

2008
**Local Government Financial
Information Handbook**

September 2008

Florida
Legislative Committee on Intergovernmental Relations



Florida Legislative Committee on Intergovernmental Relations

(As of September 2008)

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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, Finalized Salaries of County Constitutional Officers and Elected School District Officials, and Intergovernmental Impact Report (Mandates and Measures Affecting Local Government Fiscal Capacity). In addition, the LCIR has addressed the following issues:

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

Florida LCIR
c/o Legislative Mail Services
Tallahassee, Florida 32399-1300
Homepage: <http://www.floridalcir.gov>

2008 Local Government Financial Information Handbook

September 2008

**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 the Department's Office of Tax Research at (850) 488-2900.

General inquiries and questions regarding this publication should be directed to the 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 2009 edition, please direct your comments to the LCIR at the following address.

Steven O'Cain, Senior Legislative Analyst
Florida Legislative Committee on Intergovernmental Relations
c/o Legislative Mail Services
Tallahassee, FL 32399-1300

Email: info@floridalcir.gov

Phone: (850) 488-9627

Fax: (850) 487-6587

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 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 2008-09 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

The adjusted county and municipal population estimates used for revenue-sharing purposes are provided in Appendix A. In addition, a summary of statutorily-mandated, local government reporting requirements is provided in Appendix B.

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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. 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.

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

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

Local governments' ad valorem revenue-raising capacity may be limited as a result of constitutional amendments approved by Florida voters. For example, Senate Bill 2D, adopted during Special Session 2007D, provides property tax relief to the state's property owners. The four provisions of the

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, *2007 Intergovernmental Impact Report: Mandates and Measures Affecting Local Government Fiscal Capacity* (2007).

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

amendment provide a \$25,000 exemption on tangible personal property applicable to all tax levies;⁶ the portability of a person's Save Our Homes Differential applicable to all tax levies;⁷ a 10 percent cap on the appreciation of value of non-homestead properties, except for school levies; and an additional \$25,000 homestead exemption on the value of a homestead above \$50,000, except for school levies.⁸

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

7. Section 4, Art. VII, State Constitution.

8. Section 6, Art. VII, State Constitution.

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, *2007 Florida Tax Handbook Including Fiscal Impact of Potential Changes* (2007).

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. (2008).

5. Section 189.403(2), F.S. (2008).

6. Section 125.01(1)(q), F.S. (2008).

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 imposed pursuant to s. 1011.60(6), F.S., and the nonvoted capital improvement millage rate imposed pursuant to 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. (2008).

8. Section 200.001(2), F.S. (2008).

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

10. Section 1011.71(1), F.S. (2008).

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. (2008).

12. Section 200.001(4), F.S. (2008).

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 \$50,000). 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 list highlights the legislation passed during the 2007 Special Legislative Sessions C-D and 2008 Regular Legislative Session that amended provisions related to property tax administration. The 2008 chapter laws are available via the Department of State's Division of Elections website.¹³

<u>Chapter Law #</u>	<u>Subject</u>
2007-323	Property Taxes/Municipalities
2007-339	Ad Valorem Taxation
2008-80	Mortgage Fraud

13. <http://laws.flrules.org/2008>

2008-138	Revenue Administration
2008-173	Property Taxation
2008-193	Postsecondary Education
2008-197	Ad Valorem Taxation

Local officials should pay particular attention to Senate Joint Resolution 2-D, a constitutional amendment adopted during the 2007 Special Session D and approved by voters on January 29, 2008. In summary, the amendment increased the homestead exemption, provided for homestead portability, created a tangible personal property tax exemption, and included an assessment cap on non-homestead property. The Department of Revenue (DOR) has created a website to assist local government officials with the implementation of the property tax reform legislation.¹⁴

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.¹⁵ 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 administration and collection 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.

14. http://dor.myflorida.com/dor/property/spec_session.html

15. Section 200.001(7), F.S. (2008).

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, 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.¹⁶

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.¹⁷ 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 2007 as well as several prior years for purposes of comparison and is available via the DOR's website.¹⁸ Using data obtained from these annual reports, the LCIR staff has compiled several summaries that

16. Section 197.383, F.S. (2008).

17. <http://myfloridalegal.com/ago.nsf/Opinions>

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

profile millage rates and ad valorem taxes levied by counties, municipalities, and school districts. These profiles are available via the LCIR's website.¹⁹

19. <http://www.floridalcir.gov/dataatof.cfm>

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 2008 Regular 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. (2008).

3. Section 206.47(2), F.S. (2008).

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. (2008).

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. (2008).

11. Section 206.47(7), F.S. (2008).

12. Section 334.03(19), F.S. (2008).

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

14. Section 336.023, F.S. (2008).

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 2009 as calculated by the DOR. The estimates are based on a statewide estimate of total constitutional fuel tax collections, and are net of the SBA's administrative deductions.

In August 2008, the DOR's Office of Tax Research observed that fuel tax collections were coming in below original estimates. Although the Office did not revise the various fuel tax estimates for fiscal year 2009, it suggested that county governments reduce their respective constitutional fuel tax estimates, as provided in the table, by 4 percent. Inquiries regarding the DOR's estimates should be addressed to the Office at (850) 488-2900. No summary of prior years' distributions is currently available.

15. <http://myfloridalegal.com/ago.nsf/Opinions>

Constitutional Fuel Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2009

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.65836%	0.33131%	0.40960%	1.39930%	\$ 2,869,719
Baker	0.08917%	0.03429%	0.24530%	0.36880%	756,344
Bay	0.49399%	0.22434%	0.36710%	1.08540%	2,225,965
Bradford	0.09103%	0.03888%	0.12260%	0.25250%	517,833
Brevard	1.44191%	0.73889%	0.54030%	2.72110%	5,580,500
Broward	4.40863%	2.36305%	0.51240%	7.28410%	14,938,414
Calhoun	0.03508%	0.01937%	0.24060%	0.29510%	605,198
Charlotte	0.46091%	0.22026%	0.33840%	1.01960%	2,091,021
Citrus	0.29483%	0.18753%	0.27480%	0.75720%	1,552,885
Clay	0.41195%	0.24711%	0.26040%	0.91950%	1,885,734
Collier	0.76096%	0.44680%	0.86260%	2.07040%	4,246,028
Columbia	0.30534%	0.08749%	0.33290%	0.72570%	1,488,284
De Soto	0.07950%	0.04548%	0.26590%	0.39090%	801,667
Dixie	0.05373%	0.02116%	0.30930%	0.38420%	787,927
Duval	2.82967%	1.20126%	0.35900%	4.38990%	9,002,917
Escambia	0.82814%	0.41725%	0.31990%	1.56530%	3,210,156
Flagler	0.20672%	0.12522%	0.21280%	0.54470%	1,117,084
Franklin	0.04001%	0.01639%	0.32150%	0.37790%	775,007
Gadsden	0.34118%	0.06611%	0.22460%	0.63190%	1,295,916
Gilchrist	0.03679%	0.02289%	0.14920%	0.20890%	428,417
Glades	0.02925%	0.01479%	0.41210%	0.45610%	935,381
Gulf	0.03803%	0.02250%	0.27390%	0.33440%	685,796
Hamilton	0.08131%	0.01968%	0.21750%	0.31850%	653,188
Hardee	0.08880%	0.03683%	0.26760%	0.39320%	806,384
Hendry	0.14668%	0.05307%	0.49600%	0.69570%	1,426,759
Hernando	0.45052%	0.21706%	0.20730%	0.87490%	1,794,267
Highlands	0.25064%	0.13213%	0.45980%	0.84260%	1,728,025
Hillsborough	3.40033%	1.59641%	0.52040%	5.51710%	11,314,607
Holmes	0.06100%	0.02605%	0.20860%	0.29560%	606,224
Indian River	0.41479%	0.18704%	0.22120%	0.82300%	1,687,829
Jackson	0.27161%	0.06747%	0.39660%	0.73570%	1,508,792
Jefferson	0.06998%	0.01940%	0.25160%	0.34100%	699,331
Lafayette	0.01769%	0.01099%	0.23090%	0.25960%	532,394
Lake	0.73239%	0.38342%	0.48500%	1.60080%	3,282,961
Lee	1.67344%	0.82405%	0.42980%	2.92730%	6,003,380
Leon	0.65462%	0.36522%	0.29790%	1.31770%	2,702,372
Levy	0.11046%	0.05359%	0.48590%	0.65000%	1,333,036
Liberty	0.02884%	0.01040%	0.34770%	0.38690%	793,464
Madison	0.13279%	0.02669%	0.30000%	0.45950%	942,354
Manatee	0.79318%	0.42276%	0.35570%	1.57160%	3,223,077
Marion	1.15773%	0.43498%	0.68440%	2.27710%	4,669,934
Martin	0.43081%	0.19236%	0.28450%	0.90770%	1,861,534
Miami-Dade	5.75817%	3.29529%	0.91700%	9.97050%	20,447,751
Monroe	0.29397%	0.10571%	0.82010%	1.21980%	2,501,596
Nassau	0.17678%	0.09310%	0.27480%	0.54470%	1,117,084
Okaloosa	0.54385%	0.26303%	0.41760%	1.22450%	2,511,235
Okeechobee	0.18850%	0.05223%	0.37080%	0.61150%	1,254,079
Orange	3.38277%	1.47963%	0.41850%	5.28090%	10,830,202

Constitutional Fuel Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2009

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Osceola	0.94647%	0.35615%	0.62880%	1.93140%	3,960,963
Palm Beach	2.98703%	1.73315%	0.93300%	5.65320%	11,593,724
Pasco	1.07184%	0.58139%	0.32410%	1.97730%	4,055,096
Pinellas	2.01035%	1.26362%	0.18120%	3.45520%	7,086,011
Polk	1.64356%	0.77763%	0.83950%	3.26070%	6,687,125
Putnam	0.20007%	0.10010%	0.34560%	0.64580%	1,324,423
Saint Johns	0.57241%	0.23278%	0.29250%	1.09770%	2,251,191
Saint Lucie	0.70823%	0.36397%	0.25450%	1.32670%	2,720,830
Santa Rosa	0.37600%	0.19023%	0.48500%	1.05120%	2,155,827
Sarasota	0.89895%	0.51854%	0.24910%	1.66660%	3,417,905
Seminole	1.10231%	0.56971%	0.14620%	1.81820%	3,728,810
Sumter	0.37883%	0.12014%	0.24110%	0.74010%	1,517,816
Suwannee	0.15106%	0.05301%	0.28870%	0.49280%	1,010,647
Taylor	0.10500%	0.03013%	0.44040%	0.57550%	1,180,250
Union	0.03504%	0.02104%	0.10450%	0.16060%	329,362
Volusia	1.18684%	0.67988%	0.52300%	2.38970%	4,900,857
Wakulla	0.06983%	0.03937%	0.26040%	0.36960%	757,985
Walton	0.24536%	0.07641%	0.47960%	0.80140%	1,643,531
Washington	0.06400%	0.03174%	0.26040%	0.35610%	730,299
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 205,082,500

Note: In August 2008, the Department of Revenue's Office of Tax Research observed that fuel tax collections were coming in below original estimates. Although the Office of Tax Research did not revise the various fuel tax estimates for the 2008-09 fiscal year, it suggested that county governments reduce their respective fuel tax estimates, as provided in this table, by 4 percent.

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. (2008).
 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 Statewide net collections of the gross receipts tax and statewide distributions of motor vehicle licensing tax to school districts and community colleges are expected to total approximately \$1.13 billion and \$121 million, respectively, in state fiscal year 2009.

4. <http://www.floridalcir.gov/dataaz.cfm>

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*. 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 2008 Regular 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/ago.nsf/Opinions>

3. <http://www.floridalcir.gov/dataatof.cfm>

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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

Legislation passed during the 2008 Regular Legislative Session did not affect provisions related to these revenue sources.

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 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.

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

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.*

2. <http://myfloridalegal.com/ago.nsf/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 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

3. <http://www.floridalcir.gov/dataaz.cfm>

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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 2008 Regular 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.

County governments are authorized to establish municipal service taxing or benefit units for any part or all of the county's unincorporated area for the purpose of providing a number of municipal-type

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

2. For county governments, Section 125.01(1)(r), F.S. (2008); and municipal governments, Chapter 170, F.S. (2008).

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 The governing body's decision 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. (2008).

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

5. Section 170.01, F.S. (2008).

6. Section 170.03, F.S. (2008).

7. Sections 197.363 - 197.3635, F.S. (2008).

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/ago.nsf/Opinions>

9. <http://www.floridalcir.gov/datastoz.cfm>

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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
- Enhanced 911 Fee

1. Section 218.23, F.S. (2008).

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 2008 Regular 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. (2008).

2. Section 563.02, F.S. (2008).

3. Section 564.02, F.S. (2008).

4. Section 565.02(1),(4)-(5), F.S. (2008).

5. Section 565.03, F.S. (2008).

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. (2008).

7. Section 561.342(1), F.S. (2008).

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

9. <http://myfloridalegal.com/ago.nsf/Opinions>

10. <http://www.floridalcir.gov/dataatof.cfm>

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 bonded 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 2008 Regular 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. (2008).

2. Section 206.60(5), F.S. (2008).

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.

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

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.

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

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 opinion 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/ago.nsf/Opinions>

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

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for local fiscal year 2009 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.

In August 2008, the DOR's Office of Tax Research observed that fuel tax collections were coming in below original estimates. Although the Office did not revise the various fuel tax estimates for fiscal year 2009, it suggested that county governments reduce their respective county fuel tax estimates, as provided in the table, by 4 percent. Inquiries regarding the DOR's estimates should be addressed to the Office at (850) 488-2900. A summary of prior years' distributions are available via the LCIR's website.⁶

6. <http://www.floridalcir.gov/dataatof.cfm>

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.65836%	0.33131%	0.40960%	1.39930%	\$ 1,308,485
Baker	0.08917%	0.03429%	0.24530%	0.36880%	344,865
Bay	0.49399%	0.22434%	0.36710%	1.08540%	1,014,958
Bradford	0.09103%	0.03888%	0.12260%	0.25250%	236,113
Brevard	1.44191%	0.73889%	0.54030%	2.72110%	2,544,501
Broward	4.40863%	2.36305%	0.51240%	7.28410%	6,811,362
Calhoun	0.03508%	0.01937%	0.24060%	0.29510%	275,948
Charlotte	0.46091%	0.22026%	0.33840%	1.01960%	953,428
Citrus	0.29483%	0.18753%	0.27480%	0.75720%	708,058
Clay	0.41195%	0.24711%	0.26040%	0.91950%	859,824
Collier	0.76096%	0.44680%	0.86260%	2.07040%	1,936,031
Columbia	0.30534%	0.08749%	0.33290%	0.72570%	678,602
De Soto	0.07950%	0.04548%	0.26590%	0.39090%	365,531
Dixie	0.05373%	0.02116%	0.30930%	0.38420%	359,265
Duval	2.82967%	1.20126%	0.35900%	4.38990%	4,104,995
Escambia	0.82814%	0.41725%	0.31990%	1.56530%	1,463,712
Flagler	0.20672%	0.12522%	0.21280%	0.54470%	509,349
Franklin	0.04001%	0.01639%	0.32150%	0.37790%	353,374
Gadsden	0.34118%	0.06611%	0.22460%	0.63190%	590,890
Gilchrist	0.03679%	0.02289%	0.14920%	0.20890%	195,342
Glades	0.02925%	0.01479%	0.41210%	0.45610%	426,499
Gulf	0.03803%	0.02250%	0.27390%	0.33440%	312,697
Hamilton	0.08131%	0.01968%	0.21750%	0.31850%	297,829
Hardee	0.08880%	0.03683%	0.26760%	0.39320%	367,681
Hendry	0.14668%	0.05307%	0.49600%	0.69570%	650,549
Hernando	0.45052%	0.21706%	0.20730%	0.87490%	818,119
Highlands	0.25064%	0.13213%	0.45980%	0.84260%	787,915
Hillsborough	3.40033%	1.59641%	0.52040%	5.51710%	5,159,040
Holmes	0.06100%	0.02605%	0.20860%	0.29560%	276,416
Indian River	0.41479%	0.18704%	0.22120%	0.82300%	769,587
Jackson	0.27161%	0.06747%	0.39660%	0.73570%	687,953
Jefferson	0.06998%	0.01940%	0.25160%	0.34100%	318,869
Lafayette	0.01769%	0.01099%	0.23090%	0.25960%	242,752
Lake	0.73239%	0.38342%	0.48500%	1.60080%	1,496,908
Lee	1.67344%	0.82405%	0.42980%	2.92730%	2,737,318
Leon	0.65462%	0.36522%	0.29790%	1.31770%	1,232,181
Levy	0.11046%	0.05359%	0.48590%	0.65000%	607,815
Liberty	0.02884%	0.01040%	0.34770%	0.38690%	361,790
Madison	0.13279%	0.02669%	0.30000%	0.45950%	429,678
Manatee	0.79318%	0.42276%	0.35570%	1.57160%	1,469,603
Marion	1.15773%	0.43498%	0.68440%	2.27710%	2,129,316
Martin	0.43081%	0.19236%	0.28450%	0.90770%	848,790
Miami-Dade	5.75817%	3.29529%	0.91700%	9.97050%	9,323,415
Monroe	0.29397%	0.10571%	0.82010%	1.21980%	1,140,635
Nassau	0.17678%	0.09310%	0.27480%	0.54470%	509,349
Okaloosa	0.54385%	0.26303%	0.41760%	1.22450%	1,145,030

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Okeechobee	0.18850%	0.05223%	0.37080%	0.61150%	571,814
Orange	3.38277%	1.47963%	0.41850%	5.28090%	4,938,170
Osceola	0.94647%	0.35615%	0.62880%	1.93140%	1,806,052
Palm Beach	2.98703%	1.73315%	0.93300%	5.65320%	5,286,307
Pasco	1.07184%	0.58139%	0.32410%	1.97730%	1,848,973
Pinellas	2.01035%	1.26362%	0.18120%	3.45520%	3,230,958
Polk	1.64356%	0.77763%	0.83950%	3.26070%	3,049,081
Putnam	0.20007%	0.10010%	0.34560%	0.64580%	603,888
Saint Johns	0.57241%	0.23278%	0.29250%	1.09770%	1,026,459
Saint Lucie	0.70823%	0.36397%	0.25450%	1.32670%	1,240,597
Santa Rosa	0.37600%	0.19023%	0.48500%	1.05120%	982,977
Sarasota	0.89895%	0.51854%	0.24910%	1.66660%	1,558,438
Seminole	1.10231%	0.56971%	0.14620%	1.81820%	1,700,199
Sumter	0.37883%	0.12014%	0.24110%	0.74010%	692,068
Suwannee	0.15106%	0.05301%	0.28870%	0.49280%	460,817
Taylor	0.10500%	0.03013%	0.44040%	0.57550%	538,150
Union	0.03504%	0.02104%	0.10450%	0.16060%	150,177
Volusia	1.18684%	0.67988%	0.52300%	2.38970%	2,234,608
Wakulla	0.06983%	0.03937%	0.26040%	0.36960%	345,613
Walton	0.24536%	0.07641%	0.47960%	0.80140%	749,389
Washington	0.06400%	0.03174%	0.26040%	0.35610%	332,989
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 93,510,000

Note: In August 2008, the Department of Revenue's Office of Tax Research observed that fuel tax collections were coming in below original estimates. Although the Office of Tax Research did not revise the various fuel tax estimates for the 2008-09 fiscal year, it suggested that county governments reduce their respective fuel tax estimates, as provided in this table, by 4 percent.

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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 2008 Regular 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. (2008).

3. Section 218.21(7), F.S. (2008).

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 2009, as determined by the DOR, is also noted.

2.9 percent of net cigarette tax collections⁴ = 2.93 percent of total program funding

2.044 percent of sales and use tax collections⁵ = 97.07 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 Family Services, 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. (2008).

5. Section 212.20(6)(d)5., F.S. (2008).

6. Section 218.245(1), F.S. (2008).

7. Section 186.901, F.S. (2008).

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 bonded 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 bonded indebtedness.

8. Section 218.23(2), F.S. (2008).

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

10. Section 218.25(1), F.S. (2008).

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 2009 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 the Office of Tax Research at (850) 488-2900. Summaries of prior years' distributions are available via the LCIR's website.¹⁴

13. <http://myfloridalegal.com/ago.nsf/Opinions>

14. <http://www.floridalcir.gov/dataatof.cfm>

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2009				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Alachua	\$ 254,168	\$ 1,007,247	\$ 2,866,680	\$ 4,128,095
Baker	28,273	90,639	298,751	417,663
Bay	154,793	684,481	2,191,426	3,030,700
Bradford	28,713	129,364	292,848	450,925
Brevard	464,254	1,807,775	6,311,905	8,583,934
Broward	3,573,165	4,779,269	14,614,394	22,966,828
Calhoun	14,713	68,369	140,621	223,703
Charlotte	187,080	493,387	2,918,175	3,598,642
Citrus	90,480	499,080	2,331,190	2,920,750
Clay	102,028	599,690	3,159,289	3,861,007
Collier	491,318	594,600	6,951,752	8,037,670
Columbia	72,308	288,232	956,029	1,316,569
DeSoto	30,961	132,516	421,292	584,769
Dixie	15,487	54,021	198,620	268,128
Duval	1,999,042	4,106,467	17,895,173	24,000,682
Escambia	728,024	1,779,956	4,136,888	6,644,868
Flagler	23,543	78,036	934,033	1,035,612
Franklin	18,862	41,026	143,719	203,607
Gadsden	80,864	239,311	461,941	782,116
Gilchrist	5,883	45,494	237,059	288,436
Glades	12,360	41,438	126,172	179,970
Gulf	68,034	19,920	131,382	219,336
Hamilton	23,270	109,630	71,315	204,215
Hardee	36,082	144,439	241,606	422,127
Hendry	28,673	148,507	518,921	696,101
Hernando	79,474	409,209	2,922,854	3,411,537
Highlands	104,948	349,039	1,723,126	2,177,113
Hillsborough	1,835,627	4,916,849	18,507,277	25,259,753
Holmes	20,087	112,718	177,682	310,487
Indian River	205,850	425,545	2,080,023	2,711,418
Jackson	67,470	259,685	476,186	803,341
Jefferson	29,079	67,261	165,236	261,576
Lafayette	6,472	29,717	79,206	115,395
Lake	256,097	708,355	3,970,679	4,935,131
Lee	578,772	1,764,708	9,538,484	11,881,964
Leon	316,798	1,026,649	3,011,264	4,354,711
Levy	34,157	137,533	551,393	723,083
Liberty	8,441	28,423	75,388	112,252
Madison	34,591	95,970	185,964	316,525
Manatee	530,269	1,054,577	4,840,642	6,425,488
Marion	251,941	1,024,873	5,406,221	6,683,035
Martin	244,331	553,167	2,606,903	3,404,401
Miami-Dade	5,895,217	10,571,522	26,803,362	43,270,101
Monroe	246,464	455,801	1,221,042	1,923,307
Nassau	65,716	252,268	1,066,948	1,384,932
Okaloosa	147,680	859,331	2,875,871	3,882,882
Okeechobee	41,041	173,472	563,211	777,724
Orange	1,632,765	3,816,110	22,697,813	28,146,688
Osceola	95,114	414,462	4,753,792	5,263,368
Palm Beach	2,570,430	2,766,174	18,164,661	23,501,265

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2009				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Pasco	310,426	1,782,481	6,975,149	9,068,056
Pinellas	2,452,694	3,368,283	8,562,684	14,383,661
Polk	857,616	2,627,126	7,187,455	10,672,197
Putnam	98,535	409,282	880,009	1,387,826
Saint Johns	152,548	403,262	3,327,697	3,883,507
Saint Lucie	187,010	618,973	2,752,581	3,558,564
Santa Rosa	77,885	448,253	2,257,849	2,783,987
Sarasota	1,119,924	1,148,225	5,619,981	7,888,130
Seminole	339,130	1,316,016	6,119,481	7,774,627
Sumter	35,653	182,301	1,449,466	1,667,420
Suwannee	32,719	175,516	540,477	748,712
Taylor	36,940	118,139	212,527	367,606
Union	18,615	33,326	130,777	182,718
Volusia	698,366	1,525,368	4,855,063	7,078,797
Wakulla	24,054	90,110	443,830	557,994
Walton	39,806	151,427	1,230,144	1,421,377
Washington	16,827	101,973	276,961	395,761
Statewide Totals	\$ 30,329,957	\$ 64,756,373	\$ 255,838,537	\$ 350,924,867
<p>Notes:</p> <ol style="list-style-type: none"> 1) These estimates represent a 95 percent distribution of trust fund monies. 2) Duval County's total distribution includes \$5,597,330 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 2009 has been estimated to be as follows: state sales tax, \$358.3 million or 97.07%; cigarette tax, \$10.8 million or 2.93%. 				

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. This distribution specifically is in lieu of funds distributed under the then-existing s. 550.135, F.S., prior to July 1, 2000. 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 2008 Regular 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 (i.e., district school board, municipal government, or special district) 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

Legislation passed during the 2008 Regular Legislative Session did not affect provisions related to this revenue source.

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 surcharge proceeds shall be deposited in the Trust Fund and may not be used to supplant existing funding.² The Trust Fund is administered by the Department of Community Affairs (DCA).³

1. Section 252.34(5), F.S. (2008).

2. Sections 252.372, F.S. (2008).

3. Sections 252.371, F.S. (2008).

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.⁴ If adequate funding is available, every county shall receive funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.⁵

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.⁶

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.⁷

4. Section 252.373(2), F.S. (2008).

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

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

7. <http://www.floridalcir.gov/dataatof.cfm>

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 2008 Regular 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. (2008).

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

3. Section 206.625, F.S. (2008).

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. (2008).

5. Section 206.41(5), F.S. (2008).

6. Section 206.41(4)(d), F.S. (2008); Section 206.625(1), F.S. (2008).

7. Section 206.41(4)(e), F.S. (2008); Section 206.625(2), F.S. (2008).

8. <http://myfloridalegal.com/ago.nsf/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.cfm>

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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 2008 Regular 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. (2008).

2. Section 624.505, F.S. (2008).

3. Section 624.507, F.S. (2008).

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. (2008).

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

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

7. <http://myfloridalegal.com/ago.nsf/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.cfm>

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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 of 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

Legislation passed during the 2008 Regular 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.

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

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 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 Family Services.

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.

2. Section 218.63(1), F.S. (2008).

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

4. Section 218.65, F.S. (2008).

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.

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 2008-09 state fiscal year per capita limitation of \$47.16 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.

5. Section 218.61, F.S. (2008).

6. Section 218.62, F.S. (2008).

7. Section 218.65(5), F.S. (2008).

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 2008-09 state fiscal year per capita limitation of \$47.16 is multiplied by the county's inmate population.

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.

8. Id., at (8).

9. Section 218.67(3), F.S. (2008).

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 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

10. Section 218.65(6), F.S. (2008).

11. Section 218.67(4), F.S. (2008).

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.

2007 Population Figures Used for Revenue-Sharing Purposes

Total county population: 247,561

Total unincorporated population: 103,217

Total incorporated population: 144,344

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

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

$$\frac{103,217 + (2/3 \times 144,344)}{247,561 + (2/3 \times 144,344)} = 0.5801$$

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated FY 2009 ordinary distribution amount by the county government's distribution factor.

$$\$19,046,656 \times 0.5801 = \$11,048,965$$

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.

12. Section 218.66, F.S. (2008).

13. Section 218.64, F.S. (2008).

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

$$A = \frac{(2/3 \times 144,344)}{[247,561 + (2/3 \times 144,344)]} = 0.2799$$

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

$$B = \frac{103,217}{[247,561 + (2/3 \times 144,344)]} = 0.3002$$

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.

$$\text{Proportion} = [A / (A + B)] = [0.2799 / (0.2799 + 0.3002)] = 0.4825$$

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 county government's ordinary distribution amount by the proportion illustrated above.

$$\$11,057,132 \times 0.4825 = \$5,335,066$$

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.

$$\text{Proportion} = [B / (A + B)] = [0.3002 / (0.2799 + 0.3002)] = 0.5175$$

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 county government's ordinary distribution amount by the proportion illustrated above.

$$\$11,057,132 \times 0.5175 = \$5,722,066$$

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
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 2009 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 the Office of Tax Research at (850) 488-2900. Several summaries of prior years' distributions are available via the LCIR's website.¹⁶

14. Section 218.67(5), F.S. (2008).

15. <http://myfloridalegal.com/ago.nsf/Opinions>

16. <http://www.floridalcir.gov/datagtol.cfm>

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Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
ALACHUA BOCC	\$ 11,057,132	\$ -	\$ -	\$ -	\$ 11,057,132
Alachua	438,288	-	-	-	438,288
Archer	68,584	-	-	-	68,584
Gainesville	6,780,074	-	-	-	6,780,074
Hawthorne	78,182	-	-	-	78,182
High Springs	264,457	-	-	-	264,457
LaCrosse	10,882	-	-	-	10,882
Micanopy	35,547	-	-	-	35,547
Newberry	267,136	-	-	-	267,136
Waldo	46,374	-	-	-	46,374
Countywide Total	19,046,656	-	-	-	19,046,656
BAKER BOCC	662,971	772,810	25,960	674,351	2,136,092
Glen Saint Mary	14,529	-	-	-	14,529
Macclenny	179,035	-	-	-	179,035
Countywide Total	856,536	772,810	25,960	674,351	2,329,657
BAY BOCC	9,462,413	-	-	-	9,462,413
Callaway	1,046,352	-	-	-	1,046,352
Cedar Grove	406,950	-	-	-	406,950
Lynn Haven	1,153,156	-	-	-	1,153,156
Mexico Beach	93,862	-	-	-	93,862
Panama City	2,666,686	-	-	-	2,666,686
Panama City Beach	828,477	-	-	-	828,477
Parker	332,998	-	-	-	332,998
Springfield	636,984	-	-	-	636,984
Countywide Total	16,627,877	-	-	-	16,627,877
BRADFORD BOCC	977,909	542,981	57,853	773,498	2,352,241
Brooker	16,636	-	-	-	16,636
Hampton	20,284	-	-	-	20,284
Lawtey	30,025	-	-	-	30,025
Starke	270,229	-	-	-	270,229
Countywide Total	1,315,084	542,981	57,853	773,498	2,689,416
BREVARD BOCC	20,928,960	-	-	-	20,928,960
Cape Canaveral	504,233	-	-	-	504,233
Cocoa	822,217	-	-	-	822,217
Cocoa Beach	613,405	-	-	-	613,405
Grant-Valkaria	187,159	-	-	-	187,159
Indialantic	144,142	-	-	-	144,142
Indian Harbour Beach	417,480	-	-	-	417,480
Malabar	134,801	-	-	-	134,801
Melbourne	3,755,305	-	-	-	3,755,305
Melbourne Beach	161,387	-	-	-	161,387
Melbourne Village	34,682	-	-	-	34,682
Palm Bay	4,876,249	-	-	-	4,876,249
Palm Shores	45,365	-	-	-	45,365
Rockledge	1,239,840	-	-	-	1,239,840
Satellite Beach	515,874	-	-	-	515,874
Titusville	2,129,889	-	-	-	2,129,889
West Melbourne	755,775	-	-	-	755,775
Countywide Total	37,266,761	-	-	-	37,266,761
BROWARD BOCC	67,230,727	-	-	-	67,230,727
Coconut Creek	2,746,222	-	-	-	2,746,222
Cooper City	1,702,524	-	-	-	1,702,524

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Coral Springs	7,392,417	-	-	-	7,392,417
Dania Beach	1,681,902	-	-	-	1,681,902
Davie	5,321,998	-	-	-	5,321,998
Deerfield Beach	4,319,773	-	-	-	4,319,773
Fort Lauderdale	10,234,686	-	-	-	10,234,686
Hallandale Beach	2,175,752	-	-	-	2,175,752
Hillsboro Beach	126,638	-	-	-	126,638
Hollywood	8,143,075	-	-	-	8,143,075
Lauderdale Lakes	1,840,841	-	-	-	1,840,841
Lauderdale-by-the-Sea	352,969	-	-	-	352,969
Lauderhill	3,660,775	-	-	-	3,660,775
Lazy Lake	2,336	-	-	-	2,336
Lighthouse Point	624,589	-	-	-	624,589
Margate	3,170,856	-	-	-	3,170,856
Miramar	6,363,531	-	-	-	6,363,531
North Lauderdale	2,407,950	-	-	-	2,407,950
Oakland Park	2,397,241	-	-	-	2,397,241
Parkland	1,319,533	-	-	-	1,319,533
Pembroke Park	331,436	-	-	-	331,436
Pembroke Pines	8,664,155	-	-	-	8,664,155
Plantation	4,862,101	-	-	-	4,862,101
Pompano Beach	5,751,873	-	-	-	5,751,873
Sea Ranch Lakes	41,700	-	-	-	41,700
Southwest Ranches	482,000	-	-	-	482,000
Sunrise	5,106,149	-	-	-	5,106,149
Tamarac	3,415,132	-	-	-	3,415,132
West Park	793,554	-	-	-	793,554
Weston	3,545,245	-	-	-	3,545,245
Wilton Manors	731,916	-	-	-	731,916
Countywide Total	166,941,601	-	-	-	166,941,601
CALHOUN BOCC	267,343	524,083	18,448	954,808	1,764,682
Altha	12,639	-	-	-	12,639
Blountstown	55,029	-	-	-	55,029
Countywide Total	335,011	524,083	18,448	954,808	1,832,350
CHARLOTTE BOCC	10,627,700	-	-	-	10,627,700
Punta Gorda	1,175,664	-	-	-	1,175,664
Countywide Total	11,803,363	-	-	-	11,803,363
CITRUS BOCC	6,626,166	-	-	-	6,626,166
Crystal River	181,721	-	-	-	181,721
Inverness	354,300	-	-	-	354,300
Countywide Total	7,162,188	-	-	-	7,162,188
CLAY BOCC	9,082,113	-	-	-	9,082,113
Green Cove Springs	329,623	-	-	-	329,623
Keystone Heights	71,330	-	-	-	71,330
Orange Park	462,782	-	-	-	462,782
Penney Farms	32,414	-	-	-	32,414
Countywide Total	9,978,262	-	-	-	9,978,262
COLLIER BOCC	30,553,982	-	-	-	30,553,982
Everglades	61,284	-	-	-	61,284
Marco Island	1,508,283	-	-	-	1,508,283
Naples	2,201,759	-	-	-	2,201,759
Countywide Total	34,325,309	-	-	-	34,325,309

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
COLUMBIA BOCC	3,970,359	-	-	699,629	4,669,988
Fort White	35,445	-	-	-	35,445
Lake City	753,018	-	-	-	753,018
Countywide Total	4,758,822	-	-	699,629	5,458,451
DE SOTO BOCC	985,148	877,264	-	376,396	2,238,808
Arcadia	219,779	-	-	-	219,779
Countywide Total	1,204,927	877,264	-	376,396	2,458,587
DIXIE BOCC	352,856	523,968	15,673	768,446	1,660,943
Cross City	44,600	-	-	-	44,600
Horseshoe Beach	7,543	-	-	-	7,543
Countywide Total	405,000	523,968	15,673	768,446	1,713,087
JACKSONVILLE-DUVAL	80,353,539	-	-	-	80,353,539
Atlantic Beach	1,271,959	-	-	-	1,271,959
Baldwin	145,864	-	-	-	145,864
Jacksonville Beach	2,027,427	-	-	-	2,027,427
Neptune Beach	668,004	-	-	-	668,004
Countywide Total	84,466,793	-	-	-	84,466,793
ESCAMBIA BOCC	19,888,091	-	-	-	19,888,091
Century	114,397	-	-	-	114,397
Pensacola	3,761,414	-	-	-	3,761,414
Countywide Total	23,763,902	-	-	-	23,763,902
FLAGLER BOCC	1,832,576	-	-	-	1,832,576
Beverly Beach	13,852	-	-	-	13,852
Bunnell	65,149	-	-	-	65,149
Flagler Beach (part)	146,979	-	-	-	146,979
Palm Coast	1,915,159	-	-	-	1,915,159
Countywide Total	3,973,714	-	-	-	3,973,714
FRANKLIN BOCC	537,661	-	20,396	189,085	747,142
Apalachicola	143,355	-	-	-	143,355
Carrabelle	75,951	-	-	-	75,951
Countywide Total	756,966	-	20,396	189,085	966,448
GADSDEN BOCC	1,326,443	1,579,311	-	750,179	3,655,933
Chattahoochee	75,287	-	-	-	75,287
Greensboro	20,311	-	-	-	20,311
Gretna	54,911	-	-	-	54,911
Havana	56,962	-	-	-	56,962
Midway	56,737	-	-	-	56,737
Quincy	225,315	-	-	-	225,315
Countywide Total	1,815,966	1,579,311	-	750,179	4,145,456
GILCHRIST BOCC	282,855	715,434	-	723,990	1,722,278
Bell	8,268	-	-	-	8,268
Fanning Springs (part)	6,403	-	-	-	6,403
Trenton	30,915	-	-	-	30,915
Countywide Total	328,441	715,434	-	723,990	1,767,865
GLADES BOCC	158,052	479,738	-	498,502	1,136,292
Moore Haven	26,472	-	-	-	26,472
Countywide Total	184,524	479,738	-	498,502	1,162,764
GULF BOCC	338,284	521,144	40,131	250,225	1,149,784
Port Saint Joe	109,127	-	-	-	109,127
Wewahitchka	49,111	-	-	-	49,111
Countywide Total	496,522	521,144	40,131	250,225	1,308,022
HAMILTON BOCC	319,551	411,038	37,011	532,646	1,300,246

Local Government Half-Cent Sales Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2009

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Jasper	50,342	-	-	-	50,342
Jennings	24,470	-	-	-	24,470
White Springs	22,739	-	-	-	22,739
Countywide Total	417,102	411,038	37,011	532,646	1,397,797
HARDEE BOCC	630,852	904,858	-	425,168	1,960,877
Bowling Green	84,393	-	-	-	84,393
Wauchula	123,983	-	-	-	123,983
Zolfo Springs	44,943	-	-	-	44,943
Countywide Total	884,170	904,858	-	425,168	2,214,196
HENDRY BOCC	1,378,440	949,352	-	354,643	2,682,435
Clewiston	260,926	-	-	-	260,926
La Belle	182,045	-	-	-	182,045
Countywide Total	1,821,411	949,352	-	354,643	3,125,406
HERNANDO BOCC	7,580,467	-	-	-	7,580,467
Brooksville	348,051	-	-	-	348,051
Weeki Wachee	381	-	-	-	381
Countywide Total	7,928,899	-	-	-	7,928,899
HIGHLANDS BOCC	4,451,283	-	-	401,259	4,852,542
Avon Park	435,263	-	-	-	435,263
Lake Placid	85,460	-	-	-	85,460
Sebring	503,534	-	-	-	503,534
Countywide Total	5,475,541	-	-	401,259	5,876,800
HILLSBOROUGH BOCC	85,737,075	-	-	-	85,737,075
Plant City	2,690,478	-	-	-	2,690,478
Tampa	27,124,615	-	-	-	27,124,615
Temple Terrace	1,974,300	-	-	-	1,974,300
Countywide Total	117,526,467	-	-	-	117,526,467
HOLMES BOCC	420,971	692,773	17,583	927,528	2,058,854
Bonifay	70,093	-	-	-	70,093
Esto	9,546	-	-	-	9,546
Noma	5,591	-	-	-	5,591
Ponce de Leon	12,543	-	-	-	12,543
Westville	5,642	-	-	-	5,642
Countywide Total	524,385	692,773	17,583	927,528	2,162,269
INDIAN RIVER BOCC	7,603,104	-	-	-	7,603,104
Fellsmere	289,878	-	-	-	289,878
Indian River Shores	227,227	-	-	-	227,227
Orchid	18,740	-	-	-	18,740
Sebastian	1,386,985	-	-	-	1,386,985
Vero Beach	1,116,961	-	-	-	1,116,961
Countywide Total	10,642,894	-	-	-	10,642,894
JACKSON BOCC	1,811,015	964,569	73,908	670,537	3,520,029
Alford	22,646	-	-	-	22,646
Bascom	5,089	-	-	-	5,089
Campbellton	12,515	-	-	-	12,515
Cottdale	42,084	-	-	-	42,084
Graceville	115,662	-	-	-	115,662
Grand Ridge	41,855	-	-	-	41,855
Greenwood	35,620	-	-	-	35,620
Jacob City	13,340	-	-	-	13,340
Malone	35,116	-	-	-	35,116
Marianna	287,940	-	-	-	287,940

Local Government Half-Cent Sales Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2009

