

2006 Local Government Financial Information Handbook

September 2006

**Florida
Legislative Committee on Intergovernmental Relations**



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WHAT IS THE LCIR?

The Florida Legislative Committee on Intergovernmental Relations (LCIR) 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 publications annually, including the Local Government Financial Information Handbook, a compilation of the salaries of county constitutional officers and elected school superintendents, and a report on state mandates affecting county and municipal governments. In addition, the LCIR has addressed the following issues:

- | | |
|--|---------------------------------------|
| ○ Municipal Incorporations and Annexation | ○ State, Regional, and Local Planning |
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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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2006 Local Government Financial Information Handbook

September 2006

**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 preparing this annual report, the LCIR staff relies on county and municipal revenue estimates calculated by the Florida Department of Revenue.

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 Christian Weiss in the Office of Tax Research at (850) 413-7088.

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 2007 edition, please direct your comments to the LCIR at the following address.

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Additional federal, state, and local government data of potential interest to state and local officials can be found on the LCIR’s website: **www.floridalcir.gov**.

Introduction

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, and adjusted population estimates used for revenue-sharing purposes.

This publication was written as a guide to understanding constitutional and statutory laws regarding these revenue sources. However, 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 Tax Research. The LCIR staff updated the descriptions of local revenue sources, summarized relevant changes to general law provisions affecting those sources, and prepared a number of accompanying summary tables. The Office of Tax Research prepared the estimated distributions of numerous state-shared revenues and local option taxes to counties and municipalities for the forthcoming 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.

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, the adjusted county and municipal population estimates used for revenue-sharing purposes is provided in the Appendix.

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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.¹

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. First, 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.² 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.³ Legislative mandates and other measures affecting local government fiscal capacity are the subjects of a separate Committee publication.⁴

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.⁵ Approved by voters in the November 1996 general election, this constitutional change 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.

1. Section 1(a), Art. VII, State Constitution.

2. Section 8, Art. VII, State Constitution.

3. Section 18, Art. VII, State Constitution.

4. Florida Legislative Committee on Intergovernmental Relations, *2005 Intergovernmental Impact Report: Mandates and Measures Affecting Local Government Fiscal Capacity* (2006).

5. Section 1(e), Art. VII, State Constitution.

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Ad Valorem Tax¹

Section 9, Article VII, 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.

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.²

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.³

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.

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

1. This discussion of ad valorem taxes has been adapted, in part, from the following informational materials: Nabors, Giblin, & Nickerson, P.A., *Primer on Home Rule & and Local Government Revenue Sources* (2005) and The Florida Legislature's Senate Committee on Government Efficiency Appropriations, House Committee on Finance and Tax, Office of Economic & Demographic Research, and the Florida Department of Revenue's Office of Tax Research, *2006 Florida Tax Handbook Including Fiscal Impact of Potential Changes* (2006).

2. Section 9(a), Art. VII, State Constitution.

3. Section 9(b), Art. VII, State Constitution.

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.
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

County government millages are composed of four categories of millage rates.⁴

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 Section 12, Art. VII, 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 Section 9(b), Art. VII, State Constitution.
4. County dependent special district millage is added to the county's millage to which the district is dependent. A dependent special district is defined as a special district meeting at least one of four criteria specified in law.⁵

County Furnishing Municipal Services

General law 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.⁶ 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 municipal-type service or services. The MSTU is used in a county budget to separate those ad valorem taxes levied within

4. Section 200.001(1), F.S. (2006).

5. Section 189.403(2), F.S. (2006).

6. Section 125.01(1)(q), F.S. (2006).

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.⁷

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 are composed of four categories of millage rates.⁸

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 Section 12, Art. VII, 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 Section 9(b), Art. VII, State Constitution.
4. Municipal dependent special district millage is added to the municipality's millage to which the district is dependent and 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. School district millage rates are composed of five categories.⁹

1. Nonvoted required operating millage (otherwise known as *required local effort*) is the rate specified in the current year's General Appropriations Act and imposed by the school board for current operating purposes pursuant to s. 1011.60(6), F.S.
2. Nonvoted discretionary operating millage is the 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. The Legislature shall prescribe annually in the appropriations act the maximum amount of millage a district may levy.¹⁰

7. Section 200.071(3), F.S. (2006).

8. Section 200.001(2), F.S. (2006).

9. Section 200.001(3), F.S. (2006).

10. Section 1011.71(1), F.S. (2006).

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 at 2 mills.
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 Section 9(b), Art. VII, 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 Section 12, Art. VII, 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.¹¹ The Legislature prescribes 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 is 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 are the rates set by the district's governing body, and the following issues must be addressed.¹²

1. Whether the millage authorized by a special act is approved by the electors pursuant to Section 9(b), Art. VII, State Constitution; authorized pursuant to Section 15, Art. XII, State Constitution; or otherwise authorized.
2. Whether the tax is to be 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, and state assessed railroad property, less certain exclusions, differentials, exemptions, and credits. Intangible personal property is excluded because it is separately assessed and taxed by the state. 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 following list reflects the major categories of exclusions.

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.

11. Section 1011.62, F.S. (2006).

12. Section 200.001(4), F.S. (2006).

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.

Differentials are reductions in assessments that result from a valuation standard other than fair market value. The following list reflects the valuation standards.

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).
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 percentage 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.

General Law Amendments

The following highlights the legislation passed during the 2006 legislative session that amended provisions related to property tax administration.

<u>Chapter Law #</u>	<u>Section(s) #</u>	<u>Subject</u>
2006-36	Entire bill	Assessments by the Property Appraiser
2006-38	Entire bill	Homestead Assessments
2006-42	Entire bill	Property Tax Administration
2006-45	1	Citrus
2006-47	Entire bill	Deferral of Ad Valorem Property Taxes
2006-60	52	State's Aerospace Industry
2006-69	8, 29	Affordable Housing

2006-113	1	Enterprise Zones
2006-164	Entire bill	Property Tax Exemptions
2006-197	7	Assisted Care Communities
2006-220	4	Growth Management
2006-291	1, 4-5	Redevelopment of Brownfields
2006-311	1-2	Taxation
2006-312	Entire bill	Intangible Personal Property Tax

The 2006 chapter laws are available via the Department of State's Division of Elections website.¹³

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 are fixed only by ordinance or resolution of the taxing authority's governing body in the manner specifically provided by general law or special law.¹⁴ Millage rates vary among local governments subject to constitutional, statutory, and political limitations.

Administrative Procedures

The DOR and units of local government 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 DOR has general supervision of the assessment and valuation of property so that all property is placed on the tax rolls and valued according to its just valuation. Additionally, the DOR prescribes and furnishes all forms as well as prescribes 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.

Chapter 195, F.S., addresses the administration of property assessments. Additional chapters of the Florida Statutes 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,

13. <http://election.dos.state.fl.us/laws/06laws/index.shtml>

14. Section 200.001(7), F.S. (2006).

exemptions; Chapter 197, tax collections, sales, and liens; and Chapter 200, determination of millage.

Distribution of Proceeds

The tax collector distributes taxes to each taxing authority.¹⁵

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. An independent 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 hundreds of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.¹⁶ Interested persons may view the opinions 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 and Prior Years' Revenues

No revenue estimates for individual local governments in the current fiscal year are available. The DOR annually publishes its *Florida Property Valuations & Tax Data* report that details property valuations and tax data by local jurisdiction. The most recent edition contains values for 2005 as well as several prior years for purposes of comparison and is available via the DOR's website.¹⁷ Using data obtained from these annual reports, the LCIR staff has compiled several summaries that profile millage rates and ad valorem taxes levied by counties, municipalities, and school districts. These profiles are available via the LCIR's website.¹⁸

15. Section 197.383, F.S. (2006).

16. <http://myfloridalegal.com/opinions>

17. <http://myflorida.com/dor/property/databk.html>

18. <http://www.floridalcir.gov/dataAtoF.html>

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Constitutional Fuel Tax

Section 9(c), Article XII, Florida Constitution

Sections 206.41(1)(a), 206.45, 206.47, 336.023, and 336.024, Florida Statutes

Brief Overview

Pursuant to the state constitution, a state tax of 2 cents per gallon on motor fuel is levied.¹ The first call on the tax proceeds is to meet the debt service requirements, if any, on local bond issues backed by the tax proceeds. The remaining balance, called the surplus funds, is also used, as necessary, to meet the debt service requirements on local bond issues backed by the surplus funds. Any remaining surplus funds are used for the acquisition, construction, and maintenance of roads.

General Law Amendments

Legislation passed during the 2006 legislative session did not amend provisions related to this revenue source.

Eligibility Requirements

All counties are eligible to receive proceeds.

Administrative Procedures

The tax is paid into the state treasury by the Department of Revenue (DOR) for deposit in the Fuel Tax Collection Trust Fund.² The DOR transmits the tax, as collected monthly, to the State Board of Administration (SBA).³ The SBA calculates a monthly allocation of the taxes received from the DOR based on the formula contained in Section 9(c)(4), Art. XII, State Constitution, and credits to each county's account the amount of tax allocated by the formula.⁴

The allocation formula is comprised of three components: a geographic area component, a population component, and a collection component. A distribution factor, based on these three allocation components, is calculated annually for each county in the form of weighted county-to-state ratios. To determine each county's monthly distribution, the monthly statewide tax receipts are multiplied by each county's distribution factor.

1. Section 9(c), Art. XII, State Constitution.

2. Section 206.45(1), F.S. (2006).

3. Section 206.47(2), F.S. (2006).

4. *Id.*, at (6).

A county's estimated distribution is determined via the following steps. First, a county's distribution factor is calculated as the sum of the following three allocation components.

$$\begin{array}{l} 1/4 \quad x \quad \frac{\text{County Area}}{\text{State Area}} \\ 1/4 \quad x \quad \frac{\text{County Population}}{\text{State Population}} \\ 1/2 \quad x \quad \frac{\text{Total Tax Collected Countywide during the Previous Fiscal Year}}{\text{Total Tax Collected Statewide during the Previous Fiscal Year}} \end{array}$$

The calculation of the population component is based on the most recent federal census figures.⁵ The calculation of the collection component is based upon a DOR certificate of the taxable gallons attributable to each county as of June 30th for each fiscal year. On or before July 31st following the end of each fiscal year, the DOR shall furnish the certificate to the SBA. This certificate is conclusive as to the tax collected in each county for the prior fiscal year.⁶

Second, a county's monthly distribution is calculated as follows.

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

Distribution of Proceeds

The taxes credited to each county are first distributed to meet the debt service requirements, if any, of the Section 16, Art. IX, State Constitution of 1885, debt assumed or refunded by the SBA payable from the tax. The remaining taxes credited to each county are surplus fuel tax funds.⁷ These surplus fuel tax funds are divided into 80 percent and 20 percent portions.

In each fiscal year, the SBA distributes 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 are advanced monthly, to the extent practicable, to the Board of County Commissioners (BOCC) for use in the county.⁸

In each fiscal year, the SBA distributes 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

5. Section 9(c)(4), Art. XII, State Constitution.

6. Section 206.47(5)(a), F.S. (2006).

7. *Id.*, at (7).

8. *Id.*, at (9).

to that county. The remaining 20 percent surplus fuel tax funds are advanced monthly, to the extent practicable, to the BOCC for use in the county.⁹

The SBA assumes responsibility for distribution of a county's 80 percent share in the same manner as the 20 percent share is currently distributed pursuant to s. 206.47, F.S. However, the SBA ensures that county funds are made available to the Department of Transportation and held in escrow for any construction underway on behalf of the county pursuant to resolution of the county's governing body.¹⁰

Authorized Uses

As previously mentioned, the taxes credited to each county are first distributed to meet the debt service requirements, if any, of the Section 16, Art. IX, State Constitution of 1885, debt assumed or refunded by the SBA payable from the tax. The remaining monies, or surplus fuel tax funds, are used for the acquisition, construction, and maintenance of roads. The term *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.¹¹

Periodic maintenance is defined as those 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.¹²

Routine maintenance is defined as minor repairs and associated tasks necessary to maintain a safe and efficient transportation system and 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.¹³

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.¹⁴

9. *Id.*, at (10).

10. Section 336.024, F.S. (2006).

11. Section 206.47(7), F.S. (2006).

12. Section 334.03(19), F.S. (2006).

13. *Id.*, at (24).

14. Section 336.023, F.S. (2006).

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of legal opinions relevant to this revenue source. The full texts of those opinions are available via the Florida Attorney General's searchable on-line database of legal opinions.¹⁵ In a recent 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
2004-03	Surplus second gas tax funds used on roads in county

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 and Prior Years' Revenues

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for the local fiscal year 2006 as calculated by the DOR. The estimates are based on a statewide estimate of total constitutional fuel tax collections. These estimates are net of the SBA's administrative deductions. Inquiries regarding the DOR's estimates should be addressed to Christian Weiss in the Office of Tax Research at (850) 413-7088. No summary of prior years' distributions is currently available.

15. <http://myfloridalegal.com/opinions>

Constitutional Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.65395%	0.33592%	0.40960%	1.39950%	\$ 2,955,569
Baker	0.09112%	0.03342%	0.24530%	0.36980%	780,971
Bay	0.50771%	0.22564%	0.36710%	1.10040%	2,323,907
Bradford	0.08994%	0.03923%	0.12260%	0.25180%	531,770
Brevard	1.43385%	0.74222%	0.54030%	2.71640%	5,736,697
Broward	4.45183%	2.42907%	0.51240%	7.39330%	15,613,725
Calhoun	0.03532%	0.01946%	0.24060%	0.29540%	623,848
Charlotte	0.47477%	0.21491%	0.33840%	1.02810%	2,171,219
Citrus	0.33374%	0.18506%	0.27480%	0.79360%	1,675,984
Clay	0.41809%	0.23666%	0.26040%	0.91510%	1,932,577
Collier	0.78610%	0.44339%	0.86260%	2.09210%	4,418,254
Columbia	0.29859%	0.08576%	0.33290%	0.71720%	1,514,637
De Soto	0.07644%	0.04549%	0.26590%	0.38780%	818,985
Dixie	0.04884%	0.02145%	0.30930%	0.37960%	801,668
Duval	2.77755%	1.20150%	0.35900%	4.33810%	9,161,525
Escambia	0.84986%	0.42362%	0.31990%	1.59340%	3,365,062
Flagler	0.20130%	0.10969%	0.21280%	0.52380%	1,106,200
Franklin	0.03274%	0.01513%	0.32150%	0.36940%	780,127
Gadsden	0.27190%	0.06657%	0.22460%	0.56310%	1,189,197
Gilchrist	0.03470%	0.02263%	0.14920%	0.20650%	436,102
Glades	0.03271%	0.01497%	0.41210%	0.45980%	971,040
Gulf	0.03538%	0.02299%	0.27390%	0.33230%	701,776
Hamilton	0.08693%	0.01997%	0.21750%	0.32440%	685,092
Hardee	0.09914%	0.03814%	0.26760%	0.40490%	855,098
Hendry	0.14203%	0.05354%	0.49600%	0.69160%	1,460,573
Hernando	0.41920%	0.21038%	0.20730%	0.83690%	1,767,428
Highlands	0.26234%	0.13039%	0.45980%	0.85250%	1,800,373
Hillsborough	3.34185%	1.57876%	0.52040%	5.44100%	11,490,712
Holmes	0.05994%	0.02673%	0.20860%	0.29530%	623,637
Indian River	0.43825%	0.18144%	0.22120%	0.84090%	1,775,876
Jackson	0.28121%	0.06933%	0.39660%	0.74710%	1,577,782
Jefferson	0.07896%	0.01986%	0.25160%	0.35040%	740,001
Lafayette	0.01727%	0.01112%	0.23090%	0.25930%	547,609
Lake	0.71482%	0.36697%	0.48500%	1.56680%	3,308,886
Lee	1.59803%	0.76660%	0.42980%	2.79440%	5,901,424
Leon	0.65587%	0.37826%	0.29790%	1.33200%	2,813,018
Levy	0.12536%	0.05300%	0.48590%	0.66430%	1,402,919
Liberty	0.02475%	0.01058%	0.34770%	0.38300%	808,848
Madison	0.15543%	0.02748%	0.30000%	0.48290%	1,019,824
Manatee	0.82580%	0.42466%	0.35570%	1.60620%	3,392,094
Marion	1.09638%	0.42544%	0.68440%	2.20620%	4,659,219
Martin	0.44838%	0.19681%	0.28450%	0.92970%	1,963,410
Miami-Dade	5.68975%	3.37935%	0.91700%	9.98610%	21,089,395
Monroe	0.31149%	0.11498%	0.82010%	1.24660%	2,632,663
Nassau	0.18857%	0.09175%	0.27480%	0.55510%	1,172,302
Okaloosa	0.57092%	0.26361%	0.41760%	1.25210%	2,644,279
Okeechobee	0.19555%	0.05269%	0.37080%	0.61900%	1,307,251
Orange	3.42416%	1.45583%	0.41850%	5.29850%	11,189,770

Constitutional Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Osceola	0.86541%	0.32810%	0.62880%	1.82230%	3,848,470
Palm Beach	3.05427%	1.76622%	0.93300%	5.75350%	12,150,673
Pasco	1.08013%	0.56772%	0.32410%	1.97190%	4,164,406
Pinellas	2.10534%	1.32232%	0.18120%	3.60890%	7,621,546
Polk	1.61480%	0.75599%	0.83950%	3.21030%	6,779,752
Putnam	0.20505%	0.10292%	0.34560%	0.65360%	1,380,322
Saint Johns	0.59347%	0.21944%	0.29250%	1.10540%	2,334,467
Saint Lucie	0.70066%	0.33491%	0.25450%	1.29010%	2,724,530
Santa Rosa	0.38060%	0.19037%	0.48500%	1.05600%	2,230,140
Sarasota	0.88948%	0.51326%	0.24910%	1.65180%	3,488,395
Seminole	1.09037%	0.57448%	0.14620%	1.81100%	3,824,606
Sumter	0.36980%	0.10332%	0.24110%	0.71420%	1,508,301
Suwannee	0.16013%	0.05326%	0.28870%	0.50210%	1,060,372
Taylor	0.09742%	0.02973%	0.44040%	0.56760%	1,198,700
Union	0.03469%	0.02099%	0.10450%	0.16020%	338,322
Volusia	1.20230%	0.69015%	0.52300%	2.41540%	5,101,023
Wakulla	0.06001%	0.03749%	0.26040%	0.35790%	755,840
Walton	0.23567%	0.07468%	0.47960%	0.78990%	1,668,170
Washington	0.07161%	0.03223%	0.26040%	0.36420%	769,145
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 211,187,500

Constitutional School Revenue Sources

Gross Receipts Tax on Utilities

Section 9(a), Article XII, Florida Constitution
Chapter 203, Florida Statutes

Motor Vehicle License Tax

Section 9(d), Article XII, Florida Constitution
Chapter 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.¹ A tax of 2.5 percent is imposed on the gross receipts from utility services that are delivered to a retail consumer within the state, and a tax of 2.37 percent is imposed on the gross receipts of sellers of telecommunications services.² 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 following lists the order of priority and purposes for which the monies in the trust fund shall be used in each fiscal year.

- 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.
- 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.³ 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 based on the constitutional formula.

The following lists the order of priority and purposes for which the distributed monies shall be used in each fiscal year.

-
1. Section 9(c), Art. XII, State Constitution.
 2. Section 203.01(1)(b), F.S. (2006).
 3. Section 9(d), Art. XII, State Constitution.

- 1) The compliance with bond obligations based on motor vehicle tax anticipation certificates issued prior to the enactment of the 1968 Florida Constitution.
- 2) The debt service on bonds or motor vehicle license revenue anticipation certificates.
- 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 and Prior Years' Revenues

Summaries of current and prior years' statewide distributions to school districts are available via the LCIR's website.⁴ Estimated collections of the gross receipts tax and motor vehicle licensing tax are expected to total approximately \$971 million and \$122 million, respectively, in state fiscal year 2007.

4. <http://www.floridalcir.gov/dataAtoZ.html>

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 utilize a variety of revenue sources for funding services and improvements without express statutory authorization. Franchise fees, impact fees, special assessments, and user fees are examples of these home rule revenue sources.

In implementing fee programs and special assessments, a local government's goal is to create an assessment or fee that avoids classification as a tax by the courts. 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. First, the property assessed must derive a special benefit from the improvement or service provided; and second, 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 that is subject to the assessment derives a special benefit from the improvement or service. Examples of assessed services and improvements 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 proprietary and regulatory fees to pay the cost of providing a service or facility or regulating an activity. Proprietary fees are imposed pursuant to the assertion of a local government's exclusive right. Examples of such proprietary fees include franchise fees, user fees, and utility fees. Regulatory fees are imposed under the police power in the exercise of a local government's sovereign power. Examples of such regulatory fees include building permit fees, impact fees, inspection fees, and stormwater fees. The underlying premise for both types of fees is that local governments may charge, in a reasonable and equitable manner, for the facilities and services they provide or regulate.

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 fees and special assessments absent any general law prohibition provided the fee or assessment 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 *Primer on Home Rule & Local Government Revenue Sources* (October 2005). Persons interested in the availability of this publication should contact the firm's Tallahassee office directly at (850) 224-4070.

Proprietary Fees

Home Rule Authority

Brief Overview

Fees imposed by Florida's local governments fall into one of two categories: proprietary fees, which are discussed here, and regulatory fees, which are discussed in the next section. Proprietary fees are based on the assertion that local governments have the exclusive legal right to impose such fees. Fees of this type include franchise fees, user fees, and utility fees. Two principles guide the use and application of such fees. The imposed fee is reasonable in relation to the privilege or service provided by the local government, or the fee payer receives a special benefit from the local government.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to these revenue sources.

Eligibility Requirements

The levy of proprietary fees stems from county and municipal home rule authority granted in the Florida Constitution.¹

Administrative Procedures

Franchise Fees

Local governments 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. This 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.

The imposition of a franchise fee requires the adoption of a franchise ordinance. Such an 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 as well as how such fees will be administered. 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

1. Sections 1-2, Art. VIII, State Constitution.

period of time, the ordinance grants the franchise for a period of years. Typically, the fees are based on a percentage of the gross receipts from utility sales in the franchise area.

User Fees

Local governments possess the home rule authority to impose user fees to pay the cost of providing a service or facility. User fees bear a direct relationship between the service received and the compensation paid for the service. The underlying premise for these fees is that local governments may charge, in a reasonable and equitable manner, for the facilities and services they provide. These fees cannot exceed the cost burden created by the fee payer's activity; 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.

Utility Fees

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. Additionally, the fee may include a reasonable profit that may be used for purposes other than the provision of utility services or products.

The 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. 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 interconnected with another service that neither can be effective without the other.

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

Franchise Fees

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.

User Fees

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

Utility Fees

The use of the fee revenue is generally 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 these revenue sources. The full texts of those opinions are available via the Florida Attorney General's searchable on-line database of legal opinions.² Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *franchise fees*, *user fees*, or *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 estimates for individual local governments in the current fiscal year are available. Summaries of prior years' franchise fee revenues as reported by local governments are available via the LCIR's website.³

2. <http://myfloridalegal.com/opinions>

3. <http://www.floridalcir.gov/dataAtoF.html>

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Regulatory Fees

Home Rule Authority
Section 163.31801, Florida Statutes

Brief Overview

Regulatory fees represent the other categories of fees imposed by Florida's local governments. These fees are imposed pursuant to the local government's police powers in the exercise of its sovereign functions. Examples of regulatory fees include building permit fees, inspection fees, impact fees, and stormwater fees. Two principles guide the use and application of such fees. The imposed fee cannot exceed the cost of the regulatory activity, and the fee is generally required to be applied solely to pay the cost of the regulatory activity for which it is imposed. In terms of their fiscal impact to local governments and school districts, impact fees are the most significant. Consequently, the remainder of this section will focus on impact fees.

General Law Amendments

Chapter 2006-218, L.O.F., (CS/SB 1194) creates the Florida Impact Fee Act in s. 163.31801, F.S., to require that an impact fee adopted by ordinance of a county or municipality or by resolution of a special district must, at a minimum: 1) require that the fee's calculation be based on the most recent and localized data; 2) provide for accounting and reporting of impact fee collections and expenditures via the use of separate accounting funds; 3) limit administrative charges for the collection of impact fees to actual costs; and 4) require that notice be provided no less than 90 days before the effective date of an ordinance or resolution imposing a new or amended impact fee. In addition, audits of financial statements of local governmental entities or district school boards which are performed by a certified public accountant pursuant to s. 218.39, F.S., and submitted to the Auditor General must include an affidavit signed by the entity's chief financial officer stating that the entity has complied with this section of law. These changes became effective on June 14, 2006.

Eligibility Requirements

The levy of regulatory fees stems primarily from county and municipal home rule authority granted in the Florida Constitution.¹

Administrative Procedures

Impact Fees

Impact fees represent a total or partial reimbursement to local governments for the cost of additional facilities or services necessary as the result of the new development. Local governments impose such fees in conjunction with their power to regulate land use and their statutory responsibility to adopt

1. Sections 1-2, Art. VIII, State Constitution.

and enforce comprehensive planning. 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.

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 "dual 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 population growth 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.

There are several characteristics common to legally sufficient impact fees. The fee is levied on new development or new expansion of existing development. The fee is a one-time charge, although collection may be spread out over time. The fee is earmarked for capital outlay only; operating costs are excluded. The fee represents a proportional share of the cost of the facilities needed to serve the new development. 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 or the regulated activity.

Authorized Uses

Impact Fees

Florida courts have generally held that the collected monies are limited in use to meeting the costs of capital expansion resulting from population growth. Additionally, the 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 expansions. 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.

Relevant Attorney General Opinions

Florida's Attorney General has issued numerous opinions relevant to these revenue sources. The full texts of those opinions are available via the Florida Attorney General's searchable on-line database of legal opinions.² Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *building permit fees*, *inspection fees*, *impact fees*, or *stormwater 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 estimates for individual local governments in the current fiscal year are available. Summaries of prior years' building permit fee and impact fee revenues as reported by local governments or school districts are available via the LCIR's website.³

2. <http://myfloridalegal.com/opinions>

3. <http://www.floridalcir.gov/dataAtoZ.html>

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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 certain services and construct and maintain capital facilities. As established by Florida 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 reasonably 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, which is levied for the general benefit of residents and property rather than for a specific benefit to property.

The applied legal test used to evaluate whether or not a special benefit is conferred on property by the provision of a service is if there is a logical relationship between the provided service and the benefit to property. This test defines the line between those services that can be funded by special assessments versus those failing to satisfy the special benefit test. Examples of services that possess this logical relationship to property and can be funded wholly or partially by special assessments include solid waste collection and disposal, stormwater management, and fire rescue. Once the service or capital facility satisfies the special benefit test, the assessment must be fairly apportioned among the benefited property in a manner consistent with the logical relationship embodied in the special benefit requirement.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

The authority to levy special assessments is based primarily on county and municipal home rule powers granted in the Florida Constitution.¹ In addition, statutes authorize explicitly the levy of special assessments for county and municipal governments.² Special districts derive their authority to levy special assessments through general law or special act.

1. Sections 1-2, Art. VIII, State Constitution.

2. For county governments, Section 125.01(1)(r), F.S. (2006); and municipal governments, Chapter 170, F.S. (2006).

County governments are authorized 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.³ 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 affected municipality's governing body. Counties may also levy special assessments for county purposes.

County governments may create special districts to include both the incorporated and unincorporated areas, subject to the approval of the affected municipality's governing body.⁴ Such districts are authorized to provide municipal services and facilities from funds derived from service charges, special assessments, or taxes within the district only.

Municipalities have the authority 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.⁵ 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.⁶

Administrative Procedures

Several methods are used for the collection of special assessments.⁷ The method chosen by a local government depends on the type of service or capital program to be funded and the funding source.

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

Governmental services or capital facilities that satisfy the logical relationship to property legal test may be funded wholly or partially by special assessments. Examples of such services include solid waste collection and disposal, stormwater management, and fire rescue.

3. Section 125.01(1)(q), F.S. (2006).

4. *Id.*, at (5).

5. Section 170.01, F.S. (2006).

6. Section 170.03, F.S. (2006).

7. Sections 197.363 - 197.3635, F.S. (2006).

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 Florida Attorney General's searchable on-line database of legal opinions.⁸ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase: *special assessments*.

Local government officials seeking 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 estimates for individual local governments in the current fiscal year are available. A summary of prior years' revenues as reported by local governments are available via the LCIR's website.⁹

8. <http://myfloridalegal.com/opinions>

9. <http://www.floridalcir.gov/dataStoZ.html>

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Part Three: Revenue Sources Authorized by the Legislature

Local government taxing authority, with the exception of the constitutionally authorized and home rule revenue sources, must be authorized by the Legislature. For purposes of discussion, these revenue sources are categorized as those taxes imposed by the state and shared with counties, municipalities, or school districts; other statutorily-authorized, own-source revenues; and local option food and beverage, fuel, sales, and tourist taxes.

Generally, state-shared revenue programs 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 several 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.¹ One such criterion requires that the local government have levied ad valorem taxes to produce the revenue equivalent to a millage rate of 3 mills on the dollar based on 1973 taxable values, 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 a remittance from the county pursuant to s. 125.01(6)(a), F.S., collecting an occupational license tax or a utility tax; or levying an ad valorem tax.

The category of state-shared revenues includes the following sources.

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

1. Section 218.23, F.S. (2006).

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 fee, tax, or surcharge at issue, the local government must enact an ordinance providing for its levy and collection. None of the statutes authorizing these revenue sources require a referendum as the only method of enactment. While general law restricts the use of the funds generated by several of these sources, revenues from other sources included in this category may be used for the general revenue needs of county and municipal governments.

The following revenues are included in the category of other-statutorily authorized sources.

- 911 Fee
- Communication Services Tax
- Discretionary Surtax on Documents
- Green Utility Fee
- Gross Receipts Tax on Commercial Hazardous Waste Facilities
- Insurance Premium Tax
- Intergovernmental Radio Communications Program
- Local Business Tax
- Municipal Pari-mutuel Tax
- Municipal Parking Facility Space Surcharges
- Public Service Tax
- Vessel Registration Fee

Local option taxes must specifically be enacted through a majority or majority plus 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.

The following revenues are included in the category of other-statutorily authorized sources.

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

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)-(5), and 565.03, F.S., are subject to having a portion redistributed to eligible counties and municipalities.

An annual license tax shall be imposed on the following: 1) any person operating a bottle club;¹ 2) vendors of malt beverages containing alcohol 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;² 3) 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;³ 4) 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;⁴ and 5) authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers, as defined in s. 561.14(4)-(5), F.S.⁵

General Law Amendments

Legislation passed during the 2006 legislative session 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 the proceeds.

1. Section 561.14(6), F.S. (2006).

2. Section 563.02, F.S. (2006).

3. Section 564.02, F.S. (2006).

4. Section 565.02(1),(4)-(5), F.S. (2006).

5. Section 565.03, F.S. (2006).

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.⁶

Distribution of Proceeds

Twenty-four percent of the eligible taxes collected within each county shall be returned to that county's tax collector.⁷ Thirty-eight percent of the eligible taxes collected within an incorporated municipality shall be returned to the appropriate municipal officer.⁸

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 few opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.⁹ In a recent 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 and Prior Years' Revenues

No estimated revenue distributions for local governments for the current fiscal year are available. Summaries of prior years' distributions are available via the LCIR's website.¹⁰

6. Section 561.02, F.S. (2006).

7. Section 561.342(1), F.S. (2006).

8. *Id.*, at (2).

9. <http://myfloridalegal.com/opinions>

10. <http://www.floridalcir.gov/dataAtoF.html>

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.¹ The proceeds are to be used by counties for transportation-related expenses, including the reduction of bond indebtedness incurred for transportation purposes. It is the legislative intent that these proceeds be used for such purposes in order to reduce the burden of county ad valorem taxes.² The proceeds are allocated to each county via the same distribution formula used for distributing the constitutional fuel tax.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

All counties are eligible to receive proceeds.

Administrative Procedures

The tax is administered by the Department of Revenue (DOR). Prior to distributing the proceeds to county governments, the DOR deducts the General Revenue Service Charge pursuant to s. 215.20, F.S., and transfers the service charge proceeds to the state's General Revenue Fund.³ Additionally, the DOR 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

The DOR shall distribute monthly the amount allocated to each county in the same manner as the Constitutional Fuel Tax. The allocation formula is comprised of three components: a geographic area component, a population component, and a collection component. A distribution factor, based on these three allocation components, is calculated annually for each county in the form of weighted county-to-state ratios. To determine each county's monthly distribution, the monthly statewide tax receipts are multiplied by each county's distribution factor.

1. Section 206.41(1)(b), F.S. (2006).

2. Section 206.60(5), F.S. (2006).

3. *Id.*, at (1)(a).

A county's estimated distribution is determined via the following steps. First, a county's distribution factor is calculated as the sum of the following three allocation components.

$$\begin{array}{rcl} 1/4 & \times & \frac{\text{County Area}}{\text{State Area}} \\ 1/4 & \times & \frac{\text{County Population}}{\text{State Population}} \\ 1/2 & \times & \frac{\text{Total Tax Collected on County Retail Sales and Use in Prior Fiscal Year}}{\text{Total Tax Collected Statewide on Retail Sales and Use in Prior Fiscal Year}} \end{array}$$

The calculation of the population component is based on the most recent federal census figures. The calculation of the collection component is based upon a DOR certificate of the taxable gallons attributable to each county as of June 30th for each fiscal year.

Second, a county's monthly distribution is calculated as follows.

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

Authorized Uses

The tax revenues are to be used solely for the acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, bridges, bicycle paths, and pedestrian pathways; or the reduction on bonded indebtedness incurred for road and bridge or other transportation purposes. In the event that the powers and duties related to transportation facilities, roads, bridges, bicycle paths, and pedestrian pathways usually exercised by the county's governing body are performed by some other county board, that board shall receive the proceeds.⁴

Relevant Attorney General Opinions

Florida's Attorney General has issued an opinion relevant to this revenue source. The full text of that opinion is available via the searchable on-line database of legal opinions.⁵ In a recent 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

4. *Id.*, at (1)(b).

5. <http://myfloridalegal.com/opinions>

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 and Prior Years' Revenues

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for local fiscal year 2007 as calculated by the DOR. The estimated distributions 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 DOR's estimates should be addressed to Christian Weiss in the Office of Tax Research at (850) 413-7088. A summary of prior years' distributions are available via the LCIR's website.⁶

6. <http://www.floridalcir.gov/dataAtoF.html>

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.65395%	0.33592%	0.40960%	1.39950%	\$ 1,337,712
Baker	0.09112%	0.03342%	0.24530%	0.36980%	353,473
Bay	0.50771%	0.22564%	0.36710%	1.10040%	1,051,817
Bradford	0.08994%	0.03923%	0.12260%	0.25180%	240,683
Brevard	1.43385%	0.74222%	0.54030%	2.71640%	2,596,471
Broward	4.45183%	2.42907%	0.51240%	7.39330%	7,066,886
Calhoun	0.03532%	0.01946%	0.24060%	0.29540%	282,358
Charlotte	0.47477%	0.21491%	0.33840%	1.02810%	982,709
Citrus	0.33374%	0.18506%	0.27480%	0.79360%	758,563
Clay	0.41809%	0.23666%	0.26040%	0.91510%	874,698
Collier	0.78610%	0.44339%	0.86260%	2.09210%	1,999,734
Columbia	0.29859%	0.08576%	0.33290%	0.71720%	685,536
De Soto	0.07644%	0.04549%	0.26590%	0.38780%	370,679
Dixie	0.04884%	0.02145%	0.30930%	0.37960%	362,841
Duval	2.77755%	1.20150%	0.35900%	4.33810%	4,146,573
Escambia	0.84986%	0.42362%	0.31990%	1.59340%	1,523,051
Flagler	0.20130%	0.10969%	0.21280%	0.52380%	500,674
Franklin	0.03274%	0.01513%	0.32150%	0.36940%	353,091
Gadsden	0.27190%	0.06657%	0.22460%	0.56310%	538,239
Gilchrist	0.03470%	0.02263%	0.14920%	0.20650%	197,383
Glades	0.03271%	0.01497%	0.41210%	0.45980%	439,500
Gulf	0.03538%	0.02299%	0.27390%	0.33230%	317,629
Hamilton	0.08693%	0.01997%	0.21750%	0.32440%	310,078
Hardee	0.09914%	0.03814%	0.26760%	0.40490%	387,024
Hendry	0.14203%	0.05354%	0.49600%	0.69160%	661,066
Hernando	0.41920%	0.21038%	0.20730%	0.83690%	799,951
Highlands	0.26234%	0.13039%	0.45980%	0.85250%	814,862
Hillsborough	3.34185%	1.57876%	0.52040%	5.44100%	5,200,780
Holmes	0.05994%	0.02673%	0.20860%	0.29530%	282,263
Indian River	0.43825%	0.18144%	0.22120%	0.84090%	803,774
Jackson	0.28121%	0.06933%	0.39660%	0.74710%	714,116
Jefferson	0.07896%	0.01986%	0.25160%	0.35040%	334,930
Lafayette	0.01727%	0.01112%	0.23090%	0.25930%	247,852
Lake	0.71482%	0.36697%	0.48500%	1.56680%	1,497,626
Lee	1.59803%	0.76660%	0.42980%	2.79440%	2,671,027
Leon	0.65587%	0.37826%	0.29790%	1.33200%	1,273,192
Levy	0.12536%	0.05300%	0.48590%	0.66430%	634,971
Liberty	0.02475%	0.01058%	0.34770%	0.38300%	366,091
Madison	0.15543%	0.02748%	0.30000%	0.48290%	461,580
Manatee	0.82580%	0.42466%	0.35570%	1.60620%	1,535,286
Marion	1.09638%	0.42544%	0.68440%	2.20620%	2,108,796
Martin	0.44838%	0.19681%	0.28450%	0.92970%	888,654
Miami-Dade	5.68975%	3.37935%	0.91700%	9.98610%	9,545,214
Monroe	0.31149%	0.11498%	0.82010%	1.24660%	1,191,563
Nassau	0.18857%	0.09175%	0.27480%	0.55510%	530,592
Okaloosa	0.57092%	0.26361%	0.41760%	1.25210%	1,196,820

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Okeechobee	0.19555%	0.05269%	0.37080%	0.61900%	591,671
Orange	3.42416%	1.45583%	0.41850%	5.29850%	5,064,571
Osceola	0.86541%	0.32810%	0.62880%	1.82230%	1,741,845
Palm Beach	3.05427%	1.76622%	0.93300%	5.75350%	5,499,483
Pasco	1.08013%	0.56772%	0.32410%	1.97190%	1,884,841
Pinellas	2.10534%	1.32232%	0.18120%	3.60890%	3,449,567
Polk	1.61480%	0.75599%	0.83950%	3.21030%	3,068,565
Putnam	0.20505%	0.10292%	0.34560%	0.65360%	624,744
Saint Johns	0.59347%	0.21944%	0.29250%	1.10540%	1,056,597
Saint Lucie	0.70066%	0.33491%	0.25450%	1.29010%	1,233,142
Santa Rosa	0.38060%	0.19037%	0.48500%	1.05600%	1,009,378
Sarasota	0.88948%	0.51326%	0.24910%	1.65180%	1,578,873
Seminole	1.09037%	0.57448%	0.14620%	1.81100%	1,731,044
Sumter	0.36980%	0.10332%	0.24110%	0.71420%	682,668
Suwannee	0.16013%	0.05326%	0.28870%	0.50210%	479,932
Taylor	0.09742%	0.02973%	0.44040%	0.56760%	542,540
Union	0.03469%	0.02099%	0.10450%	0.16020%	153,127
Volusia	1.20230%	0.69015%	0.52300%	2.41540%	2,308,760
Wakulla	0.06001%	0.03749%	0.26040%	0.35790%	342,099
Walton	0.23567%	0.07468%	0.47960%	0.78990%	755,026
Washington	0.07161%	0.03223%	0.26040%	0.36420%	348,121
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 95,585,000

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County Revenue Sharing Program

Sections 210.20(2), 212.20(6), and 218.20-.26, 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.¹ 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 2.044 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 other than some statutory limitations regarding funds that can be used as a pledge for indebtedness.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source. Legislation is typically passed each year that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. 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 via this revenue sharing program. However, a summary of such changes 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 government must have satisfied a number of statutory requirements.² As it relates to county revenue sharing, the minimum entitlement is defined as the amount of revenue, as certified by the county government and determined by the Department of Revenue (DOR), which must be shared with the county so that the county will receive the amount of revenue necessary 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 Revenue Sharing Trust Fund for Counties [hereinafter Trust Fund].³

Administrative Procedures

The county revenue sharing program is administered by the DOR, and monthly distributions shall be made to eligible county governments. The program is comprised of state cigarette and sales taxes

1. Chapter 72-360, L.O.F.

2. Section 218.23(1), F.S. (2006).

3. Section 218.21(7), F.S. (2006).

that are collected and transferred to the Trust Fund. The percentage of each tax source transferred into the Trust Fund is listed below. The proportional contribution of each source during the state fiscal year 2007, as determined by the DOR, is also noted.

2.9 percent of net cigarette tax collections⁴ = 3 percent of total program funding

2.044 percent of sales and use tax collections⁵ = 97 percent of total program funding

Distribution of Proceeds

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*.⁶

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 as well as the Florida Departments of Corrections, Children and Families and Health are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.⁷

An unincorporated county population factor is an eligible county's unincorporated population divided by total unincorporated population of all eligible counties in the state. 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.

Consequently, a county's apportionment factor is determined by the following formula.

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

4. Section 210.20(2)(a), F.S. (2006).

5. Section 212.20(6)(d)5., F.S. (2006).

6. Section 218.245(1), F.S. (2006).

7. Section 186.901, F.S. (2006).

Additionally, any unit of local government that is consolidated pursuant to the provisions contained in Section 6(e), Art. VIII, State Constitution (i.e., City of Jacksonville-Duval County) shall receive an annual distribution from the Trust Fund equal to \$6.24 multiplied by its population.⁸

The distribution to an eligible county is determined by the following procedure.⁹ First, a county government's entitlement shall be computed on the basis of the apportionment factor applied to all Trust Fund receipts available for distribution. Second, the revenue to be shared via the formula in any fiscal year is adjusted so that no county receives fewer funds than its guaranteed entitlement, which is equal to the aggregate amount received from the state in fiscal year 1971-72 under then-existing statutory provisions. Third, the revenue to be shared via the formula in any fiscal year is adjusted so that no county receives fewer funds than its guaranteed entitlement plus the second guaranteed entitlement, which is equal to the aggregate amount received from the state in fiscal year 1981-82 under then-existing statutory provisions. Fourth, the revenue to be shared via the formula in any fiscal year is adjusted so that all counties receive at least their minimum entitlement, which means the amount of revenue necessary for a county to meet its obligations as the result of pledges, assignments, or trusts entered into that obligated Trust Fund monies. Finally, after making these adjustments, any remaining Trust Fund monies shall be distributed on the basis of additional money of each qualified county in proportion to the total additional money for all qualified counties.

Authorized Uses

There are no use restrictions on these revenues; however, statutory provisions exist that restrict the amount of funds that can be pledged for bond indebtedness. Counties are allowed to pledge the guaranteed entitlement proceeds.¹⁰ Additionally, 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.¹¹ However, in spite of these restrictions, a county may assign, pledge, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness, an amount up to 50 percent of the funds received in the prior year.¹² Consequently, it is possible that some portion of a county's growth monies will become available as a pledge for bond indebtedness.

8. Section 218.23(2), F.S. (2006).

9. *Id.*, at (3).

10. Section 218.25(1), F.S. (2006).

11. *Id.*, at (2).

12. *Id.*, at (4).

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 on-line database of legal opinions.¹³ In a recent 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
2002-36	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 and Prior Years' Revenues

The table included in this section lists the estimated distributions to county governments for state fiscal year 2007 as calculated by the DOR. The figures represent a 95 percent distribution of the estimated monies. Inquiries regarding the DOR's estimates should be addressed to Christian Weiss in the Office of Tax Research at (850) 413-7088. Summaries of prior years' distributions are available via the LCIR's website.¹⁴

13. <http://myfloridalegal.com/opinions>

14. <http://www.floridalcir.gov/dataAtoF.html>

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2007				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Alachua	\$ 254,168	\$ 1,007,247	\$ 3,368,759	\$ 4,630,174
Baker	28,273	90,639	329,404	448,316
Bay	154,793	684,481	2,559,827	3,399,101
Bradford	28,713	129,364	332,739	490,816
Brevard	464,254	1,807,775	7,825,682	10,097,711
Broward	3,573,165	4,779,269	17,664,056	26,016,490
Calhoun	14,713	68,369	174,854	257,936
Charlotte	187,080	493,387	3,462,701	4,143,168
Citrus	90,480	499,080	2,689,993	3,279,553
Clay	102,028	599,690	3,468,217	4,169,935
Collier	491,318	594,600	8,127,161	9,213,079
Columbia	72,308	288,232	1,115,424	1,475,964
DeSoto	30,961	132,516	515,236	678,713
Dixie	15,487	54,021	236,503	306,011
Duval	1,999,042	4,106,467	19,745,398	25,850,907
Escambia	728,024	1,779,956	5,233,689	7,741,669
Flagler	23,543	78,036	972,978	1,074,557
Franklin	18,862	41,026	176,787	236,675
Gadsden	80,864	239,311	551,638	871,813
Gilchrist	5,883	45,494	268,482	319,859
Glades	12,360	41,438	149,682	203,480
Gulf	68,034	19,920	163,925	251,879
Hamilton	23,270	109,630	94,589	227,489
Hardee	36,082	144,439	320,082	500,603
Hendry	28,673	148,507	630,194	807,374
Hernando	79,474	409,209	3,248,865	3,737,548
Highlands	104,948	349,039	1,738,001	2,191,988
Hillsborough	1,835,627	4,916,849	21,544,249	28,296,725
Holmes	20,087	112,718	226,880	359,685
Indian River	205,850	425,545	2,472,113	3,103,508
Jackson	67,470	259,685	578,565	905,720
Jefferson	29,079	67,261	182,812	279,152
Lafayette	6,472	29,717	94,735	130,924
Lake	256,097	708,355	4,484,481	5,448,933
Lee	578,772	1,764,708	10,917,521	13,261,001
Leon	316,798	1,026,649	3,649,670	4,993,117
Levy	34,157	137,533	634,737	806,427
Liberty	8,441	28,423	104,953	141,817
Madison	34,591	95,970	235,167	365,728
Manatee	530,269	1,054,577	5,710,519	7,295,365
Marion	251,941	1,024,873	6,258,738	7,535,552
Martin	244,331	553,167	3,261,648	4,059,146
Miami-Dade	5,895,217	10,571,522	31,671,334	48,138,073
Monroe	246,464	455,801	1,498,804	2,201,069
Nassau	65,716	252,268	1,180,385	1,498,369
Okaloosa	147,680	859,331	3,500,726	4,507,737
Okeechobee	41,041	173,472	672,523	887,036
Orange	1,632,765	3,816,110	25,240,145	30,689,020
Osceola	95,114	414,462	4,910,695	5,420,271
Palm Beach	2,570,430	2,766,174	21,524,404	26,861,008

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2007				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Pasco	310,426	1,782,481	7,889,140	9,982,047
Pinellas	2,452,694	3,368,283	11,050,848	16,871,825
Polk	857,616	2,627,126	8,379,697	11,864,439
Putnam	98,535	409,282	1,099,910	1,607,727
Saint Johns	152,548	403,262	3,527,826	4,083,636
Saint Lucie	187,010	618,973	3,236,577	4,042,560
Santa Rosa	77,885	448,253	2,670,645	3,196,783
Sarasota	1,119,924	1,148,225	6,937,800	9,205,949
Seminole	339,130	1,316,016	7,364,178	9,019,324
Sumter	35,653	182,301	1,334,512	1,552,466
Suwannee	32,719	175,516	637,979	846,214
Taylor	36,940	118,139	265,532	420,611
Union	18,615	33,326	152,439	204,380
Volusia	698,366	1,525,368	5,957,582	8,181,316
Wakulla	24,054	90,110	473,182	587,346
Walton	39,806	151,427	1,335,701	1,526,934
Washington	16,827	101,973	332,048	450,848
Statewide Totals	\$ 30,329,957	\$ 64,756,373	\$ 298,366,265	\$ 393,452,595

Notes:

- 1) These estimates represent a 95 percent distribution of trust fund monies.
- 2) Duval County's total distribution includes \$5,370,462 pursuant to s. 218.23(2), F.S.
- 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in state fiscal year 2007 has been estimated to be as follows: state sales tax, \$400.3 million or 97%; cigarette tax, \$11.4 million or 3%.

Distribution of Sales and Use Taxes to Counties

Section 212.20(6)(d)7.a., Florida Statutes

Brief Overview

Each fiscal year, the sum of \$29,915,500 shall be divided into as many equal parts as there are counties in the state. One part equaling \$446,500 shall be distributed to each county. Any subsequent distribution to other governmental entities within the county shall be pursuant to local ordinance or special act. The use of the revenue is at the discretion of the governing body.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

All counties are eligible to receive proceeds.

Distribution of Proceeds

Each fiscal year, the sum of \$29,915,500 is divided into 67 equal parts, and one part is distributed to each county government. Consequently, 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. It is possible that all or some portion of the \$446,500 received by a county government shall be subsequently distributed to one or more other governmental entities within the county pursuant to local ordinance or special act.

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.

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Emergency Management Assistance

Sections 252.371-.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 home owner's, tenant homeowner's, and condominium unit owner's policy. In addition, an annual \$4 surcharge shall be imposed on every new or renewed commercial fire, commercial multiple peril, and business owner's property insurance policy. All proceeds of these surcharges shall be deposited in the Emergency Management, Preparedness, and Assistance Trust Fund [hereinafter Trust Fund], and a portion of the proceeds shall be distributed to counties and municipalities for the purpose of funding local emergency management agencies and programs.

General Law Amendments

In order to implement Specific Appropriation 1566 of the 2006-07 General Appropriations Act (i.e., Chapter 2006-25, L.O.F.), Section 43 of Chapter 2006-26, L.O.F., provides that funds in the Emergency Management, Preparedness, and Assistance Trust Fund that are otherwise unobligated may be authorized for expenditure for the purpose of providing assistance to local governments for implementing local comprehensive plans, innovative planning to help make communities more livable, and addressing growth management issues. This authorization expires July 1, 2007. This change became effective on July 1, 2006.

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 as an organization created in accordance with the provisions of ss. 252.31 - .90, F.S., to discharge the emergency management responsibilities and functions of a county or municipality.¹

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 surcharge by the insured may be a valid reason for cancellation of the policy. All proceeds of the surcharge shall be deposited in the Trust Fund, which is

1. Section 252.34(5), F.S. (2006).

administered by the Department of Community Affairs (DCA), and may not be used to supplant existing funding.²

The DCA shall allocate funds from the Trust Fund to local emergency management agencies and programs pursuant to criteria specified in rule. Such rules shall include, but are not limited to, requirements regarding the employment of an emergency management program director or coordinator, formula to establish base allocation and distribute excess funds, local match of state funding, and preferential funding for participation in mutual aid agreements.³ If adequate funding is available, every county shall receive funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.⁴

Distribution of Proceeds

Funds appropriated from the Trust Fund shall be allocated by the DCA.

