municipalities, and special districts, are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/profiles.html>).<sup>2</sup>

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<sup>1</sup> Section 218.32, *Florida Statutes*.

<sup>2</sup> Revenue and expenditure data for the consolidated Duval County/City of Jacksonville government are included in the municipal datasets.