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Sneads	90,403	-	-	-	90,403
Countywide Total	2,513,284	964,569	73,908	670,537	4,222,299
JEFFERSON BOCC	509,401	221,772	14,934	726,887	1,472,995
Monticello	103,026	-	-	-	103,026
Countywide Total	612,427	221,772	14,934	726,887	1,576,021
LAFAYETTE BOCC	132,989	280,169	21,962	745,569	1,180,689
Mayo	21,669	-	-	-	21,669
Countywide Total	154,658	280,169	21,962	745,569	1,202,358
LAKE BOCC	11,984,494	-	-	-	11,984,494
Astatula	81,667	-	-	-	81,667
Clermont	1,133,241	-	-	-	1,133,241
Eustis	911,317	-	-	-	911,317
Fruitland Park	189,633	-	-	-	189,633
Groveland	345,836	-	-	-	345,836
Howey-in-the-Hills	60,570	-	-	-	60,570
Lady Lake	636,996	-	-	-	636,996
Leesburg	987,240	-	-	-	987,240
Mascotte	221,775	-	-	-	221,775
Minneola	455,783	-	-	-	455,783
Montverde	58,886	-	-	-	58,886
Mount Dora	592,374	-	-	-	592,374
Tavares	649,179	-	-	-	649,179
Umatilla	128,964	-	-	-	128,964
Countywide Total	18,437,955	-	-	-	18,437,955
LEE BOCC	38,013,923	-	-	-	38,013,923
Bonita Springs	3,310,618	-	-	-	3,310,618
Cape Coral	12,063,638	-	-	-	12,063,638
Fort Myers	4,970,327	-	-	-	4,970,327
Fort Myers Beach	516,079	-	-	-	516,079
Sanibel	461,809	-	-	-	461,809
Countywide Total	59,336,393	-	-	-	59,336,393
LEON BOCC	11,607,487	-	-	-	11,607,487
Tallahassee	9,544,950	-	-	-	9,544,950
Countywide Total	21,152,437	-	-	-	21,152,437
LEVY BOCC	1,339,652	1,053,883	-	404,904	2,798,439
Bronson	42,156	-	-	-	42,156
Cedar Key	34,190	-	-	-	34,190
Chiefland	86,231	-	-	-	86,231
Fanning Springs (part)	21,982	-	-	-	21,982
Inglis	63,843	-	-	-	63,843
Otter Creek	5,422	-	-	-	5,422
Williston	94,308	-	-	-	94,308
Yankeetown	28,031	-	-	-	28,031
Countywide Total	1,715,815	1,053,883	-	404,904	3,174,602
LIBERTY BOCC	134,903	246,573	20,218	818,407	1,220,101
Bristol	20,610	-	-	-	20,610
Countywide Total	155,513	246,573	20,218	818,407	1,240,711
MADISON BOCC	406,946	729,265	20,867	713,760	1,870,838
Greenville	19,860	-	-	-	19,860
Lee	9,400	-	-	-	9,400
Madison	73,437	-	-	-	73,437
Countywide Total	509,643	729,265	20,867	713,760	1,973,535

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
MANATEE BOCC	18,114,292	-	-	-	18,114,292
Anna Maria	116,183	-	-	-	116,183
Bradenton	3,401,968	-	-	-	3,401,968
Bradenton Beach	96,256	-	-	-	96,256
Holmes Beach	317,029	-	-	-	317,029
Longboat Key (part)	163,747	-	-	-	163,747
Palmetto	895,753	-	-	-	895,753
Countywide Total	23,105,227	-	-	-	23,105,227
MARION BOCC	18,745,505	-	-	-	18,745,505
Belleview	249,741	-	-	-	249,741
Dunnellon	126,711	-	-	-	126,711
McIntosh	28,137	-	-	-	28,137
Ocala	3,372,778	-	-	-	3,372,778
Reddick	32,629	-	-	-	32,629
Countywide Total	22,555,502	-	-	-	22,555,502
MARTIN BOCC	12,886,037	-	-	-	12,886,037
Jupiter Island	63,709	-	-	-	63,709
Ocean Breeze Park	38,965	-	-	-	38,965
Sewall's Point	189,232	-	-	-	189,232
Stuart	1,568,274	-	-	-	1,568,274
Countywide Total	14,746,217	-	-	-	14,746,217
MIAMI-DADE BOCC	124,184,818	-	-	-	124,184,818
Aventura	1,889,329	-	-	-	1,889,329
Bal Harbour	190,158	-	-	-	190,158
Bay Harbor Islands	320,122	-	-	-	320,122
Biscayne Park	206,948	-	-	-	206,948
Coral Gables	2,773,644	-	-	-	2,773,644
Cutler Bay	2,516,452	-	-	-	2,516,452
Doral	2,143,598	-	-	-	2,143,598
El Portal	156,890	-	-	-	156,890
Florida City	579,428	-	-	-	579,428
Golden Beach	59,137	-	-	-	59,137
Hialeah	14,210,727	-	-	-	14,210,727
Hialeah Gardens	1,274,207	-	-	-	1,274,207
Homestead	3,580,975	-	-	-	3,580,975
Indian Creek	3,669	-	-	-	3,669
Key Biscayne	710,947	-	-	-	710,947
Medley	70,392	-	-	-	70,392
Miami	24,415,889	-	-	-	24,415,889
Miami Beach	5,827,923	-	-	-	5,827,923
Miami Gardens	6,790,465	-	-	-	6,790,465
Miami Lakes	1,679,894	-	-	-	1,679,894
Miami Shores	641,923	-	-	-	641,923
Miami Springs	848,373	-	-	-	848,373
North Bay	356,686	-	-	-	356,686
North Miami	3,748,125	-	-	-	3,748,125
North Miami Beach	2,545,927	-	-	-	2,545,927
Opa-locka	955,080	-	-	-	955,080
Palmetto Bay	1,564,294	-	-	-	1,564,294
Pinecrest	1,205,245	-	-	-	1,205,245
South Miami	656,723	-	-	-	656,723
Sunny Isles Beach	1,165,759	-	-	-	1,165,759

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Surfside	359,111	-	-	-	359,111
Sweetwater	890,844	-	-	-	890,844
Virginia Gardens	146,381	-	-	-	146,381
West Miami	355,940	-	-	-	355,940
Countywide Total	209,026,022	-	-	-	209,026,022
MONROE BOCC	7,995,311	-	-	-	7,995,311
Islamorada	886,036	-	-	-	886,036
Key Colony Beach	106,215	-	-	-	106,215
Key West	3,052,480	-	-	-	3,052,480
Layton	25,655	-	-	-	25,655
Marathon	1,288,464	-	-	-	1,288,464
Countywide Total	13,354,162	-	-	-	13,354,162
NASSAU BOCC	3,427,427	-	-	-	3,427,427
Callahan	62,563	-	-	-	62,563
Fernandina Beach	632,044	-	-	-	632,044
Hilliard	158,519	-	-	-	158,519
Countywide Total	4,280,553	-	-	-	4,280,553
OKALOOSA BOCC	12,105,977	-	-	-	12,105,977
Cinco Bayou	27,404	-	-	-	27,404
Crestview	1,521,600	-	-	-	1,521,600
Destin	879,298	-	-	-	879,298
Fort Walton Beach	1,511,026	-	-	-	1,511,026
Laurel Hill	45,385	-	-	-	45,385
Mary Esther	308,204	-	-	-	308,204
Niceville	954,605	-	-	-	954,605
Shalimar	52,362	-	-	-	52,362
Valparaiso	471,980	-	-	-	471,980
Countywide Total	17,877,842	-	-	-	17,877,842
OKEECHOBEE BOCC	2,028,428	-	-	291,227	2,319,655
Okeechobee	336,001	-	-	-	336,001
Countywide Total	2,364,429	-	-	291,227	2,655,656
ORANGE BOCC	121,814,992	-	-	-	121,814,992
Apopka	4,968,891	-	-	-	4,968,891
Belle Isle	737,242	-	-	-	737,242
Eatonville	310,642	-	-	-	310,642
Edgewood	280,305	-	-	-	280,305
Maitland	2,018,295	-	-	-	2,018,295
Oakland	246,082	-	-	-	246,082
Ocoee	4,204,822	-	-	-	4,204,822
Orlando	28,652,514	-	-	-	28,652,514
Windermere	354,016	-	-	-	354,016
Winter Garden	3,775,339	-	-	-	3,775,339
Winter Park	3,562,604	-	-	-	3,562,604
Countywide Total	170,925,743	-	-	-	170,925,743
OSCEOLA BOCC	14,979,946	-	-	-	14,979,946
Kissimmee	3,883,709	-	-	-	3,883,709
Saint Cloud	1,965,606	-	-	-	1,965,606
Countywide Total	20,829,262	-	-	-	20,829,262
PALM BEACH BOCC	72,300,074	-	-	-	72,300,074
Atlantis	148,675	-	-	-	148,675
Belle Glade	1,179,115	-	-	-	1,179,115
Boca Raton	5,887,360	-	-	-	5,887,360

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Boynton Beach	4,615,686	-	-	-	4,615,686
Briny Breeze	28,782	-	-	-	28,782
Cloud Lake	11,527	-	-	-	11,527
Delray Beach	4,442,301	-	-	-	4,442,301
Glen Ridge	18,291	-	-	-	18,291
Golf	18,360	-	-	-	18,360
Greenacres	2,231,435	-	-	-	2,231,435
Gulf Stream	47,833	-	-	-	47,833
Haverhill	105,605	-	-	-	105,605
Highland Beach	286,789	-	-	-	286,789
Hypoluxo	172,488	-	-	-	172,488
Juno Beach	251,519	-	-	-	251,519
Jupiter	3,432,084	-	-	-	3,432,084
Jupiter Inlet Colony	25,400	-	-	-	25,400
Lake Clarke Shores	238,128	-	-	-	238,128
Lake Park	623,620	-	-	-	623,620
Lake Worth	2,556,877	-	-	-	2,556,877
Lantana	683,463	-	-	-	683,463
Loxahatchee Groves	220,597	-	-	-	220,597
Manalapan	24,434	-	-	-	24,434
Mangonia Park	163,515	-	-	-	163,515
North Palm Beach	861,127	-	-	-	861,127
Ocean Ridge	112,369	-	-	-	112,369
Pahokee	431,737	-	-	-	431,737
Palm Beach	672,557	-	-	-	672,557
Palm Beach Gardens	3,408,824	-	-	-	3,408,824
Palm Beach Shores	94,561	-	-	-	94,561
Palm Springs	1,075,236	-	-	-	1,075,236
Riviera Beach	2,379,212	-	-	-	2,379,212
Royal Palm Beach	2,199,339	-	-	-	2,199,339
South Bay	195,886	-	-	-	195,886
South Palm Beach	105,467	-	-	-	105,467
Tequesta	404,128	-	-	-	404,128
Wellington	3,814,125	-	-	-	3,814,125
West Palm Beach	7,228,885	-	-	-	7,228,885
Countywide Total	122,697,408	-	-	-	122,697,408
PASCO BOCC	21,363,251	-	-	-	21,363,251
Dade City	351,596	-	-	-	351,596
New Port Richey	852,617	-	-	-	852,617
Port Richey	161,135	-	-	-	161,135
Saint Leo	67,203	-	-	-	67,203
San Antonio	48,824	-	-	-	48,824
Zephyrhills	648,309	-	-	-	648,309
Countywide Total	23,492,935	-	-	-	23,492,935
PINELLAS BOCC	37,748,321	-	-	-	37,748,321
Belleair	217,800	-	-	-	217,800
Belleair Beach	84,700	-	-	-	84,700
Belleair Bluffs	114,243	-	-	-	114,243
Belleair Shore	3,876	-	-	-	3,876
Clearwater	5,788,829	-	-	-	5,788,829
Dunedin	1,972,562	-	-	-	1,972,562
Gulfport	671,210	-	-	-	671,210

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Indian Rocks Beach	277,619	-	-	-	277,619
Indian Shores	94,495	-	-	-	94,495
Kenneth City	239,224	-	-	-	239,224
Largo	3,983,677	-	-	-	3,983,677
Madeira Beach	237,024	-	-	-	237,024
North Redington Beach	78,781	-	-	-	78,781
Oldsmar	731,186	-	-	-	731,186
Pinellas Park	2,586,415	-	-	-	2,586,415
Redington Beach	83,652	-	-	-	83,652
Redington Shores	127,810	-	-	-	127,810
Safety Harbor	934,895	-	-	-	934,895
Saint Petersburg	13,252,330	-	-	-	13,252,330
Saint Petersburg Beach	528,314	-	-	-	528,314
Seminole	981,567	-	-	-	981,567
South Pasadena	296,371	-	-	-	296,371
Tarpon Springs	1,290,038	-	-	-	1,290,038
Treasure Island	397,938	-	-	-	397,938
Countywide Total	72,722,878	-	-	-	72,722,878
POLK BOCC	27,992,506	-	-	-	27,992,506
Auburndale	769,650	-	-	-	769,650
Bartow	904,974	-	-	-	904,974
Davenport	137,210	-	-	-	137,210
Dundee	184,277	-	-	-	184,277
Eagle Lake	149,794	-	-	-	149,794
Fort Meade	331,909	-	-	-	331,909
Frostproof	160,882	-	-	-	160,882
Haines City	1,039,468	-	-	-	1,039,468
Highland Park	13,638	-	-	-	13,638
Hillcrest Heights	14,525	-	-	-	14,525
Lake Alfred	250,415	-	-	-	250,415
Lake Hamilton	77,891	-	-	-	77,891
Lake Wales	722,860	-	-	-	722,860
Lakeland	5,181,760	-	-	-	5,181,760
Mulberry	193,757	-	-	-	193,757
Polk City	101,286	-	-	-	101,286
Winter Haven	1,861,118	-	-	-	1,861,118
Countywide Total	40,087,918	-	-	-	40,087,918
PUTNAM BOCC	2,668,331	-	-	467,938	3,136,269
Crescent City	68,777	-	-	-	68,777
Interlachen	55,780	-	-	-	55,780
Palatka	443,686	-	-	-	443,686
Pomona Park	30,443	-	-	-	30,443
Welaka	24,989	-	-	-	24,989
Countywide Total	3,292,005	-	-	467,938	3,759,943
SAINT JOHNS BOCC	12,073,431	-	-	-	12,073,431
Hastings	49,603	-	-	-	49,603
Saint Augustine	1,007,405	-	-	-	1,007,405
Saint Augustine Beach	436,721	-	-	-	436,721
Countywide Total	13,567,159	-	-	-	13,567,159
SAINT LUCIE BOCC	7,103,931	-	-	-	7,103,931
Fort Pierce	1,474,504	-	-	-	1,474,504
Port Saint Lucie	5,366,882	-	-	-	5,366,882

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2009

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Saint Lucie Village	21,942	-	-	-	21,942
Countywide Total	13,967,260	-	-	-	13,967,260
SANTA ROSA BOCC	5,344,879	-	-	-	5,344,879
Gulf Breeze	230,103	-	-	-	230,103
Jay	22,673	-	-	-	22,673
Milton	302,959	-	-	-	302,959
Countywide Total	5,900,614	-	-	-	5,900,614
SARASOTA BOCC	24,889,183	-	-	-	24,889,183
Longboat Key (part)	369,649	-	-	-	369,649
North Port	3,911,374	-	-	-	3,911,374
Sarasota	4,048,954	-	-	-	4,048,954
Venice	1,612,317	-	-	-	1,612,317
Countywide Total	34,831,476	-	-	-	34,831,476
SEMINOLE BOCC	23,081,988	-	-	-	23,081,988
Altamonte Springs	2,846,936	-	-	-	2,846,936
Casselberry	1,635,930	-	-	-	1,635,930
Lake Mary	962,212	-	-	-	962,212
Longwood	919,700	-	-	-	919,700
Oviedo	2,148,822	-	-	-	2,148,822
Sanford	3,466,762	-	-	-	3,466,762
Winter Springs	2,252,028	-	-	-	2,252,028
Countywide Total	37,314,378	-	-	-	37,314,378
SUMTER BOCC	3,869,942	-	113,466	206,511	4,189,919
Bushnell	116,901	-	-	-	116,901
Center Hill	45,445	-	-	-	45,445
Coleman	32,240	-	-	-	32,240
Webster	38,718	-	-	-	38,718
Wildwood	244,415	-	-	-	244,415
Countywide Total	4,347,660	-	113,466	206,511	4,667,637
SUWANNEE BOCC	1,376,375	972,776	-	704,354	3,053,505
Branford	25,977	-	-	-	25,977
Live Oak	254,385	-	-	-	254,385
Countywide Total	1,656,736	972,776	-	704,354	3,333,866
TAYLOR BOCC	840,973	372,628	31,193	394,576	1,639,371
Perry	321,070	-	-	-	321,070
Countywide Total	1,162,043	372,628	31,193	394,576	1,960,441
UNION BOCC	225,078	419,386	63,353	1,091,209	1,799,027
Lake Butler	44,133	-	-	-	44,133
Raiford	6,197	-	-	-	6,197
Worthington Springs	11,616	-	-	-	11,616
Countywide Total	287,025	419,386	63,353	1,091,209	1,860,973
VOLUSIA BOCC	17,841,895	-	-	-	17,841,895
Daytona Beach	3,055,396	-	-	-	3,055,396
Daytona Beach Shores	253,445	-	-	-	253,445
DeBary	896,391	-	-	-	896,391
DeLand	1,279,337	-	-	-	1,279,337
Deltona	4,111,170	-	-	-	4,111,170
Edgewater	1,034,206	-	-	-	1,034,206
Flagler Beach (part)	3,610	-	-	-	3,610
Holly Hill	593,540	-	-	-	593,540
Lake Helen	138,100	-	-	-	138,100
New Smyrna Beach	1,106,462	-	-	-	1,106,462

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Oak Hill	96,485	-	-	-	96,485
Orange City	457,103	-	-	-	457,103
Ormond Beach	1,944,848	-	-	-	1,944,848
Pierson	126,223	-	-	-	126,223
Ponce Inlet	155,772	-	-	-	155,772
Port Orange	2,701,904	-	-	-	2,701,904
South Daytona	643,564	-	-	-	643,564
Countywide Total	36,439,452	-	-	-	36,439,452
WAKULLA BOCC	860,966	772,143	-	416,034	2,049,143
Saint Marks	10,132	-	-	-	10,132
Sopchoppy	13,111	-	-	-	13,111
Countywide Total	884,209	772,143	-	416,034	2,072,386
WALTON BOCC	5,914,992	-	-	-	5,914,992
DeFuniak Springs	585,351	-	-	-	585,351
Freeport	185,341	-	-	-	185,341
Paxton	80,627	-	-	-	80,627
Countywide Total	6,766,310	-	-	-	6,766,310
WASHINGTON BOCC	716,228	639,122	-	690,735	2,046,085
Caryville	8,396	-	-	-	8,396
Chipley	128,371	-	-	-	128,371
Ebro	9,099	-	-	-	9,099
Vernon	27,016	-	-	-	27,016
Wausau	15,247	-	-	-	15,247
Countywide Total	904,358	639,122	-	690,735	2,234,215
STATEWIDE TOTALS	\$ 1,597,010,000	\$ 16,167,042	\$ 592,958	\$ 17,643,001	\$ 1,631,413,001

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 2008 Regular 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. (2008).

2. Section 320.081(4), F.S. (2008).

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/ago.nsf/Opinions>

4. <http://www.floridalcir.gov/datamtor.cfm>

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 bonded indebtedness.

General Law Amendments

Legislation passed during the 2008 Regular 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. (2008).

3. Section 218.21(7), F.S. (2008).

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 2009, as determined by the DOR, is also noted.

1.3409 percent of sales and use tax collections⁴ = 71.51 percent of total program funding

One-cent municipal fuel tax on motor fuel⁵ = 28.48 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. (2008).

5. Section 206.605(1), F.S. (2008).

6. Section 206.879(1), F.S. (2008).

7. Section 218.26, F.S. (2008).

8. Section 218.245(2), F.S. (2008).

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 Family Services 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. (2008).

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. (2008).

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

12. Section 218.23(3), F.S. (2008).

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 28.48 percent of their estimated 2009 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 bonded 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. (2008).

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

15. <http://myfloridalegal.com/ago.nsf/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
2007-09	Municipalities, minimum millage

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 2009 as calculated by the DOR. The figures represent a 97 percent distribution of the estimated monies. Inquiries regarding the DOR's estimates should be addressed to the Office of Tax Research at (850) 488-9627. Summaries of prior years' distributions are available via the LCIR's website.¹⁶

16. <http://www.floridalcir.gov/datamtor.cfm>

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Municipal Revenue Sharing Program						
Revenue Estimates for the State Fiscal Year Ending June 30, 2009						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Alachua	Alachua	\$ 49,626	\$ 88,764	\$ 19,831	\$ 33,953	\$ 192,173
Archer	Alachua	18,029	33,656	-	5,432	57,117
Gainesville	Alachua	1,100,340	1,705,342	463,925	532,036	3,801,643
Hawthorne	Alachua	21,367	19,443	1,960	6,212	48,983
High Springs	Alachua	55,311	50,973	9,087	20,291	135,663
LaCrosse	Alachua	3,761	546	255	843	5,405
Micanopy	Alachua	9,869	9,238	95	2,776	21,978
Newberry	Alachua	20,259	46,838	20,645	19,573	107,315
Waldo	Alachua	13,057	27,207	-	3,640	43,905
Glen Saint Mary	Baker	13,069	5,756	-	1,157	19,982
Macclenny	Baker	53,341	79,062	15,414	13,489	161,306
Callaway	Bay	35,468	405,907	34,503	83,239	559,117
Cedar Grove	Bay	13,757	66,248	40,908	35,592	156,506
Lynn Haven	Bay	47,769	285,682	52,352	92,507	478,310
Mexico Beach	Bay	6,978	13,927	1,235	6,550	28,691
Panama City	Bay	510,541	605,083	30,971	210,572	1,357,167
Panama City Beach	Bay	90,906	18,273	45,496	56,301	210,975
Parker	Bay	32,217	121,916	-	26,381	180,514
Springfield	Bay	65,328	385,113	-	50,741	501,182
Brooker	Bradford	5,183	8,819	1,277	1,256	16,535
Hampton	Bradford	7,757	6,907	3,357	1,503	19,525
Lawtey	Bradford	13,179	13,879	916	2,359	30,333
Starke	Bradford	125,408	40,777	16,845	21,369	204,400
Cape Canaveral	Brevard	62,081	119,049	13,179	39,352	233,661
Cocoa	Brevard	327,756	207,008	-	66,349	601,114
Cocoa Beach	Brevard	239,157	36,241	-	48,765	324,163
Grant-Valkaria	Brevard	-	-	61,558	14,902	76,460
Indialantic	Brevard	54,072	11,654	-	11,294	77,020
Indian Harbour Beach	Brevard	41,142	114,964	13,627	33,169	202,902
Malabar	Brevard	4,704	38,548	5,535	10,955	59,742
Melbourne	Brevard	731,356	998,709	189,841	294,355	2,214,260
Melbourne Beach	Brevard	19,175	40,996	3,190	12,618	75,978
Melbourne Village	Brevard	1,852	8,627	1,981	2,727	15,187
Palm Bay	Brevard	91,142	1,891,539	371,190	368,775	2,722,645
Palm Shores	Brevard	943	8,950	4,194	3,620	17,706
Rockledge	Brevard	155,640	299,063	101,791	96,154	652,648
Satellite Beach	Brevard	109,567	122,350	11,476	41,720	285,113
Titusville	Brevard	518,566	622,507	83,151	167,778	1,392,001
West Melbourne	Brevard	34,950	159,950	62,443	60,178	317,521
Coconut Creek	Broward	21,380	808,863	193,940	217,109	1,241,293
Cooper City	Broward	22,887	599,098	90,204	134,107	846,296
Coral Springs	Broward	49,420	2,248,352	515,869	582,694	3,396,335
Dania Beach	Broward	201,595	178,011	133,991	128,371	641,968
Davie	Broward	166,836	1,292,312	401,191	405,474	2,265,813
Deerfield Beach	Broward	306,407	940,271	293,945	339,879	1,880,502
Fort Lauderdale	Broward	3,196,503	393,819	291,618	789,054	4,670,993
Hallandale Beach	Broward	491,404	272,633	74,585	161,139	999,761
Hillsboro Beach	Broward	3,190	21,499	5,227	10,043	39,959
Hollywood	Broward	2,090,384	1,094,500	275,076	644,157	4,104,116
Lauderdale Lakes	Broward	210,740	556,914	150,176	144,582	1,062,412
Lauderdale-by-the-Sea	Broward	58,784	12,584	18,251	26,214	115,833
Lauderhill	Broward	183,519	1,116,853	336,654	283,823	1,920,849
Lazy Lake	Broward	3,320	43	-	184	3,547
Lighthouse Point	Broward	176,544	45,186	7,557	48,997	278,285
Margate	Broward	247,098	1,014,019	187,994	248,749	1,697,860
Miramar	Broward	284,110	984,076	653,551	495,961	2,417,697
North Lauderdale	Broward	8,186	787,638	258,669	186,944	1,241,437
Oakland Park	Broward	398,752	282,181	175,774	190,734	1,047,441
Parkland	Broward	511	211,574	117,590	98,511	428,186
Pembroke Park	Broward	112,788	5,945	11,542	25,805	156,080
Pembroke Pines	Broward	320,564	2,182,935	684,186	679,070	3,866,755
Plantation	Broward	444,753	1,246,947	228,298	381,634	2,301,632
Pompano Beach	Broward	918,495	756,933	326,745	453,819	2,455,992
Sea Ranch Lakes	Broward	59,037	765	-	3,282	63,084
Southwest Ranches	Broward	-	-	156,795	33,335	190,130
Sunrise	Broward	173,630	1,562,011	326,166	403,113	2,464,920

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2009						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Tamarac	Broward	96,778	1,098,792	212,067	266,403	1,674,040
West Park	Broward	-	-	381,971	62,057	444,028
Weston	Broward	-	734,078	290,571	277,058	1,301,707
Wilton Manors	Broward	350,732	14,698	-	56,401	421,831
Altha	Calhoun	7,411	25,570	1,564	947	35,492
Blountstown	Calhoun	57,485	25,265	4,639	4,171	91,561
Punta Gorda	Charlotte	146,243	290,244	-	91,780	528,267
Crystal River	Citrus	95,471	82,517	-	14,551	192,539
Inverness	Citrus	119,126	158,993	-	28,191	306,310
Green Cove Springs	Clay	82,207	86,797	-	26,415	195,419
Keystone Heights	Clay	26,696	20,290	-	5,841	52,827
Orange Park	Clay	92,507	214,419	-	37,397	344,324
Penney Farms	Clay	3,053	34,801	-	2,620	40,474
Everglades	Collier	9,969	7,822	-	4,012	21,802
Marco Island	Collier	-	313,452	4,426	119,660	437,538
Naples	Collier	386,057	278,555	-	174,857	839,469
Fort White	Columbia	8,215	13,628	-	2,550	24,393
Lake City	Columbia	241,791	97,728	-	58,416	397,936
Arcadia	De Soto	157,477	58,085	577	17,886	234,025
Cross City	Dixie	60,079	44,964	-	3,349	108,392
Horseshoe Beach	Dixie	1,856	2,884	-	519	5,259
Atlantic Beach	Duval	65,115	223,961	21,884	101,947	412,906
Baldwin	Duval	21,646	18,965	8,003	11,668	60,282
Jacksonville	Duval	5,826,077	1,493,270	2,072,057	-	9,391,403
Jacksonville (Duval)	Duval	-	9,147,024	1,386,026	3,141,775	13,674,824
Jacksonville Beach	Duval	219,174	271,792	23,937	156,713	671,616
Neptune Beach	Duval	41,884	120,975	8,280	52,977	224,117
Century	Escambia	53,674	37,553	-	9,460	100,687
Pensacola	Escambia	727,797	1,208,512	-	296,100	2,232,410
Beverly Beach	Flagler	4,223	2,419	292	1,099	8,033
Bunnell	Flagler	38,218	17,416	-	5,383	61,016
Palm Coast	Flagler	-	-	1,250,330	145,288	1,395,618
Flagler Beach	Flagler/Volusia	23,161	61,267	3,003	11,973	99,404
Apalachicola	Franklin	51,929	26,876	-	11,314	90,119
Carrabelle	Franklin	25,647	13,071	-	5,785	44,504
Chattahoochee	Gadsden	81,632	20,315	9,026	5,597	116,571
Greensboro	Gadsden	9,894	16,933	3,417	1,546	31,789
Gretna	Gadsden	11,242	196,491	-	4,127	211,860
Havana	Gadsden	28,337	19,857	583	4,182	52,959
Midway	Gadsden	-	44,305	-	3,990	48,295
Quincy	Gadsden	166,567	53,139	5,451	16,417	241,573
Bell	Gilchrist	5,992	3,449	795	618	10,853
Trenton	Gilchrist	22,161	16,661	4,315	2,305	45,441
Fanning Springs	Gilchrist/Levy	7,553	7,022	2,561	2,213	19,349
Moore Haven	Glades	32,012	12,379	966	1,791	47,147
Port Saint Joe	Gulf	64,183	12,435	-	9,018	85,636
Wewahitchka	Gulf	23,114	39,495	-	4,636	67,246
Jasper	Hamilton	59,554	6,604	-	3,612	69,770
Jennings	Hamilton	12,571	16,539	6,257	1,705	37,072
White Springs	Hamilton	13,231	17,299	1,002	1,640	33,172
Bowling Green	Hardee	24,763	46,667	48,392	6,651	126,473
Wauchula	Hardee	81,340	30,308	17,827	9,763	139,239
Zolfo Springs	Hardee	23,025	24,473	11,905	3,400	62,803
Clewiston	Hendry	116,479	64,991	6,844	20,758	209,071
La Belle	Hendry	56,826	24,144	9,132	14,435	104,537
Brooksville	Hernando	175,729	197,686	-	28,138	401,553
Weeki Wachee	Hernando	2,118	168	-	31	2,317
Avon Park	Highlands	119,637	159,617	23,060	34,076	336,390
Lake Placid	Highlands	53,574	10,289	-	6,829	70,692
Sebring	Highlands	168,381	89,615	-	39,637	297,634
Plant City	Hillsborough	332,397	466,961	87,892	212,484	1,099,734
Tampa	Hillsborough	4,897,504	3,693,425	433,449	2,136,828	11,161,206
Temple Terrace	Hillsborough	205,169	350,033	70,731	149,070	775,003
Bonifay	Holmes	46,920	39,056	2,047	3,822	91,845
Esto	Holmes	4,617	11,583	2,774	530	19,504
Noma	Holmes	-	15,105	3,379	298	18,782

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2009						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Ponce de Leon	Holmes	8,741	5,469	1,287	667	16,164
Westville	Holmes	2,077	10,741	299	316	13,433
Fellsmere	Indian River	16,285	84,024	34,031	23,051	157,391
Indian River Shores	Indian River	286	46,729	4,065	18,538	69,618
Orchid	Indian River	30	943	1,134	1,529	3,636
Sebastian	Indian River	33,165	360,624	81,672	107,913	583,374
Vero Beach	Indian River	374,742	94,344	-	90,451	559,537
Alford	Jackson	7,420	25,030	-	1,673	34,123
Bascom	Jackson	2,835	2,155	544	377	5,911
Campbellton	Jackson	7,330	3,717	656	833	12,536
Cottdale	Jackson	15,086	31,905	797	3,121	50,909
Graceville	Jackson	36,420	47,038	4,259	8,499	96,215
Grand Ridge	Jackson	10,018	28,606	7,757	3,056	49,436
Greenwood	Jackson	8,020	14,583	6,771	2,638	32,012
Jacob City	Jackson	-	17,421	1,765	996	20,182
Malone	Jackson	15,027	22,857	2,017	2,611	42,512
Marianna	Jackson	136,106	62,701	6,859	21,332	226,998
Sneads	Jackson	24,498	71,009	5,068	6,785	107,361
Monticello	Jefferson	50,339	39,250	-	3,657	93,246
Mayo	Lafayette	18,739	18,401	1,218	1,354	39,711
Astatula	Lake	3,333	36,874	2,678	6,390	49,275
Clermont	Lake	78,941	111,228	114,709	88,745	393,623
Eustis	Lake	182,142	207,820	41,281	71,375	502,618
Fruitland Park	Lake	20,503	58,754	7,420	14,631	101,307
Groveland	Lake	36,365	35,948	28,616	23,788	124,717
Howey-in-the-Hills	Lake	12,376	4,972	2,420	4,643	24,411
Lady Lake	Lake	13,366	274,260	12,958	51,435	352,019
Leesburg	Lake	309,234	85,875	31,225	75,693	502,027
Mascotte	Lake	21,939	63,723	14,227	17,149	117,038
Minneola	Lake	15,515	68,132	54,601	37,913	176,160
Montverde	Lake	1,908	27,123	-	4,751	33,782
Mount Dora	Lake	111,030	92,331	25,609	45,106	274,075
Tavares	Lake	57,583	143,514	45,125	50,439	296,661
Umatilla	Lake	39,637	28,000	1,233	10,530	79,401
Bonita Springs	Lee	-	-	840,612	262,411	1,103,023
Cape Coral	Lee	153,484	2,245,930	644,786	931,567	3,975,768
Fort Myers	Lee	893,274	476,770	171,286	395,775	1,937,106
Fort Myers Beach	Lee	-	114,840	8,677	41,456	164,973
Sanibel	Lee	-	110,861	4,259	38,121	153,241
Tallahassee	Leon	1,250,960	2,144,844	637,302	726,982	4,760,088
Bronson	Levy	10,844	19,075	2,354	3,352	35,626
Cedar Key	Levy	16,864	6,982	-	2,741	26,586
Chiefland	Levy	64,181	18,280	-	6,481	88,942
Inglis	Levy	16,801	20,816	1,460	5,135	44,212
Otter Creek	Levy	3,780	1,068	-	424	5,272
Williston	Levy	47,202	27,271	-	7,193	81,666
Yankeetown	Levy	5,909	9,231	-	2,251	17,391
Bristol	Liberty	18,989	29,087	-	1,453	49,529
Greenville	Madison	23,475	19,599	3,652	1,314	48,040
Lee	Madison	5,990	8,796	1,250	598	16,634
Madison	Madison	86,118	15,919	1,729	4,826	108,592
Anna Maria	Manatee	13,693	21,460	-	9,246	44,399
Bradenton	Manatee	376,545	925,115	95,829	274,253	1,671,741
Bradenton Beach	Manatee	27,417	9,653	-	7,775	44,845
Holmes Beach	Manatee	55,071	56,709	-	25,221	137,001
Palmetto	Manatee	169,179	130,632	26,199	68,755	394,765
Longboat Key	Manatee/Sarasota	47,549	89,878	3,241	42,638	183,306
Bellevue	Marion	57,775	58,904	-	19,626	136,305
Dunnellon	Marion	53,800	16,475	-	10,146	80,421
McIntosh	Marion	7,411	7,048	-	2,247	16,706
Ocala	Marion	643,622	741,273	16,094	260,316	1,661,304
Reddick	Marion	5,166	18,464	-	2,599	26,229
Jupiter Island	Martin	2,386	11,551	-	4,689	18,625
Ocean Breeze Park	Martin	6,147	10,963	-	3,143	20,253
Sewall's Point	Martin	1,035	42,879	-	14,895	58,809
Stuart	Martin	276,026	205,673	-	124,229	605,929

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2009						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Aventura	Miami-Dade	-	318,911	110,709	145,557	575,178
Bal Harbour	Miami-Dade	43,116	6,908	659	14,694	65,377
Bay Harbor Islands	Miami-Dade	32,155	47,537	11,101	25,740	116,533
Biscayne Park	Miami-Dade	16,156	50,313	8,362	16,409	91,239
Coral Gables	Miami-Dade	693,530	134,974	47,919	219,460	1,095,882
Cutler Bay	Miami-Dade	-	-	967,628	183,376	1,151,004
Doral	Miami-Dade	-	-	598,715	160,829	759,544
El Portal	Miami-Dade	11,922	55,233	2,265	12,613	82,033
Florida City	Miami-Dade	61,201	88,402	33,792	45,445	228,841
Golden Beach	Miami-Dade	2,533	8,214	1,546	4,656	16,949
Hialeah	Miami-Dade	1,930,261	3,610,477	809,978	1,128,556	7,479,272
Hialeah Gardens	Miami-Dade	16,283	371,607	82,245	101,200	571,335
Homestead	Miami-Dade	326,447	408,779	344,528	257,768	1,337,522
Indian Creek	Miami-Dade	1,391	52	-	292	1,735
Key Biscayne	Miami-Dade	-	133,355	27,369	56,659	217,382
Medley	Miami-Dade	10,067	2,381	1,749	6,366	20,563
Metro Dade	Miami-Dade	48,210,108	-	-	-	48,210,108
Miami	Miami-Dade	5,721,258	3,288,516	558,337	1,921,101	11,489,212
Miami Beach	Miami-Dade	1,489,227	508,031	34,826	455,413	2,487,497
Miami Gardens	Miami-Dade	-	-	3,175,485	531,693	3,707,178
Miami Lakes	Miami-Dade	-	-	549,719	134,887	684,606
Miami Shores	Miami-Dade	143,763	88,038	10,855	51,677	294,333
Miami Springs	Miami-Dade	217,492	82,329	21,183	67,824	388,828
North Bay	Miami-Dade	66,164	63,889	-	28,636	158,689
North Miami	Miami-Dade	755,251	619,431	211,773	295,226	1,881,682
North Miami Beach	Miami-Dade	642,052	312,312	95,547	201,094	1,251,005
Opa-locka	Miami-Dade	242,147	159,769	18,527	76,542	496,986
Palmetto Bay	Miami-Dade	-	-	514,735	124,261	638,996
Pinecrest	Miami-Dade	-	277,711	44,420	96,524	418,655
South Miami	Miami-Dade	289,293	10,591	-	52,033	351,917
Sunny Isles Beach	Miami-Dade	-	215,975	51,332	89,560	356,867
Surfside	Miami-Dade	104,228	4,350	3,142	27,850	139,570
Sweetwater	Miami-Dade	38,362	363,492	52,164	70,582	524,599
Virginia Gardens	Miami-Dade	40,502	11,653	1,050	11,718	64,924
West Miami	Miami-Dade	167,074	5,928	-	28,389	201,391
Islamorada	Monroe	-	178,167	10,394	69,541	258,102
Key Colony Beach	Monroe	3,918	19,319	-	8,445	31,682
Key West	Monroe	392,780	402,859	-	249,428	1,045,068
Layton	Monroe	2,685	2,824	61	2,030	7,601
Marathon	Monroe	-	-	252,527	104,503	357,030
Callahan	Nassau	25,665	5,441	-	5,716	36,822
Fernandina Beach	Nassau	130,679	110,724	-	49,919	291,322
Hilliard	Nassau	23,263	61,133	9,087	12,596	106,079
Cinco Bayou	Okaloosa	21,997	1,586	-	2,196	25,779
Crestview	Okaloosa	138,336	242,914	106,577	112,090	599,917
Destin	Okaloosa	-	196,895	15,664	69,542	282,101
Fort Walton Beach	Okaloosa	227,379	361,741	18,703	120,034	727,857
Laurel Hill	Okaloosa	4,088	25,850	-	3,340	33,278
Mary Esther	Okaloosa	13,743	76,834	6,446	24,510	121,533
Niceville	Okaloosa	54,427	242,668	30,437	76,112	403,644
Shalimar	Okaloosa	10,992	2,828	508	4,196	18,524
Valparaiso	Okaloosa	40,774	168,405	14,587	37,576	261,342
Okeechobee	Okeechobee	176,013	71,610	-	27,273	274,896
Apopka	Orange	183,788	514,398	264,871	393,865	1,356,922
Belle Isle	Orange	9,272	152,993	10,586	62,155	235,006
Eatonville	Orange	18,949	60,663	-	26,208	105,821
Edgewood	Orange	63,799	7,004	-	22,790	93,593
Maitland	Orange	158,137	138,272	65,596	169,395	531,400
Oakland	Orange	7,322	18,104	10,150	20,395	55,971
Ocoee	Orange	78,748	610,195	189,301	339,496	1,217,741
Orlando	Orange	1,969,237	3,858,549	715,587	2,362,494	8,905,866
Windermere	Orange	10,267	35,450	11,396	28,319	85,431
Winter Garden	Orange	149,053	294,959	213,656	300,120	957,789
Winter Park	Orange	458,356	342,412	41,204	301,007	1,142,978
Kissimmee	Osceola	243,964	894,400	240,585	323,242	1,702,192
Saint Cloud	Osceola	105,511	402,005	136,246	163,076	806,837