Authorized Uses

Proceeds shall be used to implement and administer state and local emergency management programs, including administration, training, and operations; fund 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; and meet any matching requirements imposed as a condition of receiving federal disaster relief assistance.⁵

Relevant Attorney General Opinions

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

Current and Prior Years' Revenues

No estimated revenue distributions for local governments in the current fiscal year are available. A summary of prior years' distributions is available via the LCIR's website.⁶

2. Section 252.372, F.S. (2006).

3. Section 252.373(2), F.S. (2006).

4. *Id.*, at (3).

5. *Id.*, at (1).

6. <http://www.floridalcir.gov/dataAtoF.html>

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.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

The portion of the state's fuel sales 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 refunded. 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 that would otherwise be eligible for refund.¹

The portion of the state's fuel sales 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 refunded to the school district 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.²

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 for use in a motor vehicle operated by it shall be refunded to the governing body of the county, municipality, or school district.³

1. Section 206.41(4)(d), F.S. (2006).

2. *Id.*, at (4)(e).

3. Section 206.625, F.S. (2006).

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.⁴

Administrative Procedures

The Department of Revenue (DOR) administers the refund or credit of fuel taxes. The DOR shall deduct a fee of \$2 for each claim, which fee shall be deposited in the state's General Revenue Fund.⁵

Distribution of Proceeds

The DOR shall pay claims on a quarterly basis.

Authorized Uses

The refunds to the counties and municipalities shall be used for the construction, reconstruction, and maintenance of roads and streets within the respective jurisdiction.⁶ The refunds 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.⁷ 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. Refunds 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 on-line database of legal opinions.⁸ In a recent 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 ch. 206, F.S.
82-08	Authority of special district to refund tax

4. Section 206.874(4)(d), F.S. (2006).

5. Section 206.41(5), F.S. (2006).

6. Section 206.41(4)(d), F.S. (2006); Section 206.625(1), F.S. (2006).

7. Section 206.41(4)(e), F.S. (2006); Section 206.625(2), F.S. (2006).

8. <http://myfloridalegal.com/opinions>

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 and Prior Years' Revenues

No estimated revenue distributions for local governments in the current fiscal year are available. A summary of prior years' distributions is available via the LCIR's website.⁹

9. <http://www.floridalcir.gov/dataMtoR.html>

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Insurance License Tax

Sections 624.501-.508, Florida Statutes

Brief Overview

County governments receive proceeds from an annual license tax on the original appointment and renewal of insurance representatives and agents selling various types of insurance products.¹ The county tax portion is either \$6 or \$12 per original appointment or renewal. The county tax shall be paid by each insurer for each agent only for the county where the agent resides.² If the agent's place of business is located in a county other than that of residence, then the county tax is paid based on where the place of business is located. If an agent maintains a place of business in more than one county, the county tax shall be paid by each insurer for each county where the agent represents the insurer and has a place of business. A county tax of \$3 per year shall be paid by each insurer for each county in this state in which an agent who resides outside of this state represents and engages in person in the activities of an agent for the insurer.

Municipal governments may also require a tax on insurance agents not to exceed 50 percent of the applicable state tax.³ This tax may apply only to those agents having business offices within the municipal jurisdiction. If no such office is required, the tax may be required by the municipal government where the agent's place of residence is located. An authorized use of the proceeds of the county or municipal tax is not specified in current law.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

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

1. Section 624.501, F.S. (2006).

2. Section 624.505, F.S. (2006).

3. Section 624.507, F.S. (2006).

Administrative Procedures

The Department of Financial Services administers this tax and shall deposit all county monies in the Agents County Tax Trust Fund.⁴ The Department shall maintain a separate account for all monies collected for each county and, after applying the General Revenue Service Charge deduction authorized pursuant to s. 215.20, F.S., remit the balance to the counties. The payment and collection of the county tax shall be in lieu of collection by the respective county tax collectors.⁵

Distribution of Proceeds

The Chief Financial Officer shall annually, as of January 1st following the date of collection, and thereafter at such other dates that the Officer may elect draw warrants on the State Treasury payable to the respective counties for the full net amount due to those counties.⁶

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 few opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.⁷ In a recent 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.

4. Section 624.506(1), F.S. (2006).

5. *Id.*, at (2).

6. *Id.*, at (3).

7. <http://myfloridalegal.com/opinions>

Current and Prior Years' Revenues

No estimated revenue distributions for local governments in the current fiscal year are available. Summaries of prior years' distributions are available via the LCIR's website.⁸

8. <http://www.floridalcir.gov/dataGtoL.html>

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Local Government Half-cent Sales Tax Program

Sections 212.20(6) and 218.60-.67, Florida Statutes

Brief Overview

Authorized in 1982, the program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Legislature.¹ It distributes a portion of state sales tax revenue via three separate distributions to eligible county or municipal governments. Additionally, the program distributes a portion of communications services tax revenue to eligible fiscally constrained counties. Allocation formulas serve as the basis for these separate distributions. 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 includes three distributions of state sales tax revenues collected pursuant to ch. 212, F.S. The *ordinary* distribution to eligible county and municipal governments is possible due to the transfer of 8.814 percent of net sales tax proceeds to the Local Government Half-cent Sales Tax Clearing Trust Fund [hereinafter Trust Fund]. The *emergency* and *supplemental* distributions are possible due to the transfer of 0.095 percent of net sales tax proceeds to the Trust Fund. The emergency and supplemental distributions are available to select counties that meet certain fiscal-related eligibility requirements or have an inmate population being greater than seven percent of the total county population, respectively.

As of July 1, 2006, the program includes a separate distribution from the Trust Fund to select counties that meet statutory criteria to qualify as a *fiscally constrained county*. A fiscally constrained county is one that is entirely within a rural area of critical economic concern as designated by the Governor pursuant to s. 288.0656, F.S., or for which the value of one mill of property tax levy will raise no more than \$5 million in revenue based on the taxable value certified pursuant to s. 1011.62(4)(a)1.a., F.S. This separate distribution is in addition to the qualifying county's ordinary distribution and any emergency or supplemental distribution.

General Law Amendments

Chapter 2006-229, L.O.F., (HB 293) eliminates provisions allowing a county having a population greater than 65,000 to continue qualifying for the emergency distribution and provides for a two-year phase out of the emergency distribution to a county whose population exceeds the 65,000 population limit. The legislation provides eligibility criteria for a county to qualify as a "fiscally constrained county" and provides for a separate distribution from the Trust Fund, as provided in s. 202.18(2)(c)1., F.S., in addition to the eligible county's ordinary distribution and any emergency or supplemental distribution. Additionally, the legislation provides an allocation formula for this distribution to fiscally constrained counties and a two-year phase out for those counties that, in the

1. Chapter 82-154, L.O.F.

future, no longer qualify. The revenues received by fiscally constrained counties from this separate distribution may be used for any public purpose except to pay debt service on bonds, notes, certificates of participation, or any other forms of indebtedness. These changes became effective on July 1, 2006.

Chapter 2006-262, L.O.F., (HB 7089) authorizes any county, subject to ordinances enacted by a majority of the members of the county's governing authority and by the majority of the members of the governing authorities of municipalities representing at least 50 percent of the county's municipal population, to use up to \$2 million annually of the program's distributions to the county government and all respective municipal governments within that county for the purpose of funding a certified facility for a new professional sports franchise, a facility for a retained professional sports franchise, a facility for a retained spring training franchise, or a motorsports entertainment complex. The legislation provides that funding of each franchise or motorsport complex shall begin 60 days after certification and continue for not more than 30 years. Additionally, distributions to each certified franchise or motorsport complex shall be made prior to any distributions to county and municipal governments. These changes became effective on July 1, 2006.

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 is not provided here.

Eligibility Requirements

Only those county and municipal governments that meet the eligibility requirements for revenue sharing pursuant to s. 218.23, F.S., shall participate in the program.² However, a municipality incorporated subsequent to the effective date of ch. 82-154, L.O.F. (i.e., 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 that otherwise would be distributed to a unit of local government failing to certify compliance as required by s. 218.23(1), F.S., or having otherwise failed to meet the requirements of s. 200.065, F.S., shall be deposited in the State General Revenue Fund for the twelve months following a determination of noncompliance by the Department of Revenue (DOR).³

A county government, meeting certain criteria, shall also participate in the monthly emergency and supplemental distributions, and such qualification shall be determined annually at the start of the

2. Section 218.63(1), F.S. (2006).

3. *Id.*, at (2).

fiscal year.⁴ 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 both conditions listed below.

1. The county has a population of 65,000 or less; and
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.

Any county having an inmate population greater than seven percent of its total population is eligible for a supplemental distribution for that year from funds expressly appropriated by the Legislature for that purpose. Inmate population means the latest official state estimate of the number of inmates and patients residing in institutions operated by the federal government, the Florida Department of Corrections, or the Florida Department of Children and Families.

At the beginning of each fiscal year, the DOR shall calculate a supplemental allocation for each eligible county equal to the current per capita limitation pursuant to s. 218.65(4), F.S., multiplied by the county's inmate population. If monies appropriated for the current year's distribution are less than the sum of the supplemental allocations, each eligible county shall receive a share of the appropriated total that is proportional to its supplemental allocation. Otherwise, each eligible county shall receive an amount equal to its supplemental allocation.

Administrative Procedures

Monies remitted by a sales tax dealer located within the county and transferred into the Trust Fund shall be earmarked for distribution to the governing body of that county and each municipality within that county.⁵ Such distributions shall be made after funding is provided pursuant to s. 218.64(3), F.S. Monies in the Trust Fund are appropriated to the DOR and shall be distributed monthly to participating units of local government.

Distribution of Proceeds

Each participating county and municipal government shall receive a proportion of monies earmarked for distribution within that county.⁶ Except in the case of error of population figures certified pursuant to s. 186.901, F.S., the apportionment factors shall remain in effect for the fiscal year. Any adjustments to revenue distributions to correct for population error shall be made subsequent to receipt by the DOR of corrected certified population figures.

4. Section 218.65, F.S. (2006).

5. Section 218.61, F.S. (2006).

6. Section 218.62, F.S. (2006).

Calculation of the Ordinary Distribution to Eligible County and Municipal Governments

The allocation factor for each county government shall be computed by dividing the sum of the county's unincorporated area population plus two-thirds of the county's incorporated area population by the sum of the county's total population plus two-thirds of the county's incorporated area population. Each county's distribution is then determined by multiplying the allocation factor by the sales tax monies earmarked for distribution within that county.

The allocation factor for each municipal government shall be computed by dividing the municipality's total population by the sum of the county's total population plus two-thirds of the county's incorporated population. Each municipality's distribution is then determined by multiplying the allocation factor by the sales tax monies earmarked for distribution within its respective county.

Calculation of the Emergency Distribution to Eligible County Governments

The monthly emergency distribution to each eligible county is made as follows.⁷

STEP #1. The 2006-07 state fiscal year per capita limitation of \$42.68 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 Trust Fund, excluding monies appropriated for supplemental distributions pursuant to s. 218.65(8), 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 Trust Fund for the current year exceed the sum of base allocations, each eligible county shall receive its base allocation. Any excess monies, less any amounts distributed pursuant to s. 218.65(6), F.S., shall be distributed equally among the eligible counties on a per capita basis.

Calculation of the Supplemental Distribution to Eligible County Governments

The monthly supplemental distribution to each eligible county is made as follows.⁸

STEP #1. The 2006-07 state fiscal year per capita limitation of \$42.68 is multiplied by the county's inmate population.

7. Section 218.65(5), F.S. (2006).

8. *Id.*, at (8).

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.

Calculation of the Distribution to Eligible Fiscally Constrained County Governments

The amount to be distributed to each fiscally constrained county shall be determined by the DOR at the beginning of the fiscal year, using the prior fiscal year's July 1st taxable value certified pursuant to s. 1011.62(4)(a)1.a., F.S., tax data; population as defined in s. 218.21, F.S.; and the millage rate levied for the prior fiscal year. The amount distributed shall be allocated based upon the following factors.⁹

The *relative revenue-raising capacity factor* represents the ability of an eligible county to generate ad valorem revenues from 1 mill of taxation on a per capita basis. A county that raises no more than \$25 per capita from 1 mill shall be assigned a value of 1. A county that raises more than \$25 but no more than \$30 per capita from 1 mill shall be assigned a value of 0.75. A county that raises more than \$30 but no more than \$50 per capita from 1 mill shall be assigned a value of 0.5. No value shall be assigned to counties that raise more than \$50 per capita from 1 mill of ad valorem taxation.

The *local effort factor* shall be a measure of the eligible county's relative level of local effort as indicated by the millage rate levied for the prior fiscal year. The local effort factor shall be the eligible county's most recently adopted countywide operating millage rate multiplied by 0.1.

Each eligible county's proportional allocation of the total amount available for distribution to all eligible counties shall be in the same proportion as the sum of the county's two factors is to the sum of the two factors for all eligible counties.

Transitional Provisions of the Emergency and Fiscally Constrained Counties Distributions

If monies deposited into the Trust Fund for the purpose of making the emergency distribution exceed the amount necessary to provide the base allocation to each eligible county, these monies may be used to provide a transitional distribution to certain counties whose population has exceeded the 65,000 limit.¹⁰ Beginning on July 1st of the year following the year in which the county no longer qualifies for an emergency distribution, the county shall receive two-thirds of the amount received in the prior year. Beginning on July 1st of the second year following the year in which the county no longer qualifies for an emergency distribution, the county shall receive one-third of the amount

9. Section 218.67(3), F.S. (2006).

10. Section 218.65(6), F.S. (2006).

received in the last year that the county qualified for the emergency distribution. If insufficient monies are available in the Trust Fund to fully provide such a transitional distribution to each eligible county, then that county shall receive a share of the available monies proportional to the amount it would have received had monies been sufficient to fully fund the transitional distribution to all eligible counties.

For those counties that will no longer qualify for the fiscally constrained county distribution after July 1, 2006, there shall be a two-year phase-out period.¹¹ Beginning on July 1st of the year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county shall receive two-thirds of the amount received in the prior year. Beginning on July 1st of the second year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county shall receive one-third of the amount received in the last year that the county qualified as a fiscally constrained county. Following the two-year phase-out period, the county shall no longer be eligible to receive any such distributions unless the county subsequently qualifies as being fiscally constrained.

Special Distribution for Contested Property Taxes

If an action contesting a tax assessment is brought by a taxpayer in a participating county or municipality and the difference between the good faith payment made by that taxpayer pursuant to s. 194.171(3), F.S., and the taxes that would have been paid on the property appraiser's tax assessment is greater than 6 percent of the total assessed taxes for the county or municipality, the county or municipality qualifies for a special distribution of funds from the Trust Fund.¹²

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 county revenues derived on behalf of the unincorporated area but may be expended on a countywide basis.¹³

Using Alachua County as an example, the following illustrates the calculation to determine the proportion of the county government's ordinary distribution based on two-thirds of the incorporated area population and the remaining proportion derived on behalf of the unincorporated area population.

11. Section 218.67(4), F.S. (2006).

12. Section 218.66, F.S. (2006).

13. Section 218.64, F.S. (2006).

2005 Population Figures Used for Revenue-Sharing Purposes

Total county population: 240,764

Total unincorporated population: 100,507

Total incorporated population: 140,257

The county government's distribution factor is calculated using the formula below.

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

$$\frac{100,507 + (2/3 \times 140,257)}{240,764 + (2/3 \times 140,257)} = 0.5804$$

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated FY 2007 ordinary distribution amount by the county government's distribution factor.

$$\$21,169,190 \times 0.5804 = \$12,286,598$$

In order to determine the county government's portions derived on behalf of two-thirds of the incorporated area population and on behalf of the unincorporated area population, it is necessary to calculate two ratios. For purposes here, these ratios will be referred to as A and B.

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

$$A = \frac{(2/3 \times 140,257)}{[240,764 + (2/3 \times 140,257)]} = 0.2797$$

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

$$B = \frac{100,507}{[240,764 + (2/3 \times 140,257)]} = 0.3007$$

The formula listed below, based on the ratios illustrated above, is used to calculate the proportion of the county government's ordinary distribution derived on behalf of two-thirds of the incorporated population.

$$\text{Proportion} = [A / (A + B)] = [0.2797 / (0.2797 + 0.3007)] = 0.4819$$

To determine Alachua County Government's portion of the ordinary distribution based on two-thirds of the incorporated area population that shall be deemed countywide revenues and expended only for countywide tax relief or countywide programs, multiply the total countywide ordinary distribution amount by the proportion illustrated above.

$$\$12,286,598 \times 0.4819 = \$5,920,912$$

In order to calculate the proportion of the county government's ordinary distribution derived on behalf of the unincorporated population, the following formula, based on the ratios illustrated above, is used.

$$\text{Proportion} = [B / (A + B)] = [0.3007 / (0.2797 + 0.3007)] = 0.5181$$

To determine Alachua County Government's portion of the ordinary distribution based on the unincorporated area population that shall be deemed county revenues but may be expended on a countywide basis, multiply the total countywide ordinary distribution amount by the proportion illustrated above.

$$\$12,286,598 \times 0.5181 = \$6,365,686$$

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.

For any eligible county receiving a fiscally constrained distribution, the revenues may be used for any public purpose, except to pay debt service on bonds, notes, certificates of participation, or any other forms of indebtedness.¹⁴

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.¹⁵ In a recent 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

14. Section 218.67(5), F.S. (2006).

15. <http://myfloridalegal.com/opinions>

94-67	City of Port LaBelle referendum, eligibility for half-cent sales tax monies
2002-36	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 and Prior Years' Revenues

The table included in this section lists the estimated ordinary, emergency, supplemental, fiscally constrained, and total distributions to eligible county or municipal governments for local fiscal year 2007 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Inquiries regarding the DOR's estimates should be addressed to Christian Weiss in the Office of Tax Research at (850) 413-7088. Several summaries of prior years' distributions are available via the LCIR's website.¹⁶

16. <http://www.floridalcir.gov/dataGtoL.html>

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
ALACHUA BOCC	\$ 12,296,319	\$ -	\$ -	\$ -	\$ 12,296,319
Alachua	472,398	-	-	-	472,398
Archer	78,499	-	-	-	78,499
Gainesville	7,572,979	-	-	-	7,572,979
Hawthorne	89,093	-	-	-	89,093
High Springs	282,852	-	-	-	282,852
LaCrosse	11,871	-	-	-	11,871
Micanopy	40,143	-	-	-	40,143
Newberry	271,938	-	-	-	271,938
Waldo	53,098	-	-	-	53,098
Countywide Total	21,169,190	-	-	-	21,169,190
BAKER BOCC	617,590	864,503	27,806	656,822	2,166,721
Glen Saint Mary	14,573	-	-	-	14,573
Macclenny	160,524	-	-	-	160,524
Countywide Total	792,687	864,503	27,806	656,822	2,341,818
BAY BOCC	10,683,237	-	-	-	10,683,237
Callaway	1,247,828	-	-	-	1,247,828
Cedar Grove	512,963	-	-	-	512,963
Lynn Haven	1,282,658	-	-	-	1,282,658
Mexico Beach	93,493	-	-	-	93,493
Panama City	3,089,529	-	-	-	3,089,529
Panama City Beach	747,613	-	-	-	747,613
Parker	392,389	-	-	-	392,389
Springfield	753,196	-	-	-	753,196
Countywide Total	18,802,907	-	-	-	18,802,907
BRADFORD BOCC	979,145	773,538	60,831	683,775	2,497,289
Brooker	14,761	-	-	-	14,761
Hampton	20,234	-	-	-	20,234
Lawtey	31,730	-	-	-	31,730
Starke	267,085	-	-	-	267,085
Countywide Total	1,312,955	773,538	60,831	683,775	2,831,099
BREVARD BOCC	24,604,126	-	-	-	24,604,126
Cape Canaveral	583,638	-	-	-	583,638
Cocoa	1,024,072	-	-	-	1,024,072
Cocoa Beach	749,179	-	-	-	749,179
Indialantic	177,930	-	-	-	177,930
Indian Harbour Beach	504,416	-	-	-	504,416
Malabar	165,366	-	-	-	165,366
Melbourne	4,403,694	-	-	-	4,403,694
Melbourne Beach	198,055	-	-	-	198,055
Melbourne Village	41,821	-	-	-	41,821
Palm Bay	5,344,763	-	-	-	5,344,763
Palm Shores	54,792	-	-	-	54,792
Rockledge	1,429,140	-	-	-	1,429,140
Satellite Beach	651,751	-	-	-	651,751
Titusville	2,545,986	-	-	-	2,545,986
West Melbourne	875,923	-	-	-	875,923
Countywide Total	43,354,652	-	-	-	43,354,652
BROWARD BOCC	74,721,244	-	-	-	74,721,244
Coconut Creek	3,096,077	-	-	-	3,096,077
Cooper City	1,879,038	-	-	-	1,879,038
Coral Springs	8,213,955	-	-	-	8,213,955

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Dania Beach	1,834,781	-	-	-	1,834,781
Davie	5,362,093	-	-	-	5,362,093
Deerfield Beach	4,813,843	-	-	-	4,813,843
Fort Lauderdale	11,225,681	-	-	-	11,225,681
Hallandale Beach	2,287,536	-	-	-	2,287,536
Hillsboro Beach	147,438	-	-	-	147,438
Hollywood	9,160,456	-	-	-	9,160,456
Lauderdale Lakes	2,060,166	-	-	-	2,060,166
Lauderdale-by-the-Sea	402,093	-	-	-	402,093
Lauderhill	4,131,220	-	-	-	4,131,220
Lazy Lake	2,178	-	-	-	2,178
Lighthouse Point	693,831	-	-	-	693,831
Margate	3,521,483	-	-	-	3,521,483
Miramar	6,941,963	-	-	-	6,941,963
North Lauderdale	2,621,162	-	-	-	2,621,162
Oakland Park	2,718,707	-	-	-	2,718,707
Parkland	1,285,634	-	-	-	1,285,634
Pembroke Park	370,069	-	-	-	370,069
Pembroke Pines	9,637,100	-	-	-	9,637,100
Plantation	5,454,130	-	-	-	5,454,130
Pompano Beach	6,504,452	-	-	-	6,504,452
Sea Ranch Lakes	46,755	-	-	-	46,755
Southwest Ranches	476,965	-	-	-	476,965
Sunrise	5,747,405	-	-	-	5,747,405
Tamarac	3,760,318	-	-	-	3,760,318
West Park	878,802	-	-	-	878,802
Weston	3,909,614	-	-	-	3,909,614
Wilton Manors	796,692	-	-	-	796,692
Countywide Total	184,702,883	-	-	-	184,702,883
CALHOUN BOCC	316,461	558,650	19,633	804,441	1,699,184
Altha	15,330	-	-	-	15,330
Blountstown	67,419	-	-	-	67,419
Countywide Total	399,209	558,650	19,633	804,441	1,781,932
CHARLOTTE BOCC	12,967,801	-	-	-	12,967,801
Punta Gorda	1,429,293	-	-	-	1,429,293
Countywide Total	14,397,094	-	-	-	14,397,094
CITRUS BOCC	7,628,797	-	-	-	7,628,797
Crystal River	219,658	-	-	-	219,658
Inverness	426,764	-	-	-	426,764
Countywide Total	8,275,219	-	-	-	8,275,219
CLAY BOCC	9,911,280	-	-	-	9,911,280
Green Cove Springs	371,863	-	-	-	371,863
Keystone Heights	83,772	-	-	-	83,772
Orange Park	552,230	-	-	-	552,230
Penney Farms	37,319	-	-	-	37,319
Countywide Total	10,956,464	-	-	-	10,956,464
COLLIER BOCC	35,545,372	-	-	-	35,545,372
Everglades	61,494	-	-	-	61,494
Marco Island	1,825,791	-	-	-	1,825,791
Naples	2,684,368	-	-	-	2,684,368
Countywide Total	40,117,025	-	-	-	40,117,025
COLUMBIA BOCC	4,175,823	-	-	552,088	4,727,911

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Fort White	33,513	-	-	-	33,513
Lake City	779,547	-	-	-	779,547
Countywide Total	4,988,882	-	-	552,088	5,540,970
DE SOTO BOCC	1,348,060	788,649	-	526,909	2,663,618
Arcadia	318,073	-	-	-	318,073
Countywide Total	1,666,133	788,649	-	526,909	2,981,691
DIXIE BOCC	398,555	563,944	17,631	603,331	1,583,461
Cross City	52,649	-	-	-	52,649
Horseshoe Beach	7,780	-	-	-	7,780
Countywide Total	458,984	563,944	17,631	603,331	1,643,890
JACKSONVILLE-DUVAL	86,752,652	-	-	-	86,752,652
Atlantic Beach	1,444,036	-	-	-	1,444,036
Baldwin	167,799	-	-	-	167,799
Jacksonville Beach	2,208,363	-	-	-	2,208,363
Neptune Beach	744,224	-	-	-	744,224
Countywide Total	91,317,075	-	-	-	91,317,075
ESCAMBIA BOCC	23,032,029	-	-	-	23,032,029
Century	145,581	-	-	-	145,581
Pensacola	4,464,606	-	-	-	4,464,606
Countywide Total	27,642,216	-	-	-	27,642,216
FLAGLER BOCC	2,331,663	-	-	-	2,331,663
Beverly Beach	21,855	-	-	-	21,855
Bunnell	97,543	-	-	-	97,543
Flagler Beach (part)	224,503	-	-	-	224,503
Palm Coast	2,405,162	-	-	-	2,405,162
Countywide Total	5,080,726	-	-	-	5,080,726
FRANKLIN BOCC	586,740	-	-	162,915	749,655
Apalachicola	157,043	-	-	-	157,043
Carrabelle	82,188	-	-	-	82,188
Countywide Total	825,972	-	-	162,915	988,887
GADSDEN BOCC	1,239,631	1,822,250	-	804,441	3,866,323
Chattahoochee	74,753	-	-	-	74,753
Greensboro	20,458	-	-	-	20,458
Gretna	54,108	-	-	-	54,108
Havana	55,792	-	-	-	55,792
Midway	48,900	-	-	-	48,900
Quincy	216,276	-	-	-	216,276
Countywide Total	1,709,919	1,822,250	-	804,441	4,336,611
GILCHRIST BOCC	340,847	737,760	-	603,331	1,681,938
Bell	10,574	-	-	-	10,574
Fanning Springs (part)	7,977	-	-	-	7,977
Trenton	38,412	-	-	-	38,412
Countywide Total	397,809	737,760	-	603,331	1,738,900
GLADES BOCC	196,499	507,002	-	402,220	1,105,722
Moore Haven	34,481	-	-	-	34,481
Countywide Total	230,981	507,002	-	402,220	1,140,204
GULF BOCC	435,262	527,770	43,394	204,939	1,211,366
Port Saint Joe	140,010	-	-	-	140,010
Wewahitchka	65,265	-	-	-	65,265
Countywide Total	640,537	527,770	43,394	204,939	1,416,640
HAMILTON BOCC	295,366	499,308	38,879	603,331	1,436,884
Jasper	49,144	-	-	-	49,144

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Jennings	23,889	-	-	-	23,889
White Springs	21,955	-	-	-	21,955
Countywide Total	390,355	499,308	38,879	603,331	1,531,873
HARDEE BOCC	779,897	1,014,344	-	350,189	2,144,430
Bowling Green	102,976	-	-	-	102,976
Wauchula	141,428	-	-	-	141,428
Zolfo Springs	53,242	-	-	-	53,242
Countywide Total	1,077,544	1,014,344	-	350,189	2,442,076
HENDRY BOCC	2,004,618	961,281	-	351,943	3,317,842
Clewiston	395,029	-	-	-	395,029
La Belle	269,481	-	-	-	269,481
Countywide Total	2,669,129	961,281	-	351,943	3,982,353
HERNANDO BOCC	9,240,505	-	-	-	9,240,505
Brooksville	454,907	-	-	-	454,907
Weeki Wachee	500	-	-	-	500
Countywide Total	9,695,912	-	-	-	9,695,912
HIGHLANDS BOCC	5,241,925	-	-	563,108	5,805,033
Avon Park	531,737	-	-	-	531,737
Lake Placid	105,936	-	-	-	105,936
Sebring	613,869	-	-	-	613,869
Countywide Total	6,493,467	-	-	563,108	7,056,575
HILLSBOROUGH BOCC	95,981,832	-	-	-	95,981,832
Plant City	3,099,965	-	-	-	3,099,965
Tampa	31,161,783	-	-	-	31,161,783
Temple Terrace	2,120,273	-	-	-	2,120,273
Countywide Total	132,363,854	-	-	-	132,363,854
HOLMES BOCC	460,572	794,119	19,246	804,441	2,078,378
Bonifay	76,457	-	-	-	76,457
Esto	10,634	-	-	-	10,634
Noma	6,397	-	-	-	6,397
Ponce de Leon	13,383	-	-	-	13,383
Westville	6,565	-	-	-	6,565
Countywide Total	574,008	794,119	19,246	804,441	2,191,814
INDIAN RIVER BOCC	9,781,182	-	-	-	9,781,182
Fellsmere	370,058	-	-	-	370,058
Indian River Shores	312,862	-	-	-	312,862
Orchid	25,858	-	-	-	25,858
Sebastian	1,716,547	-	-	-	1,716,547
Vero Beach	1,532,203	-	-	-	1,532,203
Countywide Total	13,738,709	-	-	-	13,738,709
JACKSON BOCC	1,943,775	1,214,853	85,779	637,274	3,881,681
Alford	24,676	-	-	-	24,676
Bascom	5,562	-	-	-	5,562
Campbellton	10,720	-	-	-	10,720
Cottdale	46,066	-	-	-	46,066
Graceville	125,101	-	-	-	125,101
Grand Ridge	46,015	-	-	-	46,015
Greenwood	38,936	-	-	-	38,936
Jacob City	14,361	-	-	-	14,361
Malone	38,431	-	-	-	38,431
Marianna	314,169	-	-	-	314,169
Sneads	100,223	-	-	-	100,223

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2007					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Countywide Total	2,708,037	1,214,853	85,779	637,274	4,645,943
JEFFERSON BOCC	491,284	518,629	15,850	603,331	1,629,093
Monticello	102,650	-	-	-	102,650
Countywide Total	593,934	518,629	15,850	603,331	1,731,743
LAFAYETTE BOCC	137,427	308,718	23,554	703,886	1,173,585
Mayo	23,315	-	-	-	23,315
Countywide Total	160,743	308,718	23,554	703,886	1,196,901
LAKE BOCC	15,205,442	-	-	-	15,205,442
Astatula	99,781	-	-	-	99,781
Clermont	1,437,434	-	-	-	1,437,434
Eustis	1,178,523	-	-	-	1,178,523
Fruitland Park	236,510	-	-	-	236,510
Groveland	310,749	-	-	-	310,749
Howey-in-the-Hills	75,604	-	-	-	75,604
Lady Lake	868,457	-	-	-	868,457
Leesburg	1,193,616	-	-	-	1,193,616
Mascotte	273,254	-	-	-	273,254
Minneola	605,584	-	-	-	605,584
Montverde	79,019	-	-	-	79,019
Mount Dora	744,362	-	-	-	744,362
Tavares	774,549	-	-	-	774,549
Umatilla	172,858	-	-	-	172,858
Countywide Total	23,255,744	-	-	-	23,255,744
LEE BOCC	49,198,189	-	-	-	49,198,189
Bonita Springs	4,492,245	-	-	-	4,492,245
Cape Coral	14,887,583	-	-	-	14,887,583
Fort Myers	6,513,085	-	-	-	6,513,085
Fort Myers Beach	727,464	-	-	-	727,464
Sanibel	666,179	-	-	-	666,179
Countywide Total	76,484,746	-	-	-	76,484,746
LEON BOCC	12,656,711	-	-	-	12,656,711
Tallahassee	10,348,026	-	-	-	10,348,026
Countywide Total	23,004,737	-	-	-	23,004,737
LEVY BOCC	1,639,676	1,157,562	-	563,108	3,360,346
Bronson	52,363	-	-	-	52,363
Cedar Key	43,842	-	-	-	43,842
Chiefland	100,299	-	-	-	100,299
Fanning Springs (part)	27,610	-	-	-	27,610
Inglis	79,782	-	-	-	79,782
Otter Creek	6,522	-	-	-	6,522
Williston	115,627	-	-	-	115,627
Yankeetown	35,369	-	-	-	35,369
Countywide Total	2,101,089	1,157,562	-	563,108	3,821,759
LIBERTY BOCC	198,041	252,988	23,057	703,886	1,177,972
Bristol	31,246	-	-	-	31,246
Countywide Total	229,287	252,988	23,057	703,886	1,209,218
MADISON BOCC	472,145	791,421	22,725	703,886	1,990,178
Greenville	24,231	-	-	-	24,231
Lee	10,994	-	-	-	10,994
Madison	86,585	-	-	-	86,585
Countywide Total	593,955	791,421	22,725	703,886	2,111,987
MANATEE BOCC	20,222,665	-	-	-	20,222,665

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Anna Maria	134,527	-	-	-	134,527
Bradenton	3,942,038	-	-	-	3,942,038
Bradenton Beach	115,538	-	-	-	115,538
Holmes Beach	366,694	-	-	-	366,694
Longboat Key (part)	188,440	-	-	-	188,440
Palmetto	964,101	-	-	-	964,101
Countywide Total	25,934,004	-	-	-	25,934,004
MARION BOCC	23,151,454	-	-	-	23,151,454
Bellevue	309,441	-	-	-	309,441
Dunnellon	161,398	-	-	-	161,398
McIntosh	36,540	-	-	-	36,540
Ocala	4,064,192	-	-	-	4,064,192
Reddick	42,602	-	-	-	42,602
Countywide Total	27,765,627	-	-	-	27,765,627
MARTIN BOCC	16,005,164	-	-	-	16,005,164
Jupiter Island	74,698	-	-	-	74,698
Ocean Breeze Park	51,520	-	-	-	51,520
Sewall's Point	238,746	-	-	-	238,746
Stuart	1,979,139	-	-	-	1,979,139
Countywide Total	18,349,266	-	-	-	18,349,266
MIAMI-DADE BOCC	129,321,159	-	-	-	129,321,159
Aventura	1,868,741	-	-	-	1,868,741
Bal Harbour	208,840	-	-	-	208,840
Bay Harbor Islands	341,750	-	-	-	341,750
Biscayne Park	218,217	-	-	-	218,217
Coral Gables	2,921,859	-	-	-	2,921,859
Cutler Bay	2,262,816	-	-	-	2,262,816
Doral	1,988,800	-	-	-	1,988,800
El Portal	166,482	-	-	-	166,482
Florida City	575,179	-	-	-	575,179
Golden Beach	63,144	-	-	-	63,144
Hialeah	15,107,757	-	-	-	15,107,757
Hialeah Gardens	1,345,690	-	-	-	1,345,690
Homestead	2,516,440	-	-	-	2,516,440
Indian Creek	3,672	-	-	-	3,672
Key Biscayne	749,136	-	-	-	749,136
Medley	74,225	-	-	-	74,225
Miami	25,200,599	-	-	-	25,200,599
Miami Beach	6,133,078	-	-	-	6,133,078
Miami Gardens	6,914,802	-	-	-	6,914,802
Miami Lakes	1,622,264	-	-	-	1,622,264
Miami Shores	687,566	-	-	-	687,566
Miami Springs	906,438	-	-	-	906,438
North Bay	426,073	-	-	-	426,073
North Miami	3,954,650	-	-	-	3,954,650
North Miami Beach	2,696,954	-	-	-	2,696,954
Opa-locka	1,012,333	-	-	-	1,012,333
Palmetto Bay	1,625,805	-	-	-	1,625,805
Pinecrest	1,275,990	-	-	-	1,275,990
South Miami	693,598	-	-	-	693,598
Sunny Isles Beach	1,095,214	-	-	-	1,095,214
Surfside	368,109	-	-	-	368,109

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Sweetwater	942,436	-	-	-	942,436
Virginia Gardens	155,138	-	-	-	155,138
West Miami	383,190	-	-	-	383,190
Countywide Total	215,828,143	-	-	-	215,828,143
MONROE BOCC	8,419,181	-	-	-	8,419,181
Islamorada	880,268	-	-	-	880,268
Key Colony Beach	106,638	-	-	-	106,638
Key West	3,321,062	-	-	-	3,321,062
Layton	25,533	-	-	-	25,533
Marathon	1,329,977	-	-	-	1,329,977
Countywide Total	14,082,660	-	-	-	14,082,660
NASSAU BOCC	3,504,553	-	-	-	3,504,553
Callahan	73,909	-	-	-	73,909
Fernandina Beach	669,065	-	-	-	669,065
Hilliard	169,398	-	-	-	169,398
Countywide Total	4,416,925	-	-	-	4,416,925
OKALOOSA BOCC	14,720,458	-	-	-	14,720,458
Cinco Bayou	32,870	-	-	-	32,870
Crestview	1,675,285	-	-	-	1,675,285
Destin	1,099,102	-	-	-	1,099,102
Fort Walton Beach	1,887,985	-	-	-	1,887,985
Laurel Hill	53,721	-	-	-	53,721
Mary Esther	383,060	-	-	-	383,060
Niceville	1,186,604	-	-	-	1,186,604
Shalimar	66,196	-	-	-	66,196
Valparaiso	590,570	-	-	-	590,570
Countywide Total	21,695,851	-	-	-	21,695,851
OKEECHOBEE BOCC	2,265,225	-	-	285,576	2,550,801
Okeechobee	363,206	-	-	-	363,206
Countywide Total	2,628,430	-	-	285,576	2,914,006
ORANGE BOCC	132,825,718	-	-	-	132,825,718
Apopka	5,041,617	-	-	-	5,041,617
Belle Isle	863,814	-	-	-	863,814
Eatonville	348,909	-	-	-	348,909
Edgewood	312,327	-	-	-	312,327
Maitland	2,291,841	-	-	-	2,291,841
Oakland	269,093	-	-	-	269,093
Ocoee	4,424,193	-	-	-	4,424,193
Orlando	31,425,987	-	-	-	31,425,987
Windermere	353,247	-	-	-	353,247
Winter Garden	3,558,788	-	-	-	3,558,788
Winter Park	4,024,820	-	-	-	4,024,820
Countywide Total	185,740,355	-	-	-	185,740,355
OSCEOLA BOCC	15,716,730	-	-	-	15,716,730
Kissimmee	4,425,656	-	-	-	4,425,656
Saint Cloud	2,022,029	-	-	-	2,022,029
Countywide Total	22,164,414	-	-	-	22,164,414
PALM BEACH BOCC	82,003,173	-	-	-	82,003,173
Atlantis	171,810	-	-	-	171,810
Belle Glade	1,349,402	-	-	-	1,349,402
Boca Raton	6,814,186	-	-	-	6,814,186
Boynton Beach	5,239,857	-	-	-	5,239,857

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Briny Breeze	33,308	-	-	-	33,308
Cloud Lake	13,339	-	-	-	13,339
Delray Beach	5,103,031	-	-	-	5,103,031
Glen Ridge	21,806	-	-	-	21,806
Golf	18,451	-	-	-	18,451
Greenacres	2,498,719	-	-	-	2,498,719
Gulf Stream	58,788	-	-	-	58,788
Haverhill	119,892	-	-	-	119,892
Highland Beach	332,039	-	-	-	332,039
Hypoluxo	196,412	-	-	-	196,412
Juno Beach	287,229	-	-	-	287,229
Jupiter	3,855,469	-	-	-	3,855,469
Jupiter Inlet Colony	29,793	-	-	-	29,793
Lake Clarke Shores	276,846	-	-	-	276,846
Lake Park	727,898	-	-	-	727,898
Lake Worth	2,879,721	-	-	-	2,879,721
Lantana	759,528	-	-	-	759,528
Manalapan	28,355	-	-	-	28,355
Mangonia Park	201,843	-	-	-	201,843
North Palm Beach	1,002,666	-	-	-	1,002,666
Ocean Ridge	132,113	-	-	-	132,113
Pahokee	480,765	-	-	-	480,765
Palm Beach	777,580	-	-	-	777,580
Palm Beach Gardens	3,641,006	-	-	-	3,641,006
Palm Beach Shores	110,467	-	-	-	110,467
Palm Springs	1,147,240	-	-	-	1,147,240
Riviera Beach	2,657,030	-	-	-	2,657,030
Royal Palm Beach	2,383,859	-	-	-	2,383,859
South Bay	221,812	-	-	-	221,812
South Palm Beach	122,128	-	-	-	122,128
Tequesta	454,167	-	-	-	454,167
Wellington	4,267,622	-	-	-	4,267,622
West Palm Beach	8,053,521	-	-	-	8,053,521
Countywide Total	138,472,871	-	-	-	138,472,871
PASCO BOCC	24,018,609	-	-	-	24,018,609
Dade City	412,504	-	-	-	412,504
New Port Richey	1,003,089	-	-	-	1,003,089
Port Richey	194,965	-	-	-	194,965
Saint Leo	64,846	-	-	-	64,846
San Antonio	55,547	-	-	-	55,547
Zephyrhills	736,121	-	-	-	736,121
Countywide Total	26,485,680	-	-	-	26,485,680
PINELLAS BOCC	43,977,449	-	-	-	43,977,449
Belleair	251,068	-	-	-	251,068
Belleair Beach	98,231	-	-	-	98,231
Belleair Bluffs	136,941	-	-	-	136,941
Belleair Shore	4,369	-	-	-	4,369
Clearwater	6,748,432	-	-	-	6,748,432
Dunedin	2,271,320	-	-	-	2,271,320
Gulfport	782,630	-	-	-	782,630
Indian Rocks Beach	322,238	-	-	-	322,238
Indian Shores	109,152	-	-	-	109,152

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2007					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Kenneth City	275,701	-	-	-	275,701
Largo	4,559,810	-	-	-	4,559,810
Madeira Beach	273,638	-	-	-	273,638
North Redington Beach	90,222	-	-	-	90,222
Oldsmar	843,061	-	-	-	843,061
Pinellas Park	2,942,432	-	-	-	2,942,432
Redington Beach	93,741	-	-	-	93,741
Redington Shores	143,008	-	-	-	143,008
Safety Harbor	1,085,392	-	-	-	1,085,392
Saint Petersburg	15,383,695	-	-	-	15,383,695
Saint Petersburg Beach	608,679	-	-	-	608,679
Seminole	1,106,749	-	-	-	1,106,749
South Pasadena	354,092	-	-	-	354,092
Tarpon Springs	1,435,782	-	-	-	1,435,782
Treasure Island	455,902	-	-	-	455,902
Countywide Total	84,353,732	-	-	-	84,353,732
POLK BOCC	30,846,686	-	-	-	30,846,686
Auburndale	785,150	-	-	-	785,150
Bartow	1,039,962	-	-	-	1,039,962
Davenport	151,235	-	-	-	151,235
Dundee	193,846	-	-	-	193,846
Eagle Lake	165,264	-	-	-	165,264
Fort Meade	382,381	-	-	-	382,381
Frostproof	193,977	-	-	-	193,977
Haines City	1,042,649	-	-	-	1,042,649
Highland Park	16,126	-	-	-	16,126
Hillcrest Heights	17,044	-	-	-	17,044
Lake Alfred	265,038	-	-	-	265,038
Lake Hamilton	92,105	-	-	-	92,105
Lakeland	5,951,918	-	-	-	5,951,918
Lake Wales	812,421	-	-	-	812,421
Mulberry	225,050	-	-	-	225,050
Polk City	113,934	-	-	-	113,934
Winter Haven	1,886,536	-	-	-	1,886,536
Countywide Total	44,181,321	-	-	-	44,181,321
PUTNAM BOCC	2,892,620	-	-	571,153	3,463,773
Crescent City	75,863	-	-	-	75,863
Interlachen	62,510	-	-	-	62,510
Palatka	476,013	-	-	-	476,013
Pomona Park	33,849	-	-	-	33,849
Welaka	26,067	-	-	-	26,067
Countywide Total	3,566,922	-	-	571,153	4,138,075
SAINT JOHNS BOCC	13,641,625	-	-	-	13,641,625
Hastings	57,985	-	-	-	57,985
Saint Augustine	1,225,665	-	-	-	1,225,665
Saint Augustine Beach	518,868	-	-	-	518,868
Countywide Total	15,444,142	-	-	-	15,444,142
SAINT LUCIE BOCC	10,077,342	-	-	-	10,077,342
Fort Pierce	2,122,302	-	-	-	2,122,302
Port Saint Lucie	7,089,902	-	-	-	7,089,902
Saint Lucie Village	34,342	-	-	-	34,342
Countywide Total	19,323,889	-	-	-	19,323,889

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
SANTA ROSA BOCC	6,433,762	-	-	-	6,433,762
Gulf Breeze	284,557	-	-	-	284,557
Jay	24,927	-	-	-	24,927
Milton	367,383	-	-	-	367,383
Countywide Total	7,110,629	-	-	-	7,110,629
SARASOTA BOCC	29,723,947	-	-	-	29,723,947
Longboat Key (part)	460,656	-	-	-	460,656
North Port	3,723,755	-	-	-	3,723,755
Sarasota	4,979,114	-	-	-	4,979,114
Venice	1,890,214	-	-	-	1,890,214
Countywide Total	40,777,686	-	-	-	40,777,686
SEMINOLE BOCC	27,919,523	-	-	-	27,919,523
Altamonte Springs	3,479,506	-	-	-	3,479,506
Casselberry	2,032,461	-	-	-	2,032,461
Lake Mary	1,136,702	-	-	-	1,136,702
Longwood	1,135,967	-	-	-	1,135,967
Oviedo	2,514,755	-	-	-	2,514,755
Sanford	4,013,320	-	-	-	4,013,320
Winter Springs	2,720,589	-	-	-	2,720,589
Countywide Total	44,952,824	-	-	-	44,952,824
SUMTER BOCC	3,584,079	-	105,674	312,425	4,002,178
Bushnell	130,501	-	-	-	130,501
Center Hill	51,285	-	-	-	51,285
Coleman	36,923	-	-	-	36,923
Webster	43,651	-	-	-	43,651
Wildwood	248,450	-	-	-	248,450
Countywide Total	4,094,889	-	105,674	312,425	4,512,988
SUWANNEE BOCC	1,505,633	1,172,940	-	591,264	3,269,836
Branford	29,058	-	-	-	29,058
Live Oak	276,937	-	-	-	276,937
Countywide Total	1,811,628	1,172,940	-	591,264	3,575,831
TAYLOR BOCC	951,972	-	22,601	324,833	1,299,406
Perry	373,879	-	-	-	373,879
Countywide Total	1,325,851	-	22,601	324,833	1,673,285
UNION BOCC	241,599	452,831	66,298	804,441	1,565,169
Lake Butler	49,680	-	-	-	49,680
Raiford	6,765	-	-	-	6,765
Worthington Springs	12,291	-	-	-	12,291
Countywide Total	310,334	452,831	66,298	804,441	1,633,905
VOLUSIA BOCC	19,700,229	-	-	-	19,700,229
Daytona Beach	3,502,448	-	-	-	3,502,448
Daytona Beach Shores	250,813	-	-	-	250,813
DeBary	980,543	-	-	-	980,543
DeLand	1,348,234	-	-	-	1,348,234
Deltona	4,466,041	-	-	-	4,466,041
Edgewater	1,138,479	-	-	-	1,138,479
Flagler Beach (part)	4,090	-	-	-	4,090
Holly Hill	679,094	-	-	-	679,094
Lake Helen	156,805	-	-	-	156,805
New Smyrna Beach	1,188,146	-	-	-	1,188,146
Oak Hill	103,425	-	-	-	103,425
Orange City	476,873	-	-	-	476,873

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Ormond Beach	2,135,327	-	-	-	2,135,327
Pierson	141,684	-	-	-	141,684
Ponce Inlet	174,724	-	-	-	174,724
Port Orange	2,939,962	-	-	-	2,939,962
South Daytona	750,932	-	-	-	750,932
Countywide Total	40,137,848	-	-	-	40,137,848
WAKULLA BOCC	829,797	990,441	-	532,942	2,353,181
Saint Marks	10,223	-	-	-	10,223
Sopchoppy	13,576	-	-	-	13,576
Countywide Total	853,596	990,441	-	532,942	2,376,980
WALTON BOCC	6,649,163	-	-	-	6,649,163
DeFuniak Springs	717,176	-	-	-	717,176
Freeport	162,647	-	-	-	162,647
Paxton	92,310	-	-	-	92,310
Countywide Total	7,621,296	-	-	-	7,621,296
WASHINGTON BOCC	707,548	833,540	-	683,775	2,224,864
Caryville	8,253	-	-	-	8,253
Chipley	127,545	-	-	-	127,545
Ebro	9,174	-	-	-	9,174
Vernon	26,458	-	-	-	26,458
Wausau	15,443	-	-	-	15,443
Countywide Total	894,421	833,540	-	683,775	2,411,736
STATEWIDE TOTALS	\$ 1,795,700,000	\$ 18,107,042	\$ 592,958	\$ 16,700,004	\$ 1,831,100,004

Note: The dollar figures represent a 100 percent distribution of estimated monies.

Mobile Home License Tax

Sections 320.08, 320.08015, 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.¹ 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 depending on the location of such units or the county if the units are located in the unincorporated area. The use of the revenue is at the discretion of the governing body.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

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 is eligible to receive proceeds. The district school board is eligible to receive proceeds if taxable units are located in the respective county.

Administrative Procedures

The taxes are collected by the county tax collectors and remitted to the Department of Highway Safety and Motor Vehicles (DHSMV). Two deductions are made from the tax collections prior to the remaining balance being transferred into the License Tax Collection Trust Fund for distribution to governmental entities.² The first is a deduction of \$1.50 for each sticker issued with the proceeds deposited into the State General Revenue Fund. The second is a deduction of \$1.00 for each sticker issued with the proceeds deposited into the Florida Mobile Home Relocation Trust Fund.

The DHSMV shall keep records showing the total number of stickers issued to each type of unit, the total amount of license taxes collected, the county or municipality where each unit is located, and the amount derived from license taxes in each county and its respective municipalities. The tax collections, less the amounts corresponding to the two deductions previously discussed, shall be paid to counties and their respective municipalities.

1. Section 320.08(10)-(11), F.S. (2006).

2. Section 320.081(4), F.S. (2006).

Distribution of Proceeds

All proceeds, available for distribution within a county, are distributed in the following manner. Fifty percent is distributed to the district school board. The remaining fifty percent is distributed to the county government for taxable units located within its unincorporated area or to any municipal government within the county for taxable units 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 few opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.³ In a recent 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 and Prior Years' Revenues

No estimated revenue distributions for local governments or school districts in the current fiscal year are available. Two summaries of prior years' distributions are available via the LCIR's website.⁴

3. <http://myfloridalegal.com/opinions>

4. <http://www.floridalcir.gov/dataMtoR.html>

Municipal Revenue Sharing Program

Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, 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.¹ Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities. Currently, the trust fund receives 1.3409 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 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 bond indebtedness.

General Law Amendments

Legislation passed during the 2006 legislative session 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 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 municipal government must have satisfied a number of statutory requirements.² As it relates to municipal revenue sharing, the minimum entitlement is defined as the amount of revenue, as certified by the municipal government and determined by the Department of Revenue (DOR), which must be shared with the municipality so that the municipality will receive the amount of revenue necessary 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 Revenue Sharing Trust Fund for Municipalities [hereinafter Trust Fund].³

1. Chapter 72-360, L.O.F.

2. Section 218.23(1), F.S. (2006).

3. Section 218.21(7), F.S. (2006).

Administrative Procedures

The municipal revenue sharing program is administered by the DOR, and monthly distributions shall be made to eligible municipal governments. The program is comprised of state sales taxes, municipal fuel taxes, and state alternative fuel user decal fees that are collected and transferred to the Trust Fund.

