

**2009**  
**Local Government Financial  
Information Handbook**

**August 2009**

**Florida**  
**Legislative Committee on Intergovernmental Relations**



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(As of August 2009)

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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.

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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:

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# **2009 Local Government Financial Information Handbook**

**August 2009**

**Prepared by the  
Florida Legislative Committee on Intergovernmental Relations  
with assistance provided by 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 2010 edition, please direct your comments to the LCIR at the following address.

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Additional federal, state, and local government data of potential interest to state and local officials can be found on the LCIR's website: [www.floridalcir.gov](http://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, adjusted population estimates used for revenue-sharing purposes, and local government financial reporting requirements.

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 2009-10 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

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.<sup>1</sup>

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

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

The ability of the Legislature to impose unfunded mandates on local governments is restricted, unless certain procedural requirements are met.<sup>3</sup> Legislative mandates and other measures affecting local government fiscal capacity are the subjects of a separate Committee publication.<sup>4</sup>

The state's revenue raising capacity is limited. Consequently, the ability of state government to aid local governments may be affected. The collection of state revenue for any fiscal year is limited to certain state revenues allowed plus an adjustment for growth.<sup>5</sup>

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 amendment provide a \$25,000 exemption on tangible personal property applicable to all tax levies;<sup>6</sup>

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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, *2008 Intergovernmental Impact Report: Mandates and Measures Affecting Local Government Fiscal Capacity* (2009).

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

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

the portability of a person's Save Our Homes Differential applicable to all tax levies;<sup>7</sup> 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.<sup>8</sup>

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

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

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

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.<sup>2</sup>

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

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 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. Ten mills for county purposes.
2. Ten mills for municipal purposes.
3. Ten mills for school purposes.

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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* and The Florida Revenue Estimating Conference's *2009 Florida Tax Handbook Including Fiscal Impact of Potential Changes* (2009).

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

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

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.<sup>4</sup>

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.<sup>5</sup>

### 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.<sup>6</sup> 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 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.<sup>7</sup>

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

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

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

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

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

### Municipal Millages

Municipal government millages are composed of four categories of millage rates.<sup>8</sup>

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.<sup>9</sup>

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.<sup>10</sup>
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 1.5 mills.<sup>11</sup> However, a district school board is authorized to levy two additional millages of up to 0.25 mills each under certain circumstances.<sup>12</sup>

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

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

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

11. Section 1011.71(2), F.S.

12. Section 1011.71(3), F.S.

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.<sup>13</sup> 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.<sup>14</sup>

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.
2. Personal property brought into the state for transshipment that statutorily is not considered to have acquired taxable situs and therefore is not part of the tax base.

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13. Section 1011.62, F.S.

14. Section 200.001(4), F.S.

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 2009 Regular Legislative Session that amended provisions related to the ad valorem tax and its administration. The 2009 chapter laws are available via the Department of State's Division of Elections website.<sup>15</sup>

<u>Chapter Law #</u>	<u>Subject</u>
2009-67	Department of Revenue
2009-96	Growth Management
2009-121	Ad Valorem Assessments
2009-130	Ad Valorem Taxation
2009-135	Property Appraisers
2009-157	Real Property Used for Conservation Purposes
2009-165	Notices of Proposed Property Taxes
2009-204	Clerks of Court

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15. <http://laws.flrules.org/2009>

### **Eligibility Requirements**

Florida's constitution authorizes counties, municipalities, and school districts to levy ad valorem taxes. At its discretion, the Legislature may 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.<sup>16</sup> 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.

Select chapters of the Florida Statutes address the ad valorem tax, its administration, and other relevant issues: Chapter 192, general provisions of taxation; Chapter 193, assessments; Chapter 194, administrative and judicial review of property taxes; Chapter 195, administration of property assessments; 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.<sup>17</sup>

### **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

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16. Section 200.001(7), F.S.

17. Section 197.383, F.S.



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.<sup>18</sup> 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.

### **Prior Years' Revenues**

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 2008 as well as several prior years for purposes of comparison and is available via the DOR's website.<sup>19</sup> Using data obtained from these annual reports, the LCIR staff has compiled several summaries that profile millage rates and ad valorem taxes levied by counties, municipalities, and school districts. These profiles are available via the LCIR's website.<sup>20</sup>

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

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

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

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## **Constitutional Fuel Tax**

Section 9(c), Article XII, Florida Constitution

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

### **Brief Overview**

Pursuant to the state constitution, a state tax of 2 cents per gallon on motor fuel is levied.<sup>1</sup> 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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **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.<sup>2</sup> The DOR transmits the tax, as collected monthly, to the State Board of Administration (SBA).<sup>3</sup> 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.<sup>4</sup>

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.

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.

- 
1. Section 9(c), Art. XII, State Constitution.
  2. Section 206.45(1), F.S.
  3. Section 206.47(2), F.S.
  4. Section 206.47(6), F.S.

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

The calculation of the population component is based on the most recent federal census figures.<sup>5</sup> The calculation of the collection component is based upon a DOR certificate of the taxable gallons attributable to each county as of June 30<sup>th</sup> for each fiscal year. On or before July 31<sup>st</sup> 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.<sup>6</sup>

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

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

### **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.<sup>7</sup> 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.<sup>8</sup>

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 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.<sup>9</sup>

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

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

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

8. Section 206.47(9), F.S.

9. Section 206.47(10), F.S.

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.<sup>10</sup>

### **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.<sup>11</sup>

*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.<sup>12</sup>

*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.<sup>13</sup>

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.<sup>14</sup>

### **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.<sup>15</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

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10. Section 336.024, F.S.

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

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

13. Section 334.03(24), F.S.

14. Section 336.023, F.S.

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

<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 Year's 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 2010 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.

## Constitutional Fuel Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2010

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.67819%	0.33549%	0.40960%	1.42330%	\$ 2,666,446
Baker	0.09261%	0.03441%	0.24530%	0.37230%	\$ 697,476
Bay	0.50987%	0.22506%	0.36710%	1.10200%	\$ 2,064,514
Bradford	0.09868%	0.03863%	0.12260%	0.25990%	\$ 486,903
Brevard	1.41476%	0.73936%	0.54030%	2.69440%	\$ 5,047,756
Broward	4.40769%	2.33753%	0.51240%	7.25760%	\$ 13,596,569
Calhoun	0.03577%	0.01902%	0.24060%	0.29540%	\$ 553,410
Charlotte	0.46806%	0.22037%	0.33840%	1.02680%	\$ 1,923,633
Citrus	0.29878%	0.18881%	0.27480%	0.76240%	\$ 1,428,299
Clay	0.41601%	0.24614%	0.26040%	0.92250%	\$ 1,728,235
Collier	0.72712%	0.44246%	0.86260%	2.03220%	\$ 3,807,174
Columbia	0.30934%	0.08789%	0.33290%	0.73010%	\$ 1,367,788
De Soto	0.07720%	0.04584%	0.26590%	0.38890%	\$ 728,575
Dixie	0.04834%	0.02122%	0.30930%	0.37890%	\$ 709,841
Duval	2.87036%	1.20296%	0.35900%	4.43230%	\$ 8,303,582
Escambia	0.82421%	0.41670%	0.31990%	1.56080%	\$ 2,924,042
Flagler	0.21027%	0.12696%	0.21280%	0.55000%	\$ 1,030,384
Franklin	0.03922%	0.01639%	0.32150%	0.37710%	\$ 706,469
Gadsden	0.32199%	0.06728%	0.22460%	0.61390%	\$ 1,150,096
Gilchrist	0.03935%	0.02294%	0.14920%	0.21150%	\$ 396,229
Glades	0.02650%	0.01505%	0.41210%	0.45370%	\$ 849,973
Gulf	0.03481%	0.02250%	0.27390%	0.33120%	\$ 620,478
Hamilton	0.08665%	0.01965%	0.21750%	0.32380%	\$ 606,615
Hardee	0.08603%	0.03710%	0.26760%	0.39070%	\$ 731,947
Hendry	0.14090%	0.05479%	0.49600%	0.69170%	\$ 1,295,848
Hernando	0.45255%	0.21921%	0.20730%	0.87910%	\$ 1,646,928
Highlands	0.26131%	0.13320%	0.45980%	0.85430%	\$ 1,600,467
Hillsborough	3.42694%	1.59585%	0.52040%	5.54320%	\$ 10,384,769
Holmes	0.06064%	0.02626%	0.20860%	0.29550%	\$ 553,597
Indian River	0.39890%	0.18831%	0.22120%	0.80840%	\$ 1,514,477
Jackson	0.27833%	0.06997%	0.39660%	0.74490%	\$ 1,395,514
Jefferson	0.07162%	0.01934%	0.25160%	0.34260%	\$ 641,835
Lafayette	0.01856%	0.01102%	0.23090%	0.26050%	\$ 488,027
Lake	0.73209%	0.38334%	0.48500%	1.60040%	\$ 2,998,229
Lee	1.61545%	0.82910%	0.42980%	2.87430%	\$ 5,384,785
Leon	0.67098%	0.36541%	0.29790%	1.33430%	\$ 2,499,711
Levy	0.12056%	0.05426%	0.48590%	0.66070%	\$ 1,237,772
Liberty	0.02854%	0.01084%	0.34770%	0.38710%	\$ 725,203
Madison	0.13674%	0.02679%	0.30000%	0.46350%	\$ 868,332
Manatee	0.78692%	0.42231%	0.35570%	1.56490%	\$ 2,931,723
Marion	1.17139%	0.43789%	0.68440%	2.29370%	\$ 4,297,075
Martin	0.41635%	0.19124%	0.28450%	0.89210%	\$ 1,671,282
Miami-Dade	5.70176%	3.29300%	0.91700%	9.91180%	\$ 18,569,014
Monroe	0.29677%	0.10113%	0.82010%	1.21800%	\$ 2,281,832
Nassau	0.18584%	0.09559%	0.27480%	0.55620%	\$ 1,041,999
Okaloosa	0.53448%	0.26266%	0.41760%	1.21470%	\$ 2,275,649
Okeechobee	0.18168%	0.05318%	0.37080%	0.60570%	\$ 1,134,734
Orange	3.48715%	1.48212%	0.41850%	5.38780%	\$ 10,093,639

<b>Constitutional Fuel Tax</b>					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2010					
<b>County</b>	<b>Collection Component</b>	<b>Population Component</b>	<b>Area Component</b>	<b>Distribution Factor</b>	<b>Estimated Distribution</b>
Osceola	0.88970%	0.36384%	0.62880%	1.88230%	\$ 3,526,348
Palm Beach	2.95446%	1.72095%	0.93300%	5.60840%	\$ 10,506,917
Pasco	1.07842%	0.58311%	0.32410%	1.98560%	\$ 3,719,873
Pinellas	2.03006%	1.24747%	0.18120%	3.45870%	\$ 6,479,615
Polk	1.63615%	0.77860%	0.83950%	3.25430%	\$ 6,096,687
Putnam	0.20600%	0.09968%	0.34560%	0.65130%	\$ 1,220,162
Saint Johns	0.58489%	0.24084%	0.29250%	1.11820%	\$ 2,094,864
Saint Lucie	0.71189%	0.36766%	0.25450%	1.33410%	\$ 2,499,336
Santa Rosa	0.37994%	0.19160%	0.48500%	1.05650%	\$ 1,979,274
Sarasota	0.86303%	0.52321%	0.24910%	1.63530%	\$ 3,063,612
Seminole	1.10499%	0.56682%	0.14620%	1.81800%	\$ 3,405,887
Sumter	0.38258%	0.12367%	0.24110%	0.74730%	\$ 1,400,011
Suwannee	0.15472%	0.05440%	0.28870%	0.49780%	\$ 932,591
Taylor	0.10276%	0.03084%	0.44040%	0.57400%	\$ 1,075,346
Union	0.03534%	0.02123%	0.10450%	0.16110%	\$ 301,809
Volusia	1.21673%	0.67893%	0.52300%	2.41870%	\$ 4,531,253
Wakulla	0.06603%	0.04083%	0.26040%	0.36730%	\$ 688,109
Walton	0.24246%	0.07681%	0.47960%	0.79890%	\$ 1,496,679
Washington	0.06160%	0.03294%	0.26040%	0.35490%	\$ 664,879
<b>Totals</b>	<b>50.00000%</b>	<b>25.00000%</b>	<b>25.00000%</b>	<b>100.00000%</b>	<b>\$ 187,342,500</b>



## **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.<sup>1</sup> 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.<sup>2</sup> The proceeds of the tax are placed in the Public Education Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of the state system of public education that includes universities, community colleges, vocational technical schools, and public schools.

The 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.<sup>3</sup> The state constitution provides that the first proceeds of revenues derived from such licensing are placed in the District Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of school districts and community colleges. The revenue is distributed annually among school districts and community colleges 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.

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1. Section 9(c), Art. XII, State Constitution.  
2. Section 203.01(1)(b), F.S.  
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.<sup>4</sup>

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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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

#### **Eligibility Requirements**

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

#### **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

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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.<sup>2</sup> 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.

### **Prior Years' Revenues**

Summaries of prior years' franchise fee revenues as reported by local governments are available via the LCIR's website.<sup>3</sup>

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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**

Chapter 2009-49, L.O.F., (CS/CS/HB 227) requires the government to prove certain elements of an impact fee by a preponderance of the evidence in any action challenging an impact fee and prohibits a court from using a deferential standard. These changes became effective on July 1, 2009.

Chapter 2009-96, L.O.F., (CS/CS/SB 360) requires that notice be provided no less than 90 days before the effective date of an ordinance or resolution imposing an increased impact fee and provides that a county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee. These changes became effective on June 1, 2009.

### **Eligibility Requirements**

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

### **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.

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

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

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

There are several characteristics common to legally sufficient impact fees. The fee is levied on new development or new expansion of existing development. The fee is a one-time charge, although collection may be spread out over time. The fee is earmarked for capital outlay only; operating costs are excluded. The fee represents a proportional share of the cost of the facilities needed to serve the new development. To withstand legal challenge, the governing authority should adopt a properly drafted impact fee ordinance. Such ordinance should specifically earmark funds collected for use in acquiring capital facilities to benefit new residents.

### **Distribution of Proceeds**

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

### **Authorized Uses**

#### *Impact Fees*

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

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued numerous opinions relevant to these revenue sources. The full texts of those opinions are available via the Florida Attorney General's searchable on-line database

of legal opinions.<sup>2</sup> Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *building permit fees, inspection fees, impact fees, or stormwater fees*.

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

### **Prior Years' Revenues**

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.<sup>3</sup>

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

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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **Eligibility Requirements**

The authority to levy special assessments is based primarily on county and municipal home rule powers granted in the Florida Constitution.<sup>1</sup> In addition, statutes authorize explicitly the levy of special assessments for county and municipal governments.<sup>2</sup> 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 services.<sup>3</sup> Such services can be funded, in whole or in part, from special assessments. The

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

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

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

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.<sup>4</sup> 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.<sup>5</sup> 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.<sup>6</sup>

### **Administrative Procedures**

Several methods are used for the collection of special assessments.<sup>7</sup> 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.

### **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

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4. Section 125.01(5), F.S.

5. Section 170.01, F.S.

6. Section 170.03, F.S.

7. Sections 197.363 - 197.3635, F.S.

of legal opinions.<sup>8</sup> 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.

### **Prior Years' Revenues**

A summary of prior years' revenues as reported by local governments are available via the LCIR's website.<sup>9</sup>

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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**

In addition to the constitutionally authorized and home rule revenue sources, local governments have other available revenue sources that have been authorized by the Legislature. For purposes of discussion, these revenue sources are grouped into two categories: 1) state-imposed fees or taxes shared with local governments or school districts, or 2) other local revenue sources.

Generally, state-shared revenue programs allocate all or some portion of a state-collected fee or tax to specified local governments based on eligibility requirements. In some cases, 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 few revenue sharing programs require as a prerequisite that the county or municipality meet eligibility criteria.<sup>1</sup> 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
- Emergency Management Assistance
- Enhanced 911 Fee
- Fuel Tax Refunds and Credits
- Insurance License Tax
- Intergovernmental Radio Communication Program
- Local Government Half-cent Sales Tax Program
- Miami-Dade County Lake Belt Mitigation Fee
- Miami-Dade County Lake Belt Water Treatment Plant Fee
- Mobile Home License Tax
- Municipal Revenue Sharing Program
- Oil, Gas, and Sulfur Production Tax
- Phosphate Rock Severance Tax

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1. Section 218.23, F.S.

State Housing Initiatives Partnership Program  
Vessel Registration Fee

In addition to state-shared revenue sources, the Legislature has authorized a number of other local revenue sources. In many instances, in order to levy the fee, tax, or surcharge, the local government must enact an ordinance providing for its levy and collection. However, in some cases, referendum approval is required. 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 local revenue sources.

- Communication Services Tax
- Convention Development Taxes
- Discretionary Surtax on Documents
- Green Utility Fee
- Gross Receipts Tax on Commercial Hazardous Waste Facilities
- Insurance Premium Tax
- Local Business Tax
- Local Discretionary Sales Surtaxes
- Local Option Food and Beverage Taxes
- Local Option Fuel Taxes
- Municipal Pari-mutuel Tax
- Municipal Parking Facility Space Surcharges
- Municipal Resort Tax
- Public Service Tax
- Tourist Development Taxes
- Tourist Impact Tax

## **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 is shared with those local governments. An annual license tax shall be imposed on the following: 1) any person operating a bottle club;<sup>1</sup> 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;<sup>2</sup> 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;<sup>3</sup> 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;<sup>4</sup> 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.<sup>5</sup>

### **General Law Amendments**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **Eligibility Requirements**

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

### **Administrative Procedures**

The tax is administered, collected, and enforced by the Division of Alcoholic Beverages and Tobacco within the Department of Business and Professional Regulation.<sup>6</sup>

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

2. Section 563.02, F.S.

3. Section 564.02, F.S.

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

5. Section 565.03, F.S.

6. Section 561.02, F.S.

### **Distribution of Proceeds**

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

### **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.<sup>9</sup> 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.

### **Prior Years' Revenues**

Summaries of prior years' distributions are available via the LCIR's website.<sup>10</sup>

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

8. Section 561.342(2), F.S.

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.<sup>1</sup> 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.<sup>2</sup> The proceeds are allocated to each county via the same distribution formula used for distributing the Constitutional Fuel Tax.

### **General Law Amendments**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **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.<sup>3</sup> 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.

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1. Section 206.41(1)(b), F.S.  
2. Section 206.60(5), F.S.  
3. Section 206.60(1)(a), F.S.

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 30<sup>th</sup> 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.<sup>4</sup>

### **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.<sup>5</sup> 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

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4. Section 206.60(1)(b), F.S.

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. Inquiries regarding the DOR's estimates should be addressed to the Office of Tax Research at (850) 488-2900. A summary of prior years' distributions are available via the LCIR's website.<sup>6</sup>

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

<b>County Fuel Tax</b>					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2010					
<b>County</b>	<b>Collection Component</b>	<b>Population Component</b>	<b>Area Component</b>	<b>Distribution Factor</b>	<b>Estimated Distribution</b>
Alachua	0.67819%	0.33549%	0.40960%	1.42330%	\$ 1,175,859
Baker	0.09261%	0.03441%	0.24530%	0.37230%	\$ 307,576
Bay	0.50987%	0.22506%	0.36710%	1.10200%	\$ 910,417
Bradford	0.09868%	0.03863%	0.12260%	0.25990%	\$ 214,716
Brevard	1.41476%	0.73936%	0.54030%	2.69440%	\$ 2,225,979
Broward	4.40769%	2.33753%	0.51240%	7.25760%	\$ 5,995,866
Calhoun	0.03577%	0.01902%	0.24060%	0.29540%	\$ 244,045
Charlotte	0.46806%	0.22037%	0.33840%	1.02680%	\$ 848,291
Citrus	0.29878%	0.18881%	0.27480%	0.76240%	\$ 629,857
Clay	0.41601%	0.24614%	0.26040%	0.92250%	\$ 762,123
Collier	0.72712%	0.44246%	0.86260%	2.03220%	\$ 1,678,902
Columbia	0.30934%	0.08789%	0.33290%	0.73010%	\$ 603,172
De Soto	0.07720%	0.04584%	0.26590%	0.38890%	\$ 321,290
Dixie	0.04834%	0.02122%	0.30930%	0.37890%	\$ 313,028
Duval	2.87036%	1.20296%	0.35900%	4.43230%	\$ 3,661,745
Escambia	0.82421%	0.41670%	0.31990%	1.56080%	\$ 1,289,455
Flagler	0.21027%	0.12696%	0.21280%	0.55000%	\$ 454,383
Franklin	0.03922%	0.01639%	0.32150%	0.37710%	\$ 311,541
Gadsden	0.32199%	0.06728%	0.22460%	0.61390%	\$ 507,173
Gilchrist	0.03935%	0.02294%	0.14920%	0.21150%	\$ 174,731
Glades	0.02650%	0.01505%	0.41210%	0.45370%	\$ 374,824
Gulf	0.03481%	0.02250%	0.27390%	0.33120%	\$ 273,621
Hamilton	0.08665%	0.01965%	0.21750%	0.32380%	\$ 267,507
Hardee	0.08603%	0.03710%	0.26760%	0.39070%	\$ 322,777
Hendry	0.14090%	0.05479%	0.49600%	0.69170%	\$ 571,448
Hernando	0.45255%	0.21921%	0.20730%	0.87910%	\$ 726,268
Highlands	0.26131%	0.13320%	0.45980%	0.85430%	\$ 705,780
Hillsborough	3.42694%	1.59585%	0.52040%	5.54320%	\$ 4,579,515
Holmes	0.06064%	0.02626%	0.20860%	0.29550%	\$ 244,127
Indian River	0.39890%	0.18831%	0.22120%	0.80840%	\$ 667,860
Jackson	0.27833%	0.06997%	0.39660%	0.74490%	\$ 615,399
Jefferson	0.07162%	0.01934%	0.25160%	0.34260%	\$ 283,039
Lafayette	0.01856%	0.01102%	0.23090%	0.26050%	\$ 215,212
Lake	0.73209%	0.38334%	0.48500%	1.60040%	\$ 1,322,170
Lee	1.61545%	0.82910%	0.42980%	2.87430%	\$ 2,374,603
Leon	0.67098%	0.36541%	0.29790%	1.33430%	\$ 1,102,332
Levy	0.12056%	0.05426%	0.48590%	0.66070%	\$ 545,837
Liberty	0.02854%	0.01084%	0.34770%	0.38710%	\$ 319,803
Madison	0.13674%	0.02679%	0.30000%	0.46350%	\$ 382,921
Manatee	0.78692%	0.42231%	0.35570%	1.56490%	\$ 1,292,842
Marion	1.17139%	0.43789%	0.68440%	2.29370%	\$ 1,894,940
Martin	0.41635%	0.19124%	0.28450%	0.89210%	\$ 737,008
Miami-Dade	5.70176%	3.29300%	0.91700%	9.91180%	\$ 8,188,634
Monroe	0.29677%	0.10113%	0.82010%	1.21800%	\$ 1,006,251
Nassau	0.18584%	0.09559%	0.27480%	0.55620%	\$ 459,505
Okaloosa	0.53448%	0.26266%	0.41760%	1.21470%	\$ 1,003,524



<b>County Fuel Tax</b>					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2010					
<b>County</b>	<b>Collection Component</b>	<b>Population Component</b>	<b>Area Component</b>	<b>Distribution Factor</b>	<b>Estimated Distribution</b>
Okeechobee	0.18168%	0.05318%	0.37080%	0.60570%	\$ 500,399
Orange	3.48715%	1.48212%	0.41850%	5.38780%	\$ 4,451,131
Osceola	0.88970%	0.36384%	0.62880%	1.88230%	\$ 1,555,062
Palm Beach	2.95446%	1.72095%	0.93300%	5.60840%	\$ 4,633,380
Pasco	1.07842%	0.58311%	0.32410%	1.98560%	\$ 1,640,403
Pinellas	2.03006%	1.24747%	0.18120%	3.45870%	\$ 2,857,405
Polk	1.63615%	0.77860%	0.83950%	3.25430%	\$ 2,688,540
Putnam	0.20600%	0.09968%	0.34560%	0.65130%	\$ 538,071
Saint Johns	0.58489%	0.24084%	0.29250%	1.11820%	\$ 923,801
Saint Lucie	0.71189%	0.36766%	0.25450%	1.33410%	\$ 1,102,167
Santa Rosa	0.37994%	0.19160%	0.48500%	1.05650%	\$ 872,827
Sarasota	0.86303%	0.52321%	0.24910%	1.63530%	\$ 1,351,003
Seminole	1.10499%	0.56682%	0.14620%	1.81800%	\$ 1,501,941
Sumter	0.38258%	0.12367%	0.24110%	0.74730%	\$ 617,382
Suwannee	0.15472%	0.05440%	0.28870%	0.49780%	\$ 411,257
Taylor	0.10276%	0.03084%	0.44040%	0.57400%	\$ 474,210
Union	0.03534%	0.02123%	0.10450%	0.16110%	\$ 133,093
Volusia	1.21673%	0.67893%	0.52300%	2.41870%	\$ 1,998,209
Wakulla	0.06603%	0.04083%	0.26040%	0.36730%	\$ 303,445
Walton	0.24246%	0.07681%	0.47960%	0.79890%	\$ 660,011
Washington	0.06160%	0.03294%	0.26040%	0.35490%	\$ 293,201
<b>Totals</b>	<b>50.00000%</b>	<b>25.00000%</b>	<b>25.00000%</b>	<b>100.00000%</b>	<b>\$ 82,615,000</b>

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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.<sup>1</sup> 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 2009 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.<sup>2</sup> As it relates to county revenue sharing, the term *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].<sup>3</sup>

### **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 that are collected and transferred to the Trust Fund. The percentage of each tax source transferred

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1. Chapter 72-360, L.O.F.  
2. Section 218.23(1), F.S.  
3. Section 218.21(7), F.S.

into the Trust Fund is listed below. The proportional contribution of each source during the state fiscal year 2010, as determined by the DOR, is also noted.

2.9 percent of net cigarette tax collections <sup>4</sup> = 4.5 percent of total program funding

2.044 percent of sales and use tax collections <sup>5</sup> = 95.5 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*.<sup>6</sup>

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.<sup>7</sup>

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.

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

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.<sup>8</sup>

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

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

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

7. Section 186.901, F.S.

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

The distribution to an eligible county is determined by the following procedure.<sup>9</sup> 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.<sup>10</sup> 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.<sup>11</sup> 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.<sup>12</sup> Consequently, it is possible that some portion of a county'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.<sup>13</sup> 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

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9. Section 218.23(3), F.S.

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

11. Section 218.25(2), F.S.

12. Section 218.25(4), F.S.

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

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 2010 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.<sup>14</sup>

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

<b>County Revenue Sharing Program</b>				
<b>Revenue Estimates for the State Fiscal Year Ending June 30, 2010</b>				
<b>County</b>	<b>First Guaranteed</b>	<b>Second Guaranteed</b>	<b>Growth Money</b>	<b>Yearly Total</b>
Alachua	\$ 254,168	\$ 1,007,247	\$ 2,350,838	\$ 3,612,253
Baker	\$ 28,273	\$ 90,639	\$ 242,381	\$ 361,293
Bay	\$ 154,793	\$ 684,481	\$ 1,841,364	\$ 2,680,638
Bradford	\$ 28,713	\$ 129,364	\$ 233,438	\$ 391,515
Brevard	\$ 464,254	\$ 1,807,775	\$ 5,173,276	\$ 7,445,305
Broward	\$ 3,573,165	\$ 4,779,269	\$ 11,556,107	\$ 19,908,541
Calhoun	\$ 14,713	\$ 68,369	\$ 107,608	\$ 190,690
Charlotte	\$ 187,080	\$ 493,387	\$ 2,408,588	\$ 3,089,055
Citrus	\$ 90,480	\$ 499,080	\$ 1,955,677	\$ 2,545,237
Clay	\$ 102,028	\$ 599,690	\$ 2,632,990	\$ 3,334,708
Collier	\$ 491,318	\$ 594,600	\$ 5,816,369	\$ 6,902,287
Columbia	\$ 72,308	\$ 288,232	\$ 777,394	\$ 1,137,934
DeSoto	\$ 30,961	\$ 132,516	\$ 346,737	\$ 510,214
Dixie	\$ 15,487	\$ 54,021	\$ 163,823	\$ 233,331
Duval	\$ 1,999,042	\$ 4,106,467	\$ 15,573,295	\$ 21,678,804
Escambia	\$ 728,024	\$ 1,779,956	\$ 3,245,481	\$ 5,753,461
Flagler	\$ 23,543	\$ 78,036	\$ 784,639	\$ 886,218
Franklin	\$ 18,862	\$ 41,026	\$ 117,556	\$ 177,444
Gadsden	\$ 80,864	\$ 239,311	\$ 368,095	\$ 688,270
Gilchrist	\$ 5,883	\$ 45,494	\$ 197,981	\$ 249,358
Glades	\$ 12,360	\$ 41,438	\$ 100,936	\$ 154,734
Gulf	\$ 68,034	\$ 19,920	\$ 106,176	\$ 194,130
Hamilton	\$ 23,270	\$ 109,630	\$ 42,863	\$ 175,763
Hardee	\$ 36,082	\$ 144,439	\$ 185,327	\$ 365,848
Hendry	\$ 28,673	\$ 148,507	\$ 436,744	\$ 613,924
Hernando	\$ 79,474	\$ 409,209	\$ 2,491,973	\$ 2,980,656
Highlands	\$ 104,948	\$ 349,039	\$ 1,223,582	\$ 1,677,569
Hillsborough	\$ 1,835,627	\$ 4,916,849	\$ 15,142,455	\$ 21,894,931
Holmes	\$ 20,087	\$ 112,718	\$ 134,018	\$ 266,823
Indian River	\$ 205,850	\$ 425,545	\$ 1,730,134	\$ 2,361,529
Jackson	\$ 67,470	\$ 259,685	\$ 369,516	\$ 696,671
Jefferson	\$ 29,079	\$ 67,261	\$ 104,336	\$ 200,676
Lafayette	\$ 6,472	\$ 29,717	\$ 63,534	\$ 99,723
Lake	\$ 256,097	\$ 708,355	\$ 3,312,253	\$ 4,276,705
Lee	\$ 578,772	\$ 1,764,708	\$ 7,925,325	\$ 10,268,805
Leon	\$ 316,798	\$ 1,026,649	\$ 2,413,158	\$ 3,756,605
Levy	\$ 34,157	\$ 137,533	\$ 462,896	\$ 634,586
Liberty	\$ 8,441	\$ 28,423	\$ 65,688	\$ 102,552
Madison	\$ 34,591	\$ 95,970	\$ 142,825	\$ 273,386
Manatee	\$ 530,269	\$ 1,054,577	\$ 3,996,284	\$ 5,581,130
Marion	\$ 251,941	\$ 1,024,873	\$ 4,540,676	\$ 5,817,490
Martin	\$ 244,331	\$ 553,167	\$ 2,116,866	\$ 2,914,364
Miami-Dade	\$ 5,895,217	\$ 10,571,522	\$ 21,238,780	\$ 37,705,519
Monroe	\$ 246,464	\$ 455,801	\$ 929,497	\$ 1,631,762
Nassau	\$ 65,716	\$ 252,268	\$ 908,731	\$ 1,226,715
Okaloosa	\$ 147,680	\$ 859,331	\$ 2,341,330	\$ 3,348,341
Okeechobee	\$ 41,041	\$ 173,472	\$ 477,496	\$ 692,009
Orange	\$ 1,632,765	\$ 3,816,110	\$ 19,290,239	\$ 24,739,114
Osceola	\$ 95,114	\$ 414,462	\$ 4,187,311	\$ 4,696,887
Palm Beach	\$ 2,570,430	\$ 2,766,174	\$ 15,006,709	\$ 20,343,313

<b>County Revenue Sharing Program</b>				
<b>Revenue Estimates for the State Fiscal Year Ending June 30, 2010</b>				
<b>County</b>	<b>First Guaranteed</b>	<b>Second Guaranteed</b>	<b>Growth Money</b>	<b>Yearly Total</b>
Pasco	\$ 310,426	\$ 1,782,481	\$ 5,809,589	\$ 7,902,496
Pinellas	\$ 2,452,694	\$ 3,368,283	\$ 6,574,687	\$ 12,395,664
Polk	\$ 857,616	\$ 2,627,126	\$ 5,858,478	\$ 9,343,220
Putnam	\$ 98,535	\$ 409,282	\$ 686,156	\$ 1,193,973
Saint Johns	\$ 152,548	\$ 403,262	\$ 2,918,820	\$ 3,474,630
Saint Lucie	\$ 187,010	\$ 618,973	\$ 2,297,205	\$ 3,103,188
Santa Rosa	\$ 77,885	\$ 448,253	\$ 1,896,764	\$ 2,422,902
Sarasota	\$ 1,119,924	\$ 1,148,225	\$ 4,577,383	\$ 6,845,532
Seminole	\$ 339,130	\$ 1,316,016	\$ 5,039,869	\$ 6,695,015
Sumter	\$ 35,653	\$ 182,301	\$ 1,274,881	\$ 1,492,835
Suwannee	\$ 32,719	\$ 175,516	\$ 458,530	\$ 666,765
Taylor	\$ 36,940	\$ 118,139	\$ 160,208	\$ 315,287
Union	\$ 18,615	\$ 33,326	\$ 108,567	\$ 160,508
Volusia	\$ 698,366	\$ 1,525,368	\$ 3,907,730	\$ 6,131,464
Wakulla	\$ 24,054	\$ 90,110	\$ 387,179	\$ 501,343
Walton	\$ 39,806	\$ 151,427	\$ 1,057,014	\$ 1,248,247
Washington	\$ 16,827	\$ 101,973	\$ 226,488	\$ 345,288
<b>Statewide Totals</b>	<b>\$ 30,329,957</b>	<b>\$ 64,756,373</b>	<b>\$ 210,620,845</b>	<b>\$ 305,707,175</b>

Notes:

- 1) These estimates represent a 95 percent distribution of trust fund monies.
- 2) Duval County's total distribution includes \$5,643,506 pursuant to s. 218.23(2), F.S., (Calculation = \$6.24 times the 2008 countywide population of 904,408).
- 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in state fiscal year 2010 has been estimated to be as follows: state sales tax, \$312.8 million or 97.3%; cigarette tax, \$8.7 million or 2.7%.
- 4) On August 11, 2009, the Florida Revenue Estimating Conference revised downward its previous forecast of the state's sales tax collections. Subsequently, the Department of Revenue's Office of Tax Research recommended that the FY 2009-10 revenue estimates for several sales tax-based revenue programs be further reduced. This table reflects the recommended reduction.



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

Section 212.20(6)(d)6.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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **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 5<sup>th</sup> 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. 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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **Eligibility Requirements**

Any county or municipality that has created a local emergency management agency is eligible to receive funding. The term *local emergency management agency* is defined as an organization created in accordance with the provisions of ss. 252.31-252.90, F.S., to discharge the emergency management responsibilities and functions of a county or municipality.<sup>1</sup>

### **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 Emergency Management, Preparedness, and Assistance Trust Fund [hereinafter Trust Fund] and may not be used to supplant existing funding.<sup>2</sup> The Trust Fund is administered by the Department of Community Affairs (DCA).<sup>3</sup>

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.<sup>4</sup> If adequate funding is

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

2. Sections 252.372, F.S.

3. Sections 252.371, F.S.

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

available, every county shall receive funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.<sup>5</sup>

### **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.<sup>6</sup>

### **Relevant Attorney General Opinions**

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

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5. Section 252.373(3), F.S.

6. Section 252.373(1), F.S.

## **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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **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.<sup>1</sup>

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 15<sup>th</sup> 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 wireless category, and 2) the nonwireless category. All monies must be invested by the Chief

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

Financial Officer, and the funds are not subject to the General Revenue Service Charges pursuant to s. 215.20, F.S.<sup>2</sup>

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.<sup>3</sup>

### **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 as specified below.<sup>4</sup>

Of the monies in the wireless category of the fund:

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

Of the monies in the nonwireless category of the fund:

1. Ninety seven percent shall be distributed monthly to counties, based on the total number of service identifiers in each county.
2. Two percent shall be distributed monthly to rural counties, which are defined as those counties having a total population of less than 75,000.
3. One percent shall be retained by the Board.

### **Authorized Uses**

The proceeds of the 67 percent portion in the wireless category distributed monthly to counties shall be used for the payment of authorized expenditures, as specified in s. 365.172(9), F.S.; and the costs

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2. Section 365.173(1), F.S.  
3. Section 365.172(5), F.S.  
4. Section 365.173(2), F.S.

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.<sup>5</sup>

The proceeds of the 30 percent portion in the wireless category distributed to wireless providers shall be used to reimburse 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.<sup>6</sup>

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.<sup>7</sup>

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.<sup>8</sup>

The proceeds of the 2 percent portion distributed to rural counties shall be used to provide facilities and network and 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.<sup>9</sup>

### **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 texts of the opinions are available via the searchable on-line database of legal opinions.<sup>10</sup>

<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.

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5. Section 365.173(2)(a), F.S.

6. Section 365.173(2)(d), F.S.

7. Section 365.173(2)(b), F.S.

8. Section 365.173(2)(f), F.S.

9. Section 365.173(2)(g), F.S.

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

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## Fuel Tax Refunds and Credits

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

### **Brief Overview**

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

### **General Law Amendments**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **Eligibility Requirements**

The portion of the state's fuel sales tax imposed by s. 206.41(1)(g), F.S., (i.e., the "fuel sales tax") 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.<sup>1</sup>

The portion of the state's fuel sales tax imposed by s. 206.41(1)(g), F.S., (i.e., the "fuel sales tax") 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.<sup>2</sup>

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.<sup>3</sup>

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1. Section 206.41(4)(d), F.S.  
2. Section 206.41(4)(e), F.S.  
3. Section 206.625, F.S.

Each county, municipality, or school district may receive a credit for additional taxes paid under s. 206.87, F.S., for the highway use of diesel fuel, provided the purchases of diesel fuel meet the requirements relating to refunds for motor fuel purchases under s. 206.41, F.S.<sup>4</sup>

### **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.<sup>5</sup>

### **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.<sup>6</sup> 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.<sup>7</sup> 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.<sup>8</sup> 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
83-25	Eligibility for refund on motor fuel taxes

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

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

6. Sections 206.41(4)(d) and 206.625(1), F.S.

7. Sections 206.41(4)(e) and 206.625(2), F.S.

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

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

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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.<sup>1</sup> 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. 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.<sup>2</sup> 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.<sup>3</sup>

Municipal governments may also require a tax on insurance agents not to exceed 50 percent of the applicable state tax.<sup>4</sup> 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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **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.

### **Administrative Procedures**

The Department of Financial Services administers this tax and shall deposit all county monies in the Agents County Tax Trust Fund.<sup>5</sup> The Department shall maintain a separate account for all monies

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1. Section 624.501, F.S.
  2. Section 624.505(1), F.S.
  3. Section 624.505(2), F.S.
  4. Section 624.507, F.S.
  5. Section 624.506(1), F.S.

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.<sup>6</sup>

### **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.<sup>7</sup>

### **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.<sup>8</sup> 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.

### **Prior Years' Revenues**

A summary of prior years' distributions are available via the LCIR's website.<sup>9</sup>

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6. Section 624.506(2), F.S.

7. Section 624.506(3), F.S.

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

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

## **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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **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.<sup>1</sup> 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.

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



## Local Government Half-cent Sales Tax Program

Sections 202.18(2)(c), 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.<sup>1</sup> 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 local governments. 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].<sup>2</sup> The *emergency* and *supplemental* distributions are possible due to the transfer of 0.095 percent of net sales tax proceeds to the Trust Fund.<sup>3</sup> 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*.<sup>4</sup> 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 2009 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.

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1. Chapter 82-154, L.O.F.
  2. Section 212.20(6)(d)2., F.S.
  3. Section 212.20(6)(d)3., F.S.
  4. Section 218.67, F.S.

### **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.<sup>5</sup> 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).<sup>6</sup>

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.<sup>7</sup> 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.

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5. Section 218.63(1), F.S.

6. Section 218.63(2), F.S.

7. Section 218.65, F.S.

### **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.<sup>8</sup> 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.<sup>9</sup> 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 the 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.<sup>10</sup>

STEP #1. The 2009-10 state fiscal year per capita limitation of \$49.80 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.

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8. Section 218.61, F.S.

9. Section 218.62, F.S.

10. Section 218.65(5), F.S.

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.<sup>11</sup>

STEP #1. The 2009-10 state fiscal year per capita limitation of \$49.80 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 1<sup>st</sup> 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.<sup>12</sup>

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

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

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11. Section 218.65(8), F.S.

12. Section 218.67(3), F.S.

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.<sup>13</sup> Beginning on July 1<sup>st</sup> 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 1<sup>st</sup> 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.<sup>14</sup> Beginning on July 1<sup>st</sup> 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 1<sup>st</sup> of the second year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county shall receive one-third of the amount received in the last year that the county qualified as a fiscally constrained county. Following the two-year phase-out period, the county shall no longer be eligible to receive any such distributions unless the county subsequently qualifies as being fiscally constrained.

#### Special Distribution for Contested Property Taxes

If an action contesting a tax assessment is brought by a taxpayer in a participating county or municipality and the difference between the good faith payment made by that taxpayer pursuant to s. 194.171(3), F.S., and the taxes that would have been paid on the property appraiser's tax assessment is greater than 6 percent of the total assessed taxes for the county or municipality, the county or municipality qualifies for a special distribution of funds from the Trust Fund.<sup>15</sup>

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13. Section 218.65(6), F.S.

14. Section 218.67(4), F.S.

15. Section 218.66, F.S.

**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.<sup>16</sup>

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.

2008 Population Figures Used for Revenue-Sharing Purposes

Total county population: 252,388  
Total unincorporated population: 105,051  
Total incorporated population: 147,337

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

$$\frac{\text{County's Unincorporated Population} + (2/3 \times \text{County's Incorporated Population})}{\text{Total Countywide Population} + (2/3 \times \text{County's Incorporated Population})}$$
$$\frac{105,051 + (2/3 \times 147,337)}{252,388 + (2/3 \times 147,337)} = 0.5798$$

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated FY 2010 ordinary distribution amount by the county government's distribution factor.

$$\$16,817,307 \times 0.5798 = \$9,750,675$$

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

$$A = \frac{(2/3 \times \text{County's Incorporated Population})}{\text{Total Countywide Population} + (2/3 \times \text{County's Incorporated Population})}$$
$$A = \frac{(2/3 \times 147,337)}{[252,388 + (2/3 \times 147,337)]} = 0.2802$$

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16. Section 218.64, F.S.

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

$$B = \frac{105,051}{[252,388 + (2/3 \times 147,337)]} = 0.2996$$

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.

$$\text{Proportion} = [A / (A + B)] = [0.2802 / (0.2802 + 0.2996)] = 0.4833$$

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.

$$\$9,750,675 \times 0.4833 = \$4,712,501$$

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.

$$\text{Proportion} = [B / (A + B)] = [0.2996 / (0.2802 + 0.2996)] = 0.5167$$

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.

$$\$9,750,675 \times 0.5167 = \$5,038,174$$

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.<sup>17</sup>

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17. Section 218.67(5), F.S.