Municipal Revenue Sharing Program						
Revenue Estimates for the State Fiscal Year Ending June 30, 2009						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Atlantis	Palm Beach	6,296	21,897	5,007	11,599	44,799
Belle Glade	Palm Beach	302,170	370,085	91,063	91,656	854,974
Boca Raton	Palm Beach	523,997	934,776	190,700	463,801	2,113,273
Boynton Beach	Palm Beach	337,969	964,300	205,579	363,883	1,871,731
Briny Breeze	Palm Beach	4,322	4,722	297	2,268	11,608
Cloud Lake	Palm Beach	3,753	274	322	890	5,238
Delray Beach	Palm Beach	362,476	882,567	146,661	347,737	1,739,441
Glen Ridge	Palm Beach	1,438	3,283	699	1,438	6,858
Golf	Palm Beach	1,033	2,030	523	1,259	4,844
Greenacres	Palm Beach	14,848	633,993	120,257	172,249	941,346
Gulf Stream	Palm Beach	1,397	9,474	309	3,993	15,172
Haverhill	Palm Beach	8,402	19,445	4,864	8,615	41,327
Highland Beach	Palm Beach	2,928	51,775	7,182	22,553	84,438
Hypoluxo	Palm Beach	2,273	21,689	9,439	13,363	46,763
Juno Beach	Palm Beach	13,616	36,407	6,576	19,732	76,331
Jupiter	Palm Beach	67,918	570,474	186,808	271,419	1,096,618
Jupiter Inlet Colony	Palm Beach	1,225	5,397	-	2,013	8,635
Lake Clarke Shores	Palm Beach	7,218	70,108	4,951	18,820	101,097
Lake Park	Palm Beach	253,135	16,751	-	49,441	319,327
Lake Worth	Palm Beach	364,734	555,345	99,832	197,547	1,217,458
Lantana	Palm Beach	209,533	29,683	4,243	54,557	298,016
Loxahatchee Groves	Palm Beach	-	-	60,693	17,149	77,842
Manalapan	Palm Beach	1,985	3,310	194	1,953	7,442
Mangonia Park	Palm Beach	15,044	11,874	10,843	13,775	51,536
North Palm Beach	Palm Beach	82,307	179,019	9,838	68,153	339,317
Ocean Ridge	Palm Beach	4,910	21,892	704	8,898	36,403
Pahokee	Palm Beach	96,481	233,596	25,709	33,453	389,238
Palm Beach	Palm Beach	171,886	29,242	-	52,658	253,786
Palm Beach Gardens	Palm Beach	126,411	564,740	161,491	261,371	1,114,013
Palm Beach Shores	Palm Beach	11,360	7,533	1,840	7,411	28,145
Palm Springs	Palm Beach	90,524	237,677	50,065	79,373	457,638
Riviera Beach	Palm Beach	369,915	342,877	68,494	181,250	962,535
Royal Palm Beach	Palm Beach	3,712	414,848	160,556	164,572	743,688
South Bay	Palm Beach	42,669	86,119	4,356	15,256	148,400
South Palm Beach	Palm Beach	745	24,235	1,317	8,279	34,576
Tequesta	Palm Beach	129,246	12,301	-	30,935	172,482
Wellington	Palm Beach	-	596,246	274,988	301,453	1,172,687
West Palm Beach	Palm Beach	1,326,451	764,585	239,356	582,578	2,912,970
Dade City	Pasco	134,787	135,017	-	27,929	297,733
New Port Richey	Pasco	290,251	309,776	-	67,805	667,833
Port Richey	Pasco	15,410	72,453	-	13,056	100,919
Saint Leo	Pasco	9,442	29,624	777	5,092	44,934
San Antonio	Pasco	14,350	24,736	-	3,862	42,948
Zephyrhills	Pasco	110,964	236,781	-	51,242	398,987
Belleair	Pinellas	15,115	54,353	2,876	16,933	89,276
Belleair Beach	Pinellas	4,762	31,009	-	6,615	42,386
Belleair Bluffs	Pinellas	66,417	5,775	-	9,120	81,312
Belleair Shore	Pinellas	352	529	71	290	1,241
Clearwater	Pinellas	1,191,562	1,270,006	143,527	452,233	3,057,328
Dunedin	Pinellas	313,081	591,613	65,494	153,531	1,123,719
Gulfport	Pinellas	133,248	166,253	12,069	52,854	364,423
Indian Rocks Beach	Pinellas	54,431	27,332	8,101	21,840	111,704
Indian Shores	Pinellas	10,610	12,732	1,602	7,367	32,311
Kenneth City	Pinellas	145,147	11,413	-	18,596	175,156
Largo	Pinellas	652,934	1,160,997	172,794	310,417	2,297,143
Madeira Beach	Pinellas	174,090	10,826	-	18,445	203,360
North Redington Beach	Pinellas	11,820	7,712	1,716	6,166	27,415
Oldsmar	Pinellas	19,857	204,898	37,472	56,617	318,844
Pinellas Park	Pinellas	387,226	701,404	100,324	199,892	1,388,845
Redington Beach	Pinellas	4,793	22,244	150	6,468	33,655
Redington Shores	Pinellas	12,192	29,311	720	9,668	51,891
Safety Harbor	Pinellas	57,772	314,728	34,139	72,892	479,531
Saint Petersburg	Pinellas	3,125,822	3,324,207	329,734	1,037,281	7,817,045
Saint Petersburg Beach	Pinellas	199,235	25,108	-	41,065	265,409
Seminole	Pinellas	166,578	83,971	79,668	76,561	406,778
South Pasadena	Pinellas	89,458	44,021	-	23,528	157,007

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2009						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Tarpon Springs	Pinellas	199,105	289,344	64,128	98,724	651,301
Treasure Island	Pinellas	104,086	47,176	-	30,666	181,929
Auburndale	Polk	95,208	159,178	30,247	55,884	340,517
Bartow	Polk	247,027	225,594	12,988	71,217	556,826
Davenport	Polk	22,371	44,204	1,432	10,568	78,575
Dundee	Polk	25,917	41,724	7,501	13,971	89,113
Eagle Lake	Polk	20,806	52,004	8,754	11,894	93,458
Fort Meade	Polk	76,018	139,315	22,948	26,249	264,530
Frostproof	Polk	59,573	16,744	3,174	13,359	92,849
Haines City	Polk	182,087	253,960	24,347	80,275	540,668
Highland Park	Polk	-	2,740	984	1,099	4,823
Hillcrest Heights	Polk	498	4,933	629	1,170	7,230
Lake Alfred	Polk	36,465	67,725	6,769	18,933	129,892
Lake Hamilton	Polk	15,272	14,019	2,174	6,293	37,759
Lake Wales	Polk	190,668	99,186	20,636	56,992	367,481
Lakeland	Polk	973,011	1,183,911	188,110	409,227	2,754,259
Mulberry	Polk	53,918	36,479	1,351	15,449	107,197
Polk City	Polk	15,070	51,140	-	8,178	74,388
Winter Haven	Polk	439,141	303,030	72,420	140,393	954,984
Crescent City	Putnam	47,077	14,453	-	5,433	66,963
Interlachen	Putnam	11,693	30,525	-	4,484	46,702
Palatka	Putnam	276,527	92,156	1,842	34,737	405,262
Pomona Park	Putnam	7,968	14,081	112	2,420	24,581
Welaka	Putnam	7,493	7,421	-	1,897	16,812
Hastings	Saint Johns	15,795	11,024	-	3,895	30,713
Saint Augustine	Saint Johns	340,862	131,711	-	81,482	554,055
Saint Augustine Beach	Saint Johns	7,099	95,665	6,239	35,128	144,131
Fort Pierce	Saint Lucie	711,816	324,578	21,845	118,070	1,176,310
Port Saint Lucie	Saint Lucie	6,475	1,696,431	695,303	410,913	2,809,123
Saint Lucie Village	Saint Lucie	2,371	8,188	184	1,773	12,516
Gulf Breeze	Santa Rosa	75,883	88,344	-	17,029	181,256
Jay	Santa Rosa	20,822	7,321	-	1,634	29,777
Milton	Santa Rosa	116,957	150,174	-	22,391	289,522
North Port	Sarasota	24,372	435,594	327,039	279,359	1,066,364
Sarasota	Sarasota	937,613	519,388	-	323,634	1,780,635
Venice	Sarasota	240,488	242,976	12,659	126,293	622,416
Altamonte Springs	Seminole	57,567	824,280	111,444	223,426	1,216,717
Casselberry	Seminole	170,722	488,283	38,698	129,341	827,044
Lake Mary	Seminole	-	175,333	51,426	72,756	299,514
Longwood	Seminole	80,818	231,114	19,345	72,278	403,555
Oviedo	Seminole	39,986	475,431	146,846	165,782	828,045
Sanford	Seminole	376,081	611,108	221,262	265,486	1,473,937
Winter Springs	Seminole	13,825	673,732	123,129	176,290	986,977
Bushnell	Sumter	36,546	37,825	-	9,843	84,214
Center Hill	Sumter	8,283	27,199	2,271	3,771	41,524
Coleman	Sumter	13,609	27,386	-	2,766	43,761
Webster	Sumter	17,618	18,676	453	3,239	39,985
Wildwood	Sumter	61,478	72,500	-	19,390	153,368
Branford	Suwannee	20,042	4,266	-	2,109	26,417
Live Oak	Suwannee	153,904	117,320	10,731	19,674	301,629
Perry	Taylor	180,555	57,391	-	24,579	262,525
Lake Butler	Union	29,351	46,307	5,498	3,364	84,521
Raiford	Union	1,694	8,057	3,305	440	13,497
Worthington Springs	Union	4,563	2,353	9,830	867	17,613
Daytona Beach	Volusia	1,027,176	657,390	6,483	243,321	1,934,370
Daytona Beach Shores	Volusia	91,781	7,979	-	18,668	118,428
DeBary	Volusia	-	241,559	60,128	69,772	371,458
DeLand	Volusia	318,746	142,072	91,826	99,603	652,248
Deltona	Volusia	-	1,548,977	480,174	320,343	2,349,495
Edgewater	Volusia	68,458	392,955	70,545	80,833	612,791
Holly Hill	Volusia	155,248	143,841	21,215	47,266	367,571
Lake Helen	Volusia	8,885	58,031	5,696	10,840	83,452
New Smyrna Beach	Volusia	201,998	197,487	39,007	85,693	524,186
Oak Hill	Volusia	13,952	22,879	4,646	7,652	49,128
Orange City	Volusia	21,923	108,197	38,357	35,291	203,769
Ormond Beach	Volusia	294,368	472,729	93,050	150,965	1,011,112

Municipal Revenue Sharing Program						
Revenue Estimates for the State Fiscal Year Ending June 30, 2009						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Pierson	Volusia	18,098	13,177	26,539	9,911	67,725
Ponce Inlet	Volusia	4,946	32,790	5,296	12,257	55,290
Port Orange	Volusia	93,493	980,523	213,278	210,110	1,497,404
South Daytona	Volusia	132,655	192,449	23,640	51,609	400,354
Saint Marks	Wakulla	9,455	15,580	-	798	25,833
Sopchoppy	Wakulla	9,800	23,142	-	1,052	33,993
DeFuniak Springs	Walton	100,398	116,851	-	48,674	265,922
Freeport	Walton	11,372	31,161	139	14,969	57,641
Paxton	Walton	13,228	7,606	10,175	6,552	37,562
Caryville	Washington	11,357	1,616	323	571	13,867
Chipley	Washington	67,615	46,974	-	8,560	123,148
Ebro	Washington	4,447	4,418	503	611	9,979
Vernon	Washington	12,365	26,926	-	1,766	41,057
Wausau	Washington	4,597	16,650	4,754	1,028	27,029
Statewide Totals		\$ 124,697,122	\$ 113,830,059	\$ 34,396,929	\$ 45,784,000	\$ 318,708,109

Notes:

- 1) These estimates represent a 97 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 2009 has been estimated to be as follows: state sales tax, 71.51 percent; municipal fuel tax, 28.48 percent; and the state alternative fuel user decal fee collections, 0.01 percent.

Oil, Gas, and Sulfur Production Tax

Section 211.06(2)(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 2008 Regular 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. (2008).

2. Imposed pursuant to Section 211.02(1)(a), F.S. (2008).

3. Imposed pursuant to Section 211.025, F.S. (2008).

4. Imposed pursuant to Section 211.026, F.S. (2008).

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/ago.nsf/Opinions>

6. <http://www.floridalcir.gov/datamtor.cfm>

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. A small portion of the total 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

Chapter 2008-150, L.O.F., (CS/CS/SB 1294) authorized a \$1.38 per ton severed surcharge, effective July 1, 2008, in addition to the existing severance tax. This surcharge shall be levied until the last day of the calendar quarter in which the total revenue generated by the surcharge equals \$60 million, and the surcharge revenues shall be used to provide state funding for the continued cleanup of the Mulberry and Piney Point sites and other approved reclamation projects. The legislation provides for the severance tax rate to roll back and for the industry to receive an offset on future tax collections. In addition, the legislation provides for a new distribution of tax proceeds beginning July 1st of the fiscal year after the surcharge revenues equal \$60 million. These changes became effective on June 11, 2008.

Eligibility Requirements

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

Administrative Procedures

The current severance tax rate, effective July 1, 2008, is \$1.945 per ton severed.¹ The tax is administered, collected, and enforced by the Department of Revenue.² 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.³ In addition to the severance tax, a surcharge of \$1.38 per ton severed will be levied, effective July 1, 2008, and shall be levied until the last day of the calendar quarter in which the total surcharge revenue equals \$60 million.⁴

1. Section 211.3103(11)(b), F.S. (2008).

2. Section 211.33, F.S. (2008).

3. Section 211.3103(7), F.S. (2008).

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

Beginning July 1st of the fiscal year following the date on which the amount of surcharge revenues equals or exceeds \$60 million, the severance tax rate shall decrease to \$1.51 per ton severed with no base rate adjustment, as provided in s. 211.3103(6), F.S., being applied until the conditions of s. 211.3103(11)(d), F.S., are met.

Distribution of Proceeds

The proceeds from the severance taxes, interest, and penalties shall be paid in to the State Treasury as follows. 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; 10.7 percent to the Minerals Trust Fund; and 10.4 percent to the Nonmandatory Land Reclamation Trust Fund.⁵

Revenue derived from the \$1.38 per ton severance surcharge shall be deposited into the Nonmandatory Land Reclamation Trust Fund and shall be exempt from the General Revenue Service Charge, pursuant to s. 215.20, F.S.⁶

Effective July 1st of the fiscal year after the surcharge revenues equal \$60 million, the proceeds from the severance taxes, interest, and penalties shall be distributed in the following manner: 25.5 percent to the Conservation and Recreation Lands Trust Fund; 37 percent to the state's General Revenue Fund; 13.6 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; 10.7 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; 6.6 percent to the Nonmandatory Land Reclamation Trust Fund; and 6.6 percent to the Phosphate Research Trust Fund.⁷

Authorized Uses

For taxes received by counties pursuant to s. 211.3103(2)(b)2., F.S., the proceeds shall be used only for phosphate-related expenses. The term *phosphate-related expenses* means those expenses that provide for infrastructure or services in support of the phosphate industry, reclamation or restoration

5. Id., at (2).

6. Id., at (11)(a).

7. Id., at (11)(e).

of phosphate lands, community infrastructure on such reclaimed lands, and similar expenses directly related to support of the industry.⁸

For taxes received by counties that have been designated a Rural Area of Critical Economic Concern pursuant to s. 211.3103(2)(b)3. and (11)(e)4., 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.⁹

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.¹⁰ 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.¹¹

8. Id., at (11)(f).

9. Id., at (4).

10. <http://myfloridalegal.com/ago.nsf/Opinions>

11. <http://www.floridalcir.gov/datamtor.cfm>

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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

Legislation passed during the 2008 Regular Legislative Session did not affect provisions related to this revenue source.

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

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 [hereinafter Trust Fund]. The Florida Housing Finance Corporation (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., the lesser of 7.53 percent of remaining documentary stamp taxes or \$107 million in each fiscal year 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 Trust Fund.³

1. Section 420.9072(2)(a), F.S. (2008).

2. Section 420.9079, F.S. (2008).

3. Section 201.15(9), F.S. (2008).

After the distributions specified in s. 201.15(1)-(9), F.S., the lesser of 8.66 percent of remaining documentary stamp taxes or \$136 million in each fiscal year 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

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

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

5. Section 420.9072(2)(b), F.S. (2008).

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

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

8. Section 420.9073(1), F.S. (2008).

9. Section 420.9072(7), F.S. (2008).

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

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

11. <http://www.floridalcir.gov/datastoz.cfm>

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Enhanced 911 Fee

Sections 365.172-.173, Florida Statutes

Brief Overview

Each voice communications services provider shall collect an enhanced 911 (E911) fee monthly from service subscribers. The fee rate shall be set, and may subsequently be adjusted, by the E911 Board, but may not exceed 50 cents per month per each service identifier. The intent of the fee is to provide funds to county governments to pay certain costs associated with their 911 or E911 systems and to reimburse wireless telephone service providers for costs incurred to provide 911 or E911 systems.

General Law Amendments

Legislation passed during the 2008 Regular Legislative Session did not affect provisions related to this revenue source.

Eligibility Requirements

All counties are eligible to receive two separate distributions, one based on the total number of wireless service identifiers in each county, and a second based on the total number of nonwireless service identifiers in each county. Additionally, counties having a total population of less than 75,000 are eligible to receive another separate distribution.

Administrative Procedures

Each voice communications services provider, as part of its monthly billing process, shall collect an E911 fee. Each provider shall bill the fee as follows. Each local exchange carrier shall bill the fee to the local exchange subscribers on a service-identifier basis, up to a maximum of 25 access lines per account bill rendered. Except in the case of prepaid wireless service, each wireless provider shall bill the fee to a subscriber on a per service-identifier basis for service identifiers whose primary place of use is within Florida. Each provider may retain 1 percent of the amount of fees collected as reimbursement of the administrative costs incurred by the provider to bill, collect, and remit the fee. State and local taxes do not apply to this fee, and local governments are prohibited from levying any additional fee on providers or subscribers for the provision of E911 service.¹

All revenues derived from the fee levied on subscribers under s. 365.172, F.S., must be paid by the E911 Board [hereinafter, Board] into the State Treasury on or before the 15th day of each month. Such monies must be accounted for in the designated Emergency Communications Number E911 System Fund, and, for accounting purposes, must be segregated into two separate categories: 1) the

1. Section 365.172(8), F.S. (2008).

wireless category, and 2) the nonwireless category. All monies must be invested by the Chief Financial Officer, and the funds are not subject to the General Revenue Service Charges pursuant to s. 215.20, F.S.²

The Board is charged with administering the E911 fee, including receiving revenues derived from the fee; distributed portions of the revenues to wireless providers, and counties; accounting for receipts, distributions, and income derived by the funds; and providing annual reports to the Governor and the 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

As determined by the Board pursuant to s. 365.172(8)(h), F.S., and subject to any Board-approved modifications pursuant to s. 365.172(6)(a)3. or (8)(i), F.S., the monies in the wireless and nonwireless categories of the fund shall be distributed and used only as specified below.⁴

Sixty seven percent of the funds in the wireless category shall be distributed monthly to counties, based on the total number of service identifiers in each county. Thirty percent of the funds in the wireless category shall be distributed to wireless providers in response to sworn invoices submitted to the Board by wireless providers. Ninety seven percent of the funds in the nonwireless category shall be distributed monthly to counties, based on the total number of service identifiers in each county. One percent of the remaining monies in the fund shall be retained by the Board. Two percent of the remaining monies in the fund shall be distributed monthly to rural counties, which are defined as those counties having a total population of less than 75,000.

By September 1, 2007, up to \$15 million of the existing 911 system fund shall be available for distribution to counties in order to prevent a loss in the ordinary and expected time value of money caused by any timing delay in remittance to counties of wireline fees caused by the one-time transfer of collecting wireline fees by the counties to the Board. All disbursements for this purpose must be returned to the fund from the future remittance by the nonwireless category.

Authorized Uses

The proceeds of the 67 percent portion in the wireless category distributed monthly to counties shall be used exclusively for: 1) the payment of authorized expenditures, as specified in s. 365.172(9), F.S., and 2) the costs to comply with the requirements for E911 service contained in the order and any future rules related to the order as defined in s. 365.172(3)(u), F.S. The proceeds of the 30 percent portion in the wireless category distributed to wireless providers shall be used to reimburse

2. Section 365.173(1), F.S. (2008).

3. Section 365.172(5), F.S. (2008).

4. Section 365.173(2), F.S. (2008).

such providers for the actual costs incurred to provide 911 or E911 service and may include costs and expenses incurred 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 97 percent portion in the nonwireless category distributed monthly to counties shall be used exclusively for payment of authorized expenditures, as specified in s. 365.172(9), F.S.

The proceeds of the 1 percent portion retained by the Board shall be applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund and other activities as defined in s. 365.172(6), F.S. The proceeds of the 2 percent portion distributed to rural counties shall be used to provide facilities and network service enhancements and assistance for the 911 or E911 systems operated by rural counties and for the provision of grants to rural counties by the Technology Program within the Department of Management Services for upgrading and replacing E911 systems.⁵

Relevant Attorney General Opinions

No Florida Attorney General Opinions have been issued for this new “merged” revenue source; however, the following opinions, relevant to prior statutory authorizations, have been issued. The full text of the opinions are available via the searchable on-line database of legal opinions.⁶

<u>Opinion #</u>	<u>Subject</u>
87-66	Payment of 911 fee by state
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 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.

5. Id.

6. <http://myfloridalegal.com/ago.nsf/Opinions>

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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://dor.myflorida.com/dor/taxes/pdf/Cst_ovr.pdf) for a more detailed explanation of the 2001 tax law changes.

2. Section 202.12(1), F.S. (2008).

3. Section 203.01(1)(b), F.S. (2008).

4. Section 202.19(1), F.S. (2008).

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

Legislation passed during the 2008 Regular Legislative Session did not affect provisions related to this revenue source.

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

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

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

7. Section 202.16, F.S. (2008).

8. Section 202.22, F.S. (2008).

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

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

9. Section 202.18(3), F.S. (2008).

10. Section 202.21, F.S. (2008).

11. Section 202.18(1), F.S. (2008).

12. Section 202.12(1)(b), F.S. (2008).

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

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.¹⁵ In a recent search, the LCIR staff identified the following opinion pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2008-14	Records, lease payments as proprietary information

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.

Local Tax Rates

The DOR maintains a list of historical, current, and upcoming local tax rates.¹⁶

Current and Prior Years' Revenues

The table included in this section lists the estimated local communications services tax distributions for local fiscal year 2009 as calculated by the DOR. Inquiries regarding the DOR's estimates should be addressed to the Office of Tax Research at (850) 488-2900. No data summarizing prior years' distributions to local governments are available.

13. Section 202.18(3), F.S. (2008).

14. Section 202.19(8), F.S. (2008).

15. <http://myfloridalegal.com/ago.nsf/Opinions>

16. http://dor.myflorida.com/dor/taxes/local_tax_rates.html

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2009

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2007 Adjusted Pop. Estimate	Per Capita Consumption
ALACHUA BOCC	\$ 88,980,692	6.90%	\$ 6,139,668	102,694	\$ 866
Alachua	\$ 7,700,847	5.22%	\$ 401,984	7,854	\$ 980
Archer	\$ 871,285	5.22%	\$ 45,481	1,229	\$ 709
Gainesville	\$ 111,918,651	7.00%	\$ 6,572,423	121,497	\$ 921
Hawthorne	\$ 872,393	5.22%	\$ 45,539	1,401	\$ 623
High Springs	\$ 3,707,959	5.22%	\$ 193,555	4,739	\$ 782
LaCrosse	\$ 192,199	3.42%	\$ 6,573	195	\$ 986
Micanopy	\$ 603,716	5.10%	\$ 30,790	637	\$ 948
Newberry	\$ 3,513,044	4.20%	\$ 147,548	4,787	\$ 734
Waldo	\$ 353,251	5.22%	\$ 18,440	831	\$ 425
BAKER BOCC	\$ 10,210,833	1.84%	\$ 187,879	17,309	\$ 590
Glen Saint Mary	\$ 325,348	5.30%	\$ 17,243	471	\$ 691
Maccleddy	\$ 5,586,624	6.02%	\$ 336,315	5,804	\$ 963
BAY BOCC	\$ 59,160,862	1.84%	\$ 1,088,560	65,892	\$ 898
Callaway	\$ 9,745,713	5.22%	\$ 508,726	14,715	\$ 662
Cedar Grove	\$ 3,865,879	4.92%	\$ 190,201	5,723	\$ 675
Lynn Haven	\$ 16,470,787	5.22%	\$ 859,775	16,217	\$ 1,016
Mexico Beach	\$ 1,502,764	2.88%	\$ 43,280	1,320	\$ 1,138
Panama City	\$ 41,896,957	5.22%	\$ 2,187,021	37,502	\$ 1,117
Panama City Beach	\$ 22,181,472	5.22%	\$ 1,157,873	11,651	\$ 1,904
Parker	\$ 3,352,543	5.22%	\$ 175,003	4,683	\$ 716
Springfield	\$ 4,980,974	5.22%	\$ 260,007	8,958	\$ 556
BRADFORD BOCC	\$ 7,375,452	0.64%	\$ 47,203	16,931	\$ 436
Brooker	\$ 387,435	3.00%	\$ 11,623	374	\$ 1,036
Hampton	\$ 114,602	2.20%	\$ 2,521	456	\$ 251
Lawtey	\$ 346,432	1.10%	\$ 3,811	675	\$ 513
Starke	\$ 6,371,565	5.22%	\$ 332,596	6,075	\$ 1,049
BREVARD BOCC	\$ 184,286,197	5.22%	\$ 9,619,739	209,527	\$ 880
Cape Canaveral	\$ 11,405,408	5.22%	\$ 595,362	10,526	\$ 1,084
Cocoa	\$ 20,265,280	5.22%	\$ 1,057,848	17,164	\$ 1,181
Cocoa Beach	\$ 14,894,638	5.22%	\$ 777,500	12,805	\$ 1,163
Grant-Valkaria	\$ 2,023,567	5.22%	\$ 105,630	3,907	\$ 819
Indialantic	\$ 3,818,233	6.20%	\$ 236,730	3,009	\$ 1,269
Indian Harbour Beach	\$ 8,546,859	5.22%	\$ 446,146	8,715	\$ 981
Malabar	\$ 2,473,777	5.22%	\$ 129,131	2,814	\$ 879
Melbourne	\$ 85,286,945	5.93%	\$ 5,057,516	78,393	\$ 1,088
Melbourne Beach	\$ 2,950,820	5.22%	\$ 154,033	3,369	\$ 876
Melbourne Village	\$ 829,022	5.22%	\$ 43,275	724	\$ 1,145
Palm Bay	\$ 77,285,873	5.22%	\$ 4,034,323	101,793	\$ 759
Palm Shores	\$ 917,602	4.80%	\$ 44,045	947	\$ 969
Rockledge	\$ 26,787,743	5.22%	\$ 1,398,320	25,882	\$ 1,035
Satellite Beach	\$ 9,823,284	5.22%	\$ 512,775	10,769	\$ 912
Titusville	\$ 37,875,593	5.42%	\$ 2,052,857	44,462	\$ 852
West Melbourne	\$ 16,287,889	5.52%	\$ 899,091	15,777	\$ 1,032
BROWARD BOCC	\$ 62,216,804	5.22%	\$ 3,247,717	13,285	\$ 4,683
Coconut Creek	\$ 46,757,199	5.22%	\$ 2,440,726	48,207	\$ 970
Cooper City	\$ 26,931,821	4.80%	\$ 1,292,727	29,886	\$ 901
Coral Springs	\$ 116,434,231	5.22%	\$ 6,077,867	129,766	\$ 897
Dania Beach	\$ 29,456,245	5.32%	\$ 1,567,072	29,524	\$ 998
Davie	\$ 89,967,179	5.20%	\$ 4,678,293	93,422	\$ 963
Deerfield Beach	\$ 107,223,070	5.22%	\$ 5,597,044	75,829	\$ 1,414
Fort Lauderdale	\$ 287,016,132	5.22%	\$ 14,982,242	179,659	\$ 1,598

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2009

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2007 Adjusted Pop. Estimate	Per Capita Consumption
Hallandale Beach	\$ 37,751,446	5.22%	\$ 1,970,625	38,193	\$ 988
Hillsboro Beach	\$ 1,978,295	1.20%	\$ 23,740	2,223	\$ 890
Hollywood	\$ 151,184,621	5.22%	\$ 7,891,837	142,943	\$ 1,058
Lauderdale-by-the-Sea	\$ 7,924,001	5.22%	\$ 413,633	6,196	\$ 1,279
Lauderdale Lakes	\$ 25,890,879	5.32%	\$ 1,377,395	32,314	\$ 801
Lauderhill	\$ 55,144,292	5.22%	\$ 2,878,532	64,261	\$ 858
Lazy Lake	\$ 45,485	0.60%	\$ 273	41	\$ 1,109
Lighthouse Point	\$ 8,662,987	6.22%	\$ 538,838	10,964	\$ 790
Margate	\$ 49,093,730	5.32%	\$ 2,611,786	55,661	\$ 882
Miramar	\$ 113,896,480	5.22%	\$ 5,945,396	111,705	\$ 1,020
North Lauderdale	\$ 31,284,230	5.22%	\$ 1,633,037	42,269	\$ 740
Oakland Park	\$ 42,029,267	5.42%	\$ 2,277,986	42,081	\$ 999
Parkland	\$ 21,966,216	5.22%	\$ 1,146,636	23,163	\$ 948
Pembroke Park	\$ 6,076,750	5.22%	\$ 317,206	5,818	\$ 1,044
Pembroke Pines	\$ 137,794,832	5.42%	\$ 7,468,480	152,090	\$ 906
Plantation	\$ 109,738,586	5.22%	\$ 5,728,354	85,349	\$ 1,286
Pompano Beach	\$ 105,665,297	5.22%	\$ 5,515,728	100,968	\$ 1,047
Sea Ranch Lakes	\$ 813,014	5.22%	\$ 42,439	732	\$ 1,111
Southwest Ranches	\$ 8,534,059	5.22%	\$ 445,478	8,461	\$ 1,009
Sunrise	\$ 94,094,486	5.22%	\$ 4,911,732	89,633	\$ 1,050
Tamarac	\$ 61,387,547	5.22%	\$ 3,204,430	59,949	\$ 1,024
West Park	\$ 4,526,655	5.22%	\$ 236,291	62,233	\$ 73
Weston	\$ 73,428,207	5.22%	\$ 3,832,952	13,930	\$ 5,271
Wilton Manors	\$ 12,186,821	5.62%	\$ 684,899	12,848	\$ 949
CALHOUN BOCC	\$ 4,265,118	1.84%	\$ 78,478	9,987	\$ 427
Altha	\$ 346,642	5.22%	\$ 18,095	568	\$ 610
Blountstown	\$ 2,247,049	5.22%	\$ 117,296	2,473	\$ 909
CHARLOTTE BOCC	\$ 115,587,710	5.22%	\$ 6,033,678	146,060	\$ 791
Punta Gorda	\$ 18,348,386	5.22%	\$ 957,786	17,444	\$ 1,052
CITRUS BOCC	\$ 91,737,702	2.24%	\$ 2,054,925	128,915	\$ 712
Crystal River	\$ 5,364,704	5.22%	\$ 280,038	3,737	\$ 1,436
Inverness	\$ 7,350,197	5.32%	\$ 391,030	7,286	\$ 1,009
CLAY BOCC	\$ 124,040,598	5.92%	\$ 7,343,203	167,005	\$ 743
Green Cove Springs	\$ 7,723,777	5.22%	\$ 403,181	6,488	\$ 1,190
Keystone Heights	\$ 1,094,226	4.00%	\$ 43,769	1,404	\$ 779
Orange Park	\$ 16,134,166	5.22%	\$ 842,203	9,109	\$ 1,771
Penney Farms	\$ 380,196	5.22%	\$ 19,846	638	\$ 596
COLLIER BOCC	\$ 286,267,876	2.10%	\$ 6,011,625	294,195	\$ 973
Everglades	\$ 703,051	3.90%	\$ 27,419	643	\$ 1,093
Marco Island	\$ 18,295,881	5.22%	\$ 955,045	15,825	\$ 1,156
Naples	\$ 50,254,719	3.30%	\$ 1,658,406	23,101	\$ 2,175
COLUMBIA BOCC	\$ 19,768,985	1.30%	\$ 256,997	50,439	\$ 392
Fort White	\$ 934,013	0.60%	\$ 5,604	519	\$ 1,800
Lake City	\$ 20,307,845	5.22%	\$ 1,060,069	11,026	\$ 1,842
DE SOTO BOCC	\$ 11,055,764	2.34%	\$ 258,705	25,249	\$ 438
Arcadia	\$ 6,565,828	5.22%	\$ 342,736	6,617	\$ 992
DIXIE BOCC	\$ 5,474,934	1.84%	\$ 100,739	12,524	\$ 437
Cross City	\$ 2,269,653	2.50%	\$ 56,741	1,756	\$ 1,293
Horseshoe Beach	\$ 146,828	6.20%	\$ 9,103	297	\$ 494
DUVAL - Jacksonville	\$ 870,407,522	5.22%	\$ 45,435,273	851,861	\$ 1,022
Atlantic Beach	\$ 11,597,232	5.22%	\$ 605,376	13,961	\$ 831
Baldwin	\$ 1,109,486	6.22%	\$ 69,010	1,601	\$ 693

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2009

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2007 Adjusted Pop. Estimate	Per Capita Consumption
Jacksonville Beach	\$ 27,265,330	5.22%	\$ 1,423,250	22,253	\$ 1,225
Neptune Beach	\$ 7,137,487	5.22%	\$ 372,577	7,332	\$ 973
ESCAMBIA BOCC	\$ 186,820,127	1.84%	\$ 3,437,490	252,611	\$ 740
Century	\$ 1,084,513	2.10%	\$ 22,775	1,670	\$ 649
Pensacola	\$ 74,723,390	5.22%	\$ 3,900,561	54,910	\$ 1,361
FLAGLER BOCC	\$ 12,859,145	1.84%	\$ 236,608	14,879	\$ 864
Beverly Beach	\$ 558,360	5.10%	\$ 28,476	509	\$ 1,097
Bunnell	\$ 2,720,409	5.75%	\$ 152,003	2,394	\$ 1,136
Flagler Beach (part)	\$ 5,015,273	5.10%	\$ 255,779	5,401	\$ 929
Marineland (part)	\$ 418,623	0.40%	\$ 1,674	9	\$ 46,514
Palm Coast	\$ 57,010,856	5.22%	\$ 2,975,967	70,376	\$ 810
FRANKLIN BOCC	\$ 5,867,626	0.90%	\$ 52,809	6,824	\$ 860
Apalachicola	\$ 2,425,910	3.60%	\$ 87,333	2,499	\$ 971
Carrabelle	\$ 937,623	5.82%	\$ 54,570	1,324	\$ 708
GADSDEN BOCC	\$ 14,788,523	1.84%	\$ 272,109	31,217	\$ 474
Chattahoochee	\$ 1,754,774	5.22%	\$ 91,599	2,350	\$ 747
Greensboro	\$ 311,488	5.12%	\$ 15,948	634	\$ 491
Gretna	\$ 967,547	4.02%	\$ 38,895	1,714	\$ 564
Havana	\$ 2,228,049	5.22%	\$ 116,304	1,778	\$ 1,253
Midway	\$ 1,641,604	3.70%	\$ 60,739	1,771	\$ 927
Quincy	\$ 7,781,560	5.22%	\$ 406,197	7,033	\$ 1,106
GILCHRIST BOCC	\$ 7,027,439	1.84%	\$ 129,305	13,801	\$ 509
Bell	\$ 471,850	4.50%	\$ 21,233	452	\$ 1,044
Fanning Springs (part)	\$ 268,120	5.62%	\$ 15,068	350	\$ 766
Trenton	\$ 1,228,254	5.22%	\$ 64,115	1,690	\$ 727
GLADES BOCC	\$ 5,359,371	1.84%	\$ 98,612	8,677	\$ 618
Moore Haven	\$ 819,751	1.20%	\$ 9,837	1,636	\$ 501
GULF BOCC	\$ 5,540,318	0.54%	\$ 29,918	8,134	\$ 681
Port Saint Joe	\$ 4,297,332	5.22%	\$ 224,321	3,813	\$ 1,127
Wewahitchka	\$ 1,480,690	5.22%	\$ 77,292	1,716	\$ 863
HAMILTON BOCC	\$ 4,184,575	0.30%	\$ 12,554	8,529	\$ 491
Jasper	\$ 1,197,689	4.80%	\$ 57,489	1,687	\$ 710
Jennings	\$ 346,751	5.10%	\$ 17,684	820	\$ 423
White Springs	\$ 587,009	5.00%	\$ 29,350	762	\$ 770
HARDEE BOCC	\$ 8,248,241	1.34%	\$ 110,526	16,570	\$ 498
Bowling Green	\$ 751,571	3.32%	\$ 24,952	3,027	\$ 248
Wauchula	\$ 3,883,544	5.10%	\$ 198,061	4,447	\$ 873
Zolfo Springs	\$ 438,803	2.32%	\$ 10,180	1,612	\$ 272
HENDRY BOCC	\$ 13,199,798	1.84%	\$ 242,876	27,476	\$ 480
Clewiston	\$ 5,356,987	5.22%	\$ 279,635	6,619	\$ 809
La Belle	\$ 5,510,315	4.22%	\$ 232,535	4,618	\$ 1,193
HERNANDO BOCC	\$ 116,947,143	1.40%	\$ 1,637,260	154,416	\$ 757
Brooksville	\$ 9,921,915	5.22%	\$ 517,924	7,314	\$ 1,357
Weeki Wachee	\$ 943,552	0.10%	\$ 944	8	\$ 117,944
HIGHLANDS BOCC	\$ 48,908,332	1.84%	\$ 899,913	77,609	\$ 630
Avon Park	\$ 6,567,218	5.22%	\$ 342,809	8,964	\$ 733
Lake Placid	\$ 3,586,487	5.22%	\$ 187,215	1,760	\$ 2,038
Sebring	\$ 11,553,279	5.22%	\$ 603,081	10,370	\$ 1,114
HILLSBOROUGH BOCC	\$ 713,179,619	4.00%	\$ 28,527,185	798,310	\$ 893
Plant City	\$ 29,139,568	5.72%	\$ 1,666,783	33,277	\$ 876
Tampa	\$ 530,810,253	5.22%	\$ 27,708,295	335,489	\$ 1,582
Temple Terrace	\$ 34,656,593	5.40%	\$ 1,871,456	24,419	\$ 1,419

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HOLMES BOCC	\$ 4,789,118	1.84%	\$ 88,120	13,977	\$ 343
Bonifay	\$ 1,941,417	5.82%	\$ 112,990	2,783	\$ 698
Esto	\$ 94,534	0.80%	\$ 756	379	\$ 249
Noma	\$ 83,957	0.10%	\$ 84	222	\$ 378
Ponce de Leon	\$ 221,900	2.70%	\$ 5,991	498	\$ 446
Westville	\$ 140,694	0.90%	\$ 1,266	224	\$ 628
INDIAN RIVER BOCC	\$ 77,295,410	1.84%	\$ 1,422,236	90,167	\$ 857
Fellsmere	\$ 1,930,908	5.22%	\$ 100,793	4,687	\$ 412
Indian River Shores	\$ 5,323,808	2.80%	\$ 149,067	3,674	\$ 1,449
Orchid	\$ 1,602,923	2.10%	\$ 33,661	303	\$ 5,290
Sebastian	\$ 17,470,241	5.22%	\$ 911,947	22,426	\$ 779
Vero Beach	\$ 27,821,012	5.12%	\$ 1,424,436	18,060	\$ 1,540
JACKSON BOCC	\$ 16,023,567	1.84%	\$ 294,834	29,292	\$ 547
Alford	\$ 221,469	1.50%	\$ 3,322	494	\$ 448
Bascom	\$ 62,817	1.32%	\$ 829	111	\$ 566
Campbellton	\$ 139,622	5.22%	\$ 7,288	273	\$ 511
Cottdale	\$ 532,390	5.22%	\$ 27,791	918	\$ 580
Graceville	\$ 1,725,912	5.22%	\$ 90,093	2,523	\$ 684
Grand Ridge	\$ 585,178	5.22%	\$ 30,546	913	\$ 641
Greenwood	\$ 515,725	5.22%	\$ 26,921	777	\$ 664
Jacob City	\$ -	0.00%	\$ -	291	\$ -
Malone	\$ 552,433	5.22%	\$ 28,837	766	\$ 721
Marianna	\$ 7,688,156	5.22%	\$ 401,322	6,281	\$ 1,224
Sneads	\$ 1,505,746	3.30%	\$ 49,690	1,972	\$ 764
JEFFERSON BOCC	\$ 7,725,505	1.14%	\$ 88,071	10,797	\$ 716
Monticello	\$ 3,160,806	4.50%	\$ 142,236	2,524	\$ 1,252
LAFAYETTE BOCC	\$ 1,684,202	1.84%	\$ 30,989	5,487	\$ 307
Mayo	\$ 639,322	2.00%	\$ 12,786	1,003	\$ 637
LAKE BOCC	\$ 120,317,569	1.94%	\$ 2,334,161	155,116	\$ 776
Astatula	\$ 872,970	4.40%	\$ 38,411	1,649	\$ 529
Clermont	\$ 26,559,179	5.22%	\$ 1,386,389	22,882	\$ 1,161
Eustis	\$ 14,556,902	5.22%	\$ 759,870	18,401	\$ 791
Fruitland Park	\$ 3,084,289	5.22%	\$ 161,000	3,829	\$ 806
Groveland	\$ 5,523,120	5.22%	\$ 288,307	6,983	\$ 791
Howey-in-the-Hills	\$ 1,203,292	5.22%	\$ 62,812	1,223	\$ 984
Lady Lake	\$ 16,298,413	5.22%	\$ 850,777	12,862	\$ 1,267
Leesburg	\$ 21,150,968	5.22%	\$ 1,104,081	19,934	\$ 1,061
Mascotte	\$ 2,921,498	5.22%	\$ 152,502	4,478	\$ 652
Minneola	\$ 7,216,791	5.22%	\$ 376,716	9,203	\$ 784
Montverde	\$ 1,253,692	1.80%	\$ 22,566	1,189	\$ 1,054
Mount Dora	\$ 11,441,977	5.22%	\$ 597,271	11,961	\$ 957
Tavares	\$ 9,930,475	5.32%	\$ 528,301	13,108	\$ 758
Umatilla	\$ 2,067,273	5.22%	\$ 107,912	2,604	\$ 794
LEE BOCC	\$ 318,393,212	3.61%	\$ 11,493,995	324,511	\$ 981
Bonita Springs	\$ 36,915,614	1.82%	\$ 671,864	45,142	\$ 818
Cape Coral	\$ 130,767,439	4.12%	\$ 5,387,618	164,494	\$ 795
Fort Myers	\$ 78,037,119	5.22%	\$ 4,073,538	67,773	\$ 1,151
Fort Myers Beach	\$ 12,174,883	5.22%	\$ 635,529	7,037	\$ 1,730
Sanibel	\$ 10,920,742	5.22%	\$ 570,063	6,297	\$ 1,734
LEON BOCC	\$ 76,294,093	5.22%	\$ 3,982,552	96,165	\$ 793
Tallahassee	\$ 165,192,786	5.49%	\$ 9,069,084	175,030	\$ 944
LEVY BOCC	\$ 16,994,877	1.84%	\$ 312,706	29,523	\$ 576