The percentage of each revenue source transferred into the Trust Fund is listed below. The proportional contribution of each source during the state fiscal year 2007, as determined by the DOR, is also noted.

1.3409 percent of sales and use tax collections⁴ = 72.66 percent of total program funding

One-cent municipal fuel tax on motor fuel⁵ = 27.33 percent of total program funding

12.5 percent of state alternative fuel user decal fee collections⁶ = 0.01 percent of total program funding

Once each fiscal year, the DOR shall compute apportionment factors for use during the fiscal year.⁷ The computation shall be made prior to July 25th of each fiscal year and shall be based upon information submitted and certified to the DOR prior to June 1st of each year. Except in the case of error, the apportionment factors shall remain in effect for the fiscal year. It is the duty of the local government to submit the certified information required for the program's administration to the DOR in a timely manner. A local government's failure to provide timely information authorizes the DOR to utilize the best information available or, if no such information is available, to take any necessary action, including partial or entire disqualification. Additionally, the local government shall waive its right to challenge the DOR's determination as to the jurisdiction's share of program revenues.

Distribution of Proceeds

An apportionment factor is calculated for each eligible municipality using a formula consisting of the following equally weighted factors: *adjusted municipal population*, *municipal sales tax collections*, and *municipality's relative ability to raise revenue*.⁸

4. Section 212.20(6)(d), F.S. (2006).

5. Section 206.605(1), F.S. (2006).

6. Section 206.879(1), F.S. (2006).

7. Section 218.26, F.S. (2006).

8. Section 218.245(2), F.S. (2006).

Adjusted Municipal Population

The adjusted municipal population factor is calculated by multiplying a given municipality's population by the appropriate adjustment factor and dividing that product by the total adjusted statewide municipal population. Depending on the municipality's population, one of the following adjustment factors is used.

<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 as well as the Florida Departments of Corrections, Health, and Children and Families are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.⁹

Municipal Sales Tax Collections

In order to calculate the municipal sales tax collection factor, it is first necessary to allocate a share of the sales tax collected within a county to each of its respective municipalities. This allocation is derived on the basis of population. First, the municipality's population is divided by the total countywide population. Second, the resulting quotient is multiplied by the countywide sales tax collections to determine the sales tax collected within a given municipality. The municipal sales tax collection factor is then calculated by dividing the sales tax collected within a given municipality by the total sales tax collected within all eligible municipalities in the state.

Municipality's Relative Ability to Raise Revenue

The municipality's relative ability to raise revenue factor is determined by a three-step process involving a series of calculations. First, the per capita taxable real and personal property valuation of all eligible municipalities in the state is divided by the per capita taxable real and personal property valuation of a given municipality. Second, a given municipality's quotient, as calculated in the first step, is multiplied by the municipality's population. For discussion purposes, this product is referred to as the recalculated population. Third, a given municipality's recalculated population is divided by the total recalculated population of all eligible municipalities in the state. This quotient represents the municipality's relative ability to raise revenue factor.

9. Section 186.901, F.S. (2006).

Consequently, a municipality's apportionment factor is determined by the following formula.

$$\text{Apportionment Factor} = \frac{\text{Adjusted Municipal Population} + \text{Municipal Sales Tax Collections} + \text{Municipality's Relative Ability to Raise Revenue}}{3}$$

Adjustment for a Metropolitan or Consolidated Government

For a metropolitan or consolidated government, as provided in Section 3, 6(e) or (f), Art. VIII, State Constitution (i.e., Miami-Dade County and City of Jacksonville-Duval County), the factors are further adjusted by multiplying the adjusted or recalculated population or sales tax collections, as the case may be, by a percentage that is derived by dividing 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 by the total amount of ad valorem taxes levied on real and personal property by the county and municipal governments.¹⁰

Hold-Harmless Adjustment

Revenues attributed to the increase in the state sales tax distribution to the Trust Fund from 1.0715 percent to 1.3409 percent, as provided in ch. 2003-402, L.O.F., shall be distributed to each eligible municipality and consolidated government in the following manner.¹¹ Each eligible local government's allocation shall be based on the amount it received from the Local Government Half-cent Sales Tax Program under s. 218.61, F.S., in the prior state fiscal year divided by the total receipts under the same authority in the prior state fiscal year for all eligible local governments provided, however, for the purpose of calculating this distribution, the amount received in the prior state fiscal year by a consolidated unit of local government (i.e., City of Jacksonville/Duval County) shall be reduced by 50 percent for such local government and for the total receipts. For eligible municipalities that began participating in this allocation in the previous state fiscal year, their annual receipts shall be calculated by dividing their actual receipts by the number of months they participated, and the results multiplied by 12.

In summary, the distribution to an eligible municipality is determined by the following procedure.¹² First, a municipal government's entitlement shall be computed on the basis of the apportionment factor applied to all Trust Fund receipts available for distribution. Second, the revenue to be shared via the formula in any fiscal year is adjusted so that no municipality receives fewer funds than its guaranteed entitlement, which is equal to the aggregate amount received from the state in fiscal year 1971-72 under then-existing statutory provisions. Third, the revenue to be shared via the formula in

10. Section 218.245(2)(d), F.S. (2006).

11. *Id.*, at (3).

12. Section 218.23(3), F.S. (2006).

any fiscal year is adjusted so that all municipalities receive at least their minimum entitlement, which means the amount of revenue necessary for a municipality to meet its obligations as the result of pledges, assignments, or trusts entered into that obligated Trust Fund monies. Finally, after making these adjustments, any remaining Trust Fund monies shall be distributed on the basis of additional money of each qualified municipality in proportion to the total additional money for all qualified municipalities.

Authorized Uses

Several statutory restrictions exist regarding the authorized use of municipal revenue sharing proceeds. Funds derived from the municipal fuel tax on motor fuel shall be used only for the purchase of transportation facilities and road and street rights-of-way; construction, reconstruction, and maintenance of roads, streets, bicycle paths, and pedestrian pathways; adjustment of city-owned utilities as required by road and street construction; and 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, counties, state government, or the federal government in joint projects.

According to the DOR, municipalities may assume that 27.33 percent of their estimated 2007 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 those transportation-related purposes specifically mentioned in the preceding paragraph.

Municipalities are restricted as to the amount of program funds that can 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, and there shall be no other use restriction on these shared revenues.¹³ Municipalities may assign, pledge, or set aside as trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness an amount up to 50 percent of the funds received in the prior year.¹⁴ Consequently, it is possible that some portion of a municipality's growth monies will become available as a pledge for bond indebtedness.

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 on-line database of legal opinions.¹⁵ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

13. Section 218.25(1), F.S. (2006).

14. *Id.*, at (4).

15. <http://myfloridalegal.com/opinions>

<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, DOR's authority to withhold funds
92-87	Distribution of trust fund monies in the event of revised population estimate
2000-37	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 and Prior Years' Revenues

The table included in this section lists the estimated distributions to municipal governments for state fiscal year 2007 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Inquiries regarding the DOR's estimates should be addressed to Christian Weiss in the Office of Tax Research at (850) 413-7088. Summaries of prior years' distributions are available via the LCIR's website.¹⁶

16. <http://www.floridalcir.gov/dataMtoR.html>

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Municipal Revenue Sharing Program						
Revenue Estimates for the State Fiscal Year Ending June 30, 2007						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Alachua	Alachua	\$ 49,626	\$ 88,764	\$ 41,990	\$ 37,128	\$ 217,508
Archer	Alachua	18,029	33,656	2,265	6,507	60,457
Gainesville	Alachua	1,100,340	1,705,342	1,037,651	607,547	4,450,880
Hawthorne	Alachua	21,367	19,443	8,363	7,127	56,300
High Springs	Alachua	55,311	50,973	22,792	22,576	151,652
LaCrosse	Alachua	3,761	546	1,042	876	6,225
Micanopy	Alachua	9,869	9,238	2,090	3,290	24,487
Newberry	Alachua	20,259	46,838	37,113	20,647	124,857
Waldo	Alachua	13,057	27,207	-	4,380	44,644
Glen Saint Mary	Baker	13,069	5,756	-	1,345	20,170
Macclenny	Baker	53,341	79,062	28,252	13,832	174,487
Callaway	Bay	35,468	405,907	136,804	100,696	678,875
Cedar Grove	Bay	13,757	66,248	125,779	39,998	245,782
Lynn Haven	Bay	47,769	285,682	122,986	100,492	556,929
Mexico Beach	Bay	6,978	13,927	2,071	7,528	30,504
Panama City	Bay	510,541	605,083	150,560	251,741	1,517,925
Panama City Beach	Bay	90,906	18,273	64,253	56,591	230,023
Parker	Bay	32,217	121,916	13,797	31,607	199,537
Springfield	Bay	65,328	385,113	44,818	60,691	555,950
Brooker	Bradford	5,183	8,819	2,402	1,163	17,567
Hampton	Bradford	7,757	6,907	9,615	1,612	25,891
Lawtey	Bradford	13,179	13,879	3,499	2,484	33,041
Starke	Bradford	125,408	40,777	33,998	20,173	220,356
Cape Canaveral	Brevard	62,081	119,049	41,528	50,847	273,505
Cocoa	Brevard	327,756	207,008	882	90,811	626,457
Cocoa Beach	Brevard	239,157	36,241	17,873	66,624	359,895
Indialantic	Brevard	54,072	11,654	3,364	15,746	84,836
Indian Harbour Beach	Brevard	41,142	114,964	41,504	44,905	242,515
Malabar	Brevard	4,704	38,548	17,956	14,424	75,632
Melbourne	Brevard	731,356	998,709	491,802	389,023	2,610,890
Melbourne Beach	Brevard	19,175	40,996	12,564	17,742	90,477
Melbourne Village	Brevard	1,852	8,627	4,738	3,728	18,945
Palm Bay	Brevard	91,142	1,891,539	770,193	459,225	3,212,099
Palm Shores	Brevard	943	8,950	10,025	4,863	24,781
Rockledge	Brevard	155,640	299,063	221,238	121,127	797,068
Satellite Beach	Brevard	109,567	122,350	52,541	56,307	340,765
Titusville	Brevard	518,566	622,507	291,591	222,758	1,655,422
West Melbourne	Brevard	34,950	159,950	141,592	71,908	408,400
Coconut Creek	Broward	21,380	808,863	464,572	252,578	1,547,393
Cooper City	Broward	22,887	599,098	200,935	154,619	977,539
Coral Springs	Broward	49,420	2,248,352	1,151,424	667,802	4,116,998
Dania Beach	Broward	201,595	178,011	285,437	147,989	813,032
Davie	Broward	166,836	1,292,312	721,855	431,314	2,612,317
Deerfield Beach	Broward	306,407	940,271	676,294	394,396	2,317,368
Fort Lauderdale	Broward	3,196,503	393,819	771,182	897,064	5,258,568
Hallandale Beach	Broward	491,404	272,633	177,317	185,672	1,127,026
Hillsboro Beach	Broward	3,190	21,499	13,379	11,832	49,900
Hollywood	Broward	2,090,384	1,094,500	804,027	753,571	4,742,482
Lauderdale Lakes	Broward	210,740	556,914	373,965	167,342	1,308,961
Lauderdale-by-the-Sea	Broward	58,784	12,584	44,219	33,087	148,674
Lauderhill	Broward	183,519	1,116,853	841,714	305,339	2,447,425
Lazy Lake	Broward	3,320	43	-	179	3,542
Lighthouse Point	Broward	176,544	45,186	27,044	57,219	305,993
Margate	Broward	247,098	1,014,019	462,015	286,993	2,010,125
Miramar	Broward	284,110	984,076	1,398,628	536,583	3,203,397
North Lauderdale	Broward	8,186	787,638	564,700	212,556	1,573,080
Oakland Park	Broward	398,752	282,181	426,411	167,647	1,274,991
Parkland	Broward	511	211,574	204,062	102,106	518,253
Pembroke Park	Broward	112,788	5,945	29,601	30,083	178,417
Pembroke Pines	Broward	320,564	2,182,935	1,528,392	789,920	4,821,811
Plantation	Broward	444,753	1,246,947	563,798	445,886	2,701,384
Pompano Beach	Broward	918,495	756,933	802,162	534,432	3,012,022
Sea Ranch Lakes	Broward	59,037	765	-	3,831	63,633
Southwest Ranches	Broward	-	-	166,370	39,227	205,597
Sunrise	Broward	173,630	1,562,011	785,213	468,928	2,989,782
Tamarac	Broward	96,778	1,098,792	507,283	304,232	2,007,085

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2007						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
West Park	Broward	-	-	482,604	72,313	554,917
Weston	Broward	-	734,078	620,752	319,569	1,674,399
Wilton Manors	Broward	350,732	14,698	2,083	64,730	432,243
Altha	Calhoun	7,411	25,570	4,604	1,271	38,856
Blountstown	Calhoun	57,485	25,265	11,230	5,687	99,667
Punta Gorda	Charlotte	146,243	290,244	-	127,354	563,841
Crystal River	Citrus	95,471	82,517	-	18,555	196,543
Inverness	Citrus	119,126	158,993	-	35,776	313,895
Green Cove Springs	Clay	82,207	86,797	7,954	31,359	208,317
Keystone Heights	Clay	26,696	20,290	-	7,280	54,266
Orange Park	Clay	92,507	214,419	-	47,867	354,793
Penney Farms	Clay	3,053	34,801	-	3,301	41,155
Everglades	Collier	9,969	7,822	-	5,256	23,047
Marco Island	Collier	-	313,452	45,153	155,354	513,959
Naples	Collier	386,057	278,555	-	223,845	888,457
Fort White	Columbia	8,215	13,628	-	2,686	24,529
Lake City	Columbia	241,791	97,728	-	65,304	404,823
Arcadia	De Soto	157,477	58,085	37,141	26,223	278,926
Cross City	Dixie	60,079	44,964	-	4,651	109,694
Horseshoe Beach	Dixie	1,856	2,884	-	633	5,373
Atlantic Beach	Duval	65,115	223,961	65,690	121,726	476,492
Baldwin	Duval	21,646	18,965	20,846	14,390	75,847
Jacksonville	Duval	5,826,077	1,493,270	4,038,060	3,371,671	14,729,078
Jacksonville (Duval)	Duval	-	9,147,024	3,059,521	-	12,206,545
Jacksonville Beach	Duval	219,174	271,792	75,317	188,925	755,208
Neptune Beach	Duval	41,884	120,975	25,671	63,489	252,019
Century	Escambia	53,674	37,553	2,363	12,089	105,679
Pensacola	Escambia	727,797	1,208,512	2,039	393,576	2,331,924
Beverly Beach	Flagler	4,223	2,419	1,810	1,956	10,408
Bunnell	Flagler	38,218	17,416	2,335	7,861	65,830
Palm Coast	Flagler	-	-	1,350,590	177,255	1,527,845
Flagler Beach	Flagler/Volusia	23,161	61,267	17,020	19,359	120,807
Apalachicola	Franklin	51,929	26,876	-	13,914	92,719
Carrabelle	Franklin	25,647	13,071	-	7,534	46,252
Chattahoochee	Gadsden	81,632	20,315	17,049	6,578	125,574
Greensboro	Gadsden	9,894	16,933	6,560	1,789	35,176
Gretna	Gadsden	11,242	196,491	-	4,870	212,603
Havana	Gadsden	28,337	19,857	7,144	4,862	60,200
Midway	Gadsden	-	44,305	7,475	4,143	55,923
Quincy	Gadsden	166,567	53,139	8,582	19,346	247,634
Bell	Gilchrist	5,992	3,449	4,402	813	14,656
Trenton	Gilchrist	22,161	16,661	11,486	3,062	53,370
Fanning Springs	Gilchrist/Levy	7,553	7,022	8,148	2,657	25,380
Moore Haven	Glades	32,012	12,379	10,938	2,599	57,928
Port Saint Joe	Gulf	64,183	12,435	-	10,963	87,581
Wewahitchka	Gulf	23,114	39,495	-	5,175	67,784
Jasper	Hamilton	59,554	6,604	-	4,299	70,457
Jennings	Hamilton	12,571	16,539	15,177	2,091	46,378
White Springs	Hamilton	13,231	17,299	4,160	1,901	36,591
Bowling Green	Hardee	24,763	46,667	116,232	8,443	196,105
Wauchula	Hardee	81,340	30,308	41,131	12,234	165,013
Zolfo Springs	Hardee	23,025	24,473	26,414	4,616	78,528
Clewiston	Hendry	116,479	64,991	36,235	29,169	246,874
La Belle	Hendry	56,826	24,144	33,269	19,071	133,310
Brooksville	Hernando	175,729	197,686	-	35,344	408,759
Weeki Wachee	Hernando	2,118	168	-	39	2,325
Avon Park	Highlands	119,637	159,617	79,870	45,144	404,268
Lake Placid	Highlands	53,574	10,289	-	8,826	72,689
Sebring	Highlands	168,381	89,615	31,188	51,664	340,848
Plant City	Hillsborough	332,397	466,961	221,603	259,433	1,280,394
Tampa	Hillsborough	4,897,504	3,693,425	1,435,910	2,617,895	12,644,734
Temple Terrace	Hillsborough	205,169	350,033	129,328	177,935	862,465
Bonifay	Holmes	46,920	39,056	5,379	6,027	97,382
Esto	Holmes	4,617	11,583	5,932	853	22,985
Noma	Holmes	-	15,105	7,139	518	22,762
Ponce de Leon	Holmes	8,741	5,469	2,666	1,047	17,923

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2007						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Westville	Holmes	2,077	10,741	1,236	509	14,563
Fellsmere	Indian River	16,285	84,024	91,689	30,139	222,137
Indian River Shores	Indian River	286	46,729	16,003	25,657	88,675
Orchid	Indian River	30	943	2,806	2,139	5,918
Sebastian	Indian River	33,165	360,624	171,167	136,236	701,192
Vero Beach	Indian River	374,742	94,344	-	126,718	595,804
Alford	Jackson	7,420	25,030	-	1,988	34,438
Bascom	Jackson	2,835	2,155	1,716	448	7,154
Campbellton	Jackson	7,330	3,717	-	887	11,934
Cottondale	Jackson	15,086	31,905	25	3,701	50,717
Graceville	Jackson	36,420	47,038	8,494	10,204	102,156
Grand Ridge	Jackson	10,018	28,606	26,131	3,705	68,460
Greenwood	Jackson	8,020	14,583	12,615	3,134	38,352
Jacob City	Jackson	-	17,421	3,593	1,195	22,209
Malone	Jackson	15,027	22,857	3,489	3,019	44,392
Marianna	Jackson	136,106	62,701	32,245	25,292	256,344
Sneads	Jackson	24,498	71,009	10,892	8,051	114,450
Monticello	Jefferson	50,339	39,250	-	7,378	96,967
Mayo	Lafayette	18,739	18,401	4,984	1,772	43,896
Astatula	Lake	3,333	36,874	7,734	7,349	55,290
Clermont	Lake	78,941	111,228	246,904	93,143	530,216
Eustis	Lake	182,142	207,820	104,260	89,207	583,429
Fruitland Park	Lake	20,503	58,754	24,516	17,594	121,367
Groveland	Lake	36,365	35,948	34,345	22,415	129,073
Howey-in-the-Hills	Lake	12,376	4,972	6,109	5,576	29,033
Lady Lake	Lake	13,366	274,260	53,985	66,818	408,429
Leesburg	Lake	309,234	85,875	66,038	88,020	549,167
Mascotte	Lake	21,939	63,723	44,233	19,756	149,651
Minneola	Lake	15,515	68,132	130,473	41,349	255,469
Montverde	Lake	1,908	27,123	-	5,697	34,728
Mount Dora	Lake	111,030	92,331	58,785	56,774	318,920
Tavares	Lake	57,583	143,514	94,895	57,724	353,716
Umatilla	Lake	39,637	28,000	8,750	12,687	89,074
Bonita Springs	Lee	-	-	1,086,397	344,613	1,431,010
Cape Coral	Lee	153,484	2,245,930	1,279,690	1,110,695	4,789,799
Fort Myers	Lee	893,274	476,770	482,489	482,596	2,335,129
Fort Myers Beach	Lee	-	114,840	34,643	58,283	207,766
Sanibel	Lee	-	110,861	26,665	53,164	190,690
Tallahassee	Leon	1,250,960	2,144,844	1,467,756	859,555	5,723,115
Bronson	Levy	10,844	19,075	8,941	3,654	42,514
Cedar Key	Levy	16,864	6,982	-	3,150	26,996
Chiefland	Levy	64,181	18,280	-	7,518	89,979
Inglis	Levy	16,801	20,816	6,792	6,060	50,469
Otter Creek	Levy	3,780	1,068	-	507	5,355
Williston	Levy	47,202	27,271	70	8,614	83,157
Yankeetown	Levy	5,909	9,231	-	2,599	17,739
Bristol	Liberty	18,989	29,087	-	2,207	50,283
Greenville	Madison	23,475	19,599	6,714	1,922	51,710
Lee	Madison	5,990	8,796	4,968	896	20,650
Madison	Madison	86,118	15,919	5,539	7,078	114,654
Anna Maria	Manatee	13,693	21,460	-	11,659	46,812
Bradenton	Manatee	376,545	925,115	310,960	331,007	1,943,627
Bradenton Beach	Manatee	27,417	9,653	-	9,545	46,615
Holmes Beach	Manatee	55,071	56,709	-	31,708	143,488
Palmetto	Manatee	169,179	130,632	69,886	82,133	451,830
Longboat Key	Manatee/Sarasota	47,549	89,878	17,950	56,757	212,134
Bellevue	Marion	57,775	58,904	3,119	24,362	144,160
Dunnellon	Marion	53,800	16,475	-	12,732	83,007
McIntosh	Marion	7,411	7,048	83	2,954	17,496
Ocala	Marion	643,622	741,273	89,202	312,061	1,786,158
Reddick	Marion	5,166	18,464	1,999	3,448	29,077
Jupiter Island	Martin	2,386	11,551	-	6,203	20,140
Ocean Breeze Park	Martin	6,147	10,963	-	4,559	21,669
Sewall's Point	Martin	1,035	42,879	90	19,951	63,955
Stuart	Martin	276,026	205,673	9,638	159,309	650,646
Aventura	Miami-Dade	-	318,911	211,699	154,595	685,205

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2007						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Bal Harbour	Miami-Dade	43,116	6,908	4,797	18,684	73,505
Bay Harbor Islands	Miami-Dade	32,155	47,537	28,182	28,505	136,379
Biscayne Park	Miami-Dade	16,156	50,313	20,581	19,484	106,534
Coral Gables	Miami-Dade	693,530	134,974	131,663	243,043	1,203,210
Cutler Bay	Miami-Dade	-	-	1,285,071	-	1,285,071
Doral	Miami-Dade	-	-	625,928	165,984	791,912
El Portal	Miami-Dade	11,922	55,233	10,565	13,976	91,696
Florida City	Miami-Dade	61,201	88,402	82,564	47,677	279,844
Golden Beach	Miami-Dade	2,533	8,214	3,598	5,464	19,809
Hialeah	Miami-Dade	1,930,261	3,610,477	1,954,702	1,280,112	8,775,552
Hialeah Gardens	Miami-Dade	16,283	371,607	190,671	112,032	690,593
Homestead	Miami-Dade	326,447	408,779	323,733	199,953	1,258,912
Indian Creek	Miami-Dade	1,391	52	-	181	1,624
Key Biscayne	Miami-Dade	-	133,355	61,972	61,165	256,492
Medley	Miami-Dade	10,067	2,381	3,919	6,155	22,522
Metro Dade	Miami-Dade	47,401,910	-	-	-	47,401,910
Miami	Miami-Dade	5,721,258	3,288,516	1,517,711	2,069,134	12,596,619
Miami Beach	Miami-Dade	1,489,227	508,031	191,231	501,706	2,690,195
Miami Gardens	Miami-Dade	-	-	3,815,982	577,746	4,393,728
Miami Lakes	Miami-Dade	-	-	583,172	136,114	719,286
Miami Shores	Miami-Dade	143,763	88,038	38,354	57,339	327,494
Miami Springs	Miami-Dade	217,492	82,329	55,732	75,541	431,094
North Bay	Miami-Dade	66,164	63,889	22,913	36,250	189,216
North Miami	Miami-Dade	755,251	619,431	544,664	329,397	2,248,743
North Miami Beach	Miami-Dade	642,052	312,312	269,515	232,158	1,456,037
Opa-locka	Miami-Dade	242,147	159,769	80,353	88,327	570,596
Palmetto Bay	Miami-Dade	-	-	599,647	136,487	736,134
Pinecrest	Miami-Dade	-	277,711	101,221	105,871	484,803
South Miami	Miami-Dade	289,293	10,591	-	59,691	359,575
Sunny Isles Beach	Miami-Dade	-	215,975	87,910	90,870	394,755
Surfside	Miami-Dade	104,228	4,350	9,918	30,495	148,991
Sweetwater	Miami-Dade	38,362	363,492	133,661	78,194	613,709
Virginia Gardens	Miami-Dade	40,502	11,653	3,549	12,913	68,617
West Miami	Miami-Dade	167,074	5,928	4,325	33,608	210,935
Islamorada	Monroe	-	178,167	24,031	75,992	278,190
Key Colony Beach	Monroe	3,918	19,319	77	9,085	32,399
Key West	Monroe	392,780	402,859	66,571	284,875	1,147,085
Layton	Monroe	2,685	2,824	231	2,119	7,859
Marathon	Monroe	-	-	303,892	112,918	416,810
Callahan	Nassau	25,665	5,441	2,557	5,569	39,232
Fernandina Beach	Nassau	130,679	110,724	4,247	55,933	301,583
Hilliard	Nassau	23,263	61,133	21,383	13,926	119,705
Cinco Bayou	Okaloosa	21,997	1,586	-	2,809	26,392
Crestview	Okaloosa	138,336	242,914	204,121	130,655	716,026
Destin	Okaloosa	-	196,895	56,036	92,201	345,132
Fort Walton Beach	Okaloosa	227,379	361,741	93,540	158,227	840,887
Laurel Hill	Okaloosa	4,088	25,850	3,666	4,366	37,970
Mary Esther	Okaloosa	13,743	76,834	20,560	32,315	143,452
Niceville	Okaloosa	54,427	242,668	93,347	98,233	488,675
Shalimar	Okaloosa	10,992	2,828	2,599	5,548	21,967
Valparaiso	Okaloosa	40,774	168,405	52,018	49,819	311,016
Okeechobee	Okeechobee	176,013	71,610	-	31,250	278,873
Apopka	Orange	183,788	514,398	483,168	405,691	1,587,045
Belle Isle	Orange	9,272	152,993	34,979	74,675	271,919
Eatonville	Orange	18,949	60,663	3,242	29,516	112,370
Edgewood	Orange	63,799	7,004	685	26,521	98,009
Maitland	Orange	158,137	138,272	150,233	202,293	648,935
Oakland	Orange	7,322	18,104	22,186	20,603	68,215
Ocoee	Orange	78,748	610,195	374,173	358,764	1,421,880
Orlando	Orange	1,969,237	3,858,549	1,692,667	2,565,420	10,085,873
Windermere	Orange	10,267	35,450	18,635	28,596	92,948
Winter Garden	Orange	149,053	294,959	358,152	273,456	1,075,620
Winter Park	Orange	458,356	342,412	127,335	329,579	1,257,682
Kissimmee	Osceola	243,964	894,400	597,924	361,812	2,098,100
Saint Cloud	Osceola	105,511	402,005	287,744	160,597	955,857
Atlantis	Palm Beach	6,296	21,897	12,191	14,330	54,714

Municipal Revenue Sharing Program						
Revenue Estimates for the State Fiscal Year Ending June 30, 2007						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Belle Glade	Palm Beach	302,170	370,085	216,117	99,636	988,008
Boca Raton	Palm Beach	523,997	934,776	503,739	562,937	2,525,449
Boynton Beach	Palm Beach	337,969	964,300	532,024	434,414	2,268,707
Briny Breeze	Palm Beach	4,322	4,722	1,089	2,745	12,878
Cloud Lake	Palm Beach	3,753	274	1,166	1,133	6,326
Delray Beach	Palm Beach	362,476	882,567	398,696	422,629	2,066,368
Glen Ridge	Palm Beach	1,438	3,283	2,004	1,839	8,564
Golf	Palm Beach	1,033	2,030	883	1,519	5,465
Greenacres	Palm Beach	14,848	633,993	280,945	203,597	1,133,383
Gulf Stream	Palm Beach	1,397	9,474	2,026	4,777	17,674
Haverhill	Palm Beach	8,402	19,445	11,701	10,100	49,648
Highland Beach	Palm Beach	2,928	51,775	19,163	26,774	100,640
Hypoluxo	Palm Beach	2,273	21,689	20,872	16,468	61,302
Juno Beach	Palm Beach	13,616	36,407	16,829	23,923	90,775
Jupiter	Palm Beach	67,918	570,474	414,263	306,944	1,359,599
Jupiter Inlet Colony	Palm Beach	1,225	5,397	428	2,518	9,568
Lake Clarke Shores	Palm Beach	7,218	70,108	14,765	23,137	115,228
Lake Park	Palm Beach	253,135	16,751	14,430	60,657	344,973
Lake Worth	Palm Beach	364,734	555,345	265,781	238,865	1,424,725
Lantana	Palm Beach	209,533	29,683	23,375	62,982	325,573
Manalapan	Palm Beach	1,985	3,310	844	2,258	8,397
Mangonia Park	Palm Beach	15,044	11,874	28,659	16,782	72,359
North Palm Beach	Palm Beach	82,307	179,019	39,301	83,508	384,135
Ocean Ridge	Palm Beach	4,910	21,892	3,858	11,039	41,699
Pahokee	Palm Beach	96,481	233,596	45,378	39,819	415,274
Palm Beach	Palm Beach	171,886	29,242	7,485	64,368	272,981
Palm Beach Gardens	Palm Beach	126,411	564,740	328,261	282,361	1,301,773
Palm Beach Shores	Palm Beach	11,360	7,533	5,507	9,820	34,220
Palm Springs	Palm Beach	90,524	237,677	123,157	92,535	543,893
Riviera Beach	Palm Beach	369,915	342,877	175,710	219,285	1,107,787
Royal Palm Beach	Palm Beach	3,712	414,848	322,378	194,936	935,874
South Bay	Palm Beach	42,669	86,119	13,917	18,434	161,139
South Palm Beach	Palm Beach	745	24,235	4,657	10,199	39,836
Tequesta	Palm Beach	129,246	12,301	2,466	37,627	181,640
Wellington	Palm Beach	-	596,246	592,890	330,314	1,519,450
West Palm Beach	Palm Beach	1,326,451	764,585	588,379	648,963	3,328,378
Dade City	Pasco	134,787	135,017	-	34,450	304,254
New Port Richey	Pasco	290,251	309,776	-	85,065	685,092
Port Richey	Pasco	15,410	72,453	-	16,493	104,356
Saint Leo	Pasco	9,442	29,624	-	4,656	43,722
San Antonio	Pasco	14,350	24,736	-	4,312	43,398
Zephyrhills	Pasco	110,964	236,781	3,622	61,661	413,028
Belleair	Pinellas	15,115	54,353	10,326	20,785	100,579
Belleair Beach	Pinellas	4,762	31,009	-	8,260	44,031
Belleair Bluffs	Pinellas	66,417	5,775	-	11,337	83,529
Belleair Shore	Pinellas	352	529	199	364	1,444
Clearwater	Pinellas	1,191,562	1,270,006	490,460	559,262	3,511,290
Dunedin	Pinellas	313,081	591,613	188,959	188,354	1,282,007
Gulfport	Pinellas	133,248	166,253	46,937	65,084	411,522
Indian Rocks Beach	Pinellas	54,431	27,332	23,324	26,762	131,849
Indian Shores	Pinellas	10,610	12,732	5,164	9,089	37,595
Kenneth City	Pinellas	145,147	11,413	5,604	22,972	185,136
Largo	Pinellas	652,934	1,160,997	460,582	374,962	2,649,475
Madeira Beach	Pinellas	174,090	10,826	-	22,795	207,711
North Redington Beach	Pinellas	11,820	7,712	4,781	7,809	32,122
Oldsmar	Pinellas	19,857	204,898	93,760	69,523	388,038
Pinellas Park	Pinellas	387,226	701,404	260,331	241,165	1,590,126
Redington Beach	Pinellas	4,793	22,244	1,636	8,057	36,730
Redington Shores	Pinellas	12,192	29,311	3,684	11,848	57,035
Safety Harbor	Pinellas	57,772	314,728	89,650	90,222	552,372
Saint Petersburg	Pinellas	3,125,822	3,324,207	1,147,049	1,279,013	8,876,091
Saint Petersburg Beach	Pinellas	199,235	25,108	-	50,630	274,973
Seminole	Pinellas	166,578	83,971	171,497	90,217	512,263
South Pasadena	Pinellas	89,458	44,021	12,304	29,541	175,324
Tarpon Springs	Pinellas	199,105	289,344	145,450	117,283	751,182
Treasure Island	Pinellas	104,086	47,176	10,079	38,119	199,460

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2007						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Auburndale	Polk	95,208	159,178	47,082	66,628	368,096
Bartow	Polk	247,027	225,594	66,091	85,790	624,502
Davenport	Polk	22,371	44,204	13,189	12,560	92,324
Dundee	Polk	25,917	41,724	20,115	16,677	104,433
Eagle Lake	Polk	20,806	52,004	36,742	14,035	123,587
Fort Meade	Polk	76,018	139,315	64,297	32,549	312,179
Frostproof	Polk	59,573	16,744	15,730	16,632	108,679
Haines City	Polk	182,087	253,960	59,252	83,573	578,872
Highland Park	Polk	-	2,740	2,673	1,402	6,815
Hillcrest Heights	Polk	498	4,933	1,937	1,486	8,854
Lake Alfred	Polk	36,465	67,725	29,640	22,362	156,192
Lake Hamilton	Polk	15,272	14,019	8,020	7,702	45,013
Lake Wales	Polk	190,668	99,186	69,342	69,437	428,633
Lakeland	Polk	973,011	1,183,911	559,916	500,805	3,217,643
Mulberry	Polk	53,918	36,479	8,964	19,000	118,361
Polk City	Polk	15,070	51,140	5,444	9,606	81,260
Winter Haven	Polk	439,141	303,030	136,294	155,853	1,034,318
Crescent City	Putnam	47,077	14,453	-	6,587	68,117
Interlachen	Putnam	11,693	30,525	4,966	5,514	52,698
Palatka	Putnam	276,527	92,156	-	39,921	408,604
Pomona Park	Putnam	7,968	14,081	2,574	2,934	27,557
Welaka	Putnam	7,493	7,421	-	2,212	17,126
Hastings	Saint Johns	15,795	11,024	-	4,435	31,254
Saint Augustine	Saint Johns	340,862	131,711	-	93,330	565,903
Saint Augustine Beach	Saint Johns	7,099	95,665	17,719	38,958	159,441
Fort Pierce	Saint Lucie	711,816	324,578	134,502	175,037	1,345,933
Port Saint Lucie	Saint Lucie	6,475	1,696,431	1,270,456	516,737	3,490,099
Saint Lucie Village	Saint Lucie	2,371	8,188	2,231	2,818	15,608
Gulf Breeze	Santa Rosa	75,883	88,344	-	24,208	188,435
Jay	Santa Rosa	20,822	7,321	-	2,450	30,593
Milton	Santa Rosa	116,957	150,174	-	31,090	298,221
North Port	Sarasota	24,372	435,594	526,916	284,660	1,271,542
Sarasota	Sarasota	937,613	519,388	81,045	435,593	1,973,639
Venice	Sarasota	240,488	242,976	62,723	159,707	705,894
Altamonte Springs	Seminole	57,567	824,280	323,414	286,870	1,492,131
Casselberry	Seminole	170,722	488,283	153,647	166,962	979,614
Lake Mary	Seminole	-	175,333	114,198	93,096	382,627
Longwood	Seminole	80,818	231,114	69,777	93,839	475,548
Oviedo	Seminole	39,986	475,431	323,540	202,015	1,040,972
Sanford	Seminole	376,081	611,108	511,746	310,677	1,809,612
Winter Springs	Seminole	13,825	673,732	296,661	222,447	1,206,665
Bushnell	Sumter	36,546	37,825	-	10,525	84,896
Center Hill	Sumter	8,283	27,199	11,822	4,201	51,505
Coleman	Sumter	13,609	27,386	-	3,016	44,011
Webster	Sumter	17,618	18,676	532	3,717	40,543
Wildwood	Sumter	61,478	72,500	16,183	18,527	168,688
Branford	Suwannee	20,042	4,266	166	2,489	26,963
Live Oak	Suwannee	153,904	117,320	34,308	23,511	329,043
Perry	Taylor	180,555	57,391	11,745	32,310	282,001
Lake Butler	Union	29,351	46,307	12,823	4,506	92,987
Raiford	Union	1,694	8,057	7,130	632	17,513
Worthington Springs	Union	4,563	2,353	16,917	1,117	24,950
Daytona Beach	Volusia	1,027,176	657,390	181,789	308,585	2,174,940
Daytona Beach Shores	Volusia	91,781	7,979	-	21,752	121,512
DeBary	Volusia	-	241,559	133,837	84,729	460,125
DeLand	Volusia	318,746	142,072	217,106	113,589	791,513
Deltona	Volusia	-	1,548,977	1,159,583	379,909	3,088,469
Edgewater	Volusia	68,458	392,955	188,774	97,973	748,160
Holly Hill	Volusia	155,248	143,841	76,406	59,855	435,350
Lake Helen	Volusia	8,885	58,031	21,207	13,448	101,571
New Smyrna Beach	Volusia	201,998	197,487	96,618	101,778	597,881
Oak Hill	Volusia	13,952	22,879	11,157	8,736	56,724
Orange City	Volusia	21,923	108,197	79,908	38,137	248,165
Ormond Beach	Volusia	294,368	472,729	227,983	185,074	1,180,154
Pierson	Volusia	18,098	13,177	60,449	12,508	104,232
Ponce Inlet	Volusia	4,946	32,790	14,311	14,995	67,042

Municipal Revenue Sharing Program						
Revenue Estimates for the State Fiscal Year Ending June 30, 2007						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Port Orange	Volusia	93,493	980,523	484,395	252,545	1,810,956
South Daytona	Volusia	132,655	192,449	91,531	66,171	482,806
Saint Marks	Wakulla	9,455	15,580	-	836	25,871
Sopchoppy	Wakulla	9,800	23,142	-	1,134	34,076
DeFuniak Springs	Walton	100,398	116,851	12,389	56,204	285,842
Freeport	Walton	11,372	31,161	-	13,420	55,953
Paxton	Walton	13,228	7,606	15,749	7,504	44,087
Caryville	Washington	11,357	1,616	1,575	681	15,229
Chipley	Washington	67,615	46,974	-	10,572	125,161
Ebro	Washington	4,447	4,418	1,546	717	11,128
Vernon	Washington	12,365	26,926	-	2,201	41,492
Wausau	Washington	4,597	16,650	10,639	1,291	33,177
Statewide Totals		\$ 123,888,924	\$ 113,830,061	\$ 70,881,088	\$ 52,800,000	\$ 361,400,073

Notes:

- 1) These estimates represent a 100 percent distribution of trust fund monies.
- 2) The column labeled "Additional Hold Harmless Provision" effectuates the provision found in section 57 of CS for CS for SB 2962 (codified as Chapter 2004-265, L.O.F.). This section includes a hold harmless provision such that the revenue sharing dollar increases of individual municipalities resulting from the percentage increase from 1.0715 percent to 1.3409 percent are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program, as effected by Chapter 2003-402, L.O.F. (i.e., HB 113-A). The effective date of this additional hold harmless provision was July 1, 2004.
- 3) The proportional contribution of each revenue source comprising the Municipal Revenue Sharing Program in state fiscal year 2007 has been estimated to be as follows: state sales tax, 72.66 percent; municipal fuel tax, 27.33 percent; and the state alternative fuel user decal fee collections, 0.01 percent.

Oil, Gas, and Sulfur Production Tax

Section 211.06(3)(b), 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. An authorized use of the proceeds is not specified in current law.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

Only those counties where the resources are produced 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, which is administered by the Department of Revenue.

Distribution of Proceeds

The tax proceeds, subject to the service charge imposed under ch. 215, F.S., shall be credited to the general revenue fund of the county government where the gas, oil, or sulfur is produced, according to the following percentages: 12.5 percent of the tax proceeds on oil production,¹ 20 percent of the tax proceeds on small well and tertiary oil,² 20 percent of the tax proceeds on gas,³ and 20 percent of the tax proceeds on sulfur.⁴

1. Imposed pursuant to Section 211.02(1)(b), F.S. (2006).

2. Imposed pursuant to Section 211.02(1)(a), F.S. (2006).

3. Imposed pursuant to Section 211.025, F.S. (2006).

4. Imposed pursuant to Section 211.026, F.S. (2006).

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 few opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.⁵ In a recent 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 and Prior Years' Revenues

No estimated revenue distributions for counties for the current fiscal year are available. A summary of prior years' distributions are available via the LCIR's website.⁶

5. <http://myfloridalegal.com/opinions>

6. <http://www.floridalcir.gov/dataMtoR.html>

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. Portions of the net tax proceeds are returned to those counties where phosphate rock is severed. Depending on eligibility, counties shall use the tax proceeds for phosphate-related expenses or purposes related to local economic development.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

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.¹ 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.²

Distribution of Proceeds

The proceeds from all taxes, interest, and penalties shall be paid in to the State Treasury.³ The first \$10 million in tax revenues shall be deposited into the Conservation and Recreation Lands Trust Fund. The remaining revenues will be distributed in the following manner: 40.1 percent to the state's General Revenue Fund; 16.5 percent for payment to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary; 13 percent for payment to counties that have been designated a Rural Area of Critical Economic Concern pursuant to s. 288.0656, F.S., in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary; 9.3 percent to the Phosphate Research Trust Fund in the Department of Education's Division of Universities; 10.7 percent to the Minerals Trust Fund; and 10.4 percent to the Nonmandatory Land Reclamation Trust Fund.

1. Section 211.33, F.S. (2006).

2. Section 211.3103(8), F.S. (2006).

3. Id., at (3).

Authorized Uses

For taxes received by counties pursuant to s. 211.3103(3)(b)2., F.S., the proceeds shall be used only for phosphate-related expenses. For taxes received by counties that have been designated a Rural Area of Critical Economic Concern pursuant to s. 211.3103(3)(b)3., F.S., the proceeds shall be used for planning, preparing, and financing of infrastructure projects for job creation and capital investment, especially those related to industrial and commercial sites; maximizing the use of federal, local, and private resources, including, but not limited to, those available under the Small Cities Community Development Block Grant Program; and projects that improve inadequate infrastructure that has resulted in regulatory action that prohibits economic or community growth, if such projects are related to specific job creation or job retention opportunities.⁴

Relevant Attorney General Opinions

Florida's Attorney General has issued a few opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.⁵ In a recent 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
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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 and Prior Years' Revenues

No estimated revenue distributions for counties for the current fiscal year are available. A summary of prior years' distributions are available via the LCIR's website.⁶

4. Id., at (5).

5. <http://myfloridalegal.com/opinions>

6. <http://www.floridalcir.gov/dataMtoR.html>

State Housing Initiatives Partnership Program

Sections 420.907-.9079, Florida Statutes

Brief Overview

The State Housing Initiatives Partnership (SHIP) 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. Portions of the documentary stamp tax are transferred into the Local Government Housing Trust Fund for distribution to eligible county and municipal governments to fund the implementation of local housing assistance plans.

General Law Amendments

Chapter 2006-69, L.O.F., (HB 1363) requires local housing assistance plans to define essential service personnel for the county or eligible municipality and encourages local governments to develop a strategy within their plans for the recruitment and retention of such personnel. Additionally, local governments are encouraged to develop a strategy within their plans that address the needs of persons deprived of affordable housing due to the closure of a mobile home park or conversion of affordable housing rental units to condominiums. The legislation revises the maximum appropriation the Florida Housing Finance Corporation (FHFC) may request each fiscal year for the purpose of implementing compliance monitoring provisions. Also, the legislation authorizes the following legislative appropriations that transfer housing-related trust fund monies to other uses: \$75.9 million from the Local Government Housing Trust Fund to the FHFC for the Rental Recovery Loan Program; \$15 million from the State Housing Trust Fund to the FHFC for the Farmworker Housing Recovery Program and the Special Housing Assistance and Development Program; \$17 million from the State Housing Trust Fund to the FHFC for the Rental Recovery Program; \$100,000 from the State Housing Trust Fund to the FHFC for technical and training assistance; \$50 million from the Local Government Housing Trust Fund to the FHFC for fiscal year 2006-07 to implement the Community Workforce Housing Innovation Pilot Program; and \$30 million from the State Housing Trust Fund to the FHFC for fiscal year 2006-07 to assist in the production of housing units for extremely low-income persons as defined in s. 420.0004(8), F.S. These changes became effective on July 1, 2006.

Eligibility Requirements

A county or eligible municipality, as defined in s. 420.9071(9), F.S., must satisfy a number of requirements in order to become eligible to receive program funding.¹

1. Section 420.9072(2)(a), F.S. (2006).

Administrative Procedures

A portion of the documentary stamp tax revenues as provided in s. 201.15, F.S., monies received from any other source for the purposes of this program, and all proceeds derived from the investment of such monies are deposited into the Local Government Housing Trust Fund. The FHFC, on behalf of the Department of Community Affairs, shall administer this trust fund for the purpose of implementing this program.²

After the distributions specified in s. 201.15(1)-(8), F.S., 7.53 percent of remaining documentary stamp taxes shall be paid into the State Treasury to the credit of the State Housing Trust Fund. Half of that amount shall be paid to the credit of the Local Government Housing Trust Fund [hereinafter Trust Fund].³

After the distributions specified in s. 201.15(1)-(9), F.S., 8.66 percent of remaining documentary stamp taxes shall be paid into the State Treasury to the credit of the State Housing Trust Fund. Of that amount, 87.5 percent shall be paid to the credit of the Trust Fund.⁴

A county or eligible municipality seeking approval to receive its share of the local housing distribution must adopt an ordinance containing several provisions.⁵ Additional procedures exist regarding the local government's submission of its local housing assistance plan.⁶

Distribution of Proceeds

Monies in the Trust Fund shall be distributed by the FHFC to each approved county and eligible municipality within the county as provided in s. 420.9073, F.S. Distributions shall be allocated to the participating county and to each eligible municipality within the county according to an interlocal agreement between the county and eligible municipality. If no interlocal agreement exists, the allocation is made according to population. The portion for each eligible municipality is computed by multiplying the total monies earmarked for a county by a fraction; the numerator is the population of the eligible municipality, and the denominator is the county's total population. The remaining proceeds shall be distributed to the county.⁷

2. Section 420.9079, F.S. (2006).

3. Section 201.15(9), F.S. (2006).

4. *Id.*, at (10).

5. Section 420.9072(2)(b), F.S. (2006).

6. *Id.*, at (3).

7. *Id.*, at (4).

Local housing distributions shall be disbursed on a monthly basis beginning the first day of the month after program approval.⁸ Each county's share of the funds to be distributed from the portion of funds received pursuant to s. 201.15(9), F.S., shall be calculated for each fiscal year pursuant to the procedure specified in s. 420.9073, F.S.

Authorized Uses

A county or eligible municipality must expend its portion of the local housing distribution only 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.⁹ Additionally, funds may not be pledged to pay the debt service on any bonds.¹⁰

Relevant Attorney General Opinions

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

Current and Prior Years' Revenues

No estimated revenue distributions for local governments for the current fiscal year are available. A summary of prior years' distributions is available via the LCIR's website.¹¹

8. Section 420.9073(1), F.S. (2006).

9. Section 420.9072(7), F.S. (2006).

10. *Id.*, at (8).

11. <http://www.floridalcir.gov/dataStoZ.html>

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Wireless Enhanced 911 Fee

Sections 365.172-.173, Florida Statutes

Brief Overview

Each home service provider shall collect a monthly fee imposed on each customer whose place of primary use is within this state. The fee rate shall be 50 cents per month per each service number. 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 (i.e., E911) 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 E911 service.¹

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

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

Each wireless service provider, as part of its monthly billing process, shall collect the fee and may retain 1 percent of total fee 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 [hereinafter Board] under the State Technology Office (STO) and deposited in the Wireless Emergency Telephone System Fund [hereinafter Fund]. Each provider shall deliver the fee revenues to the Board within 60 days after the end of the month in which the fee was billed along with a monthly report of the number of wireless customers whose place of primary use is in each county.²

With oversight by the STO, 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 STO; accounting for receipts, distributions, and income derived by the Fund; and providing annual

1. Section 365.172(8), F.S. (2006).

2. Id., at (9).

reports to the Governor and Legislature on amounts collected and expended, the purposes for which expenditures have been made, and the status of E911 service in the state.³

Distribution of Proceeds

Subject to any modifications approved by the Board pursuant to s. 365.172(6)(a)3. or (8)(c), F.S., the monies in the fund shall be distributed and used only as follows. Forty-four percent of the monies shall be distributed monthly to counties, based on the total number of wireless subscriber billing addresses in each county. Fifty-four 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 E911 services. Two percent of the monies shall be used to make monthly distributions to rural counties.⁴

Authorized Uses

The proceeds of the 44 percent portion distributed monthly to counties shall be used to pay the recurring costs of providing 911 or E911 service and the costs to comply with the requirements for E911 service contained in applicable orders and rules issued by the Federal Communications Commission. The proceeds of the 54 percent portion distributed to providers shall be used to pay the costs incurred by providers to design, purchase, lease, program, install, test, upgrade, operate, and maintain all necessary data, hardware, and software required to provide E911 service. The proceeds of the 2 percent portion distributed monthly to rural counties shall be used to provide facilities, network, and service enhancements and assistance for the 911 or E911 systems operated by rural counties and for the provision of reimbursable loans and grants by the STO to rural counties for upgrading 911 systems.⁵

Relevant Attorney General Opinions

Florida's Attorney General has issued the following opinion relevant to this revenue source, and the full text of the opinion is available via the searchable on-line database of legal opinions.⁶

<u>Opinion #</u>	<u>Subject</u>
2005-66	Wireless 911 Board, authority to sue/collect fees

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

3. Id., at (5).

4. Section 365.173(2), F.S. (2006).

5. Id.

6. <http://myfloridalegal.com/opinions>

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 estimated revenue distributions for county governments for the current fiscal year are available. No data summarizing prior years' distributions to counties are currently available.

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911 Fee

Section 365.171(13), Florida Statutes

Brief Overview

County governments, subject to referendum approval or majority vote of the board of county commissioners, may authorize the imposition of 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 fee proceeds shall be used only for authorized 911 expenditures.