### **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.<sup>18</sup> 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 2010 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.<sup>19</sup>

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

19. <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, 2010

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
<b>ALACHUA BOCC</b>	\$ 9,582,096	\$ -	\$ -	\$ -	\$ 9,582,096
Alachua	\$ 415,322	\$ -	\$ -	\$ -	\$ 415,322
Archer	\$ 58,198	\$ -	\$ -	\$ -	\$ 58,198
Gainesville	\$ 5,889,428	\$ -	\$ -	\$ -	\$ 5,889,428
Hawthorne	\$ 68,223	\$ -	\$ -	\$ -	\$ 68,223
High Springs	\$ 230,655	\$ -	\$ -	\$ -	\$ 230,655
LaCrosse	\$ 9,597	\$ -	\$ -	\$ -	\$ 9,597
Micanopy	\$ 30,216	\$ -	\$ -	\$ -	\$ 30,216
Newberry	\$ 233,458	\$ -	\$ -	\$ -	\$ 233,458
Waldo	\$ 39,717	\$ -	\$ -	\$ -	\$ 39,717
Countywide Total	\$ 16,556,910	\$ -	\$ -	\$ -	\$ 16,556,910
<b>BAKER BOCC</b>	\$ 641,467	\$ 617,686	\$ 23,303	\$ 644,556	\$ 1,927,012
Glen Saint Mary	\$ 12,671	\$ -	\$ -	\$ -	\$ 12,671
Macclenny	\$ 174,180	\$ -	\$ -	\$ -	\$ 174,180
Countywide Total	\$ 828,319	\$ 617,686	\$ 23,303	\$ 644,556	\$ 2,113,864
<b>BAY BOCC</b>	\$ 8,763,926	\$ -	\$ -	\$ -	\$ 8,763,926
Callaway	\$ 945,631	\$ -	\$ -	\$ -	\$ 945,631
Cedar Grove	The Town of Cedar Grove dissolved in 2008. Consequently, there is no distribution.				
Lynn Haven	\$ 1,071,964	\$ -	\$ -	\$ -	\$ 1,071,964
Mexico Beach	\$ 85,878	\$ -	\$ -	\$ -	\$ 85,878
Panama City	\$ 2,407,952	\$ -	\$ -	\$ -	\$ 2,407,952
Panama City Beach	\$ 868,011	\$ -	\$ -	\$ -	\$ 868,011
Parker	\$ 300,026	\$ -	\$ -	\$ -	\$ 300,026
Springfield	\$ 571,147	\$ -	\$ -	\$ -	\$ 571,147
Countywide Total	\$ 15,014,535	\$ -	\$ -	\$ -	\$ 15,014,535
<b>BRADFORD BOCC</b>	\$ 860,264	\$ 356,167	\$ 50,028	\$ 756,572	\$ 2,023,030
Brooker	\$ 15,210	\$ -	\$ -	\$ -	\$ 15,210
Hampton	\$ 18,205	\$ -	\$ -	\$ -	\$ 18,205
Lawtey	\$ 25,907	\$ -	\$ -	\$ -	\$ 25,907
Starke	\$ 233,900	\$ -	\$ -	\$ -	\$ 233,900
Countywide Total	\$ 1,153,485	\$ 356,167	\$ 50,028	\$ 756,572	\$ 2,316,251
<b>BREVARD BOCC</b>	\$ 17,987,796	\$ -	\$ -	\$ -	\$ 17,987,796
Cape Canaveral	\$ 434,661	\$ -	\$ -	\$ -	\$ 434,661
Cocoa	\$ 693,619	\$ -	\$ -	\$ -	\$ 693,619
Cocoa Beach	\$ 523,147	\$ -	\$ -	\$ -	\$ 523,147
Grant-Valkaria	\$ 162,870	\$ -	\$ -	\$ -	\$ 162,870
Indialantic	\$ 122,286	\$ -	\$ -	\$ -	\$ 122,286
Indian Harbour Beach	\$ 356,925	\$ -	\$ -	\$ -	\$ 356,925
Malabar	\$ 116,850	\$ -	\$ -	\$ -	\$ 116,850
Melbourne	\$ 3,201,044	\$ -	\$ -	\$ -	\$ 3,201,044
Melbourne Beach	\$ 135,242	\$ -	\$ -	\$ -	\$ 135,242
Melbourne Village	\$ 29,795	\$ -	\$ -	\$ -	\$ 29,795
Palm Bay	\$ 4,190,036	\$ -	\$ -	\$ -	\$ 4,190,036
Palm Shores	\$ 39,563	\$ -	\$ -	\$ -	\$ 39,563
Rockledge	\$ 1,049,154	\$ -	\$ -	\$ -	\$ 1,049,154
Satellite Beach	\$ 443,367	\$ -	\$ -	\$ -	\$ 443,367
Titusville	\$ 1,864,609	\$ -	\$ -	\$ -	\$ 1,864,609
West Melbourne	\$ 682,665	\$ -	\$ -	\$ -	\$ 682,665
Countywide Total	\$ 32,033,628	\$ -	\$ -	\$ -	\$ 32,033,628
<b>BROWARD BOCC</b>	\$ 57,100,552	\$ -	\$ -	\$ -	\$ 57,100,552
Coconut Creek	\$ 2,342,017	\$ -	\$ -	\$ -	\$ 2,342,017
Cooper City	\$ 1,460,183	\$ -	\$ -	\$ -	\$ 1,460,183

## Local Government Half-Cent Sales Tax

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2010

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Coral Springs	\$ 6,265,563	\$ -	\$ -	\$ -	\$ 6,265,563
Dania Beach	\$ 1,381,359	\$ -	\$ -	\$ -	\$ 1,381,359
Davie	\$ 4,480,658	\$ -	\$ -	\$ -	\$ 4,480,658
Deerfield Beach	\$ 3,558,585	\$ -	\$ -	\$ -	\$ 3,558,585
Fort Lauderdale	\$ 8,751,475	\$ -	\$ -	\$ -	\$ 8,751,475
Hallandale Beach	\$ 1,857,946	\$ -	\$ -	\$ -	\$ 1,857,946
Hillsboro Beach	\$ 108,079	\$ -	\$ -	\$ -	\$ 108,079
Hollywood	\$ 6,957,676	\$ -	\$ -	\$ -	\$ 6,957,676
Lauderdale-by-the-Sea	\$ 284,387	\$ -	\$ -	\$ -	\$ 284,387
Lauderdale Lakes	\$ 1,565,589	\$ -	\$ -	\$ -	\$ 1,565,589
Lauderhill	\$ 3,141,043	\$ -	\$ -	\$ -	\$ 3,141,043
Lazy Lake	\$ 1,992	\$ -	\$ -	\$ -	\$ 1,992
Lighthouse Point	\$ 535,535	\$ -	\$ -	\$ -	\$ 535,535
Margate	\$ 2,632,965	\$ -	\$ -	\$ -	\$ 2,632,965
Miramar	\$ 5,475,188	\$ -	\$ -	\$ -	\$ 5,475,188
North Lauderdale	\$ 2,055,006	\$ -	\$ -	\$ -	\$ 2,055,006
Oakland Park	\$ 2,052,770	\$ -	\$ -	\$ -	\$ 2,052,770
Parkland	\$ 1,158,301	\$ -	\$ -	\$ -	\$ 1,158,301
Pembroke Park	\$ 299,404	\$ -	\$ -	\$ -	\$ 299,404
Pembroke Pines	\$ 7,345,915	\$ -	\$ -	\$ -	\$ 7,345,915
Plantation	\$ 4,164,148	\$ -	\$ -	\$ -	\$ 4,164,148
Pompano Beach	\$ 4,850,672	\$ -	\$ -	\$ -	\$ 4,850,672
Sea Ranch Lakes	\$ 35,476	\$ -	\$ -	\$ -	\$ 35,476
Southwest Ranches	\$ 412,537	\$ -	\$ -	\$ -	\$ 412,537
Sunrise	\$ 4,377,633	\$ -	\$ -	\$ -	\$ 4,377,633
Tamarac	\$ 2,908,751	\$ -	\$ -	\$ -	\$ 2,908,751
West Park	\$ 673,598	\$ -	\$ -	\$ -	\$ 673,598
Weston	\$ 3,017,267	\$ -	\$ -	\$ -	\$ 3,017,267
Wilton Manors	\$ 628,306	\$ -	\$ -	\$ -	\$ 628,306
Countywide Total	\$ 141,880,577	\$ -	\$ -	\$ -	\$ 141,880,577
<b>CALHOUN BOCC</b>	<b>\$ 271,822</b>	<b>\$ 440,696</b>	<b>\$ 16,360</b>	<b>\$ 933,915</b>	<b>\$ 1,662,792</b>
Altha	\$ 13,020	\$ -	\$ -	\$ -	\$ 13,020
Blountstown	\$ 55,931	\$ -	\$ -	\$ -	\$ 55,931
Countywide Total	\$ 340,773	\$ 440,696	\$ 16,360	\$ 933,915	\$ 1,731,743
<b>CHARLOTTE BOCC</b>	<b>\$ 8,533,066</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,533,066</b>
Punta Gorda	\$ 949,538	\$ -	\$ -	\$ -	\$ 949,538
Countywide Total	\$ 9,482,603	\$ -	\$ -	\$ -	\$ 9,482,603
<b>CITRUS BOCC</b>	<b>\$ 5,970,369</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,970,369</b>
Crystal River	\$ 158,114	\$ -	\$ -	\$ -	\$ 158,114
Inverness	\$ 314,845	\$ -	\$ -	\$ -	\$ 314,845
Countywide Total	\$ 6,443,327	\$ -	\$ -	\$ -	\$ 6,443,327
<b>CLAY BOCC</b>	<b>\$ 8,028,701</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,028,701</b>
Green Cove Springs	\$ 293,564	\$ -	\$ -	\$ -	\$ 293,564
Keystone Heights	\$ 63,102	\$ -	\$ -	\$ -	\$ 63,102
Orange Park	\$ 406,869	\$ -	\$ -	\$ -	\$ 406,869
Penney Farms	\$ 28,438	\$ -	\$ -	\$ -	\$ 28,438
Countywide Total	\$ 8,820,674	\$ -	\$ -	\$ -	\$ 8,820,674
<b>COLLIER BOCC</b>	<b>\$ 25,805,624</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,805,624</b>
Everglades	\$ 52,361	\$ -	\$ -	\$ -	\$ 52,361
Marco Island	\$ 1,362,028	\$ -	\$ -	\$ -	\$ 1,362,028
Naples	\$ 1,822,610	\$ -	\$ -	\$ -	\$ 1,822,610
Countywide Total	\$ 29,042,622	\$ -	\$ -	\$ -	\$ 29,042,622

## Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2010

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
<b>COLUMBIA BOCC</b>	\$ 3,163,759	\$ -	\$ -	\$ 687,948	\$ 3,851,707
Fort White	\$ 28,008	\$ -	\$ -	\$ -	\$ 28,008
Lake City	\$ 593,023	\$ -	\$ -	\$ -	\$ 593,023
Countywide Total	\$ 3,784,789	\$ -	\$ -	\$ 687,948	\$ 4,472,737
<b>DE SOTO BOCC</b>	\$ 831,210	\$ 849,467	\$ -	\$ 368,160	\$ 2,048,836
Arcadia	\$ 182,519	\$ -	\$ -	\$ -	\$ 182,519
Countywide Total	\$ 1,013,729	\$ 849,467	\$ -	\$ 368,160	\$ 2,231,356
<b>DIXIE BOCC</b>	\$ 307,515	\$ 479,250	\$ 14,440	\$ 773,015	\$ 1,574,220
Cross City	\$ 38,331	\$ -	\$ -	\$ -	\$ 38,331
Horseshoe Beach	\$ 6,788	\$ -	\$ -	\$ -	\$ 6,788
Countywide Total	\$ 352,634	\$ 479,250	\$ 14,440	\$ 773,015	\$ 1,619,339
<b>JACKSONVILLE-DUVAL</b>	\$ 68,626,712	\$ -	\$ -	\$ -	\$ 68,626,712
Atlantic Beach	\$ 1,066,494	\$ -	\$ -	\$ -	\$ 1,066,494
Baldwin	\$ 123,867	\$ -	\$ -	\$ -	\$ 123,867
Jacksonville Beach	\$ 1,755,674	\$ -	\$ -	\$ -	\$ 1,755,674
Neptune Beach	\$ 569,327	\$ -	\$ -	\$ -	\$ 569,327
Countywide Total	\$ 72,142,074	\$ -	\$ -	\$ -	\$ 72,142,074
<b>ESCAMBIA BOCC</b>	\$ 17,173,651	\$ -	\$ -	\$ -	\$ 17,173,651
Century	\$ 96,686	\$ -	\$ -	\$ -	\$ 96,686
Pensacola	\$ 3,224,441	\$ -	\$ -	\$ -	\$ 3,224,441
Countywide Total	\$ 20,494,778	\$ -	\$ -	\$ -	\$ 20,494,778
<b>FLAGLER BOCC</b>	\$ 1,655,800	\$ -	\$ -	\$ -	\$ 1,655,800
Beverly Beach	\$ 12,630	\$ -	\$ -	\$ -	\$ 12,630
Bunnell	\$ 64,689	\$ -	\$ -	\$ -	\$ 64,689
Flagler Beach (part)	\$ 132,994	\$ -	\$ -	\$ -	\$ 132,994
Palm Coast	\$ 1,822,189	\$ -	\$ -	\$ -	\$ 1,822,189
Countywide Total	\$ 3,688,302	\$ -	\$ -	\$ -	\$ 3,688,302
<b>FRANKLIN BOCC</b>	\$ 497,230	\$ -	\$ 18,403	\$ 176,905	\$ 692,539
Apalachicola	\$ 130,827	\$ -	\$ -	\$ -	\$ 130,827
Carrabelle	\$ 71,005	\$ -	\$ -	\$ -	\$ 71,005
Countywide Total	\$ 699,063	\$ -	\$ 18,403	\$ 176,905	\$ 894,371
<b>GADSDEN BOCC</b>	\$ 1,125,542	\$ 1,349,055	\$ -	\$ 742,137	\$ 3,216,734
Chattahoochee	\$ 61,561	\$ -	\$ -	\$ -	\$ 61,561
Greensboro	\$ 16,903	\$ -	\$ -	\$ -	\$ 16,903
Gretna	\$ 44,658	\$ -	\$ -	\$ -	\$ 44,658
Havana	\$ 48,391	\$ -	\$ -	\$ -	\$ 48,391
Midway	\$ 50,204	\$ -	\$ -	\$ -	\$ 50,204
Quincy	\$ 185,884	\$ -	\$ -	\$ -	\$ 185,884
Countywide Total	\$ 1,533,143	\$ 1,349,055	\$ -	\$ 742,137	\$ 3,624,335
<b>GILCHRIST BOCC</b>	\$ 280,297	\$ 574,768	\$ -	\$ 708,148	\$ 1,563,213
Bell	\$ 8,270	\$ -	\$ -	\$ -	\$ 8,270
Fanning Springs (part)	\$ 6,400	\$ -	\$ -	\$ -	\$ 6,400
Trenton	\$ 30,958	\$ -	\$ -	\$ -	\$ 30,958
Countywide Total	\$ 325,926	\$ 574,768	\$ -	\$ 708,148	\$ 1,608,842
<b>GLADES BOCC</b>	\$ 125,997	\$ 417,049	\$ 11,065	\$ 487,594	\$ 1,041,704
Moore Haven	\$ 21,297	\$ -	\$ -	\$ -	\$ 21,297
Countywide Total	\$ 147,293	\$ 417,049	\$ 11,065	\$ 487,594	\$ 1,063,001
<b>GULF BOCC</b>	\$ 340,349	\$ 409,577	\$ 35,440	\$ 261,224	\$ 1,046,591
Port Saint Joe	\$ 106,963	\$ -	\$ -	\$ -	\$ 106,963
Wewahitchka	\$ 48,984	\$ -	\$ -	\$ -	\$ 48,984
Countywide Total	\$ 496,297	\$ 409,577	\$ 35,440	\$ 261,224	\$ 1,202,538
<b>HAMILTON BOCC</b>	\$ 230,987	\$ 361,799	\$ 32,640	\$ 533,666	\$ 1,159,093

**Local Government Half-Cent Sales Tax**  
**Revenue Estimates for the Local Fiscal Year Ending September 30, 2010**

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Jasper	\$ 36,490	\$ -	\$ -	\$ -	\$ 36,490
Jennings	\$ 17,399	\$ -	\$ -	\$ -	\$ 17,399
White Springs	\$ 16,415	\$ -	\$ -	\$ -	\$ 16,415
Countywide Total	\$ 301,291	\$ 361,799	\$ 32,640	\$ 533,666	\$ 1,229,397
<b>HARDEE BOCC</b>	<b>\$ 561,570</b>	<b>\$ 823,064</b>	<b>\$ -</b>	<b>\$ 456,498</b>	<b>\$ 1,841,132</b>
Bowling Green	\$ 75,110	\$ -	\$ -	\$ -	\$ 75,110
Wauchula	\$ 110,953	\$ -	\$ -	\$ -	\$ 110,953
Zolfo Springs	\$ 39,829	\$ -	\$ -	\$ -	\$ 39,829
Countywide Total	\$ 787,461	\$ 823,064	\$ -	\$ 456,498	\$ 2,067,023
<b>HENDRY BOCC</b>	<b>\$ 1,095,310</b>	<b>\$ 992,098</b>	<b>\$ -</b>	<b>\$ 346,883</b>	<b>\$ 2,434,291</b>
Clewiston	\$ 208,100	\$ -	\$ -	\$ -	\$ 208,100
La Belle	\$ 137,907	\$ -	\$ -	\$ -	\$ 137,907
Countywide Total	\$ 1,441,317	\$ 992,098	\$ -	\$ 346,883	\$ 2,780,298
<b>HERNANDO BOCC</b>	<b>\$ 6,827,369</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,827,369</b>
Brooksville	\$ 322,215	\$ -	\$ -	\$ -	\$ 322,215
Weeki Wachee	\$ 295	\$ -	\$ -	\$ -	\$ 295
Countywide Total	\$ 7,149,879	\$ -	\$ -	\$ -	\$ 7,149,879
<b>HIGHLANDS BOCC</b>	<b>\$ 3,750,353</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 378,903</b>	<b>\$ 4,129,256</b>
Avon Park	\$ 356,864	\$ -	\$ -	\$ -	\$ 356,864
Lake Placid	\$ 71,655	\$ -	\$ -	\$ -	\$ 71,655
Sebring	\$ 419,139	\$ -	\$ -	\$ -	\$ 419,139
Countywide Total	\$ 4,598,010	\$ -	\$ -	\$ 378,903	\$ 4,976,913
<b>HILLSBOROUGH BOCC</b>	<b>\$ 72,959,043</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,959,043</b>
Plant City	\$ 2,290,239	\$ -	\$ -	\$ -	\$ 2,290,239
Tampa	\$ 23,148,233	\$ -	\$ -	\$ -	\$ 23,148,233
Temple Terrace	\$ 1,632,701	\$ -	\$ -	\$ -	\$ 1,632,701
Countywide Total	\$ 100,030,217	\$ -	\$ -	\$ -	\$ 100,030,217
<b>HOLMES BOCC</b>	<b>\$ 293,643</b>	<b>\$ 636,437</b>	<b>\$ 16,461</b>	<b>\$ 1,040,648</b>	<b>\$ 1,987,190</b>
Bonifay	\$ 48,442	\$ -	\$ -	\$ -	\$ 48,442
Esto	\$ 6,576	\$ -	\$ -	\$ -	\$ 6,576
Noma	\$ 3,991	\$ -	\$ -	\$ -	\$ 3,991
Ponce de Leon	\$ 8,849	\$ -	\$ -	\$ -	\$ 8,849
Westville	\$ 3,696	\$ -	\$ -	\$ -	\$ 3,696
Countywide Total	\$ 365,196	\$ 636,437	\$ 16,461	\$ 1,040,648	\$ 2,058,742
<b>INDIAN RIVER BOCC</b>	<b>\$ 6,710,386</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,710,386</b>
Fellsmere	\$ 275,158	\$ -	\$ -	\$ -	\$ 275,158
Indian River Shores	\$ 206,260	\$ -	\$ -	\$ -	\$ 206,260
Orchid	\$ 16,430	\$ -	\$ -	\$ -	\$ 16,430
Sebastian	\$ 1,234,869	\$ -	\$ -	\$ -	\$ 1,234,869
Vero Beach	\$ 963,644	\$ -	\$ -	\$ -	\$ 963,644
Countywide Total	\$ 9,406,746	\$ -	\$ -	\$ -	\$ 9,406,746
<b>JACKSON BOCC</b>	<b>\$ 1,548,444</b>	<b>\$ 743,302</b>	<b>\$ 86,597</b>	<b>\$ 655,864</b>	<b>\$ 3,034,207</b>
Alford	\$ 19,192	\$ -	\$ -	\$ -	\$ 19,192
Bascom	\$ 4,312	\$ -	\$ -	\$ -	\$ 4,312
Campbellton	\$ 9,557	\$ -	\$ -	\$ -	\$ 9,557
Cottdale	\$ 35,741	\$ -	\$ -	\$ -	\$ 35,741
Graceville	\$ 97,784	\$ -	\$ -	\$ -	\$ 97,784
Grand Ridge	\$ 36,518	\$ -	\$ -	\$ -	\$ 36,518
Greenwood	\$ 30,225	\$ -	\$ -	\$ -	\$ 30,225
Jacob City	\$ 11,616	\$ -	\$ -	\$ -	\$ 11,616
Malone	\$ 29,992	\$ -	\$ -	\$ -	\$ 29,992
Marianna	\$ 243,624	\$ -	\$ -	\$ -	\$ 243,624

## Local Government Half-Cent Sales Tax

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2010

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Sneads	\$ 77,155	\$ -	\$ -	\$ -	\$ 77,155
Countywide Total	\$ 2,144,160	\$ 743,302	\$ 86,597	\$ 655,864	\$ 3,629,923
<b>JEFFERSON BOCC</b>	<b>\$ 647,498</b>	<b>\$ 96,919</b>	<b>\$ 12,995</b>	<b>\$ 710,981</b>	<b>\$ 1,468,393</b>
Monticello	\$ 129,232	\$ -	\$ -	\$ -	\$ 129,232
Countywide Total	\$ 776,729	\$ 96,919	\$ 12,995	\$ 710,981	\$ 1,597,625
<b>LAFAYETTE BOCC</b>	<b>\$ 97,963</b>	<b>\$ 226,404</b>	<b>\$ 19,510</b>	<b>\$ 720,363</b>	<b>\$ 1,064,240</b>
Mayo	\$ 15,735	\$ -	\$ -	\$ -	\$ 15,735
Countywide Total	\$ 113,698	\$ 226,404	\$ 19,510	\$ 720,363	\$ 1,079,975
<b>LAKE BOCC</b>	<b>\$ 10,295,097</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,295,097</b>
Astatula	\$ 69,467	\$ -	\$ -	\$ -	\$ 69,467
Clermont	\$ 992,582	\$ -	\$ -	\$ -	\$ 992,582
Eustis	\$ 776,908	\$ -	\$ -	\$ -	\$ 776,908
Fruitland Park	\$ 164,979	\$ -	\$ -	\$ -	\$ 164,979
Groveland	\$ 304,717	\$ -	\$ -	\$ -	\$ 304,717
Howey-in-the-Hills	\$ 51,371	\$ -	\$ -	\$ -	\$ 51,371
Lady Lake	\$ 554,596	\$ -	\$ -	\$ -	\$ 554,596
Leesburg	\$ 849,546	\$ -	\$ -	\$ -	\$ 849,546
Mascotte	\$ 190,940	\$ -	\$ -	\$ -	\$ 190,940
Minneola	\$ 382,387	\$ -	\$ -	\$ -	\$ 382,387
Montverde	\$ 50,568	\$ -	\$ -	\$ -	\$ 50,568
Mount Dora	\$ 477,349	\$ -	\$ -	\$ -	\$ 477,349
Tavares	\$ 564,194	\$ -	\$ -	\$ -	\$ 564,194
Umatilla	\$ 124,305	\$ -	\$ -	\$ -	\$ 124,305
Countywide Total	\$ 15,849,005	\$ -	\$ -	\$ -	\$ 15,849,005
<b>LEE BOCC</b>	<b>\$ 31,324,132</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,324,132</b>
Bonita Springs	\$ 2,783,859	\$ -	\$ -	\$ -	\$ 2,783,859
Cape Coral	\$ 9,885,606	\$ -	\$ -	\$ -	\$ 9,885,606
Fort Myers	\$ 4,091,184	\$ -	\$ -	\$ -	\$ 4,091,184
Fort Myers Beach	\$ 413,210	\$ -	\$ -	\$ -	\$ 413,210
Sanibel	\$ 380,167	\$ -	\$ -	\$ -	\$ 380,167
Countywide Total	\$ 48,878,158	\$ -	\$ -	\$ -	\$ 48,878,158
<b>LEON BOCC</b>	<b>\$ 10,115,066</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,115,066</b>
Tallahassee	\$ 8,311,731	\$ -	\$ -	\$ -	\$ 8,311,731
Countywide Total	\$ 18,426,796	\$ -	\$ -	\$ -	\$ 18,426,796
<b>LEVY BOCC</b>	<b>\$ 1,188,103</b>	<b>\$ 947,063</b>	<b>\$ -</b>	<b>\$ 396,044</b>	<b>\$ 2,531,210</b>
Bronson	\$ 37,043	\$ -	\$ -	\$ -	\$ 37,043
Cedar Key	\$ 29,660	\$ -	\$ -	\$ -	\$ 29,660
Chiefland	\$ 72,393	\$ -	\$ -	\$ -	\$ 72,393
Fanning Springs (part)	\$ 19,401	\$ -	\$ -	\$ -	\$ 19,401
Inglis	\$ 55,102	\$ -	\$ -	\$ -	\$ 55,102
Otter Creek	\$ 4,698	\$ -	\$ -	\$ -	\$ 4,698
Williston	\$ 82,365	\$ -	\$ -	\$ -	\$ 82,365
Yankeetown	\$ 24,291	\$ -	\$ -	\$ -	\$ 24,291
Countywide Total	\$ 1,513,056	\$ 947,063	\$ -	\$ 396,044	\$ 2,856,162
<b>LIBERTY BOCC</b>	<b>\$ 123,653</b>	<b>\$ 222,571</b>	<b>\$ 17,906</b>	<b>\$ 800,498</b>	<b>\$ 1,164,628</b>
Bristol	\$ 17,682	\$ -	\$ -	\$ -	\$ 17,682
Countywide Total	\$ 141,334	\$ 222,571	\$ 17,906	\$ 800,498	\$ 1,182,310
<b>MADISON BOCC</b>	<b>\$ 371,630</b>	<b>\$ 606,657</b>	<b>\$ 18,426</b>	<b>\$ 716,206</b>	<b>\$ 1,712,919</b>
Greenville	\$ 17,687	\$ -	\$ -	\$ -	\$ 17,687
Lee	\$ 9,050	\$ -	\$ -	\$ -	\$ 9,050
Madison	\$ 67,116	\$ -	\$ -	\$ -	\$ 67,116
Countywide Total	\$ 465,484	\$ 606,657	\$ 18,426	\$ 716,206	\$ 1,806,773

## Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2010

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
<b>MANATEE BOCC</b>	<b>\$ 16,044,140</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,044,140</b>
Anna Maria	\$ 103,428	\$ -	\$ -	\$ -	\$ 103,428
Bradenton	\$ 2,983,705	\$ -	\$ -	\$ -	\$ 2,983,705
Bradenton Beach	\$ 85,004	\$ -	\$ -	\$ -	\$ 85,004
Holmes Beach	\$ 281,712	\$ -	\$ -	\$ -	\$ 281,712
Longboat Key (part)	\$ 144,303	\$ -	\$ -	\$ -	\$ 144,303
Palmetto	\$ 796,206	\$ -	\$ -	\$ -	\$ 796,206
Countywide Total	\$ 20,438,500	\$ -	\$ -	\$ -	\$ 20,438,500
<b>MARION BOCC</b>	<b>\$ 15,761,264</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,761,264</b>
Bellevue	\$ 208,597	\$ -	\$ -	\$ -	\$ 208,597
Dunnellon	\$ 105,126	\$ -	\$ -	\$ -	\$ 105,126
McIntosh	\$ 23,166	\$ -	\$ -	\$ -	\$ 23,166
Ocala	\$ 2,806,184	\$ -	\$ -	\$ -	\$ 2,806,184
Reddick	\$ 26,889	\$ -	\$ -	\$ -	\$ 26,889
Countywide Total	\$ 18,931,225	\$ -	\$ -	\$ -	\$ 18,931,225
<b>MARTIN BOCC</b>	<b>\$ 10,315,898</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,315,898</b>
Jupiter Island	\$ 51,205	\$ -	\$ -	\$ -	\$ 51,205
Ocean Breeze Park	\$ 31,178	\$ -	\$ -	\$ -	\$ 31,178
Sewall's Point	\$ 151,719	\$ -	\$ -	\$ -	\$ 151,719
Stuart	\$ 1,255,774	\$ -	\$ -	\$ -	\$ 1,255,774
Countywide Total	\$ 11,805,774	\$ -	\$ -	\$ -	\$ 11,805,774
<b>MIAMI-DADE BOCC</b>	<b>\$ 110,824,264</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 110,824,264</b>
Aventura	\$ 1,716,017	\$ -	\$ -	\$ -	\$ 1,716,017
Bal Harbour	\$ 182,359	\$ -	\$ -	\$ -	\$ 182,359
Bay Harbor Islands	\$ 283,847	\$ -	\$ -	\$ -	\$ 283,847
Biscayne Park	\$ 180,866	\$ -	\$ -	\$ -	\$ 180,866
Coral Gables	\$ 2,531,573	\$ -	\$ -	\$ -	\$ 2,531,573
Cutler Bay	\$ 2,298,360	\$ -	\$ -	\$ -	\$ 2,298,360
Doral	\$ 1,897,215	\$ -	\$ -	\$ -	\$ 1,897,215
El Portal	\$ 138,303	\$ -	\$ -	\$ -	\$ 138,303
Florida City	\$ 563,438	\$ -	\$ -	\$ -	\$ 563,438
Golden Beach	\$ 52,347	\$ -	\$ -	\$ -	\$ 52,347
Hialeah	\$ 12,611,821	\$ -	\$ -	\$ -	\$ 12,611,821
Hialeah Gardens	\$ 1,157,444	\$ -	\$ -	\$ -	\$ 1,157,444
Homestead	\$ 3,283,285	\$ -	\$ -	\$ -	\$ 3,283,285
Indian Creek	\$ 3,206	\$ -	\$ -	\$ -	\$ 3,206
Key Biscayne	\$ 638,725	\$ -	\$ -	\$ -	\$ 638,725
Medley	\$ 62,242	\$ -	\$ -	\$ -	\$ 62,242
Miami	\$ 22,304,799	\$ -	\$ -	\$ -	\$ 22,304,799
Miami Beach	\$ 5,198,244	\$ -	\$ -	\$ -	\$ 5,198,244
Miami Gardens	\$ 6,145,193	\$ -	\$ -	\$ -	\$ 6,145,193
Miami Lakes	\$ 1,493,528	\$ -	\$ -	\$ -	\$ 1,493,528
Miami Shores	\$ 588,921	\$ -	\$ -	\$ -	\$ 588,921
Miami Springs	\$ 749,390	\$ -	\$ -	\$ -	\$ 749,390
North Bay	\$ 376,657	\$ -	\$ -	\$ -	\$ 376,657
North Miami	\$ 3,299,370	\$ -	\$ -	\$ -	\$ 3,299,370
North Miami Beach	\$ 2,259,666	\$ -	\$ -	\$ -	\$ 2,259,666
Opa-locka	\$ 837,225	\$ -	\$ -	\$ -	\$ 837,225
Palmetto Bay	\$ 1,391,321	\$ -	\$ -	\$ -	\$ 1,391,321
Pinecrest	\$ 1,075,358	\$ -	\$ -	\$ -	\$ 1,075,358
South Miami	\$ 618,162	\$ -	\$ -	\$ -	\$ 618,162
Sunny Isles Beach	\$ 1,114,991	\$ -	\$ -	\$ -	\$ 1,114,991

## Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2010

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Surfside	\$ 319,998	\$ -	\$ -	\$ -	\$ 319,998
Sweetwater	\$ 787,752	\$ -	\$ -	\$ -	\$ 787,752
Virginia Gardens	\$ 127,026	\$ -	\$ -	\$ -	\$ 127,026
West Miami	\$ 314,526	\$ -	\$ -	\$ -	\$ 314,526
Countywide Total	\$ 187,427,438	\$ -	\$ -	\$ -	\$ 187,427,438
<b>MONROE BOCC</b>	<b>\$ 7,016,236</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,016,236</b>
Islamorada	\$ 801,719	\$ -	\$ -	\$ -	\$ 801,719
Key Colony Beach	\$ 96,256	\$ -	\$ -	\$ -	\$ 96,256
Key West	\$ 2,594,513	\$ -	\$ -	\$ -	\$ 2,594,513
Layton	\$ 23,106	\$ -	\$ -	\$ -	\$ 23,106
Marathon	\$ 1,138,051	\$ -	\$ -	\$ -	\$ 1,138,051
Countywide Total	\$ 11,669,881	\$ -	\$ -	\$ -	\$ 11,669,881
<b>NASSAU BOCC</b>	<b>\$ 3,047,612</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,047,612</b>
Callahan	\$ 50,655	\$ -	\$ -	\$ -	\$ 50,655
Fernandina Beach	\$ 545,836	\$ -	\$ -	\$ -	\$ 545,836
Hilliard	\$ 135,095	\$ -	\$ -	\$ -	\$ 135,095
Countywide Total	\$ 3,779,198	\$ -	\$ -	\$ -	\$ 3,779,198
<b>OKALOOSA BOCC</b>	<b>\$ 10,501,423</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,501,423</b>
Cinco Bayou	\$ 23,187	\$ -	\$ -	\$ -	\$ 23,187
Crestview	\$ 1,313,845	\$ -	\$ -	\$ -	\$ 1,313,845
Destin	\$ 757,916	\$ -	\$ -	\$ -	\$ 757,916
Fort Walton Beach	\$ 1,296,858	\$ -	\$ -	\$ -	\$ 1,296,858
Laurel Hill	\$ 38,128	\$ -	\$ -	\$ -	\$ 38,128
Mary Esther	\$ 254,189	\$ -	\$ -	\$ -	\$ 254,189
Niceville	\$ 828,531	\$ -	\$ -	\$ -	\$ 828,531
Shalimar	\$ 44,638	\$ -	\$ -	\$ -	\$ 44,638
Valparaiso	\$ 405,462	\$ -	\$ -	\$ -	\$ 405,462
Countywide Total	\$ 15,464,178	\$ -	\$ -	\$ -	\$ 15,464,178
<b>OKEECHOBEE BOCC</b>	<b>\$ 1,515,012</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 334,710</b>	<b>\$ 1,849,722</b>
Okeechobee	\$ 230,078	\$ -	\$ -	\$ -	\$ 230,078
Countywide Total	\$ 1,745,089	\$ -	\$ -	\$ 334,710	\$ 2,079,799
<b>ORANGE BOCC</b>	<b>\$ 110,109,452</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 110,109,452</b>
Apopka	\$ 4,541,867	\$ -	\$ -	\$ -	\$ 4,541,867
Belle Isle	\$ 662,243	\$ -	\$ -	\$ -	\$ 662,243
Eatonville	\$ 273,291	\$ -	\$ -	\$ -	\$ 273,291
Edgewood	\$ 256,301	\$ -	\$ -	\$ -	\$ 256,301
Maitland	\$ 1,823,700	\$ -	\$ -	\$ -	\$ 1,823,700
Oakland	\$ 218,047	\$ -	\$ -	\$ -	\$ 218,047
Ocoee	\$ 3,787,252	\$ -	\$ -	\$ -	\$ 3,787,252
Orlando	\$ 26,314,995	\$ -	\$ -	\$ -	\$ 26,314,995
Windermere	\$ 301,306	\$ -	\$ -	\$ -	\$ 301,306
Winter Garden	\$ 3,469,632	\$ -	\$ -	\$ -	\$ 3,469,632
Winter Park	\$ 3,246,184	\$ -	\$ -	\$ -	\$ 3,246,184
Countywide Total	\$ 155,004,270	\$ -	\$ -	\$ -	\$ 155,004,270
<b>OSCEOLA BOCC</b>	<b>\$ 13,607,051</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,607,051</b>
Kissimmee	\$ 3,455,245	\$ -	\$ -	\$ -	\$ 3,455,245
Saint Cloud	\$ 1,845,653	\$ -	\$ -	\$ -	\$ 1,845,653
Countywide Total	\$ 18,907,950	\$ -	\$ -	\$ -	\$ 18,907,950
<b>PALM BEACH BOCC</b>	<b>\$ 61,089,226</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 61,089,226</b>
Atlantis	\$ 125,220	\$ -	\$ -	\$ -	\$ 125,220
Belle Glade	\$ 999,721	\$ -	\$ -	\$ -	\$ 999,721
Boca Raton	\$ 4,974,574	\$ -	\$ -	\$ -	\$ 4,974,574



## Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2010

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Boynton Beach	\$ 3,888,477	\$ -	\$ -	\$ -	\$ 3,888,477
Briny Breeze	\$ 24,321	\$ -	\$ -	\$ -	\$ 24,321
Cloud Lake	\$ 9,565	\$ -	\$ -	\$ -	\$ 9,565
Delray Beach	\$ 3,745,526	\$ -	\$ -	\$ -	\$ 3,745,526
Glen Ridge	\$ 15,281	\$ -	\$ -	\$ -	\$ 15,281
Golf	\$ 15,514	\$ -	\$ -	\$ -	\$ 15,514
Greenacres	\$ 1,898,425	\$ -	\$ -	\$ -	\$ 1,898,425
Gulf Stream	\$ 41,760	\$ -	\$ -	\$ -	\$ 41,760
Haverhill	\$ 98,042	\$ -	\$ -	\$ -	\$ 98,042
Highland Beach	\$ 242,858	\$ -	\$ -	\$ -	\$ 242,858
Hypoluxo	\$ 142,776	\$ -	\$ -	\$ -	\$ 142,776
Juno Beach	\$ 214,280	\$ -	\$ -	\$ -	\$ 214,280
Jupiter	\$ 2,903,512	\$ -	\$ -	\$ -	\$ 2,903,512
Jupiter Inlet Colony	\$ 21,580	\$ -	\$ -	\$ -	\$ 21,580
Lake Clarke Shores	\$ 199,874	\$ -	\$ -	\$ -	\$ 199,874
Lake Park	\$ 531,442	\$ -	\$ -	\$ -	\$ 531,442
Lake Worth	\$ 2,141,925	\$ -	\$ -	\$ -	\$ 2,141,925
Lantana	\$ 571,744	\$ -	\$ -	\$ -	\$ 571,744
Loxahatchee Groves	\$ 188,501	\$ -	\$ -	\$ -	\$ 188,501
Manalapan	\$ 20,646	\$ -	\$ -	\$ -	\$ 20,646
Mangonia Park	\$ 129,653	\$ -	\$ -	\$ -	\$ 129,653
North Palm Beach	\$ 730,792	\$ -	\$ -	\$ -	\$ 730,792
Ocean Ridge	\$ 95,067	\$ -	\$ -	\$ -	\$ 95,067
Pahokee	\$ 365,512	\$ -	\$ -	\$ -	\$ 365,512
Palm Beach	\$ 571,394	\$ -	\$ -	\$ -	\$ 571,394
Palm Beach Gardens	\$ 2,932,615	\$ -	\$ -	\$ -	\$ 2,932,615
Palm Beach Shores	\$ 82,703	\$ -	\$ -	\$ -	\$ 82,703
Palm Springs	\$ 908,503	\$ -	\$ -	\$ -	\$ 908,503
Riviera Beach	\$ 2,050,066	\$ -	\$ -	\$ -	\$ 2,050,066
Royal Palm Beach	\$ 1,841,093	\$ -	\$ -	\$ -	\$ 1,841,093
South Bay	\$ 165,580	\$ -	\$ -	\$ -	\$ 165,580
South Palm Beach	\$ 88,768	\$ -	\$ -	\$ -	\$ 88,768
Tequesta	\$ 343,991	\$ -	\$ -	\$ -	\$ 343,991
Wellington	\$ 3,212,217	\$ -	\$ -	\$ -	\$ 3,212,217
West Palm Beach	\$ 6,026,203	\$ -	\$ -	\$ -	\$ 6,026,203
Countywide Total	\$ 103,648,946	\$ -	\$ -	\$ -	\$ 103,648,946
<b>PASCO BOCC</b>	<b>\$ 19,306,930</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,306,930</b>
Dade City	\$ 318,534	\$ -	\$ -	\$ -	\$ 318,534
New Port Richey	\$ 756,103	\$ -	\$ -	\$ -	\$ 756,103
Port Richey	\$ 142,851	\$ -	\$ -	\$ -	\$ 142,851
Saint Leo	\$ 60,610	\$ -	\$ -	\$ -	\$ 60,610
San Antonio	\$ 43,807	\$ -	\$ -	\$ -	\$ 43,807
Zephyrhills	\$ 572,405	\$ -	\$ -	\$ -	\$ 572,405
Countywide Total	\$ 21,201,240	\$ -	\$ -	\$ -	\$ 21,201,240
<b>PINELLAS BOCC</b>	<b>\$ 33,286,414</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,286,414</b>
Belleair	\$ 193,001	\$ -	\$ -	\$ -	\$ 193,001
Belleair Beach	\$ 74,578	\$ -	\$ -	\$ -	\$ 74,578
Belleair Bluffs	\$ 103,359	\$ -	\$ -	\$ -	\$ 103,359
Belleair Shore	\$ 3,441	\$ -	\$ -	\$ -	\$ 3,441
Clearwater	\$ 5,127,340	\$ -	\$ -	\$ -	\$ 5,127,340
Dunedin	\$ 1,746,356	\$ -	\$ -	\$ -	\$ 1,746,356
Gulfport	\$ 597,183	\$ -	\$ -	\$ -	\$ 597,183

**Local Government Half-Cent Sales Tax**  
**Revenue Estimates for the Local Fiscal Year Ending September 30, 2010**

<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Indian Rocks Beach	\$ 244,332	\$ -	\$ -	\$ -	\$ 244,332
Indian Shores	\$ 83,970	\$ -	\$ -	\$ -	\$ 83,970
Kenneth City	\$ 208,856	\$ -	\$ -	\$ -	\$ 208,856
Largo	\$ 3,510,891	\$ -	\$ -	\$ -	\$ 3,510,891
Madeira Beach	\$ 210,111	\$ -	\$ -	\$ -	\$ 210,111
North Redington Beach	\$ 69,231	\$ -	\$ -	\$ -	\$ 69,231
Oldsmar	\$ 648,095	\$ -	\$ -	\$ -	\$ 648,095
Pinellas Park	\$ 2,290,488	\$ -	\$ -	\$ -	\$ 2,290,488
Redington Beach	\$ 73,648	\$ -	\$ -	\$ -	\$ 73,648
Redington Shores	\$ 116,842	\$ -	\$ -	\$ -	\$ 116,842
Safety Harbor	\$ 828,822	\$ -	\$ -	\$ -	\$ 828,822
Saint Petersburg	\$ 11,674,454	\$ -	\$ -	\$ -	\$ 11,674,454
Saint Petersburg Beach	\$ 471,135	\$ -	\$ -	\$ -	\$ 471,135
Seminole	\$ 877,362	\$ -	\$ -	\$ -	\$ 877,362
South Pasadena	\$ 248,377	\$ -	\$ -	\$ -	\$ 248,377
Tarpon Springs	\$ 1,148,382	\$ -	\$ -	\$ -	\$ 1,148,382
Treasure Island	\$ 353,363	\$ -	\$ -	\$ -	\$ 353,363
Countywide Total	\$ 64,190,031	\$ -	\$ -	\$ -	\$ 64,190,031
<b>POLK BOCC</b>	<b>\$ 23,438,373</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,438,373</b>
Auburndale	\$ 650,126	\$ -	\$ -	\$ -	\$ 650,126
Bartow	\$ 787,140	\$ -	\$ -	\$ -	\$ 787,140
Davenport	\$ 124,537	\$ -	\$ -	\$ -	\$ 124,537
Dundee	\$ 152,391	\$ -	\$ -	\$ -	\$ 152,391
Eagle Lake	\$ 125,780	\$ -	\$ -	\$ -	\$ 125,780
Fort Meade	\$ 269,977	\$ -	\$ -	\$ -	\$ 269,977
Frostproof	\$ 131,996	\$ -	\$ -	\$ -	\$ 131,996
Haines City	\$ 871,254	\$ -	\$ -	\$ -	\$ 871,254
Highland Park	\$ 11,418	\$ -	\$ -	\$ -	\$ 11,418
Hillcrest Heights	\$ 11,786	\$ -	\$ -	\$ -	\$ 11,786
Lake Alfred	\$ 210,033	\$ -	\$ -	\$ -	\$ 210,033
Lake Hamilton	\$ 64,870	\$ -	\$ -	\$ -	\$ 64,870
Lake Wales	\$ 600,910	\$ -	\$ -	\$ -	\$ 600,910
Lakeland	\$ 4,306,365	\$ -	\$ -	\$ -	\$ 4,306,365
Mulberry	\$ 159,619	\$ -	\$ -	\$ -	\$ 159,619
Polk City	\$ 80,754	\$ -	\$ -	\$ -	\$ 80,754
Winter Haven	\$ 1,583,948	\$ -	\$ -	\$ -	\$ 1,583,948
Countywide Total	\$ 33,581,277	\$ -	\$ -	\$ -	\$ 33,581,277
<b>PUTNAM BOCC</b>	<b>\$ 2,260,280</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 457,698</b>	<b>\$ 2,717,978</b>
Crescent City	\$ 56,919	\$ -	\$ -	\$ -	\$ 56,919
Interlachen	\$ 51,103	\$ -	\$ -	\$ -	\$ 51,103
Palatka	\$ 368,047	\$ -	\$ -	\$ -	\$ 368,047
Pomona Park	\$ 25,715	\$ -	\$ -	\$ -	\$ 25,715
Welaka	\$ 23,885	\$ -	\$ -	\$ -	\$ 23,885
Countywide Total	\$ 2,785,950	\$ -	\$ -	\$ 457,698	\$ 3,243,648
<b>SAINT JOHNS BOCC</b>	<b>\$ 10,955,752</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,955,752</b>
Hastings	\$ 43,138	\$ -	\$ -	\$ -	\$ 43,138
Saint Augustine	\$ 873,708	\$ -	\$ -	\$ -	\$ 873,708
Saint Augustine Beach	\$ 390,820	\$ -	\$ -	\$ -	\$ 390,820
Countywide Total	\$ 12,263,416	\$ -	\$ -	\$ -	\$ 12,263,416
<b>SAINT LUCIE BOCC</b>	<b>\$ 6,379,158</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,379,158</b>
Fort Pierce	\$ 1,352,611	\$ -	\$ -	\$ -	\$ 1,352,611
Port Saint Lucie	\$ 4,823,432	\$ -	\$ -	\$ -	\$ 4,823,432

## Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2010

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Saint Lucie Village	\$ 19,581	\$ -	\$ -	\$ -	\$ 19,581
Countywide Total	\$ 12,574,783	\$ -	\$ -	\$ -	\$ 12,574,783
<b>SANTA ROSA BOCC</b>	<b>\$ 5,079,348</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,079,348</b>
Gulf Breeze	\$ 214,905	\$ -	\$ -	\$ -	\$ 214,905
Jay	\$ 19,557	\$ -	\$ -	\$ -	\$ 19,557
Milton	\$ 293,096	\$ -	\$ -	\$ -	\$ 293,096
Countywide Total	\$ 5,606,906	\$ -	\$ -	\$ -	\$ 5,606,906
<b>SARASOTA BOCC</b>	<b>\$ 20,219,120</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,219,120</b>
Longboat Key (part)	\$ 295,760	\$ -	\$ -	\$ -	\$ 295,760
North Port	\$ 3,278,100	\$ -	\$ -	\$ -	\$ 3,278,100
Sarasota	\$ 3,210,286	\$ -	\$ -	\$ -	\$ 3,210,286
Venice	\$ 1,289,097	\$ -	\$ -	\$ -	\$ 1,289,097
Countywide Total	\$ 28,292,363	\$ -	\$ -	\$ -	\$ 28,292,363
<b>SEMINOLE BOCC</b>	<b>\$ 18,942,901</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,942,901</b>
Altamonte Springs	\$ 2,320,112	\$ -	\$ -	\$ -	\$ 2,320,112
Casselberry	\$ 1,352,267	\$ -	\$ -	\$ -	\$ 1,352,267
Lake Mary	\$ 801,789	\$ -	\$ -	\$ -	\$ 801,789
Longwood	\$ 752,106	\$ -	\$ -	\$ -	\$ 752,106
Oviedo	\$ 1,793,669	\$ -	\$ -	\$ -	\$ 1,793,669
Sanford	\$ 2,913,083	\$ -	\$ -	\$ -	\$ 2,913,083
Winter Springs	\$ 1,845,123	\$ -	\$ -	\$ -	\$ 1,845,123
Countywide Total	\$ 30,721,050	\$ -	\$ -	\$ -	\$ 30,721,050
<b>SUMTER BOCC</b>	<b>\$ 3,612,201</b>	<b>\$ -</b>	<b>\$ 102,878</b>	<b>\$ 103,751</b>	<b>\$ 3,818,830</b>
Bushnell	\$ 105,432	\$ -	\$ -	\$ -	\$ 105,432
Center Hill	\$ 41,215	\$ -	\$ -	\$ -	\$ 41,215
Coleman	\$ 29,580	\$ -	\$ -	\$ -	\$ 29,580
Webster	\$ 35,174	\$ -	\$ -	\$ -	\$ 35,174
Wildwood	\$ 218,605	\$ -	\$ -	\$ -	\$ 218,605
Countywide Total	\$ 4,042,207	\$ -	\$ 102,878	\$ 103,751	\$ 4,248,835
<b>SUWANNEE BOCC</b>	<b>\$ 1,226,767</b>	<b>\$ 921,485</b>	<b>\$ -</b>	<b>\$ 673,273</b>	<b>\$ 2,821,525</b>
Branford	\$ 22,715	\$ -	\$ -	\$ -	\$ 22,715
Live Oak	\$ 214,137	\$ -	\$ -	\$ -	\$ 214,137
Countywide Total	\$ 1,463,619	\$ 921,485	\$ -	\$ 673,273	\$ 3,058,377
<b>TAYLOR BOCC</b>	<b>\$ 693,328</b>	<b>\$ 315,541</b>	<b>\$ 33,340</b>	<b>\$ 374,169</b>	<b>\$ 1,416,379</b>
Perry	\$ 263,615	\$ -	\$ -	\$ -	\$ 263,615
Countywide Total	\$ 956,944	\$ 315,541	\$ 33,340	\$ 374,169	\$ 1,679,994
<b>UNION BOCC</b>	<b>\$ 197,036</b>	<b>\$ 388,203</b>	<b>\$ 56,949</b>	<b>\$ 1,067,331</b>	<b>\$ 1,709,518</b>
Lake Butler	\$ 37,678	\$ -	\$ -	\$ -	\$ 37,678
Raiford	\$ 5,136	\$ -	\$ -	\$ -	\$ 5,136
Worthington Springs	\$ 8,880	\$ -	\$ -	\$ -	\$ 8,880
Countywide Total	\$ 248,730	\$ 388,203	\$ 56,949	\$ 1,067,331	\$ 1,761,213
<b>VOLUSIA BOCC</b>	<b>\$ 14,653,853</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,653,853</b>
Daytona Beach	\$ 2,516,322	\$ -	\$ -	\$ -	\$ 2,516,322
Daytona Beach Shores	\$ 211,820	\$ -	\$ -	\$ -	\$ 211,820
DeBary	\$ 733,594	\$ -	\$ -	\$ -	\$ 733,594
DeLand	\$ 1,060,111	\$ -	\$ -	\$ -	\$ 1,060,111
Deltona	\$ 3,332,690	\$ -	\$ -	\$ -	\$ 3,332,690
Edgewater	\$ 838,516	\$ -	\$ -	\$ -	\$ 838,516
Flagler Beach (part)	\$ 2,948	\$ -	\$ -	\$ -	\$ 2,948
Holly Hill	\$ 502,070	\$ -	\$ -	\$ -	\$ 502,070
Lake Helen	\$ 111,360	\$ -	\$ -	\$ -	\$ 111,360
New Smyrna Beach	\$ 920,435	\$ -	\$ -	\$ -	\$ 920,435

**Local Government Half-Cent Sales Tax**  
**Revenue Estimates for the Local Fiscal Year Ending September 30, 2010**

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Oak Hill	\$ 76,722	\$ -	\$ -	\$ -	\$ 76,722
Orange City	\$ 370,657	\$ -	\$ -	\$ -	\$ 370,657
Ormond Beach	\$ 1,586,966	\$ -	\$ -	\$ -	\$ 1,586,966
Pierson	\$ 103,059	\$ -	\$ -	\$ -	\$ 103,059
Ponce Inlet	\$ 127,961	\$ -	\$ -	\$ -	\$ 127,961
Port Orange	\$ 2,219,363	\$ -	\$ -	\$ -	\$ 2,219,363
South Daytona	\$ 533,915	\$ -	\$ -	\$ -	\$ 533,915
Countywide Total	\$ 29,902,362	\$ -	\$ -	\$ -	\$ 29,902,362
<b>WAKULLA BOCC</b>	<b>\$ 780,558</b>	<b>\$ 739,411</b>	<b>\$ -</b>	<b>\$ 426,933</b>	<b>\$ 1,946,903</b>
Saint Marks	\$ 8,764	\$ -	\$ -	\$ -	\$ 8,764
Sopchoppy	\$ 11,505	\$ -	\$ -	\$ -	\$ 11,505
Countywide Total	\$ 800,827	\$ 739,411	\$ -	\$ 426,933	\$ 1,967,172
<b>WALTON BOCC</b>	<b>\$ 5,572,237</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,572,237</b>
DeFuniak Springs	\$ 531,511	\$ -	\$ -	\$ -	\$ 531,511
Freeport	\$ 155,663	\$ -	\$ -	\$ -	\$ 155,663
Paxton	\$ 76,640	\$ -	\$ -	\$ -	\$ 76,640
Countywide Total	\$ 6,336,051	\$ -	\$ -	\$ -	\$ 6,336,051
<b>WASHINGTON BOCC</b>	<b>\$ 637,799</b>	<b>\$ 492,373</b>	<b>\$ 26,216</b>	<b>\$ 698,408</b>	<b>\$ 1,854,796</b>
Caryville	\$ 7,458	\$ -	\$ -	\$ -	\$ 7,458
Chipley	\$ 111,383	\$ -	\$ -	\$ -	\$ 111,383
Ebro	\$ 7,551	\$ -	\$ -	\$ -	\$ 7,551
Vernon	\$ 22,930	\$ -	\$ -	\$ -	\$ 22,930
Wausau	\$ 13,653	\$ -	\$ -	\$ -	\$ 13,653
Countywide Total	\$ 800,775	\$ 492,373	\$ 26,216	\$ 698,408	\$ 2,017,772
<b>STATEWIDE TOTALS</b>	<b>\$ 1,383,255,000</b>	<b>\$ 14,007,042</b>	<b>\$ 592,958</b>	<b>\$ 17,433,001</b>	<b>\$ 1,415,288,001</b>

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) On August 11, 2009, the Florida Revenue Estimating Conference revised downward its previous forecast of the state's sales tax collections. Subsequently, the Department of Revenue's Office of Tax Research recommended that the FY 2009-10 revenue estimates for several sales tax-based revenue programs be further reduced. This table reflects the recommended reduction.

## **Miami-Dade County Lake Belt Mitigation Fee**

Section 373.41492, Florida Statutes

### **Brief Overview**

A mitigation fee is imposed on each ton of limerock and sand, extracted in raw, processed, or manufactured form, by any person who engages in the business of extracting such material from within the Miami-Dade County Lake Belt Area and certain sections of two separate townships. Beginning January 1, 2009, the fee shall be 24 cents per ton, and the proceeds shall be used for acquiring environmentally sensitive lands and for restoration, maintenance, and other environmental purposes.

### **General Law Amendments**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **Eligibility Requirements**

The fee is only imposed on each ton of limerock and sand extracted by any person who engages in the business of extracting these resources from within the Miami-Dade County Lake Belt Area and the east one-half of sections 24 and 25 and all of sections 35 and 36, Township 53 South, Range 39 East. The fee is imposed for each ton of limerock and sand from within the properties where the fee applies in raw, processed, or manufactured form, including, but not limited to, sized aggregate, asphalt, cement, concrete, and other limerock and concrete products.

### **Administrative Procedures**

The Department of Revenue shall administer, collect, and enforce the fee. The limerock or sand miner, or its subsidiary or affiliate, who sells the limerock or sand product shall collect the fee and forward the proceeds to the Department on or before the 20<sup>th</sup> day of the month following the calendar month in which the sale occurred. The Department is authorized to deduct for administrative costs that may not exceed 3 percent of the total revenues collected and may equal only those administrative costs reasonably attributable to the fees.

Beginning January 1, 2010, and each January 1<sup>st</sup> thereafter, the fee shall be increased by 2.1 percent, plus a cost growth index. The cost growth index shall be the percentage change in the weighted average of the Employment Cost Index for All Civilian Workers (i.e., ecu 100011) and the percentage change in the Producer Price Index for All Commodities (i.e., WPU 000000000), both issued by the U.S. Department of Labor for the most recent 12 month period ending on September 30<sup>th</sup> compared to the weighted average of these indices for the previous year. The weighted average shall be calculated as 0.6 times the percentage change in the Employment Cost Index for All Civilian Workers plus 0.4 times the percentage change in the Producer Price Index for All Commodities.

### **Distribution of Proceeds**

The fee proceeds, less administrative costs, must be transferred by the Department of Revenue to the South Florida Water Management District and deposited into the Lake Belt Mitigation Trust Fund.

### **Authorized Uses**

The fee proceeds must be used to conduct mitigation activities that are appropriate to offset the loss of value and functions of wetlands as a result of mining activities. The proceeds must be used in a manner consistent with the recommendations contained in the reports submitted to the Legislature by the Miami-Dade County Lake Belt Plan Implementation Committee and adopted under s. 373.4149, F.S. Such mitigation may include the purchase, enhancement, restoration, and management of wetlands and uplands, the purchase of mitigation credit from a permitted mitigation bank, and any structural modifications to the existing drainage system to enhance the hydrology of the Miami-Dade County Lake Belt Area. Funds may also be used to reimburse other funding sources, including the Save Our Rivers Land Acquisition Program, the Internal Improvement Trust Fund, the South Florida Water Management District and Miami-Dade County, for the purchase of lands that were acquired in areas appropriate for mitigation due to rock mining and to reimburse governmental agencies that exchanged land under s. 373.4149, F.S., for mitigation due to rock mining.

### **Relevant Attorney General Opinions**

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

### **Prior Years' Revenues**

A summary of prior years' distributions are available via the LCIR's website.<sup>1</sup>

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

## **Miami-Dade County Lake Belt Water Treatment Plant Upgrade Fee**

Section 373.41492, Florida Statutes

### **Brief Overview**

A water treatment plant upgrade fee is imposed on each ton of limerock and sand, extracted in raw, processed, or manufactured form, by any person who engages in the business of extracting such material from within the Miami-Dade County Lake Belt Area and certain sections of two separate townships. Beginning January 1, 2007, the fee shall be 15 cents per ton, and the proceeds shall be used to upgrade a water treatment plant that treats water coming from the Northwest Wellfield in Miami-Dade County.

### **General Law Amendments**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **Eligibility Requirements**

The fee is only imposed on each ton of limerock and sand extracted by any person who engages in the business of extracting these resources from within the Miami-Dade County Lake Belt Area and the east one-half of sections 24 and 25 and all of sections 35 and 36, Township 53 South, Range 39 East. The fee is imposed for each ton of limerock and sand from within the properties where the fee applies in raw, processed, or manufactured form, including, but not limited to, sized aggregate, asphalt, cement, concrete, and other limerock and concrete products.

### **Administrative Procedures**

The Department of Revenue shall administer, collect, and enforce the fee. The limerock or sand miner, or its subsidiary or affiliate, who sells the limerock or sand product shall collect the fee and forward the proceeds to the Department on or before the 20<sup>th</sup> day of the month following the calendar month in which the sale occurred. The Department is authorized to deduct for administrative costs that may not exceed 3 percent of the total revenues collected and may equal only those administrative costs reasonably attributable to the fees.

### **Distribution of Proceeds**

The fee proceeds, less administrative costs, must be transferred by the Department of Revenue to a trust fund established by Miami-Dade County.

**Authorized Uses**

The fee proceeds shall be used solely to upgrade a water treatment plant that treats water coming from the Northwest Wellfield in Miami-Dade County and includes those works necessary to treat or filter a surface water source or supply or both.

**Relevant Attorney General Opinions**

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

**Prior Years' Revenues**

A summary of prior years' distributions are available via the LCIR's website.<sup>1</sup>

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



## **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.<sup>1</sup> 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**

Chapter 2009-71, L.O.F., (CS/CS/SB 1778) requires that the distribution payment to local governments be made by warrant drawn monthly by the Chief Financial Officer. This change became effective on September 1, 2009.

### **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.<sup>2</sup> 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

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

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

collections, less the amounts corresponding to the two deductions previously discussed, shall be paid monthly to counties, municipalities, or school districts.

### **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.<sup>3</sup> 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.

### **Prior Years' Revenues**

A summary of prior years' distributions are available via the LCIR's website.<sup>4</sup>

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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.<sup>1</sup> 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 2009 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.<sup>2</sup> 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].<sup>3</sup>

### **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

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1. Chapter 72-360, L.O.F.  
2. Section 218.23(1), F.S.  
3. Section 218.21(7), F.S.

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 2010, as determined by the DOR, is also noted.

1.3409 percent of sales and use tax collections<sup>4</sup> = 71.32 percent of total program funding

One-cent municipal fuel tax on motor fuel<sup>5</sup> = 28.67 percent of total program funding

12.5 percent of state alternative fuel user decal fee collections<sup>6</sup> = 0.01 percent of total program funding

Once each fiscal year, the DOR shall compute apportionment factors for use during the fiscal year.<sup>7</sup> The computation shall be made prior to July 25<sup>th</sup> of each fiscal year and shall be based upon information submitted and certified to the DOR prior to June 1<sup>st</sup> 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*.<sup>8</sup>

#### **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.

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

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

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

7. Section 218.26, F.S.

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

<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.<sup>9</sup>

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.

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

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

9. Section 186.901, F.S.

### 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.<sup>10</sup>

### 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.<sup>11</sup> 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.<sup>12</sup> 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 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.

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

11. Section 218.245(3), F.S.

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

## **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 28.67 percent of their estimated 2010 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.<sup>13</sup> 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.<sup>14</sup> 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.<sup>15</sup> 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
77-21	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

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

14. Section 218.25(4), F.S.

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

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 2010 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. A summary of prior years' distributions are available via the LCIR's website.<sup>16</sup>

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



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<b>Municipal Revenue Sharing Program</b> <b>Revenue Estimates for the State Fiscal Year Ending June 30, 2010</b>						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Alachua	Alachua	\$ 49,626	\$ 88,764	\$ 1,439	\$ 31,616	\$ 171,444
Archer	Alachua	\$ 18,029	\$ 33,656	\$ -	\$ 4,947	\$ 56,632
Gainesville	Alachua	\$ 1,100,340	\$ 1,705,342	\$ 25,573	\$ 489,076	\$ 3,320,331
Hawthorne	Alachua	\$ 21,367	\$ 19,443	\$ 70	\$ 5,640	\$ 46,520
High Springs	Alachua	\$ 55,311	\$ 50,973	\$ 282	\$ 19,076	\$ 125,643
LaCrosse	Alachua	\$ 3,761	\$ 546	\$ 8	\$ 785	\$ 5,100
Micanopy	Alachua	\$ 9,869	\$ 9,238	\$ -	\$ 2,564	\$ 21,672
Newberry	Alachua	\$ 20,259	\$ 46,838	\$ 1,314	\$ 19,270	\$ 87,681
Waldo	Alachua	\$ 13,057	\$ 27,207	\$ -	\$ 3,345	\$ 43,609
Glen Saint Mary	Baker	\$ 13,069	\$ 5,756	\$ -	\$ 1,069	\$ 19,894
Macclenny	Baker	\$ 53,341	\$ 79,062	\$ 672	\$ 13,168	\$ 146,242
Callaway	Bay	\$ 35,468	\$ 405,907	\$ 1,150	\$ 76,875	\$ 519,400
Cedar Grove	Bay	The Town of Cedar Grove dissolved in 2008. Consequently, there are no distributions.				
Lynn Haven	Bay	\$ 47,769	\$ 285,682	\$ 3,138	\$ 84,722	\$ 421,311
Mexico Beach	Bay	\$ 6,978	\$ 13,927	\$ 16	\$ 6,896	\$ 27,817
Panama City	Bay	\$ 510,541	\$ 605,083	\$ -	\$ 195,920	\$ 1,311,545
Panama City Beach	Bay	\$ 90,906	\$ 18,273	\$ 3,954	\$ 60,868	\$ 174,001
Parker	Bay	\$ 32,217	\$ 121,916	\$ -	\$ 24,465	\$ 178,599
Springfield	Bay	\$ 65,328	\$ 385,113	\$ -	\$ 46,799	\$ 497,240
Brooker	Bradford	\$ 5,183	\$ 8,819	\$ 89	\$ 1,196	\$ 15,287
Hampton	Bradford	\$ 7,757	\$ 6,907	\$ 193	\$ 1,458	\$ 16,315
Lawtey	Bradford	\$ 13,179	\$ 13,879	\$ -	\$ 2,158	\$ 29,216
Starke	Bradford	\$ 125,408	\$ 40,777	\$ 560	\$ 19,424	\$ 186,169
Cape Canaveral	Brevard	\$ 62,081	\$ 119,049	\$ 452	\$ 35,520	\$ 217,101
Cocoa	Brevard	\$ 327,756	\$ 207,008	\$ -	\$ 57,919	\$ 592,684
Cocoa Beach	Brevard	\$ 239,157	\$ 36,241	\$ -	\$ 43,210	\$ 318,608
Grant-Valkaria	Brevard	\$ -	\$ -	\$ 55,204	\$ 13,184	\$ 68,388
Indialantic	Brevard	\$ 54,072	\$ 11,654	\$ -	\$ 10,154	\$ 75,879
Indian Harbour Beach	Brevard	\$ 41,142	\$ 114,964	\$ 532	\$ 29,408	\$ 186,046
Malabar	Brevard	\$ 4,704	\$ 38,548	\$ 276	\$ 9,496	\$ 53,024
Melbourne	Brevard	\$ 731,356	\$ 998,709	\$ 7,046	\$ 264,534	\$ 2,001,644
Melbourne Beach	Brevard	\$ 19,175	\$ 40,996	\$ 4	\$ 11,369	\$ 71,543
Melbourne Village	Brevard	\$ 1,852	\$ 8,627	\$ 123	\$ 2,443	\$ 13,045
Palm Bay	Brevard	\$ 91,142	\$ 1,891,539	\$ 24,981	\$ 343,496	\$ 2,351,158
Palm Shores	Brevard	\$ 943	\$ 8,950	\$ 270	\$ 3,196	\$ 13,359
Rockledge	Brevard	\$ 155,640	\$ 299,063	\$ 5,934	\$ 87,338	\$ 547,974
Satellite Beach	Brevard	\$ 109,567	\$ 122,350	\$ 237	\$ 36,340	\$ 268,494
Titusville	Brevard	\$ 518,566	\$ 622,507	\$ 3,721	\$ 150,035	\$ 1,294,829
West Melbourne	Brevard	\$ 34,950	\$ 159,950	\$ 4,705	\$ 53,239	\$ 252,844
Coconut Creek	Broward	\$ 21,380	\$ 808,863	\$ 12,524	\$ 190,635	\$ 1,033,403
Cooper City	Broward	\$ 22,887	\$ 599,098	\$ 5,172	\$ 118,185	\$ 745,341
Coral Springs	Broward	\$ 49,420	\$ 2,248,352	\$ 30,868	\$ 513,161	\$ 2,841,801
Dania Beach	Broward	\$ 201,595	\$ 178,011	\$ 8,015	\$ 116,753	\$ 504,374
Davie	Broward	\$ 166,836	\$ 1,292,312	\$ 24,194	\$ 369,438	\$ 1,852,780
Deerfield Beach	Broward	\$ 306,407	\$ 940,271	\$ 16,125	\$ 299,867	\$ 1,562,669
Fort Lauderdale	Broward	\$ 3,196,503	\$ 393,819	\$ 9,928	\$ 710,464	\$ 4,310,713
Hallandale Beach	Broward	\$ 491,404	\$ 272,633	\$ 2,878	\$ 151,035	\$ 917,949
Hillsboro Beach	Broward	\$ 3,190	\$ 21,499	\$ 317	\$ 8,791	\$ 33,796
Hollywood	Broward	\$ 2,090,384	\$ 1,094,500	\$ 10,293	\$ 565,270	\$ 3,760,446
Lauderdale-by-the-Sea	Broward	\$ 58,784	\$ 12,584	\$ 971	\$ 24,502	\$ 96,841
Lauderdale Lakes	Broward	\$ 210,740	\$ 556,914	\$ 9,240	\$ 127,786	\$ 904,680
Lauderhill	Broward	\$ 183,519	\$ 1,116,853	\$ 22,608	\$ 254,121	\$ 1,577,101
Lazy Lake	Broward	\$ 3,320	\$ 43	\$ -	\$ 162	\$ 3,525
Lighthouse Point	Broward	\$ 176,544	\$ 45,186	\$ -	\$ 43,357	\$ 265,087
Margate	Broward	\$ 247,098	\$ 1,014,019	\$ 9,325	\$ 220,112	\$ 1,490,554
Miramar	Broward	\$ 284,110	\$ 984,076	\$ 45,542	\$ 441,739	\$ 1,755,466
North Lauderdale	Broward	\$ 8,186	\$ 787,638	\$ 17,583	\$ 167,153	\$ 980,560
Oakland Park	Broward	\$ 398,752	\$ 282,181	\$ 11,605	\$ 166,410	\$ 858,948
Parkland	Broward	\$ 511	\$ 211,574	\$ 8,593	\$ 91,598	\$ 312,276
Pembroke Park	Broward	\$ 112,788	\$ 5,945	\$ 645	\$ 23,007	\$ 142,386
Pembroke Pines	Broward	\$ 320,564	\$ 2,182,935	\$ 43,757	\$ 601,442	\$ 3,148,698
Plantation	Broward	\$ 444,753	\$ 1,246,947	\$ 11,945	\$ 337,514	\$ 2,041,159
Pompano Beach	Broward	\$ 918,495	\$ 756,933	\$ 18,380	\$ 399,279	\$ 2,093,087
Sea Ranch Lakes	Broward	\$ 59,037	\$ 765	\$ -	\$ 2,895	\$ 62,697
Southwest Ranches	Broward	\$ -	\$ -	\$ 138,379	\$ 33,459	\$ 171,838
Sunrise	Broward	\$ 173,630	\$ 1,562,011	\$ 19,164	\$ 354,455	\$ 2,109,260

<b>Municipal Revenue Sharing Program</b> <b>Revenue Estimates for the State Fiscal Year Ending June 30, 2010</b>						
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	\$ 13,099	\$ 237,069	\$ 1,445,738
West Park	Broward	\$ -	\$ -	\$ 333,350	\$ 55,086	\$ 388,436
Weston	Broward	\$ -	\$ 734,078	\$ 19,519	\$ 246,101	\$ 999,698
Wilton Manors	Broward	\$ 350,732	\$ 14,698	\$ -	\$ 50,808	\$ 416,237
Altha	Calhoun	\$ 7,411	\$ 25,570	\$ 31	\$ 1,025	\$ 34,038
Blountstown	Calhoun	\$ 57,485	\$ 25,265	\$ -	\$ 4,465	\$ 87,215
Punta Gorda	Charlotte	\$ 146,243	\$ 290,244	\$ -	\$ 75,502	\$ 511,989
Crystal River	Citrus	\$ 95,471	\$ 82,517	\$ -	\$ 13,397	\$ 191,386
Inverness	Citrus	\$ 119,126	\$ 158,993	\$ -	\$ 26,121	\$ 304,240
Green Cove Springs	Clay	\$ 82,207	\$ 86,797	\$ -	\$ 22,437	\$ 191,441
Keystone Heights	Clay	\$ 26,696	\$ 20,290	\$ -	\$ 4,855	\$ 51,841
Orange Park	Clay	\$ 92,507	\$ 214,419	\$ -	\$ 31,500	\$ 338,427
Penney Farms	Clay	\$ 3,053	\$ 34,801	\$ -	\$ 2,206	\$ 40,060
Everglades	Collier	\$ 9,969	\$ 7,822	\$ -	\$ 4,247	\$ 22,037
Marco Island	Collier	\$ -	\$ 313,452	\$ -	\$ 104,514	\$ 417,966
Naples	Collier	\$ 386,057	\$ 278,555	\$ -	\$ 152,567	\$ 817,179
Fort White	Columbia	\$ 8,215	\$ 13,628	\$ -	\$ 2,310	\$ 24,153
Lake City	Columbia	\$ 241,791	\$ 97,728	\$ -	\$ 49,079	\$ 388,599
Arcadia	De Soto	\$ 157,477	\$ 58,085	\$ -	\$ 14,561	\$ 230,123
Cross City	Dixie	\$ 60,079	\$ 44,964	\$ -	\$ 3,112	\$ 108,155
Horseshoe Beach	Dixie	\$ 1,856	\$ 2,884	\$ -	\$ 526	\$ 5,266
Atlantic Beach	Duval	\$ 65,115	\$ 223,961	\$ 517	\$ 89,239	\$ 378,832
Baldwin	Duval	\$ 21,646	\$ 18,965	\$ 461	\$ 10,234	\$ 51,306
Jacksonville	Duval	\$ 5,826,077	\$ 1,493,270	\$ 117,573	\$ -	\$ 7,436,920
Jacksonville (Duval)	Duval	\$ -	\$ 9,147,024	\$ 69,890	\$ 2,646,859	\$ 11,863,772
Jacksonville Beach	Duval	\$ 219,174	\$ 271,792	\$ 287	\$ 142,242	\$ 633,495
Neptune Beach	Duval	\$ 41,884	\$ 120,975	\$ 45	\$ 46,866	\$ 209,770
Century	Escambia	\$ 53,674	\$ 37,553	\$ -	\$ 7,770	\$ 98,996
Pensacola	Escambia	\$ 727,797	\$ 1,208,512	\$ -	\$ 255,467	\$ 2,191,776
Beverly Beach	Flagler	\$ 4,223	\$ 2,419	\$ -	\$ 1,028	\$ 7,670
Bunnell	Flagler	\$ 38,218	\$ 17,416	\$ -	\$ 4,833	\$ 60,467
Palm Coast	Flagler	\$ -	\$ -	\$ 1,221,749	\$ 142,070	\$ 1,363,819
Flagler Beach	Flagler/Volusia	\$ 23,161	\$ 61,267	\$ 7	\$ 11,141	\$ 95,576
Apalachicola	Franklin	\$ 51,929	\$ 26,876	\$ -	\$ 10,353	\$ 89,158
Carrabelle	Franklin	\$ 25,647	\$ 13,071	\$ -	\$ 5,485	\$ 44,204
Chattahoochee	Gadsden	\$ 81,632	\$ 20,315	\$ 228	\$ 5,111	\$ 107,286
Greensboro	Gadsden	\$ 9,894	\$ 16,933	\$ 152	\$ 1,379	\$ 28,357
Gretna	Gadsden	\$ 11,242	\$ 196,491	\$ -	\$ 3,728	\$ 211,461
Havana	Gadsden	\$ 28,337	\$ 19,857	\$ -	\$ 3,867	\$ 52,061
Midway	Gadsden	\$ -	\$ 44,305	\$ -	\$ 3,852	\$ 48,157
Quincy	Gadsden	\$ 166,567	\$ 53,139	\$ -	\$ 15,297	\$ 235,002
Bell	Gilchrist	\$ 5,992	\$ 3,449	\$ 14	\$ 526	\$ 9,981
Trenton	Gilchrist	\$ 22,161	\$ 16,661	\$ 162	\$ 1,968	\$ 40,951
Fanning Springs	Gilchrist/Levy	\$ 7,553	\$ 7,022	\$ 154	\$ 1,976	\$ 16,705
Moore Haven	Glades	\$ 32,012	\$ 12,379	\$ -	\$ 1,664	\$ 46,055
Port Saint Joe	Gulf	\$ 64,183	\$ 12,435	\$ -	\$ 9,427	\$ 86,045
Wewahitchka	Gulf	\$ 23,114	\$ 39,495	\$ -	\$ 4,242	\$ 66,852
Jasper	Hamilton	\$ 59,554	\$ 6,604	\$ -	\$ 2,720	\$ 68,878
Jennings	Hamilton	\$ 12,571	\$ 16,539	\$ 309	\$ 1,322	\$ 30,740
White Springs	Hamilton	\$ 13,231	\$ 17,299	\$ -	\$ 1,228	\$ 31,759
Bowling Green	Hardee	\$ 24,763	\$ 46,667	\$ 3,175	\$ 5,991	\$ 80,596
Wauchula	Hardee	\$ 81,340	\$ 30,308	\$ 887	\$ 8,801	\$ 121,336
Zolfo Springs	Hardee	\$ 23,025	\$ 24,473	\$ 737	\$ 3,190	\$ 51,426
Clewiston	Hendry	\$ 116,479	\$ 64,991	\$ 66	\$ 17,385	\$ 198,920
La Belle	Hendry	\$ 56,826	\$ 24,144	\$ 329	\$ 12,129	\$ 93,428
Brooksville	Hernando	\$ 175,729	\$ 197,686	\$ -	\$ 24,633	\$ 398,048
Weeki Wachee	Hernando	\$ 2,118	\$ 168	\$ -	\$ 27	\$ 2,313
Avon Park	Highlands	\$ 119,637	\$ 159,617	\$ 202	\$ 29,953	\$ 309,409
Lake Placid	Highlands	\$ 53,574	\$ 10,289	\$ -	\$ 5,881	\$ 69,744
Sebring	Highlands	\$ 168,381	\$ 89,615	\$ -	\$ 34,652	\$ 292,648
Plant City	Hillsborough	\$ 332,397	\$ 466,961	\$ 3,797	\$ 187,662	\$ 990,818
Tampa	Hillsborough	\$ 4,897,504	\$ 3,693,425	\$ 2,268	\$ 1,891,954	\$ 10,485,151
Temple Terrace	Hillsborough	\$ 205,169	\$ 350,033	\$ 2,620	\$ 137,708	\$ 695,530
Bonifay	Holmes	\$ 46,920	\$ 39,056	\$ -	\$ 3,564	\$ 89,540
Esto	Holmes	\$ 4,617	\$ 11,583	\$ 151	\$ 485	\$ 16,837
Noma	Holmes	\$ -	\$ 15,105	\$ 204	\$ 284	\$ 15,594

<b>Municipal Revenue Sharing Program</b> <b>Revenue Estimates for the State Fiscal Year Ending June 30, 2010</b>						
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	\$ 94	\$ 638	\$ 14,942
Westville	Holmes	\$ 2,077	\$ 10,741	\$ -	\$ 287	\$ 13,105
Fellsmere	Indian River	\$ 16,285	\$ 84,024	\$ 2,362	\$ 20,292	\$ 122,963
Indian River Shores	Indian River	\$ 286	\$ 46,729	\$ 186	\$ 15,907	\$ 63,107
Orchid	Indian River	\$ 30	\$ 943	\$ 82	\$ 1,312	\$ 2,367
Sebastian	Indian River	\$ 33,165	\$ 360,624	\$ 6,103	\$ 97,093	\$ 496,985
Vero Beach	Indian River	\$ 374,742	\$ 94,344	\$ -	\$ 78,191	\$ 547,277
Alford	Jackson	\$ 7,420	\$ 25,030	\$ -	\$ 1,546	\$ 33,996
Bascom	Jackson	\$ 2,835	\$ 2,155	\$ 36	\$ 347	\$ 5,373
Campbellton	Jackson	\$ 7,330	\$ 3,717	\$ -	\$ 854	\$ 11,901
Cottdale	Jackson	\$ 15,086	\$ 31,905	\$ -	\$ 2,873	\$ 49,864
Graceville	Jackson	\$ 36,420	\$ 47,038	\$ -	\$ 7,895	\$ 91,353
Grand Ridge	Jackson	\$ 10,018	\$ 28,606	\$ 454	\$ 2,857	\$ 41,934
Greenwood	Jackson	\$ 8,020	\$ 14,583	\$ 407	\$ 2,431	\$ 25,441
Jacob City	Jackson	\$ -	\$ 17,421	\$ 61	\$ 911	\$ 18,392
Malone	Jackson	\$ 15,027	\$ 22,857	\$ 40	\$ 2,397	\$ 40,321
Marianna	Jackson	\$ 136,106	\$ 62,701	\$ -	\$ 19,654	\$ 218,462
Sneads	Jackson	\$ 24,498	\$ 71,009	\$ 8	\$ 6,171	\$ 101,686
Monticello	Jefferson	\$ 50,339	\$ 39,250	\$ -	\$ 3,283	\$ 92,872
Mayo	Lafayette	\$ 18,739	\$ 18,401	\$ -	\$ 1,198	\$ 38,338
Astatula	Lake	\$ 3,333	\$ 36,874	\$ 71	\$ 5,753	\$ 46,031
Clermont	Lake	\$ 78,941	\$ 111,228	\$ 8,301	\$ 79,829	\$ 278,299
Eustis	Lake	\$ 182,142	\$ 207,820	\$ 1,663	\$ 64,196	\$ 455,821
Fruitland Park	Lake	\$ 20,503	\$ 58,754	\$ 330	\$ 13,358	\$ 92,945
Groveland	Lake	\$ 36,365	\$ 35,948	\$ 2,033	\$ 24,362	\$ 98,708
Howey-in-the-Hills	Lake	\$ 12,376	\$ 4,972	\$ 135	\$ 4,267	\$ 21,750
Lady Lake	Lake	\$ 13,366	\$ 274,260	\$ 315	\$ 44,872	\$ 332,813
Leesburg	Lake	\$ 309,234	\$ 85,875	\$ 1,801	\$ 69,545	\$ 466,454
Mascotte	Lake	\$ 21,939	\$ 63,723	\$ 932	\$ 15,623	\$ 102,216
Minneola	Lake	\$ 15,515	\$ 68,132	\$ 3,612	\$ 32,107	\$ 119,366
Montverde	Lake	\$ 1,908	\$ 27,123	\$ -	\$ 4,148	\$ 33,179
Mount Dora	Lake	\$ 111,030	\$ 92,331	\$ 600	\$ 41,729	\$ 245,690
Tavares	Lake	\$ 57,583	\$ 143,514	\$ 2,889	\$ 45,730	\$ 249,716
Umatilla	Lake	\$ 39,637	\$ 28,000	\$ 146	\$ 9,085	\$ 76,867
Bonita Springs	Lee	\$ -	\$ -	\$ 755,729	\$ 228,695	\$ 984,424
Cape Coral	Lee	\$ 153,484	\$ 2,245,930	\$ 46,137	\$ 833,347	\$ 3,278,899
Fort Myers	Lee	\$ 893,274	\$ 476,770	\$ 7,906	\$ 343,347	\$ 1,721,297
Fort Myers Beach	Lee	\$ -	\$ 114,840	\$ 145	\$ 35,650	\$ 150,636
Sanibel	Lee	\$ -	\$ 110,861	\$ -	\$ 31,901	\$ 142,762
Tallahassee	Leon	\$ 1,250,960	\$ 2,144,844	\$ 35,642	\$ 681,419	\$ 4,112,866
Bronson	Levy	\$ 10,844	\$ 19,075	\$ 67	\$ 3,008	\$ 32,994
Cedar Key	Levy	\$ 16,864	\$ 6,982	\$ -	\$ 2,439	\$ 26,285
Chiefland	Levy	\$ 64,181	\$ 18,280	\$ -	\$ 6,152	\$ 88,613
Inglis	Levy	\$ 16,801	\$ 20,816	\$ -	\$ 4,555	\$ 42,172
Otter Creek	Levy	\$ 3,780	\$ 1,068	\$ -	\$ 387	\$ 5,235
Williston	Levy	\$ 47,202	\$ 27,271	\$ -	\$ 6,729	\$ 81,202
Yankeetown	Levy	\$ 5,909	\$ 9,231	\$ -	\$ 2,000	\$ 17,140
Bristol	Liberty	\$ 18,989	\$ 29,087	\$ -	\$ 1,415	\$ 49,491
Greenville	Madison	\$ 23,475	\$ 19,599	\$ -	\$ 1,294	\$ 44,368
Lee	Madison	\$ 5,990	\$ 8,796	\$ 52	\$ 613	\$ 15,451
Madison	Madison	\$ 86,118	\$ 15,919	\$ -	\$ 4,786	\$ 106,823
Anna Maria	Manatee	\$ 13,693	\$ 21,460	\$ -	\$ 8,360	\$ 43,513
Bradenton	Manatee	\$ 376,545	\$ 925,115	\$ 3,050	\$ 244,785	\$ 1,549,495
Bradenton Beach	Manatee	\$ 27,417	\$ 9,653	\$ -	\$ 6,926	\$ 43,996
Holmes Beach	Manatee	\$ 55,071	\$ 56,709	\$ -	\$ 22,812	\$ 134,591
Palmetto	Manatee	\$ 169,179	\$ 130,632	\$ 683	\$ 64,453	\$ 364,947
Longboat Key	Manatee/Sarasota	\$ 47,549	\$ 89,878	\$ -	\$ 36,388	\$ 173,815
Bellevue	Marion	\$ 57,775	\$ 58,904	\$ -	\$ 17,009	\$ 133,688
Dunnellon	Marion	\$ 53,800	\$ 16,475	\$ -	\$ 8,630	\$ 78,905
McIntosh	Marion	\$ 7,411	\$ 7,048	\$ -	\$ 1,916	\$ 16,376
Ocala	Marion	\$ 643,622	\$ 741,273	\$ -	\$ 229,707	\$ 1,614,601
Reddick	Marion	\$ 5,166	\$ 18,464	\$ -	\$ 2,222	\$ 25,852
Jupiter Island	Martin	\$ 2,386	\$ 11,551	\$ -	\$ 4,119	\$ 18,055
Ocean Breeze Park	Martin	\$ 6,147	\$ 10,963	\$ -	\$ 2,519	\$ 19,629
Sewall's Point	Martin	\$ 1,035	\$ 42,879	\$ -	\$ 12,234	\$ 56,148
Stuart	Martin	\$ 276,026	\$ 205,673	\$ -	\$ 101,390	\$ 583,089

<b>Municipal Revenue Sharing Program</b> <b>Revenue Estimates for the State Fiscal Year Ending June 30, 2010</b>						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Aventura	Miami-Dade	\$ -	\$ 318,911	\$ 7,676	\$ 142,131	\$ 468,719
Bal Harbour	Miami-Dade	\$ 43,116	\$ 6,908	\$ -	\$ 14,305	\$ 64,330
Bay Harbor Islands	Miami-Dade	\$ 32,155	\$ 47,537	\$ 548	\$ 24,082	\$ 104,322
Biscayne Park	Miami-Dade	\$ 16,156	\$ 50,313	\$ 474	\$ 15,568	\$ 82,511
Coral Gables	Miami-Dade	\$ 693,530	\$ 134,974	\$ 1,404	\$ 208,657	\$ 1,038,565
Cutler Bay	Miami-Dade	\$ -	\$ -	\$ 867,366	\$ 189,309	\$ 1,056,675
Doral	Miami-Dade	\$ -	\$ -	\$ 519,229	\$ 161,260	\$ 680,489
El Portal	Miami-Dade	\$ 11,922	\$ 55,233	\$ -	\$ 11,803	\$ 78,958
Florida City	Miami-Dade	\$ 61,201	\$ 88,402	\$ 2,441	\$ 43,589	\$ 195,634
Golden Beach	Miami-Dade	\$ 2,533	\$ 8,214	\$ 79	\$ 4,449	\$ 15,275
Hialeah	Miami-Dade	\$ 1,930,261	\$ 3,610,477	\$ 40,684	\$ 1,069,051	\$ 6,650,474
Hialeah Gardens	Miami-Dade	\$ 16,283	\$ 371,607	\$ 5,107	\$ 95,857	\$ 488,854
Homestead	Miami-Dade	\$ 326,447	\$ 408,779	\$ 23,938	\$ 269,391	\$ 1,028,555
Indian Creek	Miami-Dade	\$ 1,391	\$ 52	\$ -	\$ 276	\$ 1,719
Key Biscayne	Miami-Dade	\$ -	\$ 133,355	\$ 1,688	\$ 53,483	\$ 188,526
Medley	Miami-Dade	\$ 10,067	\$ 2,381	\$ 88	\$ 5,295	\$ 17,831
Metro Dade	Miami-Dade	\$ 48,210,108	\$ -	\$ -	\$ -	\$ 48,210,108
Miami	Miami-Dade	\$ 5,721,258	\$ 3,288,516	\$ 16,173	\$ 1,836,770	\$ 10,862,717
Miami Beach	Miami-Dade	\$ 1,489,227	\$ 508,031	\$ -	\$ 438,426	\$ 2,435,684
Miami Gardens	Miami-Dade	\$ -	\$ -	\$ 2,800,272	\$ 510,836	\$ 3,311,108
Miami Lakes	Miami-Dade	\$ -	\$ -	\$ 480,818	\$ 126,376	\$ 607,194
Miami Shores	Miami-Dade	\$ 143,763	\$ 88,038	\$ 309	\$ 48,291	\$ 280,401
Miami Springs	Miami-Dade	\$ 217,492	\$ 82,329	\$ 449	\$ 63,822	\$ 364,092
North Bay	Miami-Dade	\$ 66,164	\$ 63,889	\$ 42	\$ 26,833	\$ 156,928
North Miami	Miami-Dade	\$ 755,251	\$ 619,431	\$ 9,632	\$ 281,966	\$ 1,666,280
North Miami Beach	Miami-Dade	\$ 642,052	\$ 312,312	\$ 3,699	\$ 191,526	\$ 1,149,590
Opa-locka	Miami-Dade	\$ 242,147	\$ 159,769	\$ -	\$ 71,849	\$ 473,766
Palmetto Bay	Miami-Dade	\$ -	\$ -	\$ 453,164	\$ 117,679	\$ 570,843
Pinecrest	Miami-Dade	\$ -	\$ 277,711	\$ 2,409	\$ 90,669	\$ 370,789
South Miami	Miami-Dade	\$ 289,293	\$ 10,591	\$ -	\$ 49,404	\$ 349,288
Sunny Isles Beach	Miami-Dade	\$ -	\$ 215,975	\$ 4,717	\$ 87,698	\$ 308,390
Surfside	Miami-Dade	\$ 104,228	\$ 4,350	\$ -	\$ 27,015	\$ 135,593
Sweetwater	Miami-Dade	\$ 38,362	\$ 363,492	\$ 2,464	\$ 67,017	\$ 471,335
Virginia Gardens	Miami-Dade	\$ 40,502	\$ 11,653	\$ -	\$ 11,012	\$ 63,167
West Miami	Miami-Dade	\$ 167,074	\$ 5,928	\$ -	\$ 26,777	\$ 199,779
Islamorada	Monroe	\$ -	\$ 178,167	\$ 248	\$ 63,961	\$ 242,376
Key Colony Beach	Monroe	\$ 3,918	\$ 19,319	\$ -	\$ 7,667	\$ 30,904
Key West	Monroe	\$ 392,780	\$ 402,859	\$ -	\$ 220,353	\$ 1,015,993
Layton	Monroe	\$ 2,685	\$ 2,824	\$ -	\$ 1,852	\$ 7,361
Marathon	Monroe	\$ -	\$ -	\$ 219,024	\$ 93,012	\$ 312,036
Callahan	Nassau	\$ 25,665	\$ 5,441	\$ -	\$ 4,541	\$ 35,647
Fernandina Beach	Nassau	\$ 130,679	\$ 110,724	\$ -	\$ 45,878	\$ 287,281
Hilliard	Nassau	\$ 23,263	\$ 61,133	\$ 415	\$ 11,506	\$ 96,318
Cinco Bayou	Okaloosa	\$ 21,997	\$ 1,586	\$ -	\$ 1,852	\$ 25,434
Crestview	Okaloosa	\$ 138,336	\$ 242,914	\$ 6,926	\$ 102,812	\$ 490,988
Destin	Okaloosa	\$ -	\$ 196,895	\$ 418	\$ 59,413	\$ 256,726
Fort Walton Beach	Okaloosa	\$ 227,379	\$ 361,741	\$ -	\$ 102,097	\$ 691,217
Laurel Hill	Okaloosa	\$ 4,088	\$ 25,850	\$ -	\$ 3,067	\$ 33,005
Mary Esther	Okaloosa	\$ 13,743	\$ 76,834	\$ 24	\$ 20,825	\$ 111,426
Niceville	Okaloosa	\$ 54,427	\$ 242,668	\$ 1,354	\$ 64,501	\$ 362,950
Shalimar	Okaloosa	\$ 10,992	\$ 2,828	\$ -	\$ 3,538	\$ 17,358
Valparaiso	Okaloosa	\$ 40,774	\$ 168,405	\$ 494	\$ 31,891	\$ 241,564
Okeechobee	Okeechobee	\$ 176,013	\$ 71,610	\$ -	\$ 21,814	\$ 269,437
Apopka	Orange	\$ 183,788	\$ 514,398	\$ 18,639	\$ 373,113	\$ 1,089,938
Belle Isle	Orange	\$ 9,272	\$ 152,993	\$ 248	\$ 55,359	\$ 217,872
Eatonville	Orange	\$ 18,949	\$ 60,663	\$ -	\$ 23,326	\$ 102,938
Edgewood	Orange	\$ 63,799	\$ 7,004	\$ -	\$ 21,048	\$ 91,851
Maitland	Orange	\$ 158,137	\$ 138,272	\$ 4,057	\$ 151,553	\$ 452,020
Oakland	Orange	\$ 7,322	\$ 18,104	\$ 665	\$ 18,478	\$ 44,569
Ocoee	Orange	\$ 78,748	\$ 610,195	\$ 12,386	\$ 315,739	\$ 1,017,069
Orlando	Orange	\$ 1,969,237	\$ 3,858,549	\$ 38,606	\$ 2,151,512	\$ 8,017,904
Windermere	Orange	\$ 10,267	\$ 35,450	\$ 587	\$ 26,583	\$ 72,887
Winter Garden	Orange	\$ 149,053	\$ 294,959	\$ 15,113	\$ 283,490	\$ 742,615
Winter Park	Orange	\$ 458,356	\$ 342,412	\$ 751	\$ 267,515	\$ 1,069,034
Kissimmee	Osceola	\$ 243,964	\$ 894,400	\$ 14,483	\$ 295,406	\$ 1,448,253
Saint Cloud	Osceola	\$ 105,511	\$ 402,005	\$ 10,565	\$ 149,510	\$ 667,590