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Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2007 Adjusted Pop. Estimate	Per Capita Consumption
Bronson	\$ 778,338	2.50%	\$ 19,458	1,143	\$ 681
Cedar Key	\$ 734,935	2.10%	\$ 15,434	927	\$ 793
Chiefland	\$ 2,701,924	5.22%	\$ 141,040	2,338	\$ 1,156
Fanning Springs (part)	\$ 139,824	5.62%	\$ 7,858	596	\$ 235
Inglis	\$ 972,452	5.22%	\$ 50,762	1,731	\$ 562
Otter Creek	\$ 76,925	0.70%	\$ 538	147	\$ 523
Williston	\$ 2,066,073	5.22%	\$ 107,849	2,557	\$ 808
Yankeetown	\$ 474,861	5.72%	\$ 27,162	760	\$ 625
LIBERTY BOCC	\$ 2,942,409	0.60%	\$ 17,654	5,285	\$ 557
Bristol	\$ 665,421	5.22%	\$ 34,735	899	\$ 740
MADISON BOCC	\$ 8,094,151	1.84%	\$ 148,932	14,044	\$ 576
Greenville	\$ 369,956	4.62%	\$ 17,092	824	\$ 449
Lee	\$ 144,444	5.22%	\$ 7,540	390	\$ 370
Madison	\$ 3,872,174	5.22%	\$ 202,127	3,047	\$ 1,271
MANATEE BOCC	\$ 193,756,780	1.84%	\$ 3,565,125	235,964	\$ 821
Anna Maria	\$ 1,928,272	5.22%	\$ 100,656	1,854	\$ 1,040
Bradenton	\$ 48,784,934	5.72%	\$ 2,790,498	54,287	\$ 899
Bradenton Beach	\$ 1,801,086	5.72%	\$ 103,022	1,536	\$ 1,173
Holmes Beach	\$ 4,904,858	5.22%	\$ 256,034	5,059	\$ 970
Longboat Key (part)	\$ 3,895,419	5.22%	\$ 203,341	2,613	\$ 1,491
Palmetto	\$ 11,035,523	5.42%	\$ 598,125	14,294	\$ 772
MARION BOCC	\$ 186,920,648	1.74%	\$ 3,243,073	259,752	\$ 720
Bellevue	\$ 4,850,429	5.12%	\$ 248,342	4,003	\$ 1,212
Dunnellon	\$ 2,627,030	5.22%	\$ 137,131	2,031	\$ 1,293
McIntosh	\$ 469,981	1.30%	\$ 6,110	451	\$ 1,042
Ocala	\$ 69,697,474	5.22%	\$ 3,638,208	54,061	\$ 1,289
Reddick	\$ 238,013	1.30%	\$ 3,094	523	\$ 455
MARTIN BOCC	\$ 122,644,617	1.84%	\$ 2,256,661	122,840	\$ 998
Jupiter Island	\$ 1,343,415	5.22%	\$ 70,126	672	\$ 1,999
Ocean Breeze Park	\$ 427,821	2.20%	\$ 9,412	411	\$ 1,041
Sewall's Point	\$ 2,384,982	3.12%	\$ 74,411	1,996	\$ 1,195
Stuart	\$ 26,546,530	5.22%	\$ 1,385,729	16,542	\$ 1,605
MIAMI-DADE BOCC	\$ 950,447,519	5.22%	\$ 49,613,360	1,087,481	\$ 874
Aventura	\$ 51,064,104	5.20%	\$ 2,655,333	30,383	\$ 1,681
Bal Harbour	\$ 5,479,479	5.22%	\$ 286,029	3,058	\$ 1,792
Bay Harbor Islands	\$ 7,191,941	5.22%	\$ 375,419	5,148	\$ 1,397
Biscayne Park	\$ 2,800,062	4.40%	\$ 123,203	3,328	\$ 841
Coral Gables	\$ 90,764,440	5.22%	\$ 4,737,904	44,604	\$ 2,035
Cutler Bay	\$ 31,017,201	5.22%	\$ 1,619,098	40,468	\$ 766
Doral	\$ 83,981,557	5.22%	\$ 4,383,837	34,472	\$ 2,436
El Portal	\$ 1,829,974	5.60%	\$ 102,479	2,523	\$ 725
Florida City	\$ 5,838,799	5.42%	\$ 316,463	9,318	\$ 627
Golden Beach	\$ 1,335,331	2.12%	\$ 28,309	951	\$ 1,404
Hialeah	\$ 166,854,384	5.77%	\$ 9,627,498	228,528	\$ 730
Hialeah Gardens	\$ 15,528,568	5.22%	\$ 810,591	20,491	\$ 758
Homestead	\$ 31,279,394	5.42%	\$ 1,695,343	57,587	\$ 543
Indian Creek	\$ 262,545	0.70%	\$ 1,838	59	\$ 4,450
Islandia	\$ -	0.00%	\$ -	6	\$ -
Key Biscayne	\$ 19,433,612	5.22%	\$ 1,014,435	11,433	\$ 1,700
Medley	\$ 12,023,815	6.22%	\$ 747,881	1,132	\$ 10,622
Miami	\$ 683,183,251	5.22%	\$ 35,662,166	392,641	\$ 1,740
Miami Beach	\$ 120,068,134	5.22%	\$ 6,267,557	93,721	\$ 1,281

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Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2007 Adjusted Pop. Estimate	Per Capita Consumption
Miami Gardens	\$ 73,455,631	5.22%	\$ 3,834,384	109,200	\$ 673
Miami Lakes	\$ 32,565,475	5.22%	\$ 1,699,918	27,015	\$ 1,205
Miami Shores	\$ 14,074,937	5.72%	\$ 805,086	10,323	\$ 1,363
Miami Springs	\$ 14,049,047	5.22%	\$ 733,360	13,643	\$ 1,030
North Bay	\$ 6,517,819	4.90%	\$ 319,373	5,736	\$ 1,136
North Miami	\$ 43,354,304	5.22%	\$ 2,263,095	60,275	\$ 719
North Miami Beach	\$ 49,679,273	5.22%	\$ 2,593,258	40,942	\$ 1,213
Opa-locka	\$ 12,437,293	5.22%	\$ 649,227	15,359	\$ 810
Palmetto Bay	\$ 22,513,698	5.22%	\$ 1,175,215	25,156	\$ 895
Pinecrest	\$ 20,376,899	5.52%	\$ 1,124,805	19,382	\$ 1,051
South Miami	\$ 13,720,409	5.22%	\$ 716,205	10,561	\$ 1,299
Sunny Isles Beach	\$ 22,223,545	5.22%	\$ 1,160,069	18,747	\$ 1,185
Surfside	\$ 6,610,321	5.22%	\$ 345,059	5,775	\$ 1,145
Sweetwater	\$ 8,185,398	5.22%	\$ 427,278	14,326	\$ 571
Virginia Gardens	\$ 2,398,747	5.22%	\$ 125,215	2,354	\$ 1,019
West Miami	\$ 6,692,631	4.40%	\$ 294,476	5,724	\$ 1,169
MONROE BOCC	\$ 53,035,650	1.64%	\$ 869,785	35,685	\$ 1,486
Islamorada	\$ 6,664,068	5.22%	\$ 347,864	7,149	\$ 932
Key Colony Beach	\$ 1,331,931	5.10%	\$ 67,928	857	\$ 1,554
Key West	\$ 34,470,278	5.00%	\$ 1,723,514	24,629	\$ 1,400
Layton	\$ -	0.00%	\$ -	207	\$ -
Marathon	\$ 12,292,090	5.22%	\$ 641,647	10,396	\$ 1,182
NASSAU BOCC	\$ 41,932,489	1.84%	\$ 771,558	53,506	\$ 784
Callahan	\$ 1,979,619	4.50%	\$ 89,083	1,171	\$ 1,691
Fernandina Beach	\$ 13,818,032	5.12%	\$ 707,483	11,830	\$ 1,168
Hilliard	\$ 2,597,967	5.22%	\$ 135,614	2,967	\$ 876
OKALOOSA BOCC	\$ 109,411,277	2.30%	\$ 4,316,275	114,813	\$ 953
Cinco Bayou	\$ 612,922	5.12%	\$ 31,382	381	\$ 1,609
Crestview	\$ 16,728,240	5.22%	\$ 873,214	21,155	\$ 791
Destin	\$ 23,552,533	5.22%	\$ 1,229,442	12,225	\$ 1,927
Fort Walton Beach	\$ 26,063,025	5.62%	\$ 1,464,742	21,008	\$ 1,241
Laurel Hill	\$ 493,652	2.80%	\$ 13,822	631	\$ 782
Mary Esther	\$ 4,070,978	5.02%	\$ 204,363	4,285	\$ 950
Niceville	\$ 12,045,481	5.50%	\$ 662,501	13,272	\$ 908
Shalimar	\$ 1,601,191	5.00%	\$ 80,060	728	\$ 2,199
Valparaiso	\$ 4,453,889	5.22%	\$ 232,493	6,562	\$ 679
OKEECHOBEE BOCC	\$ 19,835,803	0.80%	\$ 158,686	31,223	\$ 635
Okeechobee	\$ 6,724,851	5.10%	\$ 342,967	5,814	\$ 1,157
ORANGE BOCC	\$ 633,887,451	4.98%	\$ 31,567,595	710,507	\$ 892
Apopka	\$ 36,199,721	6.12%	\$ 2,215,423	39,637	\$ 913
Bay Lake	\$ -	0.00%	\$ -	20	\$ -
Belle Isle	\$ 5,294,384	5.22%	\$ 276,367	5,881	\$ 900
Eatonville	\$ 2,825,151	5.22%	\$ 147,473	2,478	\$ 1,140
Edgewood	\$ 3,057,763	5.22%	\$ 159,615	2,236	\$ 1,368
Lake Buena Vista	\$ -	0.00%	\$ -	23	\$ -
Maitland	\$ 32,990,586	5.22%	\$ 1,722,109	16,100	\$ 2,049
Oakland	\$ 2,057,706	5.22%	\$ 107,412	1,963	\$ 1,048
Ocoee	\$ 28,818,832	5.22%	\$ 1,504,343	33,542	\$ 859
Orlando	\$ 405,506,577	5.22%	\$ 21,167,443	228,562	\$ 1,774
Windermere	\$ 5,070,550	5.22%	\$ 264,683	2,824	\$ 1,796
Winter Garden	\$ 29,001,295	5.22%	\$ 1,513,868	30,116	\$ 963
Winter Park	\$ 45,419,927	5.72%	\$ 2,598,020	28,419	\$ 1,598

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Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2007 Adjusted Pop. Estimate	Per Capita Consumption
OSCEOLA BOCC	\$ 143,578,359	5.22%	\$ 7,494,790	174,013	\$ 825
Kissimmee	\$ 57,019,361	5.22%	\$ 2,976,411	60,992	\$ 935
Saint Cloud	\$ 23,994,847	5.10%	\$ 1,223,737	30,869	\$ 777
PALM BEACH BOCC	\$ 485,800,450	5.72%	\$ 27,787,786	560,712	\$ 866
Atlantis	\$ 2,731,919	5.10%	\$ 139,328	2,154	\$ 1,268
Belle Glade	\$ 10,119,416	5.12%	\$ 518,114	17,083	\$ 592
Boca Raton	\$ 174,979,825	5.42%	\$ 9,483,907	85,296	\$ 2,051
Boynton Beach	\$ 59,252,884	5.22%	\$ 3,093,001	66,872	\$ 886
Briny Breezes	\$ 189,331	5.22%	\$ 9,883	417	\$ 454
Cloud Lake	\$ 106,060	2.32%	\$ 2,461	167	\$ 635
Delray Beach	\$ 79,126,853	5.22%	\$ 4,130,422	64,360	\$ 1,229
Glen Ridge	\$ 225,304	5.22%	\$ 11,761	265	\$ 850
Golf	\$ 1,048,136	5.22%	\$ 54,713	266	\$ 3,940
Greenacres	\$ 21,982,710	6.44%	\$ 1,415,687	32,329	\$ 680
Gulf Stream	\$ 1,202,611	5.22%	\$ 62,776	693	\$ 1,735
Haverhill	\$ 1,378,253	2.60%	\$ 35,835	1,530	\$ 901
Highland Beach	\$ 5,541,478	5.22%	\$ 289,265	4,155	\$ 1,334
Hypoluxo	\$ 2,129,656	5.92%	\$ 126,076	2,499	\$ 852
Juno Beach	\$ 6,116,640	5.22%	\$ 319,289	3,644	\$ 1,679
Jupiter	\$ 60,897,112	5.22%	\$ 3,178,829	49,724	\$ 1,225
Jupiter Inlet Colony	\$ -	0.00%	\$ -	368	\$ -
Lake Clarke Shores	\$ 3,173,678	5.22%	\$ 165,666	3,450	\$ 920
Lake Park	\$ 9,961,398	5.32%	\$ 529,946	9,035	\$ 1,103
Lake Worth	\$ 30,852,165	5.22%	\$ 1,610,483	37,044	\$ 833
Lantana	\$ 8,455,539	5.42%	\$ 458,290	9,902	\$ 854
Loxahatchee Groves	\$ 957,854	5.22%	\$ 50,000	3,196	\$ 300
Manalapan	\$ 1,239,486	1.60%	\$ 19,832	354	\$ 3,501
Mangonia Park	\$ 3,099,586	5.62%	\$ 174,197	2,369	\$ 1,308
North Palm Beach	\$ 15,349,133	5.22%	\$ 801,225	12,476	\$ 1,230
Ocean Ridge	\$ 2,626,754	2.00%	\$ 52,535	1,628	\$ 1,613
Pahokee	\$ 3,836,198	5.22%	\$ 200,250	6,255	\$ 613
Palm Beach	\$ 22,614,866	5.22%	\$ 1,180,496	9,744	\$ 2,321
Palm Beach Gardens	\$ 73,031,238	1.50%	\$ 1,095,469	49,387	\$ 1,479
Palm Beach Shores	\$ 1,759,577	5.52%	\$ 97,129	1,370	\$ 1,284
Palm Springs	\$ 12,891,511	5.32%	\$ 685,828	15,578	\$ 828
Riviera Beach	\$ 35,206,007	5.22%	\$ 1,837,754	34,470	\$ 1,021
Royal Palm Beach	\$ 30,859,870	5.22%	\$ 1,610,885	31,864	\$ 968
South Bay	\$ 3,539,272	5.10%	\$ 180,503	2,838	\$ 1,247
South Palm Beach	\$ 1,453,406	5.60%	\$ 81,391	1,528	\$ 951
Tequesta	\$ 7,163,372	5.22%	\$ 373,928	5,855	\$ 1,223
Wellington	\$ 58,521,655	5.22%	\$ 3,054,830	55,259	\$ 1,059
West Palm Beach	\$ 151,048,157	5.42%	\$ 8,186,810	104,732	\$ 1,442
PASCO BOCC	\$ 326,126,077	1.84%	\$ 6,000,720	391,727	\$ 833
Dade City	\$ 6,200,848	5.22%	\$ 323,684	6,906	\$ 898
New Port Richey	\$ 18,066,861	5.62%	\$ 1,015,358	16,747	\$ 1,079
Port Richey	\$ 4,481,472	5.10%	\$ 228,555	3,165	\$ 1,416
Saint Leo	\$ 574,471	5.22%	\$ 29,987	959	\$ 599
San Antonio	\$ 868,254	0.80%	\$ 6,946	1,320	\$ 658
Zephyrhills	\$ 12,646,869	5.52%	\$ 698,107	12,734	\$ 993
PINELLAS BOCC	\$ 233,808,479	5.22%	\$ 12,204,803	275,519	\$ 849
Belleair	\$ 4,051,761	5.22%	\$ 211,502	4,158	\$ 974
Belleair Beach	\$ 1,585,563	6.00%	\$ 95,134	1,617	\$ 981

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Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2007 Adjusted Pop. Estimate	Per Capita Consumption
Belleair Bluffs	\$ 2,194,408	5.22%	\$ 114,548	2,181	\$ 1,006
Belleair Shore	\$ 118,047	2.40%	\$ 2,833	74	\$ 1,595
Clearwater	\$ 130,013,352	5.12%	\$ 6,656,684	110,514	\$ 1,176
Dunedin	\$ 30,754,343	5.32%	\$ 1,636,131	37,658	\$ 817
Gulfport	\$ 9,022,569	6.12%	\$ 552,181	12,814	\$ 704
Indian Rocks Beach	\$ 4,831,104	2.30%	\$ 111,115	5,300	\$ 912
Indian Shores	\$ 2,435,489	5.22%	\$ 127,133	1,804	\$ 1,350
Kenneth City	\$ 3,000,219	5.10%	\$ 153,011	4,567	\$ 657
Largo	\$ 71,255,286	5.62%	\$ 4,004,547	76,052	\$ 937
Madeira Beach	\$ 4,677,903	5.72%	\$ 267,576	4,525	\$ 1,034
North Redington Beach	\$ 1,467,042	5.12%	\$ 75,113	1,504	\$ 975
Oldsmar	\$ 23,033,988	5.82%	\$ 1,340,578	13,959	\$ 1,650
Pinellas Park	\$ 46,183,929	5.40%	\$ 2,493,932	49,377	\$ 935
Redington Beach	\$ 1,419,067	5.40%	\$ 76,630	1,597	\$ 889
Redington Shores	\$ 2,036,390	5.22%	\$ 106,300	2,440	\$ 835
Safety Harbor	\$ 16,299,427	6.52%	\$ 1,062,723	17,848	\$ 913
Saint Petersburg	\$ 252,204,163	5.62%	\$ 14,173,874	252,999	\$ 997
Saint Petersburg Beach	\$ 11,390,625	5.70%	\$ 649,266	10,086	\$ 1,129
Seminole	\$ 15,407,331	5.22%	\$ 804,263	18,739	\$ 822
South Pasadena	\$ 3,958,114	5.72%	\$ 226,404	5,658	\$ 700
Tarpon Springs	\$ 21,144,380	5.72%	\$ 1,209,459	24,628	\$ 859
Treasure Island	\$ 7,413,398	2.32%	\$ 171,991	7,597	\$ 976
POLK BOCC	\$ 237,345,018	5.22%	\$ 12,389,410	359,479	\$ 660
Auburndale	\$ 16,431,805	5.22%	\$ 857,740	13,883	\$ 1,184
Bartow	\$ 12,784,875	6.12%	\$ 782,434	16,324	\$ 783
Davenport	\$ 3,816,239	3.52%	\$ 134,332	2,475	\$ 1,542
Dundee	\$ 2,673,417	5.72%	\$ 152,919	3,324	\$ 804
Eagle Lake	\$ 1,933,377	5.42%	\$ 104,789	2,702	\$ 716
Fort Meade	\$ 3,812,601	5.32%	\$ 202,830	5,987	\$ 637
Frostproof	\$ 1,889,847	5.32%	\$ 100,540	2,902	\$ 651
Haines City	\$ 13,448,571	5.22%	\$ 702,015	18,750	\$ 717
Highland Park	\$ -	0.00%	\$ -	246	\$ -
Hillcrest Heights	\$ 158,680	1.10%	\$ 1,745	262	\$ 606
Lake Alfred	\$ 3,621,221	4.62%	\$ 167,300	4,517	\$ 802
Lake Hamilton	\$ 1,019,116	3.72%	\$ 37,911	1,405	\$ 725
Lake Wales	\$ 11,483,955	5.22%	\$ 599,462	13,039	\$ 881
Lakeland	\$ 91,050,089	6.43%	\$ 5,854,521	93,469	\$ 974
Mulberry	\$ 3,343,599	5.22%	\$ 174,536	3,495	\$ 957
Polk City	\$ 1,480,456	5.22%	\$ 77,280	1,827	\$ 810
Winter Haven	\$ 30,136,857	6.32%	\$ 1,904,649	33,571	\$ 898
PUTNAM BOCC	\$ 29,648,105	1.84%	\$ 545,525	58,232	\$ 509
Crescent City	\$ 1,446,678	5.10%	\$ 73,781	1,778	\$ 814
Interlachen	\$ 1,221,903	5.22%	\$ 63,783	1,442	\$ 847
Palatka	\$ 26,347,022	5.22%	\$ 1,375,315	11,470	\$ 2,297
Pomona Park	\$ 579,452	5.22%	\$ 30,247	787	\$ 736
Welaka	\$ 820,691	5.22%	\$ 42,840	646	\$ 1,270
SAINT JOHNS BOCC	\$ 137,650,572	1.84%	\$ 2,532,771	152,978	\$ 900
Hastings	\$ 1,496,102	5.22%	\$ 78,097	685	\$ 2,184
Marineland (part)	\$ 5,469	0.40%	\$ 22	1	\$ 5,469
Saint Augustine	\$ 16,960,959	5.22%	\$ 885,362	13,912	\$ 1,219
Saint Augustine Beach	\$ 6,462,246	5.22%	\$ 337,329	6,031	\$ 1,072
SAINT LUCIE BOCC	\$ 67,534,264	1.84%	\$ 1,242,630	73,171	\$ 923

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2009

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2007 Adjusted Pop. Estimate	Per Capita Consumption
Fort Pierce	\$ 38,702,540	5.22%	\$ 2,020,273	42,672	\$ 907
Port Saint Lucie	\$ 133,816,948	1.50%	\$ 2,007,254	155,317	\$ 862
Saint Lucie Village	\$ 532,506	1.60%	\$ 8,520	635	\$ 839
SANTA ROSA BOCC	\$ 95,828,559	1.58%	\$ 1,514,091	125,493	\$ 764
Gulf Breeze	\$ 8,868,044	2.00%	\$ 177,361	5,805	\$ 1,528
Jay	\$ 765,325	1.30%	\$ 9,949	572	\$ 1,338
Milton	\$ 9,528,529	5.82%	\$ 554,560	7,643	\$ 1,247
SARASOTA BOCC	\$ 234,638,272	4.82%	\$ 11,309,565	250,858	\$ 935
Longboat Key (part)	\$ 7,638,071	5.22%	\$ 398,707	5,078	\$ 1,504
North Port	\$ 37,095,028	5.72%	\$ 2,121,836	53,732	\$ 690
Sarasota	\$ 76,021,751	5.32%	\$ 4,044,357	55,622	\$ 1,367
Venice	\$ 22,518,085	5.22%	\$ 1,175,444	22,149	\$ 1,017
SEMINOLE BOCC	\$ 191,470,345	5.12%	\$ 9,803,282	207,845	\$ 921
Altamonte Springs	\$ 50,191,764	5.94%	\$ 2,951,276	43,529	\$ 1,153
Casselberry	\$ 23,627,276	5.42%	\$ 1,280,598	25,013	\$ 945
Lake Mary	\$ 49,779,550	5.22%	\$ 2,598,493	14,712	\$ 3,384
Longwood	\$ 24,413,016	5.52%	\$ 1,347,598	14,062	\$ 1,736
Oviedo	\$ 30,180,692	5.56%	\$ 1,678,046	32,855	\$ 919
Sanford	\$ 80,964,258	7.00%	\$ 5,667,498	53,006	\$ 1,527
Winter Springs	\$ 30,380,363	5.92%	\$ 1,798,517	34,433	\$ 882
SUMTER BOCC	\$ 46,663,445	1.84%	\$ 858,607	71,272	\$ 655
Bushnell	\$ 2,975,074	5.12%	\$ 152,324	2,346	\$ 1,268
Center Hill	\$ 643,582	5.22%	\$ 33,595	912	\$ 706
Coleman	\$ 599,710	5.22%	\$ 31,305	647	\$ 927
Webster	\$ 566,158	3.10%	\$ 17,551	777	\$ 729
Wildwood	\$ 4,076,171	5.22%	\$ 212,776	4,905	\$ 831
SUWANNEE BOCC	\$ 17,657,199	1.84%	\$ 324,892	32,053	\$ 551
Branford	\$ 731,597	4.60%	\$ 33,653	700	\$ 1,045
Live Oak	\$ 6,029,897	5.60%	\$ 337,674	6,855	\$ 880
TAYLOR BOCC	\$ 7,214,926	1.84%	\$ 132,755	13,270	\$ 544
Perry	\$ 6,221,789	5.62%	\$ 349,665	6,796	\$ 916
UNION BOCC	\$ 6,433,723	0.40%	\$ 25,735	8,037	\$ 801
Lake Butler	\$ 2,723,251	5.10%	\$ 138,886	1,930	\$ 1,411
Raiford	\$ -	0.00%	\$ -	271	\$ -
Worthington Springs	\$ 230,481	5.00%	\$ 11,524	508	\$ 454
VOLUSIA BOCC	\$ 92,161,353	5.22%	\$ 4,810,823	114,586	\$ 804
Daytona Beach	\$ 76,050,808	5.22%	\$ 3,969,852	64,316	\$ 1,182
Daytona Beach Shores	\$ 6,076,084	5.22%	\$ 317,172	5,335	\$ 1,139
DeBary	\$ 16,296,238	5.22%	\$ 850,664	18,869	\$ 864
DeLand	\$ 24,935,988	5.22%	\$ 1,301,659	26,930	\$ 926
Deltona	\$ 60,599,210	6.22%	\$ 3,739,271	86,540	\$ 700
Edgewater	\$ 16,560,008	5.22%	\$ 864,432	21,770	\$ 761
Flagler Beach (part)	\$ 117,331	5.10%	\$ 5,984	76	\$ 1,544
Holly Hill	\$ 10,895,086	5.22%	\$ 568,724	12,494	\$ 872
Lake Helen	\$ 2,015,137	5.22%	\$ 105,190	2,907	\$ 693
New Smyrna Beach	\$ 23,635,544	5.22%	\$ 1,233,775	23,291	\$ 1,015
Oak Hill	\$ 1,209,627	3.50%	\$ 42,337	2,031	\$ 596
Orange City	\$ 10,160,968	5.22%	\$ 530,403	9,622	\$ 1,056
Ormond Beach	\$ 42,701,534	5.22%	\$ 2,229,020	40,939	\$ 1,043
Pierson	\$ 1,113,012	5.10%	\$ 56,764	2,657	\$ 419
Ponce Inlet	\$ 3,654,248	5.42%	\$ 198,060	3,279	\$ 1,114
Port Orange	\$ 47,766,749	5.22%	\$ 2,493,424	56,875	\$ 840

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2009

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2007 Adjusted Pop. Estimate	Per Capita Consumption
South Daytona	\$ 11,109,223	5.72%	\$ 635,448	13,547	\$ 820
WAKULLA BOCC	\$ 19,507,477	1.84%	\$ 358,938	26,954	\$ 724
Saint Marks	\$ 185,504	5.10%	\$ 9,461	323	\$ 574
Sopchoppy	\$ 321,673	1.20%	\$ 3,860	418	\$ 770
WALTON BOCC	\$ 52,681,091	0.70%	\$ 368,768	47,952	\$ 1,099
DeFuniak Springs	\$ 5,523,796	4.82%	\$ 266,247	5,249	\$ 1,052
Freeport	\$ 2,122,442	1.30%	\$ 27,592	1,662	\$ 1,277
Paxton	\$ 358,426	2.60%	\$ 9,319	723	\$ 496
WASHINGTON BOCC	\$ 5,856,439	1.84%	\$ 107,758	16,817	\$ 348
Caryville	\$ 71,443	5.22%	\$ 3,729	239	\$ 299
Chipley	\$ 2,809,797	5.42%	\$ 152,291	3,654	\$ 769
Ebro	\$ 51,646	0.60%	\$ 310	259	\$ 199
Vernon	\$ 329,154	5.40%	\$ 17,774	769	\$ 428
Wausau	\$ 121,675	5.22%	\$ 6,351	434	\$ 280
STATEWIDE TOTALS	\$ 18,165,968,616		\$ 844,429,837	18,560,971	\$ 986

Notes:

- 1) The notation *** indicates that the figures differ in total due to rate changes, i.e., Gainesville (Alachua Co.), i.e., Grant-Valkaria (Brevard County), Holmes County BOCC, and Hialeah (Miami-Dade County).
- 2) These forecasted figures are based on the adjusted 2007 population estimates that were used for the FY 2008-09 revenue sharing calculations. The adjusted population estimates reflect those certified to the Florida Department of Revenue by the Executive Office of the Governor in June 2008.

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 2008 Regular 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. (2008).

2. Section 125.0167(2), F.S. (2008).

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

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

4. Sections 125.0167(1); 201.031(1), F.S. (2008).

5. Section 201.031(3), F.S. (2008).

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

7. Section 125.0167(3), F.S. (2008).

8. *Id.*

9. *Id.*, at (1)

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.cfm>

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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 2008 Regular 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 2007 population estimates, the eleven counties of Brevard, Broward, Duval, Hillsborough, Lee, Miami-Dade, Orange, Palm Beach, Pinellas, Polk, and Volusia have a total population of 500,000 or more. Likewise, the six municipalities of Hialeah, Jacksonville, Miami, Orlando, Saint Petersburg, and Tampa have a population of 200,000 or more. The number of eligible counties and 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. (2008).

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 2008 Regular 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. (2008).

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 2008 Regular 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. (2008).

2. Section 175.091(1), F.S. (2008).

3. Section 185.08(1), F.S. (2008).

4. Section 185.07(1), F.S. (2008).

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. (2008).

6. Sections 175.1015; 185.085, F.S. (2008).

7. Sections 175.121(1); 185.10(1), F.S. (2008).

8. Sections 175.121(2); 185.10(2), F.S. (2008).

9. Section 633.382, F.S. (2008).

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/ago.nsf/Opinions>

11. <http://www.floridalcir.gov/datagtol.cfm>

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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 2008 Regular 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/ago.nsf/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

Legislation passed during the 2008 Regular Legislative Session did not affect provisions related to this revenue source.

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., if such ordinance was adopted on or before January 1, 1995.²

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

1. See Sections 205.032, 042, F.S. (2008).

2. Section 205.033(6), F.S. (2008).

3. Id.

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 July 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

By October 1, 2008, any municipality that has adopted by ordinance a local business tax after October 1, 1995, may, by ordinance, reclassify businesses, professions, and occupations and may establish new rate structures, provided certain conditions have been met. If such conditions have been met, counties and municipalities may, every other year thereafter, increase or decrease by ordinance the rates of business taxes by up to 5 percent. However, an increase may not be enacted by less than a majority plus one vote of the governing body. A county or municipality is not prohibited from decreasing or repealing any authorized local business tax.⁹

4. See Sections 205.033, .043, F.S. (2008).

5. Section 205.022, F.S. (2008).

6. Section 205.045, F.S. (2008).

7. Section 205.053, F.S. (2008).

8. Section 205.0315, F.S. (2008).

9. Section 205.0535, F.S. (2008).

State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business taxes.¹⁰ State law also regulates the issuance of local business tax receipts to certain individuals or businesses.¹¹

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.¹² 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.¹³

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.¹⁴

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.¹⁵

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.¹⁶ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase *occupational license tax* (previous terminology).

10. Sections 205.054, .063, .064, .065, .162, .171, .191, .192, .193, F.S. (2008).

11. Sections 205.194, .196, .1965, .1967, .1969, .1971, .1973, .1975, F.S. (2008).

12. Section 205.033(4), F.S. (2008).

13. Id., at (5).

14. Id., at (7).

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

16. <http://myfloridalegal.com/ago.nsf/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.¹⁷

17. <http://www.floridalcir.gov/datagtol.cfm>

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 2008 Regular 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/ago.nsf/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 2008 Regular 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(6)(a), F.S., is in effect.¹

Based on April 1, 2007 official population estimates, only six municipalities (i.e., Hialeah, Jacksonville, Miami, Orlando, Saint Petersburg, and Tampa) 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. (2008).

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(6)(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-.235, 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 2008 Regular 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. (2008).

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. (2008).

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. (2008).

7. Section 166.231(3)-(6) and (8), F.S. (2008).

8. Section 166.233(2), F.S. (2008).

9. Section 166.231(7), F.S. (2008).

10. <http://myfloridalegal.com/ago.nsf/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://dor.myflorida.com/dor/governments/mpst.html>

12. <http://www.floridalcir.gov/datamtor.cfm>

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Vessel Registration Fees

Sections 328.66 and 328.72, Florida Statutes

Brief Overview

Vessel owners are required to pay annually a state registration fee, and the amount of such fee varies by vessel class. A portion of the state registration fees, derived from recreational vessels only, is distributed to county governments for expenditure on a variety of recreational boating-related purposes.

Additionally, county and municipal governments 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 an optional 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 2008 Regular Legislative Session did not affect provisions related to these revenue sources.

Eligibility Requirements

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

Administrative Procedures

County tax collectors collect the fees. The county portion of the state registration fee is derived from recreational vessels only, and the amount of the county portion varies by vessel class for each 12 month period registered according to the following schedule.

- Class A-1: (less than 12 feet in length); no county portion.
- Class A-2: (12 feet or more and less than 16 feet in length); \$2.85.
- Class 1: (16 feet or more and less than 26 feet in length); \$8.85.
- Class 2: (26 feet or more and less than 40 feet in length); \$32.85.
- Class 3: (40 feet or more and less than 65 feet in length); \$56.85.
- Class 4: (65 feet or more and less than 110 feet in length); \$68.85.
- Class 5: (110 feet or more in length); \$86.85.

Distribution of Proceeds

The county portion of the state registration fee shall be distributed by the tax collector to the board of county commissioners. The county shall retain the optional 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 optional 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 portion of the state registration fee returned to county governments are for the sole purposes of providing recreational channel marking and other uniform waterway markers, public boat ramps, lifts, and hoists, marine railways, and other public launching facilities, derelict vessel removal, and removal of vessels and floating structures deemed a hazard to public safety and health for failure to comply with s. 327.53, F.S. County governments shall demonstrate through an annual detailed accounting report that these fees were spent as provided, and such report shall be provided to the Fish and Wildlife Conservation Commission no later than November 1st of each year.

The proceeds of the optional fee shall be expended for the patrol, regulation, and maintenance of the lakes, rivers, and waters and for other boating-related activities of such county or municipality.

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>
2005-51	Boats, exemption for non-motored powered boats

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 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.

1. <http://myfloridalegal.com/ago.nsf/Opinions>

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. (2008).

2. Section 212.054(2), F.S. (2008).

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 2008 Regular 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. (2008).

4. Section 212.054(4)(a), F.S. (2008).

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 2008 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://dor.myflorida.com/dor/law> (select *Sales and Use Tax* from the Tax Law Library categories; then select *Sales & Use Tax Rate Charts* option; and then select *History of Local Sales Tax and Current Rates by County*).

levy during local fiscal year 2009. Inquiries regarding the DOR's estimation of the local discretionary sales surtax revenue distributions should be addressed to the Office of Tax Research at (850) 488-2900.