General Law Amendments

Legislation passed during the 2006 legislative session 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.¹

Administrative Procedures

At the county's request, 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. All current fees shall be reported to the State Technology Office within 30 days of the start of each county's fiscal period, and any fee adjustment made by a county shall also be reported to the Office.² 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.³

1. Section 365.171(13)(a), F.S. (2006).

2. Id.

3. Id., at (c).

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.⁴

Authorized Uses

It is the legislative intent that the authorized fee imposed by counties will not necessarily 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. The proceeds shall be used for those types of expenditures specifically authorized in law. The fee revenues shall not be used to pay for any item not listed.⁵ Two or more counties may establish a combined emergency 911 telephone service by interlocal agreement and utilize the fees for the combined service.⁶

Relevant Attorney General Opinions

Florida's Attorney General has issued an opinion relevant to this revenue source. The full text of the opinion is available via the searchable on-line database of legal opinions.⁷

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

Local government officials seeking more clarification should review the opinion in its 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 and Prior Years' Revenues

No estimated revenue distributions for local governments in the current fiscal year are available. No data summarizing prior years' revenues are currently available.

4. Id., at (a).

5. Id., at 6.

6. Id., at 7.

7. <http://myfloridalegal.com/opinions>

Communications Services Tax

Chapter 202, Florida Statutes

Brief Overview

The Communications Services Tax Simplification Law was enacted to restructure taxes on telecommunications, cable, direct-to-home satellite, and related services that existed prior to October 1, 2001.¹ The definition of communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium. The law replaced and consolidated seven different state and local taxes or fees with a single tax comprised of two components: a state communications services tax and a local communications services tax. The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund.

State Communications Services Tax

The state communications services tax consists of two components: a state tax and a gross receipts tax. A state tax is imposed on the retail sale of communications services at the rate of 6.8 percent while the retail sale of any direct-to-home satellite service received in this state is taxed at the rate of 10.8 percent.² The second component is the gross receipts tax of 2.37 percent that is applied to communications services.³

Consequently, local, long distance, or toll telephone; mobile communications; private line; pager and beeper; telephone charges made by a hotel or motel; fax; telex, telegram, and teletype services; and cable services are taxed at the state rate of 6.8 percent plus the 2.37 percent gross receipt rate for a total of 9.17 percent. Direct-to-home satellite service is taxed at the state rate of 10.8 percent plus the gross receipts rate of 2.37 percent for a total of 13.17 percent.

Local Communications Services Tax

A county or municipality may, by ordinance, levy a local communications services tax.⁴ The local tax rates vary, depending on the type of local government. For municipalities and charter counties that have not chosen to levy permit fees, the tax may be levied at a rate up to 5.1 percent. For

1. Refer to the Department of Revenue's Communications Services Tax: An Overview of Florida's Tax Restructuring (http://sun6.dms.state.fl.us/dor/taxes/pdf/Cst_ovr.pdf) for a more detailed explanation of the 2001 tax law changes.

2. Section 202.12(1), F.S. (2006).

3. Section 203.01(1)(b), F.S. (2006).

4. Section 202.19(1), F.S. (2006).

municipalities and charter counties that have chosen to levy permit fees, the tax may be levied at a rate up to 4.98 percent. Non-charter counties may levy the tax at a rate of up to 1.6 percent. These maximum rates do not include add-ons of up to 0.12 percent for municipalities and charter counties or up to 0.24 percent for non-charter counties that have elected not to require and collect permit fees authorized pursuant to s. 337.401, F.S., nor do they supersede conversion or emergency rates authorized by s. 202.20, F.S., which are in excess of these maximum rates.⁵ In addition to the local communications services taxes, any local option sales tax that a county or school board has levied pursuant to s. 212.055, F.S., is imposed as a local communications services tax, and the rate shall be determined in accordance with s. 202.20(3), F.S.⁶

General Law Amendments

Chapter 2006-229, L.O.F., (HB 293) provides for a distribution of state communications services tax to fiscally constrained counties via a portion of the 10.8 percent tax imposed on the retail sales price of any direct-to-home satellite service received in this state. This new distribution is made pursuant to s. 218.67, F.S. This change became effective on July 1, 2006.

Eligibility Requirements

County and municipal governments are eligible to receive proceeds of the state communications services tax. Counties, municipalities, and school boards may be eligible to receive proceeds of the local communications services tax.

Administrative Procedures

The communications services taxes, as imposed pursuant to chs. 202 and 203, F.S., (i.e., the gross receipts tax on communications services) shall be paid by the purchaser and shall be collected from the purchaser by the dealer of such services. Each dealer who makes retail sales of communications services shall add the amount of applicable taxes to the price of services sold and shall state the taxes separately from the price of services on all invoices.⁷

The Department of Revenue (DOR) administers the statewide collection of both the state and local components of the communications service tax. Dealers who collect local communications services tax must notify the DOR of the method employed to accurately assign addresses to the appropriate taxing jurisdiction. The DOR maintains a database that provides the local taxing jurisdiction for all addresses in Florida. The database contains county and municipal names for every address and is

5. Id., at (2).

6. Id., at (5).

7. Section 202.16, F.S. (2006).

based on information provided by local taxing jurisdiction and updated at least once every six months.⁸

The amount of revenue collected is dependent on the jurisdiction's local communications services tax rate. A county government's local communications services tax is charged to those billable customers residing within the unincorporated area. A municipal government's local communications services tax is charged to those billable customers residing within the incorporated area.

The proceeds of each local communications services tax levied by a county or municipality, less the DOR's costs of administration, shall be transferred to the Local Communications Services Tax Clearing Trust Fund for distribution to counties and municipalities. The amount deducted for administrative costs may not exceed 1 percent of the total revenue generated for all taxing jurisdictions, and the total administrative costs shall be prorated among those taxing jurisdictions on the basis of the amount collected for a particular jurisdiction relative to the amount collected for all such jurisdictions.⁹

Any adoption, repeal, or change in the rate of a local communications services tax imposed under s. 202.19, F.S., is effective with respect to taxable services included on bills that are dated on or after the January 1st subsequent to such adoption, repeal, or change. The local government must notify the DOR of the adoption, repeal, or change by September 1st which immediately precedes the January 1st effective date.¹⁰

Distribution of Proceeds

State Communications Services Tax

The proceeds derived from the 2.37 percent gross receipts tax on communications services, including direct-to-home satellite service, are transferred to the Public Education Capital Outlay and Debt Service Trust Fund, which serves as a funding source for public school capital construction. The remaining proceeds derived from the 6.8 percent state tax on communications services, except direct-to-home satellite service, are distributed by the same formula used for distribution of the state sales and use tax as prescribed in s. 212.20(6), F.S.¹¹ The proceeds derived from the 10.8 percent state tax on direct-to-home satellite service shall be distributed pursuant to s. 202.18(2), F.S.¹²

8. Section 202.22, F.S. (2006).

9. Section 202.18(3), F.S. (2006).

10. Section 202.21, F.S. (2006).

11. Section 202.18(1), F.S. (2006).

12. Section 202.12(1)(b), F.S. (2006).

Local Communications Services Tax

The amount of tax revenues available for distribution to local governments is dependent on each jurisdiction's local communications services tax rate. The tax revenues, less the DOR's administrative cost deduction, are distributed monthly to the appropriate jurisdictions. The proceeds of taxes imposed pursuant to s. 202.19(5), F.S., shall be distributed in the same manner as the local option sales taxes.¹³

Authorized Uses

The revenues derived from the local communications services tax may be used for any public purpose, including the pledge of such revenues for the repayment of current or future bonded indebtedness. Revenue raised by a tax imposed pursuant to s. 202.19(5), F.S., shall be used for the same purposes as the underlying local option sales tax imposed by the county or school board pursuant to s. 212.055, F.S.¹⁴

Relevant Attorney General Opinions

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

Local Tax Rates

The DOR maintains a list of current and historical local tax rates, which includes upcoming rate changes.¹⁵

Current and Prior Years' Revenues

The table included in this section lists the estimated local communications services tax distributions for local fiscal year 2007 as calculated by the DOR. Inquiries regarding the DOR's estimates should be addressed to Christian Weiss in the Office of Tax Research at (850) 413-7088. No data summarizing prior years' distributions to local governments are available.

13. Section 202.18(3), F.S. (2006).

14. Section 202.19(8), F.S. (2006).

15. http://www.myflorida.com/dor/taxes/local_tax_rates.html

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2007

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Adjusted Pop. Estimate	Per Capita Consumption
ALACHUA BOCC	\$ 83,190,603	6.90%	\$ 5,740,152	99,985	\$ 832
Alachua	\$ 6,325,034	3.80%	\$ 240,351	7,402	\$ 855
Archer	\$ 492,559	5.22%	\$ 25,712	1,230	\$ 400
Gainesville	\$ 96,081,710	5.32%	\$ 5,111,547	118,661	\$ 810
Hawthorne	\$ 867,562	5.22%	\$ 45,287	1,396	\$ 621
High Springs	\$ 3,239,622	5.22%	\$ 169,108	4,432	\$ 731
LaCrosse	\$ 205,466	3.42%	\$ 7,027	186	\$ 1,105
Micanopy	\$ 365,276	5.10%	\$ 18,629	629	\$ 581
Newberry	\$ 2,603,926	4.20%	\$ 109,365	4,261	\$ 611
Waldo	\$ 289,768	5.22%	\$ 15,126	832	\$ 348
BAKER BOCC	\$ 8,824,003	0.64%	\$ 56,474	16,256	\$ 543
Glen Saint Mary	\$ 965,751	5.30%	\$ 51,185	473	\$ 2,042
Maccleddy	\$ 4,431,091	6.02%	\$ 266,752	5,210	\$ 850
BAY BOCC	\$ 47,419,938	1.84%	\$ 872,527	63,246	\$ 750
Callaway	\$ 7,412,555	5.10%	\$ 378,040	14,975	\$ 495
Cedar Grove	\$ 3,126,101	4.92%	\$ 153,804	6,156	\$ 508
Lynn Haven	\$ 13,253,504	5.22%	\$ 691,833	15,393	\$ 861
Mexico Beach	\$ 1,204,701	2.88%	\$ 34,695	1,122	\$ 1,074
Panama City	\$ 43,726,743	5.22%	\$ 2,282,536	37,077	\$ 1,179
Panama City Beach	\$ 17,944,796	5.22%	\$ 936,718	8,972	\$ 2,000
Parker	\$ 2,415,389	5.22%	\$ 126,083	4,709	\$ 513
Springfield	\$ 4,481,680	5.22%	\$ 233,944	9,039	\$ 496
BRADFORD BOCC	\$ 9,928,006	0.64%	\$ 63,539	16,453	\$ 603
Brooker	\$ 363,432	3.00%	\$ 10,903	321	\$ 1,132
Hampton	\$ 107,340	2.20%	\$ 2,361	440	\$ 244
Lawtey	\$ 255,855	1.10%	\$ 2,814	690	\$ 371
Starke	\$ 4,869,765	5.22%	\$ 254,202	5,808	\$ 838
BREVARD BOCC	\$ 180,002,662	5.22%	\$ 9,396,139	208,090	\$ 865
Cape Canaveral	\$ 10,047,137	5.22%	\$ 524,461	10,034	\$ 1,001
Cocoa	\$ 19,225,784	5.22%	\$ 1,003,586	17,606	\$ 1,092
Cocoa Beach	\$ 13,359,942	5.22%	\$ 697,389	12,880	\$ 1,037
Indialantic	\$ 3,359,773	6.20%	\$ 208,306	3,059	\$ 1,098
Indian Harbour Beach	\$ 7,259,302	5.22%	\$ 378,936	8,672	\$ 837
Malabar	\$ 2,234,067	5.22%	\$ 116,618	2,843	\$ 786
Melbourne	\$ 79,687,607	5.93%	\$ 4,725,475	75,709	\$ 1,053
Melbourne Beach	\$ 2,663,950	5.22%	\$ 139,058	3,405	\$ 782
Melbourne Village	\$ 616,602	5.22%	\$ 32,187	719	\$ 858
Palm Bay	\$ 64,278,979	5.22%	\$ 3,355,363	91,888	\$ 700
Palm Shores	\$ 665,075	4.80%	\$ 31,924	942	\$ 706
Rockledge	\$ 22,242,045	5.22%	\$ 1,161,035	24,570	\$ 905
Satellite Beach	\$ 8,375,425	5.22%	\$ 437,197	11,205	\$ 747
Titusville	\$ 33,765,481	5.42%	\$ 1,830,089	43,771	\$ 771
West Melbourne	\$ 12,993,908	5.52%	\$ 717,264	15,059	\$ 863
BROWARD BOCC	\$ 67,284,047	5.22%	\$ 3,512,227	21,861	\$ 3,078
Coconut Creek	\$ 43,396,134	5.22%	\$ 2,265,278	48,340	\$ 898
Cooper City	\$ 24,293,287	4.80%	\$ 1,166,078	29,338	\$ 828
Coral Springs	\$ 111,988,348	5.22%	\$ 5,845,792	128,247	\$ 873
Dania Beach	\$ 27,960,873	5.32%	\$ 1,487,518	28,647	\$ 976
Davie	\$ 79,464,931	5.20%	\$ 4,132,176	83,720	\$ 949
Deerfield Beach	\$ 106,326,190	5.22%	\$ 5,550,227	75,160	\$ 1,415
Fort Lauderdale	\$ 274,417,003	5.22%	\$ 14,324,568	175,270	\$ 1,566

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2007

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Adjusted Pop. Estimate	Per Capita Consumption
Hallandale Beach	\$ 34,066,513	5.22%	\$ 1,778,272	35,716	\$ 954
Hillsboro Beach	\$ 1,435,752	1.20%	\$ 17,229	2,302	\$ 624
Hollywood	\$ 143,439,668	5.22%	\$ 7,487,551	143,025	\$ 1,003
Lauderdale-by-the-Sea	\$ 6,586,213	5.32%	\$ 350,387	6,278	\$ 1,049
Lauderdale Lakes	\$ 25,919,162	5.22%	\$ 1,352,980	32,166	\$ 806
Lauderhill	\$ 46,358,944	5.22%	\$ 2,419,937	64,502	\$ 719
Lazy Lake	\$ 34,590	0.60%	\$ 208	34	\$ 1,017
Lighthouse Point	\$ 8,240,186	6.22%	\$ 512,540	10,833	\$ 761
Margate	\$ 47,172,062	5.32%	\$ 2,509,554	54,982	\$ 858
Miramar	\$ 103,189,365	5.22%	\$ 5,386,485	108,387	\$ 952
North Lauderdale	\$ 29,006,845	5.22%	\$ 1,514,157	40,925	\$ 709
Oakland Park	\$ 39,791,226	5.42%	\$ 2,156,684	42,448	\$ 937
Parkland	\$ 17,622,639	5.22%	\$ 919,902	20,073	\$ 878
Pembroke Park	\$ 6,629,545	5.22%	\$ 346,062	5,778	\$ 1,147
Pembroke Pines	\$ 128,805,382	5.42%	\$ 6,981,252	150,467	\$ 856
Plantation	\$ 102,368,486	5.22%	\$ 5,343,635	85,157	\$ 1,202
Pompano Beach	\$ 107,348,815	5.22%	\$ 5,603,608	101,556	\$ 1,057
Sea Ranch Lakes	\$ 633,234	5.22%	\$ 33,055	730	\$ 867
Southwest Ranches	\$ 4,989,864	5.22%	\$ 260,471	7,447	\$ 670
Sunrise	\$ 84,940,697	5.22%	\$ 4,433,904	89,736	\$ 947
Tamarac	\$ 55,392,822	5.22%	\$ 2,891,505	58,711	\$ 943
West Park	\$ 12,292,956	5.22%	\$ 641,692	61,042	\$ 201
Weston	\$ 64,193,369	5.22%	\$ 3,350,894	13,721	\$ 4,678
Wilton Manors	\$ 10,197,330	5.62%	\$ 573,090	12,439	\$ 820
CALHOUN BOCC	\$ 2,968,052	1.84%	\$ 54,612	9,511	\$ 312
Altha	\$ 287,510	5.22%	\$ 15,008	558	\$ 515
Blountstown	\$ 1,950,652	5.22%	\$ 101,824	2,454	\$ 795
CHARLOTTE BOCC	\$ 99,765,902	5.22%	\$ 5,207,780	136,643	\$ 730
Punta Gorda	\$ 15,889,873	5.22%	\$ 829,451	16,255	\$ 978
CITRUS BOCC	\$ 73,016,004	2.24%	\$ 1,635,558	121,571	\$ 601
Crystal River	\$ 5,991,296	5.22%	\$ 312,746	3,710	\$ 1,615
Inverness	\$ 7,838,504	5.32%	\$ 417,008	7,208	\$ 1,087
CLAY BOCC	\$ 106,734,896	5.92%	\$ 6,318,706	152,343	\$ 701
Green Cove Springs	\$ 6,797,359	5.22%	\$ 354,822	6,148	\$ 1,106
Keystone Heights	\$ 1,407,075	4.00%	\$ 56,283	1,385	\$ 1,016
Orange Park	\$ 18,319,751	5.22%	\$ 956,291	9,130	\$ 2,007
Penney Farms	\$ 395,490	5.22%	\$ 20,645	617	\$ 641
COLLIER BOCC	\$ 219,231,705	2.10%	\$ 4,603,866	278,504	\$ 787
Everglades	\$ 674,682	3.90%	\$ 26,313	527	\$ 1,280
Marco Island	\$ 19,531,305	5.22%	\$ 1,019,534	15,647	\$ 1,248
Naples	\$ 50,281,561	3.30%	\$ 1,659,292	23,005	\$ 2,186
COLUMBIA BOCC	\$ 20,925,259	1.30%	\$ 272,028	48,143	\$ 435
Fort White	\$ 453,469	0.60%	\$ 2,721	444	\$ 1,021
Lake City	\$ 18,399,043	5.22%	\$ 960,430	10,328	\$ 1,781
DE SOTO BOCC	\$ 10,036,749	2.34%	\$ 234,860	23,815	\$ 421
Arcadia	\$ 7,781,342	5.22%	\$ 406,186	6,668	\$ 1,167
DIXIE BOCC	\$ 5,563,235	1.84%	\$ 102,364	12,065	\$ 461
Cross City	\$ 1,806,514	2.50%	\$ 45,163	1,773	\$ 1,019
Horseshoe Beach	\$ 126,047	6.20%	\$ 7,815	262	\$ 481
DUVAL-Jacksonville	\$ 848,465,317	5.22%	\$ 44,289,890	816,149	\$ 1,040
Atlantic Beach	\$ 11,280,493	5.22%	\$ 588,842	14,079	\$ 801

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2007

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Adjusted Pop. Estimate	Per Capita Consumption
Baldwin	\$ 1,069,805	6.22%	\$ 66,542	1,636	\$ 654
Jacksonville Beach	\$ 28,618,486	5.22%	\$ 1,493,885	21,531	\$ 1,329
Neptune Beach	\$ 6,736,433	5.22%	\$ 351,642	7,256	\$ 928
ESCAMBIA BOCC	\$ 127,437,131	1.84%	\$ 2,344,843	244,580	\$ 521
Century	\$ 1,046,971	2.10%	\$ 21,986	1,784	\$ 587
Pensacola	\$ 111,806,060	5.22%	\$ 5,836,276	54,711	\$ 2,044
FLAGLER BOCC	\$ 15,837,381	1.84%	\$ 291,408	12,068	\$ 1,312
Beverly Beach	\$ 362,129	5.10%	\$ 18,469	529	\$ 685
Bunnell	\$ 2,539,630	5.75%	\$ 159,108	2,361	\$ 1,076
Flagler Beach (part)	\$ 5,475,849	5.10%	\$ 279,268	5,434	\$ 1,008
Marineland (part)	\$ 225,763	0.40%	\$ 903	9	\$ 25,085
Palm Coast	\$ 45,003,073	5.22%	\$ 2,349,160	58,216	\$ 773
FRANKLIN BOCC	\$ 5,559,943	0.90%	\$ 50,039	6,758	\$ 823
Apalachicola	\$ 2,312,230	3.60%	\$ 83,240	2,484	\$ 931
Carrabelle	\$ 1,052,312	5.82%	\$ 61,245	1,300	\$ 809
GADSDEN BOCC	\$ 8,775,117	0.44%	\$ 38,611	29,696	\$ 295
Chattahoochee	\$ 1,590,643	5.22%	\$ 83,032	2,397	\$ 664
Greensboro	\$ 387,019	5.12%	\$ 19,815	656	\$ 590
Gretna	\$ 806,736	4.02%	\$ 32,431	1,735	\$ 465
Havana	\$ 1,822,585	5.22%	\$ 95,139	1,789	\$ 1,019
Midway	\$ 1,159,465	3.70%	\$ 42,900	1,568	\$ 739
Quincy	\$ 5,860,234	5.22%	\$ 305,904	6,935	\$ 845
GILCHRIST BOCC	\$ 6,107,547	1.84%	\$ 112,379	12,947	\$ 472
Bell	\$ 270,723	4.50%	\$ 12,183	452	\$ 599
Fanning Springs (part)	\$ 276,198	5.62%	\$ 15,522	341	\$ 810
Trenton	\$ 1,124,315	5.22%	\$ 58,689	1,642	\$ 685
GLADES BOCC	\$ 5,219,392	1.84%	\$ 96,037	8,328	\$ 627
Moore Haven	\$ 856,663	1.20%	\$ 10,280	1,655	\$ 518
GULF BOCC	\$ 5,509,622	0.54%	\$ 29,752	7,901	\$ 697
Port Saint Joe	\$ 3,395,325	5.22%	\$ 177,236	3,707	\$ 916
Wewahitchka	\$ 1,070,208	5.22%	\$ 55,865	1,728	\$ 619
HAMILTON BOCC	\$ 3,871,972	0.30%	\$ 11,616	8,159	\$ 475
Jasper	\$ 1,354,150	4.80%	\$ 64,999	1,728	\$ 784
Jennings	\$ 266,395	5.10%	\$ 13,586	840	\$ 317
White Springs	\$ 380,585	5.00%	\$ 19,029	772	\$ 493
HARDEE BOCC	\$ 9,882,723	1.34%	\$ 132,428	16,906	\$ 585
Bowling Green	\$ 824,450	3.32%	\$ 27,372	2,994	\$ 275
Wauchula	\$ 3,207,591	5.10%	\$ 163,587	4,112	\$ 780
Zolfo Springs	\$ 453,436	2.32%	\$ 10,520	1,548	\$ 293
HENDRY BOCC	\$ 11,522,612	1.84%	\$ 212,016	26,245	\$ 439
Clewiston	\$ 4,638,112	5.22%	\$ 242,109	6,639	\$ 699
La Belle	\$ 6,475,587	4.22%	\$ 273,270	4,529	\$ 1,430
HERNANDO BOCC	\$ 92,158,196	1.40%	\$ 1,290,215	143,000	\$ 644
Brooksville	\$ 10,873,837	5.22%	\$ 567,614	7,279	\$ 1,494
Weeki Wachee	\$ 1,089,929	0.10%	\$ 1,090	8	\$ 136,241
HIGHLANDS BOCC	\$ 43,036,913	1.84%	\$ 791,879	72,769	\$ 591
Avon Park	\$ 6,773,990	5.22%	\$ 353,602	8,779	\$ 772
Lake Placid	\$ 3,862,636	5.22%	\$ 201,630	1,749	\$ 2,208
Sebring	\$ 10,793,054	5.22%	\$ 563,397	10,135	\$ 1,065
HILLSBOROUGH BOCC	\$ 604,180,654	4.00%	\$ 24,167,226	749,858	\$ 806
Plant City	\$ 31,000,386	5.72%	\$ 1,773,222	32,408	\$ 957

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2007

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Adjusted Pop. Estimate	Per Capita Consumption
Tampa	\$ 516,896,747	5.22%	\$ 26,982,010	325,775	\$ 1,587
Temple Terrace	\$ 32,884,719	5.40%	\$ 1,775,775	22,166	\$ 1,484
HOLMES BOCC	\$ 5,573,069	0.20%	\$ 11,146	13,720	\$ 406
Bonifay	\$ 2,046,982	5.82%	\$ 119,134	2,725	\$ 751
Esto	\$ 72,111	0.80%	\$ 577	379	\$ 190
Noma	\$ 63,832	0.10%	\$ 64	228	\$ 280
Ponce de Leon	\$ 258,279	2.70%	\$ 6,974	477	\$ 541
Westville	\$ 154,905	0.90%	\$ 1,394	234	\$ 662
INDIAN RIVER BOCC	\$ 58,082,656	1.84%	\$ 1,068,721	83,423	\$ 696
Fellsmere	\$ 2,061,956	5.22%	\$ 107,634	4,322	\$ 477
Indian River Shores	\$ 4,334,955	2.80%	\$ 121,379	3,654	\$ 1,186
Orchid	\$ 1,594,834	2.10%	\$ 33,492	302	\$ 5,281
Sebastian	\$ 16,583,812	5.22%	\$ 865,675	20,048	\$ 827
Vero Beach	\$ 30,229,621	5.12%	\$ 1,547,757	17,895	\$ 1,689
JACKSON BOCC	\$ 16,863,327	1.84%	\$ 310,285	28,364	\$ 595
Alford	\$ 253,754	1.50%	\$ 3,806	488	\$ 520
Bascom	\$ 47,497	1.32%	\$ 627	110	\$ 432
Campbellton	\$ 249,995	5.22%	\$ 13,050	212	\$ 1,179
Cottdon	\$ 475,868	5.22%	\$ 24,840	911	\$ 522
Graceville	\$ 1,709,951	5.22%	\$ 89,259	2,474	\$ 691
Grand Ridge	\$ 514,279	5.22%	\$ 26,845	910	\$ 565
Greenwood	\$ 365,530	5.22%	\$ 19,081	770	\$ 475
Jacob City	\$ 170,400	0.00%	\$ -	284	\$ 600
Malone	\$ 375,774	5.22%	\$ 19,615	760	\$ 494
Marianna	\$ 5,009,961	5.22%	\$ 261,520	6,213	\$ 806
Sneads	\$ 1,034,438	3.30%	\$ 34,136	1,982	\$ 522
JEFFERSON BOCC	\$ 5,863,731	1.14%	\$ 66,847	10,529	\$ 557
Monticello	\$ 3,015,615	4.50%	\$ 135,703	2,556	\$ 1,180
LAFAYETTE BOCC	\$ 2,233,565	1.84%	\$ 41,098	5,259	\$ 425
Mayo	\$ 425,494	2.00%	\$ 8,510	1,006	\$ 423
LAKE BOCC	\$ 102,233,577	1.94%	\$ 1,983,331	144,057	\$ 710
Astatula	\$ 820,215	4.40%	\$ 36,089	1,461	\$ 561
Clermont	\$ 22,408,155	5.22%	\$ 1,169,706	21,047	\$ 1,065
Eustis	\$ 15,113,083	5.22%	\$ 788,903	17,256	\$ 876
Fruitland Park	\$ 3,483,171	5.22%	\$ 181,822	3,463	\$ 1,006
Groveland	\$ 4,205,405	5.22%	\$ 219,522	4,550	\$ 924
Howey-in-the-Hills	\$ 1,072,845	5.22%	\$ 56,002	1,107	\$ 969
Lady Lake	\$ 12,739,990	5.22%	\$ 665,027	12,716	\$ 1,002
Leesburg	\$ 21,890,544	5.22%	\$ 1,142,686	17,477	\$ 1,253
Mascotte	\$ 2,696,758	3.90%	\$ 105,174	4,001	\$ 674
Minneola	\$ 6,608,290	5.22%	\$ 344,953	8,867	\$ 745
Montverde	\$ 993,371	1.80%	\$ 17,881	1,157	\$ 859
Mount Dora	\$ 9,879,617	5.22%	\$ 515,716	10,899	\$ 906
Tavares	\$ 9,080,806	5.32%	\$ 483,099	11,341	\$ 801
Umatilla	\$ 1,804,884	5.22%	\$ 94,215	2,531	\$ 713
LEE BOCC	\$ 260,816,987	3.61%	\$ 9,415,493	291,929	\$ 893
Bonita Springs	\$ 27,236,841	1.82%	\$ 495,711	42,294	\$ 644
Cape Coral	\$ 118,123,430	4.12%	\$ 4,866,685	140,165	\$ 843
Fort Myers	\$ 75,858,206	5.22%	\$ 3,959,798	61,320	\$ 1,237
Fort Myers Beach	\$ 11,644,075	5.22%	\$ 607,821	6,849	\$ 1,700
Sanibel	\$ 10,107,439	5.22%	\$ 527,608	6,272	\$ 1,612

Forecast of Taxable Communication Services and Revenues

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Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Adjusted Pop. Estimate	Per Capita Consumption
LEON BOCC	\$ 73,042,377	5.22%	\$ 3,812,812	96,208	\$ 759
Tallahassee	\$ 151,459,977	5.49%	\$ 8,315,153	172,900	\$ 876
LEVY BOCC	\$ 13,806,063	1.84%	\$ 254,032	27,983	\$ 493
Bronson	\$ 718,108	2.50%	\$ 17,953	1,100	\$ 653
Cedar Key	\$ 644,166	2.10%	\$ 13,527	921	\$ 699
Chiefland	\$ 2,619,954	5.22%	\$ 136,762	2,107	\$ 1,243
Fanning Springs (part)	\$ 159,770	5.62%	\$ 8,979	580	\$ 275
Inglis	\$ 1,008,331	5.22%	\$ 52,635	1,676	\$ 602
Otter Creek	\$ 76,230	0.70%	\$ 534	137	\$ 556
Williston	\$ 1,903,898	5.22%	\$ 99,383	2,429	\$ 784
Yankeetown	\$ 535,116	5.72%	\$ 30,609	743	\$ 720
LIBERTY BOCC	\$ 2,156,064	0.60%	\$ 12,936	5,025	\$ 429
Bristol	\$ 427,934	5.22%	\$ 22,338	886	\$ 483
MADISON BOCC	\$ 5,941,202	1.84%	\$ 109,318	13,762	\$ 432
Greenville	\$ 343,834	4.62%	\$ 15,885	853	\$ 403
Lee	\$ 117,669	5.22%	\$ 6,142	387	\$ 304
Madison	\$ 3,873,622	5.22%	\$ 202,203	3,048	\$ 1,271
MANATEE BOCC	\$ 174,279,081	1.84%	\$ 3,206,735	225,616	\$ 772
Anna Maria	\$ 1,549,853	5.22%	\$ 80,902	1,849	\$ 838
Bradenton	\$ 47,130,492	5.72%	\$ 2,695,864	54,181	\$ 870
Bradenton Beach	\$ 1,751,687	5.72%	\$ 100,197	1,588	\$ 1,103
Holmes Beach	\$ 4,928,909	5.22%	\$ 257,289	5,040	\$ 978
Longboat Key (part)	\$ 3,319,160	5.22%	\$ 173,260	2,590	\$ 1,282
Palmetto	\$ 11,137,923	5.42%	\$ 603,675	13,251	\$ 841
MARION BOCC	\$ 158,432,246	1.74%	\$ 2,748,799	245,037	\$ 647
Bellevue	\$ 4,781,038	5.22%	\$ 249,570	3,777	\$ 1,266
Dunnellon	\$ 2,809,904	5.22%	\$ 146,677	1,970	\$ 1,426
McIntosh	\$ 366,871	1.30%	\$ 4,769	446	\$ 823
Ocala	\$ 69,371,161	5.22%	\$ 3,621,175	49,607	\$ 1,398
Reddick	\$ 242,516	1.30%	\$ 3,153	520	\$ 466
MARTIN BOCC	\$ 89,618,138	1.84%	\$ 1,648,974	120,260	\$ 745
Jupiter Island	\$ 1,078,119	5.22%	\$ 56,278	622	\$ 1,733
Ocean Breeze Park	\$ 424,407	2.20%	\$ 9,337	429	\$ 989
Sewall's Point	\$ 2,127,333	3.12%	\$ 66,373	1,988	\$ 1,070
Stuart	\$ 27,557,368	4.92%	\$ 1,355,822	16,480	\$ 1,672
MIAMI-DADE BOCC	\$ 910,294,334	5.22%	\$ 47,517,364	1,092,719	\$ 833
Aventura	\$ 39,623,972	5.20%	\$ 2,060,447	28,500	\$ 1,390
Bal Harbour	\$ 5,202,366	5.22%	\$ 271,564	3,185	\$ 1,633
Bay Harbor Islands	\$ 6,035,739	5.22%	\$ 315,066	5,212	\$ 1,158
Biscayne Park	\$ 2,675,055	4.40%	\$ 117,702	3,328	\$ 804
Coral Gables	\$ 68,810,865	5.22%	\$ 3,591,927	44,561	\$ 1,544
Cutler Bay	\$ 29,333,500	5.22%	\$ 1,531,209	34,510	\$ 850
Doral	\$ 62,348,131	5.22%	\$ 3,254,572	30,331	\$ 2,056
El Portal	\$ 1,539,448	5.60%	\$ 86,209	2,539	\$ 606
Florida City	\$ 5,329,107	5.42%	\$ 288,838	8,772	\$ 608
Golden Beach	\$ 959,194	2.12%	\$ 20,335	963	\$ 996
Hialeah	\$ 169,301,037	5.22%	\$ 8,837,514	230,407	\$ 735
Hialeah Gardens	\$ 14,712,805	5.22%	\$ 768,008	20,523	\$ 717
Homestead	\$ 26,566,943	5.42%	\$ 1,439,928	38,378	\$ 692
Indian Creek	\$ 122,586	0.70%	\$ 858	56	\$ 2,189
Islandia	\$ 4,500	0.00%	\$ -	6	\$ 750

Forecast of Taxable Communication Services and Revenues

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Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Adjusted Pop. Estimate	Per Capita Consumption
Key Biscayne	\$ 14,427,758	5.22%	\$ 753,129	11,425	\$ 1,263
Medley	\$ 16,131,738	6.22%	\$ 1,003,394	1,132	\$ 14,251
Miami	\$ 577,514,073	5.22%	\$ 30,146,235	384,332	\$ 1,503
Miami Beach	\$ 100,312,177	5.22%	\$ 5,236,296	93,535	\$ 1,072
Miami Gardens	\$ 77,914,229	5.22%	\$ 4,067,123	105,457	\$ 739
Miami Lakes	\$ 28,844,965	5.22%	\$ 1,505,707	24,741	\$ 1,166
Miami Shores	\$ 10,754,636	5.72%	\$ 615,165	10,486	\$ 1,026
Miami Springs	\$ 12,578,509	5.22%	\$ 656,598	13,824	\$ 910
North Bay	\$ 4,628,817	4.90%	\$ 226,812	6,498	\$ 712
North Miami	\$ 39,627,035	5.22%	\$ 2,068,531	60,312	\$ 657
North Miami Beach	\$ 39,970,338	5.22%	\$ 2,086,452	41,131	\$ 972
Opa-locka	\$ 11,478,680	5.22%	\$ 599,187	15,439	\$ 743
Palmetto Bay	\$ 22,318,933	5.22%	\$ 1,165,048	24,795	\$ 900
Pincrest	\$ 15,703,273	5.52%	\$ 866,821	19,460	\$ 807
South Miami	\$ 11,530,135	5.22%	\$ 601,873	10,578	\$ 1,090
Sunny Isles Beach	\$ 15,634,134	5.22%	\$ 816,102	16,703	\$ 936
Surfside	\$ 5,113,900	5.22%	\$ 266,946	5,614	\$ 911
Sweetwater	\$ 7,348,054	5.22%	\$ 383,568	14,373	\$ 511
Virginia Gardens	\$ 1,953,362	5.22%	\$ 101,966	2,366	\$ 826
West Miami	\$ 4,898,477	4.40%	\$ 215,533	5,844	\$ 838
MONROE BOCC	\$ 37,539,228	1.64%	\$ 615,643	37,100	\$ 1,012
Islamorada	\$ 6,158,708	5.22%	\$ 321,485	7,033	\$ 876
Key Colony Beach	\$ 1,225,293	5.10%	\$ 62,490	852	\$ 1,438
Key West	\$ 33,686,991	5.00%	\$ 1,684,350	26,534	\$ 1,270
Layton	\$ -	0.00%	\$ -	204	\$ -
Marathon	\$ 13,155,213	5.22%	\$ 686,702	10,626	\$ 1,238
NASSAU BOCC	\$ 34,172,226	1.84%	\$ 628,769	49,925	\$ 684
Callahan	\$ 2,073,287	4.50%	\$ 93,298	1,274	\$ 1,627
Fernandina Beach	\$ 13,595,354	5.12%	\$ 696,082	11,533	\$ 1,179
Hilliard	\$ 1,161,288	5.22%	\$ 60,619	2,920	\$ 398
OKALOOSA BOCC	\$ 77,286,225	2.30%	\$ 1,777,583	110,597	\$ 699
Cinco Bayou	\$ 473,025	5.12%	\$ 24,219	361	\$ 1,310
Crestview	\$ 15,796,033	5.22%	\$ 824,553	18,399	\$ 859
Destin	\$ 24,457,327	5.22%	\$ 1,276,672	12,071	\$ 2,026
Fort Walton Beach	\$ 41,547,929	5.62%	\$ 2,334,994	20,735	\$ 2,004
Laurel Hill	\$ 472,599	2.80%	\$ 13,233	590	\$ 801
Mary Esther	\$ 3,736,212	5.02%	\$ 187,558	4,207	\$ 888
Niceville	\$ 11,554,627	5.50%	\$ 635,504	13,032	\$ 887
Shalimar	\$ 1,784,377	5.00%	\$ 89,219	727	\$ 2,454
Valparaiso	\$ 3,987,755	5.22%	\$ 208,161	6,486	\$ 615
OKEECHOBEE BOCC	\$ 18,992,111	0.80%	\$ 151,937	30,318	\$ 626
Okeechobee	\$ 8,058,492	5.10%	\$ 410,983	5,443	\$ 1,481
ORANGE BOCC	\$ 570,456,159	4.98%	\$ 28,408,717	674,588	\$ 846
Apopka	\$ 30,675,600	6.12%	\$ 1,877,347	34,867	\$ 880
Bay Lake	\$ 22,400	0.00%	\$ -	28	\$ 800
Belle Isle	\$ 4,896,641	5.22%	\$ 255,605	5,974	\$ 820
Eatonville	\$ 1,979,372	5.22%	\$ 103,323	2,413	\$ 820
Edgewood	\$ 2,768,267	5.22%	\$ 144,504	2,160	\$ 1,282
Lake Buena Vista	\$ 15,200	0.00%	\$ -	19	\$ 800
Maitland	\$ 31,873,644	5.22%	\$ 1,663,804	15,850	\$ 2,011
Oakland	\$ 1,678,477	5.22%	\$ 87,616	1,861	\$ 902

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Ocoee	\$ 25,940,845	5.22%	\$ 1,354,112	30,597	\$ 848
Orlando	\$ 397,686,930	5.22%	\$ 20,759,258	217,337	\$ 1,830
Windermere	\$ 5,299,684	5.22%	\$ 276,643	2,443	\$ 2,169
Winter Garden	\$ 22,845,697	5.22%	\$ 1,192,545	24,612	\$ 928
Winter Park	\$ 43,920,082	5.72%	\$ 2,512,229	27,835	\$ 1,578
OSCEOLA BOCC	\$ 122,475,808	5.22%	\$ 6,393,237	150,090	\$ 816
Kissimmee	\$ 56,988,989	5.22%	\$ 2,974,825	58,174	\$ 980
Saint Cloud	\$ 18,001,603	5.10%	\$ 918,082	26,579	\$ 677
PALM BEACH BOCC	\$ 532,140,665	5.72%	\$ 30,438,446	555,329	\$ 958
Atlantis	\$ 2,316,634	1.22%	\$ 28,263	2,151	\$ 1,077
Belle Glade	\$ 12,591,234	5.12%	\$ 644,671	16,894	\$ 745
Boca Raton	\$ 164,932,627	5.42%	\$ 8,939,348	85,311	\$ 1,933
Boynton Beach	\$ 59,096,245	5.22%	\$ 3,084,824	65,601	\$ 901
Briny Breezes	\$ 210,852	5.22%	\$ 11,006	417	\$ 506
Cloud Lake	\$ 70,201	2.32%	\$ 1,629	167	\$ 420
Delray Beach	\$ 85,758,652	5.22%	\$ 4,476,602	63,888	\$ 1,342
Glen Ridge	\$ 408,882	5.22%	\$ 21,344	273	\$ 1,498
Golf	\$ 897,105	5.22%	\$ 46,829	231	\$ 3,884
Greenacres	\$ 24,020,488	6.44%	\$ 1,546,919	31,283	\$ 768
Gulf Stream	\$ 1,032,048	5.22%	\$ 53,873	736	\$ 1,402
Haverhill	\$ 1,255,095	2.60%	\$ 32,632	1,501	\$ 836
Highland Beach	\$ 4,764,688	5.22%	\$ 248,717	4,157	\$ 1,146
Hypoluxo	\$ 2,283,458	5.92%	\$ 135,181	2,459	\$ 929
Juno Beach	\$ 6,441,028	5.22%	\$ 336,222	3,596	\$ 1,791
Jupiter	\$ 55,892,069	5.22%	\$ 2,917,566	48,269	\$ 1,158
Jupiter Inlet Colony	\$ 373,000	0.00%	\$ -	373	\$ 1,000
Lake Clarke Shores	\$ 2,858,718	5.22%	\$ 149,225	3,466	\$ 825
Lake Park	\$ 10,240,508	5.32%	\$ 544,795	9,113	\$ 1,124
Lake Worth	\$ 31,633,035	5.22%	\$ 1,651,244	36,053	\$ 877
Lantana	\$ 9,217,906	5.42%	\$ 499,611	9,509	\$ 969
Manalapan	\$ 1,149,154	1.60%	\$ 18,386	355	\$ 3,237
Mangonia Park	\$ 2,786,824	5.62%	\$ 156,619	2,527	\$ 1,103
North Palm Beach	\$ 14,331,747	5.22%	\$ 748,117	12,553	\$ 1,142
Ocean Ridge	\$ 1,936,041	2.00%	\$ 38,721	1,654	\$ 1,171
Pahokee	\$ 3,932,981	5.22%	\$ 205,302	6,019	\$ 653
Palm Beach	\$ 19,876,975	5.22%	\$ 1,037,578	9,735	\$ 2,042
Palm Beach Gardens	\$ 52,597,734	1.50%	\$ 788,966	45,584	\$ 1,154
Palm Beach Shores	\$ 1,650,947	5.52%	\$ 91,132	1,383	\$ 1,194
Palm Springs	\$ 11,341,488	5.32%	\$ 603,367	14,363	\$ 790
Riviera Beach	\$ 32,842,565	5.22%	\$ 1,714,382	33,265	\$ 987
Royal Palm Beach	\$ 28,467,759	5.22%	\$ 1,486,017	29,845	\$ 954
South Bay	\$ 1,782,260	5.10%	\$ 90,895	2,777	\$ 642
South Palm Beach	\$ 1,701,917	5.60%	\$ 95,307	1,529	\$ 1,113
Tequesta	\$ 6,343,662	5.22%	\$ 331,139	5,686	\$ 1,116
Wellington	\$ 50,759,913	5.22%	\$ 2,649,667	53,429	\$ 950
West Palm Beach	\$ 145,224,226	5.42%	\$ 7,871,153	100,827	\$ 1,440
PASCO BOCC	\$ 228,569,482	1.84%	\$ 4,205,678	365,735	\$ 625
Dade City	\$ 5,866,358	5.22%	\$ 306,224	6,743	\$ 870
New Port Richey	\$ 18,423,826	5.62%	\$ 1,035,419	16,397	\$ 1,124
Port Richey	\$ 4,172,430	5.10%	\$ 212,794	3,187	\$ 1,309
Saint Leo	\$ 445,291	1.00%	\$ 4,453	1,060	\$ 420

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2007

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Adjusted Pop. Estimate	Per Capita Consumption
San Antonio	\$ 771,428	0.80%	\$ 6,171	908	\$ 850
Zephyrhills	\$ 11,049,764	5.52%	\$ 609,947	12,033	\$ 918
PINELLAS BOCC	\$ 253,327,663	5.22%	\$ 13,223,704	281,175	\$ 901
Belleair	\$ 3,735,518	5.22%	\$ 194,994	4,138	\$ 903
Belleair Beach	\$ 1,547,431	6.00%	\$ 92,846	1,619	\$ 956
Belleair Bluffs	\$ 2,071,396	5.22%	\$ 108,127	2,257	\$ 918
Belleair Shore	\$ 91,748	2.40%	\$ 2,202	72	\$ 1,274
Clearwater	\$ 127,919,129	5.12%	\$ 6,549,459	111,225	\$ 1,150
Dunedin	\$ 28,899,434	5.32%	\$ 1,537,450	37,435	\$ 772
Gulfport	\$ 9,047,865	6.12%	\$ 553,729	12,899	\$ 701
Indian Rocks Beach	\$ 4,276,214	2.30%	\$ 98,353	5,311	\$ 805
Indian Shores	\$ 2,263,164	5.22%	\$ 118,137	1,799	\$ 1,258
Kenneth City	\$ 3,049,908	5.10%	\$ 155,545	4,544	\$ 671
Largo	\$ 66,507,389	5.62%	\$ 3,737,715	75,153	\$ 885
Madeira Beach	\$ 4,474,169	5.72%	\$ 255,922	4,510	\$ 992
North Redington Beach	\$ 1,420,111	5.12%	\$ 72,710	1,487	\$ 955
Oldsmar	\$ 19,348,059	5.82%	\$ 1,126,057	13,895	\$ 1,392
Pinellas Park	\$ 44,602,507	5.40%	\$ 2,408,535	48,496	\$ 920
Redington Beach	\$ 1,303,750	5.40%	\$ 70,402	1,545	\$ 844
Redington Shores	\$ 1,864,939	5.22%	\$ 97,350	2,357	\$ 791
Safety Harbor	\$ 15,214,258	6.52%	\$ 991,970	17,889	\$ 850
Saint Petersburg	\$ 249,544,741	5.62%	\$ 14,024,414	253,548	\$ 984
Saint Petersburg Beach	\$ 10,513,167	5.70%	\$ 599,251	10,032	\$ 1,048
Seminole	\$ 15,361,454	5.22%	\$ 801,868	18,241	\$ 842
South Pasadena	\$ 3,808,205	5.72%	\$ 217,829	5,836	\$ 653
Tarpon Springs	\$ 21,460,760	5.72%	\$ 1,227,555	23,664	\$ 907
Treasure Island	\$ 8,825,869	2.32%	\$ 204,760	7,514	\$ 1,175
POLK BOCC	\$ 190,811,681	5.22%	\$ 9,960,370	334,940	\$ 570
Auburndale	\$ 18,826,026	5.22%	\$ 982,719	11,977	\$ 1,572
Bartow	\$ 13,064,252	6.12%	\$ 799,532	15,864	\$ 824
Davenport	\$ 3,811,082	3.52%	\$ 134,150	2,307	\$ 1,652
Dundee	\$ 2,850,037	5.72%	\$ 163,022	2,957	\$ 964
Eagle Lake	\$ 1,969,804	5.42%	\$ 106,763	2,521	\$ 781
Fort Meade	\$ 3,759,022	5.32%	\$ 199,980	5,833	\$ 644
Frostproof	\$ 1,931,570	5.32%	\$ 102,760	2,959	\$ 653
Haines City	\$ 13,522,491	5.22%	\$ 705,874	15,905	\$ 850
Highland Park	\$ 140,220	0.00%	\$ -	246	\$ 570
Hillcrest Heights	\$ 142,655	1.10%	\$ 1,569	260	\$ 549
Lake Alfred	\$ 3,248,946	4.62%	\$ 150,101	4,043	\$ 804
Lake Hamilton	\$ 1,148,779	3.72%	\$ 42,735	1,405	\$ 818
Lake Wales	\$ 9,177,530	5.22%	\$ 479,067	12,393	\$ 741
Lakeland	\$ 96,608,105	6.43%	\$ 6,211,901	90,793	\$ 1,064
Mulberry	\$ 3,399,651	5.22%	\$ 177,462	3,433	\$ 990
Polk City	\$ 1,713,824	5.22%	\$ 89,462	1,738	\$ 986
Winter Haven	\$ 28,672,224	6.32%	\$ 1,812,085	28,778	\$ 996
PUTNAM BOCC	\$ 30,631,478	1.84%	\$ 563,619	57,452	\$ 533
Crescent City	\$ 1,302,013	5.10%	\$ 66,403	1,784	\$ 730
Interlachen	\$ 1,153,829	5.22%	\$ 60,230	1,470	\$ 785
Palatka	\$ 11,171,800	5.22%	\$ 583,168	11,194	\$ 998
Pomona Park	\$ 551,201	5.22%	\$ 28,773	796	\$ 692
Welaka	\$ 854,157	5.22%	\$ 44,587	613	\$ 1,393

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2007

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Adjusted Pop. Estimate	Per Capita Consumption
SAINT JOHNS BOCC	\$ 111,417,904	1.84%	\$ 2,050,089	137,089	\$ 813
Hastings	\$ 1,296,163	5.22%	\$ 67,660	639	\$ 2,028
Marineland (part)	\$ 750	0.40%	\$ 3	1	\$ 750
Saint Augustine	\$ 22,130,322	5.22%	\$ 1,155,203	13,507	\$ 1,638
Saint Augustine Beach	\$ 5,842,027	5.22%	\$ 304,954	5,718	\$ 1,022
SAINT LUCIE BOCC	\$ 57,785,636	1.84%	\$ 1,063,256	71,327	\$ 810
Fort Pierce	\$ 42,133,608	5.22%	\$ 2,199,374	38,686	\$ 1,089
Port Saint Lucie	\$ 104,690,360	1.50%	\$ 1,570,355	129,237	\$ 810
Saint Lucie Village	\$ 545,285	1.60%	\$ 8,725	626	\$ 871
SANTA ROSA BOCC	\$ 80,178,696	1.58%	\$ 1,266,823	121,203	\$ 662
Gulf Breeze	\$ 8,205,329	1.10%	\$ 90,259	5,765	\$ 1,423
Jay	\$ 530,272	1.30%	\$ 6,894	505	\$ 1,050
Milton	\$ 9,087,324	5.82%	\$ 528,882	7,443	\$ 1,221
SARASOTA BOCC	\$ 219,499,591	4.82%	\$ 10,579,880	246,135	\$ 892
Longboat Key (part)	\$ 7,435,249	5.22%	\$ 388,120	5,072	\$ 1,466
North Port	\$ 30,297,592	5.72%	\$ 1,733,022	41,000	\$ 739
Sarasota	\$ 77,115,110	5.32%	\$ 4,102,524	54,822	\$ 1,407
Venice	\$ 23,154,351	5.22%	\$ 1,208,657	20,812	\$ 1,113
SEMINOLE BOCC	\$ 189,453,171	5.12%	\$ 9,700,002	202,871	\$ 934
Altamonte Springs	\$ 49,679,755	5.22%	\$ 2,593,283	42,616	\$ 1,166
Casselberry	\$ 22,914,066	5.42%	\$ 1,241,942	24,893	\$ 921
Lake Mary	\$ 45,688,012	5.22%	\$ 2,384,914	13,922	\$ 3,282
Longwood	\$ 26,439,151	5.52%	\$ 1,459,441	13,913	\$ 1,900
Oviedo	\$ 26,748,281	5.56%	\$ 1,487,204	30,800	\$ 868
Sanford	\$ 42,218,585	5.22%	\$ 2,203,810	49,154	\$ 859
Winter Springs	\$ 25,143,859	5.92%	\$ 1,488,516	33,321	\$ 755
SUMTER BOCC	\$ 36,435,105	1.84%	\$ 670,406	57,364	\$ 635
Bushnell	\$ 2,028,200	5.12%	\$ 103,844	2,308	\$ 879
Center Hill	\$ 690,489	5.22%	\$ 36,044	907	\$ 761
Coleman	\$ 659,336	5.22%	\$ 34,417	653	\$ 1,010
Webster	\$ 448,169	3.10%	\$ 13,893	772	\$ 581
Wildwood	\$ 3,540,710	5.22%	\$ 184,825	4,394	\$ 806
SUWANNEE BOCC	\$ 20,057,776	0.64%	\$ 128,370	30,908	\$ 649
Branford	\$ 638,077	4.60%	\$ 29,352	690	\$ 925
Live Oak	\$ 5,674,196	5.60%	\$ 317,755	6,576	\$ 863
TAYLOR BOCC	\$ 6,096,942	1.84%	\$ 112,184	12,841	\$ 475
Perry	\$ 4,737,445	5.62%	\$ 266,244	6,832	\$ 693
UNION BOCC	\$ 2,163,379	0.40%	\$ 8,654	7,582	\$ 285
Lake Butler	\$ 3,538,789	5.10%	\$ 180,478	1,924	\$ 1,839
Raiford	\$ -	0.00%	\$ -	262	\$ -
Worthington Springs	\$ 229,040	5.00%	\$ 11,452	476	\$ 481
VOLUSIA BOCC	\$ 109,675,296	5.22%	\$ 5,725,050	112,898	\$ 971
Daytona Beach	\$ 75,672,015	5.22%	\$ 3,950,079	65,088	\$ 1,163
Daytona Beach Shores	\$ 4,537,509	5.22%	\$ 236,858	4,661	\$ 974
DeBary	\$ 15,040,241	5.22%	\$ 785,101	18,222	\$ 825
DeLand	\$ 23,371,875	5.22%	\$ 1,220,012	25,055	\$ 933
Deltona	\$ 54,861,094	6.22%	\$ 3,412,360	82,995	\$ 661
Edgewater	\$ 14,398,673	5.22%	\$ 751,611	21,157	\$ 681
Flagler Beach (part)	\$ 115,053	5.10%	\$ 5,868	76	\$ 1,514
Holly Hill	\$ 11,492,128	5.22%	\$ 599,889	12,620	\$ 911
Lake Helen	\$ 1,973,771	5.22%	\$ 103,031	2,914	\$ 677

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2007

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Adjusted Pop. Estimate	Per Capita Consumption
New Smyrna Beach	\$ 21,072,303	5.22%	\$ 1,099,974	22,080	\$ 954
Oak Hill	\$ 1,004,860	3.50%	\$ 35,170	1,922	\$ 523
Orange City	\$ 13,168,871	5.22%	\$ 687,415	8,862	\$ 1,486
Ormond Beach	\$ 36,526,018	5.22%	\$ 1,906,658	39,682	\$ 920
Pierson	\$ 871,527	5.10%	\$ 44,448	2,633	\$ 331
Ponce Inlet	\$ 3,162,820	5.42%	\$ 171,425	3,247	\$ 974
Port Orange	\$ 40,345,002	5.22%	\$ 2,106,009	54,635	\$ 738
South Daytona	\$ 10,415,041	5.72%	\$ 595,740	13,955	\$ 746
WAKULLA BOCC	\$ 14,965,158	1.84%	\$ 275,359	24,761	\$ 604
Saint Marks	\$ 158,660	5.10%	\$ 8,092	311	\$ 510
Sopchoppy	\$ 398,761	1.20%	\$ 4,785	413	\$ 966
WALTON BOCC	\$ 41,148,512	0.70%	\$ 288,040	44,792	\$ 919
DeFuniak Springs	\$ 4,712,471	4.82%	\$ 227,141	5,353	\$ 880
Freeport	\$ 1,626,569	1.30%	\$ 21,145	1,214	\$ 1,340
Paxton	\$ 329,070	2.60%	\$ 8,556	689	\$ 478
WASHINGTON BOCC	\$ 9,285,132	1.84%	\$ 170,846	16,459	\$ 564
Caryville	\$ 97,246	5.22%	\$ 5,076	233	\$ 417
Chipley	\$ 4,394,104	5.42%	\$ 238,160	3,601	\$ 1,220
Ebro	\$ 92,494	0.60%	\$ 555	259	\$ 357
Vernon	\$ 342,651	5.40%	\$ 18,503	747	\$ 459
Wausau	\$ 245,065	5.22%	\$ 12,792	436	\$ 562
STATEWIDE TOTALS	\$ 16,608,295,275	4.70%	\$ 780,234,126	17,705,961	\$ 938

Note: These forecasted figures are based on the adjusted 2005 population estimates that were used for the FY 2006-07 revenue sharing calculations. The adjusted population estimates reflect those certified to the Department of Revenue by the Executive Office of the Governor in June 2006.