<b>Municipal Revenue Sharing Program</b> <b>Revenue Estimates for the State Fiscal Year Ending June 30, 2010</b>						
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	\$ 279	\$ 10,253	\$ 38,725
Belle Glade	Palm Beach	\$ 302,170	\$ 370,085	\$ 4,066	\$ 81,317	\$ 757,638
Boca Raton	Palm Beach	\$ 523,997	\$ 934,776	\$ 9,256	\$ 406,021	\$ 1,874,049
Boynton Beach	Palm Beach	\$ 337,969	\$ 964,300	\$ 11,339	\$ 318,320	\$ 1,631,928
Briny Breeze	Palm Beach	\$ 4,322	\$ 4,722	\$ -	\$ 1,985	\$ 11,029
Cloud Lake	Palm Beach	\$ 3,753	\$ 274	\$ 17	\$ 795	\$ 4,839
Delray Beach	Palm Beach	\$ 362,476	\$ 882,567	\$ 6,720	\$ 306,363	\$ 1,558,126
Glen Ridge	Palm Beach	\$ 1,438	\$ 3,283	\$ 34	\$ 1,261	\$ 6,017
Golf	Palm Beach	\$ 1,033	\$ 2,030	\$ 29	\$ 1,266	\$ 4,358
Greenacres	Palm Beach	\$ 14,848	\$ 633,993	\$ 7,766	\$ 153,891	\$ 810,497
Gulf Stream	Palm Beach	\$ 1,397	\$ 9,474	\$ -	\$ 3,299	\$ 14,169
Haverhill	Palm Beach	\$ 8,402	\$ 19,445	\$ 460	\$ 7,283	\$ 35,590
Highland Beach	Palm Beach	\$ 2,928	\$ 51,775	\$ 357	\$ 19,778	\$ 74,838
Hypoluxo	Palm Beach	\$ 2,273	\$ 21,689	\$ 624	\$ 11,896	\$ 36,481
Juno Beach	Palm Beach	\$ 13,616	\$ 36,407	\$ 343	\$ 17,346	\$ 67,712
Jupiter	Palm Beach	\$ 67,918	\$ 570,474	\$ 12,078	\$ 236,693	\$ 887,163
Jupiter Inlet Colony	Palm Beach	\$ 1,225	\$ 5,397	\$ -	\$ 1,752	\$ 8,374
Lake Clarke Shores	Palm Beach	\$ 7,218	\$ 70,108	\$ 154	\$ 16,422	\$ 93,902
Lake Park	Palm Beach	\$ 253,135	\$ 16,751	\$ -	\$ 43,008	\$ 312,894
Lake Worth	Palm Beach	\$ 364,734	\$ 555,345	\$ 4,526	\$ 176,335	\$ 1,100,940
Lantana	Palm Beach	\$ 209,533	\$ 29,683	\$ -	\$ 47,135	\$ 286,351
Loxahatchee Groves	Palm Beach	\$ -	\$ -	\$ 55,205	\$ 15,213	\$ 70,418
Manalapan	Palm Beach	\$ 1,985	\$ 3,310	\$ -	\$ 1,685	\$ 6,980
Mangonia Park	Palm Beach	\$ 15,044	\$ 11,874	\$ 579	\$ 11,277	\$ 38,774
North Palm Beach	Palm Beach	\$ 82,307	\$ 179,019	\$ -	\$ 59,387	\$ 320,714
Ocean Ridge	Palm Beach	\$ 4,910	\$ 21,892	\$ -	\$ 7,749	\$ 34,551
Pahokee	Palm Beach	\$ 96,481	\$ 233,596	\$ 754	\$ 29,775	\$ 360,605
Palm Beach	Palm Beach	\$ 171,886	\$ 29,242	\$ -	\$ 46,383	\$ 247,510
Palm Beach Gardens	Palm Beach	\$ 126,411	\$ 564,740	\$ 10,912	\$ 235,089	\$ 937,152
Palm Beach Shores	Palm Beach	\$ 11,360	\$ 7,533	\$ 96	\$ 6,521	\$ 25,511
Palm Springs	Palm Beach	\$ 90,524	\$ 237,677	\$ 2,799	\$ 74,153	\$ 405,153
Riviera Beach	Palm Beach	\$ 369,915	\$ 342,877	\$ 2,945	\$ 164,082	\$ 879,819
Royal Palm Beach	Palm Beach	\$ 3,712	\$ 414,848	\$ 10,685	\$ 151,677	\$ 580,922
South Bay	Palm Beach	\$ 42,669	\$ 86,119	\$ -	\$ 13,509	\$ 142,297
South Palm Beach	Palm Beach	\$ 745	\$ 24,235	\$ 18	\$ 7,273	\$ 32,272
Tequesta	Palm Beach	\$ 129,246	\$ 12,301	\$ -	\$ 27,871	\$ 169,417
Wellington	Palm Beach	\$ -	\$ 596,246	\$ 18,790	\$ 263,041	\$ 878,077
West Palm Beach	Palm Beach	\$ 1,326,451	\$ 764,585	\$ 9,916	\$ 498,539	\$ 2,599,491
Dade City	Pasco	\$ 134,787	\$ 135,017	\$ -	\$ 24,878	\$ 294,683
New Port Richey	Pasco	\$ 290,251	\$ 309,776	\$ -	\$ 60,330	\$ 660,357
Port Richey	Pasco	\$ 15,410	\$ 72,453	\$ -	\$ 11,402	\$ 99,264
Saint Leo	Pasco	\$ 9,442	\$ 29,624	\$ -	\$ 4,755	\$ 43,821
San Antonio	Pasco	\$ 14,350	\$ 24,736	\$ -	\$ 3,455	\$ 42,541
Zephyrhills	Pasco	\$ 110,964	\$ 236,781	\$ -	\$ 45,874	\$ 393,618
Belleair	Pinellas	\$ 15,115	\$ 54,353	\$ -	\$ 15,633	\$ 85,101
Belleair Beach	Pinellas	\$ 4,762	\$ 31,009	\$ -	\$ 6,080	\$ 41,850
Belleair Bluffs	Pinellas	\$ 66,417	\$ 5,775	\$ -	\$ 8,200	\$ 80,392
Belleair Shore	Pinellas	\$ 352	\$ 529	\$ 2	\$ 278	\$ 1,161
Clearwater	Pinellas	\$ 1,191,562	\$ 1,270,006	\$ 3,117	\$ 415,512	\$ 2,880,196
Dunedin	Pinellas	\$ 313,081	\$ 591,613	\$ 2,238	\$ 141,587	\$ 1,048,518
Gulfport	Pinellas	\$ 133,248	\$ 166,253	\$ 136	\$ 48,178	\$ 347,815
Indian Rocks Beach	Pinellas	\$ 54,431	\$ 27,332	\$ 339	\$ 19,927	\$ 102,029
Indian Shores	Pinellas	\$ 10,610	\$ 12,732	\$ 49	\$ 6,783	\$ 30,174
Kenneth City	Pinellas	\$ 145,147	\$ 11,413	\$ -	\$ 17,171	\$ 173,731
Largo	Pinellas	\$ 652,934	\$ 1,160,997	\$ 7,051	\$ 285,941	\$ 2,106,923
Madeira Beach	Pinellas	\$ 174,090	\$ 10,826	\$ -	\$ 17,013	\$ 201,929
North Redington Beach	Pinellas	\$ 11,820	\$ 7,712	\$ 60	\$ 5,655	\$ 25,247
Oldsmar	Pinellas	\$ 19,857	\$ 204,898	\$ 2,074	\$ 52,483	\$ 279,312
Pinellas Park	Pinellas	\$ 387,226	\$ 701,404	\$ 4,101	\$ 185,648	\$ 1,278,379
Redington Beach	Pinellas	\$ 4,793	\$ 22,244	\$ -	\$ 6,004	\$ 33,041
Redington Shores	Pinellas	\$ 12,192	\$ 29,311	\$ -	\$ 9,174	\$ 50,677
Safety Harbor	Pinellas	\$ 57,772	\$ 314,728	\$ 1,525	\$ 67,105	\$ 441,130
Saint Petersburg	Pinellas	\$ 3,125,822	\$ 3,324,207	\$ 1,866	\$ 951,228	\$ 7,403,124
Saint Petersburg Beach	Pinellas	\$ 199,235	\$ 25,108	\$ -	\$ 37,921	\$ 262,265
Seminole	Pinellas	\$ 166,578	\$ 83,971	\$ 5,537	\$ 70,455	\$ 326,541
South Pasadena	Pinellas	\$ 89,458	\$ 44,021	\$ -	\$ 21,273	\$ 154,752

<b>Municipal Revenue Sharing Program</b> <b>Revenue Estimates for the State Fiscal Year Ending June 30, 2010</b>						
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	\$ 3,380	\$ 92,597	\$ 584,426
Treasure Island	Pinellas	\$ 104,086	\$ 47,176	\$ -	\$ 28,563	\$ 179,826
Auburndale	Polk	\$ 95,208	\$ 159,178	\$ 1,468	\$ 52,836	\$ 308,690
Bartow	Polk	\$ 247,027	\$ 225,594	\$ 472	\$ 62,126	\$ 535,218
Davenport	Polk	\$ 22,371	\$ 44,204	\$ -	\$ 9,419	\$ 75,995
Dundee	Polk	\$ 25,917	\$ 41,724	\$ 238	\$ 12,650	\$ 80,529
Eagle Lake	Polk	\$ 20,806	\$ 52,004	\$ 414	\$ 10,283	\$ 83,508
Fort Meade	Polk	\$ 76,018	\$ 139,315	\$ 880	\$ 22,785	\$ 238,998
Frostproof	Polk	\$ 59,573	\$ 16,744	\$ -	\$ 11,044	\$ 87,361
Haines City	Polk	\$ 182,087	\$ 253,960	\$ 359	\$ 71,359	\$ 507,764
Highland Park	Polk	\$ -	\$ 2,740	\$ 67	\$ 936	\$ 3,743
Hillcrest Heights	Polk	\$ 498	\$ 4,933	\$ 27	\$ 997	\$ 6,455
Lake Alfred	Polk	\$ 36,465	\$ 67,725	\$ 250	\$ 17,191	\$ 121,631
Lake Hamilton	Polk	\$ 15,272	\$ 14,019	\$ 48	\$ 5,347	\$ 34,686
Lake Wales	Polk	\$ 190,668	\$ 99,186	\$ 468	\$ 49,624	\$ 339,945
Lakeland	Polk	\$ 973,011	\$ 1,183,911	\$ 6,027	\$ 355,723	\$ 2,518,672
Mulberry	Polk	\$ 53,918	\$ 36,479	\$ -	\$ 13,301	\$ 103,698
Polk City	Polk	\$ 15,070	\$ 51,140	\$ -	\$ 6,953	\$ 73,163
Winter Haven	Polk	\$ 439,141	\$ 303,030	\$ 3,184	\$ 127,764	\$ 873,119
Crescent City	Putnam	\$ 47,077	\$ 14,453	\$ -	\$ 4,770	\$ 66,300
Interlachen	Putnam	\$ 11,693	\$ 30,525	\$ -	\$ 3,868	\$ 46,086
Palatka	Putnam	\$ 276,527	\$ 92,156	\$ -	\$ 30,771	\$ 399,453
Pomona Park	Putnam	\$ 7,968	\$ 14,081	\$ -	\$ 2,111	\$ 24,160
Welaka	Putnam	\$ 7,493	\$ 7,421	\$ -	\$ 1,733	\$ 16,647
Hastings	Saint Johns	\$ 15,795	\$ 11,024	\$ -	\$ 3,674	\$ 30,493
Saint Augustine	Saint Johns	\$ 340,862	\$ 131,711	\$ -	\$ 74,624	\$ 547,197
Saint Augustine Beach	Saint Johns	\$ 7,099	\$ 95,665	\$ 189	\$ 32,350	\$ 135,303
Fort Pierce	Saint Lucie	\$ 711,816	\$ 324,578	\$ -	\$ 104,827	\$ 1,141,221
Port Saint Lucie	Saint Lucie	\$ 6,475	\$ 1,696,431	\$ 54,575	\$ 381,547	\$ 2,139,028
Saint Lucie Village	Saint Lucie	\$ 2,371	\$ 8,188	\$ -	\$ 1,560	\$ 12,119
Gulf Breeze	Santa Rosa	\$ 75,883	\$ 88,344	\$ -	\$ 16,977	\$ 181,203
Jay	Santa Rosa	\$ 20,822	\$ 7,321	\$ -	\$ 1,673	\$ 29,816
Milton	Santa Rosa	\$ 116,957	\$ 150,174	\$ -	\$ 22,352	\$ 289,482
North Port	Sarasota	\$ 24,372	\$ 435,594	\$ 28,899	\$ 260,362	\$ 749,227
Sarasota	Sarasota	\$ 937,613	\$ 519,388	\$ -	\$ 269,520	\$ 1,726,522
Venice	Sarasota	\$ 240,488	\$ 242,976	\$ -	\$ 107,325	\$ 590,789
Altamonte Springs	Seminole	\$ 57,567	\$ 824,280	\$ 5,069	\$ 197,265	\$ 1,084,181
Casselberry	Seminole	\$ 170,722	\$ 488,283	\$ 831	\$ 113,354	\$ 773,190
Lake Mary	Seminole	\$ -	\$ 175,333	\$ 3,304	\$ 66,672	\$ 245,309
Longwood	Seminole	\$ 80,818	\$ 231,114	\$ 317	\$ 63,726	\$ 375,975
Oviedo	Seminole	\$ 39,986	\$ 475,431	\$ 9,930	\$ 148,893	\$ 674,240
Sanford	Seminole	\$ 376,081	\$ 611,108	\$ 14,433	\$ 240,213	\$ 1,241,835
Winter Springs	Seminole	\$ 13,825	\$ 673,732	\$ 7,267	\$ 156,044	\$ 850,868
Bushnell	Sumter	\$ 36,546	\$ 37,825	\$ -	\$ 8,907	\$ 83,278
Center Hill	Sumter	\$ 8,283	\$ 27,199	\$ 51	\$ 3,463	\$ 38,996
Coleman	Sumter	\$ 13,609	\$ 27,386	\$ -	\$ 2,456	\$ 43,451
Webster	Sumter	\$ 17,618	\$ 18,676	\$ -	\$ 2,950	\$ 39,244
Wildwood	Sumter	\$ 61,478	\$ 72,500	\$ -	\$ 18,623	\$ 152,601
Branford	Suwannee	\$ 20,042	\$ 4,266	\$ -	\$ 1,858	\$ 26,166
Live Oak	Suwannee	\$ 153,904	\$ 117,320	\$ -	\$ 18,194	\$ 289,418
Perry	Taylor	\$ 180,555	\$ 57,391	\$ -	\$ 20,411	\$ 258,356
Lake Butler	Union	\$ 29,351	\$ 46,307	\$ 49	\$ 2,803	\$ 78,510
Raiford	Union	\$ 1,694	\$ 8,057	\$ 178	\$ 394	\$ 10,322
Worthington Springs	Union	\$ 4,563	\$ 2,353	\$ 489	\$ 738	\$ 8,143
Daytona Beach	Volusia	\$ 1,027,176	\$ 657,390	\$ -	\$ 201,660	\$ 1,886,226
Daytona Beach Shores	Volusia	\$ 91,781	\$ 7,979	\$ -	\$ 16,728	\$ 116,488
DeBary	Volusia	\$ -	\$ 241,559	\$ 3,858	\$ 59,163	\$ 304,580
DeLand	Volusia	\$ 318,746	\$ 142,072	\$ 5,784	\$ 84,438	\$ 551,040
Deltona	Volusia	\$ -	\$ 1,548,977	\$ 36,102	\$ 271,342	\$ 1,856,421
Edgewater	Volusia	\$ 68,458	\$ 392,955	\$ 4,628	\$ 68,259	\$ 534,300
Holly Hill	Volusia	\$ 155,248	\$ 143,841	\$ 219	\$ 39,174	\$ 338,482
Lake Helen	Volusia	\$ 8,885	\$ 58,031	\$ 259	\$ 9,115	\$ 76,290
New Smyrna Beach	Volusia	\$ 201,998	\$ 197,487	\$ 1,879	\$ 73,028	\$ 474,392
Oak Hill	Volusia	\$ 13,952	\$ 22,879	\$ 178	\$ 6,368	\$ 43,377
Orange City	Volusia	\$ 21,923	\$ 108,197	\$ 2,302	\$ 30,169	\$ 162,592
Ormond Beach	Volusia	\$ 294,368	\$ 472,729	\$ 4,679	\$ 128,362	\$ 900,138

<b>Municipal Revenue Sharing Program</b> <b>Revenue Estimates for the State Fiscal Year Ending June 30, 2010</b>						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Pierson	Volusia	\$ 18,098	\$ 13,177	\$ 1,990	\$ 8,331	\$ 41,596
Ponce Inlet	Volusia	\$ 4,946	\$ 32,790	\$ 290	\$ 10,281	\$ 48,307
Port Orange	Volusia	\$ 93,493	\$ 980,523	\$ 14,048	\$ 178,329	\$ 1,266,393
South Daytona	Volusia	\$ 132,655	\$ 192,449	\$ 1,282	\$ 42,476	\$ 368,862
Saint Marks	Wakulla	\$ 9,455	\$ 15,580	\$ -	\$ 762	\$ 25,797
Sopchoppy	Wakulla	\$ 9,800	\$ 23,142	\$ -	\$ 987	\$ 33,928
DeFuniak Springs	Walton	\$ 100,398	\$ 116,851	\$ -	\$ 44,519	\$ 261,767
Freeport	Walton	\$ 11,372	\$ 31,161	\$ -	\$ 14,096	\$ 56,629
Paxton	Walton	\$ 13,228	\$ 7,606	\$ 697	\$ 6,132	\$ 27,663
Caryville	Washington	\$ 11,357	\$ 1,616	\$ 2	\$ 539	\$ 13,514
Chipley	Washington	\$ 67,615	\$ 46,974	\$ -	\$ 8,233	\$ 122,821
Ebro	Washington	\$ 4,447	\$ 4,418	\$ -	\$ 584	\$ 9,449
Vernon	Washington	\$ 12,365	\$ 26,926	\$ -	\$ 1,733	\$ 41,024
Wausau	Washington	\$ 4,597	\$ 16,650	\$ -	\$ 978	\$ 22,225
<b>Statewide Totals</b>		<b>\$ 124,683,365</b>	<b>\$ 113,763,811</b>	<b>\$ 9,303,824</b>	<b>\$ 41,200,000</b>	<b>\$ 288,950,999</b>

Notes:

- 1) These estimates represent a 100 percent distribution of trust fund monies.
- 2) The column labeled "Additional Hold Harmless Provision" effectuates the provision found in section 57 of CS for CS for SB 2962 (codified as Chapter 2004-265, L.O.F.). This section includes a hold harmless provision such that the revenue sharing dollar increases of individual municipalities resulting from the percentage increase from 1.0715 percent to 1.3409 percent are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program, as effectuated 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 2010 has been estimated to be as follows: state sales tax, 71.02 percent; municipal fuel tax, 28.97 percent; and the state alternative fuel user decal fee collections, 0.01 percent.
- 4) On August 11, 2009, the Florida Revenue Estimating Conference revised downward its previous forecast of the state's sales tax collections. Subsequently, the Department of Revenue's Office of Tax Research recommended that the FY 2009-10 revenue estimates for several sales tax-based revenue programs be further reduced. This table reflects the recommended reduction.



# **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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

## **Eligibility Requirements**

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

## **Administrative Procedures**

The revenue generated from these types of excise taxes is deposited into the Oil and Gas Tax Trust Fund, 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,<sup>1</sup> 20 percent of the tax proceeds on small well and tertiary oil,<sup>2</sup> 20 percent of the tax proceeds on gas,<sup>3</sup> and 20 percent of the tax proceeds on sulfur.<sup>4</sup>

## **Authorized Uses**

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

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1. Imposed pursuant to Section 211.02(1)(b), F.S.
  2. Imposed pursuant to Section 211.02(1)(a), F.S.
  3. Imposed pursuant to Section 211.025, F.S.
  4. Imposed pursuant to Section 211.026, F.S.

**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.<sup>5</sup> 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.

**Prior Years’ Revenues**

A summary of prior years’ distributions are available via the LCIR’s website.<sup>6</sup>

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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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **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.<sup>1</sup> The tax is administered, collected, and enforced by the Department of Revenue.<sup>2</sup> 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.<sup>3</sup> 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.<sup>4</sup>

Beginning July 1<sup>st</sup> 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.<sup>5</sup>

### **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

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1. Section 211.3103(11)(b), F.S.
  2. Section 211.33, F.S.
  3. Section 211.3103(7), F.S.
  4. Section 211.3103(11)(a), F.S.
  5. Section 211.3103(11)(c), F.S.

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.<sup>6</sup>

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 provided in s. 215.20, F.S.<sup>7</sup>

Effective July 1<sup>st</sup> 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.<sup>8</sup>

### **Authorized Uses**

For taxes received by counties pursuant to s. 211.3103(2)(b)2. and (11)(e)3., 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 of phosphate lands, community infrastructure on such reclaimed lands, and similar expenses directly related to support of the industry.<sup>9</sup>

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

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6. Section 211.3103(2), F.S.

7. Section 211.3103(11)(a), F.S.

8. Section 211.3103(11)(e), F.S.

9. Section 211.3103(11)(f), F.S.

resulted in regulatory action that prohibits economic or community growth, if such projects are related to specific job creation or job retention opportunities.<sup>10</sup>

### **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.<sup>11</sup> 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.

### **Prior Years' Revenues**

A summary of prior years' distributions are available via the LCIR's website.<sup>12</sup>

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10. Section 211.3104(4), F.S.

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

12. <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**

Chapter 2009-96, L.O.F., (CS/CS/SB 360) revises certain definitions and provides that eligible housing for the SHIP Program includes manufactured housing. Local governments are authorized to use SHIP dollars to provide a one-time relocation grant of up to \$5,000 to tenants of rental properties who are evicted because the property has gone into foreclosure without the tenant's knowledge. With respect to local housing distributions, the legislation authorizes the Florida Housing Finance Corporation to distribute funds on a quarterly or more frequent basis, subject to the availability of funds. The Corporation may withhold up to \$5 million in funds distributed from the Local Government Housing Trust Fund to provide funding to counties and municipalities to purchase properties subject to a SHIP lien on which foreclosure proceedings have been instituted. Additionally, the Corporation may withhold an additional \$5 million to provide funding to counties and municipalities in a state of emergency. No more than 20 percent of SHIP funds provided to counties and eligible municipalities may be used for manufactured housing. These changes became effective on June 1, 2009.

### **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.<sup>1</sup>

### **Administrative Procedures**

A portion of the documentary stamp tax revenues as provided in s. 201.15, F.S., monies received from any other source for the purposes of this program, and all proceeds derived from the investment of such monies are deposited into the Local Government Housing Trust Fund. The Florida Housing

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

Finance Corporation (FHFC), on behalf of the Department of Community Affairs, shall administer this trust fund for the purpose of implementing this program.<sup>2</sup>

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 Local Government Housing Trust Fund.<sup>3</sup>

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 Local Government Housing Trust Fund.<sup>4</sup>

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

### **Distribution of Proceeds**

Monies in the Local Government Housing 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.<sup>7</sup>

Local housing distributions shall be disbursed on a quarterly or more frequent basis, subject to the availability of funds.<sup>8</sup> 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.

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2. Section 420.9079, F.S.

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

4. Section 201.15(10), F.S.

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

6. Section 420.9072(3), F.S.

7. Section 420.9072(4), F.S.

8. Section 420.9073(1), 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 or as provided in s. 420.9072(7)(b), F.S., until July 1, 2010. 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.<sup>9</sup> Additionally, funds may not be pledged to pay the debt service on any bonds.<sup>10</sup>

**Relevant Attorney General Opinions**

Florida’s Attorney General has issued an opinion relevant to this revenue source. The full text of the opinion is available via the searchable on-line database of legal opinions.<sup>11</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2008-66	Sunshine Law, community land trust

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

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9. Section 420.9072(7), F.S.  
10. Section 420.9072(8), F.S.  
11. <http://myfloridalegal.com/ago.nsf/Opinions>

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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 fee amount varies by vessel class. A portion of the state fee, derived from recreational vessels only, is distributed to county governments for expenditure on a variety of recreational boating-related purposes.

In addition, any county government may impose an annual registration fee on vessels registered, operated, used, or stored on the water of this state within its jurisdiction. This optional registration fee shall be 50 percent of the applicable state registration fee. A municipality that was imposing a registration fee before April 1, 1984, may continue to levy such fee. Monies received from the fee shall be expended for the patrol, regulation, and maintenance of lakes, rivers, and waters as well as for other boating-related activities of such municipality or county.

### **General Law Amendments**

Chapter 2009-86, L.O.F., (CS/CS/HB 1423) authorizes a county government to impose the optional registration fee on vessels used on the waters of this state within its jurisdiction. This change becomes effective October 1, 2009.

### **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 a registration fee before April 1, 1984, is permitted to continue levying its fee.

### **Administrative Procedures**

County tax collectors collect both the state fees and county optional fees, if applicable.<sup>1</sup> The amount of the state fee varies by vessel class for each 12 month period registered according to the following schedule.<sup>2</sup> The county portion of the state fee, which is derived from recreational vessels only, is noted as well.

1. Class A-1 (less than 12 feet in length; and all canoes to which propulsion motors have been attached, regardless of length): The state fee is \$5.50 with no distribution to the county.
2. Class A-2 (12 feet or more and less than 16 feet in length): The state fee is \$16.25 of which \$2.85 is distributed to the county.

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1. Section 328.73(1), F.S.

2. Section 328.72(1)(a), F.S.

3. Class 1 (16 feet or more and less than 26 feet in length): The state fee is \$28.75 of which \$8.85 is distributed to the county.
4. Class 2 (26 feet or more and less than 40 feet in length): The state fee is \$78.25 of which \$32.85 is distributed to the county.
5. Class 3 (40 feet or more and less than 65 feet in length): The state fee is \$127.75 of which \$56.85 is distributed to the county.
6. Class 4 (65 feet or more and less than 110 feet in length): The state fee is \$152.75 of which \$68.85 is distributed to the county.
7. Class 5 (110 feet or more in length): The state fee is \$189.75 of which \$86.85 is distributed to the county.
8. Dealer Registration Certificate: The state fee is \$25.50 with no distribution to the county.

If a county government imposes the optional fee on vessels registered, operated, used, or stored on the waters of this state within its jurisdiction, the fee shall be 50 percent of the applicable state fee.

Beginning in 2013 and every 5 years thereafter, the state registration fees shall be adjusted by the percentage change in the Consumer Price Index for All Urban Consumers since the fees were last adjusted, unless otherwise provided by general law. By February 1 of each year in which an adjustment is scheduled to occur, the Fish and Wildlife Conservation Commission shall submit a report to the President of the Senate and the Speaker of the House of Representatives detailing how the increase in vessel registration fees will be used within the agency. The state fee increases shall take effect July 1 of each adjustment year.<sup>3</sup>

### **Distribution of Proceeds**

The county portion of the state fee shall be distributed by the tax collector to the board of county commissioners.<sup>4</sup> 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.<sup>5</sup> 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.<sup>6</sup>

### **Authorized Uses**

The portion of the state fees 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

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3. Section 328.72(1)(b), F.S.

4. Section 328.72(15), F.S.

5. Section 328.66(1), F.S.

6. Section 328.66(2), F.S.

vessels and floating structures deemed a hazard to public safety and health for failure to comply with s. 327.53, F.S.<sup>7</sup>

County governments shall demonstrate through an annual detailed accounting report that their portion of the state fees were spent as provided, and such report shall be provided to the Fish and Wildlife Conservation Commission no later than November 1<sup>st</sup> of each year. If a county's report has not been provided to the Commission by January 1<sup>st</sup> of the year following the November 1<sup>st</sup> deadline, the tax collector shall not distribute the designated monies to the board of county commissioners for the next calendar year but shall remit the monies to the State for deposit into the Marine Resources Conservation Trust Fund. If the county complies with the reporting requirement within the calendar year, the monies shall be returned to the county. If not, the monies shall remain in the Trust Fund and may be appropriated for specified purposes.

The optional fee proceeds 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.<sup>8</sup>

### **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.<sup>9</sup>

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

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7. Section 328.72(15), F.S.

8. Section 328.66(1), F.S.

9. <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.<sup>1</sup> 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.<sup>2</sup> The second component is the gross receipts tax of 2.37 percent that is applied to communications services, which includes direct-to-home satellite service.<sup>3</sup>

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.<sup>4</sup> 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 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

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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](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.

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

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

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.<sup>5</sup> 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.<sup>6</sup>

### **General Law Amendments**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **Eligibility Requirements**

County and municipal governments receive proceeds of the state communications services tax via the County Revenue Sharing Program, Local Government Half-cent Sales Tax Program, and Municipal Revenue Sharing Program. 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 Chapters 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.<sup>7</sup>

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.<sup>8</sup>

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

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5. Section 202.19(2), F.S.

6. Section 202.19(5), F.S.

7. Section 202.16, F.S.

8. Section 202.22, F.S.



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.<sup>9</sup>

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 1<sup>st</sup> subsequent to such adoption, repeal, or change. The local government must notify the DOR of the adoption, repeal, or change by September 1<sup>st</sup> which immediately precedes the January 1<sup>st</sup> effective date.<sup>10</sup>

### **Distribution of Proceeds**

#### *State Communications Services Tax*

As previously mentioned, the state communications services tax consists of the components: a 6.8 percent tax on communications services, a 10.8 percent tax on direct-to-home satellite service, and a 2.37 gross receipts tax on communications services, which includes direct-to-home satellite service. 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 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., which directs portions of the available proceeds to the County Revenue Sharing Program, Local Government Half-cent Sales Tax Program, and Municipal Revenue Sharing Program via their separate trust funds.<sup>11</sup>

The proceeds derived from the 10.8 percent state tax on direct-to-home satellite service are distributed pursuant to s. 202.18(2), F.S.<sup>12</sup> This provision specifies that 63 percent of the proceeds are distributed by the state sales and use tax distribution formula prescribed in s. 212.20(6), F.S., with an adjustment to s. 212.20(6)(d), F.S. The remaining 37 percent of the proceeds are transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund with 70 percent allocated in the

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

10. Section 202.21, F.S.

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

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

same proportion as the ordinary distribution under s. 218.61, F.S., and the emergency distribution under s. 218.65, F.S., in the prior state fiscal year, and 30 percent shall be allocated pursuant to the distribution for fiscally constrained counties under s. 218.67, F.S.

### Local Communications Services Tax

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

### 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.<sup>14</sup>

### 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.<sup>15</sup> 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.<sup>16</sup>

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

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

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

16. [http://dor.myflorida.com/dor/taxes/local\\_tax\\_rates.html](http://dor.myflorida.com/dor/taxes/local_tax_rates.html)

**Current Year's Revenues**

The table included in this section lists the estimated local communications services tax distributions for local fiscal year 2010 as calculated by the DOR. Inquiries regarding the DOR's estimates should be addressed to the Office of Tax Research at (850) 488-2900.

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2010

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Base Revenue Estimate	2008 Revenue Sharing Pop.	Per Capita Consumption	Adjustment Estimates	Total Revenue Estimate
<b>ALACHUA BOCC</b>	<b>\$ 87,342,913</b>	<b>6.90%</b>	<b>\$ 6,026,661</b>	<b>103,817</b>	<b>\$ 841</b>	<b>\$ 216,705</b>	<b>\$ 6,243,366</b>
Alachua	\$ 7,709,712	5.22%	\$ 402,447	8,742	\$ 882	\$ 23,145	\$ 425,592
Archer	\$ 623,189	5.22%	\$ 32,530	1,225	\$ 509	\$ (7,334)	\$ 25,196
Gainesville	\$ 100,321,766	5.57%	\$ 5,587,922	123,965	\$ 809	\$ (475,558)	\$ 5,112,364
Hawthorne	\$ 857,525	5.22%	\$ 44,763	1,436	\$ 597	\$ (2,087)	\$ 42,676
High Springs	\$ 3,652,027	5.22%	\$ 190,636	4,855	\$ 752	\$ 5,218	\$ 195,854
LaCrosse	\$ 194,661	3.42%	\$ 6,657	202	\$ 964	\$ 908	\$ 7,565
Micanopy	\$ 605,978	5.10%	\$ 30,905	636	\$ 953	\$ 1,579	\$ 32,484
Newberry	\$ 3,459,235	4.20%	\$ 145,288	4,914	\$ 704	\$ 2,316	\$ 147,604
Waldo	\$ 309,392	5.22%	\$ 16,150	836	\$ 370	\$ (35)	\$ 16,115
<b>BAKER BOCC</b>	<b>\$ 9,876,475</b>	<b>1.84%</b>	<b>\$ 181,727</b>	<b>17,500</b>	<b>\$ 564</b>	<b>\$ 765</b>	<b>\$ 182,492</b>
Glen Saint Mary	\$ 378,508	5.30%	\$ 20,061	429	\$ 882	\$ 3	\$ 20,064
Macclenny	\$ 5,005,843	6.02%	\$ 301,352	5,897	\$ 849	\$ 1,174	\$ 302,526
<b>BAY BOCC</b>	<b>\$ 59,614,484</b>	<b>1.84%</b>	<b>\$ 1,096,907</b>	<b>71,245</b>	<b>\$ 837</b>	<b>\$ 60,456</b>	<b>\$ 1,157,363</b>
Callaway	\$ 8,449,117	5.22%	\$ 441,044	14,656	\$ 576	\$ 8,262	\$ 449,306
Cedar Grove	The Town of Cedar Grove dissolved in 2008. Consequently, there is no distribution.						
Lynn Haven	\$ 15,355,650	5.22%	\$ 801,565	16,614	\$ 924	\$ 8,187	\$ 809,752
Mexico Beach	\$ 1,391,219	2.88%	\$ 40,067	1,331	\$ 1,045	\$ (6,125)	\$ 33,942
Panama City	\$ 40,236,361	5.22%	\$ 2,100,338	37,320	\$ 1,078	\$ 9,533	\$ 2,109,871
Panama City Beach	\$ 20,350,422	5.22%	\$ 1,062,292	13,453	\$ 1,513	\$ 16,390	\$ 1,078,682
Parker	\$ 2,913,245	5.22%	\$ 152,071	4,650	\$ 627	\$ 2,504	\$ 154,575
Springfield	\$ 4,669,854	5.22%	\$ 243,766	8,852	\$ 528	\$ 4,448	\$ 248,214
<b>BRADFORD BOCC</b>	<b>\$ 7,342,819</b>	<b>0.64%</b>	<b>\$ 46,994</b>	<b>17,090</b>	<b>\$ 430</b>	<b>\$ (2,575)</b>	<b>\$ 44,419</b>
Brooker	\$ 297,336	3.00%	\$ 8,920	391	\$ 760	\$ 1,004	\$ 9,924
Hampton	\$ 113,826	2.20%	\$ 2,504	468	\$ 243	\$ (809)	\$ 1,695
Lawtey	\$ 384,292	1.10%	\$ 4,227	666	\$ 577	\$ 8,127	\$ 12,354
Starke	\$ 5,977,183	5.22%	\$ 312,009	6,013	\$ 994	\$ 13,992	\$ 326,001
<b>BREVARD BOCC</b>	<b>\$ 170,863,644</b>	<b>5.22%</b>	<b>\$ 8,919,082</b>	<b>211,004</b>	<b>\$ 810</b>	<b>\$ (645,318)</b>	<b>\$ 8,273,764</b>
Cape Canaveral	\$ 10,684,413	5.22%	\$ 557,726	10,635	\$ 1,005	\$ 18,287	\$ 576,013
Cocoa	\$ 18,792,363	5.22%	\$ 980,961	16,971	\$ 1,107	\$ (4,940)	\$ 976,021
Cocoa Beach	\$ 14,386,063	5.22%	\$ 750,952	12,800	\$ 1,124	\$ 15,153	\$ 766,105
Grant-Valkaria	\$ 2,414,253	5.22%	\$ 126,024	3,985	\$ 819	\$ -	\$ 126,024
Indialantic	\$ 3,531,808	6.20%	\$ 218,972	2,992	\$ 1,180	\$ 2,052	\$ 221,024
Indian Harbour Beach	\$ 7,861,367	5.22%	\$ 410,363	8,733	\$ 900	\$ 10,157	\$ 420,520

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2010

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Base Revenue Estimate	2008 Revenue Sharing Pop.	Per Capita Consumption	Adjustment Estimates	Total Revenue Estimate
Malabar	\$ 2,372,210	5.22%	\$ 123,829	2,859	\$ 830	\$ 4,206	\$ 128,035
Melbourne	\$ 86,013,895	5.93%	\$ 5,100,624	78,321	\$ 1,098	\$ 86,793	\$ 5,187,417
Melbourne Beach	\$ 2,924,164	5.22%	\$ 152,641	3,309	\$ 884	\$ 2,741	\$ 155,382
Melbourne Village	\$ 990,492	5.22%	\$ 51,704	729	\$ 1,359	\$ 2,263	\$ 53,967
Palm Bay	\$ 72,251,764	5.22%	\$ 3,771,542	102,519	\$ 705	\$ 135,960	\$ 3,907,502
Palm Shores	\$ 838,346	4.80%	\$ 40,241	968	\$ 866	\$ 2,209	\$ 42,450
Rockledge	\$ 23,185,493	5.22%	\$ 1,210,283	25,670	\$ 903	\$ 59,943	\$ 1,270,226
Satellite Beach	\$ 9,486,458	5.22%	\$ 495,193	10,848	\$ 874	\$ 23,544	\$ 518,737
Titusville	\$ 36,573,291	5.42%	\$ 1,982,272	45,622	\$ 802	\$ 54,098	\$ 2,036,370
West Melbourne	\$ 14,810,709	5.52%	\$ 817,551	16,703	\$ 887	\$ 51,338	\$ 868,889
<b>BROWARD BOCC</b>	<b>\$ 44,312,251</b>	<b>5.22%</b>	<b>\$ 2,313,100</b>	<b>11,946</b>	<b>\$ 3,709</b>	<b>\$ (33,713)</b>	<b>\$ 2,279,387</b>
Coconut Creek	\$ 45,260,709	5.22%	\$ 2,362,609	48,193	\$ 939	\$ 103,900	\$ 2,466,509
Cooper City	\$ 26,166,343	4.80%	\$ 1,255,984	30,047	\$ 871	\$ 50,268	\$ 1,306,252
Coral Springs	\$ 115,884,133	5.22%	\$ 6,049,152	128,930	\$ 899	\$ 255,221	\$ 6,304,373
Dania Beach	\$ 28,539,713	5.32%	\$ 1,518,313	28,425	\$ 1,004	\$ 27,312	\$ 1,545,625
Davie	\$ 84,994,174	5.20%	\$ 4,419,697	92,201	\$ 922	\$ 166,555	\$ 4,586,252
Deerfield Beach	\$ 102,417,194	5.22%	\$ 5,346,178	73,227	\$ 1,399	\$ 233,359	\$ 5,579,537
Fort Lauderdale	\$ 283,520,885	5.22%	\$ 14,799,790	180,084	\$ 1,574	\$ 184,682	\$ 14,984,472
Hallandale Beach	\$ 35,713,915	5.22%	\$ 1,864,266	38,232	\$ 934	\$ 53,737	\$ 1,918,003
Hillsboro Beach	\$ 1,793,518	1.20%	\$ 21,522	2,224	\$ 806	\$ 1,540	\$ 23,062
Hollywood	\$ 148,617,956	5.22%	\$ 7,757,857	143,172	\$ 1,038	\$ 306,144	\$ 8,064,001
Lauderdale-by-the-Sea	\$ 7,251,988	5.22%	\$ 378,554	5,852	\$ 1,239	\$ 25,373	\$ 403,927
Lauderdale Lakes	\$ 25,871,321	5.32%	\$ 1,376,354	32,216	\$ 803	\$ 36,095	\$ 1,412,449
Lauderhill	\$ 52,861,070	5.22%	\$ 2,759,348	64,635	\$ 818	\$ 204,308	\$ 2,963,656
Lazy Lake	\$ 39,191	0.60%	\$ 235	41	\$ 956	\$ 19	\$ 254
Lighthouse Point	\$ 8,619,384	6.22%	\$ 536,126	11,020	\$ 782	\$ 36,350	\$ 572,476
Margate	\$ 46,456,115	5.32%	\$ 2,471,465	54,180	\$ 857	\$ 108,122	\$ 2,579,587
Miramar	\$ 105,505,145	5.22%	\$ 5,507,369	112,666	\$ 936	\$ 186,667	\$ 5,694,036
North Lauderdale	\$ 28,419,888	5.22%	\$ 1,483,518	42,287	\$ 672	\$ 67,867	\$ 1,551,385
Oakland Park	\$ 41,873,611	5.42%	\$ 2,269,550	42,241	\$ 991	\$ 138,009	\$ 2,407,559
Parkland	\$ 21,549,450	5.22%	\$ 1,124,881	23,835	\$ 904	\$ 43,316	\$ 1,168,197
Pembroke Park	\$ 5,807,223	5.22%	\$ 303,137	6,161	\$ 943	\$ 10,565	\$ 313,702
Pembroke Pines	\$ 137,915,544	5.42%	\$ 7,475,022	151,161	\$ 912	\$ 292,251	\$ 7,767,273
Plantation	\$ 105,700,296	5.22%	\$ 5,517,555	85,688	\$ 1,234	\$ 379,962	\$ 5,897,517

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2010

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Base Revenue Estimate	2008 Revenue Sharing Pop.	Per Capita Consumption	Adjustment Estimates	Total Revenue Estimate
Pompano Beach	\$ 100,964,246	5.22%	\$ 5,270,334	99,815	\$ 1,012	\$ 350,290	\$ 5,620,624
Sea Ranch Lakes	\$ 746,424	5.22%	\$ 38,963	730	\$ 1,022	\$ 2,168	\$ 41,131
Southwest Ranches	\$ 7,023,672	5.22%	\$ 366,636	8,489	\$ 827	\$ 43,485	\$ 410,121
Sunrise	\$ 91,958,492	5.22%	\$ 4,800,233	90,081	\$ 1,021	\$ 426,468	\$ 5,226,701
Tamarac	\$ 57,735,809	5.22%	\$ 3,013,809	59,855	\$ 965	\$ 189,970	\$ 3,203,779
West Park	\$ 6,823,602	5.22%	\$ 356,192	13,861	\$ 492	\$ 5,616	\$ 361,808
Weston	\$ 70,396,419	5.22%	\$ 3,674,693	62,088	\$ 1,134	\$ 177,840	\$ 3,852,533
Wilton Manors	\$ 12,049,771	5.62%	\$ 677,197	12,929	\$ 932	\$ 50,465	\$ 727,662
<b>CALHOUN BOCC</b>	<b>\$ 3,844,896</b>	<b>1.84%</b>	<b>\$ 70,746</b>	<b>9,853</b>	<b>\$ 390</b>	<b>\$ 2,857</b>	<b>\$ 73,603</b>
Altha	\$ 348,922	5.22%	\$ 18,214	568	\$ 614	\$ (164)	\$ 18,050
Blountstown	\$ 2,238,742	5.22%	\$ 116,862	2,440	\$ 918	\$ 2,587	\$ 119,449
<b>CHARLOTTE BOCC</b>	<b>\$ 110,226,584</b>	<b>5.22%</b>	<b>\$ 5,753,828</b>	<b>147,004</b>	<b>\$ 750</b>	<b>\$ (269,157)</b>	<b>\$ 5,484,671</b>
Punta Gorda	\$ 18,074,760	5.22%	\$ 943,502	17,669	\$ 1,023	\$ (29,267)	\$ 914,235
<b>CITRUS BOCC</b>	<b>\$ 86,247,237</b>	<b>2.24%</b>	<b>\$ 1,931,938</b>	<b>130,903</b>	<b>\$ 659</b>	<b>\$ 53,546</b>	<b>\$ 1,985,484</b>
Crystal River	\$ 5,221,286	5.22%	\$ 272,551	3,660	\$ 1,427	\$ (1,363)	\$ 271,188
Inverness	\$ 7,355,484	5.32%	\$ 391,312	7,288	\$ 1,009	\$ 60,868	\$ 452,180
<b>CLAY BOCC</b>	<b>\$ 118,120,991</b>	<b>5.92%</b>	<b>\$ 6,992,763</b>	<b>167,484</b>	<b>\$ 705</b>	<b>\$ 135,492</b>	<b>\$ 7,128,255</b>
Green Cove Springs	\$ 7,168,067	5.22%	\$ 374,173	6,555	\$ 1,094	\$ 11,377	\$ 385,550
Keystone Heights	\$ 1,160,800	4.00%	\$ 46,432	1,409	\$ 824	\$ 3,949	\$ 50,381
Orange Park	\$ 15,165,399	5.22%	\$ 791,634	9,085	\$ 1,669	\$ 22,424	\$ 814,058
Penney Farms	\$ 384,906	5.22%	\$ 20,092	635	\$ 606	\$ (3,578)	\$ 16,514
<b>COLLIER BOCC</b>	<b>\$ 260,233,481</b>	<b>2.10%</b>	<b>\$ 5,464,903</b>	<b>292,655</b>	<b>\$ 889</b>	<b>\$ 550,140</b>	<b>\$ 6,015,043</b>
Everglades	\$ 725,427	3.90%	\$ 28,292	648	\$ 1,119	\$ (10)	\$ 28,283
Marco Island	\$ 18,906,121	5.22%	\$ 986,900	16,856	\$ 1,122	\$ (61,063)	\$ 925,837
Naples	\$ 51,664,502	3.30%	\$ 1,704,929	22,556	\$ 2,290	\$ 83,079	\$ 1,788,008
<b>COLUMBIA BOCC</b>	<b>\$ 19,553,594</b>	<b>1.30%</b>	<b>\$ 254,197</b>	<b>50,954</b>	<b>\$ 384</b>	<b>\$ 7,033</b>	<b>\$ 261,230</b>
Fort White	\$ 1,415,579	0.60%	\$ 8,493	519	\$ 2,728	\$ (1)	\$ 8,492
Lake City	\$ 19,295,088	5.22%	\$ 1,007,204	10,989	\$ 1,756	\$ 250	\$ 1,007,454
<b>DE SOTO BOCC</b>	<b>\$ 10,258,321</b>	<b>2.34%</b>	<b>\$ 240,045</b>	<b>25,762</b>	<b>\$ 398</b>	<b>\$ 13,404</b>	<b>\$ 253,449</b>
Arcadia	\$ 6,613,675	5.22%	\$ 345,234	6,627	\$ 998	\$ (920)	\$ 344,314
<b>DIXIE BOCC</b>	<b>\$ 5,543,040</b>	<b>1.84%</b>	<b>\$ 101,992</b>	<b>12,630</b>	<b>\$ 439</b>	<b>\$ 8,105</b>	<b>\$ 110,097</b>
Cross City	\$ 1,985,178	2.50%	\$ 49,629	1,745	\$ 1,138	\$ 4,629	\$ 54,258
Horseshoe Beach	\$ 140,146	6.20%	\$ 8,689	309	\$ 454	\$ (652)	\$ 8,037
<b>DUVAL - Jacksonville</b>	<b>\$ 859,449,098</b>	<b>5.22%</b>	<b>\$ 44,863,243</b>	<b>858,859</b>	<b>\$ 1,001</b>	<b>\$ 1,023,271</b>	<b>\$ 45,886,514</b>