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://dor.myflorida.com/dor/taxes/discretionary.html>

13. <http://www.floridalcir.gov/datagtol.cfm>

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

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of July 1, 2008, 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
Escambia	Extended Levy	1%	Jun. 1, 2007	Dec. 31, 2017
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
Glades	Extended Levy	1%	Feb. 1, 2007	Dec. 31, 2021
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
Martin	Imposed Levy	0.5%	Jan. 1, 2007	Dec. 31, 2011
Monroe	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Monroe	Extended Levy	1%	Mar. 14, 2000	Dec. 31, 2018

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of July 1, 2008, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
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
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	Dec. 31, 2019
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%	Jun. 1, 2003	Aug. 31, 2009
Sarasota	Extended Levy	1%	Sep. 1, 2009	Dec. 31, 2024
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	
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
Calhoun	Extended Levy	1%	Jan. 1, 2009	Until Repealed
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
Franklin	Imposed Levy	1%	Jan. 1, 2008	Until Repealed
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, 2019
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	Sep. 30, 1999
Okeechobee	Extended Levy	1%	Oct. 1, 1999	Until Repealed
Sumter	Imposed Levy	1%	Jan. 1, 1993	Until Repealed
Suwannee	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Taylor	Imposed Levy	1%	Jan. 1, 2000	Dec. 31, 2029

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of July 1, 2008, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
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
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, 2017
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%	Jan. 1, 2006	Dec. 31, 2026
Santa Rosa	Imposed Levy	0.5%	Oct. 1, 1998	Dec. 31, 2018
Volusia	Imposed Levy	0.5%	Jan. 1, 2002	Dec. 16, 2016
Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.				
Alachua	Imposed Levy	0.25%	Jan. 1, 2005	Dec. 31, 2011
Madison	Imposed Levy	0.5%	Jan. 1, 2007	Until Repealed
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" (July 1, 2008)
<https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

2008 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								1.0	0.0	1.0	0.5	0.0	0.5
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					1.5	1.0	0.5	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	1.0	1.0	0.0	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			0.5		1.5	1.5	0.0	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		0.5						1.0	0.5	0.5	0.5	0.0	0.5
Miami-Dade	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

2008 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	28	1	1	3	15		51			15	

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%.
- 7) Calhoun County's levy of the Small County Surtax is scheduled to expire on December 31, 2008.
- 8) Charlotte County's levy of the Local Government Infrastructure Surtax is scheduled to expire on December 31, 2008.
- 9) Santa Rosa County's levy of the School Capital Outlay Surtax is scheduled to expire on September 30, 2008.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (July 1, 2008) <https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
ALACHUA BOCC	58.052879	\$ 23,503,226		
Alachua	2.301129	931,633		
Archer	0.360083	145,783		
Gainesville	35.597188	14,411,839		
Hawthorne	0.410476	166,185		
High Springs	1.388471	562,135		
LaCrosse	0.057133	23,131		
Micanopy	0.186633	75,560		
Newberry	1.402535	567,829		
Waldo	0.243473	98,572		
Countywide Total	100.000000	40,485,892		
BAKER BOCC	77.401503	1,173,450		
Glen Saint Mary	1.696238	25,716		
Maccleddy	20.902259	316,890		
Countywide Total	100.000000	1,516,056		
BAY BOCC	56.906921	16,748,337		
Callaway	6.292755	1,852,027		
Cedar Grove	2.447396	720,296		
Lynn Haven	6.935074	2,041,069		
Mexico Beach	0.564488	166,135		
Panama City	16.037439	4,719,996		
Panama City Beach	4.982460	1,466,393		
Parker	2.002649	589,402		
Springfield	3.830819	1,127,452		
Countywide Total	100.000000	29,431,107		
BRADFORD BOCC	74.360998	1,730,886		
Brooker	1.265038	29,446		
Hampton	1.542399	35,902		
Lawtey	2.283157	53,145		
Starke	20.548409	478,301		
Countywide Total	100.000000	2,327,679		
BREVARD BOCC	56.159857	35,932,642		
Cape Canaveral	1.353037	865,711		
Cocoa	2.206301	1,411,653		
Cocoa Beach	1.645985	1,053,147		
Grant-Valkaria	0.502215	321,331		
Indialantic	0.386784	247,475		
Indian Harbour Beach	1.120247	716,765		
Malabar	0.361718	231,437		
Melbourne	10.076821	6,447,431		
Melbourne Beach	0.433059	277,083		
Melbourne Village	0.093065	59,546		
Palm Bay	13.084712	8,371,964		
Palm Shores	0.121730	77,886		
Rockledge	3.326933	2,128,664		
Satellite Beach	1.384273	885,696		
Titusville	5.715250	3,656,776		
West Melbourne	2.028013	1,297,579		
Countywide Total	100.000000	63,982,788		
BROWARD BOCC	40.272003	115,427,507		
Coconut Creek	1.645020	4,714,952		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Cooper City	1.019832	2,923,040		
Coral Springs	4.428146	12,691,940		
Dania Beach	1.007479	2,887,634		
Davie	3.187940	9,137,265		
Deerfield Beach	2.587595	7,416,558		
Fort Lauderdale	6.130699	17,571,793		
Hallandale Beach	1.303301	3,735,518		
Hillsboro Beach	0.075858	217,424		
Hollywood	4.877799	13,980,734		
Lauderdale-by-the-Sea	0.211433	606,009		
Lauderdale Lakes	1.102686	3,160,516		
Lauderhill	2.192848	6,285,135		
Lazy Lake	0.001399	4,010		
Lighthouse Point	0.374136	1,072,348		
Margate	1.899381	5,444,001		
Miramar	3.811831	10,925,460		
North Lauderdale	1.442391	4,134,177		
Oakland Park	1.435976	4,115,791		
Parkland	0.790416	2,265,488		
Pembroke Park	0.198534	569,038		
Pembroke Pines	5.189932	14,875,369		
Plantation	2.912456	8,347,674		
Pompano Beach	3.445440	9,875,311		
Sea Ranch Lakes	0.024979	71,595		
Southwest Ranches	0.288724	827,540		
Sunrise	3.058644	8,766,677		
Tamarac	2.045705	5,863,394		
West Park	0.475348	1,362,441		
Weston	2.123644	6,086,783		
Wilton Manors	0.438426	1,256,615		
Countywide Total	100.000000	286,619,732		
CALHOUN BOCC	79.801178	566,148		
Altha	3.772749	26,766		
Blountstown	16.426073	116,535		
Countywide Total	100.000000	709,449		
CHARLOTTE BOCC	90.039589	18,810,877		
Punta Gorda	9.960411	2,080,908		
Countywide Total	100.000000	20,891,785		
CITRUS BOCC	92.515955	11,376,374		
Crystal River	2.537229	311,994		
Inverness	4.946816	608,293		
Countywide Total	100.000000	12,296,661		
CLAY BOCC	91.018992	16,075,211	79.305486	14,006,444
Green Cove Springs	3.303406	583,427	3.621916	639,680
Keystone Heights	0.714855	126,253	0.968100	170,980
Orange Park	4.637905	819,118	6.824202	1,205,248
Penney Farms	0.324842	57,372	0.468575	82,757
*** School Board ***	0.000000	-	8.811721	1,556,272
Countywide Total	100.000000	17,661,381	100.000000	17,661,381
COLLIER BOCC	89.012986	52,457,710		
Everglades	0.178540	105,218		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Marco Island	4.394084	2,589,550		
Naples	6.414391	3,780,171		
Countywide Total	100.000000	58,932,649		
COLUMBIA BOCC	83.431559	6,386,865		
Fort White	0.744826	57,018		
Lake City	15.823614	1,211,332		
Countywide Total	100.000000	7,655,214		
DE SOTO BOCC	81.759960	1,743,698		
Arcadia	18.240040	389,006		
Countywide Total	100.000000	2,132,704		
DIXIE BOCC	87.125029	731,171		
Cross City	11.012396	92,418		
Horseshoe Beach	1.862575	15,631		
Countywide Total	100.000000	839,220		
JACKSONVILLE-DUVAL	95.130330	132,274,436	96.880000	134,707,274
Atlantic Beach	1.505869	2,093,843	0.970000	1,348,741
Baldwin	0.172688	240,115	0.110000	152,950
Jacksonville Beach	2.400265	3,337,460	1.500000	2,085,682
Neptune Beach	0.790848	1,099,639	0.540000	750,846
Countywide Total	100.000000	139,045,493	100.000000	139,045,493
ESCAMBIA BOCC	83.690341	35,201,637		
Century	0.481391	202,482		
Pensacola	15.828267	6,657,649		
Countywide Total	100.000000	42,061,768		
FLAGLER BOCC	46.117462	3,331,534	30.998700	2,239,352
Beverly Beach	0.348579	25,181	0.445900	32,212
Bunnell	1.639486	118,437	2.097400	151,517
Flagler Beach (part)	3.698775	267,200	4.798200	346,623
Marineland	0.000000	-	0.005400	390
Palm Coast	48.195697	3,481,666	61.654400	4,453,925
Countywide Total	100.000000	7,224,018	100.000000	7,224,018
FRANKLIN BOCC	71.028368	827,115	100.000000	1,164,485
Apalachicola	18.938035	220,531	0.000000	-
Carrabelle	10.033597	116,840	0.000000	-
Countywide Total	100.000000	1,164,485	100.000000	1,164,485
GADSDEN BOCC	73.043381	2,347,785		
Chattahoochee	4.145815	133,256		
Greensboro	1.118488	35,951		
Gretna	3.023799	97,192		
Havana	3.136706	100,821		
Midway	3.124357	100,424		
Quincy	12.407454	398,805		
Countywide Total	100.000000	3,214,233		
GILCHRIST BOCC	86.120342	614,577		
Bell	2.517498	17,966		
Fanning Springs (part)	1.949390	13,911		
Trenton	9.412769	67,172		
Countywide Total	100.000000	713,625		
GLADES BOCC	85.653737	338,659		
Moore Haven	14.346263	56,723		
Countywide Total	100.000000	395,382		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
GULF BOCC	68.130728	723,220	100.000000	1,061,518
Port Saint Joe	21.978212	233,303	0.000000	-
Wewahitchka	9.891060	104,995	0.000000	-
Countywide Total	100.000000	1,061,518	100.000000	1,061,518
HAMILTON BOCC	76.612134	508,060		
Jasper	12.069541	80,040		
Jennings	5.866641	38,905		
White Springs	5.451684	36,153		
Countywide Total	100.000000	663,158		
HARDEE BOCC	71.349590	1,221,919		
Bowling Green	9.544881	163,464		
Wauchula	14.022493	240,147		
Zolfo Springs	5.083036	87,051		
Countywide Total	100.000000	1,712,581		
HENDRY BOCC	75.679770	2,103,334		
Clewiston	14.325496	398,142		
La Belle	9.994734	277,779		
Countywide Total	100.000000	2,779,255		
HERNANDO BOCC	95.605552	14,890,746		
Brooksville	4.389647	683,696		
Weeki Wachee	0.004801	748		
Countywide Total	100.000000	15,575,190		
HIGHLANDS BOCC	81.293952	8,128,237		
Avon Park	7.949228	794,810		
Lake Placid	1.560759	156,054		
Sebring	9.196061	919,475		
Countywide Total	100.000000	9,998,575		
HILLSBOROUGH BOCC	72.951291	139,041,708	100.000000	190,595,267
Plant City	2.289253	4,363,208	0.000000	-
Tampa	23.079580	43,988,587	0.000000	-
Temple Terrace	1.679877	3,201,766	0.000000	-
Countywide Total	100.000000	190,595,267	100.000000	190,595,267
HOLMES BOCC	80.278894	787,993		
Bonifay	13.366741	131,204		
Esto	1.820336	17,868		
Noma	1.066265	10,466		
Ponce de Leon	2.391893	23,478		
Westville	1.075871	10,560		
Countywide Total	100.000000	981,570		
INDIAN RIVER BOCC	71.438312	13,457,385		
Fellsmere	2.723675	513,080		
Indian River Shores	2.135008	402,188		
Orchid	0.176077	33,169		
Sebastian	13.032033	2,454,944		
Vero Beach	10.494895	1,977,004		
Countywide Total	100.000000	18,837,771		
JACKSON BOCC	72.057688	3,023,198	71.962771	3,019,216
Alford	0.901071	37,805	0.903183	37,893
Bascom	0.202467	8,495	0.203767	8,549
Campbellton	0.497960	20,892	0.449756	18,870
Cottondale	1.674459	70,252	1.685208	70,703

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Graceville	4.602027	193,079	4.589345	192,547
Grand Ridge	1.665339	69,870	1.650329	69,240
Greenwood	1.417271	59,462	1.424533	59,767
Jacob City	0.530793	22,270	0.537871	22,567
Malone	1.397207	58,620	1.409847	59,150
Marianna	11.456731	480,670	11.519257	483,293
Sneads	3.596987	150,912	3.664133	153,730
Countywide Total	100.000000	4,195,525	100.000000	4,195,525
JEFFERSON BOCC	83.177446	662,388		
Monticello	16.822554	133,967		
Countywide Total	100.000000	796,355		
LAFAYETTE BOCC	85.989011	324,810		
Mayo	14.010989	52,924		
Countywide Total	100.000000	377,734		
LAKE BOCC	64.999042	20,971,942	33.333333	10,755,000
Astatula	0.442931	142,912	0.423789	136,735
Clermont	6.146240	1,983,084	5.885894	1,899,084
Eustis	4.942617	1,594,735	4.733860	1,527,380
Fruitland Park	1.028492	331,843	0.970372	313,091
Groveland	1.875675	605,187	1.577687	509,041
Howey-in-the-Hills	0.328505	105,992	0.307919	99,350
Lady Lake	3.454809	1,114,694	3.411352	1,100,673
Leesburg	5.354390	1,727,594	5.020204	1,619,769
Mascotte	1.202817	388,089	1.137384	366,977
Minneola	2.471980	797,584	2.514497	811,302
Montverde	0.319372	103,045	0.315111	101,671
Mount Dora	3.212795	1,036,608	2.991559	965,227
Tavares	3.520886	1,136,014	3.345293	1,079,359
Umatilla	0.699450	225,678	0.698412	225,343
*** School Board ***	0.000000	-	33.333333	10,755,000
Countywide Total	100.000000	32,265,001	100.000000	32,265,001
LEE BOCC	64.065106	65,265,580		
Bonita Springs	5.579405	5,683,954		
Cape Coral	20.330926	20,711,894		
Fort Myers	8.376524	8,533,486		
Fort Myers Beach	0.869750	886,048		
Sanibel	0.778289	792,873		
Countywide Total	100.000000	101,873,834		
LEON BOCC	54.875413	19,889,207	10.000000	3,624,430
Tallahassee	45.124587	16,355,089	10.000000	3,624,430
*** Blueprint 2000 ***	0.000000	-	80.000000	28,995,437
Countywide Total	100.000000	36,244,296	100.000000	36,244,296
LEVY BOCC	78.076725	2,506,543		
Bronson	2.456937	78,877		
Cedar Key	1.992634	63,971		
Chiefland	5.025651	161,341		
Fanning Springs (part)	1.281133	41,129		
Inglis	3.720874	119,453		
Otter Creek	0.315984	10,144		
Williston	5.496403	176,454		
Yankeetown	1.633659	52,446		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Countywide Total	100.000000	3,210,359		
LIBERTY BOCC	86.746929	265,981		
Bristol	13.253071	40,636		
Countywide Total	100.000000	306,617		
MADISON BOCC	79.849299	847,117	100.000000	1,060,894
Greenville	3.896779	41,341	0.000000	-
Lee	1.844350	19,567	0.000000	-
Madison	14.409572	152,870	0.000000	-
Countywide Total	100.000000	1,060,894	100.000000	1,060,894
MANATEE BOCC	78.399106	33,353,023		
Anna Maria	0.502845	213,923		
Bradenton	14.723802	6,263,889		
Bradenton Beach	0.416596	177,231		
Holmes Beach	1.372110	583,731		
Longboat Key (part)	0.708702	301,500		
Palmetto	3.876840	1,649,309		
Countywide Total	100.000000	42,542,606		
MARION BOCC	83.108350	33,179,278	100.000000	39,922,917
Bellevue	1.107227	442,037	0.000000	-
Dunnellon	0.561773	224,276	0.000000	-
McIntosh	0.124746	49,802	0.000000	-
Ocala	14.953241	5,969,770	0.000000	-
Reddick	0.144661	57,753	0.000000	-
Countywide Total	100.000000	39,922,917	100.000000	39,922,917
MARTIN BOCC	87.385374	22,808,103		
Jupiter Island	0.432039	112,765		
Ocean Breeze Park	0.264238	68,968		
Sewall's Point	1.283257	334,938		
Stuart	10.635092	2,775,822		
Countywide Total	100.000000	26,100,595		
MIAMI-DADE BOCC	59.411176	217,289,031		
Aventura	0.903873	3,305,804		
Bal Harbour	0.090973	332,722		
Bay Harbor Islands	0.153149	560,124		
Biscayne Park	0.099006	362,102		
Coral Gables	1.326937	4,853,108		
Cutler Bay	1.203894	4,403,093		
Doral	1.025517	3,750,702		
El Portal	0.075057	274,512		
Florida City	0.277204	1,013,839		
Golden Beach	0.028292	103,474		
Hialeah	6.798545	24,864,838		
Hialeah Gardens	0.609593	2,229,511		
Homestead	1.713172	6,265,715		
Indian Creek	0.001755	6,419		
Key Biscayne	0.340124	1,243,961		
Medley	0.033676	123,166		
Miami	11.680789	42,721,042		
Miami Beach	2.788133	10,197,252		
Miami Gardens	3.248622	11,881,433		
Miami Lakes	0.803677	2,939,349		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Miami Shores	0.307102	1,123,188		
Miami Springs	0.405869	1,484,416		
North Bay	0.170642	624,102		
North Miami	1.793138	6,558,181		
North Miami Beach	1.217995	4,454,666		
Opa-locka	0.456919	1,671,125		
Palmetto Bay	0.748373	2,737,082		
Pinecrest	0.576601	2,108,847		
South Miami	0.314182	1,149,082		
Sunny Isles Beach	0.557710	2,039,755		
Surfside	0.171802	628,345		
Sweetwater	0.426188	1,558,730		
Virginia Gardens	0.070030	256,126		
West Miami	0.170285	622,796		
Countywide Total	100.000000	365,737,636		
MONROE BOCC	59.871305	14,455,892		
Islamorada	6.634905	1,601,994		
Key Colony Beach	0.795372	192,042		
Key West	22.857894	5,519,025		
Layton	0.192114	46,386		
Marathon	9.648409	2,329,603		
Countywide Total	100.000000	24,144,943		
NASSAU BOCC	80.069729	6,524,335		
Callahan	1.461570	119,093		
Fernandina Beach	14.765475	1,203,138		
Hilliard	3.703226	301,751		
Countywide Total	100.000000	8,148,317		
OKALOOSA BOCC	67.714980	20,784,585		
Cinco Bayou	0.153284	47,049		
Crestview	8.511092	2,612,413		
Destin	4.918369	1,509,655		
Fort Walton Beach	8.451951	2,594,261		
Laurel Hill	0.253864	77,922		
Mary Esther	1.723944	529,151		
Niceville	5.339599	1,638,948		
Shalimar	0.292889	89,900		
Valparaiso	2.640028	810,336		
Countywide Total	100.000000	30,694,221		
OKEECHOBEE BOCC	85.789358	3,753,804		
Okeechobee	14.210642	621,802		
Countywide Total	100.000000	4,375,605		
ORANGE BOCC	71.267785	225,205,007		
Apopka	2.907047	9,186,220		
Belle Isle	0.431323	1,362,973		
Eatonville	0.181741	574,299		
Edgewood	0.163992	518,212		
Maitland	1.180802	3,731,315		
Oakland	0.143970	454,943		
Ocoee	2.460029	7,773,650		
Orlando	16.763136	52,971,229		
Windermere	0.207117	654,486		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Winter Garden	2.208760	6,979,645		
Winter Park	2.084299	6,586,350		
Countywide Total	100.000000	315,998,326		
OSCEOLA BOCC	71.917798	27,524,386	53.501523	20,476,108
Kissimmee	18.645450	7,135,988	14.289437	5,468,854
Saint Cloud	9.436752	3,611,635	7.209041	2,759,045
*** School Board ***	0.000000	-	25.000000	9,568,002
Countywide Total	100.000000	38,272,009	100.000000	38,272,009
PALM BEACH BOCC	58.925511	127,970,104		
Atlantis	0.121172	263,152		
Belle Glade	0.960994	2,087,016		
Boca Raton	4.798275	10,420,542		
Boynton Beach	3.761844	8,169,697		
Briny Breeze	0.023458	50,944		
Cloud Lake	0.009394	20,401		
Delray Beach	3.620533	7,862,808		
Glen Ridge	0.014907	32,374		
Golf	0.014964	32,498		
Greenacres	1.818649	3,949,609		
Gulf Stream	0.038984	84,663		
Haverhill	0.086069	186,918		
Highland Beach	0.233737	507,613		
Hypoluxo	0.140580	305,301		
Juno Beach	0.204991	445,184		
Jupiter	2.797194	6,074,741		
Jupiter Inlet Colony	0.020702	44,959		
Lake Clarke Shores	0.194078	421,484		
Lake Park	0.508259	1,103,800		
Lake Worth	2.083888	4,525,635		
Lantana	0.557031	1,209,719		
Loxahatchee Groves	0.179789	390,453		
Manalapan	0.019914	43,248		
Mangonia Park	0.133267	289,419		
North Palm Beach	0.701830	1,524,183		
Ocean Ridge	0.091582	198,891		
Pahokee	0.351871	764,168		
Palm Beach	0.548143	1,190,417		
Palm Beach Gardens	2.778236	6,033,569		
Palm Beach Shores	0.077069	167,373		
Palm Springs	0.876331	1,903,151		
Riviera Beach	1.939089	4,211,171		
Royal Palm Beach	1.792490	3,892,798		
South Bay	0.159650	346,716		
South Palm Beach	0.085957	186,675		
Tequesta	0.329370	715,302		
Wellington	3.108562	6,750,947		
West Palm Beach	5.891636	12,795,023		
Countywide Total	100.000000	217,172,668		
PASCO BOCC	90.934788	37,812,650	45.000000	12,254,507
Dade City	1.496602	622,319	1.680000	457,502
New Port Richey	3.629249	1,509,120	4.240000	1,154,647

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Port Richey	0.685888	285,207	0.810000	220,581
Saint Leo	0.286058	118,949	0.170000	46,295
San Antonio	0.207825	86,418	0.190000	51,741
Zephyrhills	2.759590	1,147,497	2.910000	792,458
*** School Board ***	0.000000	-	45.000000	12,254,507
*** School Board ***	0.000000	-	lump sum	14,349,924
Countywide Total	100.000000	41,582,161	100.000000	41,582,161
PINELLAS BOCC	51.907078	66,440,129	100.000000	127,998,207
Belleair	0.299493	383,346	0.000000	-
Belleair Beach	0.116470	149,080	0.000000	-
Belleair Bluffs	0.157093	201,076	0.000000	-
Belleair Shore	0.005330	6,822	0.000000	-
Clearwater	7.960121	10,188,812	0.000000	-
Dunedin	2.712437	3,471,871	0.000000	-
Gulfport	0.922969	1,181,384	0.000000	-
Indian Rocks Beach	0.381749	488,632	0.000000	-
Indian Shores	0.129939	166,320	0.000000	-
Kenneth City	0.328953	421,054	0.000000	-
Largo	5.477887	7,011,597	0.000000	-
Madeira Beach	0.325927	417,181	0.000000	-
North Redington Beach	0.108330	138,660	0.000000	-
Oldsmar	1.005441	1,286,946	0.000000	-
Pinellas Park	3.556535	4,552,301	0.000000	-
Redington Beach	0.115029	147,235	0.000000	-
Redington Shores	0.175749	224,956	0.000000	-
Safety Harbor	1.285559	1,645,492	0.000000	-
Saint Petersburg	18.223055	23,325,184	0.000000	-
Saint Petersburg Beach	0.726476	929,876	0.000000	-
Seminole	1.349736	1,727,638	0.000000	-
South Pasadena	0.407535	521,637	0.000000	-
Tarpon Springs	1.773910	2,270,573	0.000000	-
Treasure Island	0.547198	700,404	0.000000	-
Countywide Total	100.000000	127,998,207	100.000000	127,998,207
POLK BOCC	69.827785	47,549,963		
Auburndale	1.919904	1,307,379		
Bartow	2.257474	1,537,251		
Davenport	0.342272	233,074		
Dundee	0.459682	313,025		
Eagle Lake	0.373664	254,450		
Fort Meade	0.827953	563,803		
Frostproof	0.401323	273,285		
Haines City	2.592970	1,765,710		
Highland Park	0.034020	23,166		
Hillcrest Heights	0.036232	24,673		
Lake Alfred	0.624664	425,372		
Lake Hamilton	0.194300	132,311		
Lake Wales	1.803186	1,227,898		
Lakeland	12.925990	8,802,089		
Mulberry	0.483330	329,129		
Polk City	0.252659	172,051		
Winter Haven	4.642592	3,161,422		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Countywide Total	100.000000	68,096,049		
PUTNAM BOCC	81.054870	4,722,907		
Crescent City	2.089217	121,735		
Interlachen	1.694404	98,730		
Palatka	13.477680	785,318		
Pomona Park	0.924755	53,884		
Welaka	0.759074	44,230		
Countywide Total	100.000000	5,826,802		
SAINT JOHNS BOCC	88.990121	20,728,708		
Hastings	0.365608	85,162		
Saint Augustine	7.425317	1,729,599		
Saint Augustine Beach	3.218954	749,800		
Countywide Total	100.000000	23,293,269		
SAINT LUCIE BOCC	50.861308	13,581,825		
Fort Pierce	10.556863	2,819,068		
Port Saint Lucie	38.424734	10,260,806		
Saint Lucie Village	0.157096	41,950		
Countywide Total	100.000000	26,703,648		
SANTA ROSA BOCC	90.581734	10,755,223		
Gulf Breeze	3.899646	463,025		
Jay	0.384255	45,625		
Milton	5.134366	609,629		
Countywide Total	100.000000	11,873,501		
SARASOTA BOCC	71.456009	40,305,910	49.342500	27,832,430
Longboat Key (part)	1.061249	598,615	1.005000	566,886
North Port	11.229422	6,334,136	9.442500	5,326,194
Sarasota	11.624412	6,556,936	10.942500	6,172,293
Venice	4.628908	2,611,010	4.267500	2,407,152
*** School Board ***	0.000000	-	25.000000	14,101,652
Countywide Total	100.000000	56,406,606	100.000000	56,406,606
SEMINOLE BOCC	61.858161	37,679,529	100.000000	60,912,786
Altamonte Springs	7.629595	4,647,399	0.000000	-
Casselberry	4.384182	2,670,527	0.000000	-
Lake Mary	2.578662	1,570,735	0.000000	-
Longwood	2.464733	1,501,338	0.000000	-
Oviedo	5.758697	3,507,783	0.000000	-
Sanford	9.290687	5,659,216	0.000000	-
Winter Springs	6.035283	3,676,259	0.000000	-
Countywide Total	100.000000	60,912,786	100.000000	60,912,786
SUMTER BOCC	89.012076	6,849,743		
Bushnell	2.688815	206,912		
Center Hill	1.045268	80,436		
Coleman	0.741544	57,064		
Webster	0.890541	68,530		
Wildwood	5.621755	432,611		
Countywide Total	100.000000	7,695,296		
SUWANNEE BOCC	83.077486	2,626,589		
Branford	1.567936	49,572		
Live Oak	15.354578	485,452		
Countywide Total	100.000000	3,161,613		
TAYLOR BOCC	72.370240	1,420,685	100.000000	1,963,079

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Perry	27.629760	542,394	0.000000	-
Countywide Total	100.000000	1,963,079	100.000000	1,963,079
UNION BOCC	78.417782	424,042		
Lake Butler	15.376036	83,146		
Raiford	2.159018	11,675		
Worthington Springs	4.047164	21,885		
Countywide Total	100.000000	540,748		
VOLUSIA BOCC	48.963126	31,794,632		
Daytona Beach	8.384858	5,444,781		
Daytona Beach Shores	0.695522	451,643		
DeBary	2.459946	1,597,387		
DeLand	3.510856	2,279,805		
Deltona	11.282195	7,326,192		
Edgewater	2.838149	1,842,977		
Flagler Beach (part)	0.009908	6,434		
Holly Hill	1.628839	1,057,701		
Lake Helen	0.378985	246,097		
New Smyrna Beach	3.036441	1,971,739		
Oak Hill	0.264781	171,938		
Orange City	1.254417	814,567		
Ormond Beach	5.337206	3,465,761		
Pierson	0.346392	224,933		
Ponce Inlet	0.427482	277,589		
Port Orange	7.414777	4,814,850		
South Daytona	1.766118	1,146,844		
Countywide Total	100.000000	64,935,871		
WAKULLA BOCC	97.371315	1,953,332	100.000000	2,006,065
Saint Marks	1.145837	22,986	0.000000	-
Sopchoppy	1.482848	29,747	0.000000	-
Countywide Total	100.000000	2,006,065	100.000000	2,006,065
WALTON BOCC	87.418281	10,771,359		
DeFuniak Springs	8.650962	1,065,940		
Freeport	2.739169	337,510		
Paxton	1.191588	146,823		
Countywide Total	100.000000	12,321,632		
WASHINGTON BOCC	79.197421	1,343,189		
Caryville	0.928444	15,746		
Chipley	14.194701	240,742		
Ebro	1.006138	17,064		
Vernon	2.987336	50,665		
Wausau	1.685961	28,594		
Countywide Total	100.000000	1,696,000		
STATEWIDE TOTALS		\$ 2,791,960,003		N/A

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
<p>Notes:</p> <ol style="list-style-type: none"> 1) Revenue estimates are based on the \$5,000 cap on transactions. 2) The distribution percentages and estimated distributions listed under the heading "1% Tax Rate - Default Formula" reflect the use of the default formula methodology (i.e., Local Government Half-cent Sales Tax Program LFY 2009 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 distribution percentages per the agreement as well as the estimated distributions are listed in the column labeled "1% Tax Rate - Interlocal Agreement". 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 2008 Regular 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

Legislation passed during the 2008 Regular Legislative Session did not affect provisions related to this revenue source.

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, 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.

<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
2007-51	Municipalities, use of infrastructure surtax monies

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/ago.nsf/Opinions>

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 2008 Regular 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 bonded 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 2008 Regular 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/ago.nsf/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 2008 Regular 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 2008 Regular 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 bonded 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
2008-08	School Capital Outlay Surtax, required uses

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/ago.nsf/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 2008 Regular 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 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 bonded indebtedness upon directive from the authorizing county, which directive may be irrevocably given at the time the bonded 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 bonded 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/ago.nsf/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 2008 Regular 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

County 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 2008 Regular 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. (2008).
 2. Section 336.025(1)(a), F.S. (2008).
 3. *Id.*, at (1)(b).
 4. See Sections 336.021(6), .025(9), F.S. (2008).

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. (2008).

6. See Sections 336.021(5), .025(1)(a)1. and (b)1., F.S. (2008).

7. Section 336.021(4), F.S. (2008).

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. (2008).

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

10. See Sections 336.021(5), .025(5)(a), F.S. (2008).

11. See Sections 336.021(1)(d), .025(2)(a), F.S. (2008).

12. Section 336.021(1)(b), F.S. (2008).

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 2008 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 2009 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 the Office of Tax Research at (850) 488-2900.

13. Section 336.025(3)(a)3., F.S. (2008).

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.shtm>

16. <http://www.floridalcir.gov/datagtol.cfm>

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

2008 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	
Alachua	18.4	15.6	6.4	2.2	1	6	5	54.6	0	0	0	0	24.4	15.6	6.4	2.2	1	6	55.6
Baker	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Bay	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Bradford	18.4	15.6	6.4	2.2	0	6	0	48.6	1	0	5	6	24.4	15.6	6.4	2.2	1	6	55.6
Brevard	18.4	15.6	6.4	2.2	0	6	0	48.6	1	0	5	6	24.4	15.6	6.4	2.2	1	6	55.6
Broward	18.4	15.6	6.4	2.2	1	6	5	54.6	0	0	0	0	24.4	15.6	6.4	2.2	1	6	55.6
Calhoun	18.4	15.6	6.4	2.2	0	6	0	48.6	1	0	5	6	24.4	15.6	6.4	2.2	1	6	55.6
Charlotte	18.4	15.6	6.4	2.2	1	6	5	54.6	0	0	0	0	24.4	15.6	6.4	2.2	1	6	55.6
Citrus	18.4	15.6	6.4	2.2	1	6	5	54.6	0	0	0	0	24.4	15.6	6.4	2.2	1	6	55.6
Clay	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Collier	18.4	15.6	6.4	2.2	1	6	5	54.6	0	0	0	0	24.4	15.6	6.4	2.2	1	6	55.6
Columbia	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
De Soto	18.4	15.6	6.4	2.2	1	6	5	54.6	0	0	0	0	24.4	15.6	6.4	2.2	1	6	55.6
Dixie	18.4	15.6	6.4	2.2	0	6	0	48.6	1	0	5	6	24.4	15.6	6.4	2.2	1	6	55.6
Duval	18.4	15.6	6.4	2.2	0	6	0	48.6	1	0	5	6	24.4	15.6	6.4	2.2	1	6	55.6
Escambia	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Flagler	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Franklin	18.4	15.6	5.3	2.2	0	5	0	46.5	1	1	5	7	24.4	15.6	6.4	2.2	1	6	55.6
Gadsden	18.4	15.6	6.4	2.2	0	6	0	48.6	1	0	5	6	24.4	15.6	6.4	2.2	1	6	55.6
Gilchrist	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Glades	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Gulf	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Hamilton	18.4	15.6	6.4	2.2	0	6	0	48.6	1	0	5	6	24.4	15.6	6.4	2.2	1	6	55.6
Hardee	18.4	15.6	6.4	2.2	1	6	5	54.6	0	0	0	0	24.4	15.6	6.4	2.2	1	6	55.6
Hendry	18.4	15.6	6.4	2.2	1	6	2	51.6	0	0	3	3	24.4	15.6	6.4	2.2	1	6	55.6
Hernando	18.4	15.6	6.4	2.2	1	6	2	51.6	0	0	3	3	24.4	15.6	6.4	2.2	1	6	55.6
Highlands	18.4	15.6	6.4	2.2	1	6	5	54.6	0	0	0	0	24.4	15.6	6.4	2.2	1	6	55.6
Hillsborough	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Holmes	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Indian River	18.4	15.6	6.4	2.2	0	6	0	48.6	1	0	5	6	24.4	15.6	6.4	2.2	1	6	55.6
Jackson	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Jefferson	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Lafayette	18.4	15.6	6.4	2.2	0	6	0	48.6	1	0	5	6	24.4	15.6	6.4	2.2	1	6	55.6
Lake	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Lee	18.4	15.6	6.4	2.2	1	6	5	54.6	0	0	0	0	24.4	15.6	6.4	2.2	1	6	55.6
Leon	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Levy	18.4	15.6	6.4	2.2	0	6	0	48.6	1	0	5	6	24.4	15.6	6.4	2.2	1	6	55.6
Liberty	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Madison	18.4	15.6	6.4	2.2	0	6	0	48.6	1	0	5	6	24.4	15.6	6.4	2.2	1	6	55.6
Manatee	18.4	15.6	6.4	2.2	1	6	5	54.6	0	0	0	0	24.4	15.6	6.4	2.2	1	6	55.6
Marion	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Martin	18.4	15.6	6.4	2.2	1	6	5	54.6	0	0	0	0	24.4	15.6	6.4	2.2	1	6	55.6
Miami-Dade	18.4	15.6	6.4	2.2	1	6	3	52.6	0	0	2	2	24.4	15.6	6.4	2.2	1	6	55.6
Monroe	18.4	15.6	6.4	2.2	0	6	0	48.6	1	0	5	6	24.4	15.6	6.4	2.2	1	6	55.6
Nassau	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Okaloosa	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Okeechobee	18.4	15.6	6.4	2.2	1	6	5	54.6	0	0	0	0	24.4	15.6	6.4	2.2	1	6	55.6
Orange	18.4	15.6	6.4	2.2	0	6	0	48.6	1	0	5	6	24.4	15.6	6.4	2.2	1	6	55.6
Osceola	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Palm Beach	18.4	15.6	6.4	2.2	1	6	5	54.6	0	0	0	0	24.4	15.6	6.4	2.2	1	6	55.6
Pasco	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Pinellas	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6
Polk	18.4	15.6	6.4	2.2	1	6	5	54.6	0	0	0	0	24.4	15.6	6.4	2.2	1	6	55.6
Putnam	18.4	15.6	6.4	2.2	0	6	0	48.6	1	0	5	6	24.4	15.6	6.4	2.2	1	6	55.6
Saint Johns	18.4	15.6	6.4	2.2	0	6	0	48.6	1	0	5	6	24.4	15.6	6.4	2.2	1	6	55.6
Saint Lucie	18.4	15.6	6.4	2.2	1	6	5	54.6	0	0	0	0	24.4	15.6	6.4	2.2	1	6	55.6

2008 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	Total Tax	
Santa Rosa	18.4	15.6	6.4	2.2	0	6	0	48.6	1	0	5	6	24.4	15.6	6.4	2.2	1	6	55.6	
Sarasota	18.4	15.6	6.4	2.2	1	6	5	54.6	0	0	0	0	24.4	15.6	6.4	2.2	1	6	55.6	
Seminole	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6	
Sumter	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6	
Suwannee	18.4	15.6	6.4	2.2	1	6	5	54.6	0	0	0	0	24.4	15.6	6.4	2.2	1	6	55.6	
Taylor	18.4	15.6	6.4	2.2	0	6	0	48.6	1	0	5	6	24.4	15.6	6.4	2.2	1	6	55.6	
Union	18.4	15.6	6.4	2.2	1	5	0	48.6	0	1	5	6	24.4	15.6	6.4	2.2	1	6	55.6	
Volusia	18.4	15.6	6.4	2.2	1	6	5	54.6	0	0	0	0	24.4	15.6	6.4	2.2	1	6	55.6	
Wakulla	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6	
Walton	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6	
Washington	18.4	15.6	6.4	2.2	1	6	0	49.6	0	0	5	5	24.4	15.6	6.4	2.2	1	6	55.6	

- 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 11.6 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 reflects the total per gallon equivalent of the following revenue sources: the Tax for Coastal Protection, pursuant to s. 206.9935(1), F.S.; the Tax for Water Quality, pursuant to s. 206.9935(2), F.S.; the Tax for Inland Protection, pursuant to s. 206.9935(3), F.S.; and the 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 11.6 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.
 - 8) The rate changes for 2008 are as follows: Alachua County imposed 5 cents of the 2nd Local Option Tax; Gulf County imposed the Ninth-Cent Tax; Nassau County repealed all 5 cents of the 2nd Local Option Tax; and Okeechobee County imposed 5 cents of the 2nd Local Option Tax.

Data Sources:
 Florida Department of Revenue, "2008 State Taxes, Ninth-Cent, Local Option, Additional Local Option and SCETS Motor Fuel Taxes" at <https://taxlaw.state.fl.us/pdf/2008LocalOpRates.pdf>
 Florida Department of Transportation, Office of Financial Development

Ninth Cent Fuel Tax						
Estimated Gallons and Tax by Fuel Type						
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009						
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	120,884,412	\$ 0.01	\$ 1,171,370	\$ 0.01	\$ 174,984	\$ 1,346,354
Baker	15,424,592	0.01	149,464	0.01	32,812	182,276
Bay	87,154,930	0.01	844,531	0.01	153,856	998,387
Bradford	15,310,918	-	148,363	0.01	34,967	34,967
Brevard	252,975,563	-	2,451,333	0.01	388,762	388,762
Broward	806,849,791	0.01	7,818,374	0.01	977,463	8,795,838
Calhoun	4,376,642	-	42,410	0.01	27,294	27,294
Charlotte	78,966,003	0.01	765,181	0.01	160,725	925,905
Citrus	51,311,994	0.01	497,213	0.01	82,926	580,140
Clay	74,589,177	0.01	722,769	0.01	100,712	823,481
Collier	131,166,987	0.01	1,271,008	0.01	157,051	1,428,059
Columbia	45,709,229	0.01	442,922	0.01	171,224	614,147
De Soto	12,096,670	0.01	117,217	0.01	41,712	158,929
Dixie	6,739,429	-	65,305	0.01	36,203	36,203
Duval	466,101,089	-	4,516,520	0.01	1,260,262	1,260,262
Escambia	135,908,559	0.01	1,316,954	0.01	310,062	1,627,016
Flagler	38,022,854	0.01	368,441	0.01	49,757	418,199
Franklin	6,028,996	-	58,421	0.01	16,788	16,788
Gadsden	29,167,383	-	282,632	0.01	348,671	348,671
Gilchrist	6,335,590	0.01	61,392	0.01	12,196	73,588
Glades	3,440,906	0.01	33,342	0.01	18,896	52,239
Gulf	5,123,090	0.01	49,643	0.01	17,712	67,355
Hamilton	9,503,206	-	92,086	0.01	81,286	81,286
Hardee	13,240,693	0.01	128,302	0.01	45,218	173,520
Hendry	18,149,610	0.01	175,870	0.01	108,751	284,620
Hernando	77,132,998	0.01	747,419	0.01	156,742	904,161
Highlands	39,855,613	0.01	386,201	0.01	136,587	522,788
Hillsborough	586,062,148	0.01	5,678,942	0.01	1,205,560	6,884,502
Holmes	8,317,818	0.01	80,600	0.01	41,457	122,056
Indian River	66,869,132	-	647,962	0.01	190,125	190,125
Jackson	32,295,282	0.01	312,941	0.01	244,271	557,213
Jefferson	9,083,097	0.01	88,015	0.01	58,721	146,736
Lafayette	2,715,777	-	26,316	0.01	13,195	13,195
Lake	129,801,848	0.01	1,257,780	0.01	199,730	1,457,510
Lee	293,890,945	0.01	2,847,803	0.01	423,394	3,271,197
Leon	121,445,031	0.01	1,176,802	0.01	164,030	1,340,833
Levy	18,289,927	-	177,229	0.01	56,984	56,984
Liberty	3,176,247	0.01	30,778	0.01	25,553	56,331
Madison	8,867,054	-	85,922	0.01	199,771	199,771
Manatee	143,838,439	0.01	1,393,794	0.01	222,189	1,615,984
Marion	183,855,459	0.01	1,781,559	0.01	529,145	2,310,704
Martin	75,427,531	0.01	730,893	0.01	97,411	828,304
Miami-Dade	1,014,319,091	0.01	9,828,752	0.01	1,628,506	11,457,258
Monroe	55,563,482	-	538,410	0.01	53,925	53,925
Nassau	30,166,622	0.01	292,315	0.01	90,557	382,872
Okaloosa	100,252,579	0.01	971,447	0.01	108,023	1,079,471
Okeechobee	28,725,596	0.01	278,351	0.01	88,780	367,131
Orange	606,081,364	-	5,872,928	0.01	1,177,872	1,177,872
Osceola	158,452,813	0.01	1,535,408	0.01	219,859	1,755,267
Palm Beach	526,883,906	0.01	5,105,505	0.01	760,173	5,865,678
Pasco	190,994,312	0.01	1,850,735	0.01	292,019	2,142,754

Ninth Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2009

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	368,795,426	0.01	3,573,628	0.01	442,166	4,015,794
Polk	242,062,381	0.01	2,345,584	0.01	915,913	3,261,497
Putnam	33,579,726	-	325,388	0.01	83,727	83,727
Saint Johns	95,864,419	-	928,926	0.01	231,791	231,791
Saint Lucie	120,143,159	0.01	1,164,187	0.01	246,780	1,410,967
Santa Rosa	65,606,061	-	635,723	0.01	116,780	116,780
Sarasota	158,780,282	0.01	1,538,581	0.01	197,360	1,735,941
Seminole	201,809,872	0.01	1,955,538	0.01	228,684	2,184,222
Sumter	44,178,634	0.01	428,091	0.01	355,061	783,151
Suwannee	22,605,465	0.01	219,047	0.01	89,736	308,783
Taylor	12,914,433	-	125,141	0.01	79,347	79,347
Union	3,776,409	0.01	36,593	0.01	34,671	71,265
Volusia	221,274,918	0.01	2,144,154	0.01	306,046	2,450,200
Wakulla	10,016,580	0.01	97,061	0.01	28,575	125,636
Walton	36,632,162	0.01	354,966	0.01	114,372	469,338
Washington	9,867,653	0.01	95,618	0.01	23,697	119,315
Totals	8,594,850,000		\$ 83,284,097		\$ 16,689,579	\$ 82,952,662

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.
- 4) The dollar figures represent a 100 percent distribution of estimated monies.
- 5) In August 2008, the Department of Revenue's Office of Tax Research observed that fuel tax collections were coming in below original estimates. Although the Office of Tax Research did not revise the various fuel tax estimates for the 2008-09 fiscal year, it suggested that county governments reduce their respective fuel tax estimates, as provided in this table, by 4 percent.