Discretionary Surtax on Documents

Sections 125.0167 and 201.031, Florida Statutes

Brief Overview

The governing body in each county, as defined by s. 125.011(1), F.S., (i.e., 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 establishing and financing a Housing Assistance Loan Trust Fund [hereinafter Trust Fund] to assist 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.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

Each county, as defined by s. 125.011(1), F.S., (i.e., Miami-Dade County) is eligible to levy this surtax.¹ This surtax is scheduled for repeal on October 1, 2011.

Administrative Procedures

The surtax levy and the creation of the Trust Fund shall be by ordinance, which shall set forth the policies and procedures of the assistance program. The ordinance shall be proposed at a regular meeting of the governing body at least two weeks prior to formal adoption. Formal adoption shall not be effective unless approved on final vote by a majority of the governing body's total membership. The ordinance shall not take effect until 90 days after formal adoption.²

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.³ 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

1. Section 201.031(1), F.S. (2006).

2. Section 125.0167(2), F.S. (2006).

3. *Id.*, at (1).

fee or leasehold initially in excess of 98 years, or a detached dwelling.⁴ Each county that levies the surtax shall include in its financial report required pursuant to s. 218.32, F.S., information showing the revenues and expenditures of the Trust Fund for the fiscal year.⁵ According to the Department of Revenue (DOR), Miami-Dade County currently levies the surtax at the maximum rate of 45 cents for each \$100 or fractional part thereof.

Distribution of Proceeds

The DOR 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.⁶ The county shall deposit the revenues into the Trust Fund, except that a portion of such revenues may be deposited into the county's Home Investment Trust Fund as defined by and created pursuant to federal law.⁷

Authorized Uses

The proceeds shall be used only to help finance the construction, rehabilitation, or purchase of housing for low and moderate-income families; pay the necessary costs of collection and enforcement of the surtax; and fund any local matching contributions required by federal law. 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, and the surtax proceeds shall not be used for rent subsidies or grants.⁸

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. For purposes of this program, housing is not limited to single-family, detached dwellings.⁹

4. Sections 125.0167(1); 201.031(1), F.S. (2006).

5. Section 201.031(3), F.S. (2006).

6. *Id.*, at (2).

7. Section 125.0167(3), F.S. (2006).

8. *Id.*

9. *Id.*, at (1)

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

Current and Prior Years' Revenues

No estimated revenue distributions in the current fiscal year are available; however, a summary of prior years' distributions is available via the LCIR's website.¹⁰

10. <http://www.floridalcir.gov/dataAtoF.html>

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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.

General Law Amendments

Legislation passed during the 2006 legislative session 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.¹ 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 official 2005 population estimates, the ten counties of Miami-Dade, Broward, Palm Beach, Hillsborough, Orange, Pinellas, Duval, Lee, Polk, and Brevard have a total population of 500,000 or more. Likewise, the six municipalities of Jacksonville, Miami, Tampa, Saint Petersburg, Hialeah, and Orlando 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.²

1. Section 369.255(3), F.S. (2006).

2. *Id.*, at (2).

Distribution of Proceeds

The law is silent to this issue; therefore, it is assumed that each eligible local government imposing the fee would retain all proceeds, unless an 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.³

Relevant Attorney General Opinions

No opinions specifically relevant to this fee have been issued.

Current and Prior Years' Revenues

No estimated revenue distributions for local governments in the current fiscal year are available. No data summarizing prior years' revenues are currently available.

3. Id.

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.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

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.¹ The owner of the facility is responsible for paying the tax annually on or before July 1st.² The primary host local government is responsible for regulating, controlling, administering, and enforcing this tax.³

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.

1. Section 403.7215(1), F.S. (2005).

2. Id., at (2).

3. Id., at (7).

Authorized Uses

Tax proceeds received by the local government shall be appropriated and used to pay for the following items.⁴

- 1) Costs of tax collection;
- 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 ch. 403, F.S., 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, if all other costs specified in #1-6 have been paid. 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.

Relevant Attorney General Opinions

No opinions specifically relevant to this tax have been issued.

Current and Prior Years' Revenues

No estimated revenue distributions for local governments in the current fiscal year are available. No data summarizing prior years' revenues are currently available.

4. *Id.*, at (3).

Insurance Premium Tax

Sections 175.101, 185.08, and 633.382, Florida Statutes

Brief Overview

Each qualified municipality or special fire control district, having a lawfully established fund providing pension benefits to firefighters, may impose an excise tax of 1.85 percent of the gross amount of receipts from policyholders on all premiums collected on property insurance policies covering property within the legally defined limits of the municipality or special fire control district.¹ The tax revenues shall be distributed to the municipality or special fire control district according to the insured property's location. The net proceeds of this excise tax shall be paid into the firefighters' pension trust fund established by municipalities and special fire control districts.²

Each qualified municipality, having a lawfully established fund providing retirement benefits to police officers, may impose an excise tax amounting to 0.85 percent of the gross amount of receipts from policyholders on all premiums collected on casualty insurance policies covering property within the municipality's legally defined limits.³ The net proceeds of this excise tax shall be paid into the municipal police officers' retirement trust fund established by the municipalities.⁴

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

Any 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 tax upon every insurance company, corporation, or other insurer engaged in the business of property insurance. Any municipality described and classified in s. 185.03, F.S., having a lawfully established municipal police officers' retirement trust fund, may impose the tax upon every insurance company, corporation, or other insurer engaged in the business of casualty insurance.

1. Section 175.101(1), F.S. (2006).

2. Section 175.091(1), F.S. (2006).

3. Section 185.08(1), F.S. (2006).

4. Section 185.07(1), F.S. (2006).

Administrative Procedures

Both excise taxes shall be payable annually on March 1st of each year after the passage of an ordinance, in the case of a municipal government; or resolution, in the case of a special fire control district, assessing and imposing the taxes.⁵ Installments of taxes shall be paid according to the provisions of s. 624.5092(2)(a)-(c), F.S.

The DOR shall create, maintain, and update an electronic database that designates the local taxing jurisdiction for each street address and address range in the state, and insurance companies are required to exercise due diligence in employing the database to correctly assign parcels to local jurisdictions for tax purposes.⁶ The DOR shall also keep a separate account of all taxes collected for each tax on behalf of each municipality or special fire control district. All taxes collected must be transferred to the Police and Firefighters' Premium Tax Trust Fund [hereinafter Trust Fund] and shall be separately accounted for by the Department of Management Services' Division of Retirement, which administers the Trust Fund.⁷

Distribution of Proceeds

The Chief Financial Officer shall, on or before July 1st and at other times authorized by the Division of Retirement, disburse those monies collected from both taxes to eligible municipalities and special fire control districts.⁸ Separate from the issue of funding firefighters' pension trust funds, every qualified firefighter shall be paid supplemental salary compensation by the employing agency if the firefighter has achieved the specified level of educational attainment. The employing agency may include any municipality, any county, or any special district employing firefighters. Funds are appropriated from the Trust Fund to the Firefighters' Supplemental Compensation Trust Fund to pay the supplemental compensation.⁹

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.

5. Sections 175.101(3); 185.08(3), F.S. (2006).

6. Sections 175.1015; 185.085, F.S. (2006).

7. Sections 175.121(1); 185.10(1), F.S. (2006).

8. Sections 175.121(2); 185.10(2), F.S. (2006).

9. Section 633.382, F.S. (2006).

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 on-line database of legal opinions.¹⁰ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
74-220	Consolidation of police forces of two cities
75-277	Fire protection outside boundaries
78-03	Trustee of pension plan, city officer
78-69	Funds intended for firefighters and policemen, pension
78-148	Municipal pension trust funds
84-100	Contract with private firm for fire protection
85-15	Funding for firefighters’ supplemental compensation
85-16	Funding firefighters’ supplemental compensation program
89-73	Firefighters’ bill of rights
89-90	Police officers’ retirement trust fund, s. 185.15
91-15	Retirement plans
94-26	Nonpayment of incentive pay to law enforcement
2001-67	Firefighters’ and Police Officers’ pension, premium tax
2003-54	City pension fund, amendment of investment authority

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 and Prior Years’ Revenues

No estimated revenue distributions for individual municipalities and fire control districts in the current fiscal year are available; however, several summaries of prior years’ distributions are available via the LCIR’s website.¹¹

10. <http://myfloridalegal.com/opinions>

11. <http://www.floridalcir.gov/dataGtoL.html>

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Intergovernmental Radio Communication Program

Section 318.21(9), Florida Statutes

Brief Overview

Civil penalties received by a county court that result from traffic infractions pursuant to the provisions of ch. 318, F.S., shall be distributed and paid monthly as directed by s. 318.21, F.S. From each moving traffic violation, the amount of \$12.50 must be used by the county to fund its participation in an intergovernmental radio communication program. If the county is not participating in a program, the revenues collected must be used to fund local law enforcement automation.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

All counties are eligible to participate in the program.

Administrative Procedures

The clerk of circuit court shall remit \$12.50 from each moving traffic 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 in the county's unincorporated area.

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 several opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.¹ In a recent 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
2005-25	Traffic control, use of civil penalty

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 and Prior Years’ Revenues

No estimated revenue distributions for local governments in the current fiscal year are available. No data summarizing prior years’ revenues are available.

1. <http://myfloridalegal.com/opinions>

Local Business Tax

formerly Local Occupational License Tax

Chapter 205, Florida Statutes

Brief Overview

The local business tax represents the fees charged and the method by which a local government authority grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. Counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government. This tax does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.

General Law Amendments

Chapter 2006-4, L.O.F., (HB 167) creates s. 205.1975, F.S., which prohibits a county or municipality from issuing or renewing a business tax receipt for the operation of a mover or moving broker under chapter 507 unless the mover or broker exhibits a current registration from the Department of Agriculture and Consumer Services. This change became effective on July 1, 2006.

Chapter 2006-152, L.O.F., (HB 1269) amends ch. 205, F.S., to change the term *local occupational license tax* to *local business tax* and to provide that persons who pay such occupational business taxes receive a receipt for payment rather than a certificate. The purpose of this name change is to help protect residents from consumer fraud by indicating that a business or individual has merely paid a tax and payment of said tax does not authenticate the qualifications of that business or individual. The legislation does not authorize any new taxes or fees, or increase existing taxes or fees. These changes become effective on January 1, 2007.

Eligibility Requirements

County and municipal governments are eligible to levy, by appropriate resolution or ordinance, a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction.¹

Each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) or any adjacent county (i.e., Broward, Collier, and Monroe counties) may levy and collect, by ordinance enacted by the county's governing body, an additional business tax up to 50 percent of the appropriate business tax imposed under s. 205.033(1), F.S.²

1. See Sections 205.032, 042, F.S. (2006).

2. Section 205.033(6)(a), F.S. (2006).

Administrative Procedures

In order to levy a business tax, 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 business tax.³ A number of other conditions for levy are imposed on counties and municipalities.⁴

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.⁵

The governing body of a county or municipality may request that the other governmental unit issue its business receipt and collect the relevant tax. However, before any local government issues any business receipts on behalf of another local government, appropriate agreements must be entered into by the affected local governments.⁶ All business tax receipts shall be sold by the appropriate tax collector beginning August 1st of each year. The taxes are due and payable on or before September 30th of each year, and the receipts expire on September 30th of the succeeding year. In several situations, administrative penalties are also imposed.⁷

Beginning October 1, 1995, a county or municipality that has not adopted a business tax ordinance or resolution may adopt a business 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.⁸

3. Id.

4. See Sections 205.033, .043, F.S. (2006).

5. Section 205.022, F.S. (2006).

6. Section 205.045, F.S. (2006).

7. Section 205.053, F.S. (2006).

8. Section 205.0315, F.S. (2006).

State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business taxes.⁹ State law also regulates the issuance of local business tax receipt to certain individuals or businesses.¹⁰

Distribution of Proceeds

The revenues derived from the business tax imposed by county governments, exclusive of the costs of collection and any credit given for municipal business 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 total population.¹¹ Within 15 days following the month of receipt, the apportioned revenues shall be sent to each governing authority. These provisions do not apply to counties that have established a new rate structure pursuant to s. 205.0535, F.S.¹²

Authorized Uses

The tax proceeds can be considered general revenue for the county or municipality. Additionally, the county business tax proceeds may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.¹³

The proceeds of the additional county occupational license tax imposed pursuant to s. 205.033(6), F.S., shall be distributed by the county's governing body to a designated organization or agency for the purpose of implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.¹⁴

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.¹⁵ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase *occupational license tax* (previous terminology).

9. Sections 205.054, .063, .064, .065, .162, .171, .191, .192, .193, F.S. (2006).

10. Sections 205.194, .196, .1965, .1967, .1969, .1971, .1973, .1975, F.S. (2006).

11. Section 205.033(4), F.S. (2006).

12. Id., at (5).

13. Id., at (7).

14. Id., at (6)(b).

15. <http://myfloridalegal.com/opinions>

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 estimated revenue distributions for individual local governments in the current fiscal year are available. A summary of prior years' revenues reported by local governments is available via the LCIR's website.¹⁶

16. <http://www.floridalcir.gov/dataGtoL.html>

Municipal Pari-Mutuel Tax

Section 550.105(9), Florida Statutes

Brief Overview

If a live horse or dog race or jai alai game for any stake, purse, prize, or premium is held or conducted within a municipality's corporate limits, such municipality may assess and collect an additional tax against any person conducting such live racing or games. The tax may not exceed \$150 per day for horse racing or \$50 per day for dog racing or jai alai.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

Any municipality, in which a race or game is held or conducted within its corporate limits, is eligible to assess and collect 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; therefore, it is assumed that each municipality levying the tax would be responsible for its administration. A municipality may not assess or collect any other additional excise or revenue tax against any person conducting races within the corporate limits of the municipality or against any patron of any such person, except as otherwise provided in ch. 550, F.S.

Distribution of Proceeds

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

Authorized Uses

The statutory language is silent to this issue; therefore, 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 an opinion relevant to this revenue source. The full text of this opinion is available via the searchable on-line database of legal opinions.¹

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

Local government officials seeking more clarification should review the opinion in its 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 and Prior Years’ Revenues

No estimated revenue distributions for individual municipalities in the current fiscal year are available. No data summarizing prior years’ revenues to municipalities are available.

1. <http://myfloridalegal.com/opinions>

Municipal Parking Facility Space Surcharges

Sections 166.271, Florida Statutes

Brief Overview

Certain municipalities are authorized to impose and collect parking facility space surcharges. These discretionary per-vehicle surcharges are calculated as a percentage of the amounts charged for the sale, lease, or rental of space at municipal parking facilities that are open to the public. The proceeds are used to reduce the municipality's ad valorem tax millage rate, eliminate non-ad valorem assessments, or improve transportation in downtown or urban core areas.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

The governing body of any municipality with a population of 200,000 or more, more than 20 percent of the real property of which is exempt from ad valorem taxation, and which is located in a county having a population greater than 500,000 may impose and collect, subject to referendum approval by voters in the municipality, a discretionary per-vehicle surcharge. The surcharge shall be up to 15 percent of the amount charged for the sale, lease, or rental of space at municipal parking facilities that are open for use to the general public and which are not airports, seaports, county administration buildings, or other projects as defined under ss. 125.011 and 125.015, F.S. This surcharge shall not take effect while any surcharge imposed pursuant to s. 218.503(5)(a), F.S., is in effect.¹

Based on April 1, 2005 official population estimates, only six municipalities (i.e., Jacksonville, Miami, Tampa, Saint Petersburg, Hialeah, and Orlando) had a population of 200,000 or more and were located in a county having a population greater than 500,000. Currently, it is not known which of these six municipalities have more than 20 percent of its real property exempt from ad valorem taxation and impose the surcharge.

Administrative Procedures

Any municipality imposing the surcharge shall administer it locally and should provide brackets applicable to transactions subject to the surcharge.²

1. Section 166.271(1), F.S. (2006).

2. *Id.*, at (3).

Distribution of Proceeds

Since the surcharge is locally administered, each municipality levying the surcharge retains all proceeds.

Authorized Uses

A municipality imposing the surcharge shall only use the proceeds for the following purposes.³

1. No less than 60 percent and no more than 80 percent shall be used to reduce the municipality's ad valorem tax millage or to reduce or eliminate non-ad valorem assessments, unless the municipality has previously used the proceeds from the surcharge levied under s. 218.503(5)(b), F.S., to reduce the municipality's ad valorem tax millage or to reduce non-ad valorem assessments.
2. No less than 20 percent and no more than 40 percent shall be used to improve transportation, including, but not limited to, street, sidewalk, roadway, landscape, transit, and streetscape beautification improvements in downtown or urban core areas.

Relevant Attorney General Opinions

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

Current and Prior Years' Revenues

No estimated revenue distributions for individual municipalities in the current fiscal year are available. No data summarizing prior years' revenues to municipalities are available.

3. Id., at (2).

Public Service Tax

Sections 166.231-.236, Florida Statutes

Brief Overview

Municipalities and charter counties 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.¹ The tax shall be levied only upon purchases within the municipality or within the charter county's unincorporated area and shall not exceed 10 percent of the payments received by the seller of the taxable item. Services competitive with those listed 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.² The tax proceeds are considered general revenue for the municipality or charter county.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

All municipalities are eligible to levy the tax within the area of its tax jurisdiction. 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 prior to that date.

A charter county, by virtue of numerous legal rulings in Florida case law, may levy the tax within the unincorporated area. For example, 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.³ More recently, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.⁴

Administrative Procedures

The tax shall be collected by the seller of the taxable item from the purchaser at the time of payment for such service.⁵ At the discretion of the local taxing authority, the tax may be levied on a physical

1. Section 166.231(1), F.S. (2006).

2. *Id.*, at (2).

3. *Volusia County vs. Dickinson*, 269 So.2d 9 (Fla. 1972).

4. *McLeod vs. Orange County*, 645 So.2d 411 (Fla. 1994).

5. Section 166.231(7), F.S. (2006).

unit basis. Using this basis, the tax would be levied as follows: electricity, number of kilowatt hours purchased; metered or bottled gas, number of cubic feet purchased; fuel oil and kerosene, number of gallons purchased; and water service, number of gallons purchased.⁶ A number of tax exemptions are specified in law.⁷

A tax levy must be adopted by ordinance, and the effective date of every tax levy or repeal must be the beginning of a subsequent calendar quarter: January 1, April 1, July 1, or October 1. The taxing authority shall notify the Department of Revenue (DOR) of a tax levy adoption or repeal at least 120 days before its effective date. Such notification must be furnished on a form prescribed by the DOR 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.⁸

Distribution of Proceeds

The seller of the service shall remit the taxes collected to the governing body in the manner prescribed by ordinance.⁹

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 legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.¹⁰ Interested persons may view the opinions 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.

6. Section 166.232, F.S. (2006).

7. Section 166.231(3)-(6) and (8), F.S. (2006).

8. Section 166.233(2), F.S. (2006).

9. Section 166.231(7), F.S. (2006).

10. <http://myfloridalegal.com/opinions>

Tax Rates Imposed by Taxing Authorities

As previously mentioned, taxing authorities are required to furnish information to the DOR. This information includes 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. The DOR maintains an online database that can be searched or downloaded.¹¹

Current and Prior Years' Revenues

No estimated revenue distributions for individual local governments in the current fiscal year are available; however, two summaries of prior years' revenues reported by county or municipal governments are available via the LCIR's website.¹²

11. <http://www.myflorida.com//dor/governments/mpst.html>

12. <http://www.floridalcir.gov/dataMtoR.html>

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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. This fee 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.

General Law Amendments

Legislation passed during the 2006 legislative session 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.

Distribution of Proceeds

The county shall retain the fee proceeds, less the first dollar of each registration fee which 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. 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

No opinions specifically relevant to this fee have been issued.

Current and Prior Year's Revenues

No estimated revenue distributions for individual local governments in the current fiscal year are available. No data summarizing prior years' revenues to local governments are available.

Local Discretionary Sales Surtaxes

Sections 212.054-.055, Florida Statutes

Brief Overview

Seven different types of local discretionary sales surtaxes (also referred to as local option sales taxes) are currently authorized in law and represent potential revenue sources for county and municipal governments and school districts.¹ 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 ch. 212, F.S., and communications services as defined for purposes of ch. 202, F.S.²

The local discretionary sales surtax rate varies from county to county, depending on the particular levies authorized in that jurisdiction. Discretionary sales surtax must be collected when the transaction occurs in, or delivery is into, a county that imposes the surtax, and the sale is subject to state's sales and use tax. The following table summarizes how the surtax is collected.

If the sale occurs in a:	And delivery is in:	The surtax is:
county with a surtax	the same county	collected
county with a surtax	a county without a surtax	not collected
county with a surtax	a different county with a surtax	collected at the county rate where delivery is made
county without a surtax	a county with a surtax	collected at the county rate where delivery is made
county without a surtax	county without a surtax	not collected

Discretionary sales surtax applies to the first \$5,000 of any single taxable item, when sold to the same purchaser at the same time. Single items include items normally sold in bulk and items assembled to comprise a working unit. The \$5,000 limitation does not apply to the rental of commercial real property, transient rentals, or services. With regard to the sale of motor vehicles, mobile homes, boats, or aircraft, the surtax applies only to the first \$5,000 of the total sales price. On the sale of a motor vehicle or mobile home, the tax rate is determined by the county where the purchaser resides as shown on the title or registration. On the sale of a boat or aircraft, the tax rate is determined by the county where the boat or aircraft is delivered.

The local discretionary sales surtax applies to communications services as broadly defined in ch. 202, F.S. Because the new communications services tax base is much larger than the base under prior law, discretionary sales surtax conversion rates were specified in law. For any county or school

1. Section 212.055, F.S. (2006).

2. Section 212.054(2), F.S. (2006).

board that levies the surtax, the tax rate on communications services as authorized by s. 202.19(5), F.S., is expressed in law.³

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to the general administration of these surtaxes; however, legislation did pass that affects individual surtaxes. These changes are summarized in the relevant discussion of individual surtaxes.

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 is not provided here.

Administrative Procedures

The administrative procedures relevant to local discretionary sales surtaxes are outlined in s. 212.054, F.S. The Department of Revenue (DOR) is charged with administering, collecting, and enforcing those local discretionary sales surtaxes.⁴ 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.⁵ No initial levy or rate increase or decrease shall take effect on a date other than January 1st, and no levy shall terminate on a day other than December 31st.⁶

The proceeds of each county's discretionary sales surtax collections are transferred to the Discretionary Sales Surtax Clearing Trust Fund [hereinafter, the Trust Fund]. A separate account in the Trust Fund shall be established for each county imposing the surtax. The DOR is authorized to take an administrative cost deduction not to exceed 3 percent of the total surtax revenue generated by all levying counties. The administrative cost deduction shall be used only for those costs solely and directly attributable to the surtax, and the 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.⁷

3. Section 202.20(3), F.S. (2006).

4. Section 212.054(4)(a), F.S. (2006).

5. *Id.*, at (6).

6. *Id.*, at (5).

7. *Id.*, at (4)(b).

Reporting Requirements

The governing body of any county or school board that levies a surtax shall notify the DOR within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. The DOR must receive this notice no later than November 16th prior to the January 1st effective date. The notice must specify the rate as well as the time period during which the surtax will be in effect and must include a copy of the ordinance and such other information required by departmental rule. Failure to timely provide such notification to the DOR shall result in the delay of the effective date for a period of one year.⁸

Additionally, the governing body of any county or school board proposing to levy a surtax shall notify the DOR 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 DOR shall result in the delay of the effective date for a period of one year.⁹

Distribution of Proceeds

The DOR shall distribute funds using a distribution factor determined for each levying county that is multiplied by the amount available for distribution. The county's distribution factor shall equal the product of the county's latest official population, pursuant to s. 186.901, F.S.; the county's surtax rate; and the number of months the county has levied the surtax during the most recent distribution period divided by the sum of all such products of the counties levying the surtax during the most recent distribution period. The DOR shall compute distribution factors for eligible counties once each quarter and make appropriate quarterly distributions. A county that fails to timely provide information waives its rights to challenge the DOR's determination of the county's share of the revenues.¹⁰

Tax Rates and Current Year's Revenues

The tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a surtax levy. The first table following this section provides a historical summary of surtax impositions, expirations, extensions, rate changes, and repeals based on information obtained from the DOR.¹¹ The second table summarizes the counties eligible to levy the various local discretionary sales surtaxes and illustrates the 2006 tax rates. The third table provides revenue estimates that county and municipal governments may expect to receive under a 0.5 or 1 percent

8. Id., at (7)(a).

9. Id., at (b).

10. Id., at (4)(c).

11. <http://www.myflorida.com/dor/law> (select *Sales and Use Tax* category; then select *Sales & Use Tax Rate Charts* option; and then select *History of Local Option*).

levy during local fiscal year 2007. Inquiries regarding the DOR's estimation of the local discretionary sales surtax revenue distributions should be addressed to Christian Weiss in the Office of Tax Research at (850) 413-7088.

Other Available Information

Other information relevant to local discretionary sales surtaxes can be found via the Internet. A general description of the local discretionary sales surtax can be found on the DOR's website.¹² Data summarizing historical local option sales tax revenue distributions to counties and municipalities as compiled by the LCIR staff from DOR source data can be found under the heading *Local Option Sales Taxes* via this LCIR webpage.¹³ Local option sales tax receipts and distributions data by fiscal year and by month can be found via this DOR webpage.¹⁴

12. <http://www.myflorida.com/dor/taxes/discretionary.html>

13. <http://www.floridalcir.gov/dataGtoL.html>

14. <http://www.myflorida.com/dor/taxes/distributions.html>

History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Repeals

Current Active Levies Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Charter County Transit System Surtax - s. 212.055(1), F.S.				
<i>Duval</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 1989</i>	<i>Until Repealed</i>
<i>Miami-Dade</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2003</i>	<i>Until Repealed</i>
Local Government Infrastructure Surtax - s. 212.055(2), F.S.				
Alachua	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2002
Bay	Imposed Levy	0.5%	Jun. 1, 1988	Dec. 31, 1993
Bay	Increased Rate	1%	Jan. 1, 1994	Dec. 31, 1994
Bay	Decreased Rate	0.5%	Jan. 1, 1995	May 31, 2003
Charlotte	Imposed Levy	1%	Apr. 1, 1995	Mar. 31, 1999
Charlotte	Extended Levy	1%	Apr. 1, 1999	Dec. 31, 2002
Charlotte	Extended Levy	1%	Jan. 1, 2003	Dec. 31, 2008
Clay	Imposed Levy	1%	Feb. 1, 1990	Jan. 31, 2005
Clay	Extended Levy	1%	Feb. 1, 2005	Dec. 31, 2019
De Soto	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Dixie	Imposed Levy	1%	Apr. 1, 1990	Mar. 31, 2005
Duval	Imposed Levy	0.5%	Jan. 1, 2001	Dec. 31, 2030
Escambia	Imposed Levy	1%	Jun. 1, 1992	May 31, 1999
Escambia	Extended Levy	1%	Jun. 1, 1999	May 31, 2007
Flagler	Imposed Levy	1%	Dec. 1, 1990	Nov. 30, 2005
Flagler	Repealed Levy	-	Dec. 31, 2002	
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Gadsden	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 1995
Glades	Imposed Levy	1%	Feb. 1, 1992	Jan. 31, 2007
Hamilton	Imposed Levy	1%	Jul. 1, 1990	Jun. 30, 2005
Hardee	Imposed Levy	1%	Jan. 1, 1990	Dec. 31, 1997
Hendry	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Highlands	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Highlands	Extended Levy	1%	Nov. 1, 2004	Oct. 31, 2019
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1996	Nov. 30, 2026
Indian River	Imposed Levy	1%	Jun. 1, 1989	May 31, 2004
Indian River	Extended Levy	1%	Jun. 1, 2004	Dec. 31, 2019
Jackson	Imposed Levy	1%	Jun. 1, 1988	May 31, 1998
Jackson	Repealed Levy	-	Jul. 1, 1992	
Jefferson	Imposed Levy	1%	Jun. 1, 1988	May 31, 2003
Lafayette	Imposed Levy	1%	Sep. 1, 1991	Aug. 31, 2006
Lake	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Lake	Extended Levy	1%	Jan. 1, 2003	Dec. 31, 2017
Leon	Imposed Levy	1%	Dec. 1, 1989	Nov. 30, 2004
Leon	Extended Levy	1%	Dec. 1, 2004	Dec. 31, 2019
Madison	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004
Manatee	Imposed Levy	1%	Jan. 1, 1990	Dec. 31, 1993
Manatee	Repealed Levy	-	Jan. 1, 1993	
Manatee	Imposed Levy	1%	Jul. 1, 1994	Jun. 30, 1999
Marion	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2004
Martin	Imposed Levy	1%	Jun. 1, 1996	May 31, 1997
Martin	Imposed Levy	1%	Jan. 1, 1999	Dec. 31, 2001
Monroe	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Monroe	Extended Levy	1%	Nov. 1, 2004	Dec. 31, 2018
Okaloosa	Imposed Levy	0.5%	Oct. 1, 1989	Sep. 30, 1991
Okaloosa	Imposed Levy	1%	Aug. 1, 1995	Jul. 31, 1999
Osceola	Imposed Levy	1%	Sep. 1, 1990	Aug. 31, 2005

History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Repeals

Current Active Levies Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Osceola	Extended Levy	1%	Sep. 1, 2005	Aug. 31, 2025
Pasco	Imposed Levy	1%	Jan. 1, 2005	Dec. 31, 2014
Pinellas	Imposed Levy	1%	Feb. 1, 1990	Jan. 31, 2010
Putnam	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2017
Santa Rosa	Imposed Levy	1%	Sep. 1, 1993	Aug. 31, 1999
Santa Rosa	Repealed Levy	-	Sep. 1, 1998	
Sarasota	Imposed Levy	1%	Sep. 1, 1989	Aug. 31, 2004
Sarasota	Extended Levy	1%	Sep. 1, 2004	Aug. 31, 2009
Seminole	Imposed Levy	1%	Oct. 1, 1991	Sep. 30, 2001
Seminole	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2011
Suwannee	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Taylor	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004
Taylor	Repealed Levy	-	Dec. 31, 1999	
Taylor	Imposed Levy	1%	Jan. 1, 2000	Dec. 31, 2029
Wakulla	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Wakulla	Extended Levy	1%	Jan. 1, 2003	Dec. 31, 2017
Small County Surtax - s. 212.055(3), F.S.				
Baker	Imposed Levy	1%	Jan. 1, 1994	Until Repealed
Bradford	Imposed Levy	1%	Mar. 1, 1993	Until Repealed
Calhoun	Imposed Levy	1%	Jan. 1, 1993	Dec. 31, 2000
Calhoun	Extended Levy	1%	Jan. 1, 2001	Dec. 31, 2008
Columbia	Imposed Levy	1%	Aug. 1, 1994	Until Repealed
De Soto	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Dixie	Imposed Levy	1%	Apr. 1, 2005	Dec. 31, 2029
Gadsden	Imposed Levy	1%	Jan. 1, 1996	Until Repealed
Gilchrist	Imposed Levy	1%	Oct. 1, 1992	Until Repealed
Gulf	Imposed Levy	0.5%	Jan. 1, 2006	Until Repealed
Hamilton	Imposed Levy	1%	Jul. 1, 2005	Dec. 31, 2010
Hardee	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2004
Hardee	Extended Levy	1%	Jan. 1, 2005	Until Repealed
Hendry	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Holmes	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Holmes	Extended Levy	1%	Oct. 1, 1999	Sep. 30, 2006
Holmes	Extended Levy	1%	Jan. 1, 2006	Dec. 31, 2013
Jackson	Imposed Levy	1%	Jun. 1, 1995	May 31, 2010
Jefferson	Imposed Levy	1%	Jun. 1, 2003	Until Repealed
Lafayette	Imposed Levy	1%	Sep. 1, 2006	Until Repealed
Levy	Imposed Levy	1%	Oct. 1, 1992	Until Repealed
Liberty	Imposed Levy	1%	Nov. 1, 1992	Until Repealed
Madison	Imposed Levy	1%	Aug. 1, 2004	Until Repealed
Nassau	Imposed Levy	0.5%	Dec. 1, 1993	Nov. 30, 1994
Nassau	Imposed Levy	1%	Mar. 1, 1996	Until Repealed
Okeechobee	Imposed Levy	1%	Oct. 1, 1995	Until Repealed
Sumter	Imposed Levy	1%	Jan. 1, 1993	Until Repealed
Suwannee	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Union	Imposed Levy	1%	Feb. 1, 1993	Jan. 31, 1996
Union	Extended Levy	1%	Feb. 1, 1996	Jan. 31, 2001
Union	Extended Levy	1%	Feb. 1, 2001	Dec. 31, 2005
Union	Extended Levy	1%	Jan. 1, 2006	Until Repealed
Walton	Imposed Levy	1%	Feb. 1, 1995	Until Repealed
Washington	Imposed Levy	1%	Nov. 1, 1993	Until Repealed

History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Repeals

Current Active Levies Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Indigent Care and Trauma Center Surtax - s. 212.055(4), F.S.				
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1991	Sep. 30, 1997
Hillsborough	Decreased Rate	0.25%	Oct. 1, 1997	Feb. 28, 2001
Hillsborough	Extended Levy	0.25%	Mar. 1, 2001	Sep. 30, 2001
Hillsborough	Increased Rate	0.5%	Oct. 1, 2001	Until Repealed
County Public Hospital Surtax - s. 212.055(5), F.S.				
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 1992	Sep. 30, 1998
Miami-Dade	Extended Levy	0.5%	Oct. 1, 1998	Until Repealed
School Capital Outlay Surtax - s. 212.055(6), F.S.				
Bay	Imposed Levy	0.5%	May 1, 1998	Apr. 30, 2008
Escambia	Imposed Levy	0.5%	Jan. 1, 1998	Dec. 31, 2002
Escambia	Extended Levy	0.5%	Jan. 1, 2003	Dec. 31, 2007
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Gulf	Imposed Levy	0.5%	Jul. 1, 1997	Jun. 30, 2017
Hernando	Imposed Levy	0.5%	Jan. 1, 1999	Dec. 31, 2003
Hernando	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2014
Jackson	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
Jackson	Extended Levy	0.5%	Jan. 1, 2006	Dec. 31, 2015
Leon	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Manatee	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2017
Marion	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2009
Monroe	Imposed Levy	0.5%	Jan. 1, 1996	Dec. 31, 2005
Monroe	Extended Levy	0.5%	Jan. 1, 2006	Dec. 31, 2015
Orange	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2015
Palm Beach	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2010
Polk	Imposed Levy	0.5%	Jan. 1, 2004	Dec. 31, 2018
Saint Lucie	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
Saint Lucie	Extended Levy	0.5%	Jul. 1, 2006	Dec. 31, 2026
Santa Rosa	Imposed Levy	0.5%	Oct. 1, 1998	Sep. 30, 2008
Volusia	Imposed Levy	0.5%	Jan. 1, 2002	Dec. 31, 2016
Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.				
Alachua	Imposed Levy	0.25%	Jan. 1, 2005	Dec. 31, 2011
Polk	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2019

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (September 1, 2006).

2006 Local Discretionary Sales Surtax Rates in Florida's Counties

County	Levy Combinations Are Subject to Various Tax Rate Caps - See Notes						County Government Levies			School District Levies			
	Charter County Transit System Surtax	Local Gov't Infrastructure Surtax	Small County Surtax	Indigent Care/ Trauma Center Surtaxes	County Public Hospital Surtax	Voter-Approved Indigent Care Surtax	School Capital Outlay Surtax	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
	Up to 1%	0.5% or 1%	0.5% or 1%	Up to 0.25%, 0.5 %	0.5%	Up to 0.5%, 1%	Up to 0.5%						
Alachua						0.25		1.5	0.25	1.25	0.5	0.0	0.5
Baker			1					1.5	1.0	0.5	0.5	0.0	0.5
Bay							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Bradford			1					1.5	1.0	0.5	0.5	0.0	0.5
Brevard								1.0	0.0	1.0	0.5	0.0	0.5
Broward								2.0	0.0	2.0	0.5	0.0	0.5
Calhoun			1					1.5	1.0	0.5	0.5	0.0	0.5
Charlotte		1						1.0	1.0	0.0	0.5	0.0	0.5
Citrus								1.0	0.0	1.0	0.5	0.0	0.5
Clay		1						1.0	1.0	0.0	0.5	0.0	0.5
Collier								1.0	0.0	1.0	0.5	0.0	0.5
Columbia			1					1.0	1.0	0.0	0.5	0.0	0.5
De Soto			1					1.5	1.0	0.5	0.5	0.0	0.5
Dixie			1					1.5	1.0	0.5	0.5	0.0	0.5
Duval	0.5	0.5						2.0	1.0	1.0	0.5	0.0	0.5
Escambia		1					0.5	1.0	1.0	0.0	0.5	0.5	0.0
Flagler		0.5					0.5	1.0	0.5	0.5	0.5	0.5	0.0
Franklin								1.5	0.0	1.5	0.5	0.0	0.5
Gadsden			1					1.5	1.0	0.5	0.5	0.0	0.5
Gilchrist			1					1.5	1.0	0.5	0.5	0.0	0.5
Glades		1						1.5	1.0	0.5	0.5	0.0	0.5
Gulf			0.5				0.5	1.5	0.5	1.0	0.5	0.5	0.0
Hamilton			1					1.5	1.0	0.5	0.5	0.0	0.5
Hardee			1					1.5	1.0	0.5	0.5	0.0	0.5
Hendry			1					1.5	1.0	0.5	0.5	0.0	0.5
Hernando							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Highlands		1						1.0	1.0	0.0	0.5	0.0	0.5
Hillsborough		0.5		0.5				2.0	1.0	1.0	0.5	0.0	0.5
Holmes			1					1.5	1.0	0.5	0.5	0.0	0.5
Indian River		1						1.0	1.0	0.0	0.5	0.0	0.5
Jackson			1				0.5	1.5	1.0	0.5	0.5	0.5	0.0
Jefferson			1					1.5	1.0	0.5	0.5	0.0	0.5
Lafayette			1					1.5	1.0	0.5	0.5	0.0	0.5
Lake		1						1.0	1.0	0.0	0.5	0.0	0.5
Lee								1.0	0.0	1.0	0.5	0.0	0.5
Leon		1					0.5	1.5	1.0	0.5	0.5	0.5	0.0
Levy			1					1.5	1.0	0.5	0.5	0.0	0.5
Liberty			1					1.5	1.0	0.5	0.5	0.0	0.5
Madison			1					1.5	1.0	0.5	0.5	0.0	0.5
Manatee							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Marion							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Martin								1.0	0.0	1.0	0.5	0.0	0.5
Miami-Dade	0.5				0.5			2.0	1.0	1.0	0.5	0.0	0.5
Monroe		1					0.5	1.0	1.0	0.0	0.5	0.5	0.0
Nassau			1					1.0	1.0	0.0	0.5	0.0	0.5
Okaloosa								1.0	0.0	1.0	0.5	0.0	0.5
Okeechobee			1					1.5	1.0	0.5	0.5	0.0	0.5

2006 Local Discretionary Sales Surtax Rates in Florida's Counties

County	Levy Combinations Are Subject to Various Tax Rate Caps - See Notes							County Government Levies			School District Levies		
	Charter County Transit System Surtax	Local Gov't Infrastructure Surtax	Small County Surtax	Indigent Care/ Trauma Center Surtaxes	County Public Hospital Surtax	Voter-Approved Indigent Care Surtax	School Capital Outlay Surtax	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
	Up to 1%	0.5% or 1%	0.5% or 1%	Up to 0.25%, 0.5 %	0.5%	Up to 0.5%, 1%	Up to 0.5%						
Orange							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Osceola		1						1.0	1.0	0.0	0.5	0.0	0.5
Palm Beach							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Pasco		1						1.0	1.0	0.0	0.5	0.0	0.5
Pinellas		1						2.0	1.0	1.0	0.5	0.0	0.5
Polk						0.5	0.5	1.0	0.5	0.5	0.5	0.5	0.0
Putnam		1						1.0	1.0	0.0	0.5	0.0	0.5
Saint Johns								1.0	0.0	1.0	0.5	0.0	0.5
Saint Lucie							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Santa Rosa							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Sarasota		1						2.0	1.0	1.0	0.5	0.0	0.5
Seminole		1						1.0	1.0	0.0	0.5	0.0	0.5
Sumter			1					1.0	1.0	0.0	0.5	0.0	0.5
Suwannee			1					1.5	1.0	0.5	0.5	0.0	0.5
Taylor		1						1.5	1.0	0.5	0.5	0.0	0.5
Union			1					1.5	1.0	0.5	0.5	0.0	0.5
Volusia							0.5	2.0	0.0	2.0	0.5	0.5	0.0
Wakulla		1						1.5	1.0	0.5	0.5	0.0	0.5
Walton			1					1.0	1.0	0.0	0.5	0.0	0.5
Washington			1					1.5	1.0	0.5	0.5	0.0	0.5
# Eligible to Levy:	7	67	31	65	1	60	67		67			67	
# Levying:	2	20	26	1	1	2	16		49			16	

Notes:

- 1) Boxed areas indicate those counties or school districts eligible to impose the particular tax.
- 2) The Indigent Care and Trauma Center Surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties with a total population of 800,000 or more may impose, either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5% for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25% for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to Chapter 395, Florida Statutes.
- 3) Pursuant to ss. 212.055(2)(h) and 212.055(3)(f), F.S., a county shall not levy the Local Government Infrastructure, Small County, Indigent Care and Trauma Center, and County Public Hospital surtaxes in excess of a combined rate of 1%.
- 4) Pursuant to s. 212.055(4)(b)5., F.S., a county shall not levy the Local Government Infrastructure, Small County, and Indigent Care and Trauma Center surtaxes in excess of a combined rate of 1%.
- 5) Pursuant to s. 212.055(5)(f), F.S., a county shall not levy the Local Government Infrastructure, Small County, and County Public Hospital surtaxes in excess of a combined rate of 1%.
- 6) Subject to referendum approval, the Voter-Approved Indigent Care Surtax may be levied by counties with less than 800,000 residents at a rate not to exceed 0.5%. However, if a publicly supported medical school is located within the qualifying county (currently, the University of Florida College of Medicine in Alachua County and the Florida State University College of Medicine in Leon County), the rate shall not exceed 1%, pursuant to s. 212.055(7)(a), F.S. Florida's other medical schools receiving public support (i.e., the University of South Florida as well as Nova Southeastern University and University of Miami) are located in counties having a resident population greater than 800,000. Additionally, the governing body of any county that has a population of less than 50,000 residents may levy the surtax, at a rate not to exceed 1%, subject to approval in countywide referendum pursuant to Chapter 2005-242, Laws of Florida. Consequently, if a publicly supported medical school is located in the county, or the county has a population of less than 50,000 residents, the combined tax rate of this levy and any Local Government Infrastructure Surtax and Small County Surtax levies shall not exceed 1.5% pursuant to s. 212.055(7)(f), F.S. For all other counties eligible to levy this surtax, the combined tax rate shall not exceed 1%.

Data Source: Florida Department of Revenue.