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2010

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Base Revenue Estimate	2008 Revenue Sharing Pop.	Per Capita Consumption	Adjustment Estimates	Total Revenue Estimate
Atlantic Beach	\$ 11,611,458	5.22%	\$ 606,118	13,819	\$ 840	\$ 13,122	\$ 619,240
Baldwin	\$ 1,181,226	6.22%	\$ 73,472	1,605	\$ 736	\$ 1,250	\$ 74,722
Jacksonville Beach	\$ 27,188,505	5.22%	\$ 1,419,240	22,749	\$ 1,195	\$ 17,161	\$ 1,436,401
Neptune Beach	\$ 7,097,112	5.22%	\$ 370,469	7,377	\$ 962	\$ 4,655	\$ 375,124
<b>ESCAMBIA BOCC</b>	<b>\$ 180,871,390</b>	<b>1.84%</b>	<b>\$ 3,328,034</b>	<b>254,366</b>	<b>\$ 711</b>	<b>\$ 413,000</b>	<b>\$ 3,741,034</b>
Century	\$ 1,099,099	2.10%	\$ 23,081	1,644	\$ 669	\$ (1,422)	\$ 21,659
Pensacola	\$ 77,074,045	5.22%	\$ 4,023,265	54,827	\$ 1,406	\$ (1,143,339)	\$ 2,879,926
<b>FLAGLER BOCC</b>	<b>\$ 12,366,031</b>	<b>1.84%</b>	<b>\$ 227,535</b>	<b>12,304</b>	<b>\$ 1,005</b>	<b>\$ (12,847)</b>	<b>\$ 214,688</b>
Beverly Beach	\$ 428,359	5.10%	\$ 21,846	517	\$ 829	\$ 667	\$ 22,513
Bunnell	\$ 2,528,830	5.75%	\$ 145,408	2,648	\$ 955	\$ (4,816)	\$ 140,592
Flagler Beach (part)	\$ 4,974,925	5.10%	\$ 253,721	5,444	\$ 914	\$ 3,870	\$ 257,591
Marineland (part)	\$ 486,334	0.40%	\$ 1,945	9	\$ 54,037	\$ -	\$ 1,945
Palm Coast	\$ 52,940,558	5.22%	\$ 2,763,497	74,590	\$ 710	\$ 99,578	\$ 2,863,075
<b>FRANKLIN BOCC</b>	<b>\$ 5,735,521</b>	<b>0.90%</b>	<b>\$ 51,620</b>	<b>6,875</b>	<b>\$ 834</b>	<b>\$ 4,782</b>	<b>\$ 56,402</b>
Apalachicola	\$ 2,222,863	3.60%	\$ 80,023	2,480	\$ 896	\$ (3,606)	\$ 76,417
Carrabelle	\$ 883,468	5.82%	\$ 51,418	1,346	\$ 656	\$ 406	\$ 51,824
<b>GADSDEN BOCC</b>	<b>\$ 15,131,962</b>	<b>1.84%</b>	<b>\$ 278,428</b>	<b>32,024</b>	<b>\$ 473</b>	<b>\$ 26,594</b>	<b>\$ 305,022</b>
Chattahoochee	\$ 1,540,206	5.22%	\$ 80,399	2,309	\$ 667	\$ 8,071	\$ 88,470
Greensboro	\$ 352,818	5.12%	\$ 18,064	634	\$ 556	\$ 437	\$ 18,501
Gretna	\$ 937,028	4.02%	\$ 37,669	1,675	\$ 559	\$ 77	\$ 37,746
Havana	\$ 2,109,870	5.22%	\$ 110,135	1,815	\$ 1,162	\$ (628)	\$ 109,507
Midway	\$ 1,791,116	3.70%	\$ 66,271	1,883	\$ 951	\$ 405	\$ 66,676
Quincy	\$ 7,848,746	5.22%	\$ 409,705	6,972	\$ 1,126	\$ (52,057)	\$ 357,648
<b>GILCHRIST BOCC</b>	<b>\$ 6,607,164</b>	<b>1.84%</b>	<b>\$ 121,572</b>	<b>13,899</b>	<b>\$ 475</b>	<b>\$ 12,769</b>	<b>\$ 134,341</b>
Bell	\$ 476,195	4.50%	\$ 21,429	460	\$ 1,035	\$ 24	\$ 21,453
Fanning Springs (part)	\$ 265,419	5.62%	\$ 14,917	356	\$ 746	\$ -	\$ 14,917
Trenton	\$ 1,283,946	5.22%	\$ 67,022	1,722	\$ 746	\$ (5,061)	\$ 61,961
<b>GLADES BOCC</b>	<b>\$ 4,777,302</b>	<b>1.84%</b>	<b>\$ 87,902</b>	<b>8,688</b>	<b>\$ 550</b>	<b>\$ 1,322</b>	<b>\$ 89,224</b>
Moore Haven	\$ 771,243	1.20%	\$ 9,255	1,655	\$ 466	\$ 1,003	\$ 10,258
<b>GULF BOCC</b>	<b>\$ 5,064,431</b>	<b>0.54%</b>	<b>\$ 27,348</b>	<b>8,305</b>	<b>\$ 610</b>	<b>\$ (506)</b>	<b>\$ 26,842</b>
Port Saint Joe	\$ 4,102,797	5.22%	\$ 214,166	3,758	\$ 1,092	\$ 16,680	\$ 230,846
Wewahitchka	\$ 1,546,182	5.22%	\$ 80,711	1,721	\$ 898	\$ 2,042	\$ 82,753
<b>HAMILTON BOCC</b>	<b>\$ 4,292,166</b>	<b>0.30%</b>	<b>\$ 12,876</b>	<b>8,603</b>	<b>\$ 499</b>	<b>\$ 778</b>	<b>\$ 13,654</b>
Jasper	\$ 1,080,969	4.80%	\$ 51,887	1,705	\$ 634	\$ 4,241	\$ 56,128

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2010

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Base Revenue Estimate	2008 Revenue Sharing Pop.	Per Capita Consumption	Adjustment Estimates	Total Revenue Estimate
Jennings	\$ 353,890	5.10%	\$ 18,048	813	\$ 435	\$ 7	\$ 18,055
White Springs	\$ 517,257	5.00%	\$ 25,863	767	\$ 674	\$ (402)	\$ 25,461
<b>HARDEE BOCC</b>	<b>\$ 8,076,832</b>	<b>1.34%</b>	<b>\$ 108,230</b>	<b>16,809</b>	<b>\$ 481</b>	<b>\$ 5,785</b>	<b>\$ 114,015</b>
Bowling Green	\$ 812,110	3.32%	\$ 26,962	3,072	\$ 264	\$ (921)	\$ 26,041
Wauchula	\$ 4,011,492	5.10%	\$ 204,586	4,538	\$ 884	\$ (936)	\$ 203,650
Zolfo Springs	\$ 468,267	2.32%	\$ 10,864	1,629	\$ 287	\$ (1,238)	\$ 9,626
<b>HENDRY BOCC</b>	<b>\$ 16,681,143</b>	<b>1.84%</b>	<b>\$ 306,933</b>	<b>28,615</b>	<b>\$ 583</b>	<b>\$ 650</b>	<b>\$ 307,583</b>
Clewiston	\$ 5,474,564	5.22%	\$ 285,772	6,887	\$ 795	\$ (20,089)	\$ 265,683
La Belle	\$ 5,120,280	4.22%	\$ 216,076	4,564	\$ 1,122	\$ (1,312)	\$ 214,764
<b>HERNANDO BOCC</b>	<b>\$ 111,569,351</b>	<b>1.40%</b>	<b>\$ 1,561,971</b>	<b>156,785</b>	<b>\$ 712</b>	<b>\$ 85,382</b>	<b>\$ 1,647,353</b>
Brooksville	\$ 10,260,049	5.22%	\$ 535,575	7,640	\$ 1,343	\$ (25,202)	\$ 510,373
Weeki Wachee	\$ 834,997	0.10%	\$ 835	7	\$ 119,285	\$ (43)	\$ 792
<b>HIGHLANDS BOCC</b>	<b>\$ 45,144,692</b>	<b>1.84%</b>	<b>\$ 830,662</b>	<b>79,126</b>	<b>\$ 571</b>	<b>\$ 71,915</b>	<b>\$ 902,577</b>
Avon Park	\$ 6,365,763	5.22%	\$ 332,293	8,865	\$ 718	\$ (2,015)	\$ 330,278
Lake Placid	\$ 3,450,129	5.22%	\$ 180,097	1,780	\$ 1,938	\$ (201)	\$ 179,896
Sebring	\$ 10,945,363	5.22%	\$ 571,348	10,412	\$ 1,051	\$ (21,415)	\$ 549,933
<b>HILLSBOROUGH BOCC</b>	<b>\$ 680,285,145</b>	<b>4.00%</b>	<b>\$ 27,211,406</b>	<b>803,208</b>	<b>\$ 847</b>	<b>\$ 183,586</b>	<b>\$ 27,394,992</b>
Plant City	\$ 29,996,895	5.72%	\$ 1,715,822	33,500	\$ 895	\$ 2,240	\$ 1,718,062
Tampa	\$ 554,293,443	5.22%	\$ 28,934,118	338,599	\$ 1,637	\$ (3,221)	\$ 28,930,897
Temple Terrace	\$ 30,704,123	5.40%	\$ 1,658,023	23,882	\$ 1,286	\$ 6,170	\$ 1,664,193
<b>HOLMES BOCC</b>	<b>\$ 5,634,743</b>	<b>1.84%</b>	<b>\$ 103,679</b>	<b>14,175</b>	<b>\$ 398</b>	<b>\$ 1,677</b>	<b>\$ 105,356</b>
Bonifay	\$ 2,444,477	5.82%	\$ 142,269	2,792	\$ 876	\$ 68,164	\$ 210,433
Esto	\$ 107,438	0.80%	\$ 860	379	\$ 283	\$ 7	\$ 867
Noma	\$ 83,818	0.10%	\$ 84	230	\$ 364	\$ 8	\$ 92
Ponce de Leon	\$ 234,815	2.70%	\$ 6,340	510	\$ 460	\$ (937)	\$ 5,403
Westville	\$ 99,571	0.90%	\$ 896	213	\$ 467	\$ (11)	\$ 885
<b>INDIAN RIVER BOCC</b>	<b>\$ 72,484,439</b>	<b>1.84%</b>	<b>\$ 1,333,714</b>	<b>91,201</b>	<b>\$ 795</b>	<b>\$ 24,555</b>	<b>\$ 1,358,269</b>
Fellsmere	\$ 2,132,215	5.22%	\$ 111,302	5,108	\$ 417	\$ 145	\$ 111,447
Indian River Shores	\$ 5,212,799	2.80%	\$ 145,958	3,829	\$ 1,361	\$ 4,217	\$ 150,175
Orchid	\$ 1,115,784	2.10%	\$ 23,431	305	\$ 3,658	\$ 1,474	\$ 24,905
Sebastian	\$ 16,697,980	5.22%	\$ 871,635	22,924	\$ 728	\$ 12,873	\$ 884,508
Vero Beach	\$ 27,265,801	5.12%	\$ 1,396,009	17,889	\$ 1,524	\$ (7,656)	\$ 1,388,353
<b>JACKSON BOCC</b>	<b>\$ 17,364,839</b>	<b>1.84%</b>	<b>\$ 319,513</b>	<b>29,635</b>	<b>\$ 586</b>	<b>\$ 11,832</b>	<b>\$ 331,345</b>
Alford	\$ 238,384	1.50%	\$ 3,576	494	\$ 483	\$ (453)	\$ 3,123



## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2010

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Base Revenue Estimate	2008 Revenue Sharing Pop.	Per Capita Consumption	Adjustment Estimates	Total Revenue Estimate
Bascom	\$ 71,540	1.32%	\$ 944	111	\$ 645	\$ (132)	\$ 812
Campbellton	\$ 179,800	5.22%	\$ 9,386	246	\$ 731	\$ (344)	\$ 9,042
Cottdale	\$ 482,876	5.22%	\$ 25,206	920	\$ 525	\$ (1,941)	\$ 23,265
Graceville	\$ 1,943,511	5.22%	\$ 101,451	2,517	\$ 772	\$ 1,660	\$ 103,111
Grand Ridge	\$ 570,313	5.22%	\$ 29,770	940	\$ 607	\$ (3,793)	\$ 25,977
Greenwood	\$ 407,168	5.22%	\$ 21,254	778	\$ 523	\$ 3,699	\$ 24,953
Jacob City	\$ -	0.00%	\$ -	299	\$ -	\$ -	\$ -
Malone	\$ 547,364	5.22%	\$ 28,572	772	\$ 709	\$ 884	\$ 29,456
Marianna	\$ 5,637,798	5.22%	\$ 294,293	6,271	\$ 899	\$ (10,624)	\$ 283,669
Sneads	\$ 1,286,079	3.30%	\$ 42,441	1,986	\$ 648	\$ 12,877	\$ 55,318
<b>JEFFERSON BOCC</b>	<b>\$ 6,945,361</b>	<b>1.14%</b>	<b>\$ 79,177</b>	<b>10,894</b>	<b>\$ 638</b>	<b>\$ 4,472</b>	<b>\$ 83,649</b>
Monticello	\$ 3,179,891	4.50%	\$ 143,095	2,508	\$ 1,268	\$ 13,179	\$ 156,274
<b>LAFAYETTE BOCC</b>	<b>\$ 1,990,591</b>	<b>1.84%</b>	<b>\$ 36,627</b>	<b>5,559</b>	<b>\$ 358</b>	<b>\$ 5,428</b>	<b>\$ 42,055</b>
Mayo	\$ 801,245	2.00%	\$ 16,025	1,000	\$ 801	\$ 737	\$ 16,762
<b>LAKE BOCC</b>	<b>\$ 112,155,599</b>	<b>1.94%</b>	<b>\$ 2,175,819</b>	<b>155,922</b>	<b>\$ 719</b>	<b>\$ 145,797</b>	<b>\$ 2,321,616</b>
Astatula	\$ 762,331	4.40%	\$ 33,543	1,643	\$ 464	\$ (2,830)	\$ 30,713
Clermont	\$ 24,918,964	5.22%	\$ 1,300,770	23,476	\$ 1,061	\$ (50,062)	\$ 1,250,708
Eustis	\$ 14,360,744	5.22%	\$ 749,631	18,375	\$ 782	\$ (120,539)	\$ 629,092
Fruitland Park	\$ 3,105,712	5.22%	\$ 162,118	3,902	\$ 796	\$ 1,068	\$ 163,186
Groveland	\$ 5,204,376	5.22%	\$ 271,668	7,207	\$ 722	\$ (31,698)	\$ 239,970
Howey-in-the-Hills	\$ 1,084,775	5.22%	\$ 56,625	1,215	\$ 893	\$ (2)	\$ 56,623
Lady Lake	\$ 16,402,160	5.22%	\$ 856,193	13,117	\$ 1,250	\$ (49,173)	\$ 807,020
Leesburg	\$ 21,345,047	5.22%	\$ 1,114,211	20,093	\$ 1,062	\$ 3,101	\$ 1,117,312
Mascotte	\$ 2,698,372	5.22%	\$ 140,855	4,516	\$ 598	\$ (4,757)	\$ 136,098
Minneola	\$ 6,712,499	5.22%	\$ 350,392	9,044	\$ 742	\$ (15,752)	\$ 334,640
Montverde	\$ 1,174,607	5.10%	\$ 59,905	1,196	\$ 982	\$ (22)	\$ 59,883
Mount Dora	\$ 11,192,795	5.22%	\$ 584,264	11,290	\$ 991	\$ 716	\$ 584,980
Tavares	\$ 9,870,912	5.32%	\$ 525,133	13,344	\$ 740	\$ 4,819	\$ 529,952
Umatilla	\$ 2,192,269	5.22%	\$ 114,436	2,940	\$ 746	\$ (29,953)	\$ 84,483
<b>LEE BOCC</b>	<b>\$ 288,464,887</b>	<b>3.61%</b>	<b>\$ 10,413,582</b>	<b>328,979</b>	<b>\$ 877</b>	<b>\$ 258,325</b>	<b>\$ 10,671,907</b>
Bonita Springs	\$ 35,862,401	1.82%	\$ 652,696	46,675	\$ 768	\$ 152,598	\$ 805,294
Cape Coral	\$ 117,818,747	4.12%	\$ 4,854,132	165,745	\$ 711	\$ 19,699	\$ 4,873,831
Fort Myers	\$ 78,192,884	5.22%	\$ 4,081,669	68,594	\$ 1,140	\$ 90,447	\$ 4,172,116
Fort Myers Beach	\$ 12,491,421	5.22%	\$ 652,052	6,928	\$ 1,803	\$ 4,775	\$ 656,827

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2010

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Base Revenue Estimate	2008 Revenue Sharing Pop.	Per Capita Consumption	Adjustment Estimates	Total Revenue Estimate
Sanibel	\$ 11,021,289	5.22%	\$ 575,311	6,374	\$ 1,729	\$ 3,377	\$ 578,688
<b>LEON BOCC</b>	<b>\$ 74,236,263</b>	<b>5.22%</b>	<b>\$ 3,875,133</b>	<b>96,944</b>	<b>\$ 766</b>	<b>\$ 447,927</b>	<b>\$ 4,323,060</b>
Tallahassee	\$ 166,271,226	6.10%	\$ 10,142,545	176,167	\$ 944	\$ (374,888)	\$ 9,767,657
<b>LEVY BOCC</b>	<b>\$ 15,987,708</b>	<b>1.84%</b>	<b>\$ 294,174</b>	<b>30,395</b>	<b>\$ 526</b>	<b>\$ 12,802</b>	<b>\$ 306,976</b>
Bronson	\$ 815,928	2.50%	\$ 20,398	1,159	\$ 704	\$ (78)	\$ 20,320
Cedar Key	\$ 722,434	2.10%	\$ 15,171	928	\$ 778	\$ (30)	\$ 15,141
Chiefland	\$ 2,607,057	5.22%	\$ 136,088	2,265	\$ 1,151	\$ 286	\$ 136,374
Fanning Springs (part)	\$ 139,127	5.62%	\$ 7,819	607	\$ 229	\$ -	\$ 7,819
Inglis	\$ 980,091	5.22%	\$ 51,161	1,724	\$ 568	\$ 46	\$ 51,207
Otter Creek	\$ 84,461	0.70%	\$ 591	147	\$ 575	\$ 26	\$ 617
Williston	\$ 2,104,988	5.22%	\$ 109,880	2,577	\$ 817	\$ (3,033)	\$ 106,847
Yankeetown	\$ 454,924	5.72%	\$ 26,022	760	\$ 599	\$ (75)	\$ 25,947
<b>LIBERTY BOCC</b>	<b>\$ 2,874,695</b>	<b>0.60%</b>	<b>\$ 17,248</b>	<b>5,675</b>	<b>\$ 507</b>	<b>\$ 3,733</b>	<b>\$ 20,981</b>
Bristol	\$ 649,819	5.22%	\$ 33,921	897	\$ 724	\$ (5,302)	\$ 28,619
<b>MADISON BOCC</b>	<b>\$ 7,728,136</b>	<b>1.84%</b>	<b>\$ 142,198</b>	<b>14,206</b>	<b>\$ 544</b>	<b>\$ 14,969</b>	<b>\$ 157,167</b>
Greenville	\$ 347,157	4.62%	\$ 16,039	813	\$ 427	\$ (2,647)	\$ 13,392
Lee	\$ 146,288	5.22%	\$ 7,636	416	\$ 352	\$ 4,875	\$ 12,511
Madison	\$ 3,524,133	5.22%	\$ 183,960	3,085	\$ 1,142	\$ 55,948	\$ 239,908
<b>MANATEE BOCC</b>	<b>\$ 193,449,865</b>	<b>1.84%</b>	<b>\$ 3,559,478</b>	<b>237,747</b>	<b>\$ 814</b>	<b>\$ 142,651</b>	<b>\$ 3,702,129</b>
Anna Maria	\$ 2,056,928	5.22%	\$ 107,372	1,875	\$ 1,097	\$ 183	\$ 107,555
Bradenton	\$ 50,128,531	5.72%	\$ 2,867,352	54,090	\$ 927	\$ (16,409)	\$ 2,850,943
Bradenton Beach	\$ 1,870,810	5.72%	\$ 107,010	1,541	\$ 1,214	\$ (3,264)	\$ 103,746
Holmes Beach	\$ 5,173,245	5.22%	\$ 270,043	5,107	\$ 1,013	\$ (6,291)	\$ 263,752
Longboat Key (part)	\$ 4,162,286	5.22%	\$ 217,271	2,616	\$ 1,591	\$ 6,155	\$ 223,426
Palmetto	\$ 10,957,479	5.42%	\$ 593,895	14,434	\$ 759	\$ (3,216)	\$ 590,679
<b>MARION BOCC</b>	<b>\$ 175,266,486</b>	<b>1.74%</b>	<b>\$ 3,040,874</b>	<b>263,934</b>	<b>\$ 664</b>	<b>\$ 375,828</b>	<b>\$ 3,416,702</b>
Bellevue	\$ 4,464,872	5.12%	\$ 228,601	4,034	\$ 1,107	\$ (71)	\$ 228,530
Dunnellon	\$ 2,448,681	5.22%	\$ 127,821	2,033	\$ 1,204	\$ 809	\$ 128,630
McIntosh	\$ 449,678	1.30%	\$ 5,846	448	\$ 1,004	\$ (6)	\$ 5,840
Ocala	\$ 72,562,405	5.22%	\$ 3,787,758	54,268	\$ 1,337	\$ 282,359	\$ 4,070,117
Reddick	\$ 252,549	1.30%	\$ 3,283	520	\$ 486	\$ (505)	\$ 2,779
<b>MARTIN BOCC</b>	<b>\$ 110,975,796</b>	<b>1.84%</b>	<b>\$ 2,041,955</b>	<b>122,894</b>	<b>\$ 903</b>	<b>\$ 122,658</b>	<b>\$ 2,164,613</b>
Jupiter Island	\$ 1,381,028	5.22%	\$ 72,090	675	\$ 2,046	\$ 7,306	\$ 79,396
Ocean Breeze Park	\$ 407,168	2.20%	\$ 8,958	411	\$ 991	\$ 81	\$ 9,039

## Forecast of Taxable Communication Services and Revenues

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Sewall's Point	\$ 2,442,546	3.12%	\$ 76,207	2,000	\$ 1,221	\$ 5,566	\$ 81,773
Stuart	\$ 25,033,527	5.22%	\$ 1,306,750	16,554	\$ 1,512	\$ 2,237	\$ 1,308,987
<b>MIAMI-DADE BOCC</b>	<b>\$ 922,349,115</b>	<b>5.22%</b>	<b>\$ 48,146,624</b>	<b>1,081,014</b>	<b>\$ 853</b>	<b>\$ (3,827,691)</b>	<b>\$ 44,318,933</b>
Aventura	\$ 49,028,160	5.20%	\$ 2,549,464	31,044	\$ 1,579	\$ 88,608	\$ 2,638,072
Bal Harbour	\$ 5,729,097	5.22%	\$ 299,059	3,299	\$ 1,737	\$ 12,208	\$ 311,267
Bay Harbor Islands	\$ 6,822,473	5.22%	\$ 356,133	5,135	\$ 1,329	\$ 17,553	\$ 373,686
Biscayne Park	\$ 2,774,843	5.22%	\$ 144,847	3,272	\$ 848	\$ 4,475	\$ 149,322
Coral Gables	\$ 86,691,210	5.22%	\$ 4,525,281	45,798	\$ 1,893	\$ 283,470	\$ 4,808,751
Cutler Bay	\$ 21,776,282	5.22%	\$ 1,136,722	41,579	\$ 524	\$ -	\$ 1,136,722
Doral	\$ 84,546,019	5.22%	\$ 4,413,302	34,322	\$ 2,463	\$ 85,682	\$ 4,498,984
El Portal	\$ 1,842,828	5.60%	\$ 103,198	2,502	\$ 737	\$ 437	\$ 103,635
Florida City	\$ 5,602,641	5.42%	\$ 303,663	10,193	\$ 550	\$ (1,501)	\$ 302,162
Golden Beach	\$ 1,262,784	2.12%	\$ 26,771	947	\$ 1,333	\$ 1,725	\$ 28,496
Hialeah	\$ 164,208,708	5.87%	\$ 9,639,051	228,157	\$ 720	\$ 622,789	\$ 10,261,840
Hialeah Gardens	\$ 14,314,114	5.22%	\$ 747,197	20,939	\$ 684	\$ 52,978	\$ 800,175
Homestead	\$ 33,163,648	5.42%	\$ 1,797,470	59,397	\$ 558	\$ 60,871	\$ 1,858,341
Indian Creek	\$ 227,417	0.70%	\$ 1,592	58	\$ 3,921	\$ (108)	\$ 1,484
Islandia	\$ -	0.00%	\$ -	6	\$ -	\$ -	\$ -
Key Biscayne	\$ 18,879,510	5.22%	\$ 985,510	11,555	\$ 1,634	\$ 50,163	\$ 1,035,673
Medley	\$ 12,092,452	6.22%	\$ 752,151	1,126	\$ 10,739	\$ 25,434	\$ 777,585
Miami	\$ 663,867,793	5.22%	\$ 34,653,899	403,512	\$ 1,645	\$ 418,290	\$ 35,072,189
Miami Beach	\$ 123,491,633	5.22%	\$ 6,446,263	94,040	\$ 1,313	\$ 303,939	\$ 6,750,202
Miami Gardens	\$ 74,841,282	5.22%	\$ 3,906,715	111,171	\$ 673	\$ 12,644	\$ 3,919,359
Miami Lakes	\$ 28,809,723	5.22%	\$ 1,503,868	27,019	\$ 1,066	\$ 91,231	\$ 1,595,099
Miami Shores	\$ 12,556,464	5.72%	\$ 718,230	10,654	\$ 1,179	\$ 27,889	\$ 746,119
Miami Springs	\$ 14,850,032	5.22%	\$ 775,172	13,557	\$ 1,095	\$ 40,393	\$ 815,565
North Bay	\$ 6,178,970	4.90%	\$ 302,770	6,814	\$ 907	\$ 16,955	\$ 319,725
North Miami	\$ 41,820,690	5.22%	\$ 2,183,040	59,688	\$ 701	\$ 90,705	\$ 2,273,745
North Miami Beach	\$ 43,919,242	5.22%	\$ 2,292,584	40,879	\$ 1,074	\$ 90,723	\$ 2,383,307
Opa-locka	\$ 12,536,656	5.22%	\$ 654,413	15,146	\$ 828	\$ 19,244	\$ 673,657
Palmetto Bay	\$ 22,685,214	5.22%	\$ 1,184,168	25,170	\$ 901	\$ 4,966	\$ 1,189,134
Pinecrest	\$ 19,688,758	5.52%	\$ 1,086,819	19,454	\$ 1,012	\$ 70,885	\$ 1,157,704
South Miami	\$ 14,442,429	5.22%	\$ 753,895	11,183	\$ 1,291	\$ 39,473	\$ 793,368
Sunny Isles Beach	\$ 19,615,853	5.22%	\$ 1,023,948	20,171	\$ 972	\$ 20,457	\$ 1,044,405

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Surfside	\$ 6,204,835	5.22%	\$ 323,892	5,789	\$ 1,072	\$ 16,836	\$ 340,728
Sweetwater	\$ 8,329,656	5.22%	\$ 434,808	14,251	\$ 584	\$ 41,987	\$ 476,795
Virginia Gardens	\$ 2,337,084	5.22%	\$ 121,996	2,298	\$ 1,017	\$ 7,317	\$ 129,313
West Miami	\$ 6,184,838	4.40%	\$ 272,133	5,690	\$ 1,087	\$ 10,597	\$ 282,730
<b>MONROE BOCC</b>	<b>\$ 45,546,409</b>	<b>1.64%</b>	<b>\$ 746,961</b>	<b>34,724</b>	<b>\$ 1,312</b>	<b>\$ 2,611</b>	<b>\$ 749,572</b>
Islamorada	\$ 6,527,864	5.22%	\$ 340,755	7,113	\$ 918	\$ 5,832	\$ 346,587
Key Colony Beach	\$ 1,227,633	5.10%	\$ 62,609	854	\$ 1,438	\$ 94	\$ 62,703
Key West	\$ 33,156,542	5.22%	\$ 1,730,771	23,019	\$ 1,440	\$ 36,599	\$ 1,767,370
Layton	\$ -	0.00%	\$ -	205	\$ -	\$ -	\$ -
Marathon	\$ 11,712,018	5.22%	\$ 611,367	10,097	\$ 1,160	\$ 10,297	\$ 621,664
<b>NASSAU BOCC</b>	<b>\$ 41,103,855</b>	<b>1.84%</b>	<b>\$ 756,311</b>	<b>55,842</b>	<b>\$ 736</b>	<b>\$ 17,552</b>	<b>\$ 773,863</b>
Callahan	\$ 1,822,992	4.50%	\$ 82,035	1,105	\$ 1,650	\$ 762	\$ 82,797
Fernandina Beach	\$ 14,423,156	5.12%	\$ 738,466	11,907	\$ 1,211	\$ 2,480	\$ 740,946
Hilliard	\$ 1,947,449	5.22%	\$ 101,657	2,947	\$ 661	\$ 3,304	\$ 104,961
<b>OKALOOSA BOCC</b>	<b>\$ 103,632,144</b>	<b>2.30%</b>	<b>\$ 2,383,539</b>	<b>116,020</b>	<b>\$ 893</b>	<b>\$ 1,122,464</b>	<b>\$ 3,506,003</b>
Cinco Bayou	\$ 608,977	5.12%	\$ 31,180	374	\$ 1,628	\$ 8,816	\$ 39,996
Crestview	\$ 17,643,881	5.22%	\$ 921,011	21,192	\$ 833	\$ 228,679	\$ 1,149,690
Destin	\$ 22,571,463	5.22%	\$ 1,178,230	12,225	\$ 1,846	\$ 29,952	\$ 1,208,182
Fort Walton Beach	\$ 27,005,730	5.62%	\$ 1,517,722	20,918	\$ 1,291	\$ (11,936)	\$ 1,505,786
Laurel Hill	\$ 348,587	2.80%	\$ 9,760	615	\$ 567	\$ 641	\$ 10,401
Mary Esther	\$ 4,051,163	5.02%	\$ 203,368	4,100	\$ 988	\$ 51,351	\$ 254,719
Niceville	\$ 12,514,347	5.50%	\$ 688,289	13,364	\$ 936	\$ 20,583	\$ 708,872
Shalimar	\$ 1,506,554	5.00%	\$ 75,328	720	\$ 2,092	\$ 28	\$ 75,356
Valparaiso	\$ 4,222,949	5.22%	\$ 220,438	6,540	\$ 646	\$ 17,544	\$ 237,982
<b>OKEECHOBEE BOCC</b>	<b>\$ 18,354,401</b>	<b>0.80%</b>	<b>\$ 146,835</b>	<b>32,526</b>	<b>\$ 564</b>	<b>\$ 18,091</b>	<b>\$ 164,926</b>
Okeechobee	\$ 6,659,556	5.10%	\$ 339,637	5,496	\$ 1,212	\$ (16,811)	\$ 322,826
<b>ORANGE BOCC</b>	<b>\$ 596,226,425</b>	<b>4.98%</b>	<b>\$ 29,692,076</b>	<b>712,591</b>	<b>\$ 837</b>	<b>\$ (899,558)</b>	<b>\$ 28,792,518</b>
Apopka	\$ 33,283,596	6.12%	\$ 2,036,956	40,368	\$ 825	\$ (759)	\$ 2,036,197
Bay Lake	\$ -	0.00%	\$ -	20	\$ -	\$ -	\$ -
Belle Isle	\$ 5,068,766	5.22%	\$ 264,590	5,886	\$ 861	\$ 11,126	\$ 275,716
Eatonville	\$ 2,279,368	5.22%	\$ 118,983	2,429	\$ 938	\$ 2,075	\$ 121,058
Edgewood	\$ 2,899,565	5.22%	\$ 151,357	2,278	\$ 1,273	\$ 4,855	\$ 156,212
Lake Buena Vista	\$ -	0.00%	\$ -	23	\$ -	\$ -	\$ -
Maitland	\$ 33,701,708	5.22%	\$ 1,759,229	16,209	\$ 2,079	\$ 30,559	\$ 1,789,788

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2010

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Base Revenue Estimate	2008 Revenue Sharing Pop.	Per Capita Consumption	Adjustment Estimates	Total Revenue Estimate
Oakland	\$ 2,065,529	5.22%	\$ 107,821	1,938	\$ 1,066	\$ 4,235	\$ 112,056
Ocoee	\$ 28,095,019	5.22%	\$ 1,466,560	33,661	\$ 835	\$ 6,698	\$ 1,473,258
Orlando	\$ 402,759,865	5.22%	\$ 21,024,065	233,887	\$ 1,722	\$ (33,701)	\$ 20,990,364
Windermere	\$ 3,918,066	5.22%	\$ 204,523	2,678	\$ 1,463	\$ 30,819	\$ 235,342
Winter Garden	\$ 27,023,412	5.22%	\$ 1,410,622	30,838	\$ 876	\$ 7,160	\$ 1,417,782
Winter Park	\$ 44,874,153	5.72%	\$ 2,566,802	28,852	\$ 1,555	\$ (3,013)	\$ 2,563,789
<b>OSCEOLA BOCC</b>	<b>\$ 130,409,047</b>	<b>5.22%</b>	<b>\$ 6,807,352</b>	<b>179,178</b>	<b>\$ 728</b>	<b>\$ (344,911)</b>	<b>\$ 6,462,441</b>
Kissimmee	\$ 55,928,661	5.22%	\$ 2,919,476	61,461	\$ 910	\$ 22,797	\$ 2,942,273
Saint Cloud	\$ 25,042,340	5.10%	\$ 1,277,159	32,830	\$ 763	\$ 84,792	\$ 1,361,951
<b>PALM BEACH BOCC</b>	<b>\$ 478,920,601</b>	<b>5.72%</b>	<b>\$ 27,394,258</b>	<b>560,943</b>	<b>\$ 854</b>	<b>\$ (2,017,568)</b>	<b>\$ 25,376,690</b>
Atlantis	\$ 2,686,666	5.10%	\$ 137,020	2,147	\$ 1,251	\$ 2,996	\$ 140,016
Belle Glade	\$ 10,219,469	5.12%	\$ 523,237	17,141	\$ 596	\$ 1,806	\$ 525,043
Boca Raton	\$ 172,267,363	5.42%	\$ 9,336,891	85,293	\$ 2,020	\$ 287,084	\$ 9,623,975
Boynton Beach	\$ 54,987,706	5.22%	\$ 2,870,358	66,671	\$ 825	\$ 166,869	\$ 3,037,227
Briny Breezes	\$ 173,112	5.22%	\$ 9,036	417	\$ 415	\$ 62	\$ 9,098
Cloud Lake	\$ 89,541	2.32%	\$ 2,077	164	\$ 546	\$ 9	\$ 2,086
Delray Beach	\$ 76,135,690	5.22%	\$ 3,974,283	64,220	\$ 1,186	\$ 118,447	\$ 4,092,730
Glen Ridge	\$ 218,126	5.22%	\$ 11,386	262	\$ 833	\$ (8,386)	\$ 3,000
Golf	\$ 1,051,518	5.22%	\$ 54,889	266	\$ 3,953	\$ 2,437	\$ 57,326
Greenacres	\$ 22,433,539	6.44%	\$ 1,444,720	32,550	\$ 689	\$ 79,719	\$ 1,524,439
Gulf Stream	\$ 1,184,285	5.22%	\$ 61,820	716	\$ 1,654	\$ 1,627	\$ 63,447
Haverhill	\$ 1,381,499	2.60%	\$ 35,919	1,681	\$ 822	\$ (3,911)	\$ 32,008
Highland Beach	\$ 5,558,343	5.22%	\$ 290,146	4,164	\$ 1,335	\$ 8,748	\$ 298,894
Hypoluxo	\$ 1,923,433	5.92%	\$ 113,867	2,448	\$ 786	\$ (3,579)	\$ 110,288
Juno Beach	\$ 6,467,998	5.22%	\$ 337,629	3,674	\$ 1,760	\$ 12,580	\$ 350,209
Jupiter	\$ 61,879,743	5.22%	\$ 3,230,123	49,783	\$ 1,243	\$ 156,616	\$ 3,386,739
Jupiter Inlet Colony	\$ -	0.00%	\$ -	370	\$ -	\$ -	\$ -
Lake Clarke Shores	\$ 3,076,177	5.22%	\$ 160,576	3,427	\$ 898	\$ 8,116	\$ 168,692
Lake Park	\$ 9,160,613	5.32%	\$ 487,345	9,112	\$ 1,005	\$ 19,135	\$ 506,480
Lake Worth	\$ 28,210,769	5.22%	\$ 1,472,602	36,725	\$ 768	\$ 1,526	\$ 1,474,128
Lantana	\$ 7,580,727	5.42%	\$ 410,875	9,803	\$ 773	\$ 14,794	\$ 425,669
Loxahatchee Groves	\$ 1,126,278	5.22%	\$ 58,792	3,232	\$ 348	\$ -	\$ 58,792
Manalapan	\$ 984,363	1.60%	\$ 15,750	354	\$ 2,781	\$ 3,107	\$ 18,857
Mangonia Park	\$ 2,867,685	5.62%	\$ 161,164	2,223	\$ 1,290	\$ 7,265	\$ 168,429

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2010

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Base Revenue Estimate	2008 Revenue Sharing Pop.	Per Capita Consumption	Adjustment Estimates	Total Revenue Estimate
North Palm Beach	\$ 15,317,219	5.22%	\$ 799,559	12,530	\$ 1,222	\$ 49,345	\$ 848,904
Ocean Ridge	\$ 2,402,591	2.00%	\$ 48,052	1,630	\$ 1,474	\$ 3,245	\$ 51,297
Pahokee	\$ 3,772,518	5.22%	\$ 196,925	6,267	\$ 602	\$ 587	\$ 197,512
Palm Beach	\$ 23,258,387	5.22%	\$ 1,214,088	9,797	\$ 2,374	\$ 58,183	\$ 1,272,271
Palm Beach Gardens	\$ 66,517,877	1.50%	\$ 997,768	50,282	\$ 1,323	\$ 99,212	\$ 1,096,980
Palm Beach Shores	\$ 1,339,876	5.52%	\$ 73,961	1,418	\$ 945	\$ 3,002	\$ 76,963
Palm Springs	\$ 12,438,055	5.32%	\$ 661,705	15,577	\$ 798	\$ 29,392	\$ 691,097
Riviera Beach	\$ 32,639,712	5.22%	\$ 1,703,793	35,150	\$ 929	\$ 50,349	\$ 1,754,142
Royal Palm Beach	\$ 28,578,686	5.22%	\$ 1,491,807	31,567	\$ 905	\$ 70,336	\$ 1,562,143
South Bay	\$ 3,346,472	5.10%	\$ 170,670	2,839	\$ 1,179	\$ (92)	\$ 170,578
South Palm Beach	\$ 1,286,747	5.60%	\$ 72,058	1,522	\$ 845	\$ 11,562	\$ 83,620
Tequesta	\$ 6,924,069	5.22%	\$ 361,436	5,898	\$ 1,174	\$ 15,857	\$ 377,293
Wellington	\$ 53,950,663	5.22%	\$ 2,816,225	55,076	\$ 980	\$ 96,538	\$ 2,912,763
West Palm Beach	\$ 149,605,498	5.42%	\$ 8,108,618	103,324	\$ 1,448	\$ 104,594	\$ 8,213,212
<b>PASCO BOCC</b>	<b>\$ 310,525,406</b>	<b>1.84%</b>	<b>\$ 5,713,667</b>	<b>396,247</b>	<b>\$ 784</b>	<b>\$ 264,898</b>	<b>\$ 5,978,565</b>
Dade City	\$ 6,480,062	5.22%	\$ 338,259	6,995	\$ 926	\$ (45,965)	\$ 292,294
New Port Richey	\$ 18,569,737	5.62%	\$ 1,043,619	16,604	\$ 1,118	\$ (9,240)	\$ 1,034,379
Port Richey	\$ 4,593,320	5.10%	\$ 234,259	3,137	\$ 1,464	\$ 1,837	\$ 236,096
Saint Leo	\$ 459,492	5.22%	\$ 23,985	1,331	\$ 345	\$ 1,369	\$ 25,354
San Antonio	\$ 852,326	0.80%	\$ 6,819	962	\$ 886	\$ 1,043	\$ 7,862
Zephyrhills	\$ 12,368,510	5.52%	\$ 682,742	12,570	\$ 984	\$ 16,387	\$ 699,129
<b>PINELLAS BOCC</b>	<b>\$ 238,937,538</b>	<b>5.22%</b>	<b>\$ 12,472,539</b>	<b>272,803</b>	<b>\$ 876</b>	<b>\$ (445,839)</b>	<b>\$ 12,026,700</b>
Belleair	\$ 4,091,371	5.22%	\$ 213,570	4,151	\$ 986	\$ 8,089	\$ 221,659
Belleair Beach	\$ 1,622,929	6.00%	\$ 97,376	1,604	\$ 1,012	\$ 662	\$ 98,038
Belleair Bluffs	\$ 2,297,474	5.22%	\$ 119,928	2,223	\$ 1,034	\$ 2,579	\$ 122,507
Belleair Shore	\$ 124,440	2.40%	\$ 2,987	74	\$ 1,682	\$ 26	\$ 3,013
Clearwater	\$ 131,930,929	5.12%	\$ 6,754,864	110,277	\$ 1,196	\$ 54,288	\$ 6,809,152
Dunedin	\$ 31,207,936	5.32%	\$ 1,660,262	37,560	\$ 831	\$ 90,955	\$ 1,751,217
Gulfport	\$ 9,313,821	6.12%	\$ 570,006	12,844	\$ 725	\$ 4,995	\$ 575,001
Indian Rocks Beach	\$ 4,890,964	2.30%	\$ 112,492	5,255	\$ 931	\$ 2,799	\$ 115,291
Indian Shores	\$ 2,478,580	5.22%	\$ 129,382	1,806	\$ 1,372	\$ 391	\$ 129,773
Kenneth City	\$ 3,146,801	5.10%	\$ 160,487	4,492	\$ 701	\$ 5,994	\$ 166,481
Largo	\$ 70,670,862	5.62%	\$ 3,971,702	75,511	\$ 936	\$ 205,432	\$ 4,177,134
Madeira Beach	\$ 4,929,471	5.72%	\$ 281,966	4,519	\$ 1,091	\$ 2,478	\$ 284,444