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2009

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	\$ 3,983,748	\$ 0.05	52.1500000	\$ 2,872,788
Alachua		1.8750000	143,232		1.8750000	103,288
Archer		0.8550000	65,314		0.8550000	47,099
Gainesville		38.6350000	2,951,335		38.6350000	2,128,287
Hawthorne		1.0600000	80,974		1.0600000	58,392
High Springs		2.1100000	161,183		2.1100000	116,234
LaCrosse		0.2950000	22,535		0.2950000	16,251
Micanopy		0.9000000	68,751		0.9000000	49,578
Newberry		1.2550000	95,870		1.2550000	69,134
Waldo		0.8650000	66,078		0.8650000	47,650
Countywide Total		100.0000000	7,639,018		100.0000000	5,508,703
BAKER BOCC	\$ 0.06	86.0000000	\$ 887,615	\$ -	0.0000000	
Glen Saint Mary		1.0000000	10,321		0.0000000	
Macclenny		13.0000000	134,174		0.0000000	
Countywide Total		100.0000000	1,032,111		0.0000000	140,580
BAY BOCC	\$ 0.06	57.9710000	\$ 3,286,920	\$ -	0.0000000	
Callaway		4.3800000	248,343		0.0000000	
Cedar Grove		0.8110000	45,983		0.0000000	
Lynn Haven		4.4140000	250,271		0.0000000	
Mexico Beach		0.9250000	52,447		0.0000000	
Panama City		23.6160000	1,339,013		0.0000000	
Panama City Beach		3.5140000	199,242		0.0000000	
Parker		1.6050000	91,003		0.0000000	
Springfield		2.7640000	156,717		0.0000000	
Countywide Total		100.0000000	5,669,938		0.0000000	794,330
BRADFORD BOCC	\$ 0.06	70.0000000	\$ 731,238	\$ -	0.0000000	
Brooker		1.8000000	18,803		0.0000000	
Hampton		1.9000000	19,848		0.0000000	
Lawtey		2.9000000	30,294		0.0000000	
Starke		23.4000000	244,443		0.0000000	
Countywide Total		100.0000000	1,044,626		0.0000000	139,544
BREVARD BOCC	\$ 0.06	47.1400427	\$ 7,581,095	\$ -	0.0000000	
Cape Canaveral		1.6411292	263,928		0.0000000	
Cocoa		2.3485256	377,692		0.0000000	
Cocoa Beach		2.7021699	434,565		0.0000000	
Grant-Valkaria		0.3098261	49,826		0.0000000	
Indialantic		0.5948298	95,661		0.0000000	
Indian Harbor Beach		1.7440868	280,485		0.0000000	
Malabar		0.5494153	88,357		0.0000000	
Melbourne		13.4924549	2,169,866		0.0000000	
Melbourne Beach		0.5125200	82,424		0.0000000	
Melbourne Village		0.1119978	18,012		0.0000000	
Palm Bay		15.6752749	2,520,909		0.0000000	
Palm Shores		0.0801819	12,895		0.0000000	
Rockledge		3.7410611	601,640		0.0000000	
Satellite Beach		2.1238283	341,556		0.0000000	
Titusville		5.3596204	861,938		0.0000000	
West Melbourne		1.8730355	301,223		0.0000000	
Countywide Total		100.0000000	16,082,071		0.0000000	2,305,619
BROWARD BOCC	\$ 0.06	62.5000000	\$ 31,101,124	\$ 0.05	64.0440000	\$ 23,788,074
Coconut Creek		1.0438630	519,445		1.0008840	371,762

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2009

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
Cooper City		0.6482100	322,561		0.6215220	230,854
Coral Springs		2.8012490	1,393,952		2.6859130	997,638
Dania Beach		0.6171330	307,096		0.5917230	219,786
Davie		1.9372200	963,996		1.8574580	689,922
Deerfield Beach		1.6339380	813,077		1.5666630	581,911
Fort Lauderdale		3.8001810	1,891,038		3.6437150	1,353,397
Hallandale Beach		0.7746630	385,486		0.7427680	275,889
Hillsboro Beach		0.0482810	24,025		0.0462930	17,195
Hollywood		3.0967300	1,540,989		2.9692270	1,102,870
Lauderdale-by-the-Sea		0.1260200	62,710		0.1208310	44,881
Lauderdale Lakes		0.6950660	345,877		0.6664480	247,541
Lauderhill		1.4431680	718,146		1.3837480	513,970
Lazy Lake		0.0008860	441		0.0008490	315
Lighthouse Point		0.2355500	117,214		0.2258520	83,889
Margate		1.1958390	595,071		1.1466030	425,887
Miramar		2.3842880	1,186,465		2.2861180	849,140
North Lauderdale		0.8987170	447,218		0.8617140	320,069
Oakland Park		0.9169360	456,284		0.8791820	326,557
Parkland		0.4817980	239,751		0.4619610	171,588
Pembroke Park		0.1240530	61,731		0.1189460	44,181
Pembroke Pines		3.2804110	1,632,392		3.1453450	1,168,286
Plantation		1.8364671	913,859		1.7591310	653,400
Pompano Beach		2.1850460	1,087,318		2.0950800	778,182
Sea Ranch Lakes		0.0157770	7,851		0.0151270	5,619
Southwest Ranches		0.1602540	79,745		0.1536550	57,073
Sunrise		1.9379330	964,350		1.8581420	690,176
Tamarac		1.2807100	637,304		1.2279790	456,112
Weston		1.3319310	662,793		1.2770900	474,354
West Park		0.2983330	148,456		0.2860490	106,248
Wilton Manors		0.2711450	134,927		0.2599810	96,566
Countywide Total		100.0017961	49,761,799		99.9999970	37,143,330
CALHOUN BOCC	\$ 0.06	73.9000000	\$ 292,359	\$ -	0.0000000	
Altha		0.5000000	1,978		0.0000000	
Blountstown		25.6000000	101,277		0.0000000	
Countywide Total		100.0000000	395,614		0.0000000	39,889
CHARLOTTE BOCC	\$ 0.06	88.8600000	\$ 4,664,187	\$ 0.05	93.2600000	\$ 3,390,187
Punta Gorda		11.1400000	584,729		6.7400000	245,012
Countywide Total		100.0000000	5,248,916		100.0000000	3,635,200
CITRUS BOCC	\$ 0.06	90.9500000	\$ 2,999,225	\$ 0.05	90.9500000	\$ 2,126,673
Crystal River		3.5000000	115,418		3.5000000	81,840
Inverness		5.5500000	183,020		5.5500000	129,775
Countywide Total		100.0000000	3,297,663		100.0000000	2,338,288
CLAY BOCC	\$ 0.06	84.0000000	\$ 3,923,851	\$ -	0.0000000	
Green Cove Springs		6.3000000	294,289		0.0000000	
Keystone Heights		1.9000000	88,754		0.0000000	
Orange Park		7.2000000	336,330		0.0000000	
Penney Farms		0.6000000	28,028		0.0000000	
Countywide Total		100.0000000	4,671,251		0.0000000	679,806
COLLIER BOCC	\$ 0.06	84.6600000	\$ 6,849,023	\$ 0.05	84.6600000	\$ 5,112,001
Everglades		0.1900000	15,371		0.1900000	11,473
Marco Island		4.8700000	393,985		4.8700000	294,064

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2009

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
Naples		10.2800000	831,656		10.2800000	620,734
Countywide Total		100.0000000	8,090,034		100.0000000	6,038,272
COLUMBIA BOCC	\$ 0.06	71.3900000	\$ 2,484,178	\$ -	0.0000000	
Fort White		1.1000000	38,277		0.0000000	
Lake City		27.5100000	957,273		0.0000000	
Countywide Total		100.0000000	3,479,728		0.0000000	420,845
DE SOTO BOCC	\$ 0.06	78.0000000	\$ 705,451	\$ 0.05	82.0000000	\$ 456,634
Arcadia		22.0000000	198,973		18.0000000	100,237
Countywide Total		100.0000000	904,424		100.0000000	556,870
DIXIE BOCC	\$ 0.06	81.2500000	\$ 473,145	\$ -	0.0000000	
Cross City		12.5000000	72,792		0.0000000	
Horseshoe Beach		6.2500000	36,396		0.0000000	
Countywide Total		100.0000000	582,333		0.0000000	61,423
JACKSONVILLE-DUVAL	\$ 0.06	94.9415000	\$ 31,121,713	\$ -	0.0000000	
Atlantic Beach		1.5951000	522,872		0.0000000	
Baldwin		0.1825000	59,823		0.0000000	
Jacksonville Beach		2.4520000	803,763		0.0000000	
Neptune Beach		0.8289000	271,712		0.0000000	
Countywide Total		100.0000000	32,779,883		0.0000000	4,248,045
ESCAMBIA BOCC	\$ 0.06	81.1500000	\$ 7,488,864	\$ -	0.0000000	
Century		0.6300000	58,139		0.0000000	
Pensacola		18.2200000	1,681,418		0.0000000	
Countywide Total		100.0000000	9,228,421		0.0000000	1,238,671
FLAGLER BOCC	\$ 0.06	20.2180000	\$ 479,025	\$ -	0.0000000	
Beverly Beach		0.4140000	9,809		0.0000000	
Bunnell		2.7010000	63,995		0.0000000	
Flagler Beach		4.9350000	116,925		0.0000000	
Palm Coast		71.7320000	1,699,547		0.0000000	
Countywide Total		100.0000000	2,369,301		0.0000000	346,540
FRANKLIN BOCC	\$ 0.05	75.0800000	\$ 279,782	\$ -	0.0000000	
Appalachicola		16.8500000	62,791		0.0000000	
Carrabelle		8.0700000	30,073		0.0000000	
Countywide Total		100.0000000	372,646		0.0000000	54,948
GADSDEN BOCC	\$ 0.06	76.3000000	\$ 2,714,347	\$ -	0.0000000	
Chattahoochee		7.4600000	265,387		0.0000000	
Greensboro		0.3300000	11,740		0.0000000	
Gretna		1.2800000	45,536		0.0000000	
Havana		3.7700000	134,116		0.0000000	
Midway		0.2300000	8,182		0.0000000	
Quincy		10.6300000	378,159		0.0000000	
Countywide Total		100.0000000	3,557,466		0.0000000	265,832
GILCHRIST BOCC	\$ 0.06	85.5700000	\$ 357,014	\$ -	0.0000000	
Bell		1.3000000	5,424		0.0000000	
Fanning Springs (part)		2.0600000	8,595		0.0000000	
Trenton		11.0700000	46,186		0.0000000	
Countywide Total		100.0000000	417,218		0.0000000	57,743
GLADES BOCC	\$ 0.06	80.0000000	\$ 240,757	\$ -	0.0000000	
Moore Haven		20.0000000	60,189		0.0000000	
Countywide Total		100.0000000	300,946		0.0000000	31,360
GULF BOCC	\$ 0.06	100.0000000	\$ 387,025	\$ -	0.0000000	\$ 46,692
HAMILTON BOCC	\$ 0.06	82.0000000	\$ 804,787	\$ -	0.0000000	

Local Option Fuel Taxes

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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
Jasper		10.000000	98,145		0.000000	
Jennings		4.000000	39,258		0.000000	
White Springs		4.000000	39,258		0.000000	
Countywide Total		100.000000	981,447		0.000000	86,612
HARDEE BOCC	\$ 0.06	87.810000	\$ 865,944	\$ 0.05	90.020000	\$ 543,161
Bowling Green		1.200000	11,834		1.650000	9,956
Wachula		8.450000	83,330		5.170000	31,195
Zolfo Springs		2.540000	25,048		3.160000	19,067
Countywide Total		100.000000	986,157		100.000000	603,378
HENDRY BOCC	\$ 0.06	65.000000	\$ 1,055,102	\$ 0.02	65.000000	\$ 215,040
Clewiston		20.670000	335,522		20.670000	68,383
La Belle		14.330000	232,609		14.330000	47,408
Countywide Total		100.000000	1,623,233		100.000000	330,831
HERNANDO BOCC	\$ 0.06	95.340000	\$ 4,891,424	\$ 0.02	95.340000	\$ 1,354,140
Brooksville		4.660000	239,082		4.660000	66,187
Countywide Total		100.000000	5,130,505		100.000000	1,420,327
HIGHLANDS BOCC	\$ 0.06	84.833330	\$ 2,518,212	\$ 0.05	83.710000	\$ 1,535,872
Avon Park		5.376670	159,602		4.912000	90,123
Lake Placid		1.760000	52,244		0.883000	16,201
Sebring		8.030000	238,364		10.495000	192,557
Countywide Total		100.000000	2,968,423		100.000000	1,834,753
HILLSBOROUGH BOCC	\$ 0.06	66.780000	\$ 26,040,537	\$ -	0.000000	
Plant City		2.820000	1,099,645		0.000000	
Tampa		28.420000	11,082,241		0.000000	
Temple Terrace		1.980000	772,091		0.000000	
Countywide Total		100.000000	38,994,515		0.000000	5,341,370
HOLMES BOCC	\$ 0.06	86.000000	\$ 596,150	\$ -	0.000000	
Bonifay		10.000000	69,320		0.000000	
Esto		1.000000	6,932		0.000000	
Noma		1.000000	6,932		0.000000	
Ponce de Leon		1.000000	6,932		0.000000	
Westville		1.000000	6,932		0.000000	
Countywide Total		100.000000	693,198		0.000000	75,809
INDIAN RIVER BOCC	\$ 0.06	71.122500	\$ 3,371,362	\$ -	0.000000	
Fellsmere		3.050200	144,586		0.000000	
Indian River Shores		1.055700	50,042		0.000000	
Orchid		0.092600	4,389		0.000000	
Sebastian		14.057100	666,337		0.000000	
Vero Beach		10.621900	503,501		0.000000	
Countywide Total		100.000000	4,740,219		0.000000	609,445
JACKSON BOCC	\$ 0.06	74.350000	\$ 2,344,373	\$ -	0.000000	
Alford		0.910000	28,694		0.000000	
Campbellton		0.210000	6,622		0.000000	
Cottondale		1.150000	36,261		0.000000	
Graceville		4.830000	152,298		0.000000	
Grand Ridge		1.560000	49,189		0.000000	
Greenwood		0.800000	25,225		0.000000	
Malone		1.250000	39,414		0.000000	
Marianna		11.750000	370,496		0.000000	
Sneads		3.190000	100,586		0.000000	
Countywide Total		100.000000	3,153,158		0.000000	294,339

Local Option Fuel Taxes

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	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
JEFFERSON BOCC	\$ 0.06	88.3700000	\$ 735,717	\$ -	0.0000000	
Monticello		11.6300000	96,825		0.0000000	
Countywide Total		100.0000000	832,542		0.0000000	82,783
LAFAYETTE BOCC	\$ 0.06	100.0000000	\$ 227,535	\$ -	0.0000000	\$ 24,752
LAKE BOCC	\$ 0.06	66.3767000	\$ 5,489,445	\$ -	0.0000000	
Astatula		0.3837000	31,733		0.0000000	
Clermont		3.7892000	313,372		0.0000000	
Eustis		6.8869000	569,556		0.0000000	
Fruitland Park		1.0206000	84,405		0.0000000	
Groveland		1.1110000	91,881		0.0000000	
Howey-in-the-Hills		0.2667000	22,056		0.0000000	
Lady Lake		1.7340000	143,404		0.0000000	
Leesburg		7.7763000	643,111		0.0000000	
Mascotte		0.9532000	78,831		0.0000000	
Minneola		0.6597000	54,558		0.0000000	
Montverde		0.3199000	26,456		0.0000000	
Mount Dora		4.2803000	353,987		0.0000000	
Tavares		3.2839000	271,583		0.0000000	
Umatilla		1.1579000	95,760		0.0000000	
Countywide Total		100.0000000	8,270,138		0.0000000	1,183,014
LEE BOCC	\$ 0.06	49.4600000	\$ 9,169,587	\$ 0.05	49.4600000	\$ 6,691,577
Bonita Springs		4.7500000	880,621		4.7500000	642,640
Cape Coral		25.5200000	4,731,255		25.5200000	3,452,670
Fort Myers		14.0000000	2,595,516		14.0000000	1,894,098
Fort Myers Beach		1.2700000	235,450		1.2700000	171,822
Sanibel		5.0000000	926,970		5.0000000	676,463
Countywide Total		100.0000000	18,539,400		100.0000000	13,529,270
LEON BOCC	\$ 0.06	46.6700000	\$ 3,543,857	\$ -	0.0000000	
Tallahassee		53.3300000	4,049,580		0.0000000	
Countywide Total		100.0000000	7,593,436		0.0000000	1,106,850
LEVY BOCC	\$ 0.06	89.2300000	\$ 1,188,313	\$ -	0.0000000	
Bronson		1.3000000	17,313		0.0000000	
Cedar Key		0.9300000	12,385		0.0000000	
Chiefland		3.0000000	39,952		0.0000000	
Fanning Springs (part)		0.2400000	3,196		0.0000000	
Inglis		2.2000000	29,298		0.0000000	
Otter Creek		0.1400000	1,864		0.0000000	
Williston		2.3500000	31,296		0.0000000	
Yankeetown		0.6100000	8,124		0.0000000	
Countywide Total		100.0000000	1,331,742		0.0000000	166,694
LIBERTY BOCC	\$ 0.06	90.0000000	\$ 288,513	\$ -	0.0000000	
Bristol		10.0000000	32,057		0.0000000	
Countywide Total		100.0000000	320,570		0.0000000	28,948
MADISON BOCC	\$ 0.06	70.1700000	\$ 1,128,528	\$ -	0.0000000	
Greenville		6.1600000	99,070		0.0000000	
Lee		1.9800000	31,844		0.0000000	
Madison		21.6900000	348,835		0.0000000	
Countywide Total		100.0000000	1,608,276		0.0000000	80,814
MANATEE BOCC	\$ 0.06	100.0000000	\$ 9,150,954	\$ 0.05	100.0000000	\$ 6,554,718
MARION BOCC	\$ 0.06	70.1000000	\$ 9,179,267	\$ -	0.0000000	
Bellevue		2.5600000	335,220		0.0000000	

Local Option Fuel Taxes

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	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Dunnellon		2.5600000	335,220		0.0000000	
McIntosh		0.6400000	83,805		0.0000000	
Ocala		23.5000000	3,077,215		0.0000000	
Reddick		0.6400000	83,805		0.0000000	
Countywide Total		100.0000000	13,094,533		0.0000000	1,675,659
MARTIN BOCC	\$ 0.06	86.8300000	\$ 4,074,545	\$ 0.05	86.8300000	\$ 3,015,004
Jupiter Island		1.3500000	63,349		1.3500000	46,876
Ocean Breeze		0.0900000	4,223		0.0900000	3,125
Sewall's Point		2.3300000	109,337		2.3300000	80,905
Stuart		9.4000000	441,100		9.4000000	326,397
Countywide Total		100.0000000	4,692,555		100.0000000	3,472,306
MIAMI-DADE BOCC	\$ 0.06	70.4000000	\$ 45,720,866	\$ 0.03	74.0000000	\$ 20,732,216
Aventura		0.5220000	339,010		0.4580000	128,316
Bal Harbour		0.0510000	33,122		0.0440000	12,327
Bay Harbor Islands		0.1080000	70,140		0.0950000	26,616
Biscayne Park		0.0960000	62,347		0.0850000	23,814
Coral Gables		1.3260000	861,163		1.1640000	326,112
Cutler Bay		0.8140000	528,648		0.7150000	200,318
Doral		0.6580000	427,334		0.5780000	161,935
El Portal		0.0720000	46,760		0.0630000	17,650
Florida City		0.2400000	155,867		0.2110000	59,115
Golden Beach		0.0430000	27,926		0.0380000	10,646
Hialeah		4.7270000	3,069,922		4.1520000	1,163,245
Hialeah Gardens		0.4380000	284,457		0.3850000	107,864
Homestead		1.0550000	685,164		0.9270000	259,713
Indian Creek		0.0060000	3,897		0.0060000	1,681
Key Biscayne		0.2400000	155,867		0.2110000	59,115
Medley		0.1040000	67,542		0.0910000	25,495
Miami		8.1000000	5,260,497		7.1160000	1,993,655
Miami Beach		1.7770000	1,154,062		1.5610000	437,338
Miami Gardens		2.6350000	1,711,285		2.3150000	648,582
Miami Lakes		0.6270000	407,201		0.5500000	154,091
Miami Shores		0.3120000	202,627		0.2740000	76,765
Miami Springs		0.4440000	288,353		0.3900000	109,264
North Bay		0.1110000	72,088		0.0980000	27,456
North Miami		1.3210000	857,916		1.1610000	325,272
North Miami Beach		0.9400000	610,477		0.8260000	231,416
Opa Locka		0.3450000	224,058		0.3030000	84,890
Palmetto Bay		0.7080000	459,806		0.6220000	174,263
Pinecrest		0.5870000	381,224		0.5150000	144,285
South Miami		0.2820000	183,143		0.2470000	69,201
Sunny Isles Beach		0.3200000	207,822		0.2810000	78,726
Surfside		0.1230000	79,882		0.1080000	30,258
Sweetwater		0.2870000	186,390		0.2520000	70,602
Virginia Gardens		0.0550000	35,719		0.0480000	13,448
West Miami		0.1260000	81,830		0.1100000	30,818
Countywide Total		100.0000000	64,944,411		100.0000000	28,016,508
MONROE BOCC	\$ 0.06	60.5000000	\$ 1,460,496	\$ -	0.0000000	
Islamorada		See note	294,500		0.0000000	
Key Colony Beach		2.0000000	67,065		0.0000000	
Key West		36.5000000	1,223,944		0.0000000	

Local Option Fuel Taxes

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	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Layton		1.000000	33,533		0.000000	
Marathon		See note	273,733		0.000000	
Countywide Total		100.000000	3,353,271		0.000000	506,406
NASSAU BOCC	\$ 0.06	85.6065000	\$ 1,854,212	\$ -	0.0000000	
Callahan		0.7494000	16,232		0.0000000	
Fernandina Beach		9.0497000	196,014		0.0000000	
Hilliard		4.5944000	99,513		0.0000000	
Countywide Total		100.0000000	2,165,971		0.0000000	274,939
OKALOOSA BOCC	\$ 0.06	60.0000000	\$ 3,667,053	\$ -	0.0000000	
Cinco Bayou		0.4300000	26,281		0.0000000	
Crestview		8.6700000	529,889		0.0000000	
Destin		8.7900000	537,223		0.0000000	
Fort Walton Beach		10.8800000	664,959		0.0000000	
Laurel Hill		0.5100000	31,170		0.0000000	
Mary Esther		2.2100000	135,070		0.0000000	
Niceville		4.8500000	296,420		0.0000000	
Shalimar		0.6800000	41,560		0.0000000	
Valparaiso		2.9800000	182,130		0.0000000	
Countywide Total		100.0000000	6,111,754		0.0000000	913,702
OKEECHOBEE BOCC	\$ 0.06	78.1300000	\$ 1,628,875	\$ 0.05	78.1300000	\$ 1,022,742
Okeechobee		21.8700000	455,951		21.8700000	286,284
Countywide Total		100.0000000	2,084,826		100.0000000	1,309,025
ORANGE BOCC	\$ 0.06	64.6300000	\$ 25,804,734	\$ -	0.0000000	
Apopka		3.4500000	1,377,477		0.0000000	
Belle Isle		0.5500000	219,598		0.0000000	
Eatonville		0.2400000	95,824		0.0000000	
Edgewood		0.2000000	79,854		0.0000000	
Maitland		1.4900000	594,910		0.0000000	
Oakland		0.1800000	71,868		0.0000000	
Ocoee		2.9800000	1,189,821		0.0000000	
Orlando		20.7500000	8,284,825		0.0000000	
Windermere		0.2500000	99,817		0.0000000	
Winter Garden		2.6300000	1,050,077		0.0000000	
Winter Park		2.6500000	1,058,062		0.0000000	
Countywide Total		100.0000000	39,926,866		0.0000000	5,523,826
OSCEOLA BOCC	\$ 0.06	62.5000000	\$ 6,225,746	\$ -	0.0000000	
Kissimmee		25.0000000	2,490,298		0.0000000	
Saint Cloud		12.5000000	1,245,149		0.0000000	
Countywide Total		100.0000000	9,961,193		0.0000000	1,444,139
PALM BEACH BOCC	\$ 0.06	66.5654000	\$ 22,130,334	\$ 0.05	78.9240000	\$ 19,143,096
Atlantis		0.2051000	68,188		0.1293000	31,362
Belle Glade		0.8911000	296,255		0.5617000	136,241
Boca Raton		4.3822000	1,456,906		2.7624000	670,023
Boynton Beach		2.5299000	841,091		1.5948000	386,820
Briny Breezes		0.0092000	3,059		0.0058000	1,407
Cloud Lake		0.0129000	4,289		0.0081000	1,965
Delray Beach		2.8928000	961,740		1.8235000	442,292
Glen Ridge		0.0277000	9,209		0.0174000	4,220
Golf		0.0703000	23,372		0.0443000	10,745
Greenacres		0.7520000	250,010		0.4740000	114,969
Gulfstream		0.0663000	22,042		0.0418000	10,139

Local Option Fuel Taxes

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Haverhill		0.0770000	25,599		0.0486000	11,788
Highland Beach		0.0737000	24,502		0.0465000	11,279
Hypoluxo		0.0338000	11,237		0.0213000	5,166
Juno Beach		0.1028000	34,177		0.0648000	15,717
Jupiter		2.2007000	731,645		1.3872000	336,467
Jupiter Inlet Colony		0.0414000	13,764		0.0261000	6,331
Lake Clarke Shores		0.2240000	74,471		0.1412000	34,248
Lake Park		0.5223000	173,644		0.3293000	79,872
Lake Worth		1.8316000	608,934		1.1546000	280,049
Lantana		0.5758000	191,430		0.3630000	88,046
Loxahatchee Groves		0.1525000	50,700		0.0961000	23,309
Manalapan		0.0401000	13,332		0.0253000	6,137
Mangonia Park		0.1385000	46,046		0.0873000	21,175
North Palm Beach		0.5901000	196,185		0.3720000	90,229
Ocean Ridge		0.1073000	35,673		0.0677000	16,421
Pahokee		0.3319000	110,343		0.2092000	50,742
Palm Beach		0.7175000	238,540		0.4523000	109,706
Palm Beach Gardens		1.4542000	483,463		0.9167000	222,347
Palm Beach Shores		0.0838000	27,860		0.0528000	12,807
Palm Springs		0.6865000	228,234		0.4328000	104,976
Riviera Beach		1.5692000	521,696		0.9892000	239,931
Royal Palm Beach		1.3750000	457,133		0.8667000	210,219
South Bay		0.2631000	87,470		0.1659000	40,239
South Palm Beach		0.0210000	6,982		0.0132000	3,202
Tequesta		0.3656000	121,547		0.2304000	55,884
Wellington		3.1424000	1,044,722		1.9808000	480,445
West Palm Beach		4.8733000	1,620,177		3.0719000	745,092
Countywide Total		100.0000000	33,246,002		100.0000000	24,255,101
PASCO BOCC	\$ 0.06	87.3423000	\$ 10,599,506	\$ -	0.0000000	
Dade City		2.3234000	281,958		0.0000000	
New Port Richey		4.6400000	563,092		0.0000000	
Port Richey		1.0769000	130,688		0.0000000	
Saint Leo		0.0991000	12,026		0.0000000	
San Antonio		0.6810000	82,643		0.0000000	
Zephyrhills		3.8373000	465,679		0.0000000	
Countywide Total		100.0000000	12,135,593		0.0000000	1,740,722
PINELLAS BOCC	\$ 0.06	100.0000000	\$ 22,746,069	\$ -	0.0000000	\$ 3,361,202
POLK BOCC	\$ 0.06	66.0870000	\$ 12,245,078	\$ 0.05	66.0870000	\$ 7,364,300
Auburndale		1.9410000	359,643		1.9410000	216,292
Bartow		2.8360000	525,475		2.8360000	316,025
Davenport		0.4690000	86,900		0.4690000	52,262
Dundee		0.5450000	100,982		0.5450000	60,731
Eagle Lake		0.4690000	86,900		0.4690000	52,262
Fort Meade		1.0930000	202,519		1.0930000	121,797
Frostproof		0.8960000	166,017		0.8960000	99,844
Haines City		2.5790000	477,856		2.5790000	287,387
Highland Park		0.0470000	8,709		0.0470000	5,237
Hillcrest Heights		0.0490000	9,079		0.0490000	5,460
Lake Alfred		0.6550000	121,363		0.6550000	72,989
Lake Hamilton		0.2580000	47,804		0.2580000	28,750
Lake Wales		2.0840000	386,139		2.0840000	232,227

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2009

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
Lakeland		13.7520000	2,548,070		13.7520000	1,532,432
Mulberry		1.1710000	216,971		1.1710000	130,489
Polk City		0.3070000	56,883		0.3070000	34,210
Winter Haven		4.7620000	882,338		4.7620000	530,646
Countywide Total		100.0000000	18,528,724		100.0000000	11,143,342
PUTNAM BOCC	\$ 0.06	78.8340000	\$ 1,830,541	\$ -	0.0000000	
Crescent City		2.4404000	56,667		0.0000000	
Interlachen		2.0430000	47,439		0.0000000	
Palatka		14.7762000	343,106		0.0000000	
Pomona Park		1.0870000	25,240		0.0000000	
Welaka		0.8194000	19,027		0.0000000	
Countywide Total		100.0000000	2,322,019		0.0000000	306,046
SAINT JOHNS BOCC	\$ 0.06	86.0000000	\$ 5,641,121	\$ -	0.0000000	
Hastings		0.0000000	-		0.0000000	
Saint Augustine		10.0000000	655,944		0.0000000	
Saint Augustine Beach		4.0000000	262,378		0.0000000	
Countywide Total		100.0000000	6,559,443		0.0000000	873,708
SAINT LUCIE BOCC	\$ 0.06	24.1111000	\$ 1,928,627	\$ 0.05	24.1111000	\$ 1,333,534
Fort Pierce		17.9990000	1,439,725		17.9990000	995,487
Port Saint Lucie		57.8076000	4,623,981		57.8076000	3,197,217
Saint Lucie Village		0.0823000	6,583		0.0823000	4,552
Countywide Total		100.0000000	7,998,916		100.0000000	5,530,790
SANTA ROSA BOCC	\$ 0.06	90.4800000	\$ 3,872,001	\$ -	0.0000000	
Gulf Breeze		4.0800000	174,600		0.0000000	
Jay		0.3900000	16,690		0.0000000	
Milton		5.0500000	216,110		0.0000000	
Countywide Total		100.0000000	4,279,400		0.0000000	597,934
SARASOTA BOCC	\$ 0.06	65.7900000	\$ 6,463,835	\$ 0.05	65.7900000	\$ 4,808,887
Longboat Key		1.3400000	131,654		1.3400000	97,947
North Port		12.5900000	1,236,961		12.5900000	920,260
Sarasota		14.5900000	1,433,460		14.5900000	1,066,449
Venice		5.6900000	559,040		5.6900000	415,908
Countywide Total		100.0000000	9,824,950		100.0000000	7,309,450
SEMINOLE BOCC	\$ 0.06	63.6000000	\$ 7,874,026	\$ -	0.0000000	
Altamonte Springs		9.6000000	1,188,532		0.0000000	
Casselberry		3.3000000	408,558		0.0000000	
Lake Mary		1.8000000	222,850		0.0000000	
Longwood		3.7000000	458,080		0.0000000	
Oviedo		5.6000000	693,311		0.0000000	
Sanford		8.4000000	1,039,966		0.0000000	
Winter Springs		4.0000000	495,222		0.0000000	
Countywide Total		100.0000000	12,380,545		0.0000000	1,839,295
SUMTER BOCC	\$ 0.06	89.3406557	\$ 3,962,394	\$ -	0.0000000	
Bushnell		2.6044045	115,509		0.0000000	
Center Hill		1.0159183	45,058		0.0000000	
Coleman		0.7207227	31,965		0.0000000	
Webster		0.8655356	38,388		0.0000000	
Wildwood		5.4527631	241,838		0.0000000	
Countywide Total		100.0000000	4,435,152		0.0000000	402,644
SUWANNEE BOCC	\$ 0.06	81.5700000	\$ 1,428,460	\$ 0.05	81.5700000	\$ 840,278
Branford		1.0000000	17,512		1.0000000	10,301

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2009

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
Live Oak		17.4300000	305,236		17.4300000	179,552
Countywide Total		100.0000000	1,751,208		100.0000000	1,030,131
TAYLOR BOCC	\$ 0.06	67.0000000	\$ 781,254	\$ -	0.0000000	
Perry		33.0000000	384,797		0.0000000	
Countywide Total		100.0000000	1,166,050		0.0000000	117,702
UNION BOCC	\$ 0.05	88.1900000	\$ 327,466	\$ -	0.0000000	
Lake Butler		11.1400000	41,365		0.0000000	
Raiford		0.4100000	1,522		0.0000000	
Worthington Springs		0.2600000	965		0.0000000	
Countywide Total		100.0000000	371,318		0.0000000	34,418
VOLUSIA BOCC	\$ 0.06	57.2390000	\$ 7,947,797	\$ 0.05	57.2390000	\$ 5,830,588
Daytona Beach		7.7080000	1,070,278		7.7080000	785,167
Daytona Beach Shores		1.2280000	170,511		1.2280000	125,089
DeBary		2.0380000	282,982		2.0380000	207,599
DeLand		2.3500000	326,304		2.3500000	239,380
Deltona		9.4280000	1,309,105		9.4280000	960,373
Edgewater		1.8470000	256,461		1.8470000	188,143
Holly Hill		1.2470000	173,149		1.2470000	127,024
Lake Helen		0.2530000	35,130		0.2530000	25,772
New Smyrna Beach		3.3200000	460,991		3.3200000	338,188
Oak Hill		0.1520000	21,106		0.1520000	15,483
Orange City		0.8400000	116,636		0.8400000	85,566
Ormond Beach		5.0870000	706,344		5.0870000	518,182
Pierson		0.2100000	29,159		0.2100000	21,391
Ponce Inlet		0.6530000	90,671		0.6530000	66,517
Port Orange		5.0170000	696,625		5.0170000	511,051
South Daytona		1.3830000	192,033		1.3830000	140,878
Countywide Total		100.0000000	13,885,284		100.0000000	10,186,391
WAKULLA BOCC	\$ 0.06	100.0000000	\$ 715,264	\$ -	0.0000000	\$ 91,291
WALTON BOCC	\$ 0.06	85.7600000	\$ 2,297,766	\$ -	0.0000000	
DeFuniak Springs		13.4500000	360,366		0.0000000	
Freeport		0.7900000	21,166		0.0000000	
Countywide Total		100.0000000	2,679,299		0.0000000	333,866
WASHINGTON BOCC	\$ 0.06	85.7600000	\$ 581,640	\$ -	0.0000000	
Caryville		0.1200000	814		0.0000000	
Chipley		12.3500000	83,760		0.0000000	
Vernon		1.4600000	9,902		0.0000000	
Wausau		0.3100000	2,102		0.0000000	
Countywide Total		100.0000000	678,218		0.0000000	89,934
STATEWIDE TOTALS			\$ 566,497,160			\$ 171,746,984

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2009

	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
Local Government						

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 2007-08 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 following exception. 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. This hypothetical figure is provided for those officials that may be considering a tax levy.
- 4) The estimated distributions to the cities of Islamorada and Marathon reflect fixed dollar amounts deducted from the county government's share.
- 5) The dollar figures represent a 100 percent distribution of estimated monies.
- 6) In August 2008, the Department of Revenue's Office of Tax Research observed that fuel tax collections were coming in below original estimates. Although the Office of Tax Research did not revise the various fuel tax estimates for the 2008-09 fiscal year, it suggested that county governments reduce their respective fuel tax estimates, as provided in this table, by 4 percent.

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 2008 Regular 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 of 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/ago.nsf/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 2008 Regular 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 to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. 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/ago.nsf/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 2008 Regular 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 to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. 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/ago.nsf/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 2008 Regular 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. (2008).

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 2008 Regular Legislative Session did not affect provisions related to these revenue sources.

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. (2008).

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/ago.nsf/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
2008-26	Local option tourist development, convention centers

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 2008 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 the Office of Tax Research at (850) 488-2900. Several summaries of prior years' revenues are available via the LCIR's website.¹¹

10. <http://dor.myflorida.com/dor/law> (select *Sales and Use Tax* from the Tax Law Library categories; then select *Sales & Use Tax Rate Charts* option; and then select *History of Local Sales Tax and Current Rates by County*).

11. <http://www.floridalcir.gov/datagtol.cfm>

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals
 ### Active Levies, as of July 1, 2008, 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>Gilchrist</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2007</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>Jefferson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2007</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>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals
 ### Active Levies, as of July 1, 2008, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<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>	-
<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>Bradford</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2007</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>Hendry</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2007</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. 30, 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>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2008</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>Bradford</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2007</i>	-
<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>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2007</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>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals
 ### Active Levies, as of July 1, 2008, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<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>Nov. 30, 2008</i>
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2008</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>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1995</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 1997</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1994</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1994</i>	-
<i>Saint Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1997</i>	<i>Dec. 31, 2002</i>
<i>Saint Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2003</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2006</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2007</i>	-
<i>Volusia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2003</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2004</i>	-
High Tourism Impact Tax - s. 125.0104(3)(m), F.S.				
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1989</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</i>	-
Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.				
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2005</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>Apr. 1, 2007</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1994</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1994</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2008</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2006</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2004</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2006</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2005</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>Saint Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2003</i>	-
Tourist Impact Tax - s. 125.0108, F.S.				
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1988</i>	-
Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.				
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.				
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>3%</i>	<i>May 1, 1984</i>	-
Special District Convention Development Tax - s. 212.0305(4)(c), F.S.				
<i>Volusia (portion)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1984</i>	<i>Aug. 31, 1991</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Sep. 1, 1991</i>	<i>Sep. 30, 1995</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 1995</i>	-

Note: This levy is imposed within the jurisdiction of the Halifax Area Advertising Authority.

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals
 ### Active Levies, as of July 1, 2008, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
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.