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
ALACHUA BOCC	\$ 27,904,074	\$ -
Alachua	1,072,014	-
Archer	178,138	-
Gainesville	17,185,385	-
Hawthorne	202,179	-
High Springs	641,876	-
LaCrosse	26,938	-
Micanopy	91,097	-
Newberry	617,110	-
Waldo	120,497	-
Countywide Total	48,039,307	-
BAKER BOCC	1,071,401	-
Glen Saint Mary	25,282	-
Macclenny	278,478	-
Countywide Total	1,375,161	-
BAY BOCC	20,284,882	-
Callaway	2,369,323	-
Cedar Grove	973,993	-
Lynn Haven	2,435,458	-
Mexico Beach	177,521	-
Panama City	5,866,269	-
Panama City Beach	1,419,537	-
Parker	745,051	-
Springfield	1,430,137	-
Countywide Total	35,702,171	-
BRADFORD BOCC	1,573,939	-
Brooker	23,728	-
Hampton	32,525	-
Lawtey	51,005	-
Starke	429,330	-
Countywide Total	2,110,527	-
BREVARD BOCC	40,831,001	-
Cape Canaveral	968,558	-
Cocoa	1,699,466	-
Cocoa Beach	1,243,276	-
Indialantic	295,278	-
Indian Harbour Beach	837,088	-
Malabar	274,428	-
Melbourne	7,308,011	-
Melbourne Beach	328,677	-
Melbourne Village	69,403	-
Palm Bay	8,869,732	-
Palm Shores	90,929	-
Rockledge	2,371,684	-
Satellite Beach	1,081,592	-
Titusville	4,225,112	-
West Melbourne	1,453,610	-
Countywide Total	71,947,845	-
BROWARD BOCC	121,985,471	-

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
Coconut Creek	5,054,472	-
Cooper City	3,067,606	-
Coral Springs	13,409,616	-
Dania Beach	2,995,355	-
Davie	8,753,835	-
Deerfield Beach	7,858,794	-
Fort Lauderdale	18,326,381	-
Hallandale Beach	3,734,496	-
Hillsboro Beach	240,699	-
Hollywood	14,954,817	-
Lauderdale-by-the-Sea	656,433	-
Lauderdale Lakes	3,363,305	-
Lauderhill	6,744,384	-
Lazy Lake	3,555	-
Lighthouse Point	1,132,708	-
Margate	5,748,965	-
Miramar	11,333,038	-
North Lauderdale	4,279,153	-
Oakland Park	4,438,399	-
Parkland	2,098,850	-
Pembroke Park	604,153	-
Pembroke Pines	15,732,958	-
Plantation	8,904,089	-
Pompano Beach	10,618,782	-
Sea Ranch Lakes	76,329	-
Southwest Ranches	778,665	-
Sunrise	9,382,873	-
Tamarac	6,138,872	-
West Park	1,434,680	-
Weston	6,382,604	-
Wilton Manors	1,300,632	-
Countywide Total	301,534,969	-
CALHOUN BOCC	662,301	-
Altha	32,083	-
Blountstown	141,096	-
Countywide Total	835,480	-
CHARLOTTE BOCC	23,248,952	-
Punta Gorda	2,562,467	-
Countywide Total	25,811,419	-
CITRUS BOCC	12,323,220	-
Crystal River	354,825	-
Inverness	689,375	-
Countywide Total	13,367,421	-
CLAY BOCC	17,745,082	15,556,858
Green Cove Springs	665,780	710,488
Keystone Heights	149,985	189,906
Orange Park	988,708	1,338,661
Penney Farms	66,816	91,917
*** School Board ***	-	1,728,540

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
Countywide Total	19,616,371	19,616,371
COLLIER BOCC	61,219,178	-
Everglades	105,910	-
Marco Island	3,144,528	-
Naples	4,623,241	-
Countywide Total	69,092,856	-
COLUMBIA BOCC	6,834,336	-
Fort White	54,848	-
Lake City	1,275,840	-
Countywide Total	8,165,025	-
DE SOTO BOCC	2,181,327	-
Arcadia	514,682	-
Countywide Total	2,696,009	-
DIXIE BOCC	729,466	840,068
Cross City	96,362	-
Horseshoe Beach	14,240	-
Countywide Total	840,068	840,068
JACKSONVILLE-DUVAL	145,596,970	148,475,809
Atlantic Beach	2,423,526	1,486,597
Baldwin	281,617	168,583
Jacksonville Beach	3,706,296	2,298,862
Neptune Beach	1,249,031	827,590
Countywide Total	153,257,441	153,257,441
ESCAMBIA BOCC	39,395,220	-
Century	249,009	-
Pensacola	7,636,502	-
Countywide Total	47,280,731	-
FLAGLER BOCC	4,378,022	2,920,009
Beverly Beach	41,036	52,564
Bunnell	183,151	234,592
Flagler Beach (part)	421,535	547,487
Marineland	-	611
Palm Coast	4,516,025	5,784,506
Countywide Total	9,539,770	9,539,770
FRANKLIN BOCC	1,079,455	-
Apalachicola	288,920	-
Carrabelle	151,206	-
Countywide Total	1,519,581	-
GADSDEN BOCC	2,053,267	-
Chattahoochee	123,818	-
Greensboro	33,886	-
Gretna	89,622	-
Havana	92,411	-
Midway	80,996	-
Quincy	358,230	-
Countywide Total	2,832,230	-
GILCHRIST BOCC	591,635	-
Bell	18,354	-
Fanning Springs (part)	13,846	-

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
Trenton	66,674	-
Countywide Total	690,509	-
GLADES BOCC	345,697	-
Moore Haven	60,663	-
Countywide Total	406,360	-
GULF BOCC	873,910	-
Port Saint Joe	281,108	-
Wewahitchka	131,037	-
Countywide Total	1,286,055	-
HAMILTON BOCC	441,959	-
Jasper	73,535	-
Jennings	35,746	-
White Springs	32,852	-
Countywide Total	584,092	-
HARDEE BOCC	1,232,894	-
Bowling Green	162,789	-
Wauchula	223,576	-
Zolfo Springs	84,167	-
Countywide Total	1,703,426	-
HENDRY BOCC	2,908,906	-
Clewiston	573,228	-
La Belle	391,045	-
Countywide Total	3,873,179	-
HERNANDO BOCC	17,760,448	-
Brooksville	874,341	-
Weeki Wachee	961	-
Countywide Total	18,635,750	-
HIGHLANDS BOCC	9,412,999	-
Avon Park	954,848	-
Lake Placid	190,230	-
Sebring	1,102,334	-
Countywide Total	11,660,411	-
HILLSBOROUGH BOCC	159,174,285	219,509,477
Plant City	5,140,918	-
Tampa	51,678,057	-
Temple Terrace	3,516,218	-
Countywide Total	219,509,477	219,509,477
HOLMES BOCC	726,018	-
Bonifay	120,522	-
Esto	16,763	-
Noma	10,084	-
Ponce de Leon	21,097	-
Westville	10,349	-
Countywide Total	904,832	-
INDIAN RIVER BOCC	17,819,713	-
Fellsmere	674,184	-
Indian River Shores	569,984	-
Orchid	47,109	-
Sebastian	3,127,267	-

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
Vero Beach	2,791,423	-
Countywide Total	25,029,679	-
JACKSON BOCC	3,125,112	-
Alford	39,674	-
Bascom	8,943	-
Campbellton	17,235	-
Cottondale	74,063	-
Graceville	201,132	-
Grand Ridge	73,982	-
Greenwood	62,600	-
Jacob City	23,089	-
Malone	61,787	-
Marianna	505,107	-
Sneads	161,133	-
Countywide Total	4,353,856	-
JEFFERSON BOCC	560,720	-
Monticello	117,158	-
Countywide Total	677,878	-
LAFAYETTE BOCC	249,085	-
Mayo	42,259	-
Countywide Total	291,344	-
LAKE BOCC	23,769,715	12,118,083
Astatula	155,981	152,523
Clermont	2,247,051	1,932,981
Eustis	1,842,311	1,848,671
Fruitland Park	369,722	365,157
Groveland	485,774	465,234
Howey-in-the-Hills	118,187	115,732
Lady Lake	1,357,604	1,386,832
Leesburg	1,865,905	1,826,225
Mascotte	427,161	409,392
Minneola	946,672	858,202
Montverde	123,525	118,252
Mount Dora	1,163,615	1,177,920
Tavares	1,210,805	1,197,629
Umatilla	270,218	263,329
*** School Board ***	-	12,118,082
Countywide Total	36,354,247	36,354,247
LEE BOCC	78,137,229	-
Bonita Springs	7,134,644	-
Cape Coral	23,644,661	-
Fort Myers	10,344,170	-
Fort Myers Beach	1,155,369	-
Sanibel	1,058,034	-
Countywide Total	121,474,107	-
LEON BOCC	22,289,543	4,051,330
Tallahassee	18,223,752	4,051,330
*** Blueprint 2000 ***	-	32,410,636
Countywide Total	40,513,295	40,513,295

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
LEVY BOCC	2,669,754	-
Bronson	85,258	-
Cedar Key	71,385	-
Chiefland	163,309	-
Fanning Springs (part)	44,954	-
Inglis	129,903	-
Otter Creek	10,619	-
Williston	188,266	-
Yankeetown	57,588	-
Countywide Total	3,421,036	-
LIBERTY BOCC	249,988	-
Bristol	39,441	-
Countywide Total	289,429	-
MADISON BOCC	792,150	996,518
Greenville	40,654	-
Lee	18,445	-
Madison	145,269	-
Countywide Total	996,518	996,518
MANATEE BOCC	38,393,987	-
Anna Maria	255,409	-
Bradenton	7,484,204	-
Bradenton Beach	219,356	-
Holmes Beach	696,192	-
Longboat Key (part)	357,765	-
Palmetto	1,830,405	-
Countywide Total	49,237,319	-
MARION BOCC	42,307,277	50,739,278
Belleview	565,477	-
Dunnellon	294,940	-
McIntosh	66,773	-
Ocala	7,426,958	-
Reddick	77,852	-
Countywide Total	50,739,278	50,739,278
MARTIN BOCC	26,836,984	-
Jupiter Island	125,252	-
Ocean Breeze Park	86,387	-
Sewall's Point	400,322	-
Stuart	3,318,561	-
Countywide Total	30,767,505	-
MIAMI-DADE BOCC	224,079,657	-
Aventura	3,238,039	-
Bal Harbour	361,865	-
Bay Harbor Islands	592,163	-
Biscayne Park	378,112	-
Coral Gables	5,062,815	-
Cutler Bay	3,920,867	-
Doral	3,446,068	-
El Portal	288,469	-
Florida City	996,634	-

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
Golden Beach	109,412	-
Hialeah	26,177,781	-
Hialeah Gardens	2,331,729	-
Homestead	4,360,331	-
Indian Creek	6,362	-
Key Biscayne	1,298,056	-
Medley	128,613	-
Miami	43,666,030	-
Miami Beach	10,627,015	-
Miami Gardens	11,981,538	-
Miami Lakes	2,810,958	-
Miami Shores	1,191,371	-
Miami Springs	1,570,619	-
North Bay	738,273	-
North Miami	6,852,371	-
North Miami Beach	4,673,115	-
Opa-locka	1,754,108	-
Palmetto Bay	2,817,094	-
Pinecrest	2,210,955	-
South Miami	1,201,824	-
Sunny Isles Beach	1,897,718	-
Surfside	637,837	-
Sweetwater	1,632,994	-
Virginia Gardens	268,814	-
West Miami	663,968	-
Countywide Total	373,973,577	-
MONROE BOCC	16,128,881	-
Islamorada	1,686,356	-
Key Colony Beach	204,291	-
Key West	6,362,259	-
Layton	48,915	-
Marathon	2,547,877	-
Countywide Total	26,978,578	-
NASSAU BOCC	6,858,950	-
Callahan	144,651	-
Fernandina Beach	1,309,464	-
Hilliard	331,539	-
Countywide Total	8,644,603	-
OKALOOSA BOCC	24,496,236	-
Cinco Bayou	54,699	-
Crestview	2,787,833	-
Destin	1,829,009	-
Fort Walton Beach	3,141,786	-
Laurel Hill	89,397	-
Mary Esther	637,449	-
Niceville	1,974,621	-
Shalimar	110,156	-
Valparaiso	982,765	-
Countywide Total	36,103,951	-

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
OKEECHOBEE BOCC	4,119,844	-
Okeechobee	660,575	-
Countywide Total	4,780,419	-
ORANGE BOCC	249,296,669	-
Apopka	9,462,462	-
Belle Isle	1,621,268	-
Eatonville	654,858	-
Edgewood	586,197	-
Maitland	4,301,489	-
Oakland	505,052	-
Ocoee	8,303,638	-
Orlando	58,982,507	-
Windermere	662,999	-
Winter Garden	6,679,385	-
Winter Park	7,554,066	-
Countywide Total	348,610,590	-
OSCEOLA BOCC	29,866,884	22,472,561
Kissimmee	8,410,181	6,314,377
Saint Cloud	3,842,510	2,802,744
*** School Board ***	-	10,529,894
Countywide Total	42,119,576	42,119,576
PALM BEACH BOCC	140,630,862	-
Atlantis	294,645	-
Belle Glade	2,314,150	-
Boca Raton	11,685,948	-
Boynton Beach	8,986,062	-
Briny Breeze	57,121	-
Cloud Lake	22,876	-
Delray Beach	8,751,414	-
Glen Ridge	37,396	-
Golf	31,643	-
Greenacres	4,285,163	-
Gulf Stream	100,818	-
Haverhill	205,608	-
Highland Beach	569,428	-
Hypoluxo	336,835	-
Juno Beach	492,582	-
Jupiter	6,611,915	-
Jupiter Inlet Colony	51,094	-
Lake Clarke Shores	474,775	-
Lake Park	1,248,304	-
Lake Worth	4,938,560	-
Lantana	1,302,548	-
Manalapan	48,628	-
Mangonia Park	346,150	-
North Palm Beach	1,719,517	-
Ocean Ridge	226,566	-
Pahokee	824,486	-
Palm Beach	1,333,506	-

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
Palm Beach Gardens	6,244,122	-
Palm Beach Shores	189,444	-
Palm Springs	1,967,452	-
Riviera Beach	4,556,658	-
Royal Palm Beach	4,088,185	-
South Bay	380,395	-
South Palm Beach	209,443	-
Tequesta	778,871	-
Wellington	7,318,734	-
West Palm Beach	13,811,339	-
Countywide Total	237,473,241	-
PASCO BOCC	40,994,287	20,342,257
Dade City	704,050	759,444
New Port Richey	1,712,044	1,916,693
Port Richey	332,761	366,161
Saint Leo	110,677	76,849
San Antonio	94,806	85,890
Zephyrhills	1,256,390	1,315,466
*** School Board ***	-	20,342,257
Countywide Total	45,205,015	45,205,015
PINELLAS BOCC	73,470,924	140,925,560
Belleair	419,446	-
Belleair Beach	164,109	-
Belleair Bluffs	228,780	-
Belleair Shore	7,298	-
Clearwater	11,274,268	-
Dunedin	3,794,580	-
Gulfport	1,307,501	-
Indian Rocks Beach	538,347	-
Indian Shores	182,355	-
Kenneth City	460,600	-
Largo	7,617,847	-
Madeira Beach	457,154	-
North Redington Beach	150,729	-
Oldsmar	1,408,460	-
Pinellas Park	4,915,773	-
Redington Beach	156,608	-
Redington Shores	238,916	-
Safety Harbor	1,813,310	-
Saint Petersburg	25,700,769	-
Saint Petersburg Beach	1,016,889	-
Seminole	1,848,990	-
South Pasadena	591,563	-
Tarpon Springs	2,398,690	-
Treasure Island	761,653	-
Countywide Total	140,925,560	140,925,560
POLK BOCC	51,599,485	-
Auburndale	1,313,377	-
Bartow	1,739,619	-

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
Davenport	252,982	-
Dundee	324,260	-
Eagle Lake	276,449	-
Fort Meade	639,637	-
Frostproof	324,479	-
Haines City	1,744,115	-
Highland Park	26,976	-
Hillcrest Heights	28,511	-
Lake Alfred	443,348	-
Lake Hamilton	154,070	-
Lake Wales	1,358,995	-
Lakeland	9,956,204	-
Mulberry	376,457	-
Polk City	190,586	-
Winter Haven	3,155,746	-
Countywide Total	73,905,295	-
PUTNAM BOCC	4,860,910	-
Crescent City	127,484	-
Interlachen	105,045	-
Palatka	799,917	-
Pomona Park	56,882	-
Welaka	43,805	-
Countywide Total	5,994,043	-
SAINT JOHNS BOCC	23,326,471	-
Hastings	99,151	-
Saint Augustine	2,095,823	-
Saint Augustine Beach	887,237	-
Countywide Total	26,408,682	-
SAINT LUCIE BOCC	18,730,356	-
Fort Pierce	3,944,639	-
Port Saint Lucie	13,177,721	-
Saint Lucie Village	63,830	-
Countywide Total	35,916,546	-
SANTA ROSA BOCC	12,501,220	-
Gulf Breeze	552,914	-
Jay	48,434	-
Milton	713,848	-
Countywide Total	13,816,416	-
SARASOTA BOCC	50,050,045	34,903,423
Longboat Key (part)	775,665	727,206
North Port	6,270,166	5,133,906
Sarasota	8,383,977	7,852,879
Venice	3,182,797	2,879,574
*** School Board ***	-	17,165,663
Countywide Total	68,662,651	68,662,651
SEMINOLE BOCC	45,375,181	73,057,929
Altamonte Springs	5,654,940	-
Casselberry	3,303,183	-
Lake Mary	1,847,383	-

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
Longwood	1,846,189	-
Oviedo	4,087,013	-
Sanford	6,522,502	-
Winter Springs	4,421,538	-
Countywide Total	73,057,929	73,057,929
SUMTER BOCC	6,246,774	-
Bushnell	227,454	-
Center Hill	89,385	-
Coleman	64,353	-
Webster	76,081	-
Wildwood	433,030	-
Countywide Total	7,137,077	-
SUWANNEE BOCC	2,661,377	-
Branford	51,364	-
Live Oak	489,517	-
Countywide Total	3,202,258	-
TAYLOR BOCC	1,438,166	2,002,993
Perry	564,827	-
Countywide Total	2,002,993	2,002,993
UNION BOCC	405,499	-
Lake Butler	83,382	-
Raiford	11,355	-
Worthington Springs	20,629	-
Countywide Total	520,865	-
VOLUSIA BOCC	36,879,734	-
Daytona Beach	6,556,743	-
Daytona Beach Shores	469,533	-
DeBary	1,835,622	-
DeLand	2,523,955	-
Deltona	8,360,634	-
Edgewater	2,131,284	-
Flagler Beach (part)	7,656	-
Holly Hill	1,271,296	-
Lake Helen	293,546	-
New Smyrna Beach	2,224,264	-
Oak Hill	193,616	-
Orange City	892,728	-
Ormond Beach	3,997,429	-
Pierson	265,239	-
Ponce Inlet	327,092	-
Port Orange	5,503,744	-
South Daytona	1,405,779	-
Countywide Total	75,139,895	-
WAKULLA BOCC	1,487,546	1,530,210
Saint Marks	18,326	-
Sopchoppy	24,337	-
Countywide Total	1,530,210	1,530,210
WALTON BOCC	11,569,044	-
DeFuniak Springs	1,247,833	-

Local Discretionary Sales Surtax		
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007		
Local Government	1% Tax Rate Based on Default Formula Distribution	1% Tax Rate Based on Interlocal Agreement Distribution
Freeport	282,995	-
Paxton	160,612	-
Countywide Total	13,260,483	-
WASHINGTON BOCC	1,308,234	-
Caryville	15,259	-
Chipley	235,827	-
Ebro	16,962	-
Vernon	48,920	-
Wausau	28,553	-
Countywide Total	1,653,755	-
STATEWIDE TOTALS	\$ 3,105,988,170	N/A

Notes:

- 1) Revenue estimates are based on the \$5,000 cap on transactions.
- 2) The revenue estimates listed in the column labeled "1% Tax Rate Based on Default Formula Distribution" reflect the use of the default formula methodology (i.e., Local Government Half-cent Sales Tax Program LFY 2007 distribution percentages).
- 3) Revenue estimates, based on the default formula methodology, are provided for every jurisdiction even though some counties do not impose a local discretionary sales surtax or an interlocal agreement specifies the distribution percentages in some jurisdictions. These estimates may assist local officials considering a future levy, rate change, or change in distribution methodology.
- 4) For those jurisdictions where the distribution of local discretionary sales surtax proceeds is governed by an interlocal agreement, the revenue estimates as per the agreement are listed in the column labeled "1% Tax Rate Based on Interlocal Agreement Distribution."
- 5) The dollar figures represent a 100 percent distribution of estimated monies.

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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. Generally, the use of the proceeds is for the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, and roads and bridges.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

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 surtax proceeds 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 shall be applied to as many or as few of the following uses as the county's governing body deems appropriate.

1. Deposited into the county trust fund and used for the purposes of development, construction, equipment, maintenance, operation, supportive services, including a countywide bus system, and related costs of a fixed guideway rapid transit system.
2. Remitted by the county's governing body to an expressway or transportation authority created by law to be used at the authority's discretion for the development, construction, operation, or maintenance of roads or bridges in the county, for the operation and maintenance of a bus system, for the payment of principal and interest on existing bonds issued for the construction of such roads or bridges, and, upon approval of the county commission, such proceeds may be pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such roads or bridges.
3. Used by the charter county for the development, construction, operation, and maintenance of roads and bridges in the county; for the expansion, operation, and maintenance of bus and fixed guideway systems; for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county's governing body 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.
4. Used by the charter county for the planning, development, construction, operation, and maintenance of roads and bridges in the county; for the planning, development, expansion, operation, and maintenance of bus and fixed guideway systems; for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county's governing body 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. Pursuant to an interlocal agreement entered into pursuant to ch. 163, F.S., the charter county's governing body may distribute surtax proceeds to a municipality, or an expressway or transportation authority created by law to be expended for such purposes.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

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 (DEP). Additional spending authority exists for select counties.

General Law Amendments

Chapter 2006-66, L.O.F., (HB 737) modifies the definition of infrastructure to include any fixed capital expenditure or fixed capital outlay associated with the improvement of private facilities that have a life expectancy of 5 or more years and that the owner agrees to make available for use on a temporary basis as needed by a local government as a public emergency shelter or staging area for emergency response equipment during an emergency officially declared by the state or by the local government under s. 252.38, F.S. Additionally, these improvements are limited to those necessary to comply with current standards for public emergency evacuation shelters, and the private facility's owner shall enter into a written contract with the local government providing the improvement funding to make such private facility available to the public for purposes of emergency shelter at no cost to the local government for a minimum period of 10 years after the completion of the improvement, with the provision that such obligation will transfer to any subsequent owner until the end of the minimum period. These changes became effective on July 1, 2006.

Chapter 2006-223, L.O.F., (HB 1299) authorizes a county that was designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation, and that qualified to use the surtax for any public purpose at the time of the designation's removal, may continue to use up to 10 percent of the surtax proceeds for any public purpose other than for infrastructure purposes for 20 years following the designation's removal. After the 20 year period expires, a county may continue to use up to 10 percent of the surtax proceeds for any public purpose other than for infrastructure if the county adopts an ordinance providing for such continued use of the surtax proceeds. These changes became effective on July 1, 2006.

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. A county shall not levy this surtax and the Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

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 one of the following procedures.

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 previously mentioned.
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 municipalities within another county in the case of a negotiated joint county agreement, may use the surtax proceeds and any accrued interest only for the following purposes.

1. Finance, plan, and construct infrastructure.
2. Acquire land for public recreation or conservation or protection of natural resources.
3. Finance the closure of county or municipal-owned solid waste landfills that are already closed or are required to close by order of the DEP. Any use of such proceeds or interest for purposes of landfill closures prior to July 1, 1993, is ratified.

Neither the proceeds nor any accrued interest shall be used to fund the operational expenses of infrastructure, except that any county with a population of 75,000 or less that is required to close a landfill by order of the DEP may use the proceeds and accrued interest for long-term maintenance costs associated with landfill closures. Counties, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) and charter counties may use the proceeds and accrued interest to retire or service indebtedness incurred for bonds issued prior to July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Any use of such proceeds or interest for purposes of retiring or servicing indebtedness incurred for such refunded bonds prior to July 1, 1999, is ratified.

The term *infrastructure* is defined as any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of five or more years and any related land acquisition, land improvement, design, and engineering costs. This definition also includes a 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. Additionally, infrastructure means any expenditure for the construction, lease, or maintenance of, or provision of utilities or security for, those court facilities as defined in s. 29.008, F.S., as well as any fixed capital expenditure or fixed capital outlay associated with the improvement of private facilities that have a life expectancy of 5 or more years and that the owner agrees to make available for use on a temporary basis as needed by a local government as a public emergency shelter or staging area for emergency response equipment during an emergency officially declared by the state or by the local government under s. 252.38, F.S. Additionally, these "private facility" improvements are limited to those necessary to comply with current standards for public emergency evacuation shelters, and the private facility's owner shall enter into a written contract with the local government providing the improvement funding to make such private facility available to the public for purposes of emergency shelter at no cost to the local government for a minimum period of 10 years after the completion of the improvement, with the provision that such obligation will transfer to any subsequent owner until the end of the minimum period.

An amount not to exceed 15 percent of the surtax proceeds may be allocated for the purpose of funding county 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.

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 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 ch. 163, F.S., 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. 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. A county that was designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation, and that qualified to use the surtax for any public purpose at the time of the designation's removal, may continue to use up to 10 percent of the surtax proceeds for any public purpose other than for infrastructure purposes for 20 years following the designation's removal. After the 20 year period expires, a county may continue to use up to 10 percent of the surtax proceeds for any public purpose other than for infrastructure if the county adopts an ordinance providing for such continued use of the surtax proceeds.

Likewise, a municipality located within such a county may not use the proceeds and accrued interest for any purpose other than an authorized infrastructure purpose unless the municipality's comprehensive plan has been determined to be in compliance with part II of ch. 163, F.S., 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.

Despite any other use restrictions to the contrary, a county having a population greater than 75,000 in which the taxable value of real property is less than 60 percent of the just value of real property for ad valorem tax purposes for the tax year in which the referendum is placed before voters, and the municipalities within such a county, may use the surtax proceeds and accrued interest for operation and maintenance of parks and recreation programs and facilities established with the proceeds throughout the duration of the levy or accrued interest earnings are available for such use, whichever period is longer.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.¹ In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

1. <http://myfloridalegal.com/opinions>

<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
2000-06	Expenditure of infrastructure surtax revenues
2001-45	Local government infrastructure surtax, health care
2003-17	Infrastructure surtax use to purchase computer system

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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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.

General Law Amendments

Legislation passed during the 2006 legislative session 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. A county shall not levy this surtax and the Local Government Infrastructure Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

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, some eligible counties currently levy the Local Government Infrastructure Surtax at the maximum rate of 1 percent and therefore are not eligible to levy this surtax.

Distribution of Proceeds

The surtax proceeds shall be distributed to the county and the municipalities within the county according to one of the following procedures.

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 previously mentioned.
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 municipalities 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

This surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties with a total population of 800,000 or more may impose, either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5 percent for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25 percent for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S.

General Law Amendments

Legislation passed during the 2006 legislative session 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 a surtax at a rate not to exceed 0.5 percent. The surtax can be imposed by either an extraordinary vote of the county's governing body or voter approval in a countywide referendum. However, Miami-Dade County is restricted from levying this surtax because it already has authority to levy the County Public Hospital Surtax.

The ordinance adopted by the governing board providing for the imposition of this surtax shall include a plan for providing health care services to qualified residents. The term *qualified residents* means residents of the authorizing county who meet one of the following criteria.

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; 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.
3. Participating in innovative, cost-effective programs approved by the county.

Non-consolidated counties having a total population of less than 800,000 are eligible to levy a surtax at a rate not to exceed 0.25 percent. The surtax can be imposed subject to voter approval in a countywide referendum. The ordinance adopted by the governing board providing for the imposition

of this surtax shall include a plan for providing trauma services to trauma victims in the trauma service area in which such county is located.

Both of these surtaxes, along with two others, are subject to a combined rate limitation. A county eligible to levy either surtax shall not levy it along with the Local Government Infrastructure Surtax and Small County Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy

The non-consolidated counties with a total population of 800,000 or more (i.e., Broward, Hillsborough, Orange, Palm Beach, and Pinellas counties) are eligible to levy the 0.5 percent surtax. Duval County is not eligible to levy because it is a consolidated county government. Miami-Dade County is restricted from levying this surtax because it already has authority to levy the County Public Hospital Surtax.

All other counties (i.e., non-consolidated counties with a total population of less than 800,000) are eligible to levy the 0.25 percent surtax. Any such levy in a county shall expire four years after its effective date, unless reenacted by ordinance subject to voter approval in a countywide referendum.

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 Circuit Court as the designated custodian of the proceeds. Depending on the particular surtax levied, the clerk shall perform the following duties.

1. Maintain the monies in an indigent health care or trauma services trust fund.
2. Invest any funds held on deposit in the trust fund pursuant to general law.
3. Disburse the funds, including any interest earned, to any provider of health care services or to the trauma center in its trauma service area upon directive from the authorizing county. If a county has a population of at least 800,000 and has levied the 0.5 percent surtax, 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 1st. 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 ch. 98-499, L.O.F. 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 1999-2000 and any additional amount negotiated to the base contract. If the hospital receiving funds for its Level I trauma center, or if the trauma center receiving 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 to the extent allowed through the General Appropriations Act.

4. Prepare on a biennial basis an audit of the indigent health care trust fund and deliver such audit to the county's governing body and to the chair of the legislative delegation of each authorizing county. Prepare on a biennial basis an audit of the trauma services trust fund to be delivered to the authorizing county.

Authorized Uses of Proceeds

The proceeds of the 0.5 percent surtax 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. The proceeds of the 0.25 percent surtax are to be used for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S.

Relevant Attorney General Opinions

Florida's Attorney General has issued a legal opinion relevant to this revenue source. The full text of this opinion is available via the searchable on-line database of legal opinions.¹ In a recent search, the LCIR staff identified the following opinion pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2005-54	Indigent Care Surtax used for Medicaid contributions

Local government officials seeking more clarification should review the opinion in its 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. <http://myfloridalegal.com/opinions>

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County Public Hospital Surtax

Section 212.055(5), Florida Statutes

Brief Overview

Any county, as defined in s. 125.011(1), F.S., [i.e., 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.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

Authorization to Levy

Any county, as defined in s. 125.011(1), F.S., [i.e., 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. An eligible county shall not levy this surtax along with the Local Government Infrastructure Surtax and 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.

General Law Amendments

Legislation passed during the 2006 legislative session 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 shall be used to fund 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. Additionally, the proceeds shall be used to fund the

costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district.

The surtax proceeds may be used for the purpose of servicing of bond indebtedness used to finance those authorized projects, and 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 several legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.¹ In a recent 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
2002-12	School capital outlay surtax, contingent on cap
2002-55	School capital outlay surtax, charter schools
2003-37	School capital outlay surtax
2006-38	Schools, use of school capital outlay surtax

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. <http://myfloridalegal.com/opinions>

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. However, any county with a total population of less than 50,000 may levy the surtax at a rate not to exceed 1 percent. The proceeds are to be used to fund health care services for the medically poor.

General Law Amendments

Legislation passed during the 2006 legislative session 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. Currently, the University of Florida College of Medicine in Alachua County and the Florida State University College of Medicine in Leon County are the only publicly supported medical schools located in a county having a total population less than 800,000. If no such medical school is located within the county, the tax rate is capped at 0.5 percent; however, any county that has a total population of less than 50,000 is eligible to levy this surtax, subject to referendum approval, at a rate not to exceed 1 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. The term *qualified residents* means residents of the authorizing county who meet one of the following criteria.

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; 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.
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 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 or the county has a total population of less than 50,000, 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 shall perform the following duties.

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.
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.
4. Disburse the funds, including any interest earned, to service the authorized bond indebtedness upon directive from the authorizing county, which directive may be irrevocably given at the time the bond indebtedness is incurred.

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. In addition to these specified uses, the ordinance adopted by a county that has a total population of less than 50,000 residents may pledge the surtax proceeds to service new or existing bond indebtedness incurred to finance, plan, construct, or reconstruct a public or not-for-profit hospital in such county and any land acquisition, land improvement, design, or engineering costs related to such hospital. Any county, which has a total population of less than 50,000 residents at the time any authorized bonds are issued, retains the granted authority throughout the terms of such bonds, including the term of any refinancing bonds, regardless of any subsequent population increases that result in the county having 50,000 or more residents.

Relevant Attorney General Opinions

Florida's Attorney General has issued a legal opinion relevant to this revenue source. The full text of this opinion is available via the searchable on-line database of legal opinions.¹

<u>Opinion #</u>	<u>Subject</u>
2004-40	Indigent care surtax, Medicaid and inmate health payments

Local government officials seeking more clarification should review the opinion in its 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. <http://myfloridalegal.com/opinions>

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Local Option Food and Beverage Taxes

Section 212.0306, Florida Statutes

Brief Overview

Any county, as defined in s. 125.011(1), F.S., [i.e., 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 in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. 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.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

Authorization to Levy

Any county, as defined in s. 125.011(1), F.S., [i.e., 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 that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. However, this 1 percent tax shall not apply to any alcoholic beverage sold by the package for off-premises consumption.

An authorized tax may take effect on the first day of any month, but may not take effect until at least 60 days after the adoption of the ordinance levying the tax. In addition, two exemptions exist for both taxes. All transactions that are exempt from the state sales tax are also exempt from these taxes. Sales in those municipalities presently imposing the Municipal Resort Tax, as authorized by ch. 67-930, L.O.F., are also exempt.

Several additional exemptions also exist for the 1 percent tax. The sales in any establishment licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels, which had gross annual revenues of \$400,000 or less in the previous calendar year, are exempt. Sales in any veterans' organization 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's governing body shall 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., (i.e., Miami-Dade County) is eligible to levy these taxes. According to the Department of Revenue (DOR), 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 DOR within 10 days after the adoption of the ordinance.

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, to be used for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.). 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 for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.).

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 levy date of this tax.

Authorized Uses of Proceeds

The proceeds from the 2 percent tax shall be used for the following purposes described in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.).

1. Promoting and advertising tourism in the State of Florida and nationally and internationally.
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.

For the first 12 months of the 1 percent tax levy, the proceeds shall be used by the county to assist persons who have become or are about to become homeless. These funds shall be made available for emergency homeless shelters, food, clothing, medical care, counseling, alcohol and drug abuse treatment, mental health treatment, employment and training, education, and housing. Thereafter, not less than 15 percent of the proceeds shall be made available 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 and Prior Years' Revenues

Due to the fact that the tax is locally administered, the DOR does not calculate revenue estimates for this tax. No data summarizing prior years' revenues are available.

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Local Option Fuel Taxes

Sections 206.41(1)(d)-(e), 206.87(1)(b)-(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 cent on every net gallon of motor and diesel fuel sold within a county.¹ Known as the Ninth-Cent Fuel Tax, this 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.

The second is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county.² 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 third tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county.³ 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 Legislature has authorized the statewide equalization of local option tax rates on diesel fuel by requiring that the full 6 cents of the 1 to 6 cents fuel tax as well as the 1 cent Ninth-Cent Fuel Tax be levied on diesel fuel in every county even though the county government may not have imposed either tax on motor fuel or may not be levying the tax on motor fuel at the maximum rate.⁴ Consequently, 7 cents worth of local option tax revenue on diesel fuel are distributed to local governments, regardless of whether or not the county government is levying these two taxes on motor fuel at any rate.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to the general administration of these taxes.

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1. Section 336.021(1)(a), F.S. (2006).
 2. Section 336.025(1)(a), F.S. (2006).
 3. *Id.*, at (1)(b).
 4. See Sections 336.021(6), .025(9), F.S. (2006).

Administrative Procedures

The Department of Revenue (DOR) administers these taxes and has the authority to deduct its administrative costs incurred in collecting, administering, enforcing, and distributing the proceeds to the counties.⁵ Such administrative costs may not exceed 2 percent of collections. Additionally, 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.

The total administrative costs shall be prorated among those counties levying the tax according to formula, which shall be revised on July 1st 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 ch. 212, F.S., on June 30th 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 DOR has the authority to promulgate rules necessary to enforce these taxes, and these rules shall have the full force and effect of law.

The Ninth-Cent Fuel Tax proceeds shall be transferred to the Ninth-Cent Fuel Tax Trust Fund. 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.

Reporting Requirements

All local option fuel tax impositions shall be levied before July 1st of each year to be effective January 1st of the following year.⁶ However, tax levies that were in effect on July 1, 2002, and expire on August 31st of any year may be reimposed at the current authorized rate effective September 1st of the year of expiration. Additionally, the imposition of the 1 to 6 cents tax shall not exceed 30 years.

A certified copy of the ordinance proposing the levy of the Ninth-Cent Fuel Tax pursuant to referendum shall be furnished to the DOR by the county within 10 days after approval of such ordinance; however, the failure to furnish the certified copy will not invalidate the passage of the ordinance. Within 10 days after referendum passage, the county shall notify the DOR of the referendum's passage and the time period during which the tax will be levied. A county levying this tax pursuant to ordinance shall notify the DOR within 10 days after the governing body adopts the ordinance, and the county shall also furnish the DOR with a certified copy of the ordinance.⁷

5. See Sections 336.021(2)(a), .025(2)(a), F.S. (2006).

6. See Sections 336.021(5), .025(1)(a)1. and (b)1., F.S. (2006).

7. Section 336.021(4), F.S. (2006).

By July 1st of each year, the county must notify the DOR 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 DOR 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.⁸

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.⁹

A decision to rescind any of these local option fuel taxes shall not take effect on any date other than December 31st. A county must provide a minimum of 60 days notice to the DOR of its decision to rescind a local option fuel tax levy.¹⁰

Distribution of Proceeds

The local option fuel taxes on motor fuel shall be distributed monthly by the DOR to the county reported by the terminal suppliers, wholesalers, and importers as the destination of the gallons distributed for retail sale or use. The taxes on diesel fuel shall be distributed monthly by the DOR to each county according to the procedure specified in law.¹¹

With regard to the Ninth-Cent Fuel Tax, the governing body of the county may provide, by joint agreement with one or more municipalities located within the county, 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.¹²

The county's proceeds from the 1 to 6 cents and 1 to 5 cents fuel taxes shall be distributed by the DOR 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

8. Section 336.025(5)(a), F.S. (2006).

9. *Id.*, at (5)(b).

10. See Sections 336.021(5), .025(5)(a), F.S. (2006).

11. See Sections 336.021(1)(d), .025(2)(a), F.S. (2006).

12. Section 336.021(1)(b), F.S. (2006).

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.¹³ 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 distribution of the tax revenues in the first full fiscal year following incorporation.¹⁴ The distribution shall be 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 as determined by the local act incorporating the municipality. Such a distribution shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds that 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.

Tax Rates and Current Year's Revenues

The first table following this section lists the 2006 federal, state, and local fuel tax rates on both motor and diesel fuels by county. The second table lists the estimated motor fuel gallons sold in each county, the motor and diesel fuel tax rates, and estimated tax receipts from motor and diesel fuels. The third table provides local fiscal year 2007 estimated distributions for both the 1 to 6 cents and 1 to 5 cents local option fuel taxes based on countywide tax rates and distribution percentages specified by either locally-determined interlocal agreements or statutory default formula. Inquiries regarding the DOR's estimation of these tax proceeds should be addressed to Christian Weiss in the Office of Tax Research at (850) 413-7088.

13. Section 336.025(3)(a)3., F.S. (2006).

14. *Id.*, at (4)(b).

Other Available Information

Other information relevant to local option fuel taxes can be found via the Internet. A primer detailing Florida's transportation tax sources is available via the Department of Transportation's website.¹⁵ Data summarizing countywide totals of historical local option fuel tax revenue distributions as compiled by the LCIR staff from DOR source data can be found under the heading *Local Option Fuel Taxes* via this LCIR webpage.¹⁶ Local option fuel tax receipts and distributions data by fiscal year and by month can be found via this DOR webpage.¹⁷

15. <http://www.dot.state.fl.us/financialplanning/revenue/primer.htm>

16. <http://www.floridalcir.gov/dataGtoL.html>

17. <http://www.myflorida.com/dor/taxes/distributions.html>

2006 Federal, State, and Local Fuel Tax Rates in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)								Unused Locally-Imposed				Diesel Fuel Tax Rates (# of Cents Per Gallon)						
	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax	Motor Fuel Taxes				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		Ninth Cent	1st Local Option	2nd Local Option	Combined Total		State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	
Alachua	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Baker	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Bay	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Bradford	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Brevard	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Broward	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Calhoun	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Charlotte	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Citrus	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Clay	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Collier	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Columbia	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
De Soto	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Dixie	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Duval	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Escambia	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Flagler	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Franklin	18.4	14.9	5	2.2	0	5	0	45.5	1	1	5	7	24.4	14.9	6	2.2	1	6	54.5
Gadsden	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Gilchrist	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Glades	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Gulf	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Hamilton	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Hardee	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Hendry	18.4	14.9	6	2.2	1	6	2	50.5	0	0	3	3	24.4	14.9	6	2.2	1	6	54.5
Hernando	18.4	14.9	6	2.2	1	6	2	50.5	0	0	3	3	24.4	14.9	6	2.2	1	6	54.5
Highlands	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Hillsborough	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Holmes	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Indian River	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Jackson	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Jefferson	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Lafayette	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Lake	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Lee	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Leon	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Levy	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Liberty	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Madison	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Manatee	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Marion	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Martin	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Miami-Dade	18.4	14.9	6	2.2	1	6	3	51.5	0	0	2	2	24.4	14.9	6	2.2	1	6	54.5
Monroe	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Nassau	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Okaloosa	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Okeechobee	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Orange	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Osceola	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Palm Beach	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Pasco	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Pinellas	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Polk	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Putnam	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Saint Johns	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Saint Lucie	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5

2006 Federal, State, and Local Fuel Tax Rates in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)								Unused Locally-Imposed Motor Fuel Taxes				Diesel Fuel Tax Rates (# of Cents Per Gallon)						
	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax	Ninth Cent	1st Local Option	2nd Local Option	Combined Total	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	
Santa Rosa	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Sarasota	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Seminole	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Sumter	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Suwannee	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Taylor	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Union	18.4	14.9	6	2.2	1	5	0	47.5	0	1	5	6	24.4	14.9	6	2.2	1	6	54.5
Volusia	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Wakulla	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Walton	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Washington	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5

Notes:

- 1) The federal taxes on motor and diesel fuels are 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 10.9 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 10.9 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.

Data Sources:

Florida Dept. of Revenue, "2006 State Taxes, Ninth-Cent, Local Option, Additional Local Option and SCETS Motor Fuel Taxes" at sun6.dms.state.fl.us/dor/pdf/05b05-03.pdf.
 Florida Dept. of Transportation, Office of Management and Budget publication entitled "Florida's Transportation Tax Sources: A Primer" (January 2006), at www.dot.state.fl.us/financialplanning/revenue/primer.htm

<p align="center">Ninth Cent Fuel Tax Estimated Gallons and Tax by Fuel Type Revenue Estimates for the Local Fiscal Year Ending September 30, 2007</p>						
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	121,224,514	\$ 0.01	\$ 1,174,666	\$ 0.01	\$ 186,153	\$ 1,360,818
Baker	15,827,527	0.01	153,369	0.01	31,219	184,587
Bay	90,043,571	0.01	872,522	0.01	162,389	1,034,911
Bradford	15,817,781	-	153,274	0.01	32,543	32,543
Brevard	263,254,987	-	2,550,941	0.01	409,492	409,492
Broward	830,630,329	0.01	8,048,808	0.01	1,051,138	9,099,946
Calhoun	4,581,524	-	44,395	0.01	27,042	27,042
Charlotte	83,460,681	0.01	808,734	0.01	166,705	975,439
Citrus	64,191,752	0.01	622,018	0.01	92,937	714,955
Clay	77,837,678	0.01	754,247	0.01	111,507	865,754
Collier	155,536,291	0.01	1,507,147	0.01	169,996	1,677,143
Columbia	45,585,940	0.01	441,728	0.01	174,491	616,219
De Soto	12,452,076	0.01	120,661	0.01	44,826	165,487
Dixie	6,344,604	-	61,479	0.01	40,936	40,936
Duval	462,069,721	-	4,477,456	0.01	1,364,053	1,364,053
Escambia	147,674,968	0.01	1,430,970	0.01	328,800	1,759,770
Flagler	38,766,546	0.01	375,648	0.01	55,251	430,899
Franklin	6,161,306	-	59,703	0.01	16,448	16,448
Gadsden	26,455,287	-	256,352	0.01	388,059	388,059
Gilchrist	6,326,096	0.01	61,300	0.01	11,505	72,805
Glades	4,513,292	0.01	43,734	0.01	26,044	69,778
Gulf	5,805,659	-	56,257	0.01	17,847	17,847
Hamilton	10,627,648	-	102,982	0.01	82,342	82,342
Hardee	17,135,466	0.01	166,043	0.01	48,218	214,260
Hendry	19,326,219	0.01	187,271	0.01	113,107	300,379
Hernando	74,088,612	0.01	717,919	0.01	172,055	889,974
Highlands	41,274,655	0.01	399,951	0.01	148,813	548,765
Hillsborough	581,636,952	0.01	5,636,062	0.01	1,279,101	6,915,163
Holmes	8,564,433	0.01	82,989	0.01	43,130	126,120
Indian River	75,648,285	-	733,032	0.01	202,997	202,997
Jackson	34,044,104	0.01	329,887	0.01	250,248	580,136
Jefferson	9,960,506	0.01	96,517	0.01	65,970	162,487
Lafayette	2,943,925	-	28,527	0.01	12,267	12,267
Lake	131,592,645	0.01	1,275,133	0.01	217,386	1,492,519
Lee	301,247,041	0.01	2,919,084	0.01	448,703	3,367,787
Leon	121,419,434	0.01	1,176,554	0.01	177,667	1,354,222
Levy	19,767,908	-	191,551	0.01	61,836	61,836
Liberty	2,639,265	0.01	25,574	0.01	27,708	53,283
Madison	12,514,494	-	121,265	0.01	203,820	203,820
Manatee	157,009,421	0.01	1,521,421	0.01	239,518	1,760,940
Marion	178,321,820	0.01	1,727,938	0.01	550,385	2,278,323
Martin	84,118,489	0.01	815,108	0.01	113,915	929,023
Miami-Dade	1,039,854,601	0.01	10,076,191	0.01	1,777,417	11,853,608
Monroe	59,448,643	-	576,057	0.01	63,406	63,406
Nassau	30,773,244	0.01	298,193	0.01	90,064	388,257
Okaloosa	108,110,141	0.01	1,047,587	0.01	111,491	1,159,078
Okeechobee	33,118,064	0.01	320,914	0.01	98,159	419,073
Orange	607,839,313	-	5,889,963	0.01	1,254,649	1,254,649
Osceola	171,440,529	0.01	1,661,259	0.01	248,453	1,909,712
Palm Beach	567,698,259	0.01	5,500,996	0.01	811,574	6,312,571
Pasco	204,760,279	0.01	1,984,127	0.01	312,102	2,296,229

<p align="center">Ninth Cent Fuel Tax Estimated Gallons and Tax by Fuel Type Revenue Estimates for the Local Fiscal Year Ending September 30, 2007</p>						
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
Pinellas	396,040,255	0.01	3,837,630	0.01	475,508	4,313,138
Polk	245,874,684	0.01	2,382,526	0.01	973,285	3,355,811
Putnam	34,307,390	-	332,439	0.01	90,882	90,882
Saint Johns	109,718,448	-	1,063,172	0.01	236,113	236,113
Saint Lucie	125,946,611	0.01	1,220,423	0.01	268,010	1,488,433
Santa Rosa	69,846,547	-	676,813	0.01	131,760	131,760
Sarasota	167,465,583	0.01	1,622,741	0.01	212,931	1,835,673
Seminole	208,884,182	0.01	2,024,088	0.01	248,138	2,272,226
Sumter	43,657,567	0.01	423,042	0.01	367,919	790,960
Suwannee	24,388,143	0.01	236,321	0.01	95,512	331,833
Taylor	12,501,662	-	121,141	0.01	84,649	84,649
Union	3,875,475	0.01	37,553	0.01	36,329	73,882
Volusia	222,432,255	0.01	2,155,369	0.01	329,895	2,485,263
Wakulla	10,071,277	0.01	97,591	0.01	30,111	127,702
Walton	35,232,489	0.01	341,403	0.01	139,510	480,913
Washington	12,170,908	0.01	117,936	0.01	30,954	148,890
Totals	8,913,900,000		\$ 86,375,691		\$ 17,887,390	\$ 86,766,283

Notes:

- 1) As the result of statewide equalization, all counties levy the tax on diesel fuel at the \$0.01 rate.
- 2) Dollar figures are provided for each county in the "Estimated Tax Receipts from Motor Fuel" even though all counties do not currently levy the tax on motor fuel. The estimates for non-levying counties are provided for informational purposes only.
- 3) The dollar figures in the "Total Estimated Tax Receipts" represent the estimated distributions to counties based on their respective tax rates on motor and diesel fuels.