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2010

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Base Revenue Estimate	2008 Revenue Sharing Pop.	Per Capita Consumption	Adjustment Estimates	Total Revenue Estimate
North Redington Beach	\$ 1,536,558	5.12%	\$ 78,672	1,489	\$ 1,032	\$ 1,642	\$ 80,314
Oldsmar	\$ 23,974,006	5.82%	\$ 1,395,287	13,939	\$ 1,720	\$ 42,764	\$ 1,438,051
Pinellas Park	\$ 45,900,353	5.40%	\$ 2,478,619	49,263	\$ 932	\$ 18,858	\$ 2,497,477
Redington Beach	\$ 1,437,461	5.40%	\$ 77,623	1,584	\$ 907	\$ 2,428	\$ 80,051
Redington Shores	\$ 2,203,844	5.22%	\$ 115,041	2,513	\$ 877	\$ 2,611	\$ 117,652
Safety Harbor	\$ 16,608,728	6.52%	\$ 1,082,889	17,826	\$ 932	\$ 35,855	\$ 1,118,744
Saint Petersburg	\$ 253,938,929	5.62%	\$ 14,271,368	251,090	\$ 1,011	\$ 247,209	\$ 14,518,577
Saint Petersburg Beach	\$ 11,712,625	5.70%	\$ 667,620	10,133	\$ 1,156	\$ 4,983	\$ 672,603
Seminole	\$ 15,846,765	5.22%	\$ 827,201	18,870	\$ 840	\$ (11,149)	\$ 816,052
South Pasadena	\$ 4,105,904	5.72%	\$ 234,858	5,342	\$ 769	\$ 1,940	\$ 236,798
Tarpon Springs	\$ 21,840,214	5.72%	\$ 1,249,260	24,699	\$ 884	\$ 39,825	\$ 1,289,085
Treasure Island	\$ 8,156,306	5.22%	\$ 425,759	7,600	\$ 1,073	\$ 3,968	\$ 429,727
<b>POLK BOCC</b>	<b>\$ 252,624,504</b>	<b>5.22%</b>	<b>\$ 13,186,999</b>	<b>362,219</b>	<b>\$ 697</b>	<b>\$ 75,208</b>	<b>\$ 13,262,207</b>
Auburndale	\$ 17,417,147	5.22%	\$ 909,175	14,121	\$ 1,233	\$ (1,007)	\$ 908,168
Bartow	\$ 13,337,770	6.12%	\$ 816,272	17,097	\$ 780	\$ (15)	\$ 816,257
Davenport	\$ 3,355,938	3.52%	\$ 118,129	2,705	\$ 1,241	\$ 1,801	\$ 119,930
Dundee	\$ 2,739,809	5.72%	\$ 156,717	3,310	\$ 828	\$ 774	\$ 157,491
Eagle Lake	\$ 1,947,672	5.42%	\$ 105,564	2,732	\$ 713	\$ 147	\$ 105,711
Fort Meade	\$ 3,351,689	5.32%	\$ 178,310	5,864	\$ 572	\$ (5,235)	\$ 173,075
Frostproof	\$ 2,100,537	5.32%	\$ 111,749	2,867	\$ 733	\$ (92)	\$ 111,657
Haines City	\$ 14,629,907	5.22%	\$ 763,681	18,924	\$ 773	\$ 13,112	\$ 776,793
Highland Park	\$ -	0.00%	\$ -	248	\$ -	\$ -	\$ -
Hillcrest Heights	\$ 151,809	1.10%	\$ 1,670	256	\$ 593	\$ 4	\$ 1,674
Lake Alfred	\$ 3,681,670	4.62%	\$ 170,093	4,562	\$ 807	\$ 1,498	\$ 171,591
Lake Hamilton	\$ 1,053,422	3.72%	\$ 39,187	1,409	\$ 748	\$ 1,311	\$ 40,498
Lake Wales	\$ 11,915,886	5.22%	\$ 622,009	13,052	\$ 913	\$ 7,745	\$ 629,754
Lakeland	\$ 94,543,838	6.43%	\$ 6,079,169	93,536	\$ 1,011	\$ 73,667	\$ 6,152,836
Mulberry	\$ 3,651,980	5.22%	\$ 190,633	3,467	\$ 1,053	\$ (427)	\$ 190,206
Polk City	\$ 1,893,142	5.22%	\$ 98,822	1,754	\$ 1,079	\$ (5,090)	\$ 93,732
Winter Haven	\$ 31,543,674	6.32%	\$ 1,993,560	34,404	\$ 917	\$ 5,982	\$ 1,999,542
<b>PUTNAM BOCC</b>	<b>\$ 27,001,015</b>	<b>1.84%</b>	<b>\$ 496,819</b>	<b>58,450</b>	<b>\$ 462</b>	<b>\$ 13,715</b>	<b>\$ 510,534</b>
Crescent City	\$ 1,385,368	5.10%	\$ 70,654	1,742	\$ 795	\$ 4,628	\$ 75,282
Interlachen	\$ 1,110,490	5.22%	\$ 57,968	1,564	\$ 710	\$ (275)	\$ 57,693
Palatka	\$ 9,441,436	5.22%	\$ 492,843	11,264	\$ 838	\$ 30,360	\$ 523,203

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2010

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Base Revenue Estimate	2008 Revenue Sharing Pop.	Per Capita Consumption	Adjustment Estimates	Total Revenue Estimate
Pomona Park	\$ 544,787	5.22%	\$ 28,438	787	\$ 692	\$ 1,390	\$ 29,828
Welaka	\$ 752,577	5.22%	\$ 39,285	731	\$ 1,030	\$ 1,248	\$ 40,533
<b>SAINT JOHNS BOCC</b>	<b>\$ 132,134,437</b>	<b>1.84%</b>	<b>\$ 2,431,274</b>	<b>160,127</b>	<b>\$ 825</b>	<b>\$ 103,342</b>	<b>\$ 2,534,616</b>
Hastings	\$ 1,451,062	5.22%	\$ 75,745	685	\$ 2,118	\$ 1,749	\$ 77,494
Marineland (part)	\$ 2,083	0.40%	\$ 8	1	\$ 2,083	\$ -	\$ 8
Saint Augustine	\$ 17,968,982	5.22%	\$ 937,981	13,874	\$ 1,295	\$ 5,939	\$ 943,920
Saint Augustine Beach	\$ 5,979,068	5.22%	\$ 312,107	6,206	\$ 963	\$ 7,790	\$ 319,897
<b>SAINT LUCIE BOCC</b>	<b>\$ 60,924,787</b>	<b>1.84%</b>	<b>\$ 1,121,016</b>	<b>73,613</b>	<b>\$ 828</b>	<b>\$ 25,783</b>	<b>\$ 1,146,799</b>
Fort Pierce	\$ 37,384,883	5.22%	\$ 1,951,491	44,278	\$ 844	\$ 59,392	\$ 2,010,883
Port Saint Lucie	\$ 117,869,847	5.22%	\$ 6,152,806	157,896	\$ 747	\$ 80,545	\$ 6,233,351
Saint Lucie Village	\$ 423,093	1.60%	\$ 6,769	641	\$ 660	\$ 417	\$ 7,186
<b>SANTA ROSA BOCC</b>	<b>\$ 90,158,243</b>	<b>1.58%</b>	<b>\$ 1,424,500</b>	<b>127,153</b>	<b>\$ 709</b>	<b>\$ 67,212</b>	<b>\$ 1,491,712</b>
Gulf Breeze	\$ 8,489,539	3.00%	\$ 254,686	5,780	\$ 1,469	\$ 332	\$ 255,018
Jay	\$ 678,372	1.30%	\$ 8,819	526	\$ 1,290	\$ (12)	\$ 8,807
Milton	\$ 9,106,669	5.82%	\$ 530,008	7,883	\$ 1,155	\$ 2,595	\$ 532,603
<b>SARASOTA BOCC</b>	<b>\$ 235,805,744</b>	<b>4.82%</b>	<b>\$ 11,365,837</b>	<b>254,891</b>	<b>\$ 925</b>	<b>\$ 40,793</b>	<b>\$ 11,406,630</b>
Longboat Key (part)	\$ 8,255,751	5.22%	\$ 430,950	5,081	\$ 1,625	\$ 4,139	\$ 435,089
North Port	\$ 37,113,791	5.72%	\$ 2,122,909	56,316	\$ 659	\$ 37,395	\$ 2,160,304
Sarasota	\$ 78,062,779	5.32%	\$ 4,152,940	55,151	\$ 1,415	\$ 13,283	\$ 4,166,223
Venice	\$ 24,485,406	5.22%	\$ 1,278,138	22,146	\$ 1,106	\$ (4,690)	\$ 1,273,448
<b>SEMINOLE BOCC</b>	<b>\$ 178,806,312</b>	<b>5.12%</b>	<b>\$ 9,154,883</b>	<b>206,714</b>	<b>\$ 865</b>	<b>\$ (560,805)</b>	<b>\$ 8,594,078</b>
Altamonte Springs	\$ 49,611,527	5.94%	\$ 2,946,925	43,243	\$ 1,147	\$ (158,462)	\$ 2,788,463
Casselberry	\$ 22,495,351	5.42%	\$ 1,219,248	25,204	\$ 893	\$ 62,325	\$ 1,281,573
Lake Mary	\$ 46,546,223	5.22%	\$ 2,429,713	14,944	\$ 3,115	\$ 17,955	\$ 2,447,668
Longwood	\$ 22,517,657	5.52%	\$ 1,242,975	14,018	\$ 1,606	\$ 40,146	\$ 1,283,121
Oviedo	\$ 28,703,971	5.56%	\$ 1,595,941	33,431	\$ 859	\$ 60,450	\$ 1,656,391
Sanford	\$ 44,719,838	7.00%	\$ 3,130,389	54,295	\$ 824	\$ 61,309	\$ 3,191,698
Winter Springs	\$ 28,505,418	5.92%	\$ 1,687,521	34,390	\$ 829	\$ 49,027	\$ 1,736,548
<b>SUMTER BOCC</b>	<b>\$ 47,215,015</b>	<b>1.84%</b>	<b>\$ 868,756</b>	<b>74,313</b>	<b>\$ 635</b>	<b>\$ 4,903</b>	<b>\$ 873,659</b>
Bushnell	\$ 3,028,219	5.12%	\$ 155,045	2,356	\$ 1,285	\$ (11,505)	\$ 143,540
Center Hill	\$ 631,360	5.22%	\$ 32,957	921	\$ 686	\$ 8	\$ 32,965
Coleman	\$ 599,698	5.22%	\$ 31,304	661	\$ 907	\$ (245)	\$ 31,059
Webster	\$ 500,875	5.22%	\$ 26,146	786	\$ 637	\$ (29)	\$ 26,117
Wildwood	\$ 3,815,648	5.22%	\$ 199,177	4,885	\$ 781	\$ 1,156	\$ 200,333



## Forecast of Taxable Communication Services and Revenues

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<b>SUWANNEE BOCC</b>	<b>\$ 19,616,413</b>	<b>1.84%</b>	<b>\$ 360,942</b>	<b>33,503</b>	<b>\$ 586</b>	<b>\$ 13,506</b>	<b>\$ 374,448</b>
Branford	\$ 856,944	4.60%	\$ 39,419	712	\$ 1,204	\$ (125)	\$ 39,294
Live Oak	\$ 6,290,128	5.60%	\$ 352,247	6,712	\$ 937	\$ 3,278	\$ 355,525
<b>TAYLOR BOCC</b>	<b>\$ 6,907,264</b>	<b>1.84%</b>	<b>\$ 127,094</b>	<b>13,414</b>	<b>\$ 515</b>	<b>\$ 12,967</b>	<b>\$ 140,061</b>
Perry	\$ 5,847,343	5.62%	\$ 328,621	6,832	\$ 856	\$ (22,856)	\$ 305,765
<b>UNION BOCC</b>	<b>\$ 3,270,493</b>	<b>1.84%</b>	<b>\$ 60,177</b>	<b>8,293</b>	<b>\$ 394</b>	<b>\$ 20</b>	<b>\$ 60,197</b>
Lake Butler	\$ 2,130,452	5.10%	\$ 108,653	1,922	\$ 1,108	\$ 6,592	\$ 115,245
Raiford	\$ -	0.00%	\$ -	262	\$ -	\$ -	\$ -
Worthington Springs	\$ 189,876	5.00%	\$ 9,494	453	\$ 419	\$ -	\$ 9,494
<b>VOLUSIA BOCC</b>	<b>\$ 84,451,783</b>	<b>5.22%</b>	<b>\$ 4,408,383</b>	<b>115,711</b>	<b>\$ 730</b>	<b>\$ (1,119,043)</b>	<b>\$ 3,289,340</b>
Daytona Beach	\$ 70,784,403	5.22%	\$ 3,694,946	64,874	\$ 1,091	\$ (64,131)	\$ 3,630,815
Daytona Beach Shores	\$ 5,541,696	5.22%	\$ 289,277	5,461	\$ 1,015	\$ 2,985	\$ 292,262
DeBary	\$ 15,221,071	5.22%	\$ 794,540	18,913	\$ 805	\$ 11,534	\$ 806,074
DeLand	\$ 23,418,944	5.22%	\$ 1,222,469	27,331	\$ 857	\$ 7,314	\$ 1,229,783
Deltona	\$ 56,732,378	6.22%	\$ 3,528,754	85,921	\$ 660	\$ 59,582	\$ 3,588,336
Edgewater	\$ 15,471,806	5.22%	\$ 807,628	21,618	\$ 716	\$ 24,032	\$ 831,660
Flagler Beach (part)	\$ 74,798	5.10%	\$ 3,815	76	\$ 984	\$ -	\$ 3,815
Holly Hill	\$ 10,707,526	5.22%	\$ 558,933	12,944	\$ 827	\$ 8,284	\$ 567,217
Lake Helen	\$ 1,954,288	5.22%	\$ 102,014	2,871	\$ 681	\$ 256	\$ 102,270
New Smyrna Beach	\$ 22,486,121	5.22%	\$ 1,173,776	23,730	\$ 948	\$ 21,311	\$ 1,195,087
Oak Hill	\$ 1,072,253	3.50%	\$ 37,529	1,978	\$ 542	\$ 1,155	\$ 38,684
Orange City	\$ 9,893,447	5.22%	\$ 516,438	9,556	\$ 1,035	\$ (2,819)	\$ 513,619
Ormond Beach	\$ 41,119,153	5.22%	\$ 2,146,420	40,914	\$ 1,005	\$ 69,772	\$ 2,216,192
Pierson	\$ 1,079,323	5.10%	\$ 55,045	2,657	\$ 406	\$ (928)	\$ 54,117
Ponce Inlet	\$ 3,527,790	5.42%	\$ 191,206	3,299	\$ 1,069	\$ 6,023	\$ 197,229
Port Orange	\$ 45,293,121	5.22%	\$ 2,364,301	57,218	\$ 792	\$ 84,105	\$ 2,448,406
South Daytona	\$ 10,519,232	5.72%	\$ 601,700	13,765	\$ 764	\$ 27,354	\$ 629,054
<b>WAKULLA BOCC</b>	<b>\$ 18,160,138</b>	<b>1.84%</b>	<b>\$ 334,147</b>	<b>28,269</b>	<b>\$ 642</b>	<b>\$ (5,800)</b>	<b>\$ 328,347</b>
Saint Marks	\$ 184,421	5.10%	\$ 9,405	323	\$ 571	\$ 2,584	\$ 11,989
Sopchoppy	\$ 246,800	1.20%	\$ 2,962	424	\$ 582	\$ 990	\$ 3,952
<b>WALTON BOCC</b>	<b>\$ 48,707,152</b>	<b>0.70%</b>	<b>\$ 340,950</b>	<b>48,886</b>	<b>\$ 996</b>	<b>\$ 211,290</b>	<b>\$ 552,240</b>
DeFuniak Springs	\$ 5,156,265	4.82%	\$ 248,532	5,132	\$ 1,005	\$ 82,428	\$ 330,960
Freeport	\$ 1,825,969	1.30%	\$ 23,738	1,503	\$ 1,215	\$ 4,779	\$ 28,517
Paxton	\$ 406,822	2.60%	\$ 10,577	740	\$ 550	\$ (29)	\$ 10,548

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2010

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Base Revenue Estimate	2008 Revenue Sharing Pop.	Per Capita Consumption	Adjustment Estimates	Total Revenue Estimate
<b>WASHINGTON BOCC</b>	\$ 8,381,649	1.84%	\$ 154,222	17,169	\$ 488	\$ 15,517	\$ 169,739
Caryville	\$ 86,256	5.22%	\$ 4,503	242	\$ 356	\$ 58	\$ 4,561
Chipley	\$ 3,216,934	5.42%	\$ 174,358	3,614	\$ 890	\$ (7,299)	\$ 167,059
Ebro	\$ 71,386	0.60%	\$ 428	245	\$ 291	\$ 1	\$ 429
Vernon	\$ 353,990	5.40%	\$ 19,115	744	\$ 476	\$ 2,004	\$ 21,119
Wausau	\$ 193,079	5.22%	\$ 10,079	443	\$ 436	\$ 55	\$ 10,134
<b>STATEWIDE TOTALS</b>	<b>\$ 17,553,480,897</b>		<b>\$ 822,409,798</b>	<b>18,683,316</b>	<b>\$ 940</b>	<b>\$ 5,698,561</b>	<b>\$ 828,297,323</b>

Notes:

- 1) The per capita consumption figures are calculated by dividing each jurisdiction's Estimated Communications Services Tax Base figure by its respective 2008 revenue sharing population figure. The revenue sharing population estimates reflect those certified to the Florida Department of Revenue by the Executive Office of the Governor in June 2009.
- 2) The figures in the column labeled "Adjustment Estimates" reflect reallocations resulting from jurisdictional situsing issues discovered both through the audit of Communication Services Tax (CST) dealers and from information provided to the Department by CST dealers outside of the audit process. During the audit process, the Department must determine whether CST dealers sitused their customers to the correct local taxing jurisdiction and that the appropriate CST rate was applied. When the Department determines that misallocations between jurisdictions have occurred, through audit or otherwise, current law directs the Department to make adjustments to its distribution of local CST revenue to the affected jurisdictions.

## **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**

Chapter 2009-133, L.O.F., (CS/HB 61) provides for the application of Convention Development Taxes on short-term stays at timeshare resorts. This change became effective on July 1, 2009.

### **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 vote of the county's 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.<sup>1</sup>

### **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, condominium or timeshare resort.

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1. Section 212.0305(2), F.S.

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.<sup>2</sup>

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.<sup>3</sup>

### **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.<sup>4</sup>

### **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.<sup>5</sup> 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
98-34	Convention development tax, rental proceeds
2002-34	Convention development tax, taxability of boat slips

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2. Section 212.0305(3), F.S.

3. Section 212.0305(5), F.S.

4. Section 212.0305(3)(e), F.S.

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

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

**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 and 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.

## **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 surtax levy shall be by ordinance approved by a majority vote of the total membership of the county's governing body.

### **General Law Amendments**

Chapter 2009-131, L.O.F., (CS/CS/CS/SB 2430 & SB 1960) amends Section 3 of Chapter 83-220, L.O.F., as amended by Section 1 of Chapter 84-270, L.O.F., and Section 1 of Chapter 89-252, L.O.F., to extend a future repeal date of provisions authorizing the levy of a discretionary surtax on documents from October 1, 2011 to October 1, 2031. The legislation amends s. 125.0167, F.S., to specify how surtax funds are to be allotted. No more than 10 percent of the surtax revenues collected by the Department of Revenue and remitted to the county in any fiscal year may be used for administrative costs. No less than 35 percent shall be used to provide homeownership assistance for low and moderate-income families. No less than 35 percent shall be used for construction, rehabilitation, and purchase of rental housing units. The legislation defines homeownership assistance and creates a housing assistance voucher program. In addition, the legislation amends s. 201.031, F.S., to require a county levying the surtax to: 1) adopt a housing plan, which includes provisions substantially similar to the plans required by s. 420.9075(1), F.S., every three years; 2) have adopted an affordable housing element of its comprehensive land use plan, which complies with s. 163.3177(6)(f), F.S.; and require by resolution that the staff or entity, which has administrative authority for the housing plan's implementation, prepare and submit to the county's governing body an annual report substantially similar to the annual report required in s. 420.9075(10), F.S. These changes became effective on July 1, 2009.

### **Eligibility Requirements**

Each county, as defined by s. 125.011(1), F.S., (i.e., Miami-Dade County) is eligible to levy this surtax.<sup>1</sup> This surtax is scheduled for repeal on October 1, 2031.

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

### **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.<sup>2</sup>

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.<sup>3</sup> The surtax shall be applicable to those documents taxable under the provisions of s. 201.02, F.S., except that there shall be no surtax on any document pursuant to which the interest granted, assigned, transferred, or conveyed involves only a single-family residence. Such single-family residence may be a condominium unit, a unit held through stock ownership or membership representing a proprietary interest in a corporation owning a fee or leasehold initially in excess of 98 years, or a detached dwelling.<sup>4</sup> According to the Department of Revenue (DOR), Miami-Dade County currently levies the surtax at the maximum rate of 45 cents.

Each county that levies the surtax shall comply with the following requirements.<sup>5</sup>

1. The county 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.
2. The county shall adopt a housing plan every three years that includes provisions substantially similar to the plans required in s. 420.9075(1), F.S.
3. The county shall have adopted an affordable housing element of its comprehensive land use plan that complies with s. 163.3177(6)(f), F.S.
4. The county shall require by resolution that the staff or entity, which has administrative authority for implementing the housing plan, prepare and submit to the county's governing body an annual report substantially similar to the report required in s. 420.9075(10), F.S.

### **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.<sup>6</sup> 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.<sup>7</sup>

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2. Section 125.0167(2), F.S.  
3. Section 125.0167(1), F.S.  
4. Sections 125.0167(1); 201.031(1), F.S.  
5. Section 201.031(3), F.S.  
6. Section 201.031(2), F.S.  
7. Section 125.0167(3), F.S.

### **Authorized Uses**

No less than 50 percent of the funds used to provide such housing assistance shall be for the benefit of low-income families. The term *low income family* means a family whose income does not exceed 80 percent of the median income for the area. The term *moderate income family* means a family whose income is in excess of 80 percent but less than 140 percent of the median income for the area. The term *housing* is not limited to single-family, detached dwellings.<sup>8</sup>

The county shall use the revenues 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 community development corporations' neighborhood economic development programs. 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.<sup>9</sup>

No more than 10 percent of the surtax revenues collected by the DOR and remitted to the county in any fiscal year may be used for administrative costs.<sup>10</sup> Notwithstanding the provisions of s. 125.0167(3), F.S., after the authorized administrative cost deduction, no less than 35 percent of the surtax revenues shall be used to provide homeownership assistance for low and moderate-income families, and no less than 35 percent shall be used for construction, rehabilitation, and purchase of rental housing units. At the county's discretion, the remaining amount may be allocated to provide homeownership assistance or rental housing units. Any funds allocated for homeownership assistance or rental housing units that are not committed at the end of the fiscal year shall be reallocated in subsequent years consistent with these provisions. The term homeownership assistance means assisting low and moderate-income families in purchasing a home as their primary residence, which includes, but is not limited to, reducing: 1) the cost of the home with below-market construction financing, 2) the amount of down payment and closing costs paid by the borrower, and 3) the mortgage payment to an affordable amount for the purchaser or using any other financial assistance measure set forth in s. 420.5088, F.S.<sup>11</sup>

A local government receiving surtax funds can only use the funds to rehabilitate its own property after the majority of its governing body determines that no other funding sources are available.<sup>12</sup>

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8. Section 125.0167(1), F.S.

9. Section 125.0167(3), F.S.

10. Section 125.0167(4), F.S.

11. Section 125.0167(5)(a), F.S.

12. Section 125.0167(6), F.S.

### Housing Choice Assistance Voucher Program<sup>13</sup>

The governing body of each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) may, by county ordinance and pursuant to procedures and requirements provided by such ordinance, create a housing choice assistance voucher program. This program provides a method that enables an employer who purchases property subject to the discretionary surtax to file for vouchers. Upon payment of the surtax, the purchasing employer may file for an allocation for the vouchers from the county in an amount not to exceed 50 percent of the discretionary surtax paid. The purchasing employer shall distribute the allocation to employers in the form of vouchers pursuant to the program's established rules and procedures.

The vouchers shall be used for down payment assistance by low or moderate-income persons within the county and within a 5-mile radius of the purchasing employer who are actively employed by the purchasing employer or by a business entity directly affiliated with the purchasing employer and prequalified for a mortgage loan by a certified lending institution. The term *housing choice assistance voucher* means the document used to access assistance paid by the county from the discretionary surtax balance in the Trust Fund to a prospective purchaser of a single-family residence, which must be the purchaser's homestead. The term *purchasing employer* means a business or business entity that has acquired real property within the county and paid the surtax due as a result of the property's acquisition.

Any voucher not distributed to and redeemed by an employee within one year may not be used for housing choice assistance. Housing assistance paid pursuant to the program that is expended in a given year is included in the calculation for determining the percentage of discretionary surtax funds used for homeownership purposes for that year.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this surtax have been issued.

### **Prior Years' Revenues**

A summary of prior years' distributions is available via the LCIR's website.<sup>14</sup>

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13. Section 125.0167(7), F.S.

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



## **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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **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.<sup>1</sup> 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 2008 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.<sup>2</sup>

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

2. Section 369.255(2), F.S.

### **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.<sup>3</sup>

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this fee have been issued.

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3. Section 369.255(2), F.S.

## **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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **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 25<sup>th</sup> 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.<sup>1</sup> The owner of the facility is responsible for paying the tax annually on or before July 1<sup>st</sup>.<sup>2</sup> The primary host local government is responsible for regulating, controlling, administering, and enforcing this tax.<sup>3</sup>

### **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.

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1. Section 403.7215(1), F.S.  
2. Section 403.7215(2), F.S.  
3. Section 403.7215(7), F.S.

### **Authorized Uses**

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

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.

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4. Section 403.7215(3), F.S.

## **Insurance Premium Tax**

Sections 175.101 and 185.08, 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.<sup>1</sup> 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.<sup>2</sup>

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.<sup>3</sup> The net proceeds of this excise tax shall be paid into the municipal police officers' retirement trust fund established by the municipalities.<sup>4</sup>

### **General Law Amendments**

Chapter 2009-97, L.O.F., (CS/SB 538) clarifies boundaries of a special fire control district for purposes of assessment and imposition of the 1.85 percent excise tax on property insurance premiums. This change became effective on July 1, 2009.

### **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.

### **Administrative Procedures**

Both excise taxes shall be payable annually on March 1<sup>st</sup> 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

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1. Section 175.101(1), F.S.
  2. Section 175.091, F.S.
  3. Section 185.08(1), F.S.
  4. Section 185.07, F.S.

district, assessing and imposing the taxes.<sup>5</sup> 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.<sup>6</sup> 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.<sup>7</sup>

### **Distribution of Proceeds**

The Chief Financial Officer shall, on or before July 1<sup>st</sup> 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.<sup>8</sup> 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.

### **Authorized Uses**

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

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.<sup>9</sup> 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

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

6. Sections 175.1015; 185.085, F.S.

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

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

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

78-148	Municipal pension trust funds
84-100	Contract with private firm for fire protection
89-90	Police officers' retirement trust fund, s. 185.15
91-15	Retirement plans
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.

### **Prior Years' Revenues**

Summaries of prior years' distributions are available via the LCIR's website.<sup>10</sup>

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

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# **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**

There were no general law amendments resulting from the 2009 Regular Legislation Session.

### **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.<sup>1</sup> Prior to January 1, 1995, a 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) was authorized to 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.<sup>2</sup>

### **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.<sup>3</sup> A number of other conditions for levy are imposed on counties and municipalities.<sup>4</sup>

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

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1. Sections 205.032, .042, F.S.

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

3. Sections 205.032, .042, F.S.

4. Sections 205.033, .043, F.S.

nonprofit educational institutions.<sup>5</sup>

The governing body of a municipality that levies the tax may request that the county in which the municipality is located may request that the county issue the municipal receipt and collect the tax. The governing body of a county that levies the tax may request that municipalities within the county issue the county receipt and collect the 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.<sup>6</sup> All business tax receipts shall be sold by the appropriate tax collector beginning July 1<sup>st</sup> of each year. The taxes are due and payable on or before September 30<sup>th</sup> of each year, and the receipts expire on September 30<sup>th</sup> of the succeeding year. In several situations, administrative penalties are also imposed.<sup>7</sup>

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 tax rate structure and classifications 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.<sup>8</sup>

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.<sup>9</sup>

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

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5. Section 205.022, F.S.

6. Section 205.045, F.S.

7. Section 205.053, F.S.

8. Section 205.0315, F.S.

9. Section 205.0535, F.S.

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

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

### **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.<sup>12</sup> Within 15 days following the month of receipt, the apportioned revenues shall be sent to each governing authority; however, this provision does not apply to counties that have established a new rate structure pursuant to s. 205.0535, F.S.<sup>13</sup>

### **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.<sup>14</sup> The proceeds of the additional county business 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.<sup>15</sup>

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

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.

### **Prior Years' Revenues**

A summary of prior years' revenues reported by local governments is available via the LCIR's website.<sup>17</sup>

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

13. Section 205.033(5), F.S.

14. Section 205.033(7), F.S.

15. Section 205.033(6)(b), F.S.

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

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

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## Local Discretionary Sales Surtaxes

Sections 212.054-.055, Florida Statutes

### **Brief Overview**

Eight 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.<sup>1</sup> 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.<sup>2</sup>

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.

<b>If the sale occurs in a:</b>	<b>And delivery is in:</b>	<b>The surtax is:</b>
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.  
2. Section 212.054(2), F.S.

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

### **General Law Amendments**

There were no general law amendments resulting from the 2009 Regular Legislative Session related to the general administration of these surtaxes; however, there were general law amendments to select individual surtaxes. These changes are summarized in the relevant discussion of individual surtaxes.

Typically, legislation is enacted 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 local 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.<sup>4</sup> 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.<sup>5</sup> No initial levy or rate increase or decrease shall take effect on a date other than January 1<sup>st</sup>, and no levy shall terminate on a day other than December 31<sup>st</sup>.<sup>6</sup>

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.<sup>7</sup>

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

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

5. Section 212.054(6), F.S.

6. Section 212.054(5), F.S.

7. Section 212.054(4)(b), F.S.

### **Reporting Requirements**

The governing body of any county or school board that levies the 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 16<sup>th</sup> prior to the January 1<sup>st</sup> effective date. The notice must specify the rate as well as the time period during which the surtax will be in effect 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.<sup>8</sup>

Additionally, the governing body of any county or school board proposing to levy the surtax shall notify the DOR by October 1<sup>st</sup> 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 1<sup>st</sup> 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.<sup>9</sup>

### **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.<sup>10</sup>

### **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.<sup>11</sup> The second table summarizes the counties eligible to levy the various local discretionary sales surtaxes and illustrates the 2009 tax rates. The third table provides estimates of the amounts of revenue that counties, municipalities, and school districts may expect to receive under a 0.5 or 1 percent levy during local fiscal year 2010. Inquiries regarding the DOR's estimation

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8. Section 212.054(7)(a), F.S.

9. Section 212.054(7)(b), F.S.

10. Section 212.054(4)(c), F.S.

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*).

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.<sup>12</sup> 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.<sup>13</sup> Local option sales tax receipts and distributions data by fiscal year and by month can be found via this DOR webpage.<sup>14</sup>

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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, 2009, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
<b>Charter County Transportation System Surtax - s. 212.055(1), F.S.</b>				
<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>
<b>Local Government Infrastructure Surtax - s. 212.055(2), F.S.</b>				
Alachua	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2002
<b><i>Alachua</i></b>	<b><i>Imposed Levy</i></b>	<b><i>0.5%</i></b>	<b><i>Jan. 1, 2009</i></b>	<b><i>Dec. 31, 2010</i></b>
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
<b><i>Charlotte</i></b>	<b><i>Extended Levy</i></b>	<b><i>1%</i></b>	<b><i>Jan. 1, 2009</i></b>	<b><i>Dec. 31, 2014</i></b>
Clay	Imposed Levy	1%	Feb. 1, 1990	Jan. 31, 2005
<b><i>Clay</i></b>	<b><i>Extended Levy</i></b>	<b><i>1%</i></b>	<b><i>Feb. 1, 2005</i></b>	<b><i>Dec. 31, 2019</i></b>
De Soto	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Dixie	Imposed Levy	1%	Apr. 1, 1990	Mar. 31, 2005
<b><i>Duval</i></b>	<b><i>Imposed Levy</i></b>	<b><i>0.5%</i></b>	<b><i>Jan. 1, 2001</i></b>	<b><i>Dec. 31, 2030</i></b>
Escambia	Imposed Levy	1%	Jun. 1, 1992	May 31, 1999
Escambia	Extended Levy	1%	Jun. 1, 1999	May 31, 2007
<b><i>Escambia</i></b>	<b><i>Extended Levy</i></b>	<b><i>1%</i></b>	<b><i>Jun. 1, 2007</i></b>	<b><i>Dec. 31, 2017</i></b>
Flagler	Imposed Levy	1%	Dec. 1, 1990	Nov. 30, 2005
Flagler	Repealed Levy	-	Dec. 31, 2002	
<b><i>Flagler</i></b>	<b><i>Imposed Levy</i></b>	<b><i>0.5%</i></b>	<b><i>Jan. 1, 2003</i></b>	<b><i>Dec. 31, 2012</i></b>
Gadsden	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 1995
Glades	Imposed Levy	1%	Feb. 1, 1992	Jan. 31, 2007
<b><i>Glades</i></b>	<b><i>Extended Levy</i></b>	<b><i>1%</i></b>	<b><i>Feb. 1, 2007</i></b>	<b><i>Dec. 31, 2021</i></b>
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
<b><i>Highlands</i></b>	<b><i>Extended Levy</i></b>	<b><i>1%</i></b>	<b><i>Nov. 1, 2004</i></b>	<b><i>Oct. 31, 2019</i></b>
<b><i>Hillsborough</i></b>	<b><i>Imposed Levy</i></b>	<b><i>0.5%</i></b>	<b><i>Dec. 1, 1996</i></b>	<b><i>Nov. 30, 2026</i></b>
Indian River	Imposed Levy	1%	Jun. 1, 1989	May 31, 2004
<b><i>Indian River</i></b>	<b><i>Extended Levy</i></b>	<b><i>1%</i></b>	<b><i>Jun. 1, 2004</i></b>	<b><i>Dec. 31, 2019</i></b>
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
<b><i>Lake</i></b>	<b><i>Extended Levy</i></b>	<b><i>1%</i></b>	<b><i>Jan. 1, 2003</i></b>	<b><i>Dec. 31, 2017</i></b>
Leon	Imposed Levy	1%	Dec. 1, 1989	Nov. 30, 2004
<b><i>Leon</i></b>	<b><i>Extended Levy</i></b>	<b><i>1%</i></b>	<b><i>Dec. 1, 2004</i></b>	<b><i>Dec. 31, 2019</i></b>
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
<b><i>Martin</i></b>	<b><i>Imposed Levy</i></b>	<b><i>0.5%</i></b>	<b><i>Jan. 1, 2007</i></b>	<b><i>Dec. 31, 2011</i></b>
Monroe	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004

## History of Local Discretionary Sales Surtax Levies

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

### Active Levies, as of July 1, 2009, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
<b>Monroe</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Mar. 14, 2000</b>	<b>Dec. 31, 2018</b>
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
<b>Osceola</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Sep. 1, 2005</b>	<b>Aug. 31, 2025</b>
<b>Pasco</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2005</b>	<b>Dec. 31, 2014</b>
<b>Pinellas</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1990</b>	<b>Dec. 31, 2019</b>
<b>Putnam</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Dec. 31, 2017</b>
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
<b>Sarasota</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Sep. 1, 2009</b>	<b>Dec. 31, 2024</b>
Seminole	Imposed Levy	1%	Oct. 1, 1991	Sep. 30, 2001
<b>Seminole</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2002</b>	<b>Dec. 31, 2011</b>
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
<b>Wakulla</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Dec. 31, 2017</b>
<b>Small County Surtax - s. 212.055(3), F.S.</b>				
<b>Baker</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1994</b>	<b>Until Repealed</b>
<b>Bradford</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1993</b>	<b>Until Repealed</b>
Calhoun	Imposed Levy	1%	Jan. 1, 1993	Dec. 31, 2000
Calhoun	Extended Levy	1%	Jan. 1, 2001	Dec. 31, 2008
<b>Calhoun</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jan. 1, 2009</b>	<b>Until Repealed</b>
<b>Columbia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 1994</b>	<b>Until Repealed</b>
<b>De Soto</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Until Repealed</b>
<b>Dixie</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2005</b>	<b>Dec. 31, 2029</b>
<b>Franklin</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2008</b>	<b>Until Repealed</b>
<b>Gadsden</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1996</b>	<b>Until Repealed</b>
<b>Gilchrist</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1992</b>	<b>Until Repealed</b>
<b>Gulf</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2006</b>	<b>Until Repealed</b>
<b>Hamilton</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 2005</b>	<b>Dec. 31, 2019</b>
Hardee	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2004
<b>Hardee</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jan. 1, 2005</b>	<b>Until Repealed</b>
<b>Hendry</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Until Repealed</b>
Holmes	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Holmes	Extended Levy	1%	Oct. 1, 1999	Sep. 30, 2006
<b>Holmes</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jan. 1, 2006</b>	<b>Dec. 31, 2013</b>
<b>Jackson</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 1995</b>	<b>May 31, 2010</b>
<b>Jefferson</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 2003</b>	<b>Until Repealed</b>
<b>Lafayette</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Sep. 1, 2006</b>	<b>Until Repealed</b>
<b>Levy</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1992</b>	<b>Until Repealed</b>
<b>Liberty</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 1992</b>	<b>Until Repealed</b>
<b>Madison</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2004</b>	<b>Until Repealed</b>
Nassau	Imposed Levy	0.5%	Dec. 1, 1993	Nov. 30, 1994
<b>Nassau</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1996</b>	<b>Until Repealed</b>
Okeechobee	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
<b>Okeechobee</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Oct. 1, 1999</b>	<b>Until Repealed</b>
<b>Sumter</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1993</b>	<b>Until Repealed</b>
<b>Suwannee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Until Repealed</b>
<b>Taylor</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2000</b>	<b>Dec. 31, 2029</b>

## History of Local Discretionary Sales Surtax Levies

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

### Active Levies, as of July 1, 2009, 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
<b>Union</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jan. 1, 2006</b>	<b>Until Repealed</b>
<b>Walton</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1995</b>	<b>Until Repealed</b>
<b>Washington</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 1993</b>	<b>Until Repealed</b>
<b>Indigent Care and Trauma Center Surtax - s. 212.055(4), F.S.</b>				
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
<b>Hillsborough</b>	<b>Increased Rate</b>	<b>0.5%</b>	<b>Oct. 1, 2001</b>	<b>Until Repealed</b>
<b>County Public Hospital Surtax - s. 212.055(5), F.S.</b>				
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 1992	Sep. 30, 1998
<b>Miami-Dade</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>Oct. 1, 1998</b>	<b>Until Repealed</b>
<b>School Capital Outlay Surtax - s. 212.055(6), F.S.</b>				
Bay	Imposed Levy	0.5%	May 1, 1998	Apr. 30, 2008
<b>Calhoun</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2009</b>	<b>Dec. 31, 2018</b>
Escambia	Imposed Levy	0.5%	Jan. 1, 1998	Dec. 31, 2002
<b>Escambia</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2003</b>	<b>Dec. 31, 2017</b>
<b>Flagler</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2003</b>	<b>Dec. 31, 2012</b>
<b>Gulf</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jul. 1, 1997</b>	<b>Jun. 30, 2017</b>
Hernando	Imposed Levy	0.5%	Jan. 1, 1999	Dec. 31, 2003
<b>Hernando</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2005</b>	<b>Dec. 31, 2014</b>
Jackson	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
<b>Jackson</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2006</b>	<b>Dec. 31, 2015</b>
<b>Leon</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2003</b>	<b>Dec. 31, 2012</b>
<b>Manatee</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2003</b>	<b>Dec. 31, 2017</b>
<b>Marion</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2005</b>	<b>Dec. 31, 2009</b>
Monroe	Imposed Levy	0.5%	Jan. 1, 1996	Dec. 31, 2005
<b>Monroe</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2006</b>	<b>Dec. 31, 2015</b>
<b>Orange</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2003</b>	<b>Dec. 31, 2015</b>
<b>Palm Beach</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2005</b>	<b>Dec. 31, 2010</b>
<b>Polk</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2004</b>	<b>Dec. 31, 2018</b>
Saint Lucie	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
<b>Saint Lucie</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2006</b>	<b>Dec. 31, 2026</b>
<b>Santa Rosa</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Oct. 1, 1998</b>	<b>Dec. 31, 2018</b>
<b>Volusia</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2002</b>	<b>Dec. 16, 2016</b>
<b>Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.</b>				
<b>Alachua</b>	<b>Imposed Levy</b>	<b>0.25%</b>	<b>Jan. 1, 2005</b>	<b>Dec. 31, 2011</b>
<b>Gadsden</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2009</b>	<b>Dec. 31, 2038</b>
<b>Madison</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2007</b>	<b>Until Repealed</b>
<b>Polk</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2005</b>	<b>Dec. 31, 2019</b>

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (July 1, 2009)  
<https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

## 2009 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 Levy (i.e., School Capital Outlay Surtax)			
	Charter County Transportation System Surtax s. 212.055(1), F.S. <i>Up to 1%</i>	Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S. <i>Up to 1%</i>	Local Gov't Infrastructure Surtax s. 212.055(2), F.S. <i>0.5% or 1%</i>	Small County Surtax s. 212.055(3), F.S. <i>0.5% or 1%</i>	Indigent Care/ Trauma Center Surtaxes s. 212.055(4), F.S. <i>Up to 0.25%, 0.5 %</i>	County Public Hospital Surtax s. 212.055(5), F.S. <i>0.5%</i>	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S. <i>Up to 0.5%, 1%</i>	School Capital Outlay Surtax s. 212.055(6), F.S. <i>Up to 0.5%</i>	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
Alachua			0.5			0.25		3.5	0.75	2.75	0.5	0.0	0.5	
Baker				1				2.5	1.0	1.5	0.5	0.0	0.5	
Bay				1				2.0	0.0	2.0	0.5	0.0	0.5	
Bradford				1				2.5	1.0	1.5	0.5	0.0	0.5	
Brevard								3.0	0.0	3.0	0.5	0.0	0.5	
Broward								3.0	0.0	3.0	0.5	0.0	0.5	
Calhoun				1				2.5	1.0	1.5	0.5	0.5	0.0	
Charlotte			1					3.0	1.0	2.0	0.5	0.0	0.5	
Citrus								2.0	0.0	2.0	0.5	0.0	0.5	
Clay			1					3.0	1.0	2.0	0.5	0.0	0.5	
Collier								2.0	0.0	2.0	0.5	0.0	0.5	
Columbia				1				3.0	1.0	2.0	0.5	0.0	0.5	
De Soto				1				2.5	1.0	1.5	0.5	0.0	0.5	
Dixie				1				2.5	1.0	1.5	0.5	0.0	0.5	
Duval	0.5		0.5					3.0	1.0	2.0	0.5	0.0	0.5	
Escambia			1					2.0	1.0	1.0	0.5	0.5	0.0	
Flagler			0.5					2.0	0.5	1.5	0.5	0.5	0.0	
Franklin				1				2.5	1.0	1.5	0.5	0.0	0.5	
Gadsden				1				2.5	1.5	1.0	0.5	0.0	0.5	
Gilchrist				1				2.5	1.0	1.5	0.5	0.0	0.5	
Glades			1					2.5	1.0	1.5	0.5	0.0	0.5	
Gulf				0.5				2.5	0.5	2.0	0.5	0.5	0.0	
Hamilton				1				2.5	1.0	1.5	0.5	0.0	0.5	
Hardee				1				2.5	1.0	1.5	0.5	0.0	0.5	
Hendry				1				2.5	1.0	1.5	0.5	0.0	0.5	
Hernando								2.0	0.0	2.0	0.5	0.5	0.0	
Highlands			1					2.0	1.0	1.0	0.5	0.0	0.5	
Hillsborough			0.5		0.5			3.0	1.0	2.0	0.5	0.0	0.5	
Holmes				1				2.5	1.0	1.5	0.5	0.0	0.5	
Indian River			1					2.0	1.0	1.0	0.5	0.0	0.5	
Jackson				1				2.0	1.0	1.0	0.5	0.5	0.0	
Jefferson				1				2.5	1.0	1.5	0.5	0.0	0.5	
Lafayette				1				2.5	1.0	1.5	0.5	0.0	0.5	
Lake			1					2.0	1.0	1.0	0.5	0.0	0.5	
Lee								3.0	0.0	3.0	0.5	0.0	0.5	
Leon			1					3.5	1.0	2.5	0.5	0.5	0.0	
Levy				1				2.5	1.0	1.5	0.5	0.0	0.5	
Liberty				1				2.5	1.0	1.5	0.5	0.0	0.5	
Madison				1				1.5	1.5	0.0	0.5	0.0	0.5	
Manatee								2.0	0.0	2.0	0.5	0.5	0.0	
Marion								2.0	0.0	2.0	0.5	0.5	0.0	
Martin			0.5					2.0	0.5	1.5	0.5	0.0	0.5	
Miami-Dade	0.5						0.5	2.0	1.0	1.0	0.5	0.0	0.5	
Monroe			1					2.0	1.0	1.0	0.5	0.5	0.0	
Nassau				1				2.0	1.0	1.0	0.5	0.0	0.5	
Okaloosa								2.0	0.0	2.0	0.5	0.0	0.5	
Okeechobee				1				2.5	1.0	1.5	0.5	0.0	0.5	
Orange								3.0	0.0	3.0	0.5	0.5	0.0	
Osceola			1					3.0	1.0	2.0	0.5	0.0	0.5	
Palm Beach								3.0	0.0	3.0	0.5	0.5	0.0	
Pasco			1					2.0	1.0	1.0	0.5	0.0	0.5	
Pinellas			1					3.0	1.0	2.0	0.5	0.0	0.5	
Polk						0.5		3.0	0.5	2.5	0.5	0.5	0.0	