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>	
Citrus	Sep. 1, 1991	Dec. 31, 2005
<i>Clay</i>	<i>Jan. 1, 1989</i>	
<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>Marion</i>	<i>Apr. 1, 2008</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" (July 1, 2008)
<https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

2008 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								5	3	2		
Baker *	2									5	2	3		
Bay *	2	1								5	3	2		
Bradford	2	1	1							5	4	1		
Brevard *	2	1	1	1						5	5	0		
Broward *	2	1	1	1						5	5	0		
Calhoun										4	0	4		
Charlotte *	2	1	1	1						5	5	0		
Citrus	2	1								5	3	2		
Clay *	2	1								5	3	2		
Collier *	2	1	1							5	4	1		
Columbia	2									5	2	3		
De Soto										4	0	4		
Dixie										4	0	4		
Duval *	2		1	1		2				6	6	0		
Escambia *	2	1	1							5	4	1		
Flagler	2	1								5	3	2		
Franklin	2									5	2	3		
Gadsden	2									5	2	3		
Gilchrist	2									4	2	2		
Glades										4	0	4		
Gulf *	2	1	1							5	4	1		
Hamilton	2	1								5	3	2		
Hardee										4	0	4		
Hendry	2	1								5	3	2		
Hernando *	2	1								5	3	2		
Highlands	2									5	2	3		
Hillsborough *	2	1	1	1						5	5	0		
Holmes	2									5	2	3		
Indian River *	2	1	1							5	4	1		
Jackson	2	1	1							5	4	1		
Jefferson	2									4	2	2		
Lafayette										4	0	4		
Lake *	2	1	1							5	4	1		
Lee *	2	1	1	1						5	5	0		
Leon *	2	1	1							5	4	1		
Levy	2									5	2	3		
Liberty										4	0	4		
Madison	2	1								5	3	2		
Manatee *	2	1	1							5	4	1		
Marion *	2									5	2	3		
Martin *	2	1	1							5	4	1		
Miami-Dade *	2		1					3		6	6	0	2	1
Monroe *	2	1				1				7	4	3		
Nassau *	2									5	2	3		
Okaloosa *	2	1	1	1						5	5	0		

2008 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								5	3	2		
Orange *	2	1	1	1	1					6	6	0		
Osceola *	2	1	1	1	1					6	6	0		
Palm Beach *	2	1	1	1	1					5	5	0		
Pasco	2									5	2	3		
Pinellas *	2	1	1	1	1					5	5	0		
Polk *	2	1	1	1	1					5	5	0		
Putnam *	2									5	2	3		
Saint Johns *	2	1								5	3	2		
Saint Lucie *	2	1	1	1	1					5	5	0		
Santa Rosa *	2	1	1							5	4	1		
Sarasota *	2	1	1							5	4	1		
Seminole *	2	1								5	3	2		
Sumter	2									5	2	3		
Suwannee *	2									5	2	3		
Taylor *	2	1								5	3	2		
Union										4	0	4		
Volusia *	2		1					3		6	6	0		
Wakulla *	2	1								5	3	2		
Walton *	2	1	1							5	4	1		
Washington	2	1								5	3	2		
# Eligible to Levy:	67	54	67	65	3	1	1	1	1		67		1	1
# Levying:	59	41	28	13	2	1	1	1	1		59		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) Pursuant to s. 125.0104(3)(d), F.S., no county shall levy the Additional Tax unless the county has imposed the Original Tax [i.e., s. 125.0104(3)(c), F.S.] for a minimum of three years prior to the effective date of the levy and imposition of the Additional Tax.
- 3) Pursuant to s. 125.0104(3)(b), F.S., no county authorized to levy a convention development tax pursuant to s. 212.0305, F.S., (i.e., Duval, Miami-Dade, and Volusia) is allowed to levy more than 2% of tourist development taxes. However, pursuant to s. 125.0104(3)(l), F.S., this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax, pursuant to s. 125.0104(3)(n), F.S. This exemption is applicable only to Duval County.
- 4) Pursuant to s. 125.0104(3)(n), F.S., only a county that has levied the Professional Sports Franchise Facility Tax [i.e., s. 125.0104(3)(l), F.S.] is eligible to levy the Additional Professional Sports Franchise Facility Tax. Consequently, the levy of the Professional Sports Franchise Facility Tax must occur prior to the levy of the Additional Professional Sports Franchise Facility Tax.
- 5) The county-wide tourist development tax rate for Miami-Dade County is 3% except within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside, which are eligible to impose the Municipal Resort Tax.
- 6) The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than county-wide.
- 7) In Santa Rosa County, the countywide tourist development tax rate is 2%. The rate in the special taxing district of Navarre Beach is 3%; however, the funds generated from this levy go to Escambia County pursuant to an agreement adopted when this area was transferred to Santa Rosa County by Escambia County.
- 8) Manatee County's levy of the 1% Professional Sports Franchise Facility Tax is scheduled to expire on November 30, 2008.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (July 1, 2008) <https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

Taxable Sales Reported by Transient Rental Facilities

State Fiscal Years Ended June 30, 2003 - 2009

County	2003	2004	2005	2006	2007	2008 (est.)	2009 (est.)
Alachua	\$ 58,500,000	\$ 59,700,000	\$ 67,394,115	\$ 76,791,542	\$ 84,659,398	\$ 78,228,312	\$ 81,395,776
Baker	1,400,000	1,500,000	1,799,807	1,691,613	1,808,950	1,740,670	1,829,444
Bay	211,400,000	208,000,000	228,800,625	233,764,283	255,153,611	238,138,013	247,780,221
Bradford	3,600,000	3,900,000	4,004,510	3,363,999	3,400,510	3,288,477	3,283,380
Brevard	145,600,000	155,200,000	184,297,692	191,954,581	188,891,029	189,620,413	191,319,412
Broward	796,700,000	885,800,000	968,970,660	1,006,236,071	1,066,624,408	1,004,354,410	1,023,909,190
Calhoun	100,000	120,000	113,794	122,937	100,000	126,502	132,954
Charlotte	45,200,000	53,500,000	48,932,211	51,815,252	47,621,264	51,718,357	52,725,314
Citrus	22,500,000	23,300,000	23,331,383	27,067,380	27,350,720	27,852,334	29,272,803
Clay	13,700,000	13,600,000	14,781,779	13,908,181	14,146,749	14,311,518	15,041,406
Collier	406,700,000	482,000,000	534,753,362	520,265,521	503,331,989	535,353,221	562,656,235
Columbia	17,500,000	19,000,000	22,281,684	22,894,844	20,658,972	22,616,443	22,819,086
De Soto	3,200,000	3,900,000	5,799,436	5,550,416	5,079,746	5,711,378	6,002,658
Dixie	1,600,000	1,600,000	1,624,420	1,462,434	1,303,137	1,459,699	1,488,120
Duval	238,800,000	245,500,000	306,015,501	317,567,694	330,502,646	326,777,157	343,442,792
Escambia	104,000,000	106,000,000	115,453,613	114,669,015	130,914,010	117,994,416	124,012,132
Flagler	27,500,000	33,300,000	46,405,037	44,701,268	47,230,828	45,997,605	48,343,483
Franklin	29,900,000	31,000,000	37,066,238	34,093,425	36,656,290	36,134,598	39,116,787
Gadsden	2,500,000	2,500,000	3,022,380	3,032,152	4,588,434	3,120,084	3,279,209
Gilchrist	200,000	200,000	189,096	337,268	500,986	347,049	364,748
Glades	1,300,000	1,700,000	2,025,851	1,669,120	1,260,347	1,717,524	1,805,118
Gulf	8,900,000	9,200,000	10,905,128	10,518,038	13,738,929	11,255,984	12,303,240
Hamilton	1,700,000	2,000,000	1,897,984	1,824,542	1,759,460	1,877,454	1,973,204
Hardee	1,000,000	1,200,000	1,521,466	2,200,673	3,800,689	2,264,493	2,379,982
Hendry	3,500,000	4,000,000	4,300,461	5,169,439	5,365,673	5,319,353	5,590,640
Hernando	9,800,000	10,700,000	13,607,596	15,512,767	16,276,529	15,324,132	15,461,436
Highlands	13,100,000	17,500,000	20,933,289	18,592,832	17,783,369	17,601,462	17,019,206
Hillsborough	399,700,000	421,700,000	516,430,948	519,997,591	571,649,749	535,077,521	562,366,475
Holmes	500,000	500,000	711,634	764,214	830,710	707,739	669,450
Indian River	45,900,000	55,600,000	46,550,678	43,637,706	43,524,600	44,903,199	47,193,263
Jackson	7,200,000	7,900,000	10,048,888	9,676,961	9,083,018	9,957,593	10,465,430
Jefferson	1,200,000	1,400,000	1,766,936	1,843,296	1,757,790	1,896,752	1,993,486
Lafayette	100,000	91,078	155,611	220,051	200,000	226,432	237,981
Lake	52,700,000	61,600,000	71,537,773	79,231,568	75,955,163	81,529,283	85,687,277
Lee	449,400,000	523,800,000	469,967,383	491,577,686	545,171,965	500,775,105	521,051,488
Leon	74,100,000	72,200,000	87,613,644	91,470,325	93,353,146	94,122,964	98,923,236
Levy	7,300,000	7,600,000	8,038,312	8,500,842	8,747,434	8,747,366	9,193,482
Liberty	100,000	200,000	188,758	127,162	100,000	130,850	137,523
Madison	2,000,000	2,100,000	2,267,577	2,523,037	2,476,817	2,596,205	2,728,612
Manatee	134,400,000	108,500,000	116,005,500	113,233,173	114,117,878	116,516,935	122,459,299
Marion	52,500,000	58,900,000	66,606,947	69,782,627	67,297,233	71,806,323	75,468,446
Martin	37,800,000	40,800,000	43,542,163	41,708,225	39,084,449	42,917,764	45,106,569
Miami-Dade	1,386,000,000	1,642,000,000	1,833,406,297	1,973,810,103	2,080,145,043	2,031,050,596	2,134,634,176
Monroe	520,200,000	604,500,000	640,394,768	622,433,520	632,823,316	634,079,251	659,753,120
Nassau	132,200,000	136,900,000	145,371,864	145,223,597	157,692,181	149,435,081	157,056,270
Okaloosa	193,300,000	199,700,000	225,539,700	211,921,658	231,434,707	222,428,734	238,448,051
Okeechobee	5,100,000	5,800,000	7,984,118	7,703,490	7,498,481	7,926,891	8,331,163
Orange	2,842,600,000	3,273,500,000	3,517,860,219	3,690,828,821	3,894,331,394	3,873,820,114	4,152,812,639
Osceola	577,600,000	607,000,000	731,510,749	779,801,102	803,990,242	786,367,027	809,942,311
Palm Beach	711,300,000	790,500,000	824,408,461	860,676,178	821,374,155	876,779,429	912,280,228
Pasco	42,500,000	46,300,000	50,946,459	48,894,157	37,198,030	50,312,088	52,878,004
Pinellas	453,900,000	496,700,000	520,795,835	559,029,516	594,017,675	569,488,958	592,547,566
Polk	102,100,000	120,600,000	151,376,358	167,378,360	171,826,925	172,232,332	181,016,181
Putnam	6,100,000	6,500,000	6,671,389	6,093,954	6,365,803	6,270,679	6,590,483
Saint Johns	191,400,000	211,400,000	248,378,180	267,087,203	270,638,570	274,832,732	288,849,201
Saint Lucie	48,900,000	60,900,000	66,713,216	68,831,749	59,671,079	70,827,870	74,440,091
Santa Rosa	26,400,000	27,200,000	26,656,245	17,429,149	19,604,560	18,293,286	19,610,769
Sarasota	239,800,000	304,400,000	304,936,715	303,359,803	319,454,535	312,157,237	328,077,256
Seminole	61,600,000	68,800,000	93,354,236	98,671,790	94,004,242	104,579,270	113,210,197
Sumter	6,700,000	9,400,000	11,406,320	13,481,074	13,900,946	13,872,025	14,579,498
Suwannee	4,000,000	4,500,000	6,868,522	6,755,313	10,992,836	6,951,217	7,305,729
Taylor	5,100,000	5,200,000	5,362,362	5,510,120	5,977,566	5,669,913	5,959,079
Union	-	13,400	3,608	15,701	-	16,156	16,980
Volusia	346,700,000	353,200,000	373,796,706	387,522,265	400,923,071	398,760,411	419,097,192
Wakulla	2,300,000	2,844,000	2,407,407	2,736,601	2,806,058	2,815,962	2,959,577
Walton	231,800,000	245,900,000	272,912,451	286,491,334	346,899,579	306,591,566	335,116,845
Washington	1,900,000	2,100,000	2,720,803	2,759,230	3,136,756	2,952,818	3,227,548
Statewide Total	\$ 11,574,300,000	\$ 12,964,668,478	\$ 14,183,444,858	\$ 14,735,517,539	\$ 15,390,566,375	\$ 15,170,674,734	\$ 15,957,170,146

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. (2008).

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. (2008).

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. (2008).

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. (2008).

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. (2008).

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

Legislation passed during the 2008 Regular Legislative Session did not affect provisions related to this revenue source.

Authorization to Levy

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance 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

1. Section 125.0108(1)(a), F.S. (2008).

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

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

four-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. (2008).

8. Section 125.0108(2), F.S. (2008).

9. Section 125.0104(10), F.S. (2008).

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. (2008).

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 2008 Regular Legislative Session did not affect provisions related to these revenue sources.

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. (2008).

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/ago.nsf/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 the Office of Tax Research at (850) 488-2900.

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Consolidated County Convention Development Tax

Section 212.0305(4)(a), Florida Statutes

Brief Overview

Each county operating under a government consolidated with one or more municipalities in the county may impose a 2 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body. The county may designate or appoint an authority to administer and disburse the tax proceeds and any other related source of revenue. However, the authority's annual budget is subject to approval of the county's governing body.

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.

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.

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 A:

Adjusted Population Estimates

**Adjusted 2007 Population Estimates for Florida's Counties and Municipalities
Used in the FY 2008-09 State Revenue Sharing Calculations**

County / Municipality	April 1, 2007 Total Population	April 1, 2007 Inmate Population	April 1, 2007 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Alachua County	247,561	1,697	245,864	-	-	245,864
Alachua	7,854	-	7,854	-	-	7,854
Archer	1,229	-	1,229	-	-	1,229
Gainesville	122,671	1,174	121,497	-	-	121,497
Hawthorne	1,401	-	1,401	-	-	1,401
High Springs	4,739	-	4,739	-	-	4,739
LaCrosse	195	-	195	-	-	195
Micanopy	637	-	637	-	-	637
Newberry	4,787	-	4,787	-	-	4,787
Waldo	831	-	831	-	-	831
Unincorporated County	103,217	523	102,694	-	-	102,694
Baker County	25,623	2,039	23,584	-	-	23,584
Glen Saint Mary	471	-	471	-	-	471
Macclenny	5,804	-	5,804	-	-	5,804
Unincorporated County	19,348	2,039	17,309	-	-	17,309
Bay County	167,631	970	166,661	-	-	166,661
Callaway	14,713	-	14,713	2	-	14,715
Cedar Grove	5,723	-	5,723	-	-	5,723
Lynn Haven	16,217	-	16,217	-	-	16,217
Mexico Beach	1,320	-	1,320	-	-	1,320
Panama City	37,640	163	37,477	25	-	37,502
Panama City Beach	11,651	-	11,651	-	-	11,651
Parker	4,683	-	4,683	-	-	4,683
Springfield	8,956	-	8,956	2	-	8,958
Unincorporated County	66,728	807	65,921	(29)	-	65,892
Bradford County	29,055	4,544	24,511	-	-	24,511
Brooker	374	-	374	-	-	374
Hampton	456	-	456	-	-	456
Lawtey	675	-	675	-	-	675
Starke	6,087	12	6,075	-	-	6,075
Unincorporated County	21,463	4,532	16,931	-	-	16,931
Brevard County	552,109	1,526	550,583	-	-	550,583
Cape Canaveral	10,526	-	10,526	-	-	10,526
Cocoa	17,164	-	17,164	-	-	17,164
Cocoa Beach	12,805	-	12,805	-	-	12,805
Grant-Valkaria	3,907	-	3,907	-	-	3,907
Indialantic	3,009	-	3,009	-	-	3,009
Indian Harbour Beach	8,715	-	8,715	-	-	8,715
Malabar	2,814	-	2,814	-	-	2,814
Melbourne	78,386	-	78,386	7	-	78,393
Melbourne Beach	3,369	-	3,369	-	-	3,369
Melbourne Village	724	-	724	-	-	724
Palm Bay	101,793	-	101,793	-	-	101,793
Palm Shores	947	-	947	-	-	947
Rockledge	25,911	29	25,882	-	-	25,882
Satellite Beach	10,769	-	10,769	-	-	10,769
Titusville	44,526	66	44,460	2	-	44,462
West Melbourne	15,777	-	15,777	-	-	15,777
Unincorporated County	210,967	1,431	209,536	(9)	-	209,527
Broward County	1,765,707	2,104	1,763,603	-	-	1,763,603
Coconut Creek	48,207	-	48,207	-	-	48,207
Cooper City	29,919	33	29,886	-	-	29,886
Coral Springs	129,766	-	129,766	-	-	129,766
Dania Beach	29,524	-	29,524	-	-	29,524
Davie	93,428	6	93,422	-	-	93,422
Deerfield Beach	75,829	-	75,829	-	-	75,829
Fort Lauderdale	179,971	312	179,659	-	-	179,659
Hallandale Beach	38,193	-	38,193	-	-	38,193
Hillsboro Beach	2,223	-	2,223	-	-	2,223
Hollywood	142,943	-	142,943	-	-	142,943
Lauderdale-by-the-Sea	6,196	-	6,196	-	-	6,196
Lauderdale Lakes	32,314	-	32,314	-	-	32,314
Lauderhill	64,261	-	64,261	-	-	64,261
Lazy Lake Village	41	-	41	-	-	41
Lighthouse Point	10,964	-	10,964	-	-	10,964
Margate	55,661	-	55,661	-	-	55,661
Miramar	111,705	-	111,705	-	-	111,705

Adjusted 2007 Population Estimates for Florida's Counties and Municipalities Used in the FY 2008-09 State Revenue Sharing Calculations						
County / Municipality	April 1, 2007 Total Population	April 1, 2007 Inmate Population	April 1, 2007 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
North Lauderdale	42,269	-	42,269	-	-	42,269
Oakland Park	42,081	-	42,081	-	-	42,081
Parkland	23,163	-	23,163	-	-	23,163
Pembroke Park	5,818	-	5,818	-	-	5,818
Pembroke Pines	152,888	798	152,090	-	-	152,090
Plantation	85,349	-	85,349	-	-	85,349
Pompano Beach	101,128	160	100,968	-	-	100,968
Sea Ranch Lakes	732	-	732	-	-	732
Southwest Ranches	8,461	-	8,461	-	-	8,461
Sunrise	89,633	-	89,633	-	-	89,633
Tamarac	59,949	-	59,949	-	-	59,949
Weston	62,233	-	62,233	-	-	62,233
West Park	13,930	-	13,930	-	-	13,930
Wilton Manors	12,848	-	12,848	-	-	12,848
Unincorporated County	14,080	795	13,285	-	-	13,285
Calhoun County	14,477	1,449	13,028	-	-	13,028
Altha	568	-	568	-	-	568
Blountstown	2,473	-	2,473	-	-	2,473
Unincorporated County	11,436	1,449	9,987	-	-	9,987
Charlotte County	164,584	1,080	163,504	-	-	163,504
Punta Gorda	17,444	-	17,444	-	-	17,444
Unincorporated County	147,140	1,080	146,060	-	-	146,060
Citrus County	140,124	186	139,938	-	-	139,938
Crystal River	3,737	-	3,737	-	-	3,737
Inverness	7,286	-	7,286	-	-	7,286
Unincorporated County	129,101	186	128,915	-	-	128,915
Clay County	184,644	-	184,644	-	-	184,644
Green Cove Springs	6,488	-	6,488	-	-	6,488
Keystone Heights	1,404	-	1,404	-	-	1,404
Orange Park	9,109	-	9,109	-	-	9,109
Penney Farms	638	-	638	-	-	638
Unincorporated County	167,005	-	167,005	-	-	167,005
Collier County	333,858	94	333,764	-	-	333,764
Everglades	643	-	643	-	-	643
Marco Island	15,825	-	15,825	-	-	15,825
Naples	23,101	-	23,101	-	-	23,101
Unincorporated County	294,289	94	294,195	-	-	294,195
Columbia County	65,373	3,389	61,984	-	-	61,984
Fort White	519	-	519	-	-	519
Lake City	11,340	319	11,021	5	-	11,026
Unincorporated County	53,514	3,070	50,444	(5)	-	50,439
De Soto County	33,983	2,117	31,866	-	-	31,866
Arcadia	6,617	-	6,617	-	-	6,617
Unincorporated County	27,366	2,117	25,249	-	-	25,249
Dixie County	15,808	1,231	14,577	-	-	14,577
Cross City	1,756	-	1,756	-	-	1,756
Horseshoe Beach	297	-	297	-	-	297
Unincorporated County	13,755	1,231	12,524	-	-	12,524
Duval County	897,597	589	897,008	-	-	897,008
Atlantic Beach	13,961	-	13,961	-	-	13,961
Baldwin	1,601	-	1,601	-	-	1,601
Jacksonville	852,450	589	851,861	-	-	851,861
Jacksonville Beach	22,253	-	22,253	-	-	22,253
Neptune Beach	7,332	-	7,332	-	-	7,332
Escambia County	311,775	2,584	309,191	-	-	309,191
Century	1,670	-	1,670	-	-	1,670
Pensacola	55,024	114	54,910	-	-	54,910
Unincorporated County	255,081	2,470	252,611	-	-	252,611
Flagler County	93,568	-	93,568	-	-	93,568
Beverly Beach	509	-	509	-	-	509
Bunnell	2,394	-	2,394	-	-	2,394
Flagler Beach (part)	5,401	-	5,401	-	-	5,401
Marineland (part)	9	-	9	-	-	9
Palm Coast	70,376	-	70,376	-	-	70,376
Unincorporated County	14,879	-	14,879	-	-	14,879
Franklin County	12,249	1,602	10,647	-	-	10,647
Apalachicola	2,499	-	2,499	-	-	2,499

Adjusted 2007 Population Estimates for Florida's Counties and Municipalities Used in the FY 2008-09 State Revenue Sharing Calculations						
County / Municipality	April 1, 2007 Total Population	April 1, 2007 Inmate Population	April 1, 2007 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Carrabelle	1,324	-	1,324	-	-	1,324
Unincorporated County	8,426	1,602	6,824	-	-	6,824
Gadsden County	49,398	2,901	46,497	-	-	46,497
Chattahoochee	3,720	1,370	2,350	-	-	2,350
Greensboro	634	-	634	-	-	634
Gretna	1,714	-	1,714	-	-	1,714
Havana	1,778	-	1,778	-	-	1,778
Midway	1,771	-	1,771	-	-	1,771
Quincy	7,436	403	7,033	-	-	7,033
Unincorporated County	32,345	1,128	31,217	-	-	31,217
Gilchrist County	17,106	813	16,293	-	-	16,293
Bell	452	-	452	-	-	452
Fanning Springs (part)	350	-	350	-	-	350
Trenton	1,690	-	1,690	-	-	1,690
Unincorporated County	14,614	813	13,801	-	-	13,801
Glades County	11,055	742	10,313	-	-	10,313
Moore Haven	1,636	-	1,636	-	-	1,636
Unincorporated County	9,419	742	8,677	-	-	8,677
Gulf County	16,815	3,152	13,663	-	-	13,663
Port Saint Joe	3,813	-	3,813	-	-	3,813
Wewahitchka	1,716	-	1,716	-	-	1,716
Unincorporated County	11,286	3,152	8,134	-	-	8,134
Hamilton County	14,705	2,907	11,798	-	-	11,798
Jasper	1,687	-	1,687	-	-	1,687
Jennings	820	-	820	-	-	820
White Springs	762	-	762	-	-	762
Unincorporated County	11,436	2,907	8,529	-	-	8,529
Hardee County	27,520	1,864	25,656	-	-	25,656
Bowling Green	3,078	51	3,027	-	-	3,027
Wauchula	4,447	-	4,447	-	-	4,447
Zolfo Springs	1,612	-	1,612	-	-	1,612
Unincorporated County	18,383	1,813	16,570	-	-	16,570
Hendry County	39,651	938	38,713	-	-	38,713
Clewiston	6,619	-	6,619	-	-	6,619
La Belle	4,618	-	4,618	-	-	4,618
Unincorporated County	28,414	938	27,476	-	-	27,476
Hernando County	162,193	455	161,738	-	-	161,738
Brooksville	7,309	-	7,309	5	-	7,314
Weeki Wachee	8	-	8	-	-	8
Unincorporated County	154,876	455	154,421	(5)	-	154,416
Highlands County	98,727	24	98,703	-	-	98,703
Avon Park	8,964	-	8,964	-	-	8,964
Lake Placid	1,760	-	1,760	-	-	1,760
Sebring	10,361	-	10,361	9	-	10,370
Unincorporated County	77,642	24	77,618	(9)	-	77,609
Hillsborough County	1,192,861	1,366	1,191,495	-	-	1,191,495
Plant City	33,277	-	33,277	-	-	33,277
Tampa	336,264	775	335,489	-	-	335,489
Temple Terrace	24,026	-	24,026	393	-	24,419
Unincorporated County	799,294	591	798,703	(393)	-	798,310
Holmes County	19,464	1,381	18,083	-	-	18,083
Bonifay	2,783	-	2,783	-	-	2,783
Esto	379	-	379	-	-	379
Noma	222	-	222	-	-	222
Ponce de Leon	498	-	498	-	-	498
Westville	224	-	224	-	-	224
Unincorporated County	15,358	1,381	13,977	-	-	13,977
Indian River County	139,757	440	139,317	-	-	139,317
Fellsmere	4,687	-	4,687	-	-	4,687
Indian River Shores	3,674	-	3,674	-	-	3,674
Orchid	303	-	303	-	-	303
Sebastian	22,426	-	22,426	-	-	22,426
Vero Beach	18,060	-	18,060	-	-	18,060
Unincorporated County	90,607	440	90,167	-	-	90,167
Jackson County	50,416	5,805	44,611	-	-	44,611
Alford	494	-	494	-	-	494
Bascom	111	-	111	-	-	111

Adjusted 2007 Population Estimates for Florida's Counties and Municipalities Used in the FY 2008-09 State Revenue Sharing Calculations						
County / Municipality	April 1, 2007 Total Population	April 1, 2007 Inmate Population	April 1, 2007 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Campbellton	245	-	245	28	-	273
Cottondale	918	-	918	-	-	918
Graceville	2,523	-	2,523	-	-	2,523
Grand Ridge	913	-	913	-	-	913
Greenwood	777	-	777	-	-	777
Jacob City	291	-	291	-	-	291
Malone	2,281	1,515	766	-	-	766
Marianna	6,531	250	6,281	-	-	6,281
Sneads	1,972	-	1,972	-	-	1,972
Unincorporated County	33,360	4,040	29,320	(28)	-	29,292
Jefferson County	14,494	1,173	13,321	-	-	13,321
Monticello	2,554	30	2,524	-	-	2,524
Unincorporated County	11,940	1,143	10,797	-	-	10,797
Lafayette County	8,215	1,725	6,490	-	-	6,490
Mayo	1,013	10	1,003	-	-	1,003
Unincorporated County	7,202	1,715	5,487	-	-	5,487
Lake County	286,499	1,077	285,422	-	-	285,422
Astatula	1,649	-	1,649	-	-	1,649
Clermont	22,882	-	22,882	-	-	22,882
Eustis	18,401	-	18,401	-	-	18,401
Fruitland Park	3,829	-	3,829	-	-	3,829
Groveland	6,983	-	6,983	-	-	6,983
Howey-in-the-Hills	1,223	-	1,223	-	-	1,223
Lady Lake	12,842	-	12,842	20	-	12,862
Leesburg	19,934	-	19,934	-	-	19,934
Mascotte	4,478	-	4,478	-	-	4,478
Minneola	9,203	-	9,203	-	-	9,203
Montverde	1,189	-	1,189	-	-	1,189
Mount Dora	11,945	-	11,945	16	-	11,961
Tavares	13,013	-	13,013	95	-	13,108
Umatilla	2,601	-	2,601	3	-	2,604
Unincorporated County	156,327	1,077	155,250	(134)	-	155,116
Lee County	615,741	487	615,254	-	-	615,254
Bonita Springs	45,148	6	45,142	-	-	45,142
Cape Coral	164,523	29	164,494	-	-	164,494
Fort Myers	67,851	82	67,769	4	-	67,773
Fort Myers Beach	7,037	-	7,037	-	-	7,037
Sanibel	6,297	-	6,297	-	-	6,297
Unincorporated County	324,885	370	324,515	(4)	-	324,511
Leon County	272,896	1,701	271,195	-	-	271,195
Tallahassee	176,429	1,403	175,026	4	-	175,030
Unincorporated County	96,467	298	96,169	(4)	-	96,165
Levy County	40,045	323	39,722	-	-	39,722
Bronson	1,143	-	1,143	-	-	1,143
Cedar Key	927	-	927	-	-	927
Chiefland	2,338	-	2,338	-	-	2,338
Fanning Springs (part)	596	-	596	-	-	596
Inglis	1,731	-	1,731	-	-	1,731
Otter Creek	147	-	147	-	-	147
Williston	2,557	-	2,557	-	-	2,557
Yankeetown	760	-	760	-	-	760
Unincorporated County	29,846	323	29,523	-	-	29,523
Liberty County	7,772	1,588	6,184	-	-	6,184
Bristol	950	51	899	-	-	899
Unincorporated County	6,822	1,537	5,285	-	-	5,285
Madison County	19,944	1,639	18,305	-	-	18,305
Greenville	841	17	824	-	-	824
Lee	387	-	387	3	-	390
Madison	3,084	37	3,047	-	-	3,047
Unincorporated County	15,632	1,585	14,047	(3)	-	14,044
Manatee County	315,890	283	315,607	-	-	315,607
Anna Maria	1,854	-	1,854	-	-	1,854
Bradenton	54,409	122	54,287	-	-	54,287
Bradenton Beach	1,536	-	1,536	-	-	1,536
Holmes Beach	5,059	-	5,059	-	-	5,059
Longboat Key (part)	2,613	-	2,613	-	-	2,613
Palmetto	14,310	16	14,294	-	-	14,294

Adjusted 2007 Population Estimates for Florida's Counties and Municipalities Used in the FY 2008-09 State Revenue Sharing Calculations						
County / Municipality	April 1, 2007 Total Population	April 1, 2007 Inmate Population	April 1, 2007 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Unincorporated County	236,109	145	235,964	-	-	235,964
Marion County	325,023	4,202	320,821	-	-	320,821
Bellevue	3,988	6	3,982	21	-	4,003
Dunnellon	2,031	-	2,031	-	-	2,031
McIntosh	451	-	451	-	-	451
Ocala	54,238	182	54,056	5	-	54,061
Reddick	523	-	523	-	-	523
Unincorporated County	263,792	4,014	259,778	(26)	-	259,752
Martin County	143,737	1,276	142,461	-	-	142,461
Jupiter Island	672	-	672	-	-	672
Ocean Breeze Park	411	-	411	-	-	411
Sewall's Point	1,996	-	1,996	-	-	1,996
Stuart	16,564	22	16,542	-	-	16,542
Unincorporated County	124,094	1,254	122,840	-	-	122,840
Miami-Dade County	2,462,292	10,442	2,451,850	-	-	2,451,850
Aventura	30,383	-	30,383	-	-	30,383
Bal Harbour	3,058	-	3,058	-	-	3,058
Bay Harbor Islands	5,148	-	5,148	-	-	5,148
Biscayne Park	3,328	-	3,328	-	-	3,328
Coral Gables	44,604	-	44,604	-	-	44,604
Cutler Bay	40,468	-	40,468	-	-	40,468
Doral	34,472	-	34,472	-	-	34,472
El Portal	2,523	-	2,523	-	-	2,523
Florida City	9,318	-	9,318	-	-	9,318
Golden Beach	951	-	951	-	-	951
Hialeah	228,528	-	228,528	-	-	228,528
Hialeah Gardens	20,491	-	20,491	-	-	20,491
Homestead	57,605	18	57,587	-	-	57,587
Indian Creek Village	59	-	59	-	-	59
Islandia	6	-	6	-	-	6
Key Biscayne	11,433	-	11,433	-	-	11,433
Medley	1,132	-	1,132	-	-	1,132
Miami	395,434	2,793	392,641	-	-	392,641
Miami Beach	93,721	-	93,721	-	-	93,721
Miami Gardens	109,200	-	109,200	-	-	109,200
Miami Lakes	27,027	12	27,015	-	-	27,015
Miami Shores	10,323	-	10,323	-	-	10,323
Miami Springs	13,643	-	13,643	-	-	13,643
North Bay	5,736	-	5,736	-	-	5,736
North Miami	60,275	-	60,275	-	-	60,275
North Miami Beach	40,942	-	40,942	-	-	40,942
Opa-locka	15,359	-	15,359	-	-	15,359
Palmetto Bay	25,156	-	25,156	-	-	25,156
Pinecrest	19,382	-	19,382	-	-	19,382
South Miami	10,561	-	10,561	-	-	10,561
Sunny Isles Beach	18,747	-	18,747	-	-	18,747
Surfside	5,775	-	5,775	-	-	5,775
Sweetwater	14,326	-	14,326	-	-	14,326
Virginia Gardens	2,354	-	2,354	-	-	2,354
West Miami	5,724	-	5,724	-	-	5,724
Unincorporated County	1,095,100	7,619	1,087,481	-	-	1,087,481
Monroe County	78,987	64	78,923	-	-	78,923
Islamorada	7,149	-	7,149	-	-	7,149
Key Colony Beach	857	-	857	-	-	857
Key West	24,629	-	24,629	-	-	24,629
Layton	207	-	207	-	-	207
Marathon	10,396	-	10,396	-	-	10,396
Unincorporated County	35,749	64	35,685	-	-	35,685
Nassau County	69,569	95	69,474	-	-	69,474
Callahan	1,171	-	1,171	-	-	1,171
Fernandina Beach	11,911	81	11,830	-	-	11,830
Hilliard	2,967	-	2,967	-	-	2,967
Unincorporated County	53,520	14	53,506	-	-	53,506
Okaloosa County	196,540	1,480	195,060	-	-	195,060
Cinco Bayou	381	-	381	-	-	381
Crestview	21,149	-	21,149	6	-	21,155
Destin	12,225	-	12,225	-	-	12,225

**Adjusted 2007 Population Estimates for Florida's Counties and Municipalities
Used in the FY 2008-09 State Revenue Sharing Calculations**

County / Municipality	April 1, 2007 Total Population	April 1, 2007 Inmate Population	April 1, 2007 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Fort Walton Beach	21,008	-	21,008	-	-	21,008
Laurel Hill	631	-	631	-	-	631
Mary Esther	4,285	-	4,285	-	-	4,285
Niceville	13,272	-	13,272	-	-	13,272
Shalimar	728	-	728	-	-	728
Valparaiso	6,562	-	6,562	-	-	6,562
Unincorporated County	116,299	1,480	114,819	(6)	-	114,813
Okeechobee County	39,030	1,993	37,037	-	-	37,037
Okeechobee	5,814	-	5,814	-	-	5,814
Unincorporated County	33,216	1,993	31,223	-	-	31,223
Orange County	1,105,603	3,295	1,102,308	-	-	1,102,308
Apopka	39,508	-	39,508	129	-	39,637
Bay Lake	20	-	20	-	-	20
Belle Isle	5,881	-	5,881	-	-	5,881
Eatonville	2,539	61	2,478	-	-	2,478
Edgewood	2,236	-	2,236	-	-	2,236
Lake Buena Vista	23	-	23	-	-	23
Maitland	16,100	-	16,100	-	-	16,100
Oakland	1,958	-	1,958	5	-	1,963
Ocoee	33,533	-	33,533	9	-	33,542
Orlando	228,765	205	228,560	2	-	228,562
Windermere	2,638	-	2,638	186	-	2,824
Winter Garden	30,065	-	30,065	51	-	30,116
Winter Park	28,486	67	28,419	-	-	28,419
Unincorporated County	713,851	2,962	710,889	(382)	-	710,507
Osceola County	266,123	249	265,874	-	-	265,874
Kissimmee	61,036	44	60,992	-	-	60,992
Saint Cloud	30,634	-	30,634	235	-	30,869
Unincorporated County	174,453	205	174,248	(235)	-	174,013
Palm Beach County	1,295,033	4,165	1,290,868	-	-	1,290,868
Atlantis	2,154	-	2,154	-	-	2,154
Belle Glade	17,083	-	17,083	-	-	17,083
Boca Raton	85,296	-	85,296	-	-	85,296
Boynton Beach	66,872	-	66,872	-	-	66,872
Briny Breezes	417	-	417	-	-	417
Cloud Lake	167	-	167	-	-	167
Delray Beach	64,360	-	64,360	-	-	64,360
Glen Ridge	265	-	265	-	-	265
Golf	266	-	266	-	-	266
Greenacres	32,105	-	32,105	224	-	32,329
Gulf Stream	693	-	693	-	-	693
Haverhill	1,530	-	1,530	-	-	1,530
Highland Beach	4,155	-	4,155	-	-	4,155
Hypoluxo	2,499	-	2,499	-	-	2,499
Juno Beach	3,644	-	3,644	-	-	3,644
Jupiter	49,724	-	49,724	-	-	49,724
Jupiter Inlet Colony	368	-	368	-	-	368
Lake Clarke Shores	3,450	-	3,450	-	-	3,450
Lake Park	9,035	-	9,035	-	-	9,035
Lake Worth	37,044	-	37,044	-	-	37,044
Lantana	9,961	59	9,902	-	-	9,902
Loxahatchee Groves	3,196	-	3,196	-	-	3,196
Manalapan	354	-	354	-	-	354
Mangonia Park	2,369	-	2,369	-	-	2,369
North Palm Beach	12,476	-	12,476	-	-	12,476
Ocean Ridge	1,628	-	1,628	-	-	1,628
Pahokee	6,479	224	6,255	-	-	6,255
Palm Beach	9,744	-	9,744	-	-	9,744
Palm Beach Gardens	49,387	-	49,387	-	-	49,387
Palm Beach Shores	1,370	-	1,370	-	-	1,370
Palm Springs	15,419	-	15,419	159	-	15,578
Riviera Beach	34,470	-	34,470	-	-	34,470
Royal Palm Beach	31,864	-	31,864	-	-	31,864
South Bay	4,698	1,860	2,838	-	-	2,838
South Palm Beach	1,528	-	1,528	-	-	1,528
Tequesta	5,855	-	5,855	-	-	5,855
Wellington	55,259	-	55,259	-	-	55,259

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				Municipal Annexations or Corrections	Municipal Incorporations	
West Palm Beach	105,068	336	104,732	-	-	104,732
Unincorporated County	562,781	1,686	561,095	(383)	-	560,712
Pasco County	434,425	867	433,558	-	-	433,558
Dade City	6,906	-	6,906	-	-	6,906
New Port Richey	16,747	-	16,747	-	-	16,747
Port Richey	3,165	-	3,165	-	-	3,165
Saint Leo	1,320	-	1,320	-	-	1,320
San Antonio	959	-	959	-	-	959
Zephyrhills	12,730	-	12,730	4	-	12,734
Unincorporated County	392,598	867	391,731	(4)	-	391,727
Pinellas County	944,199	984	943,215	-	-	943,215
Belleair	4,158	-	4,158	-	-	4,158
Belleair Beach	1,617	-	1,617	-	-	1,617
Belleair Bluffs	2,181	-	2,181	-	-	2,181
Belleair Shore	74	-	74	-	-	74
Clearwater	110,469	-	110,469	45	-	110,514
Dunedin	37,662	6	37,656	2	-	37,658
Gulfport	12,814	-	12,814	-	-	12,814
Indian Rocks Beach	5,300	-	5,300	-	-	5,300
Indian Shores	1,804	-	1,804	-	-	1,804
Kenneth City	4,567	-	4,567	-	-	4,567
Largo	75,924	-	75,924	128	-	76,052
Madeira Beach	4,525	-	4,525	-	-	4,525
North Redington Beach	1,504	-	1,504	-	-	1,504
Oldsmar	13,959	-	13,959	-	-	13,959
Pinellas Park	49,320	-	49,320	57	-	49,377
Redington Beach	1,597	-	1,597	-	-	1,597
Redington Shores	2,440	-	2,440	-	-	2,440
Safety Harbor	17,844	6	17,838	10	-	17,848
Saint Petersburg	253,369	370	252,999	-	-	252,999
Saint Petersburg Beach	10,086	-	10,086	-	-	10,086
Seminole	18,739	-	18,739	-	-	18,739
South Pasadena	5,658	-	5,658	-	-	5,658
Tarpon Springs	24,628	-	24,628	-	-	24,628
Treasure Island	7,597	-	7,597	-	-	7,597
Unincorporated County	276,363	602	275,761	(242)	-	275,519
Polk County	581,058	3,401	577,657	-	-	577,657
Auburndale	13,883	-	13,883	-	-	13,883
Bartow	16,515	191	16,324	-	-	16,324
Davenport	2,439	-	2,439	36	-	2,475
Dundee	3,324	-	3,324	-	-	3,324
Eagle Lake	2,702	-	2,702	-	-	2,702
Fort Meade	5,987	-	5,987	-	-	5,987
Frostproof	2,900	-	2,900	2	-	2,902
Haines City	18,748	-	18,748	2	-	18,750
Highland Park	246	-	246	-	-	246
Hillcrest Heights	262	-	262	-	-	262
Lake Alfred	4,517	-	4,517	-	-	4,517
Lake Hamilton	1,405	-	1,405	-	-	1,405
Lakeland	93,428	-	93,428	-	-	93,428
Lake Wales	13,039	-	13,039	41	-	13,080
Mulberry	3,495	-	3,495	-	-	3,495
Polk City	1,798	-	1,798	29	-	1,827
Winter Haven	33,569	-	33,569	2	-	33,571
Unincorporated County	362,801	3,210	359,591	(112)	-	359,479
Putnam County	74,799	444	74,355	-	-	74,355
Crescent City	1,778	-	1,778	-	-	1,778
Interlachen	1,442	-	1,442	-	-	1,442
Palatka	11,470	-	11,470	-	-	11,470
Pomona Park	787	-	787	-	-	787
Welaka	646	-	646	-	-	646
Unincorporated County	58,676	444	58,232	-	-	58,232
Saint Johns County	173,935	328	173,607	-	-	173,607
Hastings	685	-	685	-	-	685
Marineland (part)	1	-	1	-	-	1
Saint Augustine	13,912	-	13,912	-	-	13,912
Saint Augustine Beach	6,031	-	6,031	-	-	6,031

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				Municipal Annexations or Corrections	Municipal Incorporations	
Unincorporated County	153,306	328	152,978	-	-	152,978
Saint Lucie County	271,961	166	271,795	-	-	271,795
Fort Pierce	41,972	76	41,896	776	-	42,672
Port Saint Lucie	155,315	-	155,315	2	-	155,317
Saint Lucie Village	635	-	635	-	-	635
Unincorporated County	74,039	90	73,949	(778)	-	73,171
Santa Rosa County	142,144	2,631	139,513	-	-	139,513
Gulf Breeze	5,805	-	5,805	-	-	5,805
Jay	572	-	572	-	-	572
Milton	7,717	81	7,636	7	-	7,643
Unincorporated County	128,050	2,550	125,500	(7)	-	125,493
Sarasota County	387,461	22	387,439	-	-	387,439
Longboat Key (part)	5,078	-	5,078	-	-	5,078
North Port	53,732	-	53,732	-	-	53,732
Sarasota	55,644	22	55,622	-	-	55,622
Venice	22,149	-	22,149	-	-	22,149
Unincorporated County	250,858	-	250,858	-	-	250,858
Seminole County	425,698	243	425,455	-	-	425,455
Altamonte Springs	43,529	-	43,529	-	-	43,529
Casselberry	25,013	-	25,013	-	-	25,013
Lake Mary	14,288	-	14,288	424	-	14,712
Longwood	14,062	-	14,062	-	-	14,062
Oviedo	32,855	-	32,855	-	-	32,855
Sanford	53,099	116	52,983	23	-	53,006
Winter Springs	34,433	-	34,433	-	-	34,433
Unincorporated County	208,419	127	208,292	(447)	-	207,845
Sumter County	89,771	8,912	80,859	-	-	80,859
Bushnell	2,338	-	2,338	8	-	2,346
Center Hill	912	-	912	-	-	912
Coleman	647	-	647	-	-	647
Webster	777	-	777	-	-	777
Wildwood	4,895	-	4,895	10	-	4,905
Unincorporated County	80,202	8,912	71,290	(18)	-	71,272
Suwannee County	39,608	-	39,608	-	-	39,608
Branford	700	-	700	-	-	700
Live Oak	6,855	-	6,855	-	-	6,855
Unincorporated County	32,053	-	32,053	-	-	32,053
Taylor County	22,516	2,450	20,066	-	-	20,066
Perry	6,796	-	6,796	-	-	6,796
Unincorporated County	15,720	2,450	13,270	-	-	13,270
Union County	15,722	4,976	10,746	-	-	10,746
Lake Butler	1,930	-	1,930	-	-	1,930
Raiford	271	-	271	-	-	271
Worthington Springs	508	-	508	-	-	508
Unincorporated County	13,013	4,976	8,037	-	-	8,037
Volusia County	508,014	1,950	506,064	-	-	506,064
Daytona Beach	64,370	54	64,316	-	-	64,316
Daytona Beach Shores	5,335	-	5,335	-	-	5,335
DeBary	18,869	-	18,869	-	-	18,869
DeLand	26,905	-	26,905	25	-	26,930
Deltona	86,540	-	86,540	-	-	86,540
Edgewater	21,770	-	21,770	-	-	21,770
Flagler Beach (part)	76	-	76	-	-	76
Holly Hill	12,494	-	12,494	-	-	12,494
Lake Helen	2,905	-	2,905	2	-	2,907
New Smyrna Beach	23,286	-	23,286	5	-	23,291
Oak Hill	2,031	-	2,031	-	-	2,031
Orange City	9,617	-	9,617	5	-	9,622
Ormond Beach	40,941	6	40,935	4	-	40,939
Pierson	2,657	-	2,657	-	-	2,657
Ponce Inlet	3,279	-	3,279	-	-	3,279
Port Orange	56,850	-	56,850	25	-	56,875
South Daytona	13,547	-	13,547	-	-	13,547
Unincorporated County	116,542	1,890	114,652	(66)	-	114,586
Wakulla County	29,417	1,722	27,695	-	-	27,695
Saint Marks	323	-	323	-	-	323
Sopchoppy	418	-	418	-	-	418

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County / Municipality	April 1, 2007 Total Population	April 1, 2007 Inmate Population	April 1, 2007 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Unincorporated County	28,676	1,722	26,954	-	-	26,954
Walton County	57,093	1,507	55,586	-	-	55,586
DeFuniak Springs	5,288	39	5,249	-	-	5,249
Freeport	1,662	-	1,662	-	-	1,662
Paxton	723	-	723	-	-	723
Unincorporated County	49,420	1,468	47,952	-	-	47,952
Washington County	23,719	1,547	22,172	-	-	22,172
Caryville	356	117	239	-	-	239
Chipley	3,679	25	3,654	-	-	3,654
Ebro	259	-	259	-	-	259
Vernon	769	-	769	-	-	769
Wausau	434	-	434	-	-	434
Unincorporated County	18,222	1,405	16,817	-	-	16,817
Statewide Total	18,680,367	119,396	18,560,971	-	-	18,560,971
Statewide Incorporated	9,508,495	17,021	9,491,474	3,329	-	9,494,803
Statewide Unincorporated	9,171,872	102,375	9,069,497	(3,329)	-	9,066,168

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, 2007. Pursuant to s. 186.901, F.S., such inmates and patients are not considered residents for the purpose of determining revenue-sharing allocations. Additionally, the 2006 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.