Local Option Fuel Taxes						
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007						
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		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
ALACHUA BOCC	\$ 0.06	52.1500000	\$ 4,026,130	\$ -	0.0000000	
Alachua		1.8750000	144,755		0.0000000	
Archer		0.8550000	66,008		0.0000000	
Gainesville		38.6350000	2,982,733		0.0000000	
Hawthorne		1.0600000	81,835		0.0000000	
High Springs		2.1100000	162,898		0.0000000	
LaCrosse		0.2950000	22,775		0.0000000	
Micanopy		0.9000000	69,483		0.0000000	
Newberry		1.2550000	96,890		0.0000000	
Waldo		0.8650000	66,780		0.0000000	
Countywide Total		100.0000000	7,720,288		0.0000000	1,104,840
BAKER BOCC	\$ 0.06	86.0000000	\$ 897,601	\$ -	0.0000000	
Glen Saint Mary		1.0000000	10,437		0.0000000	
Macclenny		13.0000000	135,684		0.0000000	
Countywide Total		100.0000000	1,043,722		0.0000000	144,252
BAY BOCC	\$ 0.06	57.9710000	\$ 3,405,885	\$ -	0.0000000	
Callaway		4.3800000	257,332		0.0000000	
Cedar Grove		0.8120000	47,706		0.0000000	
Lynn Haven		4.4140000	259,329		0.0000000	
Mexico Beach		0.9240000	54,286		0.0000000	
Panama City		23.6160000	1,387,476		0.0000000	
Panama City Beach		3.5140000	206,453		0.0000000	
Parker		1.6050000	94,296		0.0000000	
Springfield		2.7640000	162,389		0.0000000	
Countywide Total		100.0000000	5,875,153		0.0000000	820,657
BRADFORD BOCC	\$ 0.06	70.0000000	\$ 739,272	\$ -	0.0000000	
Brooker		1.8000000	19,010		0.0000000	
Hampton		1.9000000	20,066		0.0000000	
Lawtey		2.9000000	30,627		0.0000000	
Starke		23.4000000	247,128		0.0000000	
Countywide Total		100.0000000	1,056,103		0.0000000	144,163
BREVARD BOCC	\$ 0.06	47.1400427	\$ 7,901,745	\$ -	0.0000000	
Cape Canaveral		1.5760438	264,181		0.0000000	
Cocoa		2.8849371	483,581		0.0000000	
Cocoa Beach		2.6342775	441,565		0.0000000	
Indialantic		0.6497461	108,912		0.0000000	
Indian Harbor Beach		1.8351199	307,608		0.0000000	
Malabar		0.4845640	81,224		0.0000000	
Melbourne		12.2650588	2,055,903		0.0000000	
Melbourne Beach		0.4930926	82,654		0.0000000	
Melbourne Village		0.1494812	25,056		0.0000000	
Palm Bay		16.3772447	2,745,199		0.0000000	
Palm Shores		0.0848915	14,230		0.0000000	
Rockledge		3.8122550	639,021		0.0000000	
Satellite Beach		2.2580939	378,508		0.0000000	
Titusville		5.6059581	939,686		0.0000000	
West Melbourne		1.7491930	293,205		0.0000000	
Countywide Total		100.0000000	16,762,279		0.0000000	2,399,306
BROWARD BOCC	\$ 0.06	62.5000000	\$ 32,182,958	\$ 0.05	65.5860000	\$ 25,078,819
Coconut Creek		1.0710970	551,537		0.9829530	375,862
Cooper City		0.6563330	337,964		0.6023210	230,316

Local Option Fuel Taxes						
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007						
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		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Coral Springs		2.8320980	1,458,325		2.5990350	993,821
Dania Beach		0.6276120	323,175		0.5759630	220,237
Davie		1.8293050	941,959		1.6787650	641,927
Deerfield Beach		1.6726030	861,269		1.5349590	586,939
Fort Lauderdale		3.8062820	1,959,959		3.4930500	1,335,675
Hallandale Beach		0.7874200	405,464		0.7226210	276,316
Hillsboro Beach		0.0501780	25,838		0.0460480	17,608
Hollywood		3.1961260	1,645,773		2.9331060	1,121,563
Lauderdale-by-the-Sea		0.1403190	72,254		0.1287710	49,240
Lauderdale Lakes		0.7096840	365,436		0.6512820	249,038
Lauderhill		1.2949180	666,789		1.1883550	454,404
Lazy Lake		0.0007600	391		0.0006970	267
Lighthouse Point		0.2426630	124,954		0.2226940	85,154
Margate		1.2171150	626,726		1.1169550	427,102
Miramar		2.2756060	1,171,772		2.0883390	798,540
North Lauderdale		0.9014320	464,172		0.8272500	316,324
Oakland Park		0.7109800	366,103		0.6524710	249,492
Parkland		0.4330250	222,976		0.3973900	151,954
Pembroke Park		0.1275790	65,694		0.1170800	44,769
Pembroke Pines		3.3623490	1,731,365		3.0856500	1,179,893
Plantation		1.8909710	973,713		1.7353570	663,567
Pompano Beach		2.2676500	1,167,675		2.0810370	795,748
Sea Ranch Lakes		0.0162490	8,367		0.0149120	5,702
Southwest Ranches		0.1663570	85,662		0.1526670	58,377
Sunrise		1.9886890	1,024,030		1.8250330	697,857
Tamarac		1.2902250	664,372		1.1840480	452,757
Weston		1.3552660	697,864		1.2437360	475,581
West Park		0.3045970	156,845		0.2795310	106,887
Wilton Manors		0.2745120	141,354		0.2519240	96,331
Countywide Total		100.0000000	51,492,733		100.0000000	38,238,067
CALHOUN BOCC	\$ 0.06	73.9000000	\$ 299,147	\$ -	0.0000000	
Altha		0.5000000	2,024		0.0000000	
Blountstown		25.6000000	103,629		0.0000000	
Countywide Total		100.0000000	404,800		0.0000000	41,756
CHARLOTTE BOCC	\$ 0.06	88.8600000	\$ 4,911,741	\$ 0.05	90.3000000	\$ 3,469,428
Punta Gorda		11.1400000	615,764		9.7000000	372,685
Countywide Total		100.0000000	5,527,505		100.0000000	3,842,112
CITRUS BOCC	\$ 0.06	90.9500000	\$ 3,692,731	\$ 0.05	90.9500000	\$ 532,097
Crystal River		3.5000000	142,106		0.0350000	205
Inverness		5.5500000	225,340		0.0555000	325
Countywide Total		100.0000000	4,060,177		91.0405000	585,044
CLAY BOCC	\$ 0.06	84.0000000	\$ 4,125,837	\$ -	0.0000000	
Green Cove Springs		6.3000000	309,438		0.0000000	
Keystone Heights		1.9000000	93,323		0.0000000	
Orange Park		7.2000000	353,643		0.0000000	
Penney Farms		0.6000000	29,470		0.0000000	
Countywide Total		100.0000000	4,911,711		0.0000000	709,413
COLLIER BOCC	\$ 0.06	84.6600000	\$ 8,040,532	\$ 0.05	84.6600000	\$ 6,061,752
Everglades		0.1900000	18,045		0.1900000	13,604
Marco Island		4.8700000	462,525		4.8700000	348,698
Naples		10.2800000	976,337		10.2800000	736,060

Local Option Fuel Taxes						
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007						
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		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Countywide Total		100.000000	9,497,439		100.000000	7,160,113
COLUMBIA BOCC	\$ 0.06	71.3900000	\$ 2,491,573	\$ -	0.0000000	
Fort White		1.1000000	38,391		0.0000000	
Lake City		27.5100000	960,123		0.0000000	
Countywide Total		100.0000000	3,490,086		0.0000000	419,710
DE SOTO BOCC	\$ 0.06	78.0000000	\$ 734,612	\$ 0.05	82.0000000	\$ 470,050
Arcadia		22.0000000	207,198		18.0000000	103,182
Countywide Total		100.0000000	941,810		100.0000000	573,231
DIXIE BOCC	\$ 0.06	81.2500000	\$ 478,128	\$ -	0.0000000	
Cross City		12.5000000	73,558		0.0000000	
Horseshoe Beach		6.2500000	36,779		0.0000000	
Countywide Total		100.0000000	588,465		0.0000000	57,825
JACKSONVILLE-DUVAL	\$ 0.06	94.7258000	\$ 31,417,155	\$ -	0.0000000	
Atlantic Beach		1.6524000	548,042		0.0000000	
Baldwin		0.1953000	64,774		0.0000000	
Jacksonville Beach		2.5646000	850,586		0.0000000	
Neptune Beach		0.8619000	285,861		0.0000000	
Countywide Total		100.0000000	33,166,418		0.0000000	4,211,303
ESCAMBIA BOCC	\$ 0.06	81.1500000	\$ 8,098,139	\$ -	0.0000000	
Century		0.6300000	62,869		0.0000000	
Pensacola		18.2200000	1,818,214		0.0000000	
Countywide Total		100.0000000	9,979,222		0.0000000	1,345,910
FLAGLER BOCC	\$ 0.06	21.3210000	\$ 520,716	\$ -	0.0000000	
Beverly Beach		0.5270000	12,871		0.0000000	
Bunnell		2.9180000	71,265		0.0000000	
Flagler Beach		5.7790000	141,139		0.0000000	
Palm Coast		69.4550000	1,696,279		0.0000000	
Countywide Total		100.0000000	2,442,270		0.0000000	353,318
FRANKLIN BOCC	\$ 0.05	79.7200000	\$ 299,834	\$ -	0.0000000	
Appalachicola		14.1900000	53,370		0.0000000	
Carrabelle		6.0900000	22,905		0.0000000	
Countywide Total		100.0000000	376,109		0.0000000	56,154
GADSDEN BOCC	\$ 0.06	76.3000000	\$ 2,769,311	\$ -	0.0000000	
Chattahoochee		7.4600000	270,761		0.0000000	
Greensboro		0.3300000	11,977		0.0000000	
Gretna		1.2800000	46,458		0.0000000	
Havana		3.7700000	136,832		0.0000000	
Midway		0.2300000	8,348		0.0000000	
Quincy		10.6300000	385,816		0.0000000	
Countywide Total		100.0000000	3,629,503		0.0000000	241,113
GILCHRIST BOCC	\$ 0.06	85.5700000	\$ 352,673	\$ -	0.0000000	
Bell		1.3000000	5,358		0.0000000	
Fanning Springs (part)		2.0600000	8,490		0.0000000	
Trenton		11.0700000	45,625		0.0000000	
Countywide Total		100.0000000	412,146		0.0000000	57,656
GLADES BOCC	\$ 0.06	80.0000000	\$ 322,108	\$ -	0.0000000	
Moore Haven		20.0000000	80,527		0.0000000	
Countywide Total		100.0000000	402,635		0.0000000	41,134
GULF BOCC	\$ 0.06	100.0000000	\$ 424,288	\$ -	0.0000000	\$ 52,913
HAMILTON BOCC	\$ 0.06	82.0000000	\$ 859,683	\$ -	0.0000000	
Jasper		10.0000000	104,839		0.0000000	

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2007

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		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Jennings		4.000000	41,936		0.000000	
White Springs		4.000000	41,936		0.000000	
Countywide Total		100.000000	1,048,394		0.000000	96,860
HARDEE BOCC	\$ 0.06	87.810000	\$ 1,068,140	\$ 0.05	90.020000	\$ 702,933
Bowling Green		1.200000	14,597		1.650000	12,884
Wachula		8.450000	102,788		5.170000	40,371
Zolfo Springs		2.540000	30,897		3.160000	24,675
Countywide Total		100.000000	1,216,422		100.000000	780,863
HENDRY BOCC	\$ 0.06	65.000000	\$ 1,112,520	\$ 0.02	65.000000	\$ 228,981
Clewiston		20.670000	353,781		20.670000	72,816
La Belle		14.330000	245,268		14.330000	50,481
Countywide Total		100.000000	1,711,569		100.000000	352,278
HERNANDO BOCC	\$ 0.06	95.000000	\$ 4,800,985	\$ 0.02	95.000000	\$ 1,296,054
Brooksville		5.000000	252,683		5.000000	68,213
Countywide Total		100.000000	5,053,668		100.000000	1,364,268
HIGHLANDS BOCC	\$ 0.06	84.833330	\$ 2,645,053	\$ 0.05	83.710000	\$ 1,590,556
Avon Park		5.376670	167,641		4.912000	93,332
Lake Placid		1.760000	54,876		0.883000	16,778
Sebring		8.030000	250,371		10.495000	199,413
Countywide Total		100.000000	3,117,941		100.000000	1,900,079
HILLSBOROUGH BOCC	\$ 0.06	65.930000	\$ 25,830,223	\$ -	0.000000	
Plant City		2.890000	1,132,252		0.000000	
Tampa		29.200000	11,440,050		0.000000	
Temple Terrace		1.980000	775,729		0.000000	
Countywide Total		100.000000	39,178,255		0.000000	5,301,039
HOLMES BOCC	\$ 0.06	86.000000	\$ 615,872	\$ -	0.000000	
Bonifay		10.000000	71,613		0.000000	
Esto		1.000000	7,161		0.000000	
Noma		1.000000	7,161		0.000000	
Ponce de Leon		1.000000	7,161		0.000000	
Westville		1.000000	7,161		0.000000	
Countywide Total		100.000000	716,131		0.000000	78,056
INDIAN RIVER BOCC	\$ 0.06	68.643400	\$ 3,635,710	\$ -	0.000000	
Fellsmere		3.070200	162,614		0.000000	
Indian River Shores		1.113000	58,950		0.000000	
Orchid		0.092100	4,878		0.000000	
Sebastian		14.822600	785,082		0.000000	
Vero Beach		12.258700	649,284		0.000000	
Countywide Total		100.000000	5,296,518		0.000000	689,458
JACKSON BOCC	\$ 0.06	73.780000	\$ 2,421,790	\$ -	0.000000	
Alford		0.920000	30,199		0.000000	
Campbellton		0.220000	7,221		0.000000	
Cottondale		1.160000	38,076		0.000000	
Graceville		4.930000	161,825		0.000000	
Grand Ridge		1.870000	61,382		0.000000	
Greenwood		0.810000	26,588		0.000000	
Malone		1.230000	40,374		0.000000	
Marianna		11.860000	389,298		0.000000	
Sneads		3.220000	105,695		0.000000	
Countywide Total		100.000000	3,282,448		0.000000	310,278
JEFFERSON BOCC	\$ 0.06	83.620000	\$ 772,669	\$ -	0.000000	

Local Option Fuel Taxes						
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007						
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		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Monticello		16.3800000	151,355		0.0000000	
Countywide Total		100.0000000	924,024		0.0000000	90,780
LAFAYETTE BOCC	\$ 0.06	100.0000000	\$ 233,722	\$ -	0.0000000	\$ 26,831
LAKE BOCC	\$ 0.06	61.0500000	\$ 5,170,891	\$ -	0.0000000	
Astatula		0.3986000	33,761		0.0000000	
Clermont		3.7995000	321,815		0.0000000	
Eustis		8.1410000	689,537		0.0000000	
Fruitland Park		1.2338000	104,502		0.0000000	
Groveland		1.0866000	92,034		0.0000000	
Howey-in-the-Hills		0.2724000	23,072		0.0000000	
Lady Lake		3.9006000	330,378		0.0000000	
Leesburg		6.4643000	547,522		0.0000000	
Mascotte		1.1627000	98,480		0.0000000	
Minneola		1.2259000	103,833		0.0000000	
Montverde		0.4321000	36,599		0.0000000	
Mount Dora		5.7457000	486,657		0.0000000	
Tavares		3.5172000	297,904		0.0000000	
Umatilla		1.5696000	132,944		0.0000000	
Countywide Total		100.0000000	8,469,928		0.0000000	1,199,335
LEE BOCC	\$ 0.06	50.8800000	\$ 9,710,423	\$ 0.05	50.8800000	\$ 7,055,991
Bonita Springs		5.0500000	963,790		5.0500000	700,329
Cape Coral		23.8000000	4,542,218		23.8000000	3,300,562
Fort Myers		14.0000000	2,671,893		14.0000000	1,941,507
Fort Myers Beach		1.2700000	242,379		1.2700000	176,122
Sanibel		5.0000000	954,247		5.0000000	693,395
Countywide Total		100.0000000	19,084,950		100.0000000	13,867,908
LEON BOCC	\$ 0.06	46.6700000	\$ 3,580,278	\$ -	0.0000000	
Tallahassee		53.3300000	4,091,198		0.0000000	
Countywide Total		100.0000000	7,671,476		0.0000000	1,106,617
LEVY BOCC	\$ 0.06	89.2300000	\$ 1,285,618	\$ -	0.0000000	
Bronson		1.3000000	18,730		0.0000000	
Cedar Key		0.9300000	13,399		0.0000000	
Chiefland		3.0000000	43,224		0.0000000	
Fanning Springs (part)		0.2400000	3,458		0.0000000	
Inglis		2.2000000	31,697		0.0000000	
Otter Creek		0.1400000	2,017		0.0000000	
Williston		2.3500000	33,859		0.0000000	
Yankeetown		0.6100000	8,789		0.0000000	
Countywide Total		100.0000000	1,440,791		0.0000000	180,165
LIBERTY BOCC	\$ 0.06	90.0000000	\$ 273,531	\$ -	0.0000000	
Bristol		10.0000000	30,392		0.0000000	
Countywide Total		100.0000000	303,923		0.0000000	24,054
MADISON BOCC	\$ 0.06	70.1700000	\$ 1,285,009	\$ -	0.0000000	
Greenville		6.1600000	112,807		0.0000000	
Lee		1.9800000	36,259		0.0000000	
Madison		21.6900000	397,205		0.0000000	
Countywide Total		100.0000000	1,831,280		0.0000000	114,057
MANATEE BOCC	\$ 0.06	100.0000000	\$ 9,972,285	\$ -	0.0000000	\$ 1,430,984
MARION BOCC	\$ 0.06	70.1000000	\$ 9,051,267	\$ -	0.0000000	
Bellevue		2.5600000	330,546		0.0000000	
Dunnellon		2.5600000	330,546		0.0000000	

Local Option Fuel Taxes						
Revenue Estimates for the Local Fiscal Year Ending September 30, 2007						
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		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
McIntosh		0.6400000	82,636		0.0000000	
Ocala		23.5000000	3,034,305		0.0000000	
Reddick		0.6400000	82,636		0.0000000	
Countywide Total		100.0000000	12,911,936		0.0000000	1,625,225
MARTIN BOCC	\$ 0.06	86.8300000	\$ 4,572,740	\$ 0.05	86.8300000	\$ 3,362,400
Jupiter Island		1.3500000	71,095		1.3500000	52,277
Ocean Breeze		0.0900000	4,740		0.0900000	3,485
Sewall's Point		2.3300000	122,705		2.3300000	90,227
Stuart		9.4000000	495,033		9.4000000	364,005
Countywide Total		100.0000000	5,266,314		100.0000000	3,872,395
MIAMI-DADE BOCC	\$ 0.06	70.4000000	\$ 47,315,880	\$ 0.03	74.0000000	\$ 21,254,150
Aventura		0.5100000	342,771		0.4480000	128,674
Bal Harbour		0.0550000	36,966		0.0480000	13,786
Bay Harbor Islands		0.1080000	72,587		0.0950000	27,286
Biscayne Park		0.0950000	63,850		0.0830000	23,839
Coral Gables		1.3050000	877,091		1.1460000	329,152
Cutler Bay		0.7670000	515,501		0.6740000	193,585
Doral		0.6780000	455,684		0.5960000	171,182
El Portal		0.0700000	47,047		0.0620000	17,808
Florida City		0.2280000	153,239		0.2000000	57,444
Golden Beach		0.0420000	28,228		0.0370000	10,627
Hialeah		5.0020000	3,361,847		4.3940000	1,262,037
Hialeah Gardens		0.4370000	293,708		0.3830000	110,005
Homestead		0.9330000	627,070		0.8200000	235,519
Indian Creek		0.0060000	4,033		0.0050000	1,436
Key Biscayne		0.2390000	160,632		0.2100000	60,316
Medley		0.0970000	65,194		0.0850000	24,414
Miami		8.0170000	5,388,230		7.0420000	2,022,591
Miami Beach		1.9420000	1,305,219		1.7060000	489,994
Miami Gardens		2.5750000	1,730,659		2.2620000	649,688
Miami Lakes		0.5800000	389,818		0.5090000	146,194
Miami Shores		0.3070000	206,335		0.2690000	77,262
Miami Springs		0.4370000	293,708		0.3830000	110,005
North Bay		0.1230000	82,668		0.1080000	31,020
North Miami Beach		1.3250000	890,533		1.1640000	334,322
North Miami		0.9410000	632,447		0.8270000	237,529
Opa Locka		0.3420000	229,858		0.3010000	86,453
Palmetto Bay		0.6920000	465,094		0.6070000	174,341
Pinecrest		0.5750000	386,458		0.5050000	145,045
South Miami		0.2830000	190,204		0.2490000	71,517
Sunny Isles Beach		0.2990000	200,958		0.2620000	75,251
Surfside		0.1220000	81,996		0.1070000	30,732
Sweetwater		0.2890000	194,237		0.2540000	72,953
Virginia Gardens		0.0540000	36,293		0.0480000	13,786
West Miami		0.1270000	85,357		0.1110000	31,881
Countywide Total		100.0000000	67,210,057		100.0000000	28,721,824
MONROE BOCC	\$ 0.06	60.5000000	\$ 1,623,272	\$ -	0.0000000	
Islamorada			294,500		0.0000000	
Key Colony Beach		2.0000000	72,446		0.0000000	
Key West		36.5000000	1,322,148		0.0000000	
Layton		1.0000000	36,223		0.0000000	

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2007

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		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Marathon			273,733		0.000000	
Countywide Total		100.000000	3,622,322		0.000000	541,815
NASSAU BOCC	\$ 0.06	79.9801000	\$ 1,755,383	\$ 0.05	82.4599000	\$ 1,156,365
Callahan		0.9458000	20,758		0.8239000	11,554
Fernandina Beach		14.0849000	309,132		11.6102000	162,814
Hilliard		4.9892000	109,502		5.1060000	71,603
Countywide Total		100.000000	2,194,775		100.000000	1,402,337
OKALOOSA BOCC	\$ 0.06	60.0000000	\$ 3,935,803	\$ -	0.0000000	
Cinco Bayou		0.4300000	28,207		0.0000000	
Crestview		8.6700000	568,724		0.0000000	
Destin		8.7900000	576,595		0.0000000	
Fort Walton Beach		10.8800000	713,692		0.0000000	
Laurel Hill		0.5100000	33,454		0.0000000	
Mary Esther		2.2100000	144,969		0.0000000	
Niceville		4.8500000	318,144		0.0000000	
Shalimar		0.6800000	44,606		0.0000000	
Valparaiso		2.9800000	195,478		0.0000000	
Countywide Total		100.000000	6,559,672		0.000000	985,316
KEECHOBEE BOCC	\$ 0.06	78.1300000	\$ 1,859,830	\$ -	0.0000000	
Okeechobee		21.8700000	520,600		0.0000000	
Countywide Total		100.000000	2,380,430		0.000000	301,838
ORANGE BOCC	\$ 0.06	65.3500000	\$ 26,446,794	\$ -	0.0000000	
Apopka		3.2500000	1,315,258		0.0000000	
Belle Isle		0.6000000	242,817		0.0000000	
Eatonville		0.2400000	97,127		0.0000000	
Edgewood		0.2100000	84,986		0.0000000	
Maitland		1.6300000	659,652		0.0000000	
Oakland		0.1700000	68,798		0.0000000	
Ocoee		2.8800000	1,165,521		0.0000000	
Orlando		20.6000000	8,336,709		0.0000000	
Windermere		0.2300000	93,080		0.0000000	
Winter Garden		2.1900000	886,281		0.0000000	
Winter Park		2.6500000	1,072,441		0.0000000	
Countywide Total		100.000000	40,469,462		0.000000	5,539,847
OSCEOLA BOCC	\$ 0.06	62.5000000	\$ 6,774,424	\$ -	0.0000000	
Kissimmee		25.0000000	2,709,770		0.0000000	
Saint Cloud		12.5000000	1,354,885		0.0000000	
Countywide Total		100.000000	10,839,078		0.000000	1,562,509
PALM BEACH BOCC	\$ 0.06	66.6666700	\$ 23,847,667	\$ 0.05	79.0000000	\$ 20,645,852
Atlantis		0.2110600	75,499		0.1329700	34,750
Belle Glade		0.8723500	312,053		0.5495800	143,627
Boca Raton		4.4223700	1,581,948		2.7860900	728,116
Boynton Beach		2.5578200	914,971		1.6114300	421,131
Briny Breezes		0.0095900	3,430		0.0060400	1,578
Cloud Lake		0.0133200	4,765		0.0083900	2,193
Delray Beach		2.9581000	1,058,157		1.8636000	487,033
Glen Ridge		0.0276000	9,873		0.0173900	4,545
Golf		0.0643000	23,001		0.0405100	10,587
Greenacres		0.7683600	274,854		0.4840600	126,504
Gulfstream		0.0663000	23,717		0.0417700	10,916
Haverhill		0.0787400	28,166		0.0496100	12,965

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2007

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		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Highland Beach		0.0758100	27,118		0.0477600	12,482
Hypoluxo		0.0361900	12,946		0.0228000	5,959
Juno Beach		0.1055900	37,771		0.0665200	17,384
Jupiter		2.2374900	800,384		1.4096200	368,390
Jupiter Inlet Colony		0.0423400	15,146		0.0266800	6,973
Lake Clarke Shores		0.2279100	81,527		0.1435800	37,523
Lake Park		0.5423000	193,989		0.3416500	89,287
Lake Worth		1.9248800	688,558		1.2126800	316,922
Lantana		0.5786400	206,988		0.3645500	95,271
Manalapan		0.0366400	13,107		0.0230800	6,032
Mangonia Park		0.1406500	50,313		0.0886100	23,157
North Palm Beach		0.6066500	217,008		0.3821900	99,881
Ocean Ridge		0.1130300	40,433		0.0712100	18,610
Pahokee		0.2959400	105,862		0.1864400	48,724
Palm Beach		0.7414000	265,210		0.4670800	122,067
Palm Beach Gardens		1.3639900	487,920		0.8593200	224,575
Palm Beach Shores		0.0867400	31,028		0.0546500	14,282
Palm Springs		0.6650000	237,880		0.4189500	109,488
Riviera Beach		1.6204200	579,649		1.0208600	266,791
Royal Palm Beach		1.3793000	493,396		0.8689600	227,094
South Bay		0.2293200	82,031		0.1444700	37,756
South Palm Beach		0.0224200	8,020		0.0141200	3,690
Tequesta		0.3726500	133,302		0.2347700	61,355
Wellington		3.0563400	1,093,299		1.9254900	503,207
West Palm Beach		4.7817800	1,710,514		3.0125200	787,292
Countywide Total		100.0000000	35,771,499		100.0000000	26,133,989
PASCO BOCC	\$ 0.06	87.1005000	\$ 11,326,982	\$ -	0.0000000	
Dade City		2.3696000	308,155		0.0000000	
New Port Richey		4.7015000	611,406		0.0000000	
Port Richey		1.0987000	142,880		0.0000000	
Saint Leo		0.1199000	15,592		0.0000000	
San Antonio		0.6948000	90,355		0.0000000	
Zephyrhills		3.9150000	509,126		0.0000000	
Countywide Total		100.0000000	13,004,497		0.0000000	1,866,185
PINELLAS BOCC	\$ 0.06	100.0000000	\$ 24,427,853	\$ -	0.0000000	\$ 3,609,511
POLK BOCC	\$ 0.06	65.7460000	\$ 12,536,655	\$ 0.05	65.7460000	\$ 7,441,685
Auburndale		1.9680000	375,264		1.9680000	222,755
Bartow		2.9030000	553,553		2.9030000	328,586
Davenport		0.4750000	90,574		0.4750000	53,764
Dundee		0.5530000	105,448		0.5530000	62,593
Eagle Lake		0.4720000	90,002		0.4720000	53,425
Fort Meade		1.1320000	215,853		1.1320000	128,129
Frostproof		0.9170000	174,856		0.9170000	103,794
Haines City		2.3490000	447,915		2.3490000	265,880
Highland Park		0.0500000	9,534		0.0500000	5,659
Hillcrest Heights		0.0520000	9,916		0.0520000	5,886
Lake Alfred		0.6600000	125,851		0.6600000	74,704
Lake Hamilton		0.2650000	50,531		0.2650000	29,995
Lake Wales		2.1430000	408,634		2.1430000	242,563
Lakeland		14.2200000	2,711,514		14.2200000	1,609,539
Mulberry		1.1920000	227,294		1.1920000	134,921

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2007

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		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Polk City		0.3080000	58,730		0.3080000	34,862
Winter Haven		4.5950000	876,189		4.5950000	520,101
Countywide Total		100.0000000	19,068,315		100.0000000	11,318,841
PUTNAM BOCC	\$ 0.06	79.2785000	\$ 1,905,532	\$ -	0.0000000	
Crescent City		2.5275000	60,751		0.0000000	
Interlachen		2.0827000	50,060		0.0000000	
Palatka		14.1726000	340,652		0.0000000	
Pomona Park		1.1183000	26,879		0.0000000	
Welaka		0.8204000	19,719		0.0000000	
Countywide Total		100.0000000	2,403,592		0.0000000	312,678
SAINT JOHNS BOCC	\$ 0.06	86.0000000	\$ 6,312,909	\$ -	0.0000000	
Hastings		0.0000000	-		0.0000000	
Saint Augustine		10.0000000	734,059		0.0000000	
Saint Augustine Beach		4.0000000	293,624		0.0000000	
Countywide Total		100.0000000	7,340,592		0.0000000	999,974
SAINT LUCIE BOCC	\$ 0.06	27.2855000	\$ 2,303,050	\$ 0.05	27.2855000	\$ 1,582,000
Fort Pierce		19.8964000	1,679,368		19.8964000	1,153,584
Port Saint Lucie		52.7326000	4,450,928		52.7326000	3,057,411
Saint Lucie Village		0.0855000	7,217		0.0855000	4,957
Countywide Total		100.0000000	8,440,563		100.0000000	5,797,952
SANTA ROSA BOCC	\$ 0.06	87.2900000	\$ 4,014,230	\$ -	0.0000000	
Gulf Breeze		4.5300000	208,322		0.0000000	
Jay		0.5900000	27,132		0.0000000	
Milton		7.5900000	349,043		0.0000000	
Countywide Total		100.0000000	4,598,728		0.0000000	636,581
SARASOTA BOCC	\$ 0.06	67.7800000	\$ 7,042,835	\$ 0.05	67.7800000	\$ 5,225,349
Longboat Key		1.4100000	146,509		1.4100000	108,701
North Port		9.9700000	1,035,955		9.9700000	768,615
Sarasota		15.2500000	1,584,586		15.2500000	1,175,665
Venice		5.5900000	580,842		5.5900000	430,949
Countywide Total		100.0000000	10,390,727		100.0000000	7,709,278
SEMINOLE BOCC	\$ 0.06	63.6000000	\$ 8,191,076	\$ -	0.0000000	
Altamonte Springs		8.5000000	1,094,719		0.0000000	
Casselberry		3.4000000	437,888		0.0000000	
Lake Mary		1.6000000	206,065		0.0000000	
Longwood		4.6000000	592,436		0.0000000	
Oviedo		5.2000000	669,711		0.0000000	
Sanford		8.5000000	1,094,719		0.0000000	
Winter Springs		4.6000000	592,436		0.0000000	
Countywide Total		100.0000000	12,879,050		0.0000000	1,903,770
SUMTER BOCC	\$ 0.06	86.6020000	\$ 3,880,504	\$ -	0.0000000	
Bushnell		3.3630000	150,691		0.0000000	
Center Hill		1.4760000	66,137		0.0000000	
Coleman		1.0190000	45,660		0.0000000	
Webster		1.2730000	57,041		0.0000000	
Wildwood		6.2670000	280,815		0.0000000	
Countywide Total		100.0000000	4,480,848		0.0000000	397,895
SUWANNEE BOCC	\$ 0.06	81.5700000	\$ 1,535,511	\$ 0.05	81.5700000	\$ 906,543
Branford		1.0000000	18,824		1.0000000	11,114
Live Oak		17.4300000	328,110		17.4300000	193,711
Countywide Total		100.0000000	1,882,446		100.0000000	1,111,368

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2007

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		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
TAYLOR BOCC	\$ 0.06	67.000000	\$ 786,612	\$ -	0.000000	
Perry		33.000000	387,436		0.000000	
Countywide Total		100.000000	1,174,048		0.000000	113,940
UNION BOCC	\$ 0.05	88.190000	\$ 339,819	\$ -	0.000000	
Lake Butler		11.140000	42,925		0.000000	
Raiford		0.410000	1,580		0.000000	
Worthington Springs		0.260000	1,002		0.000000	
Countywide Total		100.000000	385,326		0.000000	35,321
VOLUSIA BOCC	\$ 0.06	57.239000	\$ 8,062,762	\$ 0.05	57.239000	\$ 5,861,084
Daytona Beach		7.708000	1,085,759		7.708000	789,274
Daytona Beach Shores		1.228000	172,978		1.228000	125,743
DeBary		2.038000	287,075		2.038000	208,684
DeLand		2.350000	331,024		2.350000	240,632
Deltona		9.428000	1,328,041		9.428000	965,396
Edgewater		1.847000	260,171		1.847000	189,127
Holly Hill		1.247000	175,654		1.247000	127,689
Lake Helen		0.253000	35,638		0.253000	25,906
New Smyrna Beach		3.320000	467,660		3.320000	339,957
Oak Hill		0.152000	21,411		0.152000	15,564
Orange City		0.840000	118,324		0.840000	86,013
Ormond Beach		5.087000	716,562		5.087000	520,892
Pierson		0.210000	29,581		0.210000	21,503
Ponce Inlet		0.653000	91,982		0.653000	66,865
Port Orange		5.017000	706,701		5.017000	513,724
South Daytona		1.383000	194,811		1.383000	141,615
Countywide Total		100.000000	14,086,133		100.000000	10,239,669
WAKULLA BOCC	\$ 0.06	100.000000	\$ 726,769	\$ -	0.000000	\$ 91,790
WALTON BOCC	\$ 0.06	85.760000	\$ 2,360,001	\$ -	0.000000	
DeFuniak Springs		13.450000	370,126		0.000000	
Freeport		0.790000	21,740		0.000000	
Countywide Total		100.000000	2,751,867		0.000000	321,109
WASHINGTON BOCC	\$ 0.06	85.760000	\$ 727,220	\$ -	0.000000	
Caryville		0.120000	1,018		0.000000	
Chipley		12.350000	104,724		0.000000	
Vernon		1.460000	12,380		0.000000	
Wausau		0.310000	2,629		0.000000	
Countywide Total		100.000000	847,972		0.000000	110,926
STATEWIDE TOTALS			\$ 590,873,460			\$ 165,391,326

Notes:

- 1) 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 rates listed in that particular column are for motor fuel only.
- 2) Revenue estimates are based on FY 2006-07 distribution percentages specified by either locally-determined interlocal agreements or statutory default formula.
- 3) The revenue estimates are based on the total number of cents imposed by the counties as reflected in the table with the one exception summarized in Note #4.
- 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.

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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.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

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. Since January 1, 1994, this tax has been 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 31st 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 county's governing body may, by joint agreement with one or more its respective municipalities, 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. Even if the county does not levy the tax on motor fuel, it still receives 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.
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

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 legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.¹ In a recent 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. <http://myfloridalegal.com/opinions>

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.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

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 executed 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.

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 re-levied provided that a redetermination of the method of distribution is made.

Counties Eligible to Levy

All counties are eligible to levy this tax on motor fuel. However, 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 the same proportion as other local option fuel tax monies. 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.

Distribution of Proceeds

The tax proceeds shall be distributed by the Department of Revenue (DOR) 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 governmental 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 provision applies only to Orange County.

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.
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Small counties, which are defined as having a total population of 50,000 or less on April 1, 1992, and municipalities within such counties 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, 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 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. Additionally, the proceeds shall not be pledged 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 purposes, the term *infrastructure* has the same meaning as provided in s. 212.055, F.S.

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 legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.¹ In a recent 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
2000-37	Interest on municipal fuel tax fund, uses
2002-02	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.

1. <http://myfloridalegal.com/opinions>

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 or for expenditures needed to meet the immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

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 and is levied on motor fuel only. 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. A decision to rescind the tax shall not take effect on any other date than December 31st and shall require a minimum of 60 days notice to the Department of Revenue (DOR) of such decision.

The county may, prior to levy of the tax, establish by interlocal agreement with one or more of its respective municipalities representing a majority of the county's incorporated area population, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities. 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, discussed below.

If no interlocal agreement exists, a new agreement may be established prior to June 1st of any year. However, any interlocal agreement established 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, and the amounts distributed to 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. However, 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 DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. 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.

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.

Authorized Uses of Proceeds

The tax proceeds shall be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or for expenditures needed to meet the immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. 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 several legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.¹ In a recent 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
2002-02	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.

1. <http://myfloridalegal.com/opinions>

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Municipal Resort Tax

Chapter 67-930, Laws of Florida,
As amended by Chapters 82-142, 83-363, 93-286, and 94-344, Laws of Florida

Brief Overview

The Municipal Resort Tax may be levied at a rate of up to 4 percent on transient rental transactions, and up to 2 percent on the sale of food and beverages consumed in restaurants and bars in certain 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 tax levy 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.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

Authorization to Levy

Municipalities in counties having a population of not less than 330,000 and not more than 340,000 (i.e., Broward County) and in counties having a population of more than 900,000 (i.e., Miami-Dade County), according to the 1960 decennial census, whose charter specifically provided or whose charter was so amended prior to January 1, 1968, for the levy of this exact tax, are eligible to impose it by ordinance adopted by the governing body. The tax shall be levied upon the rent of every occupancy of a room or rooms in any hotel, motel, apartment house, rooming house, tourist or trailer camp, as the same are defined in part I of ch. 212, F.S., and upon the retail sale 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 the amount of which is less than 50 cents nor 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 \$10.

Municipalities Eligible to Levy

Currently, only three municipalities in Miami-Dade County (i.e., Bal Harbour, Miami Beach, and Surfside) are eligible to impose the tax. According to the Department of Revenue (DOR), all three municipalities are imposing the tax at the following rates: 4 percent of transient rental transactions and 2 percent on the sale of food and beverages.

Administrative Procedures

It is the duty of every person renting a room or rooms and every person selling at retail food or beverages or alcoholic beverages for consumption on the premises to act as the collection agent. Every such person must collect, report, and pay over to the municipality all such taxes imposed, levied, and collected, in accordance with the accounting and other provisions of the enacted ordinance. Any municipality collecting the tax shall have the same duties and privileges as the DOR under part I of ch. 212, F.S., and may use any power granted to the DOR under this part, including enforcement and collection procedures and penalties, which shall be binding upon all persons and entities that are subject to the tax. Additionally, municipalities responsible for administering the tax shall participate in the Registration Information Sharing and Exchange (RISE) Program and share tax administration information as prescribed by the DOR.¹

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 creation and maintenance of convention and publicity bureaus; development and maintenance of art and cultural centers; enhancement of tourism; publicity and advertising; construction, operation, and maintenance of auditoriums, community centers, and convention structures; or relief from ad valorem taxes being used for any of these other purposes.

Relevant Attorney General Opinions

No opinions specifically relevant to this tax have been issued.

Current and Prior Years' Revenues

No estimated revenue distributions for eligible municipal governments for the current fiscal year are available. No data summarizing prior years' revenues are currently available.

1. Section 213.0535, F.S. (2006).

Tourist Development Taxes

Section 125.0104, Florida Statutes

Brief Overview

Current law authorizes five separate tourist development taxes on transient rental transactions. Depending on a county's eligibility to levy, the maximum tax rate varies from a minimum of 3 percent to a maximum of 6 percent. The levies may be authorized by vote of the county's governing body or referendum approval. 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.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

Authorization to Levy

Any county may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege except there shall be no additional levy of a tourist development tax in any municipalities presently imposing the Municipal Resort Tax as authorized in ch. 67-930, L.O.F. Additionally, no county authorized to levy any of the convention development taxes shall be allowed to levy more than 2 percent of tourist development tax.¹ However, this second limitation does not apply to a county's levy of the Professional Sports Franchise Facility Tax² and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.³

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 (DOR) in identifying the rental units in the district that are subject to the tax.

These levies require the adoption of an authorizing ordinance by vote of the county's governing body. Additionally, some levies require referendum approval or provide the option for the tax to be approved by referendum. Depending on the particular tax levy, 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

1. Section 125.0104(3)(b), F.S. (2006).

2. *Id.*, at (3)(1)4.

3. *Id.*, at (3)(n)2.

by referendum, as prescribed in s. 125.0104(6), F.S., or the first day of any subsequent month as may be specified in the ordinance.

At least 60 days prior to the enactment of the ordinance levying the tax, 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.⁴ Please note that these provisions regarding the establishment of a county tourist development council and the submission of a tourist development plan only applies to the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., since the other levies are exempted from these requirements.

The plan shall set forth the anticipated net tax 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.

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 is exercising a taxable privilege, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to the provisions of ch. 212, F.S.

The tax shall 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 any applicable tax to the DOR. The DOR 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 DOR shall promulgate such rules and publish such forms as necessary to enforce these taxes.⁵

A county may exempt itself from the requirements that the tax be administered by the DOR according to ch. 212, F.S., if the county adopts an ordinance providing for local collection and administration of the tax. A portion of the tax collections may be retained by the county for its administrative costs; however, that portion cannot exceed 3 percent of collections. A county electing

4. Id., at (4).

5. Id., at (3).

to locally administer the tax 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 DOR.⁶

Reporting Requirements

For each levy, the county is responsible for furnishing the DOR with a certified copy of the ordinance within 10 days after its approval. If applicable, the county shall also notify the DOR within 10 days after the ordinance's approval by referendum of the time period during which the tax will be levied.⁷

Distribution of Proceeds

Tax collections received by the DOR, less the 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 precondition to the receipt of such funds.⁸

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.⁹ In a recent 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

6. Id., at (10).

7. Id., at (4)(a).

8. Id., at (3)(i).

9. <http://myfloridalegal.com/opinions>

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
2000-15	Tourist development tax, use of tax for museum parking lot
2000-25	Tourist development tax revenues
2000-29	Tourist development tax, transfer of revenues
2000-50	Tourist development tax, welcome signs
2000-56	Use of tourist development tax to pay debt service
2001-42	Tourist development tax, purchase of beach property
2002-34	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; Current and Prior Years' Revenues

As evidenced by the experiences of counties levying them, optional tourist taxes can be a valuable source of revenue for tourist facilities development and promotion. The tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from the levy of a tourist tax.

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. Examples of such factors include the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, and the availability of convention facilities. In estimating revenue from such a limited tax base, there is not a substitute for a working knowledge of local events and conditions.

History of Local Option Tourist Tax Rates and Current Tax Rates

The first table following this section provides a historical summary of tourist and convention development tax impositions, expirations, rate changes, and repeals based on information obtained from the DOR.¹⁰ The second table summarizes the counties eligible to levy the various local option tourist taxes and illustrates the 2006 tax rates.

Taxable Sales Reported by Transient Rental Facilities

The third 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 as well as estimating revenues from tourist development tax levies. The dollar figures reported in this table represent 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 involve transient rentals; therefore, reported amounts include restaurant sales, bar sales, and room service. However, only room charges are subject to the tourist tax.

Based upon experience in those counties that have imposed a tourist tax, the DOR has determined that taxable room charges represent an average of 70 percent of total reported hotel and motel sales. However, there is considerable variation from county to county. The DOR 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 81.6 percent of total sales.

In order to calculate a revenue estimate using this table, first determine which ratio of room sales to total transient facility sales (i.e., low, average, or high) best represents the county's current situation. Next, multiply the appropriate ratio by the county's estimate of taxable sales reported by transient rental facilities. Finally, take that product and multiply it by the county's applicable or proposed tax rate (i.e., 0.01, 0.02, or 0.03, etc.). Please note that the county estimates of taxable sales are based on the state fiscal year. Inquiries regarding the DOR's estimation of taxable sales reported by transient rental facilities should be addressed to Christian Weiss in the Office of Tax Research at (850) 413-7088. Several summaries of prior years' revenues are available via the LCIR's website.¹¹

10. <http://www.myflorida.com/dor/law> (select *Sales and Use Tax* category; then select *Sales & Use Tax Rate Charts* option; and then select *History of Local Option*).

11. <http://www.floridalcir.gov/dataGtoL.html>

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Current Active Levies Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
1 or 2 Percent Tax - s. 125.0104(3)(c), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jun. 1, 1987</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 2000</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Mar. 1, 1986</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1990</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
Collier	Imposed Levy	2%	Nov. 1, 1990	-
Collier	Repealed Levy	-	Nov. 14, 1991	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1979</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Franklin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Gadsden</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1996</i>	-
<i>Hendry</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2003</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1978</i>	-
<i>Holmes</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1987</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1982</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1988</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1981</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 2002</i>	-
<i>Miami-Dade</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1978</i>	-
Monroe (Key West only)	Imposed Levy	2%	Dec. 1, 1981	Mar. 31, 1984
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1989</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1977</i>	-
Palm Beach	Imposed Levy	1%	Oct. 1, 1982	Dec. 31, 1983
<i>Palm Beach</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Jan. 1, 1984</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1991</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1978</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Saint Johns</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Saint Lucie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1992</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1988</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Sumter</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Suwannee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1991</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1998</i>	-
<i>Volusia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1995</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1986</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Current Active Levies Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<i>Washington</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2001</i>	-
Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1993</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1997</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1989</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1987</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2002</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 1999</i>	-
Collier	Imposed Levy	1%	Nov. 1, 1990	-
Collier	Repealed Levy	-	Nov. 14, 1991	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
Columbia	Imposed Levy	1%	May 1, 1991	Jul. 31, 1994
<i>Escambia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1988</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2002</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2002</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1998</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1986</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 1993</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2003</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1988</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1994</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2002</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1986</i>	-
Monroe (Key West only)	Imposed Levy	1%	Nov. 1, 1986	Jun. 30, 1987
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1987</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1996</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 1986</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1986</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1989</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1988</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</i>	-
<i>Saint Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1992</i>	-
<i>Saint Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1988</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1996</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 1997</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1999</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1999</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2006</i>	-
Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S.				
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1994</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1994</i>	-
Escambia (Navarre Beach exempt)	Imposed Levy	1%	May 1, 1996	Apr. 30, 1999
<i>Escambia (Navarre Beach exempt)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2000</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1990</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2001</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2003</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2004</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2003</i>	-
<i>Miami-Dade</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1991</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Current Active Levies Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Orange	Imposed Levy	1%	Feb. 1, 1995	-
Osceola	Imposed Levy	1%	Sep. 1, 1997	-
Palm Beach	Imposed Levy	1%	Jan. 1, 1994	-
Pinellas	Imposed Levy	1%	Jan. 1, 1996	-
Polk	Imposed Levy	1%	May 1, 1994	-
Saint Lucie	Imposed Levy	1%	Aug. 1, 1997	Dec. 31, 2002
Saint Lucie	Imposed Levy	1%	Feb. 1, 2003	-
Santa Rosa	Imposed Levy	1%	Jun. 1, 2006	-
Volusia	Imposed Levy	1%	Jul. 1, 2003	-
High Tourism Impact Tax - s. 125.0104(3)(m), F.S.				
Orange	Imposed Levy	1%	Oct. 1, 1989	-
Osceola	Imposed Levy	1%	Oct. 1, 1990	-
Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.				
Broward	Imposed Levy	1%	Jul. 1, 1996	-
Duval	Imposed Levy	1%	Nov. 1, 1994	-
Hillsborough	Imposed Levy	1%	Oct. 1, 1995	-
Lee	Imposed Levy	1%	Jan. 1, 2006	-
Orange	Imposed Levy	1%	Sep. 1, 2006	-
Osceola	Imposed Levy	1%	Jul. 1, 2004	-
Pinellas	Imposed Levy	1%	Dec. 1, 2005	-
Polk	Imposed Levy	1%	Mar. 1, 2004	-
Saint Lucie	Imposed Levy	1%	Mar. 1, 2003	-
Tourist Impact Tax - s. 125.0108, F.S.				
Monroe	Imposed Levy	1%	May 1, 1988	-
Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.				
Duval	Imposed Levy	2%	Nov. 1, 1984	-
Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.				
Miami-Dade (select cities exempt)	Imposed Levy	3%	May 1, 1984	-
Special District Convention Development Tax - s. 212.0305(4)(c), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
Volusia (portion)	Increased Rate	3%	Oct. 1, 1995	-
Note: This levy is imposed within the jurisdiction of the Halifax Area Advertising Authority.				
Special Convention Development Tax - s. 212.0305(4)(d), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1987	Mar. 31, 1992
Volusia (portion)	Increased Rate	2%	Apr. 1, 1992	Sep. 30, 2000
Volusia (portion)	Increased Rate	3%	Oct. 1, 2000	-
Note: This levy is imposed within the jurisdiction of the Southeast Volusia Advertising Authority.				
Subcounty Convention Development Tax - s. 212.0305(4)(e), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
Volusia (portion)	Increased Rate	3%	Oct. 1, 1995	-
Note: This levy is imposed within the jurisdiction of the West Volusia Advertising Authority.				

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Current Active Levies Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Local Administration of Tourist Taxes				
County	Effective Date		Termination Date	
<i>Alachua</i>	<i>Jul. 1, 2001</i>			
<i>Baker</i>	<i>May 1, 2000</i>			
<i>Bay</i>	<i>Jan. 1, 1994</i>			
<i>Brevard</i>	<i>Oct. 1, 1992</i>			
<i>Broward</i>	<i>Mar. 1, 1994</i>			
<i>Charlotte</i>	<i>Sep. 1, 1990</i>			
<i>Clay</i>	<i>Jan. 1, 1989</i>			
Citrus	Sep. 1, 1991			Dec. 31, 2005
<i>Collier</i>	<i>Jan. 1, 1993</i>			
<i>Duval</i>	<i>Dec. 1, 1990</i>			
<i>Escambia</i>	<i>Jun. 1, 1989</i>			
<i>Gulf</i>	<i>Jun. 1, 2001</i>			
<i>Hernando</i>	<i>Jan. 1, 1993</i>			
<i>Hillsborough</i>	<i>Jan. 1, 1992</i>			
<i>Indian River</i>	<i>Oct. 1, 2000</i>			
<i>Lake</i>	<i>Nov. 1, 1998</i>			
<i>Lee</i>	<i>May 1, 1988</i>			
<i>Leon</i>	<i>Oct. 1, 1994</i>			
<i>Manatee</i>	<i>Oct. 1, 1989</i>			
<i>Martin</i>	<i>Nov. 1, 2002</i>			
<i>Miami-Dade</i>	<i>Apr. 1, 1988</i>			
<i>Monroe (Tourist Development Taxes)</i>	<i>Jan. 1, 1991</i>			
<i>Monroe (Tourist Impact Tax)</i>	<i>Jan. 1, 1996</i>			
<i>Nassau</i>	<i>May 1, 1989</i>			
<i>Okaloosa</i>	<i>Jul. 1, 1992</i>			
<i>Orange</i>	<i>Jan. 1, 1992</i>			
<i>Osceola</i>	<i>May 1, 1992</i>			
<i>Palm Beach</i>	<i>Jan. 1, 1993</i>			
<i>Pinellas</i>	<i>Oct. 1, 1990</i>			
<i>Polk</i>	<i>Jan. 1, 1994</i>			
<i>Putnam</i>	<i>Apr. 1, 1999</i>			
<i>Saint Johns</i>	<i>Aug. 1, 1988</i>			
<i>Saint Lucie</i>	<i>May 1, 1991</i>			
<i>Santa Rosa</i>	<i>May 1, 1994</i>			
<i>Sarasota</i>	<i>Jun. 1, 1992</i>			
<i>Seminole</i>	<i>Sep. 1, 1993</i>			
<i>Suwannee</i>	<i>Nov. 1, 2001</i>			
<i>Taylor</i>	<i>Jul. 1, 2006</i>			
<i>Volusia</i>	<i>Apr. 1, 1990</i>			
<i>Wakulla</i>	<i>Dec. 1, 1996</i>			
<i>Walton</i>	<i>Oct. 1, 1991</i>			

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (September 1, 2006).

2006 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions									Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	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%)
Alachua *	2	1								4	3	1		
Baker *	2									4	2	2		
Bay *	2	1								4	3	1		
Bradford	2									4	2	2		
Brevard *	2	1	1							5	4	1		
Broward *	2	1	1	1						5	5	0		
Calhoun										3	0	3		
Charlotte *	2	1	1							5	4	1		
Citrus	2	1								4	3	1		
Clay *	2	1								4	3	1		
Collier *	2	1	1							5	4	1		
Columbia	2									4	2	2		
De Soto										3	0	3		
Dixie										3	0	3		
Duval *	2		1	1			2			6	6	0		
Escambia *	2	1	1							5	4	1		
Flagler	2	1								4	3	1		
Franklin	2									3	2	1		
Gadsden	2									4	2	2		
Gilchrist										3	0	3		
Glades										3	0	3		
Gulf *	2	1								4	3	1		
Hamilton	2	1								4	3	1		
Hardee										3	0	3		
Hendry	2									4	2	2		
Hernando *	2	1								4	3	1		
Highlands	2									4	2	2		
Hillsborough *	2	1	1	1						5	5	0		
Holmes	2									3	2	1		
Indian River *	2	1	1							5	4	1		
Jackson	2	1	1							5	4	1		
Jefferson										3	0	3		
Lafayette										3	0	3		
Lake *	2	1	1							5	4	1		
Lee *	2	1	1	1						5	5	0		
Leon *	2	1	1							5	4	1		
Levy	2									4	2	2		
Liberty										3	0	3		
Madison	2	1								4	3	1		
Manatee *	2	1	1							5	4	1		
Marion	2									3	2	1		
Martin *	2									4	2	2		
Miami-Dade *	2		1					3		6	6	0	2	1
Monroe *	2	1				1				6	4	2		
Nassau *	2									4	2	2		
Okaloosa *	2	1	1							5	4	1		

2006 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions									Maximum Potential Tax Rate	Current Tax Rate	Unused Tax Rate	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%)
Okeechobee	2	1								4	3	1		
Orange *	2	1	1	1	1					6	6	0		
Osceola *	2	1	1	1	1					6	6	0		
Palm Beach *	2	1	1							5	4	1		
Pasco	2									4	2	2		
Pinellas *	2	1	1	1	1					5	5	0		
Polk *	2	1	1							5	5	0		
Putnam *	2									4	2	2		
Saint Johns *	2	1								4	3	1		
Saint Lucie *	2	1	1		1					5	5	0		
Santa Rosa *	2	1	1							5	4	1		
Sarasota *	2	1								4	3	1		
Seminole *	2	1								4	3	1		
Sumter	2									3	2	1		
Suwannee *	2									4	2	2		
Taylor *	2	1								4	3	1		
Union										3	0	3		
Volusia *	2		1					3		6	6	0		
Wakulla *	2	1								4	3	1		
Walton *	2	1								4	3	1		
Washington	2	1								4	3	1		
# Eligible to Levy:	67	50	67	21	3	1	1	1	1		67		1	1
# Levying:	57	38	23	9	2	1	1	1	1		57		1	1

Notes:

- 1) County names followed by an asterisk indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.
- 2) 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. This exemption is applicable only to Duval County.
- 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, which are eligible to impose the 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 rate in the special taxing district of Navarre Beach is 3%; however, the funds generated from this levy go to Escambia County pursuant to an agreement adopted when this area was transferred to Santa Rosa County by Escambia County.

Data Source: Florida Department of Revenue.