## 2009 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 Levy (i.e., School Capital Outlay Surtax)		
	Charter County Transportation System Surtax s. 212.055(1), F.S. Up to 1%	Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S. Up to 1%	Local Gov't Infrastructure Surtax s. 212.055(2), F.S. 0.5% or 1%	Small County Surtax s. 212.055(3), F.S. 0.5% or 1%	Indigent Care/ Trauma Center Surtaxes s. 212.055(4), F.S. Up to 0.25%, 0.5 %	County Public Hospital Surtax s. 212.055(5), F.S. 0.5%	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S. Up to 0.5%, 1%	School Capital Outlay Surtax s. 212.055(6), F.S. Up to 0.5%	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
Putnam			1						2.0	1.0	1.0	0.5	0.0	0.5
Saint Johns									2.0	0.0	2.0	0.5	0.0	0.5
Saint Lucie							0.5		2.0	0.0	2.0	0.5	0.5	0.0
Santa Rosa							0.5		2.0	0.0	2.0	0.5	0.5	0.0
Sarasota	1		1						3.0	1.0	2.0	0.5	0.0	0.5
Seminole	1		1						3.0	1.0	2.0	0.5	0.0	0.5
Sumter				1					2.0	1.0	1.0	0.5	0.0	0.5
Suwannee				1					2.5	1.0	1.5	0.5	0.0	0.5
Taylor				1					2.5	1.0	1.5	0.5	0.0	0.5
Union				1					2.5	1.0	1.5	0.5	0.0	0.5
Volusia	1							0.5	3.0	0.0	3.0	0.5	0.5	0.0
Wakulla	1		1						3.5	1.0	2.5	0.5	0.0	0.5
Walton				1					2.0	1.0	1.0	0.5	0.0	0.5
Washington				1					2.5	1.0	1.5	0.5	0.0	0.5
# Eligible to Levy:	20	65	67	31	65	1	60	67	67			67		
# Levying:	2	0	21	28	1	1	4	16	51			16		

- Notes:
- 1) Boxed areas indicate those counties or school districts eligible to impose the particular tax.
  - 2) The Indigent Care and Trauma Center Surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties with a total population of 800,000 or more may impose, either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5% for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25% for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to Chapter 395, Florida Statutes.
  - 3) Pursuant to ss. 212.055(2)(h) and 212.055(3)(f), F.S., a county shall not levy the Local Government Infrastructure, Small County, Indigent Care and Trauma Center, and County Public Hospital surtaxes in excess of a combined rate of 1%.
  - 4) Pursuant to s. 212.055(4)(b)5., F.S., a county shall not levy the Local Government Infrastructure, Small County, and Indigent Care and Trauma Center surtaxes in excess of a combined rate of 1%.
  - 5) Pursuant to s. 212.055(5)(f), F.S., a county shall not levy the Local Government Infrastructure, Small County, and County Public Hospital surtaxes in excess of a combined rate of 1%.
  - 6) Subject to referendum approval, the Voter-Approved Indigent Care Surtax may be levied by counties with less than 800,000 residents at a rate not to exceed 0.5%. However, if a publicly supported medical school is located within the qualifying county, the rate shall not exceed 1%, pursuant to s. 212.055(7)(a), F.S. Currently, Florida has publicly supported medical schools at the following universities: Florida International University in Miami-Dade County; Florida State University in Leon County; University of Central Florida in Orange County; University of Florida in Alachua County; and the University of South Florida in Hillsborough County. The Florida International University, University of Central Florida, and University of South Florida medical schools are each located in counties having a resident population greater than 800,000; therefore, Hillsborough, Miami-Dade, and Orange counties are not eligible to levy the surtax. Only Alachua and Leon counties could levy the surtax at the maximum 1% rate. 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 voter 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) Chapter 2009-146, L.O.F., (CS/CS/HB 1205) renamed the Charter County Transit System Surtax as the Charter County Transportation System Surtax and extended eligibility for surtax levy to 13 additional charter counties, effective July 1, 2009. Therefore, the total number of counties eligible to levy this surtax will increase to 20.
  - 8) Chapter 2009-182, L.O.F., (CS/CS/SB 1000) created the Emergency Fire Rescue Services and Facilities Surtax. Effective July 1, 2009, a county's governing body, other than a county that has imposed two separate discretionary surtaxes without expiration, may levy this surtax at a rate of up to 1%, subject to voter approval in a countywide referendum. Madison and Miami-Dade counties will not be eligible to levy this surtax since each county has imposed two separate discretionary surtaxes without expiration. The remaining 65 counties will be eligible to levy this surtax. However, if Orange or Osceola county impose the surtax, neither county shall levy the surtax within the boundaries of the Reedy Creek Improvement District pursuant to s. 212.055(8)(j), F.S.
  - 9) Since the Charter County Transportation System Surtax and Emergency Fire Rescue Services and Facilities Surtax will not be subject to any tax rate limitations, the maximum potential tax rates for nearly all county governments will increase on July 1, 2009. For Madison and Miami-Dade counties, the maximum potential tax rate will remain unchanged. For 13 counties (Alachua, Brevard, Charlotte, Clay, Columbia, Lee, Leon, Orange, Osceola, Palm Beach, Polk, Seminole, and Wakulla), the maximum potential tax rate will increase by 2%. For all other counties, the maximum potential tax rate will increase by 1%. As a result of the legislation, Alachua, Leon, and Wakulla counties will have the highest maximum potential tax rate (i.e., 3.5%) for county government levies.
  - 10) Marion County's levy of the School Capital Outlay Surtax is scheduled to expire on December 31, 2009.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (July 1, 2009) <https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

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<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2010</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
<b>ALACHUA BOCC</b>	<b>57.873700</b>	<b>\$ 17,615,255</b>	<b>51.754900</b>	<b>\$ 15,752,851</b>
Alachua	2.508500	\$ 763,522	2.848000	\$ 866,857
Archer	0.351500	\$ 106,987	0.445700	\$ 135,660
Gainesville	35.570800	\$ 10,826,830	40.386000	\$ 12,292,452
Hawthorne	0.412000	\$ 125,402	0.508000	\$ 154,622
High Springs	1.393100	\$ 424,024	1.718500	\$ 523,067
LaCrosse	0.058000	\$ 17,654	0.070700	\$ 21,519
Micanopy	0.182500	\$ 55,548	0.231000	\$ 70,310
Newberry	1.410000	\$ 429,167	1.735900	\$ 528,363
Waldo	0.239900	\$ 73,019	0.301300	\$ 91,708
Countywide Total	100.000000	\$ 30,437,410	100.000000	\$ 30,437,410
<b>BAKER BOCC</b>	<b>77.442100</b>	<b>\$ 1,251,012</b>		
Glen Saint Mary	1.529800	\$ 24,713		
Macclenny	21.028200	\$ 339,693		
Countywide Total	100.000100	\$ 1,615,416		
<b>BAY BOCC</b>	<b>58.369600</b>	<b>\$ 15,259,584</b>		
Callaway	6.298100	\$ 1,646,514		
Cedar Grove	The Town of Cedar Grove dissolved in 2008. Consequently, there is no distribution.			
Lynn Haven	7.139500	\$ 1,866,482		
Mexico Beach	0.572000	\$ 149,538		
Panama City	16.037500	\$ 4,192,689		
Panama City Beach	5.781100	\$ 1,511,355		
Parker	1.998200	\$ 522,390		
Springfield	3.804000	\$ 994,481		
Countywide Total	100.000000	\$ 26,143,034		
<b>BRADFORD BOCC</b>	<b>74.579600</b>	<b>\$ 1,507,499</b>		
Brooker	1.318600	\$ 26,653		
Hampton	1.578200	\$ 31,901		
Lawtey	2.246000	\$ 45,399		
Starke	20.277700	\$ 409,879		
Countywide Total	100.000000	\$ 2,021,329		
<b>BREVARD BOCC</b>	<b>56.152900</b>	<b>\$ 31,320,048</b>		
Cape Canaveral	1.356900	\$ 756,830		
Cocoa	2.165300	\$ 1,207,726		
Cocoa Beach	1.633100	\$ 910,884		
Grant-Valkaria	0.508400	\$ 283,567		
Indialantic	0.381700	\$ 212,898		
Indian Harbour Beach	1.114200	\$ 621,460		
Malabar	0.364800	\$ 203,472		
Melbourne	9.992800	\$ 5,573,621		
Melbourne Beach	0.422200	\$ 235,488		
Melbourne Village	0.093000	\$ 51,872		
Palm Bay	13.080100	\$ 7,295,605		
Palm Shores	0.123500	\$ 68,884		
Rockledge	3.275200	\$ 1,826,788		
Satellite Beach	1.384100	\$ 772,001		
Titusville	5.820800	\$ 3,246,631		
West Melbourne	2.131100	\$ 1,188,650		
Countywide Total	100.000000	\$ 55,776,367		
<b>BROWARD BOCC</b>	<b>40.245500</b>	<b>\$ 99,422,428</b>		
Coconut Creek	1.650700	\$ 4,077,887		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2010</b>				
<b>Local Government</b>	<b>1% Tax Rate - Default Formula</b>		<b>1% Tax Rate - Interlocal Agreement</b>	
	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>
Cooper City	1.029200	\$ 2,542,534		
Coral Springs	4.416100	\$ 10,909,527		
Dania Beach	0.973600	\$ 2,405,180		
Davie	3.158000	\$ 7,801,519		
Deerfield Beach	2.508200	\$ 6,196,254		
Fort Lauderdale	6.168200	\$ 15,237,913		
Hallandale Beach	1.309500	\$ 3,234,987		
Hillsboro Beach	0.076200	\$ 188,244		
Hollywood	4.903900	\$ 12,114,588		
Lauderdale-by-the-Sea	0.200400	\$ 495,068		
Lauderdale Lakes	1.103500	\$ 2,726,085		
Lauderhill	2.213900	\$ 5,469,216		
Lazy Lake	0.001400	\$ 3,459		
Lighthouse Point	0.377500	\$ 932,575		
Margate	1.855800	\$ 4,584,566		
Miramar	3.859000	\$ 9,533,268		
North Lauderdale	1.448400	\$ 3,578,125		
Oakland Park	1.446800	\$ 3,574,173		
Parkland	0.816400	\$ 2,016,833		
Pembroke Park	0.211000	\$ 521,254		
Pembroke Pines	5.177500	\$ 12,790,489		
Plantation	2.935000	\$ 7,250,620		
Pompano Beach	3.418800	\$ 8,445,799		
Sea Ranch Lakes	0.025000	\$ 61,760		
Southwest Ranches	0.290800	\$ 718,392		
Sunrise	3.085400	\$ 7,622,168		
Tamarac	2.050100	\$ 5,064,564		
West Park	0.474800	\$ 1,172,945		
Weston	2.126600	\$ 5,253,550		
Wilton Manors	0.442800	\$ 1,093,893		
Countywide Total	100.000000	\$ 247,039,863		
<b>CALHOUN BOCC</b>	<b>79.766400</b>	<b>\$ 587,610</b>		
Altha	3.820700	\$ 28,146		
Blountstown	16.412900	\$ 120,908		
Countywide Total	100.000000	\$ 736,663		
<b>CHARLOTTE BOCC</b>	<b>89.986500</b>	<b>\$ 15,497,860</b>		
Punta Gorda	10.013500	\$ 1,724,568		
Countywide Total	100.000000	\$ 17,222,428		
<b>CITRUS BOCC</b>	<b>92.659700</b>	<b>\$ 10,395,495</b>		
Crystal River	2.453900	\$ 275,303		
Inverness	4.886400	\$ 548,205		
Countywide Total	100.000000	\$ 11,219,004		
<b>CLAY BOCC</b>	<b>91.021400</b>	<b>\$ 15,537,025</b>	<b>79.305486</b>	<b>\$ 13,537,161</b>
Green Cove Springs	3.328100	\$ 568,095	3.621916	\$ 618,248
Keystone Heights	0.715400	\$ 122,116	0.968100	\$ 165,251
Orange Park	4.612700	\$ 787,371	6.824202	\$ 1,164,867
Penney Farms	0.322400	\$ 55,033	0.468575	\$ 79,984
*** School Board ***	0.000000	\$ -	8.811721	\$ 1,504,129
Countywide Total	100.000000	\$ 17,069,640	100.000000	\$ 17,069,640
<b>COLLIER BOCC</b>	<b>88.854300</b>	<b>\$ 44,932,271</b>		
Everglades	0.180300	\$ 91,175		



<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2010</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Marco Island	4.689800	\$ 2,371,561		
Naples	6.275600	\$ 3,173,476		
Countywide Total	100.000000	\$ 50,568,482		
<b>COLUMBIA BOCC</b>	<b>83.591400</b>	<b>\$ 5,282,961</b>		
Fort White	0.740000	\$ 46,768		
Lake City	15.668600	\$ 990,253		
Countywide Total	100.000000	\$ 6,319,981		
<b>DE SOTO BOCC</b>	<b>81.995300</b>	<b>\$ 1,570,777</b>		
Arcadia	18.004700	\$ 344,915		
Countywide Total	100.000000	\$ 1,915,692		
<b>DIXIE BOCC</b>	<b>87.205100</b>	<b>\$ 677,067</b>		
Cross City	10.870000	\$ 84,395		
Horseshoe Beach	1.924800	\$ 14,944		
Countywide Total	100.000000	\$ 776,407		
<b>JACKSONVILLE-DUVAL</b>	<b>95.127200</b>	<b>\$ 119,710,188</b>	<b>96.880000</b>	<b>\$ 121,915,950</b>
Atlantic Beach	1.478300	\$ 1,860,326	0.970000	\$ 1,220,670
Baldwin	0.171700	\$ 216,071	0.110000	\$ 138,426
Jacksonville Beach	2.433600	\$ 3,062,496	1.500000	\$ 1,887,633
Neptune Beach	0.789200	\$ 993,147	0.540000	\$ 679,548
Countywide Total	100.000000	\$ 125,842,228	100.000000	\$ 125,842,228
<b>ESCAMBIA BOCC</b>	<b>83.795300</b>	<b>\$ 30,050,480</b>		
Century	0.471800	\$ 169,196		
Pensacola	15.733000	\$ 5,642,133		
Countywide Total	100.000000	\$ 35,861,773		
<b>FLAGLER BOCC</b>	<b>44.893300</b>	<b>\$ 3,406,162</b>	<b>28.878800</b>	<b>\$ 2,191,104</b>
Beverly Beach	0.342400	\$ 25,979	0.441600	\$ 33,505
Bunnell	1.753900	\$ 133,073	2.261400	\$ 171,578
Flagler Beach (part)	3.605800	\$ 273,581	4.714000	\$ 357,662
Marineland	0.000000	\$ -	0.005300	\$ 402
Palm Coast	49.404500	\$ 3,748,438	63.698900	\$ 4,832,988
Countywide Total	100.000000	\$ 7,587,239	100.000000	\$ 7,587,239
<b>FRANKLIN BOCC</b>	<b>71.128200</b>	<b>\$ 776,367</b>	<b>100.000000</b>	<b>\$ 1,091,504</b>
Apalachicola	18.714600	\$ 204,271	0.000000	\$ -
Carrabelle	10.157200	\$ 110,866	0.000000	\$ -
Countywide Total	100.000000	\$ 1,091,504	100.000000	\$ 1,091,504
<b>GADSDEN BOCC</b>	<b>73.414000</b>	<b>\$ 2,229,491</b>		
Chattahoochee	4.015400	\$ 121,943		
Greensboro	1.102500	\$ 33,482		
Gretna	2.912800	\$ 88,458		
Havana	3.156300	\$ 95,853		
Midway	3.274600	\$ 99,446		
Quincy	12.124400	\$ 368,203		
Countywide Total	100.000000	\$ 3,036,875		
<b>GILCHRIST BOCC</b>	<b>86.000300</b>	<b>\$ 533,378</b>		
Bell	2.537400	\$ 15,737		
Fanning Springs (part)	1.963700	\$ 12,179		
Trenton	9.498600	\$ 58,911		
Countywide Total	100.000000	\$ 620,204		
<b>GLADES BOCC</b>	<b>85.541200</b>	<b>\$ 302,426</b>		
Moore Haven	14.458800	\$ 51,118		
Countywide Total	100.000000	\$ 353,544		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2010</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
<b>GULF BOCC</b>	<b>68.577700</b>	<b>\$ 686,723</b>	<b>100.000000</b>	<b>\$ 1,001,379</b>
Port Saint Joe	21.552300	\$ 215,820	0.000000	\$ -
Wewahitchka	9.870000	\$ 98,836	0.000000	\$ -
Countywide Total	100.000000	\$ 1,001,379	100.000000	\$ 1,001,379
<b>HAMILTON BOCC</b>	<b>76.665700</b>	<b>\$ 418,642</b>		
Jasper	12.111100	\$ 66,134		
Jennings	5.775000	\$ 31,535		
White Springs	5.448200	\$ 29,751		
Countywide Total	100.000000	\$ 546,062		
<b>HARDEE BOCC</b>	<b>71.314000</b>	<b>\$ 1,125,295</b>		
Bowling Green	9.538200	\$ 150,507		
Wauchula	14.090000	\$ 222,332		
Zolfo Springs	5.057900	\$ 79,811		
Countywide Total	100.000000	\$ 1,577,944		
<b>HENDRY BOCC</b>	<b>75.993700</b>	<b>\$ 1,940,694</b>		
Clewiston	14.438200	\$ 368,716		
La Belle	9.568100	\$ 244,346		
Countywide Total	100.000000	\$ 2,553,757		
<b>HERNANDO BOCC</b>	<b>95.489300</b>	<b>\$ 13,550,839</b>		
Brooksville	4.506600	\$ 639,529		
Weeki Wachee	0.004100	\$ 582		
Countywide Total	100.000000	\$ 14,190,950		
<b>HIGHLANDS BOCC</b>	<b>81.564700</b>	<b>\$ 7,183,602</b>		
Avon Park	7.761300	\$ 683,557		
Lake Placid	1.558400	\$ 137,252		
Sebring	9.115700	\$ 802,842		
Countywide Total	100.000000	\$ 8,807,244		
<b>HILLSBOROUGH BOCC</b>	<b>72.937000</b>	<b>\$ 126,747,864</b>	<b>100.000000</b>	<b>\$ 173,777,183</b>
Plant City	2.289500	\$ 3,978,629	0.000000	\$ -
Tampa	23.141200	\$ 40,214,125	0.000000	\$ -
Temple Terrace	1.632200	\$ 2,836,391	0.000000	\$ -
Countywide Total	100.000000	\$ 173,777,183	100.000000	\$ 173,777,183
<b>HOLMES BOCC</b>	<b>80.407000</b>	<b>\$ 702,648</b>		
Bonifay	13.264700	\$ 115,916		
Esto	1.800600	\$ 15,735		
Noma	1.092700	\$ 9,549		
Ponce de Leon	2.423000	\$ 21,174		
Westville	1.012000	\$ 8,844		
Countywide Total	100.000000	\$ 873,865		
<b>INDIAN RIVER BOCC</b>	<b>71.335900</b>	<b>\$ 12,025,341</b>		
Fellsmere	2.925100	\$ 493,094		
Indian River Shores	2.192700	\$ 369,631		
Orchid	0.174700	\$ 29,450		
Sebastian	13.127500	\$ 2,212,948		
Vero Beach	10.244200	\$ 1,726,900		
Countywide Total	100.000000	\$ 16,857,348		
<b>JACKSON BOCC</b>	<b>72.216800</b>	<b>\$ 2,753,935</b>		
Alford	0.895100	\$ 34,134		
Bascom	0.201100	\$ 7,669		
Campbellton	0.445700	\$ 16,996		
Cottondale	1.666900	\$ 63,566		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2010</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Graceville	4.560500	\$ 173,911		
Grand Ridge	1.703200	\$ 64,950		
Greenwood	1.409600	\$ 53,754		
Jacob City	0.541700	\$ 20,657		
Malone	1.398800	\$ 53,342		
Marianna	11.362200	\$ 433,289		
Sneads	3.598400	\$ 137,222		
Countywide Total	100.000000	\$ 3,813,427		
<b>JEFFERSON BOCC</b>	<b>83.362100</b>	<b>\$ 661,375</b>		
Monticello	16.637900	\$ 132,001		
Countywide Total	100.000000	\$ 793,376		
<b>LAFAYETTE BOCC</b>	<b>86.160400</b>	<b>\$ 222,869</b>		
Mayo	13.839600	\$ 35,798		
Countywide Total	100.000000	\$ 258,667		
<b>LAKE BOCC</b>	<b>64.957400</b>	<b>\$ 18,428,294</b>	<b>33.333333</b>	<b>\$ 9,456,605</b>
Astatula	0.438300	\$ 124,345	0.421828	\$ 119,672
Clermont	6.262700	\$ 1,776,716	5.853402	\$ 1,660,599
Eustis	4.901900	\$ 1,390,660	4.707125	\$ 1,335,403
Fruitland Park	1.040900	\$ 295,301	0.979489	\$ 277,879
Groveland	1.922600	\$ 545,438	1.786308	\$ 506,772
Howey-in-the-Hills	0.324100	\$ 91,947	0.312853	\$ 88,756
Lady Lake	3.499200	\$ 992,717	3.290204	\$ 933,425
Leesburg	5.360200	\$ 1,520,679	5.099279	\$ 1,446,656
Mascotte	1.204700	\$ 341,771	1.145509	\$ 324,979
Minneola	2.412700	\$ 684,479	2.354202	\$ 667,883
Montverde	0.319100	\$ 90,528	0.304156	\$ 86,288
Mount Dora	3.011900	\$ 854,470	3.059721	\$ 868,037
Tavares	3.559800	\$ 1,009,909	3.353133	\$ 951,278
Umatilla	0.784300	\$ 222,504	0.666124	\$ 188,978
*** School Board ***	0.000000	\$ -	33.333333	\$ 9,456,605
Countywide Total	100.000000	\$ 28,369,815	100.000000	\$ 28,369,815
<b>LEE BOCC</b>	<b>64.086200</b>	<b>\$ 54,541,043</b>		
Bonita Springs	5.695500	\$ 4,847,198		
Cape Coral	20.225000	\$ 17,212,639		
Fort Myers	8.370200	\$ 7,123,522		
Fort Myers Beach	0.845400	\$ 719,484		
Sanibel	0.777800	\$ 661,953		
Countywide Total	100.000000	\$ 85,105,754		
<b>LEON BOCC</b>	<b>54.893200</b>	<b>\$ 18,105,061</b>	<b>10.000000</b>	<b>\$ 3,298,234</b>
Tallahassee	45.106800	\$ 14,877,278	10.000000	\$ 3,298,234
*** Blueprint 2000 ***	0.000000	\$ -	80.000000	\$ 26,385,871
Countywide Total	100.000000	\$ 32,982,339	100.000000	\$ 32,982,339
<b>LEVY BOCC</b>	<b>78.523400</b>	<b>\$ 2,341,352</b>		
Bronson	2.448200	\$ 72,999		
Cedar Key	1.960300	\$ 58,451		
Chiefland	4.784500	\$ 142,661		
Fanning Springs (part)	1.282200	\$ 38,232		
Inglis	3.641700	\$ 108,585		
Otter Creek	0.310500	\$ 9,258		
Williston	5.443600	\$ 162,313		
Yankeetown	1.605400	\$ 47,869		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2010</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Countywide Total	100.000000	\$ 2,981,725		
<b>LIBERTY BOCC</b>	<b>87.489500</b>	<b>\$ 245,706</b>		
Bristol	12.510500	\$ 35,135		
Countywide Total	100.000000	\$ 280,840		
<b>MADISON BOCC</b>	<b>79.837400</b>	<b>\$ 776,764</b>	<b>100.000000</b>	<b>\$ 972,932</b>
Greenville	3.799800	\$ 36,969	0.000000	\$ -
Lee	1.944300	\$ 18,917	0.000000	\$ -
Madison	14.418600	\$ 140,283	0.000000	\$ -
Countywide Total	100.000000	\$ 972,932	100.000000	\$ 972,932
<b>MANATEE BOCC</b>	<b>78.499600</b>	<b>\$ 31,021,232</b>		
Anna Maria	0.506000	\$ 199,960		
Bradenton	14.598500	\$ 5,768,991		
Bradenton Beach	0.415900	\$ 164,354		
Holmes Beach	1.378300	\$ 544,672		
Longboat Key (part)	0.706000	\$ 278,995		
Palmetto	3.895600	\$ 1,539,451		
Countywide Total	100.000000	\$ 39,517,695		
<b>MARION BOCC</b>	<b>83.255400</b>	<b>\$ 30,764,256</b>	<b>100.000000</b>	<b>\$ 36,951,665</b>
Bellevue	1.101900	\$ 407,170	0.000000	\$ -
Dunnellon	0.555300	\$ 205,193	0.000000	\$ -
McIntosh	0.122400	\$ 45,229	0.000000	\$ -
Ocala	14.823000	\$ 5,477,345	0.000000	\$ -
Reddick	0.142000	\$ 52,471	0.000000	\$ -
Countywide Total	100.000000	\$ 36,951,665	100.000000	\$ 36,951,665
<b>MARTIN BOCC</b>	<b>87.380100</b>	<b>\$ 18,673,826</b>		
Jupiter Island	0.433700	\$ 92,685		
Ocean Breeze Park	0.264100	\$ 56,440		
Sewall's Point	1.285100	\$ 274,636		
Stuart	10.636900	\$ 2,273,191		
Countywide Total	100.000000	\$ 21,370,799		
<b>MIAMI-DADE BOCC</b>	<b>59.129200</b>	<b>\$ 200,008,948</b>		
Aventura	0.915600	\$ 3,097,086		
Bal Harbour	0.097300	\$ 329,125		
Bay Harbor Islands	0.151400	\$ 512,122		
Biscayne Park	0.096500	\$ 326,418		
Coral Gables	1.350700	\$ 4,568,844		
Cutler Bay	1.226300	\$ 4,148,052		
Doral	1.012200	\$ 3,423,842		
El Portal	0.073800	\$ 249,634		
Florida City	0.300600	\$ 1,016,802		
Golden Beach	0.027900	\$ 94,374		
Hialeah	6.728900	\$ 22,761,008		
Hialeah Gardens	0.617500	\$ 2,088,740		
Homestead	1.751800	\$ 5,925,595		
Indian Creek	0.001700	\$ 5,750		
Key Biscayne	0.340800	\$ 1,152,782		
Medley	0.033200	\$ 112,301		
Miami	11.900500	\$ 40,254,333		
Miami Beach	2.773500	\$ 9,381,571		
Miami Gardens	3.278700	\$ 11,090,448		
Miami Lakes	0.796900	\$ 2,695,574		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2010</b>				
<b>Local Government</b>	<b>1% Tax Rate - Default Formula</b>		<b>1% Tax Rate - Interlocal Agreement</b>	
	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>
Miami Shores	0.314200	\$ 1,062,805		
Miami Springs	0.399800	\$ 1,352,353		
North Bay	0.201000	\$ 679,898		
North Miami	1.760300	\$ 5,954,347		
North Miami Beach	1.205600	\$ 4,078,032		
Opa-locka	0.446700	\$ 1,510,996		
Palmetto Bay	0.742300	\$ 2,510,885		
Pinecrest	0.573700	\$ 1,940,583		
South Miami	0.329800	\$ 1,115,573		
Sunny Isles Beach	0.594900	\$ 2,012,294		
Surfside	0.170700	\$ 577,406		
Sweetwater	0.420300	\$ 1,421,696		
Virginia Gardens	0.067800	\$ 229,339		
West Miami	0.167800	\$ 567,596		
Countywide Total	100.000000	\$ 338,257,490		
<b>MONROE BOCC</b>	<b>60.122600</b>	<b>\$ 12,879,210</b>		
Islamorada	6.870000	\$ 1,471,662		
Key Colony Beach	0.824800	\$ 176,685		
Key West	22.232600	\$ 4,762,574		
Layton	0.198000	\$ 42,415		
Marathon	9.752000	\$ 2,089,032		
Countywide Total	100.000000	\$ 21,421,579		
<b>NASSAU BOCC</b>	<b>80.641800</b>	<b>\$ 5,882,611</b>		
Callahan	1.340400	\$ 97,779		
Fernandina Beach	14.443200	\$ 1,053,594		
Hilliard	3.574700	\$ 260,765		
Countywide Total	100.000000	\$ 7,294,742		
<b>OKALOOSA BOCC</b>	<b>67.908100</b>	<b>\$ 18,284,897</b>		
Cinco Bayou	0.149900	\$ 40,362		
Crestview	8.496100	\$ 2,287,655		
Destin	4.901100	\$ 1,319,667		
Fort Walton Beach	8.386200	\$ 2,258,063		
Laurel Hill	0.246600	\$ 66,399		
Mary Esther	1.643700	\$ 442,582		
Niceville	5.357700	\$ 1,442,611		
Shalimar	0.288700	\$ 77,735		
Valparaiso	2.621900	\$ 705,971		
Countywide Total	100.000000	\$ 26,925,944		
<b>OKEECHOBEE BOCC</b>	<b>86.815700</b>	<b>\$ 3,051,878</b>		
Okeechobee	13.184300	\$ 463,475		
Countywide Total	100.000000	\$ 3,515,353		
<b>ORANGE BOCC</b>	<b>71.036400</b>	<b>\$ 208,139,183</b>		
Apopka	2.930200	\$ 8,585,590		
Belle Isle	0.427200	\$ 1,251,711		
Eatonville	0.176300	\$ 516,565		
Edgewood	0.165400	\$ 484,628		
Maitland	1.176500	\$ 3,447,187		
Oakland	0.140700	\$ 412,256		
Ocoee	2.443300	\$ 7,158,956		
Orlando	16.976900	\$ 49,742,922		
Windermere	0.194400	\$ 569,599		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2010</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Winter Garden	2.238400	\$ 6,558,592		
Winter Park	2.094300	\$ 6,136,374		
Countywide Total	100.000000	\$ 293,003,563		
<b>OSCEOLA BOCC</b>	<b>71.964700</b>	<b>\$ 25,482,698</b>	<b>53.938349</b>	<b>\$ 19,099,567</b>
Kissimmee	18.274000	\$ 6,470,823	13.984088	\$ 4,951,765
Saint Cloud	9.761300	\$ 3,456,476	7.077564	\$ 2,506,165
*** School Board ***	0.000000	\$ -	25.000000	\$ 8,852,499
Countywide Total	100.000000	\$ 35,409,997	100.000000	\$ 35,409,997
<b>PALM BEACH BOCC</b>	<b>58.938600</b>	<b>\$ 110,889,265</b>		
Atlantis	0.120800	\$ 227,278		
Belle Glade	0.964500	\$ 1,814,646		
Boca Raton	4.799400	\$ 9,029,769		
Boynton Beach	3.751600	\$ 7,058,399		
Briny Breeze	0.023500	\$ 44,214		
Cloud Lake	0.009200	\$ 17,309		
Delray Beach	3.613700	\$ 6,798,949		
Glen Ridge	0.014700	\$ 27,657		
Golf	0.015000	\$ 28,222		
Greenacres	1.831600	\$ 3,446,040		
Gulf Stream	0.040300	\$ 75,822		
Haverhill	0.094600	\$ 177,984		
Highland Beach	0.234300	\$ 440,821		
Hypoluxo	0.137700	\$ 259,074		
Juno Beach	0.206700	\$ 388,893		
Jupiter	2.801300	\$ 5,270,470		
Jupiter Inlet Colony	0.020800	\$ 39,134		
Lake Clarke Shores	0.192800	\$ 362,741		
Lake Park	0.512700	\$ 964,613		
Lake Worth	2.066500	\$ 3,887,990		
Lantana	0.551600	\$ 1,037,801		
Loxahatchee Groves	0.181900	\$ 342,233		
Manalapan	0.019900	\$ 37,441		
Mangonia Park	0.125100	\$ 235,368		
North Palm Beach	0.705100	\$ 1,326,601		
Ocean Ridge	0.091700	\$ 172,528		
Pahokee	0.352600	\$ 663,395		
Palm Beach	0.551300	\$ 1,037,236		
Palm Beach Gardens	2.829400	\$ 5,323,338		
Palm Beach Shores	0.079800	\$ 150,139		
Palm Springs	0.876500	\$ 1,649,080		
Riviera Beach	1.977900	\$ 3,721,294		
Royal Palm Beach	1.776300	\$ 3,341,997		
South Bay	0.159800	\$ 300,654		
South Palm Beach	0.085600	\$ 161,051		
Tequesta	0.331900	\$ 624,449		
Wellington	3.099100	\$ 5,830,761		
West Palm Beach	5.814100	\$ 10,938,863		
Countywide Total	100.000000	\$ 188,143,703		
<b>PASCO BOCC</b>	<b>91.065100</b>	<b>\$ 35,621,140</b>	<b>45.000000</b>	<b>\$ 11,201,842</b>
Dade City	1.502400	\$ 587,681	1.680000	\$ 418,202
New Port Richey	3.566300	\$ 1,394,998	4.240000	\$ 1,055,462

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2010</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Port Richey	0.673800	\$ 263,564	0.810000	\$ 201,633
Saint Leo	0.285900	\$ 111,833	0.170000	\$ 42,318
San Antonio	0.206600	\$ 80,814	0.190000	\$ 47,297
Zephyrhills	2.699900	\$ 1,056,096	2.910000	\$ 724,386
*** School Board ***	0.000000	\$ -	45.000000	\$ 11,201,842
*** School Board ***	0.000000	\$ -	lump sum	\$ 14,223,144
Countywide Total	100.000000	\$ 39,116,126	100.000000	\$ 39,116,126
<b>PINELLAS BOCC</b>	<b>51.856000</b>	<b>\$ 59,090,743</b>	<b>100.000000</b>	<b>\$ 113,951,488</b>
Belleair	0.300700	\$ 342,652	0.000000	\$ -
Belleair Beach	0.116200	\$ 132,412	0.000000	\$ -
Belleair Bluffs	0.161000	\$ 183,462	0.000000	\$ -
Belleair Shore	0.005400	\$ 6,153	0.000000	\$ -
Clearwater	7.987800	\$ 9,102,226	0.000000	\$ -
Dunedin	2.720600	\$ 3,100,167	0.000000	\$ -
Gulfport	0.930300	\$ 1,060,092	0.000000	\$ -
Indian Rocks Beach	0.380600	\$ 433,700	0.000000	\$ -
Indian Shores	0.130800	\$ 149,049	0.000000	\$ -
Kenneth City	0.325400	\$ 370,799	0.000000	\$ -
Largo	5.469500	\$ 6,232,583	0.000000	\$ -
Madeira Beach	0.327300	\$ 372,964	0.000000	\$ -
North Redington Beach	0.107900	\$ 122,954	0.000000	\$ -
Oldsmar	1.009700	\$ 1,150,569	0.000000	\$ -
Pinellas Park	3.568300	\$ 4,066,135	0.000000	\$ -
Redington Beach	0.114700	\$ 130,702	0.000000	\$ -
Redington Shores	0.182000	\$ 207,392	0.000000	\$ -
Safety Harbor	1.291200	\$ 1,471,343	0.000000	\$ -
Saint Petersburg	18.187300	\$ 20,724,720	0.000000	\$ -
Saint Petersburg Beach	0.734000	\$ 836,405	0.000000	\$ -
Seminole	1.366800	\$ 1,557,491	0.000000	\$ -
South Pasadena	0.386900	\$ 440,879	0.000000	\$ -
Tarpon Springs	1.789000	\$ 2,038,594	0.000000	\$ -
Treasure Island	0.550500	\$ 627,304	0.000000	\$ -
Countywide Total	100.000000	\$ 113,951,602	100.000000	\$ 113,951,488
<b>POLK BOCC</b>	<b>69.796000</b>	<b>\$ 40,878,255</b>		
Auburndale	1.936000	\$ 1,133,880		
Bartow	2.344000	\$ 1,372,838		
Davenport	0.370900	\$ 217,229		
Dundee	0.453800	\$ 265,782		
Eagle Lake	0.374600	\$ 219,396		
Fort Meade	0.803900	\$ 470,830		
Frostproof	0.393100	\$ 230,232		
Haines City	2.594500	\$ 1,519,552		
Highland Park	0.034000	\$ 19,913		
Hillcrest Heights	0.035100	\$ 20,557		
Lake Alfred	0.625400	\$ 366,285		
Lake Hamilton	0.193200	\$ 113,154		
Lake Wales	1.789400	\$ 1,048,019		
Lakeland	12.823700	\$ 7,510,609		
Mulberry	0.475300	\$ 278,375		
Polk City	0.240500	\$ 140,857		
Winter Haven	4.716800	\$ 2,762,544		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2010</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Countywide Total	100.000000	\$ 58,568,192		
<b>PUTNAM BOCC</b>	<b>81.131400</b>	<b>\$ 4,248,951</b>		
Crescent City	2.043100	\$ 107,000		
Interlachen	1.834300	\$ 96,065		
Palatka	13.210800	\$ 691,866		
Pomona Park	0.923000	\$ 48,339		
Welaka	0.857300	\$ 44,898		
Countywide Total	100.000000	\$ 5,237,123		
<b>SAINT JOHNS BOCC</b>	<b>89.336900</b>	<b>\$ 19,075,962</b>		
Hastings	0.351800	\$ 75,119		
Saint Augustine	7.124500	\$ 1,521,283		
Saint Augustine Beach	3.186900	\$ 680,494		
Countywide Total	100.000000	\$ 21,352,836		
<b>SAINT LUCIE BOCC</b>	<b>50.729800</b>	<b>\$ 12,376,298</b>		
Fort Pierce	10.756500	\$ 2,624,210		
Port Saint Lucie	38.358000	\$ 9,358,011		
Saint Lucie Village	0.155700	\$ 37,985		
Countywide Total	100.000000	\$ 24,396,504		
<b>SANTA ROSA BOCC</b>	<b>90.590900</b>	<b>\$ 10,516,792</b>		
Gulf Breeze	3.832900	\$ 444,965		
Jay	0.348800	\$ 40,493		
Milton	5.227400	\$ 606,854		
Countywide Total	100.000000	\$ 11,609,104		
<b>SARASOTA BOCC</b>	<b>71.464900</b>	<b>\$ 35,233,929</b>	<b>48.555000</b>	<b>\$ 23,938,793</b>
Longboat Key (part)	1.045400	\$ 515,408	0.982500	\$ 484,396
North Port	11.586500	\$ 5,712,426	10.402500	\$ 5,128,685
Sarasota	11.346800	\$ 5,594,248	10.770000	\$ 5,309,871
Venice	4.556300	\$ 2,246,366	4.290000	\$ 2,115,074
*** School Board ***	0.000000	\$ -	25.000000	\$ 12,325,606
Countywide Total	100.000000	\$ 49,302,426	100.000000	\$ 49,302,426
<b>SEMINOLE BOCC</b>	<b>61.661000</b>	<b>\$ 32,397,618</b>	<b>100.000000</b>	<b>\$ 52,541,506</b>
Altamonte Springs	7.552200	\$ 3,968,040	0.000000	\$ -
Casselberry	4.401800	\$ 2,312,772	0.000000	\$ -
Lake Mary	2.609900	\$ 1,371,281	0.000000	\$ -
Longwood	2.448200	\$ 1,286,321	0.000000	\$ -
Oviedo	5.838600	\$ 3,067,688	0.000000	\$ -
Sanford	9.482400	\$ 4,982,196	0.000000	\$ -
Winter Springs	6.006100	\$ 3,155,695	0.000000	\$ -
Countywide Total	100.000000	\$ 52,541,506	100.000000	\$ 52,541,506
<b>SUMTER BOCC</b>	<b>89.362100</b>	<b>\$ 6,618,244</b>		
Bushnell	2.608300	\$ 193,173		
Center Hill	1.019600	\$ 75,513		
Coleman	0.731800	\$ 54,198		
Webster	0.870200	\$ 64,448		
Wildwood	5.408100	\$ 400,529		
Countywide Total	100.000000	\$ 7,406,098		
<b>SUWANNEE BOCC</b>	<b>83.817400</b>	<b>\$ 2,414,817</b>		
Branford	1.552000	\$ 44,714		
Live Oak	14.630600	\$ 421,514		
Countywide Total	100.000000	\$ 2,881,045		
<b>TAYLOR BOCC</b>	<b>72.452400</b>	<b>\$ 1,282,463</b>	<b>100.000000</b>	<b>\$ 1,770,076</b>



<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2010</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Perry	27.547600	\$ 487,614	0.000000	\$ -
Countywide Total	100.000000	\$ 1,770,076	100.000000	\$ 1,770,076
<b>UNION BOCC</b>	<b>79.216600</b>	<b>\$ 417,623</b>		
Lake Butler	15.148200	\$ 79,860		
Raiford	2.064900	\$ 10,886		
Worthington Springs	3.570300	\$ 18,822		
Countywide Total	100.000000	\$ 527,192		
<b>VOLUSIA BOCC</b>	<b>49.005700</b>	<b>\$ 27,736,050</b>		
Daytona Beach	8.415100	\$ 4,762,745		
Daytona Beach Shores	0.708400	\$ 400,937		
DeBary	2.453300	\$ 1,388,509		
DeLand	3.545200	\$ 2,006,498		
Deltona	11.145200	\$ 6,307,916		
Edgewater	2.804200	\$ 1,587,110		
Flagler Beach (part)	0.009900	\$ 5,603		
Holly Hill	1.679000	\$ 950,274		
Lake Helen	0.372400	\$ 210,769		
New Smyrna Beach	3.078100	\$ 1,742,131		
Oak Hill	0.256600	\$ 145,229		
Orange City	1.239600	\$ 701,584		
Ormond Beach	5.307200	\$ 3,003,748		
Pierson	0.344700	\$ 195,092		
Ponce Inlet	0.427900	\$ 242,181		
Port Orange	7.422000	\$ 4,200,674		
South Daytona	1.785500	\$ 1,010,550		
Countywide Total	100.000000	\$ 56,597,600		
<b>WAKULLA BOCC</b>	<b>97.469000</b>	<b>\$ 1,637,106</b>	<b>100.000000</b>	<b>\$ 1,679,617</b>
Saint Marks	1.094400	\$ 18,382	0.000000	\$ -
Sopchoppy	1.436600	\$ 24,129	0.000000	\$ -
Countywide Total	100.000000	\$ 1,679,617	100.000000	\$ 1,679,617
<b>WALTON BOCC</b>	<b>87.944900</b>	<b>\$ 10,938,387</b>		
DeFuniak Springs	8.388700	\$ 1,043,367		
Freeport	2.456800	\$ 305,571		
Paxton	1.209600	\$ 150,447		
Countywide Total	100.000000	\$ 12,437,773		
<b>WASHINGTON BOCC</b>	<b>79.647700</b>	<b>\$ 1,221,494</b>		
Caryville	0.931400	\$ 14,284		
Chipley	13.909500	\$ 213,319		
Ebro	0.942900	\$ 14,461		
Vernon	2.863500	\$ 43,915		
Wausau	1.705000	\$ 26,148		
Countywide Total	100.000000	\$ 1,533,621		
<b>STATEWIDE TOTALS</b>		<b>\$ 2,491,720,393</b>		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2010</b>				
<b>Local Government</b>	<b>1% Tax Rate - Default Formula</b>		<b>1% Tax Rate - Interlocal Agreement</b>	
	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>
<p>Notes:</p> <ol style="list-style-type: none"> <li>1) Revenue estimates are based on the \$5,000 cap on transactions.</li> <li>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 distribution percentages).</li> <li>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.</li> <li>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".</li> <li>5) The dollar figures represent a 100 percent distribution of estimated monies.</li> <li>6) On August 11, 2009, the Florida Revenue Estimating Conference revised downward its previous forecast of the state's sales tax collections. Subsequently, the Department of Revenue's Office of Tax Research recommended that the FY 2009-10 revenue estimates for several sales tax-based revenue programs be further reduced. This table reflects the recommended reduction.</li> </ol>				

## **Charter County Transportation System Surtax**

Section 212.055(1), Florida Statutes

### **Brief Overview**

The Charter County Transportation System Surtax may be levied at a rate of up to 1 percent by Florida's charter counties 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**

Chapter 2009-146, L.O.F., (CS/CS/HB 1205) renames the Charter County Transit System Surtax as the Charter County Transportation System Surtax and extends eligibility for surtax levy to 13 additional charter counties by removing a provision requiring charter adoption prior to January 1, 1984. The legislation allows the surtax proceeds to be remitted to transit authorities. Additionally, the legislation requires a charter county that has entered into interlocal agreements for the distribution of surtax proceeds with one or more of its municipalities to revise these agreements no less than every five years to include any municipalities created since the prior agreements were executed. These changes became effective on July 1, 2009.

### **Authorization to Levy**

Any charter that has adopted a home rule charter, and any county government that has 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. In addition to the Emergency Fire Rescue Services and Facilities Surtax and the School Capital Outlay Surtax, this surtax is not subject to a combined rate limitation that impacts the other discretionary sales surtaxes.

### **Counties Eligible to Levy**

Currently, Florida has 20 charter counties that are eligible to levy this surtax. These counties are Alachua, Brevard, Broward, Charlotte, Clay, Columbia, Duval, Hillsborough, Lee, Leon, Miami-Dade, Orange, Osceola, Palm Beach, Pinellas, Polk, Sarasota, Seminole, Volusia and Wakulla.

### **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, transit, 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. Any charter county that has entered into interlocal agreements for the distribution of proceeds to one or more of its municipalities shall revise such agreements no less than every five years in order to include any municipalities created since the prior agreements were executed.

**Relevant Attorney General Opinions**

No opinions specifically relevant to this surtax have been issued.

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## **Local Government Infrastructure Surtax**

Section 212.055(2), Florida Statutes

### **Brief Overview**

The Local Government Infrastructure Surtax shall be levied at the rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure; to acquire land for public recreation, conservation, or protection of natural resources; or to finance the closure of local government-owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection (DEP). Additional spending authority exists for select counties.