Appendix B:
Local Government Reporting Requirements

Local Government Reporting Requirements

Currently 250 of Florida's 405 municipalities and 2 of Florida's 67 counties have populations of less than 10,000. In smaller local governments, staffs are generally stretched thin. In an effort to assist local governments with meeting their statutory and program-required reporting requirements, LCIR staff has compiled the attached charts related to Local Government Financial Reporting Requirements, Local Government Truth-In-Millage (TRIM) Compliance Requirements, and Local Government Retirement Plans Reporting Requirements.

These charts present a compilation of statutorily-mandated reporting requirements made of all local governments in a calendar format. For each reporting requirement, the following is listed:

- (1) the due date (if specified);
- (2) the title of the required report;
- (3) the statutory or Administrative Rule authority; and
- (4) the current contact person in state government to whom the report is submitted.

Chart 1, entitled "Local Government Reporting Requirements," lists reporting requirements that may apply to all or one type of local government (counties, municipalities, special districts - independent or dependent, school districts) on various topics. This chart lists information concerning 66 statutorily-mandated reporting requirements due throughout the year.

Because local government budgeting can be a critical and complex process, Chart 2, entitled "Local Government Truth-in-Millage (TRIM) Compliance Requirements," lists all reporting requirements associated with local government budgeting and TRIM Compliance. Chart 3, entitled "Local Government Retirement Plans Reporting Requirements," lists those statutorily mandated requirements made of local governments with retirement and or pension plans.

If you have any questions regarding the information contained in this Appendix, please contact Cris Martinez, LCIR Staff Attorney, at 850-488-9627.

Local Government Financial Reporting Requirements

Date	Activity	Applies to:	Authority	Contact	Comments	
January						
1	30 (due no later than 30 days after then end of each quarter)	Assessment of Additional Court Costs	All counties (including City of Jacksonville)	Section 939.185, F.S.	Casey Penn, Government Analyst, Bureau of Local Government , Florida Department of Financial Services, (850)413-5591, E-mail: Casey.Penn@myfloridacfo.com . Website: http://myfloridacfo.com/aadir/localgov/ .	Report due no later than 30 days after then end of each quarter.
2	31	Statement of County Funded Court-Related Functions Report	All Counties (including the City of Jacksonville)	Section 29.0085, F.S.	Casey Penn, Government Analyst, Bureau of Local Government , Florida Department of Financial Services, (850)413-5591, E-mail: Casey.Penn@myfloridacfo.com . Website: http://myfloridacfo.com/aadir/localgov/ .	Must be submitted with a Statement of Compliance from the County's Independent Auditor.
February						
3	1	Form TM - Local Government Mileage Report	Counties, Municipalities	Section 218.322, F.S.	Gordon Morgan, Manager, Highway Data Analysis Section of the Transportation Statistic Office, Florida Department of Transportation, (850)414-4730, E-mail: gordon.morgan@dot.state.fl.us Website: http://www.dot.state.fl.us/planning/statistics/mileage-rpts/local.shtm . Forms can be found at: http://www.dot.state.fl.us/planning/statistics/mileage-rpts/FormTM.pdf	DOT then compiles the mileage reported on Form TM into its City-County Mileage Report and also uses it as part of the data in the Public Road Mileage Report.
4	February 1 (Chapter Plans) and March 15 (Local Law Plans)	Annual Report to Division of Retirement (signed by Chairman and Secretary, including audited financial statements for plan with \$250,000+ in assets)	Any Municipality, Special Fire Control District that maintains a pension plan for its firefighters or police officers under Ch. 175 or 185, F.S.	Sections 175.261 (Firefighter Pension Plans) and 185.221, F.S. (Municipal Police Pension Plans).	Patricia Shoemaker, Administrator, Municipal Police & Fire Pension Trust Office, Division of Retirement Systems, Florida Department of Management Services, (850)922-0667, E-mail: trish.shoemaker@dms.myflorida.com . Website: http://FRS.myflorida.com . Download forms at http://dms.myflorida.com/frs/mpf , click on "Annual Reports".	
March						
5	3 - because this report is due 120 days prior to tax levy change the due date may vary.	Municipal Public Service Tax Data Base Report	Municipalities, Charter Counties - any change in tax levy must be reported 120 days prior.	Section 166.233(2), F.S.	Jeff Moore, Tax Law Specialist, (850)487-1737, E-mail: MooreE@dor.state.fl.us , Florida Department of Revenue, General Tax Administration Compliance Support. Reporting form can be found at http://dor.myflorida.com/dor/governments/mpst.html .	*Same form is used for changes of contact persons.
6	31	Local Highway Finance Report	Counties, Municipalities	Section 218.322, F.S.	Mary Plymel or Jesse Atkinson, Revenue Coordinators, Office of Financial Development, Department of Transportation, (850)414-4457, E-mail: Mary.Plymel@dot.state.fl.us . The form (FHWA-536) and information concerning filling it out can be found at: http://www2.dot.state.fl.us/fmsupportapps/fhwa536/default.aspx .	
7	31 - (within 6 months after the end of the fiscal year)	Comprehensive Annual Financial Report	Counties, Municipalities, Special Districts	N/A	Government Finance Officers Association, Certificate of Achievement Program, 203 North LaSalle Street, Suite 2700, Chicago, IL 60601. Questions: cafrprogram@qfoa.org or Technical Services Center at (312)977-9700. Website: http://www.qfoa.org/index.php?option=com_content&task=view&id=35&Itemid=58	Local governments completing a Comprehensive Annual Financial Report may receive a Certificate of Achievement for Excellence in Financial Reporting from the GFOA. This Certificate is recognized as the highest form of recognition in local government financial reporting and is viewed as a positive factor by credit rating agencies and others. (fn. 3).
8	31	Report of Activities	Community Redevelopment Agencies	Section 163.356(3)(c), F.S.	Local Governing Authority	
April						
9	30	Annual Financial Report - due for local governments not required to provide an audit report pursuant to s. 218.39(1), F.S.	Municipalities, Special Districts (not component units of a local government), Housing Authorities (created under Chapter 421, F.S.) which are not required to provide an audit report under s. 218.39(1), F.S.	Section 218.32(1), F.S. Special Districts, Section 189.418, F.S.	Justin Young, Financial Administrator, Bureau of Local Government, Florida Department of Financial Services, (850)413-5712, Email: Justin.Young@myfloridacfo.com . Website: http://myfloridacfo.com/aadir/localgov/ .	The Department of Financial Services Local Government Section has released the new web-based, AFR system called Local Government Electronic Reporting (LOGER). (User ID and Password are required.) Email the Bureau of Local Government at localgov@myfloridacfo.com for ID and password if the official memo with this information was not received.
10	30	Annual Unclaimed Property Report	Any court, government, government subdivision, agency, public corporation, or public authority holding intangible property for an owner that has not been claimed for more than 1 year after it became payable.	Sections 717.113 and 717.117, F.S.	Phillip Carlton, Financial Administrator for Accounts Receivable Section, Bureau of Unclaimed Property, Florida Department of Financial Services, (850)413-5570. E-mail: Phillip.Carlton@myfloridacfo.com . Reporting Instructions can be found at http://www.ftreasurehunt.org/files/Reporting-Instructions-2007.pdf .	

Local Government Financial Reporting Requirements

Date	Activity	Applies to:	Authority	Contact	Comments	
11	30 (due no later than 30 days after then end of each quarter)	Assessment of Additional Court Costs	All counties (including City of Jacksonville)	Section 939.185, F.S.	Casey Penn, Government Analyst, Bureau of Local Government , Florida Department of Financial Services, (850)413-5591, E-mail: Casey.Penn@myfloridacfo.com . Website: http://myfloridacfo.com/aadir/localgov/ .	Report due no later than 30 days after then end of each quarter.
	May					
	June					
12	1	Preliminary Tax Roll (deliver estimate of total assessed value)	Property Appraiser	Section 200.065(8), F.S.	Presiding Officer of each Taxing Authority within the County. The forms for 2008 can be found at : www.myflorida.com/dor/property/maxmillage.html .	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
13	3 - because this report is due 120 days prior to tax levy change the due date may vary.	Municipal Public Service Tax Data Base Report	Municipalities, Charter Counties - any change in tax levy must be reported 120 days prior.	Section 166.233(2), F.S.	Jeff Moore, Tax Law Specialist, (850)487-1737, E-mail: MooreE@dor.state.fl.us , Florida Department of Revenue, General Tax Administration Compliance Support. Reporting form can be found at http://dor.myflorida.com/dor/governments/mpst.html .	*Same form is used for changes of contact persons.
14	30	Revenue Sharing Application	Counties, Municipalities	Section 218.23(1), F.S.	Bruce Williams, Finance and Accounting Director III, and Marsha Revell, Professional Accounting Specialist, Revenue Accounting Section, Florida Department of Revenue, (850)487-1150. Questions should be e-mailed to: revenueaccounting@dor.state.fl.us . Revenue sharing application can be found at http://dor.myflorida.com/dor/forms/2008/dr700218.pdf .	
15	30	Operational, & Federal Single Audit Report	School Districts	Sections 11.45 and 218.39(1), F.S.	Greg Centers, District School Board Audit Manager, Florida Auditor General, (850)487-9039, E-mail: gregcenters@aud.state.fl.us .	
	July					
16	1	Complete Assessment of Property Value within Jurisdiction.	Property Appraiser	Section 193.023, F.S.		For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
17	1	Preliminary Tax Roll	Property Appraiser	Sections 193.114 and 193.1142, F.S.	Charles Gordon, Revenue Program Administrator I, Tax Roll Evaluation and Review, Florida Department of Revenue, (850)922-7951, E-Mail: GordonC@dor.state.fl.us . Form for online submission can be accessed at: http://dor.myflorida.com/dor/property/sb4d.html , under "Name, Address, Legal File (NAL) and Name, Address, Personal File (NAP) Record Layouts".	For questions about form content, contact: Sue Harlan, Appraiser Supervisor, Tax Roll Evaluation and Review, Florida Department of Revenue, (850)921-9394, E-mail: HarlanS@dor.state.fl.us .
18	1	Certify Taxable Value to Taxing Authorities within jurisdiction	Property Appraiser prepares and delivers DR 420, Section I, for their County, Municipality, Special District (Dependent & Independent), Municipal Service Taxing Unit.	Section 200.065(1), F.S.	Property Appraiser. Form DR 420 can be found at: http://dor.myflorida.com/dor/property/dr420.pdf .	*Please note that the numbers represented on this form are used throughout the TRIM process. For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
19	Within 15 days after certification of taxable value by the Property Appraiser	Submit Tentative Budget to Board of County Commissioners	County Budget Officer	Section 129.03(3), F.S.		For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .

Local Government Financial Reporting Requirements

Date	Activity	Applies to:	Authority	Contact	Comments
20	1 Statement of Financial Interests (Form 1)	Special District Local Officers	Section 112.3145, F.S.	Local Supervisor of Elections. All forms can be found at: www.ethics.state.fl.us/ .	For <u>appointed</u> officers, due within 30 days of accepting appointment and every year afterwards by July 1. For <u>elected</u> officers, due during qualifying period, then every year afterwards by July 1. <u>Note</u> : Officers leaving a public position must file a "Final Statement of Financial Interests" (Form 1F) within 60 days of departure. Officers who received a reportable gift or expense must file an "Annual Disclosure of Gifts from Governmental Entities and Direct Support Organization and Honorarium Event Related Expenses" (Form 10) by July 1.
21	1 Financial Disclosure - Employees (with purchasing authority over \$15,000).	Elected or appointed local officer of any political subdivision, specified state employees.	Sections 112.3145 and 112.3148, F.S. Chapter 34-12, Florida Administrative Code.	Shirley Taylor, Program Administrator, Florida Commission on Ethics, (850)488-7864, Email: taylor.shirley@leg.state.fl.us . Statement of Financial Interests Form 1 can be retrieved at www.ethics.state.fl.us/ .	State Officers file their Statement of Financial Interests Form 1 with the Commission on Ethics. Local Officers file their Statement of Financial Interests Form 1 with their County Supervisor of Elections. Local Officer Financial Disclosure forms can be found at their local Supervisor of Elections website.
22	30 (due no later than 30 days after then end of each quarter) Assessment of Additional Court Costs	All counties (including City of Jacksonville)	Section 939.185, F.S.	Casey Penn, Government Analyst, Bureau of Local Government, Florida Department of Financial Services, (850)413-5591, E-mail: Casey.Penn@myfloridacfo.com . Website: http://myfloridacfo.com/aadir/localgov/ .	Report due no later than 30 days after then end of each quarter.
August					
23	4 (within 35 days from July 1 or the date of certification) Advise Property Appraiser of (1) prior year millage rate; (2) proposed millage rate for current year; (3) current year rolled back rate; and (4) date, time, and place of tentative budget hearing.	Counties, Municipalities, Special Districts (Independent & Dependent), School Districts (= Final Hearing for School Districts), Municipal Service Taxing Units	Section 200.065(2)(a)1. and (2)(b), F.S.		If Taxing Authority fails to provide specified information within 35 days, it shall be prohibited from levying a millage rate > than the rolled back rate for the upcoming year. For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
24	24 (within 55 days of certification of taxable value) Notice of Proposed Property Taxes (TRIM Notice)	Property Appraiser	Section 200.069, F.S.		Must include Notice of Public Hearing on Tentative Budget/Proposed Millage Rate. If a Review Notice is issued pursuant to s. 193.1142, F.S., the TRIM Notice may not be sent until the Florida Department of Revenue (FDOR) has approved the assessment roll. For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, FDOR, TRIM@dor.state.fl.us .
September					
25	3 (no later than 9/18) First Public Hearing on Tentative Budget/Proposed Millage Rate (within 80 days, but not earlier than 65 days, of Property Appraiser's certification of value of assessed property).	Counties, Municipalities, Special Taxing Districts (Independent & Dependent), School Districts, Municipal Service Taxing Units	Section 200.065(2)(c), F.S.		Must be held after 5:00 PM, Mon - Fri; anytime Sat., never on Sun. County Commission cannot schedule its hearing on the same day as School Districts. No Taxing Authority can hold a hearing on same day as School District and County Commission. For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
26	Second Public Hearing on Budget	Counties, Municipalities, Special Districts (Independent & Dependent), School Districts, Municipal Service Taxing Units	Section 200.065(2)(d), F.S.		For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .

Local Government Financial Reporting Requirements

Date	Activity	Applies to:	Authority	Contact	Comments
27 3 - because this report is due 120 days prior to tax levy change the due date may vary.	Municipal Public Service Tax Data Base Report	Municipalities, Charter Counties - any change in tax levy must be reported 120 days before the change occurs.	Section 166.233(2), F.S.	Jeff Moore, Tax Law Specialist, (850)487-1737, E-mail: MooreE@dor.state.fl.us, Florida Department of Revenue, General Tax Administration Compliance Support. Reporting form can be found at http://dor.myflorida.com/dor/governments/mpst.html .	*Same form is used for changes of contact persons.
28 11	School District Superintendent Report	School Districts	Rule 6A-1.0071, Florida Administrative Code.	Linda Champion, Deputy Commissioner, Office of Finance & Operations, Florida Department of Education, (850)245-9120, E-mail: Linda.Champion@fldoe.org .	
29 18 (no later than 10/3)	Advertise Intent to Adopt Final Millage & Budget	Counties, Municipalities, School Districts, Special Districts	Section 200.065(3), F.S.		An adjacent meeting notice complying with the budget summary requirements of Ch. 129, F.S., shall also be published. Section 200.065(3)(l), F.S. For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
30 20 (not less than 2 nor more than 5 days)	Public Hearing to Adopt Final Millage Rate & Budget	Counties, Municipalities, Special Districts	Section 200.065(2), F.S.		First issue shall be the increase in the millage rate over the rolled-back rate. Adoption of millage rate and budget shall be by separate votes. Millage rate adopted cannot exceed rate tentatively adopted, unless the TRIM process is implemented again. For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
31 23 (within 3 days of final hearing).	Forward Final Millage Rate Resolution/Ordinance to Property Appraiser, Tax Collector and Department of Revenue	Property Appraiser prepares and delivers DR 420, Section I, for their County, Municipality, Special District (Dependent & Independent), Municipal Service Taxing Unit.	Section 200.065(4), F.S.	Use Form 420, http://dor.myflorida.com/dor/property/dr420.pdf . For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .	Receipt of this resolution/ordinance by the Property Appraiser shall be considered official notice of the date approved by the Taxing Authority. No millage rate other than that approved by referendum may be levied until the resolution/ordinance is approved by the Governing Board of the Taxing Authority and submitted to the Property Appraiser, the Tax Collector, and DOR Property Tax Oversight Section. Please note that the numbers represented on this form must be used throughout the TRIM process.
32 30	End of Local Government Fiscal Year	Counties, Municipalities, Special Districts	Sections 129.04 and 218.33, F.S.		
33 30 - no later than 12 months after the end of the fiscal year or 45 days after completion of the local government's audit report.	Annual Financial Report - and Audit Report due for local governments required to provide an audit pursuant to s. 218.39(1), F.S.	Local governments with an independent audit, including: Counties, Municipalities (revenues \$250,000+), Special Districts (not component units of a local governmental entity and \$100,000+ revenues), and others.	Section 218.32(1)(e), F.S.	Justin Young, Financial Administrator, Bureau of Local Government, Florida Department of Financial Services, (850)413-5712, E-mail: Justin.Young@myfloridacfo.com . Website: http://myfloridacfo.com/aadir/localgov/ .	The Department of Financial Services Local Government Section has released the new web-based, AFR system called Local Government Electronic Reporting (LOGER). (User ID and Password are required.) Email the Bureau of Local Government at localgov@myfloridacfo.com for ID and password if the official memo with this information was not received.
34 30 - 45 days after local government receives their audit, but not later than 12 months after the end of their fiscal year.	Annual Financial Audit Report - of preceding fiscal year must be completed (if not notified that it was to be performed by the Auditor General).	Counties, Municipalities, Special Districts that meet the criteria of s. 218.39(1), F.S.	Section 218.39, F.S., Chapter 10.550, Rules of the Auditor General. See also, s. 218.391, F.S., for statutorily required auditor selection procedures.	Mike Gomez, CPA, Audit Supervisor, Florida Auditor General, (850)487-9031, E-mail: MikeGomez@aud.state.fl.us .	Rules and guidelines for filing the Annual Financial Audit Report can be found at http://www.myflorida.com/audgen/pages/rules.htm .

Local Government Financial Reporting Requirements

Date	Activity	Applies to:	Authority	Contact	Comments
October					
35	1	Beginning of Local Government Fiscal Year	Counties, Municipalities, Special Districts	Sections 129.04 and 218.33, F.S.	
36	1	Special District Fee Invoice (\$175) and Update Form	Special Districts (Independent & Dependent)	Section 189.427, F.S., and Rule 9B-50.003, Florida Administrative Code.	Jack Gaskins, Special District Information Program, Florida Department of Community Affairs, (850)922-5431, E-mail: Jack.Gaskins@dca.state.fl.us . Website: www.FloridaSpecialDistricts.org . Forms can be found at: http://www.floridaspecialdistricts.org/Invoices.cfm .
37	1 (of odd numbered years).	Agency Rule Report	**Counties and Municipalities - subject to this act by general or special law, School Districts, Special Districts with adopted rules.	Sections 120.52 and 120.74, F.S.	President of the Senate, Speaker of the House of Representatives, Joint Administrative Procedures Committee, and each appropriate standing committee of the Legislature. Jesslyn Krouskroup, Chief Attorney, Joint Administrative Procedures Committee, (850)488-9110, E-mail: krouskroup.jesslyn@leg.state.fl.us .
38	*(within 3 days after receipt of Certification of Final Taxable Value - Form DR-422)	Complete & Certify Final Millage to Property Appraiser	Counties, Municipalities, Special Districts	Section 200.065(6), F.S.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
39	*(within 30 days of Final hearing)	Truth-in-Millage Compliance Package	Counties, Municipalities, Special Districts that levy taxes.	Section 200.068, F.S.	Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us . The 2008 forms can be found at: www.myflorida.com/dor/property/maxmillage.html . The TRIM Workbook can be found at: www.myflorida.com/dor/property/TRIM.html .
40		Annual Investment Training	Counties, Municipalities, Special Districts, and School Districts that have an investment policy.	Section 218.415(14) and (22), F.S.	Compliance should be reflected in the Management Letter contained in the Annual Financial Audit Report.. Training available through Florida Department of Business & Professional Regulation.
41		Submit Tentative Budget to Board of County Commissioners	County Budget Officer	Section 129.03, F.S.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850) 922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
42	30 (due no later than 30 days after then end of each quarter)	Assessment of Additional Court Costs	All counties (including City of Jacksonville)	Section 939.185, F.S.	Casey Penn, Government Analyst, Bureau of Local Government , Florida Department of Financial Services, (850)413-5591, E-mail: Casey.Penn@myfloridacfo.com . Website: http://myfloridacfo.com/aadir/localgov/ .
November					
43	1	Truth-in-Millage, Form DR 421	Special Districts that can levy taxes but will not do so during the year.	Section 200.068, F.S.	Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us . Form DR-421 can be found at: http://dor.myflorida.com/dor/ptacomm/forms/DR421R698.pdf .
44	29	Authority to Amend Prior Year Budget Expires	Counties, Municipalities, Special Districts	Sections 129.06(2), 166.241, and 189.418(5), F.S.	
45	30	Public Depositor Annual Report to the Chief Financial Officer	funds for a governmental unit responsible for handling public deposits, e.g., Counties, Municipalities, Special Districts (Independent & Dependent), School	Sections 280.02 and 280.17, F.S.	Don Stanford, Bureau of Collateral Management, Florida Department of Financial Services, (850)413-3360, E-mail: Don.Stanford@myfloridacfo.com . The form (DFS-J1-1009) can be found at: https://apps.flds.com/CAP_Web/PublicDeposits/gov_units.aspx .
December					
46	3 - because this report is due 120 days prior to tax levy change the due date may vary.	Municipal Public Service Tax Data Base Report	Municipalities, Charter Counties - any change in tax levy must be reported 120 days prior.	Section 166.233(2), F.S.	Jeff Moore, Tax Law Specialist, (850)487-1737, E-mail: MooreE@dor.state.fl.us , Florida Department of Revenue, General Tax Administration Compliance Support. Reporting form can be found at http://dor.myflorida.com/dor/governments/mpst.html .

Local Government Financial Reporting Requirements

Date	Activity	Applies to:	Authority	Contact	Comments
Other Requirements:					
47	Financial Emergency Notification	Counties, Municipalities, Special Districts, District School Boards, Charter Schools.	Section 218.503, F.S.	Counties, Municipalities, Special Districts contact: Melinda Miguel or Kim Mills, Chief Inspector General's Office, Executive Office of the Governor, (850)922-4637, E-mail: Kim.Mills@eog.MyFlorida.com , and Terry Shoffstall or Debbie White, Joint Legislative Auditing Committee, (850)487-4110, E-mail: Shoffstall.Terry@leg.state.fl.us . District School Boards, Charter Schools contact: Linda Champion, Deputy Commissioner, Office of Finance & Operations, Florida Department of Education, (850)245-9120, E-mail: Linda.Champion@fldoe.org and the Joint Legislative Auditing Committee (contact above).	
48	Within 15 days after vote occurs.	Memorandum of Voting Conflict	Counties, Municipalities, Special Districts and other local public officers with voting conflicts.	Section 112.3143, F.S.	Meeting Minute Recorder of the Governing Board. Form 8B, pertaining to Local Public Officers, can be found at http://www.ethics.state.fl.us/forms/form8b_2000.PDF .
49	Special Districts - 30 days after adoption/approval	Special District Creation Documents, Written Status Statement, Map and Amendments.	Special Districts (Independent & Dependent)	Section 189.418, F.S.	Jack Gaskins, Special District Information Program, Florida Department of Community Affairs, (850)922-5431, E-mail: Jack.Gaskins@dca.state.fl.us . Website: www.FloridaSpecialDistricts.org . For more information please see the Florida Special Districts Handbook Online at: http://www.floridaspecialdistricts.org/Handbook/ .
50	Special Districts - 30 days after dissolution date	Special District Dissolution Documents	Special Districts (Independent & Dependent)	Section 189.4042, F.S.	Jack Gaskins, Special District Information Program, Florida Department of Community Affairs, (850)922-5431, E-mail: Jack.Gaskins@dca.state.fl.us . Website: www.FloridaSpecialDistricts.org .
51	Special Districts - 30 days after first governing board meeting and when a change occurs.	Special District Registered Agent and Office Initial Designation	Special Districts (Independent & Dependent)	Sections 189.416 and 189.418, F.S.	Jack Gaskins, Special District Information Program, Florida Department of Community Affairs, (850)922-5431, E-mail: Jack.Gaskins@dca.state.fl.us . Website: www.FloridaSpecialDistricts.org .
52	Special Districts - within 1 year of creation	Public Facilities Initial Report and Notice of Changes	Special Districts (Independent & Dependent)	Section 189.415(2)	Local General-Purpose Government
53	Special Districts - every 5 years, at least 12 months prior to local governing authority submission of evaluation and appraisal report.	Public Facilities Updated Report	Special Districts (Independent & Dependent)	Section 189.415(2)	Local General-Purpose Government
54	Special Districts - Quarterly, semiannually, or annually	Regular Public Meeting Schedules	Special Districts (Independent & Dependent)	Section 189.417, F.S.	Local Governing Authority
55	Prior to Bond issue sale	Advance Notice of Impending Sale of Bond Issue and Final Official Statement	Counties, Municipalities, Special Districts	Section 218.38(1), F.S.	Sharon Williams, Division of Bond Finance, Florida State Board of Administration, (850)413-1304, E-mail: williams_sharon@fsba.state.fl.us . Website: http://www.sbafla.com/bond/ .
56	Within 120 days after delivery	Bond Information Form/Bond Disclosure Form	Counties, Municipalities, Special Districts	Section 218.38, F.S.	Sharon Williams, Division of Bond Finance, Florida State Board of Administration, (850)413-1304, E-mail: williams_sharon@fsba.state.fl.us . Website: http://www.sbafla.com/bond/ . BF2003-4, Local Government Bond Information and Disclosure Form maybe found at http://www.sbafla.com/bond/pdf/publications/bf2003-4.pdf .
57	Submit with Bond Information Form/Official Statement	IRS Form 8038 (Bonds)	Special Districts issuing Industrial Development or Research & Development Bonds	Sections 159.475 and 159.7055, F.S. and Rule 19A-1.001 - 19A-1.008, Florida Administrative Code	Sharon Williams, Division of Bond Finance, Florida State Board of Administration, (850)413-1304, E-mail: williams_sharon@fsba.state.fl.us . Website: http://www.sbafla.com/bond/ . IRS Form 8038 maybe found at http://www.irs.gov/pub/irs-pdf/f8038.pdf .
58	When public financing is imposed	Community Development District Disclosure of Public Financing	Community Development Districts	Section 190.009, F.S.	Jack Gaskins, Special District Information Program, Florida Department of Community Affairs, (850)922-5431, E-mail: Jack.Gaskins@dca.state.fl.us . Website: www.FloridaSpecialDistricts.org .
59	Annually	Audit of Redevelopment Trust Fund	Community Redevelopment Agencies	Section 163.387(8), F.S.	Each Taxing Authority
60		Single Audit Report	All non-Federal entities that expend \$500,000+ of federal funds.	OMB Circular No. A-133, pursuant to the Single Audit Act of 1984, P.L. 98-502.	Gilbert Tran, Financial Standards and Reporting Branch, Office of Federal Financial Management, Office of Management and Budget, Washington, DC 20503, (202)395-3052. Website: http://www.whitehouse.gov/omb/circulars/a133/a133.html .

Local Government Financial Reporting Requirements

Date	Activity	Applies to:	Authority	Contact	Comments	
61	When a local government opens a public deposit account Retirement Plans:	Public Deposit Identification & Acknowledgment Form	Public Depositor - official custodian of funds for a governmental unit responsible for handling public deposits, e.g., Counties, Municipalities, Special Districts (Independent & Dependent), School Districts.	Section 280.17, F.S.	Don Stanford, Bureau of Collateral Management, Department of Financial Services, (850)413-3360, E-mail: Don.Stanford@myfloridacfo.com . The form (DFS-J1-1295) can be found at: https://apps.fldfs.com/CAP_Web/PublicDeposits/gov_units.aspx .	Form DFS-J1-1295 should be completed for all open public deposit accounts and retained by the public depositor in the event a claim must be filed.
62	Annually or at least every 3 years (within 60 days of receipt from the actuary)	Actuarial Valuation Report	Counties, Municipalities, School Districts, Special Districts that maintain their own local retirement plan.	Section 112.63(2), F.S., Chapter 60T-1.003, Florida Administrative Code	Charles Slavin, Actuary, Local Retirement Section, Division of Retirement Systems, Florida Department of Management Services, (850)488-2784, E-mail: charles.slavin@dms.myflorida.com . Website: http://FRS.myflorida.com . See Chapter 60T-1.003(I), Florida Administrative Code, for format.	
63	February 1 (Chapter Plans) and March 15 (Local Law Plans)	Annual Report to Division of Retirement (signed by Chairman and Secretary, including audited financial statements for plan with \$250,000+ in assets)	Any Municipality, Special Fire Control District that maintains a pension plan for its firefighters or police officers under Ch. 175 or 185, F.S.	Sections 175.261 (Firefighter Pension Plans) and 185.221, F.S. (Municipal Police Pension Plans).	Patricia Shoemaker, Administrator, Municipal Police & Fire Pension Trust Office, Division of Retirement Systems, Department of Management Services, (850)922-0667, E-mail: trish.shoemaker@dms.myflorida.com . Website: http://FRS.myflorida.com . Forms may be found at: http://dms.myflorida.com/frs/mpf , click on "Annual Reports".	
64	Upon adoption	Filing of Retirement Plan Investment Policy	Counties, Municipalities, School Districts, Special Districts that maintain a local retirement plan.	Section 112.661(16), F.S.	Charles Slavin, Actuary, Local Retirement Section, Division of Retirement Systems, Florida Department of Management Services, (850)488-2784, E-mail: charles.slavin@dms.myflorida.com . Website: http://FRS.myflorida.com .	
65	Within 60 days of reporting period end date	Defined Contribution Report	Counties, Municipalities, School Districts, and Special Districts with defined contribution plans.	Section 112.63, F.S. and Chapter 60T-1.004, Florida Administrative Code	Charles Slavin, Actuary, Local Retirement Section, Division of Retirement Systems, Florida Department of Management Services, (850)488-2784, E-mail: charles.slavin@dms.myflorida.com . Website: http://FRS.myflorida.com .	
66	Prior to final reading by the governing body	Actuarial Impact Statement and copy of Proposed Ordinance Affecting Local Retirement Plan	Counties, Municipalities, School Districts, Special Districts that maintain a local retirement plan.	Section 112.63(3), F.S.	Charles Slavin, Actuary, Local Retirement Section, Division of Retirement Systems, Florida Department of Management Services, (850)488-2784, E-mail: charles.slavin@dms.myflorida.com . Website: http://FRS.myflorida.com .	
67	Prior to final reading by the governing body	Actuarial Impact Statement and copy of Proposed Ordinance Affecting Local Retirement Plan	Any Municipality, Special Fire Control District that maintains a pension plan for its firefighters or police officers under Ch. 175 or 185, F.S.	Sections 175.351(2) and 185.35(2), F.S.	Patricia Shoemaker, Administrator, Municipal Police & Fire Pension Trust Office, Division of Retirement Systems, Florida Department of Management Services, (850)922-0667, E-mail: trish.shoemaker@dms.myflorida.com . Website: http://FRS.myflorida.com .	
68	Upon determination	Total Expected Rate of Annual Return for the current year, each of the next several years and the long term	Counties, Municipalities, School Districts, Special Districts that maintain a local retirement plan.	Section 112.661(9), F.S.	Charles Slavin, Actuary, Local Retirement Section, Division of Retirement Systems, Florida Department of Management Services, (850)488-2784, E-mail: charles.slavin@dms.myflorida.com . Website: http://FRS.myflorida.com .	

Sources: (1) Florida Statutes (2007); (2) Florida Special District Handbook Online at <http://www.floridaspecialdistricts.org/Handbook/Reporting.cfm>; (3) Florida Government Finance Officers Association Key Financial Reporting Dates at <http://www.fgfoa.org/resources/dates.aspx>; (4) Florida Department of Revenue 2008 TRIM Compliance Workbook at <http://dor.myflorida.com/dor/property/trim.html>; (5) Small Government Financial Procedures Manual, Florida Government Finance Officers Association, Inc.; (6) Compliance Auditing in Florida, Florida Institute of Certified Public Accountants, Appendix - Reporting Requirements (February 2008). (Revised 2/6/09).

Local Government Truth-In-Millage (TRIM) Compliance Requirements					
Date	Activity	Applies to:	Authority	Contact	Comments
January					
February					
March					
May					
June					
	1 Preliminary Tax Roll (deliver estimate of total assessed value)	Property Appraiser	Section 200.065(8), F.S.	Presiding Officer of each Taxing Authority within the County. The forms for 2008 can be found at: www.myflorida.com/dor/property/maxmillage.html .	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)-22-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
July					
	1 Complete Assessment of Property Value within Jurisdiction	Property Appraiser	Section 193.023, F.S.		For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
	1 Certify Taxable Value to Taxing Authorities within jurisdiction	Property Appraiser prepares and delivers DR 420, Section I, for their County, Municipality, Special District (Dependent & Independent), Municipal Service Taxing Unit	Section 200.065(1), F.S.	Property Appraiser. Form DR 420 can be found at: http://dor.myflorida.com/dor/property/dr420.pdf .	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us . Please note that the numbers represented on this form are used throughout the TRIM process.
Within 15 days after certification of taxable value by the Property Appraiser	Submit Tentative Budget to Board of County Commissioners	County Budget Officer	Section 129.03(3), F.S.		For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
August					
4 (within 35 days from July 1 or the date of certification)	Advise Property Appraiser of (1) prior year millage rate; (2) proposed millage rate for current year; (3) current year rolled back rate; and (4) date, time, and place of tentative budget hearing.	Counties, Municipalities, Special Districts (Independent & Dependent), School Districts (= Final Hearing for School Districts), Municipal Service Taxing Units	Section 200.065(2)(a)1. and (2)(b), F.S.		If Taxing Authority fails to provide specified information within 35 days, it shall be prohibited from levying a millage rate > than the rolled back rate for the upcoming year. For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
24 (within 55 days of certification of taxable value)	Notice of Proposed Property Taxes (TRIM Notice)	Property Appraiser	Section 200.069, F.S.		Must include Notice of Public Hearing on Tentative Budget/Proposed Millage Rate. If a Review Notice is issued pursuant to section 193.1142, F.S., the TRIM Notice may not be sent until DOR has approved the assessment roll. For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .

Local Government Truth-In-Millage (TRIM) Compliance Requirements

Date	Activity	Applies to:	Authority	Contact	Comments
September					
3 (no later than 9/18)	First Public Hearing on Tentative Budget/Proposed Millage Rate (within 80 days, but not earlier than 65 days, of Property Appraiser's certification of value of assessed property).	Counties, Municipalities, Special Districts (Independent & Dependent), School Districts, Municipal Service Taxing Units	Section 200.065(2)(c), F.S.		Must be held after 5:00 PM, Mon - Fri; anytime Sat., never on Sun. County Commission cannot schedule its hearing on same day as School District. No Taxing Authority can hold a hearing on same day as School District and County Commission. For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
	Second Public Hearing on Budget	Counties, Municipalities, Special Districts (Independent & Dependent), School Districts, Municipal Service Taxing Units	Section 200.065(2)(d), F.S.		For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
18 (no later than 10/3)	Advertise Intent to Adopt Final Millage & Budget	Counties, Municipalities, School Districts, Special Districts	Section 200.065(3), F.S.		An adjacent meeting notice complying with the budget summary requirements of s. 129, F.S., shall also be published. Section 200.065(3)(1), F.S. For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
20 (not less than 2 no more than 5 days)	Public Hearing to Adopt Final Millage Rate & Budget	Counties, Municipalities, Special Districts	Section 200.065(2), F.S.		First issue shall be the increase in the millage rate over the rolled-back rate. Adoption of millage rate and budget shall be by separate votes. Millage rate adopted cannot exceed rate tentatively adopted, unless the TRIM process is implemented again. For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
23 (within 3 days of final hearing).	Forward Final Millage Rate Resolution/Ordinance to Property Appraiser, Tax Collector and Department of Revenue	Property Appraiser prepares and delivers DR 420, Section I, for their County, Municipality, Special District (Dependent & Independent), Municipal Service Taxing Unit.	Section 200.065(4), F.S.	Use Form 420, http://dor.myflorida.com/dor/property/dr420.pdf . For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .	Receipt of this resolution/ordinance by the Property Appraiser shall be considered official notice of the date approved by the Taxing Authority. No millage rate other than that approved by referendum may be levied until the resolution/ordinance is approved by the Governing Board of the Taxing Authority and submitted to the Property Appraiser, the Tax Collector, and DOR Property Tax Oversight Section. Use Form DR 420, http://dor.myflorida.com/dor/property/dr420.pdf . Please note that the numbers represented on this form must be used throughout the TRIM process.
October					
* (within 3 days after receipt of Certification of Final Taxable Value - Form DR-422)	Complete and Certify Final Millage to Property Appraiser	Counties, Municipalities, Special Districts	Section 200.065(6), F.S.		For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .

Local Government Truth-In-Millage (TRIM) Compliance Requirements

Date	Activity	Applies to:	Authority	Contact	Comments
* (within 30 days of Final Hearing)	Truth in Millage Compliance Package	Counties, Municipalities, Special Districts	Section 200.068, F.S.	Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us . The forms for 2008 can be found at : www.myflorida.com/dor/proppty/maxmilliage.html . The TRIM Workbook can be found at:	Form DR-487. TRIM Compliance must be completed within 101 calendar days. Please make sure to include all documentation required for s. 200.185, F.S. concerning maximum millage rates.
November					
	1 Truth-in-Millage, Form DR 421	Special Districts that can levy taxes but will not do so during the year.	Section 200.068, F.S.	Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us . Form DR-421 can be found at: http://dor.myflorida.com/dor/ptacomm/forms/DR421R698.pdf .	
December					

Sources : Department of Revenue 2008 TRIM Compliance Handbook at <http://dor.myflorida.com/dor/property/TRIM.html> and Florida Property Tax TRIM Process Map at <http://dor.myflorida.com/dor/property/trim/trimprocmap.pdf>.