Taxable Sales Reported by Transient Rental Facilities

State Fiscal Years Ended June 30, 2001 - 2007

County	2001	2002	2003	2004	2005	2006 (est.)	2007 (est.)
Alachua	\$ 55,000,000	\$ 54,800,000	\$ 58,500,000	\$ 59,700,000	\$ 67,394,115	\$ 71,323,866	\$ 74,917,875
Baker	1,500,000	1,700,000	1,400,000	1,500,000	1,799,807	1,923,994	2,041,357
Bay	208,600,000	206,100,000	211,400,000	208,000,000	228,800,625	242,141,989	254,343,524
Bradford	3,500,000	3,600,000	3,600,000	3,900,000	4,004,510	4,066,780	4,099,111
Brevard	159,000,000	150,100,000	145,600,000	155,200,000	184,297,692	189,133,663	192,643,984
Broward	781,100,000	728,600,000	796,700,000	885,800,000	968,970,660	1,004,754,746	1,034,063,442
Calhoun	100,000	100,000	100,000	120,000	113,794	121,646	129,066
Charlotte	49,500,000	46,600,000	45,200,000	53,500,000	48,932,211	50,739,278	52,219,342
Citrus	20,900,000	21,000,000	22,500,000	23,300,000	23,331,383	24,941,248	26,462,665
Clay	15,400,000	14,800,000	13,700,000	13,600,000	14,781,779	15,801,722	16,765,627
Collier	448,700,000	409,500,000	406,700,000	482,000,000	534,753,362	571,651,344	606,522,076
Columbia	17,600,000	17,500,000	17,500,000	19,000,000	22,281,684	22,866,355	23,290,755
De Soto	2,900,000	3,100,000	3,200,000	3,900,000	5,799,436	6,199,597	6,577,773
Dixie	1,100,000	1,200,000	1,600,000	1,600,000	1,624,420	1,684,410	1,733,544
Duval	234,700,000	243,900,000	238,800,000	245,500,000	306,015,501	327,130,571	347,085,535
Escambia	96,900,000	100,800,000	104,000,000	106,000,000	115,453,613	123,419,912	130,948,527
Flagler	26,700,000	25,400,000	27,500,000	33,300,000	46,405,037	49,606,985	52,633,011
Franklin	25,600,000	27,400,000	29,900,000	31,000,000	37,066,238	40,812,523	44,601,149
Gadsden	2,600,000	2,900,000	2,500,000	2,500,000	3,022,380	3,230,924	3,428,011
Gilchrist	200,000	200,000	200,000	200,000	189,096	202,144	214,474
Glades	900,000	1,000,000	1,300,000	1,700,000	2,025,851	2,165,635	2,297,738
Gulf	7,900,000	8,600,000	8,900,000	9,200,000	10,905,128	12,123,885	13,377,980
Hamilton	2,000,000	1,900,000	1,700,000	2,000,000	1,897,984	2,028,945	2,152,711
Hardee	1,100,000	1,100,000	1,000,000	1,200,000	1,521,466	1,626,447	1,725,660
Hendry	2,900,000	3,300,000	3,500,000	4,000,000	4,300,461	4,597,193	4,877,622
Hernando	9,400,000	9,300,000	9,800,000	10,700,000	13,607,596	13,964,659	14,223,843
Highlands	15,100,000	13,700,000	13,100,000	17,500,000	20,933,289	20,587,471	20,095,842
Hillsborough	469,000,000	395,200,000	399,700,000	421,700,000	516,430,948	552,064,683	585,740,629
Holmes	600,000	600,000	500,000	500,000	711,634	684,663	653,785
Indian River	47,700,000	45,600,000	45,900,000	55,600,000	46,550,678	49,762,675	52,798,198
Jackson	7,000,000	7,900,000	7,200,000	7,900,000	10,048,888	10,742,261	11,397,539
Jefferson	1,300,000	1,200,000	1,200,000	1,400,000	1,766,936	1,888,855	2,004,075
Lafayette	100,000	100,000	100,000	91,078	155,611	166,348	176,495
Lake	49,300,000	48,200,000	52,700,000	61,600,000	71,537,773	76,473,879	81,138,786
Lee	468,700,000	446,600,000	449,400,000	523,800,000	469,967,383	497,371,181	522,433,715
Leon	73,800,000	66,900,000	74,100,000	72,200,000	87,613,644	93,658,985	99,372,184
Levy	7,200,000	7,400,000	7,300,000	7,600,000	8,038,312	8,592,956	9,117,126
Liberty	100,000	100,000	100,000	200,000	188,758	201,782	214,091
Madison	2,200,000	2,200,000	2,000,000	2,100,000	2,267,577	2,424,040	2,571,906
Manatee	102,700,000	103,500,000	134,400,000	108,500,000	116,005,500	124,009,880	131,574,482
Marion	48,800,000	50,900,000	52,500,000	58,900,000	66,606,947	71,202,826	75,546,199
Martin	37,100,000	36,200,000	37,800,000	40,800,000	43,542,163	46,546,572	49,385,913
Miami-Dade	1,544,000,000	1,349,500,000	1,386,000,000	1,642,000,000	1,833,406,297	1,959,911,331	2,079,465,923
Monroe	531,000,000	527,100,000	520,200,000	604,500,000	640,394,768	677,736,187	711,887,313
Nassau	144,900,000	129,900,000	132,200,000	136,900,000	145,371,864	155,402,523	164,882,076
Okaloosa	184,600,000	185,300,000	193,300,000	199,700,000	225,539,700	245,923,978	266,143,848
Okeechobee	5,700,000	5,500,000	5,100,000	5,800,000	7,984,118	8,535,022	9,055,658
Orange	3,232,300,000	2,745,500,000	2,842,600,000	3,273,500,000	3,517,860,219	3,835,804,426	4,151,184,265
Osceola	600,400,000	612,400,000	577,600,000	607,000,000	731,510,749	766,345,291	796,830,507
Palm Beach	761,600,000	685,000,000	711,300,000	790,500,000	824,408,461	872,479,718	916,443,971
Pasco	54,000,000	46,000,000	42,500,000	46,300,000	50,946,459	54,461,765	57,783,932
Pinellas	515,900,000	452,300,000	453,900,000	496,700,000	520,795,835	551,163,440	578,936,566
Polk	118,900,000	106,200,000	102,100,000	120,600,000	151,376,358	161,821,327	171,692,428
Putnam	7,400,000	6,300,000	6,100,000	6,500,000	6,671,389	7,131,715	7,566,749
Saint Johns	191,000,000	188,900,000	191,400,000	211,400,000	248,378,180	265,516,274	281,712,767
Saint Lucie	55,500,000	50,300,000	48,900,000	60,900,000	66,713,216	71,316,428	75,666,730
Santa Rosa	22,000,000	25,200,000	26,400,000	27,200,000	26,656,245	29,065,436	31,455,197
Sarasota	251,400,000	245,500,000	239,800,000	304,400,000	304,936,715	325,977,348	345,861,967
Seminole	75,200,000	64,900,000	61,600,000	68,800,000	93,354,236	102,789,549	112,331,502
Sumter	7,500,000	6,800,000	6,700,000	9,400,000	11,406,320	12,193,356	12,937,151
Suwannee	3,100,000	4,000,000	4,000,000	4,500,000	6,868,522	7,342,450	7,790,339
Taylor	4,800,000	4,800,000	5,100,000	5,200,000	5,362,362	5,732,365	6,082,039
Union	-	-	-	13,400	3,608	3,857	4,092
Volusia	348,000,000	349,100,000	346,700,000	353,200,000	373,796,706	399,588,679	423,963,588
Wakulla	2,500,000	2,400,000	2,300,000	2,844,000	2,407,407	2,573,518	2,730,503
Walton	198,800,000	204,600,000	231,800,000	245,900,000	272,912,451	303,413,147	334,798,202
Washington	1,800,000	1,900,000	1,900,000	2,100,000	2,720,803	3,024,880	3,337,774
Statewide Total	\$ 12,368,800,000	\$ 11,310,200,000	\$ 11,574,300,000	\$ 12,964,668,478	\$ 14,183,444,858	\$ 15,169,893,528	\$ 16,108,142,457

Data Source: Florida Department of Revenue, Office of Tax Research.

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.¹ 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 the tax proceeds not expressly authorized is prohibited.² The county shall only use the tax proceeds 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, sports 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 Florida, nationally, and internationally. However, if the 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

1. Section 125.0104(6), F.S. (2006).

2. *Id.*, at (5).

associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.

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. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. 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 750,000, may also use the proceeds 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.

Finally, the proceeds 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 purposes set forth in s. 125.0104(5)(a)4., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board shall provide.

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 this 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 the tax proceeds not expressly authorized is prohibited.¹ The county shall only use the tax proceeds 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, sports 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 from this

1. Section 125.0104(5), F.S. (2006).

tax shall not be used for debt service on or refinancing of existing facilities as specified here unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.²

2. To promote and advertise tourism in Florida, nationally and internationally. However, if the 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. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
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, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. 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 750,000, may also use the proceeds 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.

Finally, the proceeds 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 purposes set forth in s. 125.0104(5)(a)4., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board shall provide.

2. *Id.*, at (3)(d).

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 the tax proceeds not expressly authorized in s. 125.0104(3)(1), F.S., is prohibited.¹ The county shall only use the tax proceeds 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 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 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 proceeds for the purposes described here. Any county that elects to levy the tax for the purposes authorized in #2 above after

1. Section 125.0104(5)(d), F.S. (2006).

July 1, 2000, may use the tax proceeds to pay the operation and maintenance costs of a convention center for the life of the bonds.

4. To promote and advertise tourism in Florida, 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 tourists 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 the county that its 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 ch. 212, F.S., where the sales subject to the tax were a minimum of \$200 million. Once a county receives this designation, it shall retain this designation for the period of time that the tax is levied. No county authorized to levy a convention development tax shall be considered a high tourism impact county.

Counties Eligible to Levy

Monroe, Orange, and Osceola counties have been designated as high tourism impact counties.

Authorized Uses of Proceeds

Any use of the tax proceeds not expressly authorized is prohibited.¹ The county shall only use the tax proceeds 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, sports 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 Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event,

1. Section 125.0104(5)(d), F.S. (2006).

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. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
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, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. 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 750,000, may also use the proceeds 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.

Finally, the proceeds 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. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board shall provide.

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 and promote tourism.

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

With the exception of Miami-Dade and Volusia counties, any county 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 the tax proceeds not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited.¹ The county shall only use the tax proceeds 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

1. Section 125.0104(5)(d), F.S. (2006).

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 Florida, 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 tourists 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 #1 and #2 above.

Tourist Impact Tax

Section 125.0108, Florida Statutes

Brief Overview

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy a 1 percent tax on transient rental facilities within the county area designated as an area of critical state concern pursuant to ch. 380, F.S. If the area(s) of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax proceeds are used to purchase property in the area of critical state concern and to offset the loss of ad valorem taxes due to those land acquisitions.

General Law Amendments

Chapter 2006-223, L.O.F., (HB 1299) authorizes a county that has levied the tax in an area or areas designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation may continue to levy the tax for 20 years following the designation's removal. After expiration of the 20-year period, a county may continue to levy the tax if the county adopts an ordinance reauthorizing the tax levy and the continued tax levy is approved by referendum as provided for in s. 125.0108(5), F.S. These changes became effective on July 1, 2006.

Authorization to Levy

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance the tax in the area or areas within the county designated as an area of critical state concern pursuant to ch. 380, F.S. If the area or areas of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax shall not be effective until land development regulations and a local comprehensive plan that meet the requirements of ch. 380, F.S., have become effective.¹

The tax shall be effective only upon approval by a majority vote of qualified voters in the area or areas of critical state concern in the county seeking the levy. If the area or areas of critical state concern are greater than 50 percent of the county's land area and the tax is to be imposed countywide, then the tax must be approved in a countywide referendum.²

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.³ The county's governing body may, by passage of a resolution by four-

1. Section 125.0108(1)(a), F.S. (2006).

2. *Id.*, at (5).

3. *Id.*, at (6).

fifths vote, repeal the tax.⁴ The tax, if not repealed sooner by the county's governing body, shall be repealed 10 years after the date the area of critical state concern designation is removed.⁵

A county that has levied the tax in an area or areas designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation may continue to levy the tax for 20 years following the designation's removal. After expiration of the 20-year period, a county may continue to levy the tax if the county adopts an ordinance reauthorizing the tax levy and the continued tax levy is approved by referendum as provided for in s. 125.0108(5), F.S.⁶

Areas Eligible to Levy

Areas that have been statutorily designated as areas of critical state concern include the Big Cypress Area, primarily in Collier County; the Green Swamp Area, in central Florida; the Florida Keys Area, in south Florida; and the Apalachicola Bay Area, in Franklin County.⁷

Administrative Procedures

The person receiving consideration for the taxable privilege and doing business within the area of critical state concern shall receive, account for, and remit the tourist impact tax to the Department of Revenue (DOR). The DOR shall keep records showing the amount of taxes collected for and from each county in which the tax is applicable. The DOR 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.⁸

A county may exempt itself from the requirements that the tax be administered by the DOR according to ch. 212, F.S., if the county adopts an ordinance providing for local collection and administration of the tax. A county electing to locally administer the tax 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 DOR.⁹

4. Id., at (1)(c).

5. Id., at (6).

6. Id., at (1)(g).

7. Sections 380.055, .0551, .0552, .0555, F.S. (2006).

8. Section 125.0108(2), F.S. (2006).

9. Section 125.0104(10), F.S. (2006).

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 DOR within 10 days after passage of the ordinance levying the tax and again within 10 days after approval by referendum. If applicable, the county levying the tax shall provide the DOR 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, and the DOR shall assist the county in compiling such a list.¹⁰

Distribution of Proceeds

Tax collections received by the DOR, less its administrative costs, shall be paid and returned monthly to the county and the land authority imposing the tax.¹¹

Authorized Uses of Proceeds

The proceeds shall be distributed for the following uses.¹²

1. Fifty percent shall be transferred to the land authority to be used to purchase property in the area of critical state concern for which the revenue is generated. No more than 5 percent may be used for administration and other costs related to such purchases.
2. Fifty percent shall be distributed to the county's governing body 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 and Prior Years' Revenues

No estimated revenue distributions for county governments for the current fiscal year are available. No data summarizing prior years' revenues for eligible counties are available.

10. Section 125.0108(6), F.S. (2006).

11. Id., at (2)(c).

12. Id., at (3).

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Convention Development Taxes

Section 212.0305, Florida Statutes

Brief Overview

Duval, Miami-Dade, and Volusia counties are authorized to levy convention development taxes on transient rental transactions. Three of the five available levies are applicable to separate taxing districts in Volusia County. The levies may be authorized pursuant to an ordinance enacted by the county's governing body, and the 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.

General Law Amendments

Legislation passed during the 2006 legislative session 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 tax's principal purposes 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 with the impact of such bookings on the amount of tax generated.¹

Administrative Procedures

The convention development tax on transient rentals shall apply to the amount of any payment made by any person to rent, lease, or use for a period of six months or less any living quarters or accommodations in a hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, tourist or trailer camp, mobile home park, recreational vehicle park, or condominium.

1. Section 212.0305(2), F.S. (2006).

The tax shall be charged by the person receiving the consideration for the lease or rental at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting the tax to the Department of Revenue (DOR). The DOR 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 DOR shall promulgate such rules and publish such forms as necessary to enforce these taxes.²

A county may exempt itself from the requirements that the tax be administered by the DOR according to ch. 212, F.S., if the county adopts an ordinance providing for local collection and administration of the tax. A portion of the tax collections may be retained by the county for its administrative costs; however, that portion cannot exceed 2 percent of collections. A county electing to locally administer the tax 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 DOR.³

Reporting Requirements

For each levy, the county is responsible for furnishing the DOR with a certified copy of the ordinance within 10 days after approval of such ordinance.

Distribution of Proceeds

Tax collections received by the DOR, less the costs of administration, shall be paid monthly to the county, which imposed the particular tax or taxes. The funds shall be placed in a specific trust fund or funds created by the county.⁴

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.⁵ In a recent 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

2. Id., at (3).

3. Id., at (5).

4. Id., at (3)(e).

5. <http://myfloridalegal.com/opinions>

98-34	Convention development tax, rental proceeds
2002-34	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 DOR's estimation of the convention development taxes should be addressed to Christian Weiss in the Office of Tax Research at (850) 413-7088.

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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 authority's annual budget is subject to approval of the county's governing body.

General Law Amendments

Legislation passed during the 2006 legislative session 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; however, the authorized use 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.
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 be remitted to the municipality at the request of the municipality's governing body. The revenues may only be used by the municipality for the previously discussed authorized uses, 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. However, 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., (i.e., 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 authority's annual budget 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.

General Law Amendments

Legislation passed during the 2006 legislative session 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 in the following manner.

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 tax revenues and interest accrued pursuant to that authorized use, 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, auditoriums, or golf courses, 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 tax revenues and interest accrued pursuant to that authorized use, 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 a municipality 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)-(e), and 212.03055, Florida Statutes

Brief Overview

Each county, chartered under Article VIII of the Florida Constitution, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (i.e., 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 (i.e., majority plus one) vote of the county's governing body.

The Special District Convention Development Tax shall be imposed within the boundaries of the special taxing district (i.e., Halifax Area Advertising Authority). The Special Convention Development Tax shall be imposed within the area outside the boundaries of the special taxing district and to the southeast of State Road 415 (i.e., Southeast Volusia Advertising Authority). The Subcounty Convention Development Tax shall be imposed within the area outside the boundaries of the special taxing district and to the northwest of State Road 415 (i.e., West Volusia Advertising Authority).

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.

General Law Amendments

Legislation passed during the 2006 legislative session did not affect provisions related to this revenue source.

Counties Eligible to Levy

Only a county, chartered under Article VIII of the 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 in the following manner.

1. To promote and advertise tourism.
2. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus.

Appendix:
Adjusted Population Estimates

Adjusted 2005 Population Estimates for Florida's Counties and Municipalities Used in the FY 2006-07 State Revenue Sharing Calculations						
County / Municipality	April 1, 2005 Total Population	April 1, 2005 Inmate Population	April 1, 2005 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Alachua County	240,764	1,750	239,014	-	-	239,014
Alachua	7,402	-	7,402	-	-	7,402
Archer	1,230	-	1,230	-	-	1,230
Gainesville	119,889	1,255	118,634	27	-	118,661
Hawthorne	1,396	-	1,396	-	-	1,396
High Springs	4,432	-	4,432	-	-	4,432
LaCrosse	186	-	186	-	-	186
Micanopy	629	-	629	-	-	629
Newberry	4,261	-	4,261	-	-	4,261
Waldo	832	-	832	-	-	832
Unincorporated County	100,507	495	100,012	(27)	-	99,985
Baker County	23,953	2,014	21,939	-	-	21,939
Glen Saint Mary	473	-	473	-	-	473
Macclenny	5,210	-	5,210	-	-	5,210
Unincorporated County	18,270	2,014	16,256	-	-	16,256
Bay County	161,721	1,032	160,689	-	-	160,689
Callaway	14,901	-	14,901	74	-	14,975
Cedar Grove	6,156	-	6,156	-	-	6,156
Lynn Haven	15,398	-	15,398	(5)	-	15,393
Mexico Beach	1,122	-	1,122	-	-	1,122
Panama City	37,238	220	37,018	59	-	37,077
Panama City Beach	8,972	-	8,972	-	-	8,972
Parker	4,709	-	4,709	-	-	4,709
Springfield	9,039	-	9,039	-	-	9,039
Unincorporated County	64,186	812	63,374	(128)	-	63,246
Bradford County	28,118	4,406	23,712	-	-	23,712
Brooker	321	-	321	-	-	321
Hampton	440	-	440	-	-	440
Lawtey	690	-	690	-	-	690
Starke	5,820	12	5,808	-	-	5,808
Unincorporated County	20,847	4,394	16,453	-	-	16,453
Brevard County	531,970	1,518	530,452	-	-	530,452
Cape Canaveral	10,034	-	10,034	-	-	10,034
Cocoa	17,606	-	17,606	-	-	17,606
Cocoa Beach	12,880	-	12,880	-	-	12,880
Indialantic	3,059	-	3,059	-	-	3,059
Indian Harbour Beach	8,672	-	8,672	-	-	8,672
Malabar	2,843	-	2,843	-	-	2,843
Melbourne	75,060	-	75,060	649	-	75,709
Melbourne Beach	3,405	-	3,405	-	-	3,405
Melbourne Village	719	-	719	-	-	719
Palm Bay	91,888	-	91,888	-	-	91,888
Palm Shores	942	-	942	-	-	942
Rockledge	24,587	17	24,570	-	-	24,570
Satellite Beach	11,205	-	11,205	-	-	11,205
Titusville	43,751	66	43,685	86	-	43,771
West Melbourne	15,059	-	15,059	-	-	15,059
Unincorporated County	210,260	1,435	208,825	(735)	-	208,090
Broward County	1,740,987	1,949	1,739,038	-	-	1,739,038
Coconut Creek	48,340	-	48,340	-	-	48,340
Cooper City	29,369	31	29,338	-	-	29,338
Coral Springs	126,852	-	126,852	1,395	-	128,247
Dania Beach	28,647	-	28,647	-	-	28,647
Davie	83,726	6	83,720	-	-	83,720
Deerfield Beach	75,160	-	75,160	-	-	75,160
Fort Lauderdale	171,344	106	171,238	4,032	-	175,270
Hallandale Beach	35,716	-	35,716	-	-	35,716
Hillsboro Beach	2,302	-	2,302	-	-	2,302
Hollywood	143,025	-	143,025	-	-	143,025
Lauderdale-by-the-Sea	6,278	-	6,278	-	-	6,278
Lauderdale Lakes	32,166	-	32,166	-	-	32,166
Lauderhill	58,637	-	58,637	5,865	-	64,502
Lazy Lake Village	34	-	34	-	-	34
Lighthouse Point	10,833	-	10,833	-	-	10,833
Margate	54,982	-	54,982	-	-	54,982
Miramar	108,387	-	108,387	-	-	108,387
North Lauderdale	40,925	-	40,925	-	-	40,925

Adjusted 2005 Population Estimates for Florida's Counties and Municipalities Used in the FY 2006-07 State Revenue Sharing Calculations						
County / Municipality	April 1, 2005 Total Population	April 1, 2005 Inmate Population	April 1, 2005 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Oakland Park	31,803	-	31,803	10,645	-	42,448
Parkland	20,073	-	20,073	-	-	20,073
Pembroke Park	5,778	-	5,778	-	-	5,778
Pembroke Pines	151,045	578	150,467	-	-	150,467
Plantation	85,157	-	85,157	-	-	85,157
Pompano Beach	101,712	156	101,556	-	-	101,556
Sea Ranch Lakes	730	-	730	-	-	730
Southwest Ranches	7,447	-	7,447	-	-	7,447
Sunrise	89,736	-	89,736	-	-	89,736
Tamarac	58,711	-	58,711	-	-	58,711
Weston	61,042	-	61,042	-	-	61,042
West Park	13,721	-	13,721	-	-	13,721
Wilton Manors	12,439	-	12,439	-	-	12,439
Unincorporated County	44,870	1,072	43,798	(21,937)	-	21,861
Calhoun County	13,945	1,422	12,523	-	-	12,523
Altha	558	-	558	-	-	558
Blountstown	2,454	-	2,454	-	-	2,454
Unincorporated County	10,933	1,422	9,511	-	-	9,511
Charlotte County	154,030	1,132	152,898	-	-	152,898
Punta Gorda	16,255	-	16,255	-	-	16,255
Unincorporated County	137,775	1,132	136,643	-	-	136,643
Citrus County	132,635	146	132,489	-	-	132,489
Crystal River	3,710	-	3,710	-	-	3,710
Inverness	7,208	-	7,208	-	-	7,208
Unincorporated County	121,717	146	121,571	-	-	121,571
Clay County	169,623	-	169,623	-	-	169,623
Green Cove Springs	6,148	-	6,148	-	-	6,148
Keystone Heights	1,385	-	1,385	-	-	1,385
Orange Park	9,130	-	9,130	-	-	9,130
Penney Farms	617	-	617	-	-	617
Unincorporated County	152,343	-	152,343	-	-	152,343
Collier County	317,788	105	317,683	-	-	317,683
Everglades	527	-	527	-	-	527
Marco Island	15,647	-	15,647	-	-	15,647
Naples	22,490	-	22,490	515	-	23,005
Unincorporated County	279,124	105	279,019	(515)	-	278,504
Columbia County	61,466	2,551	58,915	-	-	58,915
Fort White	444	-	444	-	-	444
Lake City	10,681	353	10,328	-	-	10,328
Unincorporated County	50,341	2,198	48,143	-	-	48,143
De Soto County	32,606	2,123	30,483	-	-	30,483
Arcadia	6,668	-	6,668	-	-	6,668
Unincorporated County	25,938	2,123	23,815	-	-	23,815
Dixie County	15,377	1,277	14,100	-	-	14,100
Cross City	1,773	-	1,773	-	-	1,773
Horseshoe Beach	262	-	262	-	-	262
Unincorporated County	13,342	1,277	12,065	-	-	12,065
Duval County	861,150	499	860,651	-	-	860,651
Atlantic Beach	14,079	-	14,079	-	-	14,079
Baldwin	1,636	-	1,636	-	-	1,636
Jacksonville	816,648	499	816,149	-	-	816,149
Jacksonville Beach	21,531	-	21,531	-	-	21,531
Neptune Beach	7,256	-	7,256	-	-	7,256
Escambia County	303,623	2,548	301,075	-	-	301,075
Century	1,784	-	1,784	-	-	1,784
Pensacola	54,827	116	54,711	-	-	54,711
Unincorporated County	247,012	2,432	244,580	-	-	244,580
Flagler County	78,617	-	78,617	-	-	78,617
Beverly Beach	529	-	529	-	-	529
Bunnell	2,361	-	2,361	-	-	2,361
Flagler Beach (part)	5,434	-	5,434	-	-	5,434
Marineland (part)	9	-	9	-	-	9
Palm Coast	58,216	-	58,216	-	-	58,216
Unincorporated County	12,068	-	12,068	-	-	12,068
Franklin County	10,845	303	10,542	-	-	10,542
Apalachicola	2,484	-	2,484	-	-	2,484
Carrabelle	1,300	-	1,300	-	-	1,300

Adjusted 2005 Population Estimates for Florida's Counties and Municipalities Used in the FY 2006-07 State Revenue Sharing Calculations						
County / Municipality	April 1, 2005 Total Population	April 1, 2005 Inmate Population	April 1, 2005 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Unincorporated County	7,061	303	6,758	-	-	6,758
Gadsden County	47,713	2,937	44,776	-	-	44,776
Chattahoochee	3,901	1,504	2,397	-	-	2,397
Greensboro	656	-	656	-	-	656
Gretna	1,735	-	1,735	-	-	1,735
Havana	1,789	-	1,789	-	-	1,789
Midway	1,568	-	1,568	-	-	1,568
Quincy	7,339	404	6,935	-	-	6,935
Unincorporated County	30,725	1,029	29,696	-	-	29,696
Gilchrist County	16,221	839	15,382	-	-	15,382
Bell	452	-	452	-	-	452
Fanning Springs (part)	341	-	341	-	-	341
Trenton	1,642	-	1,642	-	-	1,642
Unincorporated County	13,786	839	12,947	-	-	12,947
Glades County	10,729	746	9,983	-	-	9,983
Moore Haven	1,655	-	1,655	-	-	1,655
Unincorporated County	9,074	746	8,328	-	-	8,328
Gulf County	16,479	3,143	13,336	-	-	13,336
Port Saint Joe	3,707	-	3,707	-	-	3,707
Wewahitchka	1,728	-	1,728	-	-	1,728
Unincorporated County	11,044	3,143	7,901	-	-	7,901
Hamilton County	14,315	2,816	11,499	-	-	11,499
Jasper	1,728	-	1,728	-	-	1,728
Jennings	840	-	840	-	-	840
White Springs	772	-	772	-	-	772
Unincorporated County	10,975	2,816	8,159	-	-	8,159
Hardee County	27,333	1,773	25,560	-	-	25,560
Bowling Green	3,047	53	2,994	-	-	2,994
Wauchula	4,112	-	4,112	-	-	4,112
Zolfo Springs	1,548	-	1,548	-	-	1,548
Unincorporated County	18,626	1,720	16,906	-	-	16,906
Hendry County	38,376	963	37,413	-	-	37,413
Clewiston	6,639	-	6,639	-	-	6,639
La Belle	4,529	-	4,529	-	-	4,529
Unincorporated County	27,208	963	26,245	-	-	26,245
Hernando County	150,784	497	150,287	-	-	150,287
Brooksville	7,279	-	7,279	-	-	7,279
Weeki Wachee	8	-	8	-	-	8
Unincorporated County	143,497	497	143,000	-	-	143,000
Highlands County	93,456	24	93,432	-	-	93,432
Avon Park	8,779	-	8,779	-	-	8,779
Lake Placid	1,749	-	1,749	-	-	1,749
Sebring	10,135	-	10,135	-	-	10,135
Unincorporated County	72,793	24	72,769	-	-	72,769
Hillsborough County	1,131,546	1,339	1,130,207	-	-	1,130,207
Plant City	32,408	-	32,408	-	-	32,408
Tampa	326,519	744	325,775	-	-	325,775
Temple Terrace	22,020	-	22,020	146	-	22,166
Unincorporated County	750,599	595	750,004	(146)	-	749,858
Holmes County	19,157	1,394	17,763	-	-	17,763
Bonifay	2,725	-	2,725	-	-	2,725
Esto	379	-	379	-	-	379
Noma	228	-	228	-	-	228
Ponce de Leon	477	-	477	-	-	477
Westville	234	-	234	-	-	234
Unincorporated County	15,114	1,394	13,720	-	-	13,720
Indian River County	130,043	399	129,644	-	-	129,644
Fellsmere	4,322	-	4,322	-	-	4,322
Indian River Shores	3,654	-	3,654	-	-	3,654
Orchid	302	-	302	-	-	302
Sebastian	20,048	-	20,048	-	-	20,048
Vero Beach	17,895	-	17,895	-	-	17,895
Unincorporated County	83,822	399	83,423	-	-	83,423
Jackson County	49,691	6,213	43,478	-	-	43,478
Alford	488	-	488	-	-	488
Bascom	110	-	110	-	-	110
Campbellton	212	-	212	-	-	212

Adjusted 2005 Population Estimates for Florida's Counties and Municipalities Used in the FY 2006-07 State Revenue Sharing Calculations						
County / Municipality	April 1, 2005 Total Population	April 1, 2005 Inmate Population	April 1, 2005 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Cottdale	911	-	911	-	-	911
Graceville	2,474	-	2,474	-	-	2,474
Grand Ridge	910	-	910	-	-	910
Greenwood	770	-	770	-	-	770
Jacob City	284	-	284	-	-	284
Malone	2,304	1,544	760	-	-	760
Marianna	6,489	276	6,213	-	-	6,213
Sneads	1,982	-	1,982	-	-	1,982
Unincorporated County	32,757	4,393	28,364	-	-	28,364
Jefferson County	14,233	1,148	13,085	-	-	13,085
Monticello	2,554	-	2,554	2	-	2,556
Unincorporated County	11,679	1,148	10,531	(2)	-	10,529
Lafayette County	7,971	1,706	6,265	-	-	6,265
Mayo	1,016	10	1,006	-	-	1,006
Unincorporated County	6,955	1,696	5,259	-	-	5,259
Lake County	263,017	1,087	261,930	-	-	261,930
Astatula	1,461	-	1,461	-	-	1,461
Clermont	20,017	-	20,017	1,030	-	21,047
Eustis	17,249	-	17,249	7	-	17,256
Fruitland Park	3,463	-	3,463	-	-	3,463
Groveland	4,550	-	4,550	-	-	4,550
Howey-in-the-Hills	1,107	-	1,107	-	-	1,107
Lady Lake	12,709	-	12,709	7	-	12,716
Leesburg	17,467	-	17,467	10	-	17,477
Mascotte	4,001	-	4,001	-	-	4,001
Minneola	8,867	-	8,867	-	-	8,867
Montverde	1,157	-	1,157	-	-	1,157
Mount Dora	10,899	-	10,899	-	-	10,899
Tavares	11,340	-	11,340	1	-	11,341
Umatilla	2,509	6	2,503	28	-	2,531
Unincorporated County	146,221	1,081	145,140	(1,083)	-	144,057
Lee County	549,442	613	548,829	-	-	548,829
Bonita Springs	42,300	6	42,294	-	-	42,294
Cape Coral	140,195	30	140,165	-	-	140,165
Fort Myers	61,412	92	61,320	-	-	61,320
Fort Myers Beach	6,849	-	6,849	-	-	6,849
Sanibel	6,272	-	6,272	-	-	6,272
Unincorporated County	292,414	485	291,929	-	-	291,929
Leon County	271,111	2,003	269,108	-	-	269,108
Tallahassee	174,781	1,892	172,889	11	-	172,900
Unincorporated County	96,330	111	96,219	(11)	-	96,208
Levy County	37,985	309	37,676	-	-	37,676
Bronson	1,100	-	1,100	-	-	1,100
Cedar Key	918	-	918	3	-	921
Chiefland	2,107	-	2,107	-	-	2,107
Fanning Springs (part)	580	-	580	-	-	580
Inglis	1,676	-	1,676	-	-	1,676
Otter Creek	137	-	137	-	-	137
Williston	2,429	-	2,429	-	-	2,429
Yankeetown	743	-	743	-	-	743
Unincorporated County	28,295	309	27,986	(3)	-	27,983
Liberty County	7,581	1,670	5,911	-	-	5,911
Bristol	942	56	886	-	-	886
Unincorporated County	6,639	1,614	5,025	-	-	5,025
Madison County	19,696	1,646	18,050	-	-	18,050
Greenville	870	17	853	-	-	853
Lee	387	-	387	-	-	387
Madison	3,089	41	3,048	-	-	3,048
Unincorporated County	15,350	1,588	13,762	-	-	13,762
Manatee County	304,364	249	304,115	-	-	304,115
Anna Maria	1,849	-	1,849	-	-	1,849
Bradenton	54,303	122	54,181	-	-	54,181
Bradenton Beach	1,588	-	1,588	-	-	1,588
Holmes Beach	5,040	-	5,040	-	-	5,040
Longboat Key (part)	2,590	-	2,590	-	-	2,590
Palmetto	13,272	21	13,251	-	-	13,251
Unincorporated County	225,722	106	225,616	-	-	225,616

Adjusted 2005 Population Estimates for Florida's Counties and Municipalities Used in the FY 2006-07 State Revenue Sharing Calculations						
County / Municipality	April 1, 2005 Total Population	April 1, 2005 Inmate Population	April 1, 2005 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Marion County	304,926	3,569	301,357	-	-	301,357
Belleview	3,783	6	3,777	-	-	3,777
Dunnellon	1,970	-	1,970	-	-	1,970
McIntosh	446	-	446	-	-	446
Ocala	49,439	84	49,355	252	-	49,607
Reddick	520	-	520	-	-	520
Unincorporated County	248,768	3,479	245,289	(252)	-	245,037
Martin County	141,059	1,280	139,779	-	-	139,779
Jupiter Island	622	-	622	-	-	622
Ocean Breeze Park	429	-	429	-	-	429
Sewall's Point	1,988	-	1,988	-	-	1,988
Stuart	16,504	24	16,480	-	-	16,480
Unincorporated County	121,516	1,256	120,260	-	-	120,260
Miami-Dade County	2,422,075	10,040	2,412,035	-	-	2,412,035
Aventura	28,500	-	28,500	-	-	28,500
Bal Harbour	3,185	-	3,185	-	-	3,185
Bay Harbor Islands	5,212	-	5,212	-	-	5,212
Biscayne Park	3,328	-	3,328	-	-	3,328
Coral Gables	44,561	-	44,561	-	-	44,561
Cutler Bay	-	-	-	-	34,510	34,510
Doral	30,331	-	30,331	-	-	30,331
El Portal	2,539	-	2,539	-	-	2,539
Florida City	8,787	15	8,772	-	-	8,772
Golden Beach	963	-	963	-	-	963
Hialeah	230,407	-	230,407	-	-	230,407
Hialeah Gardens	20,523	-	20,523	-	-	20,523
Homestead	38,396	18	38,378	-	-	38,378
Indian Creek Village	56	-	56	-	-	56
Islandia	6	-	6	-	-	6
Key Biscayne	11,425	-	11,425	-	-	11,425
Medley	1,132	-	1,132	-	-	1,132
Miami	386,882	2,550	384,332	-	-	384,332
Miami Beach	93,535	-	93,535	-	-	93,535
Miami Gardens	105,457	-	105,457	-	-	105,457
Miami Lakes	24,741	-	24,741	-	-	24,741
Miami Shores	10,486	-	10,486	-	-	10,486
Miami Springs	13,824	-	13,824	-	-	13,824
North Bay	6,498	-	6,498	-	-	6,498
North Miami	60,312	-	60,312	-	-	60,312
North Miami Beach	41,131	-	41,131	-	-	41,131
Opa-locka	15,439	-	15,439	-	-	15,439
Palmetto Bay	24,795	-	24,795	-	-	24,795
Pinecrest	19,460	-	19,460	-	-	19,460
South Miami	10,578	-	10,578	-	-	10,578
Sunny Isles Beach	16,703	-	16,703	-	-	16,703
Surfside	5,614	-	5,614	-	-	5,614
Sweetwater	14,373	-	14,373	-	-	14,373
Virginia Gardens	2,366	-	2,366	-	-	2,366
West Miami	5,844	-	5,844	-	-	5,844
Unincorporated County	1,134,686	7,457	1,127,229	-	(34,510)	1,092,719
Monroe County	82,413	64	82,349	-	-	82,349
Islamorada	7,033	-	7,033	-	-	7,033
Key Colony Beach	852	-	852	-	-	852
Key West	26,534	-	26,534	-	-	26,534
Layton	204	-	204	-	-	204
Marathon	10,626	-	10,626	-	-	10,626
Unincorporated County	37,164	64	37,100	-	-	37,100
Nassau County	65,759	107	65,652	-	-	65,652
Callahan	1,274	-	1,274	-	-	1,274
Fernandina Beach	11,621	88	11,533	-	-	11,533
Hilliard	2,920	-	2,920	-	-	2,920
Unincorporated County	49,944	19	49,925	-	-	49,925
Okaloosa County	188,939	1,734	187,205	-	-	187,205
Cinco Bayou	361	-	361	-	-	361
Crestview	18,389	-	18,389	10	-	18,399
Destin	12,071	-	12,071	-	-	12,071
Fort Walton Beach	20,735	-	20,735	-	-	20,735

**Adjusted 2005 Population Estimates for Florida's Counties and Municipalities
Used in the FY 2006-07 State Revenue Sharing Calculations**

County / Municipality	April 1, 2005 Total Population	April 1, 2005 Inmate Population	April 1, 2005 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Laurel Hill	590	-	590	-	-	590
Mary Esther	4,207	-	4,207	-	-	4,207
Niceville	13,019	-	13,019	13	-	13,032
Shalimar	727	-	727	-	-	727
Valparaiso	6,486	-	6,486	-	-	6,486
Unincorporated County	112,354	1,734	110,620	(23)	-	110,597
Okeechobee County	37,765	2,004	35,761	-	-	35,761
Okeechobee	5,443	-	5,443	-	-	5,443
Unincorporated County	32,322	2,004	30,318	-	-	30,318
Orange County	1,043,437	2,853	1,040,584	-	-	1,040,584
Apopka	34,801	-	34,801	66	-	34,867
Bay Lake	28	-	28	-	-	28
Belle Isle	5,974	-	5,974	-	-	5,974
Eatonville	2,474	61	2,413	-	-	2,413
Edgewood	2,160	-	2,160	-	-	2,160
Lake Buena Vista	19	-	19	-	-	19
Maitland	15,850	-	15,850	-	-	15,850
Oakland	1,861	-	1,861	-	-	1,861
Ocoee	30,597	-	30,597	-	-	30,597
Orlando	217,567	240	217,327	10	-	217,337
Windermere	2,443	-	2,443	-	-	2,443
Winter Garden	24,610	-	24,610	2	-	24,612
Winter Park	27,868	33	27,835	-	-	27,835
Unincorporated County	677,185	2,519	674,666	(78)	-	674,588
Osceola County	235,156	313	234,843	-	-	234,843
Kissimmee	58,223	49	58,174	-	-	58,174
Saint Cloud	24,700	-	24,700	1,879	-	26,579
Unincorporated County	152,233	264	151,969	(1,879)	-	150,090
Palm Beach County	1,265,900	3,592	1,262,308	-	-	1,262,308
Atlantis	2,151	-	2,151	-	-	2,151
Belle Glade	14,994	-	14,994	1,900	-	16,894
Boca Raton	85,311	-	85,311	-	-	85,311
Boynton Beach	65,601	-	65,601	-	-	65,601
Briny Breezes	417	-	417	-	-	417
Cloud Lake	167	-	167	-	-	167
Delray Beach	63,888	-	63,888	-	-	63,888
Glen Ridge	273	-	273	-	-	273
Golf	231	-	231	-	-	231
Greenacres	31,270	-	31,270	13	-	31,283
Gulf Stream	736	-	736	-	-	736
Haverhill	1,501	-	1,501	-	-	1,501
Highland Beach	4,157	-	4,157	-	-	4,157
Hypoluxo	2,459	-	2,459	-	-	2,459
Juno Beach	3,596	-	3,596	-	-	3,596
Jupiter	48,269	-	48,269	-	-	48,269
Jupiter Inlet Colony	373	-	373	-	-	373
Lake Clarke Shores	3,466	-	3,466	-	-	3,466
Lake Park	9,113	-	9,113	-	-	9,113
Lake Worth	36,040	-	36,040	13	-	36,053
Lantana	9,574	65	9,509	-	-	9,509
Manalapan	355	-	355	-	-	355
Mangonia Park	2,527	-	2,527	-	-	2,527
North Palm Beach	12,553	-	12,553	-	-	12,553
Ocean Ridge	1,654	-	1,654	-	-	1,654
Pahokee	6,277	258	6,019	-	-	6,019
Palm Beach	9,735	-	9,735	-	-	9,735
Palm Beach Gardens	45,584	-	45,584	-	-	45,584
Palm Beach Shores	1,383	-	1,383	-	-	1,383
Palm Springs	13,850	-	13,850	513	-	14,363
Riviera Beach	33,265	-	33,265	-	-	33,265
Royal Palm Beach	29,845	-	29,845	-	-	29,845
South Bay	4,092	1,315	2,777	-	-	2,777
South Palm Beach	1,529	-	1,529	-	-	1,529
Tequesta	5,686	-	5,686	-	-	5,686
Wellington	53,429	-	53,429	-	-	53,429
West Palm Beach	101,111	286	100,825	2	-	100,827
Unincorporated County	559,438	1,668	557,770	(2,441)	-	555,329

Adjusted 2005 Population Estimates for Florida's Counties and Municipalities Used in the FY 2006-07 State Revenue Sharing Calculations						
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				Municipal Annexations or Corrections	Municipal Incorporations	
Pasco County	406,898	835	406,063	-	-	406,063
Dade City	6,743	-	6,743	-	-	6,743
New Port Richey	16,397	-	16,397	-	-	16,397
Port Richey	3,187	-	3,187	-	-	3,187
Saint Leo	1,060	-	1,060	-	-	1,060
San Antonio	908	-	908	-	-	908
Zephyrhills	12,033	-	12,033	-	-	12,033
Unincorporated County	366,570	835	365,735	-	-	365,735
Pinellas County	947,744	1,103	946,641	-	-	946,641
Belleair	4,138	-	4,138	-	-	4,138
Belleair Beach	1,619	-	1,619	-	-	1,619
Belleair Bluffs	2,257	-	2,257	-	-	2,257
Belleair Shore	72	-	72	-	-	72
Clearwater	110,831	-	110,831	394	-	111,225
Dunedin	37,426	6	37,420	15	-	37,435
Gulfport	12,899	-	12,899	-	-	12,899
Indian Rocks Beach	5,311	-	5,311	-	-	5,311
Indian Shores	1,799	-	1,799	-	-	1,799
Kenneth City	4,544	-	4,544	-	-	4,544
Largo	74,859	-	74,859	294	-	75,153
Madeira Beach	4,510	-	4,510	-	-	4,510
North Redington Beach	1,487	-	1,487	-	-	1,487
Oldsmar	13,848	-	13,848	47	-	13,895
Pinellas Park	48,403	-	48,403	93	-	48,496
Redington Beach	1,545	-	1,545	-	-	1,545
Redington Shores	2,357	-	2,357	-	-	2,357
Safety Harbor	17,892	6	17,886	3	-	17,889
Saint Petersburg	253,902	354	253,548	-	-	253,548
Saint Petersburg Beach	10,032	-	10,032	-	-	10,032
Seminole	17,944	-	17,944	297	-	18,241
South Pasadena	5,836	-	5,836	-	-	5,836
Tarpon Springs	23,660	-	23,660	4	-	23,664
Treasure Island	7,514	-	7,514	-	-	7,514
Unincorporated County	283,059	737	282,322	(1,147)	-	281,175
Polk County	541,840	3,488	538,352	-	-	538,352
Auburndale	11,975	-	11,975	2	-	11,977
Bartow	16,043	179	15,864	-	-	15,864
Davenport	2,307	-	2,307	-	-	2,307
Dundee	2,957	-	2,957	-	-	2,957
Eagle Lake	2,521	-	2,521	-	-	2,521
Fort Meade	5,833	-	5,833	-	-	5,833
Frostproof	2,959	-	2,959	-	-	2,959
Haines City	15,905	-	15,905	-	-	15,905
Highland Park	246	-	246	-	-	246
Hillcrest Heights	260	-	260	-	-	260
Lake Alfred	4,043	-	4,043	-	-	4,043
Lake Hamilton	1,405	-	1,405	-	-	1,405
Lakeland	90,851	58	90,793	-	-	90,793
Lake Wales	12,390	-	12,390	3	-	12,393
Mulberry	3,433	-	3,433	-	-	3,433
Polk City	1,738	-	1,738	-	-	1,738
Winter Haven	28,724	-	28,724	54	-	28,778
Unincorporated County	338,250	3,251	334,999	(59)	-	334,940
Putnam County	73,764	455	73,309	-	-	73,309
Crescent City	1,784	-	1,784	-	-	1,784
Interlachen	1,470	-	1,470	-	-	1,470
Palatka	11,154	-	11,154	40	-	11,194
Pomona Park	796	-	796	-	-	796
Welaka	613	-	613	-	-	613
Unincorporated County	57,947	455	57,492	(40)	-	57,452
Saint Johns County	157,278	324	156,954	-	-	156,954
Hastings	639	-	639	-	-	639
Marineland (part)	1	-	1	-	-	1
Saint Augustine	13,505	-	13,505	2	-	13,507
Saint Augustine Beach	5,718	-	5,718	-	-	5,718
Unincorporated County	137,415	324	137,091	(2)	-	137,089
Saint Lucie County	240,039	163	239,876	-	-	239,876

Adjusted 2005 Population Estimates for Florida's Counties and Municipalities Used in the FY 2006-07 State Revenue Sharing Calculations						
County / Municipality	April 1, 2005 Total Population	April 1, 2005 Inmate Population	April 1, 2005 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Fort Pierce	38,569	76	38,493	193	-	38,686
Port Saint Lucie	129,135	-	129,135	102	-	129,237
Saint Lucie Village	624	-	624	2	-	626
Unincorporated County	71,711	87	71,624	(297)	-	71,327
Santa Rosa County	136,443	1,527	134,916	-	-	134,916
Gulf Breeze	5,765	-	5,765	-	-	5,765
Jay	505	-	505	-	-	505
Milton	7,519	76	7,443	-	-	7,443
Unincorporated County	122,654	1,451	121,203	-	-	121,203
Sarasota County	367,867	26	367,841	-	-	367,841
Longboat Key (part)	5,072	-	5,072	-	-	5,072
North Port	41,000	-	41,000	-	-	41,000
Sarasota	54,848	26	54,822	-	-	54,822
Venice	20,800	-	20,800	12	-	20,812
Unincorporated County	246,147	-	246,147	(12)	-	246,135
Seminole County	411,744	254	411,490	-	-	411,490
Altamonte Springs	42,616	-	42,616	-	-	42,616
Casselberry	24,899	6	24,893	-	-	24,893
Lake Mary	13,922	-	13,922	-	-	13,922
Longwood	13,913	-	13,913	-	-	13,913
Oviedo	30,800	-	30,800	-	-	30,800
Sanford	49,252	120	49,132	22	-	49,154
Winter Springs	33,321	-	33,321	-	-	33,321
Unincorporated County	203,021	128	202,893	(22)	-	202,871
Sumter County	74,052	7,654	66,398	-	-	66,398
Bushnell	2,299	-	2,299	9	-	2,308
Center Hill	907	-	907	-	-	907
Coleman	653	-	653	-	-	653
Webster	772	-	772	-	-	772
Wildwood	4,115	-	4,115	279	-	4,394
Unincorporated County	65,306	7,654	57,652	(288)	-	57,364
Suwannee County	38,174	-	38,174	-	-	38,174
Branford	690	-	690	-	-	690
Live Oak	6,576	-	6,576	-	-	6,576
Unincorporated County	30,908	-	30,908	-	-	30,908
Taylor County	21,310	1,637	19,673	-	-	19,673
Perry	6,832	-	6,832	-	-	6,832
Unincorporated County	14,478	1,637	12,841	-	-	12,841
Union County	15,046	4,802	10,244	-	-	10,244
Lake Butler	1,924	-	1,924	-	-	1,924
Raiford	262	-	262	-	-	262
Worthington Springs	476	-	476	-	-	476
Unincorporated County	12,384	4,802	7,582	-	-	7,582
Volusia County	494,649	1,947	492,702	-	-	492,702
Daytona Beach	65,129	41	65,088	-	-	65,088
Daytona Beach Shores	4,661	-	4,661	-	-	4,661
DeBary	18,222	-	18,222	-	-	18,222
DeLand	25,055	-	25,055	-	-	25,055
Deltona	82,973	-	82,973	22	-	82,995
Edgewater	21,156	-	21,156	1	-	21,157
Flagler Beach (part)	76	-	76	-	-	76
Holly Hill	12,620	-	12,620	-	-	12,620
Lake Helen	2,847	-	2,847	67	-	2,914
New Smyrna Beach	22,025	-	22,025	55	-	22,080
Oak Hill	1,922	-	1,922	-	-	1,922
Orange City	8,854	-	8,854	8	-	8,862
Ormond Beach	39,683	6	39,677	5	-	39,682
Pierson	2,633	-	2,633	-	-	2,633
Ponce Inlet	3,247	-	3,247	-	-	3,247
Port Orange	54,630	-	54,630	5	-	54,635
South Daytona	13,955	-	13,955	-	-	13,955
Unincorporated County	114,961	1,900	113,061	(163)	-	112,898
Wakulla County	26,867	1,382	25,485	-	-	25,485
Saint Marks	311	-	311	-	-	311
Sopchoppy	413	-	413	-	-	413
Unincorporated County	26,143	1,382	24,761	-	-	24,761
Walton County	53,525	1,477	52,048	-	-	52,048

**Adjusted 2005 Population Estimates for Florida's Counties and Municipalities
Used in the FY 2006-07 State Revenue Sharing Calculations**

County / Municipality	April 1, 2005 Total Population	April 1, 2005 Inmate Population	April 1, 2005 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
DeFuniak Springs	5,392	39	5,353	-	-	5,353
Freeport	1,214	-	1,214	-	-	1,214
Paxton	689	-	689	-	-	689
Unincorporated County	46,230	1,438	44,792	-	-	44,792
Washington County	23,097	1,362	21,735	-	-	21,735
Caryville	356	123	233	-	-	233
Chipley	3,601	-	3,601	-	-	3,601
Ebro	259	-	259	-	-	259
Vernon	784	37	747	-	-	747
Wausau	436	-	436	-	-	436
Unincorporated County	17,661	1,202	16,459	-	-	16,459
Statewide Total	17,918,227	112,281	17,805,946	-	-	17,805,946
Statewide Incorporated	9,071,553	16,478	9,055,075	31,290	34,510	9,120,875
Statewide Unincorporated	8,846,674	95,803	8,750,871	(31,290)	(34,510)	8,685,071

Note: 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, 2005. Pursuant to state law, such inmates and patients are not considered residents for the purpose of determining revenue-sharing allocations. Additionally, the 2005 population estimates were adjusted to reflect the population effects of recent municipal annexations, new municipal incorporations, or corrections. The column "Adjusted Total Population Used for State Revenue Sharing" reflects all these adjustments.

Data Source: Florida Department of Revenue as certified by the Executive Office of the Governor.