### **General Law Amendments**

Chapter 2009-96, L.O.F., (CS/CS/SB 360) expands the definition of infrastructure to include any land-acquisition expenditure for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size, if the land is owned by a local government or by a special district that enters into a written agreement with the local government to provide such housing. The local government or special district may enter into a ground lease with a public or private person or entity for nominal or other consideration for the construction of the residential housing project on land acquired pursuant to this provision. These changes became effective on June 1, 2009.

### **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**

The surtax proceeds and any accrued interest shall be expended by the school district, within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, for any of the following purposes.

1. To finance, plan, and construct infrastructure.
2. To acquire land for public recreation, conservation, or protection of natural resources.
3. To finance the closure of county or municipal-owned solid waste landfills that have been closed or are required to be closed by order of the DEP. Any use of the proceeds or interest for purposes of landfill closures before July 1, 1993, is ratified.

The surtax proceeds and any interest may not be used to fund the operational expenses of infrastructure, except that a county that has a population of fewer than 75,000 that is required to close a landfill may use the proceeds or interest for long-term maintenance costs associated with landfill closure. Counties, as defined in s. 125.011, F.S., (i.e., Miami-Dade County) and charter counties may use the proceeds or interest to retire or service indebtedness incurred for bonds issued before July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Any use of the proceeds or interest for purposes of retiring or servicing indebtedness incurred for refunding bonds before July 1, 1999, is ratified.



As it relates to the authorized uses of the surtax proceeds and any accrued interest, the term *infrastructure* has the following meanings.

1. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years and any related land acquisition, land improvement, design, and engineering costs.
2. A fire department vehicle, emergency medical services vehicle, sheriff's office vehicle, police department vehicle, or any other vehicle, and the equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.
3. 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.
4. 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. 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 must enter into a written contract with the local government providing the improvement funding to make the private facility available to the public for purposes of emergency shelter at no cost to the local government for a minimum of 10 years after the completion of the improvement, with the provision that the obligation will transfer to any subsequent owner until the end of the minimum period.
5. Any land-acquisition expenditure for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size, if the land is owned by a local government or by a special district that enters into a written agreement with the local government to provide such housing. The local government or special district may enter into a ground lease with a public or private person or entity for nominal or other consideration for the construction of the residential housing project on land acquired pursuant to this provision.

The surtax imposed or extended after July 1, 1998, may allocate up to 15 percent of the surtax proceeds for deposit in a trust fund within the county's accounts created for the purpose of funding economic development projects having a general public purpose of improving local economies, including the funding of operational costs and incentives related to economic development. The referendum ballot statement must indicate the intention to make the 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 all of 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.
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.<sup>1</sup> 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
2009-28	Counties, 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.

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

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## **Small County Surtax**

Section 212.055(3), Florida Statutes

### **Brief Overview**

Any county having a total population of 50,000 or less on April 1, 1992, is authorized to levy the Small County Surtax at the rate of 0.5 or 1 percent. County governments may impose the levy by either an extraordinary vote of the governing body if the proceeds are to be expended for operating purposes or by voter approval in a countywide referendum if the proceeds are to be used to service bonded indebtedness.

### **General Law Amendments**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **Authorization to Levy**

Only those 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**

According to the official 1992 population estimates, thirty-one counties had a total population of 50,000 or less on April 1, 1992, and are eligible to levy the surtax. These counties are Baker, Bradford, Calhoun, Columbia, De Soto, Dixie, Flagler, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Holmes, Jackson, Jefferson, Lafayette, Levy, Liberty, Madison, Nassau, Okeechobee, Sumter, Suwannee, Taylor, Union, Wakulla, Walton and Washington.

Some eligible counties currently levy the Local Government Infrastructure Surtax at the 0.5 or 1 percent rate. Therefore, these counties would only be able to levy the Small County Surtax at the 0.5 percent rate or not at all.

### **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**

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.<sup>1</sup>

<u>Opinion #</u>	<u>Subject</u>
2009-01	Referendum, surtax pledged to secure loan

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.

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

## 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 having a total population of 800,000 or more (excluding Miami-Dade County) 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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **Authorization to Levy**

Non-consolidated counties having a total population of 800,000 or more are eligible to levy the 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 prohibited 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. In all cases, the county serves as the payor of last resort.
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 presenting in the trauma service area in which such county is located.

Both of these surtaxes are subject to a combined rate limitation. A county eligible to levy either the 0.5 percent or 0.25 percent 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**

Based on the official 2008 population estimates, the five non-consolidated counties having 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. Although Miami-Dade County is a non-consolidated county having a total population greater than 800,000, the county is prohibited from levying this 0.5 percent surtax because it has been granted statutory 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, and any such county levy shall expire four years after its effective date, unless reenacted by ordinance subject to voter approval in a countywide referendum.

### **Distribution of Proceeds**

The 0.5 percent 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 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 1<sup>st</sup>. Alternatively, the clerk is required to annually send \$3.5 million to a hospital within the county that has a Level I trauma center if the county enacts and implements a hospital lien law pursuant to 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 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. Commencing February 1, 2004, the audit shall be delivered to the county's governing body and to the chair of the legislative delegation of each authorizing county.

The 0.25 percent 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 a 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 the trauma center in its trauma service area upon directive from the authorizing county. 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 trauma services trust fund to be delivered to the authorizing county.

### **Authorized Uses of Proceeds**

The 0.5 percent surtax proceeds shall be used to fund a broad range of 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 0.25 percent surtax proceeds shall 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.<sup>1</sup> 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.

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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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **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 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. The county must continue to contribute each year an amount equal to at least 80 percent of that percentage of the total county's 1990-91 budget appropriated from general revenues for the operation, administration, and maintenance of 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. Of the 80 percent portion appropriated from the county budget's general revenues, 25 percent of this amount must be remitted to a governing board, agency, or authority that is wholly independent from the public health trust, agency, or authority responsible for the county public general hospital, to be used solely for the purpose of funding the indigent health care services plan provided for in s. 212.055(5)(e), F.S. However, in the plan's first and second years, a total of \$10 million and \$15 million, respectively, shall be remitted to such governing board, agency, or authority, to be used solely for the purpose of funding the indigent health care services plan.

**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 voter approval in a countywide referendum. The proceeds must be expended for those school-related capital projects, technology implementation, and bond financing of such projects.

### **General Law Amendments**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **Authorization to Levy**

District school boards may levy, pursuant to resolution conditioned to take effect only upon voter approval 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 taxes authorized in the General Appropriations Act.

In addition to the Charter County Transportation System Surtax and the Emergency Fire Rescue Services and Facilities Surtax, this surtax is not subject to a combined rate limitation that impacts the other discretionary sales surtaxes.

### **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 collected by the Department of Revenue shall be distributed 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 authorized projects, and any accrued interest may be held in trust to finance such projects. However, 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.<sup>1</sup> 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.

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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. In addition, 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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **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. 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.

Florida has five publicly supported medical schools at the following universities: Florida International University (Miami-Dade County); Florida State University (Leon County); University of Central Florida (Orange County); University of Florida (Alachua County); and University of South Florida (Hillsborough County). However, only the University of Florida and Florida State University medical schools are each located in a county having a total population less than 800,000.

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. In all cases, the county shall serve as the payor of last resort.

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 with the following exceptions. 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 shall be used to fund a broad range of 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, if the county's governing body determines that a public or not-for-profit hospital existing at the time of bond issuance would, more likely than not, otherwise cease to operate. 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.<sup>1</sup>

<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.

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

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## **Emergency Fire Rescue Services and Facilities Surtax**

Section 212.055(8), Florida Statutes

### **Brief Overview**

The Emergency Fire Rescue Services and Facilities Surtax shall be levied at the rate of up to 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. However, any county that has imposed two separate discretionary surtaxes without expiration cannot levy this surtax. The proceeds must be expended for specified emergency fire rescue services and facilities.

### **Enabling Legislation**

Chapter 2009-182, L.O.F., (CS/CS/SB 1000) creates the Emergency Fire Rescue Services and Facilities Surtax. It authorizes a county's governing body, other than a county that has imposed two separate discretionary surtaxes without expiration, to levy a discretionary sales surtax of up to 1 percent, subject to voter approval in a countywide referendum, for emergency fire rescue services and facilities. This legislation became effective on July 1, 2009.

### **Authorization to Levy**

Eligible county governments may levy this surtax at a rate of up to 1 percent. This levy shall be pursuant to an ordinance enacted by the county's governing body and approved by the voters in a countywide referendum. The referendum shall be placed on the ballot of a regularly scheduled election, and the referendum ballot must conform to the requirements of s. 101.161, F.S. A required interlocal agreement, as described below, is a precondition to holding the referendum.

The county's governing body must develop and execute an interlocal agreement with participating jurisdictions (i.e., the governing bodies of municipalities, dependent special districts, independent special districts, or municipal service taxing units) that provide emergency fire and rescue services within the county. The interlocal agreement must include a majority of the county's service providers.

Upon the surtax taking effect and initiation of collections, a county and any participating jurisdiction entering into the interlocal agreement shall reduce the ad valorem tax levy or any non-ad valorem assessment for fire control and emergency rescue services in its next and subsequent budgets by the estimated amount of revenue provided by the surtax.

In addition to the Charter County Transportation System Surtax and the School Capital Outlay Surtax, this surtax is not subject to a combined rate limitation that impacts the other discretionary sales surtaxes.

### **Counties Eligible to Levy**

Any county, except Madison, Miami-Dade, and certain portions of Orange and Osceola, is eligible to levy the surtax. The legislation states that any county that has imposed two separate discretionary surtaxes without expiration shall not levy the surtax. According to a recent update, Madison and Miami-Dade counties currently levy two separate discretionary surtaxes without expiration.<sup>1</sup> Madison County levies both the Small County Surtax and Voter-Approved Indigent Care Surtax without expiration dates, and Miami-Dade County levies both the Charter County Transportation System Surtax and County Public Hospital Surtax without expiration dates.

Additionally, the legislation provides that, notwithstanding s. 212.054, F.S., if a multicounty independent special district created pursuant to ch. 67-764, L.O.F., levies ad valorem taxes on district property to fund emergency fire rescue service within the district and is required by s. 2, Art. VII of the State Constitution to maintain a uniform ad valorem tax rate throughout the district, the county may not levy the surtax within the district's boundaries. This provision relates specifically to the Reedy Creek Improvement District, which is located within portions of Orange and Osceola counties. The cities of Bay Lake and Lake Buena Vista as well as the Walt Disney World Resort Complex are located within the district.<sup>2</sup> This provision prevents either county from levying the surtax within the district's boundaries if an ad valorem tax is levied to fund emergency fire rescue services. Currently, Reedy Creek Improvement District levies such an ad valorem tax and maintains a uniform ad valorem tax rate throughout the district. Consequently, Orange and Osceola counties would be prohibited from levying the surtax within the district's boundaries.

### **Distribution of Proceeds**

The surtax proceeds, less an administrative fee that may be retained by the Department of Revenue, shall be distributed by the Department to the county. The county shall distribute the surtax proceeds it receives from the Department to the participating jurisdictions that have entered into the required interlocal agreement. The county may charge an administrative fee for receiving and distributing the surtax proceeds based on the actual costs incurred, not to exceed 2 percent of surtax collections.

The required interlocal agreement must specify that the surtax proceeds shall be distributed by one of the following methods.

1. The amount of surtax proceeds to be distributed by the county to each participating jurisdiction is based on the actual amounts collected within each participating jurisdiction as determined by the Department's population allocations in accordance with s. 218.62, F.S.
2. If a county has special fire control districts and rescue districts within its boundary, the county shall distribute the surtax proceeds among the county and the participating

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1. Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (June 1, 2009) <https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

2. [http://www.rcid.org/AboutUS\\_main.cfm](http://www.rcid.org/AboutUS_main.cfm)

municipalities or special fire control and rescue districts based on the proportion of each entity's expenditures of ad valorem taxes and non-ad valorem assessments for fire control and emergency rescue services in each of the immediately preceding 5 fiscal years to the total of the expenditures for all participating entities.

Each participating jurisdiction shall also agree that if a participating jurisdiction is requested to provide personnel or equipment to any other service provider, on a long-term basis pursuant to an interlocal agreement, the jurisdiction providing the service is entitled to payment from the requesting service provider from that provider's share of the surtax proceeds for all equipment and personnel costs.

However, the provisions of #1 above and the preceding paragraph do not apply if either of the following has occurred.

1. There is an interlocal agreement with the county and one or more participating jurisdictions that prohibits one or more jurisdictions from providing the same level of service for prehospital emergency medical treatment within the prohibited participating jurisdictions' boundaries.
2. The county has issued a certificate of public convenience and necessity, or its equivalent, to a county department or a county dependent special district.

Use of the surtax proceeds does not relieve a local government from complying with the provisions of ch. 200, F.S., and any related statutory provisions that establish millage caps or limits undesignated budget reserves and procedures for establishing rollback rates for ad valorem taxes and budget adoption. If the surtax collections exceed projected collections in any fiscal year, any surplus distribution shall be used to further reduce ad valorem taxes in the next fiscal year. These proceeds shall be applied as a rebate to the final millage, after the TRIM notice is completed. However, municipalities, special fire control and rescue districts, and contract service providers that do not enter into an interlocal agreement are not entitled to receive a portion of the surtax proceeds and are not required to reduce ad valorem taxes or non-ad valorem assessments.

### **Authorized Uses of Proceeds**

The surtax proceeds shall be expended for emergency fire rescue services and facilities. The term *emergency fire rescue services* includes, but is not limited to, the following meanings.

1. Preventing and extinguishing fires.
2. Protecting and saving life and property from fires, natural or intentional acts, or disasters.
3. Enforcing municipal, county, or state fire protection codes and laws pertaining to the prevention and control of fires.
4. Providing pre-hospital emergency medical treatment.

**Relevant Attorney General Opinions**

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

## **Local Option Food and Beverage Taxes**

Section 212.0306, Florida Statutes

### **Brief Overview**

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

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **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.

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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.<sup>1</sup> 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.<sup>2</sup> 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.<sup>3</sup> 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.<sup>4</sup> 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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

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

### **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.<sup>5</sup> 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 1<sup>st</sup> of each year. Two-thirds of the amount deducted shall be based on the county's proportional share of the number of dealers who are registered for purposes of ch. 212, F.S., on June 30<sup>th</sup> of the preceding state fiscal year. One-third of the amount deducted shall be based on the county's share of the total amount of tax collected during the preceding state fiscal year. The 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 1<sup>st</sup> of each year to be effective January 1<sup>st</sup> of the following year.<sup>6</sup> However, tax levies that were in effect on July 1, 2002, and expire on August 31<sup>st</sup> of any year may be reimposed at the current authorized rate effective September 1<sup>st</sup> 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.<sup>7</sup>

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

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

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

By July 1<sup>st</sup> 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.<sup>8</sup> A decision to rescind any of these local option fuel taxes shall not take effect on any date other than December 31<sup>st</sup>. A county must provide a minimum of 60 days notice to the DOR of its decision to rescind a local option fuel tax levy.<sup>9</sup>

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.<sup>10</sup>

### **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.<sup>11</sup>

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.<sup>12</sup>

A 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 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.

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

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

10. Section 336.025(5)(b), F.S.

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

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

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 1<sup>st</sup> of each year for dividing the proceeds of the 1 to 6 cents fuel tax.<sup>13</sup> 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.<sup>14</sup> 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 2009 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 2010 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.

### **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.<sup>15</sup>

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

14. Section 336.025(4)(b), F.S.

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

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.<sup>16</sup> Local option fuel tax receipts and distributions data by fiscal year and by month can be found via this DOR webpage.<sup>17</sup>

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

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

**2009 Federal, State, and County Tax Rates on Motor and Diesel Fuels in Florida's Counties**

Note: The format of this table has changed and differs from prior years' versions.

County	Motor Fuel Tax Rates (# of Cents Per Gallon)									Unutilized County-Imposed				Diesel Fuel Tax Rates (# of Cents Per Gallon)											
	Federal	State (For State Use)			State (For Local Use)			County (For Local Use)			Total Tax	Motor Fuel Taxes (For Local Use)			Federal	State (For State Use)			State (For Local Use) a.k.a. Fuel Excise Tax			County (For Local Use)			Total Tax
		Fuel Excise Tax	SCETS Tax	Fuel Sales Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax		Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax		Fuel Excise Tax	SCETS Tax	Fuel Sales Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	
Alachua	18.4	6.7	12.1	2	1	1	1	6	5	53.2	0	0	0	0	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Baker	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Bay	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Bradford	18.4	6.7	12.1	2	1	1	1	6	0	47.2	1	0	5	6	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Brevard	18.4	6.7	12.1	2	1	1	1	6	0	47.2	1	0	5	6	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Broward	18.4	6.7	12.1	2	1	1	1	6	5	53.2	0	0	0	0	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Calhoun	18.4	6.7	12.1	2	1	1	1	6	0	47.2	1	0	5	6	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Charlotte	18.4	6.7	12.1	2	1	1	1	6	5	53.2	0	0	0	0	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Citrus	18.4	6.7	12.1	2	1	1	1	6	5	53.2	0	0	0	0	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Clay	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Collier	18.4	6.7	12.1	2	1	1	1	6	5	53.2	0	0	0	0	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Columbia	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
De Soto	18.4	6.7	12.1	2	1	1	1	6	5	53.2	0	0	0	0	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Dixie	18.4	6.7	12.1	2	1	1	1	6	0	47.2	1	0	5	6	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Duval	18.4	6.7	12.1	2	1	1	1	6	0	47.2	1	0	5	6	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Escambia	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Flagler	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Franklin	18.4	5.6	12.1	2	1	1	1	0	5	0	45.1	1	1	5	7	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2
Gadsden	18.4	6.7	12.1	2	1	1	1	0	6	0	47.2	1	0	5	6	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2
Gilchrist	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Glades	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Gulf	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Hamilton	18.4	6.7	12.1	2	1	1	1	0	6	0	47.2	1	0	5	6	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2
Hardee	18.4	6.7	12.1	2	1	1	1	6	5	53.2	0	0	0	0	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Hendry	18.4	6.7	12.1	2	1	1	1	6	2	50.2	0	0	3	3	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Hernando	18.4	6.7	12.1	2	1	1	1	6	2	50.2	0	0	3	3	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Highlands	18.4	6.7	12.1	2	1	1	1	6	5	53.2	0	0	0	0	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Hillsborough	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Holmes	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Indian River	18.4	6.7	12.1	2	1	1	1	0	6	0	47.2	1	0	5	6	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2
Jackson	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Jefferson	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Lafayette	18.4	6.7	12.1	2	1	1	1	0	6	0	47.2	1	0	5	6	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2
Lake	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Lee	18.4	6.7	12.1	2	1	1	1	6	5	53.2	0	0	0	0	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Leon	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Levy	18.4	6.7	12.1	2	1	1	1	0	6	0	47.2	1	0	5	6	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2
Liberty	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Madison	18.4	6.7	12.1	2	1	1	1	0	6	0	47.2	1	0	5	6	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2
Manatee	18.4	6.7	12.1	2	1	1	1	6	5	53.2	0	0	0	0	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Marion	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Martin	18.4	6.7	12.1	2	1	1	1	6	5	53.2	0	0	0	0	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Miami-Dade	18.4	6.7	12.1	2	1	1	1	6	3	51.2	0	0	2	2	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Monroe	18.4	6.7	12.1	2	1	1	1	0	6	0	47.2	1	0	5	6	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2
Nassau	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Okaloosa	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Okeechobee	18.4	6.7	12.1	2	1	1	1	6	5	53.2	0	0	0	0	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Orange	18.4	6.7	12.1	2	1	1	1	0	6	0	47.2	1	0	5	6	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2
Osceola	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Palm Beach	18.4	6.7	12.1	2	1	1	1	6	5	53.2	0	0	0	0	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Pasco	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Pinellas	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Polk	18.4	6.7	12.1	2	1	1	1	6	5	53.2	0	0	0	0	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Putnam	18.4	6.7	12.1	2	1	1	1	0	6	0	47.2	1	0	5	6	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2
Saint Johns	18.4	6.7	12.1	2	1	1	1	6	0	47.2	1	0	5	6	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Saint Lucie	18.4	6.7	12.1	2	1	1	1	6	5	53.2	0	0	0	0	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Santa Rosa	18.4	6.7	12.1	2	1	1	1	0	6	0	47.2	1	0	5	6	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2
Sarasota	18.4	6.7	12.1	2	1	1	1	6	5	53.2	0	0	0	0	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Seminole	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Sumter	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Suwannee	18.4	6.7	12.1	2	1	1	1	6	5	53.2	0	0	0	0	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Taylor	18.4	6.7	12.1	2	1	1	1	0	6	0	47.2	1	0	5	6	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2
Union	18.4	6.7	12.1	2	1	1	1	5	0	47.2	0	1	5	6	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Volusia	18.4	6.7	12.1	2	1	1	1	6	5	53.2	0	0	0	0	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	
Wakulla	18.4	6.7	12.1	2	1	1	1	6	0	48.2	0	0	5	5	24.4	6.7	12.1	2	1	1	1	6	n/a	54.2	



**2009 Federal, State, and County Tax Rates on Motor and Diesel Fuels in Florida's Counties**

Note: The format of this table has changed and differs from prior years' versions.

County	Motor Fuel Tax Rates (# of Cents Per Gallon)										Unutilized County-Imposed Motor Fuel Taxes (For Local Use)				Diesel Fuel Tax Rates (# of Cents Per Gallon)														
	Federal			State (For State Use)			State (For Local Use)				Total Tax	Motor Fuel Taxes (For Local Use)				Federal			State (For State Use)			State (For Local Use) a.k.a. Fuel Excise Tax				County (For Local Use)			Total Tax
	Fuel Excise Tax	SCETS Tax	Fuel Sales Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Ninth-cent Fuel Tax		1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Fuel Excise Tax	SCETS Tax	Fuel Sales Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-6 Cents Fuel Tax	1-6 Cents Fuel Tax						
Walton	18.4	6.7	12.1	2	1	1	1	6	0	<b>48.2</b>	0	0	5	<b>5</b>	24.4	6.7	12.1	2	1	1	1	6	n/a	<b>54.2</b>					
Washington	18.4	6.7	12.1	2	1	1	1	6	0	<b>48.2</b>	0	0	5	<b>5</b>	24.4	6.7	12.1	2	1	1	1	6	n/a	<b>54.2</b>					

Notes:

- 1) Federal taxes on motor and diesel fuels are authorized pursuant to Title 26, United States Code.
- 2) State taxes on motor fuel for state use are comprised of the State Comprehensive Enhanced Transportation System (SCETS) Tax authorized pursuant to s. 206.41(1)(f), F.S., and the Fuel Sales Tax authorized pursuant to s. 206.41(1)(g), F.S.
- 3) State taxes on motor fuel for local use are comprised of the 2 cents of Constitutional Fuel Tax, the 1 cent of County Fuel Tax, and the 1 cent of Municipal Fuel Tax authorized pursuant to s. 206.41(1)(a)-(c), F.S.
- 4) County taxes on motor fuel for local use are comprised of the 1 cent Ninth-cent Fuel Tax, the 1 to 6 cents of Local Option Fuel Tax, and the 1 to 5 cents of Local Option Fuel Tax authorized pursuant to s. 206.41(1)(d)-(e), F.S.
- 5) State taxes on diesel fuel for state use are comprised of the State Comprehensive Enhanced Transportation System (SCETS) Tax authorized pursuant to s. 206.87(1)(d), F.S., and the Fuel Sales Tax authorized pursuant to s. 206.87(1)(e), F.S.
- 6) State taxes on diesel fuel for local use are comprised of the 2 cents of Constitutional Fuel Tax, the 1 cent of County Fuel Tax, and the 1 cent of Municipal Fuel Tax and are collectively authorized as an excise tax pursuant to s. 206.87(1)(a), F.S.
- 7) County taxes on diesel fuel for local use are comprised of the 1 cent Ninth-cent Fuel Tax and the 1 to 6 cents of Local Option Fuel Tax authorized pursuant to s. 206.87(1)(b)-(c), F.S. The 1 to 5 cents Local Option Fuel Tax is not authorized for levy on diesel fuel.
- 8) This summary is not an exhaustive list of transportation funding sources. For more information, refer to the Florida Department of Transportation's annual report entitled Florida's Transportation Tax Sources: A Primer ([www.dot.state.fl.us/financialplanning/revenue/primer.shtml](http://www.dot.state.fl.us/financialplanning/revenue/primer.shtml)).

Data Sources:

- 1) Florida Department of Revenue, "2009 State Taxes, Ninth-Cent, Local Option, Additional Local Option and SCETS Motor Fuel Taxes" at <http://dor.myflorida.com/dor/pdf/08b05-01.pdf>
- 2) Florida Department of Transportation, Office of Financial Development.

<p align="center"><b>Ninth Cent Fuel Tax</b>                      Estimated Gallons and Tax by Fuel Type                      Revenue Estimates for the Local Fiscal Year Ending September 30, 2010</p>						
<b>County</b>	<b>Estimated Motor Fuel Gallons</b>	<b>Motor Fuel Tax Rate</b>	<b>Estimated Tax Receipts from Motor Fuel</b>	<b>Diesel Fuel Tax Rate</b>	<b>Estimated Tax Receipts from Diesel Fuel</b>	<b>Total Estimated Tax Receipts</b>
Alachua	111,092,023	\$ 0.01	\$ 1,076,482	\$ 0.01	\$ 137,209	\$ 1,213,691
Baker	14,624,619	\$ 0.01	\$ 141,713	\$ 0.01	\$ 30,217	\$ 171,929
Bay	85,059,008	\$ 0.01	\$ 824,222	\$ 0.01	\$ 120,846	\$ 945,068
Bradford	15,112,005	\$ -	\$ 146,435	\$ 0.01	\$ 26,312	\$ 26,312
Brevard	230,304,084	\$ -	\$ 2,231,647	\$ 0.01	\$ 331,967	\$ 331,967
Broward	774,414,339	\$ 0.01	\$ 7,504,075	\$ 0.01	\$ 845,150	\$ 8,349,225
Calhoun	3,895,506	\$ -	\$ 37,747	\$ 0.01	\$ 24,091	\$ 24,091
Charlotte	75,356,913	\$ 0.01	\$ 730,208	\$ 0.01	\$ 136,423	\$ 866,632
Citrus	47,854,019	\$ 0.01	\$ 463,705	\$ 0.01	\$ 60,335	\$ 524,040
Clay	71,125,911	\$ 0.01	\$ 689,210	\$ 0.01	\$ 78,696	\$ 767,906
Collier	124,790,090	\$ 0.01	\$ 1,209,216	\$ 0.01	\$ 127,822	\$ 1,337,038
Columbia	42,682,169	\$ 0.01	\$ 413,590	\$ 0.01	\$ 150,968	\$ 564,559
De Soto	10,677,411	\$ 0.01	\$ 103,464	\$ 0.01	\$ 34,312	\$ 137,776
Dixie	5,543,775	\$ -	\$ 53,719	\$ 0.01	\$ 27,606	\$ 27,606
Duval	430,686,574	\$ -	\$ 4,173,353	\$ 0.01	\$ 1,067,137	\$ 1,067,137
Escambia	123,453,528	\$ 0.01	\$ 1,196,265	\$ 0.01	\$ 268,339	\$ 1,464,603
Flagler	33,605,070	\$ 0.01	\$ 325,633	\$ 0.01	\$ 41,813	\$ 367,446
Franklin	5,609,659	\$ -	\$ 54,358	\$ 0.01	\$ 13,072	\$ 13,072
Gadsden	26,292,149	\$ -	\$ 254,771	\$ 0.01	\$ 284,050	\$ 284,050
Gilchrist	7,146,852	\$ 0.01	\$ 69,253	\$ 0.01	\$ 10,005	\$ 79,258
Glades	3,356,827	\$ 0.01	\$ 32,528	\$ 0.01	\$ 13,464	\$ 45,992
Gulf	4,802,797	\$ 0.01	\$ 46,539	\$ 0.01	\$ 11,726	\$ 58,265
Hamilton	8,058,866	\$ -	\$ 78,090	\$ 0.01	\$ 75,310	\$ 75,310
Hardee	13,142,733	\$ 0.01	\$ 127,353	\$ 0.01	\$ 37,483	\$ 164,836
Hendry	14,559,944	\$ 0.01	\$ 141,086	\$ 0.01	\$ 88,799	\$ 229,885
Hernando	72,251,750	\$ 0.01	\$ 700,119	\$ 0.01	\$ 129,023	\$ 829,142
Highlands	38,216,795	\$ 0.01	\$ 370,321	\$ 0.01	\$ 116,755	\$ 487,076
Hillsborough	546,352,453	\$ 0.01	\$ 5,294,155	\$ 0.01	\$ 1,038,839	\$ 6,332,995
Holmes	7,506,635	\$ 0.01	\$ 72,739	\$ 0.01	\$ 35,895	\$ 108,635
Indian River	59,265,126	\$ -	\$ 574,279	\$ 0.01	\$ 176,563	\$ 176,563
Jackson	30,723,559	\$ 0.01	\$ 297,711	\$ 0.01	\$ 224,621	\$ 522,332
Jefferson	7,976,016	\$ 0.01	\$ 77,288	\$ 0.01	\$ 51,678	\$ 128,966
Lafayette	2,080,968	\$ -	\$ 20,165	\$ 0.01	\$ 9,159	\$ 9,159
Lake	125,489,677	\$ 0.01	\$ 1,215,995	\$ 0.01	\$ 152,560	\$ 1,368,555
Lee	267,481,913	\$ 0.01	\$ 2,591,900	\$ 0.01	\$ 350,805	\$ 2,942,704
Leon	117,296,685	\$ 0.01	\$ 1,136,605	\$ 0.01	\$ 134,739	\$ 1,271,344
Levy	16,727,773	\$ -	\$ 162,092	\$ 0.01	\$ 45,412	\$ 45,412
Liberty	2,926,624	\$ 0.01	\$ 28,359	\$ 0.01	\$ 22,149	\$ 50,508
Madison	8,284,562	\$ -	\$ 80,277	\$ 0.01	\$ 193,544	\$ 193,544
Manatee	128,159,965	\$ 0.01	\$ 1,241,870	\$ 0.01	\$ 189,325	\$ 1,431,195
Marion	173,697,415	\$ 0.01	\$ 1,683,128	\$ 0.01	\$ 459,746	\$ 2,142,874
Martin	70,148,568	\$ 0.01	\$ 679,740	\$ 0.01	\$ 80,247	\$ 759,987
Miami-Dade	937,740,704	\$ 0.01	\$ 9,086,707	\$ 0.01	\$ 1,340,757	\$ 10,427,464
Monroe	49,293,488	\$ -	\$ 477,654	\$ 0.01	\$ 43,366	\$ 43,366
Nassau	31,198,449	\$ 0.01	\$ 302,313	\$ 0.01	\$ 81,489	\$ 383,802
Okaloosa	87,485,752	\$ 0.01	\$ 847,737	\$ 0.01	\$ 85,568	\$ 933,305
Okeechobee	26,802,281	\$ 0.01	\$ 259,714	\$ 0.01	\$ 75,162	\$ 334,876
Orange	565,918,868	\$ -	\$ 5,483,754	\$ 0.01	\$ 1,016,362	\$ 1,016,362
Osceola	155,966,253	\$ 0.01	\$ 1,511,313	\$ 0.01	\$ 164,381	\$ 1,675,694
Palm Beach	492,585,279	\$ 0.01	\$ 4,773,151	\$ 0.01	\$ 616,775	\$ 5,389,926
Pasco	183,449,659	\$ 0.01	\$ 1,777,627	\$ 0.01	\$ 246,161	\$ 2,023,788

## Ninth Cent Fuel Tax

### Estimated Gallons and Tax by Fuel Type

#### Revenue Estimates for the Local Fiscal Year Ending September 30, 2010

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	332,249,035	\$ 0.01	\$ 3,219,493	\$ 0.01	\$ 353,244	\$ 3,572,737
Polk	225,709,086	\$ 0.01	\$ 2,187,121	\$ 0.01	\$ 773,251	\$ 2,960,372
Putnam	30,282,806	\$ -	\$ 293,440	\$ 0.01	\$ 69,123	\$ 69,123
Saint Johns	89,029,192	\$ -	\$ 862,693	\$ 0.01	\$ 212,750	\$ 212,750
Saint Lucie	114,606,153	\$ 0.01	\$ 1,110,534	\$ 0.01	\$ 204,214	\$ 1,314,748
Santa Rosa	60,550,423	\$ -	\$ 586,734	\$ 0.01	\$ 89,343	\$ 89,343
Sarasota	141,853,841	\$ 0.01	\$ 1,374,564	\$ 0.01	\$ 166,331	\$ 1,540,895
Seminole	192,095,315	\$ 0.01	\$ 1,861,404	\$ 0.01	\$ 175,886	\$ 2,037,290
Sumter	41,340,587	\$ 0.01	\$ 400,590	\$ 0.01	\$ 324,836	\$ 725,426
Suwannee	21,660,606	\$ 0.01	\$ 209,891	\$ 0.01	\$ 78,271	\$ 288,162
Taylor	11,147,343	\$ -	\$ 108,018	\$ 0.01	\$ 65,427	\$ 65,427
Union	3,460,774	\$ 0.01	\$ 33,535	\$ 0.01	\$ 30,159	\$ 63,693
Volusia	197,552,972	\$ 0.01	\$ 1,914,288	\$ 0.01	\$ 250,102	\$ 2,164,390
Wakulla	9,575,296	\$ 0.01	\$ 92,785	\$ 0.01	\$ 21,954	\$ 114,739
Walton	35,359,952	\$ 0.01	\$ 342,638	\$ 0.01	\$ 61,954	\$ 404,592
Washington	9,827,532	\$ 0.01	\$ 95,229	\$ 0.01	\$ 18,677	\$ 113,906
<b>Totals</b>	<b>8,004,575,000</b>		<b>\$ 77,564,332</b>		<b>\$ 14,019,754</b>	<b>\$ 75,904,860</b>

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.

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2010

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
<b>ALACHUA BOCC</b>	<b>\$ 0.06</b>	<b>52.1500000</b>	<b>\$ 3,590,639</b>	<b>\$ 0.05</b>	<b>52.1500000</b>	<b>\$ 2,640,075</b>
Alachua		1.8750000	\$ 129,098		1.8750000	\$ 94,921
Archer		0.8550000	\$ 58,869		0.8550000	\$ 43,284
Gainesville		38.6350000	\$ 2,660,102		38.6350000	\$ 1,955,883
Hawthorne		1.0600000	\$ 72,983		1.0600000	\$ 53,662
High Springs		2.1100000	\$ 145,278		2.1100000	\$ 106,818
LaCrosse		0.2950000	\$ 20,311		0.2950000	\$ 14,934
Micanopy		0.9000000	\$ 61,967		0.9000000	\$ 45,562
Newberry		1.2550000	\$ 86,409		1.2550000	\$ 63,534
Waldo		0.8650000	\$ 59,557		0.8650000	\$ 43,790
Countywide Total		100.0000000	\$ 6,885,214		100.0000000	\$ 5,062,463
<b>BAKER BOCC</b>	<b>\$ 0.06</b>	<b>86.0000000</b>	<b>\$ 838,133</b>	<b>\$ -</b>		
Glen Saint Mary		1.0000000	\$ 9,746			
Macclenny		13.0000000	\$ 126,695			
Countywide Total		100.0000000	\$ 974,574			\$ 133,289
<b>BAY BOCC</b>	<b>\$ 0.06</b>	<b>58.7830000</b>	<b>\$ 3,153,402</b>	<b>\$ -</b>		
Callaway		4.3800000	\$ 234,964			
Cedar Grove	The Town of Cedar Grove dissolved in 2008. Consequently, there is no distribution.					
Lynn Haven		4.4140000	\$ 236,788			
Mexico Beach		0.9240000	\$ 49,568			
Panama City		23.6160000	\$ 1,266,876			
Panama City Beach		3.5140000	\$ 188,508			
Parker		1.6050000	\$ 86,100			
Springfield		2.7640000	\$ 148,274			
Countywide Total		100.0000000	\$ 5,364,480			\$ 775,228
<b>BRADFORD BOCC</b>	<b>\$ 0.06</b>	<b>70.0000000</b>	<b>\$ 688,683</b>	<b>\$ -</b>		
Brooker		1.8000000	\$ 17,709			
Hampton		1.9000000	\$ 18,693			
Lawtey		2.9000000	\$ 28,531			
Starke		23.4000000	\$ 230,217			
Countywide Total		100.0000000	\$ 983,832			\$ 137,731
<b>BREVARD BOCC</b>	<b>\$ 0.06</b>	<b>47.1400427</b>	<b>\$ 6,842,641</b>	<b>\$ -</b>		
Cape Canaveral		1.8233281	\$ 264,666			
Cocoa		2.1083436	\$ 306,038			
Cocoa Beach		2.6341130	\$ 382,356			
Grant-Valkaria		0.3026949	\$ 43,938			
Indialantic		0.5656175	\$ 82,103			
Indian Harbor Beach		1.7790992	\$ 258,246			
Malabar		0.5387174	\$ 78,198			
Melbourne		13.5255427	\$ 1,963,308			
Melbourne Beach		0.5117329	\$ 74,281			
Melbourne Village		0.0865334	\$ 12,561			
Palm Bay		15.9078311	\$ 2,309,111			
Palm Shores		0.0818278	\$ 11,878			
Rockledge		3.6055745	\$ 523,369			
Satellite Beach		2.0400688	\$ 296,127			
Titusville		5.3804329	\$ 781,000			
West Melbourne		1.9684997	\$ 285,739			
Countywide Total		100.0000000	\$ 14,515,559			\$ 2,098,991
<b>BROWARD BOCC</b>	<b>\$ 0.06</b>	<b>62.5000000</b>	<b>\$ 29,517,728</b>	<b>\$ 0.05</b>	<b>64.0380000</b>	<b>\$ 22,829,652</b>
Coconut Creek		1.0319790	\$ 487,387		0.9896536	\$ 352,813

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2010

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		0.6404820	\$ 302,489		0.6142150	\$ 218,969
Coral Springs		2.7779320	\$ 1,311,972		2.6639994	\$ 949,720
Dania Beach		0.6320270	\$ 298,496		0.6061060	\$ 216,078
Davie		2.0000350	\$ 944,584		1.9180070	\$ 683,773
Deerfield Beach		1.6232890	\$ 766,653		1.5567128	\$ 554,971
Fort Lauderdale		3.8526820	\$ 1,819,559		3.6946708	\$ 1,317,156
Hallandale Beach		0.8176070	\$ 386,142		0.7840740	\$ 279,524
Hillsboro Beach		0.0475880	\$ 22,475		0.0456368	\$ 16,270
Hollywood		3.0600150	\$ 1,445,195		2.9345132	\$ 1,046,159
Lauderdale-by-the-Sea		0.1326390	\$ 62,643		0.1271990	\$ 45,347
Lauderdale Lakes		0.6917530	\$ 326,704		0.6633822	\$ 236,497
Lauderhill		1.3756500	\$ 649,697		1.3192302	\$ 470,308
Lazy Lake		0.0008780	\$ 415		0.0008418	\$ 300
Lighthouse Point		0.2347090	\$ 110,849		0.2250828	\$ 80,242
Margate		1.1915480	\$ 562,749		1.1426790	\$ 407,367
Miramar		2.3912950	\$ 1,129,370		2.2932204	\$ 817,537
North Lauderdale		0.9048630	\$ 427,352		0.8677510	\$ 309,355
Oakland Park		0.9008380	\$ 425,451		0.8638918	\$ 307,979
Parkland		0.4958560	\$ 234,185		0.4755196	\$ 169,524
Pembroke Park		0.1245470	\$ 58,822		0.1194390	\$ 42,580
Pembroke Pines		3.2729100	\$ 1,545,742		3.1386766	\$ 1,118,943
Plantation		1.8270860	\$ 862,903		1.7521512	\$ 624,645
Pompano Beach		2.1648710	\$ 1,022,433		2.0760826	\$ 740,127
Sea Ranch Lakes		0.0156700	\$ 7,401		0.0150274	\$ 5,357
Southwest Ranches		0.1811270	\$ 85,543		0.1736978	\$ 61,924
Sunrise		1.9187950	\$ 906,216		1.8400984	\$ 655,998
Tamarac		1.2858470	\$ 607,285		1.2331102	\$ 439,606
Weston		1.3322370	\$ 629,194		1.2775972	\$ 455,465
West Park		0.2982030	\$ 140,836		0.2859726	\$ 101,950
Wilton Manors		0.2750420	\$ 129,898		0.2637606	\$ 94,031
Countywide Total		100.0000000	\$ 47,228,366		100.0000000	\$ 35,650,164
<b>CALHOUN BOCC</b>	<b>\$ 0.06</b>	<b>73.9000000</b>	<b>\$ 259,150</b>	<b>\$ -</b>		
Altha		0.5000000	\$ 1,753			
Blountstown		25.6000000	\$ 89,773			
Countywide Total		100.0000000	\$ 350,676			\$ 35,504
<b>CHARLOTTE BOCC</b>	<b>\$ 0.06</b>	<b>88.8600000</b>	<b>\$ 4,364,562</b>	<b>\$ 0.05</b>	<b>93.2600000</b>	<b>\$ 3,235,241</b>
Punta Gorda		11.1400000	\$ 547,167		6.7400000	\$ 233,814
Countywide Total		100.0000000	\$ 4,911,729		100.0000000	\$ 3,469,055
<b>CITRUS BOCC</b>	<b>\$ 0.06</b>	<b>90.9500000</b>	<b>\$ 2,707,271</b>	<b>\$ 0.05</b>	<b>90.9500000</b>	<b>\$ 1,983,354</b>
Crystal River		3.5000000	\$ 104,183		3.5000000	\$ 76,325
Inverness		5.5500000	\$ 165,205		5.5500000	\$ 121,029
Countywide Total		100.0000000	\$ 2,976,658		100.0000000	\$ 2,180,708
<b>CLAY BOCC</b>	<b>\$ 0.06</b>	<b>84.0000000</b>	<b>\$ 3,657,893</b>	<b>\$ -</b>		
Green Cove Springs		6.3000000	\$ 274,342			
Keystone Heights		1.9000000	\$ 82,738			
Orange Park		7.2000000	\$ 313,534			
Penney Farms		0.6000000	\$ 26,128			
Countywide Total		100.0000000	\$ 4,354,635			\$ 648,242
<b>COLLIER BOCC</b>	<b>\$ 0.06</b>	<b>84.6600000</b>	<b>\$ 6,411,213</b>	<b>\$ 0.05</b>	<b>84.6600000</b>	<b>\$ 4,863,473</b>
Everglades		0.1900000	\$ 14,389		0.1900000	\$ 10,915
Marco Island		4.8700000	\$ 368,800		4.8700000	\$ 279,767

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2010

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	\$ 778,494		10.2800000	\$ 590,556
Countywide Total		100.0000000	\$ 7,572,895		100.0000000	\$ 5,744,712
<b>COLUMBIA BOCC</b>	<b>\$ 0.06</b>	<b>71.3900000</b>	<b>\$ 2,281,750</b>	<b>\$ -</b>		
Fort White		1.1000000	\$ 35,158			
Lake City		27.5100000	\$ 879,268			
Countywide Total		100.0000000	\$ 3,196,176			\$ 392,975
<b>DE SOTO BOCC</b>	<b>\$ 0.06</b>	<b>78.0000000</b>	<b>\$ 611,590</b>	<b>\$ 0.05</b>	<b>82.0000000</b>	<b>\$ 403,058</b>
Arcadia		22.0000000	\$ 172,500		18.0000000	\$ 88,476
Countywide Total		100.0000000	\$ 784,089		100.0000000	\$ 491,535
<b>DIXIE BOCC</b>	<b>\$ 0.06</b>	<b>81.2500000</b>	<b>\$ 379,586</b>	<b>\$ -</b>		
Cross City		12.5000000	\$ 58,398			
Horseshoe Beach		6.2500000	\$ 29,199			
Countywide Total		100.0000000	\$ 467,182			\$ 50,526
<b>JACKSONVILLE-DUVAL</b>	<b>\$ 0.06</b>	<b>94.9669000</b>	<b>\$ 28,230,560</b>	<b>\$ -</b>		
Atlantic Beach		1.5564000	\$ 462,667			
Baldwin		0.1785000	\$ 53,062			
Jacksonville Beach		2.4808000	\$ 737,461			
Neptune Beach		0.8174000	\$ 242,986			
Countywide Total		100.0000000	\$ 29,726,737			\$ 3,925,277
<b>ESCAMBIA BOCC</b>	<b>\$ 0.06</b>	<b>81.1500000</b>	<b>\$ 6,744,970</b>	<b>\$ -</b>		
Century		0.6300000	\$ 52,364			
Pensacola		18.2200000	\$ 1,514,397			
Countywide Total		100.0000000	\$ 8,311,731			\$ 1,125,155
<b>FLAGLER BOCC</b>	<b>\$ 0.06</b>	<b>20.8800000</b>	<b>\$ 434,861</b>	<b>\$ -</b>		
Beverly Beach		0.4000000	\$ 8,331			
Bunnell		2.5500000	\$ 53,108			
Flagler Beach		4.7300000	\$ 98,510			
Palm Coast		71.4400000	\$ 1,487,859			
Countywide Total		100.0000000	\$ 2,082,669			\$ 306,277
<b>FRANKLIN BOCC</b>	<b>\$ 0.05</b>	<b>75.0800000</b>	<b>\$ 248,954</b>	<b>\$ -</b>		
Appalachicola		16.8500000	\$ 55,872			
Carrabelle		8.0700000	\$ 26,759			
Countywide Total		100.0000000	\$ 331,586			\$ 51,126
<b>GADSDEN BOCC</b>	<b>\$ 0.06</b>	<b>76.3000000</b>	<b>\$ 2,316,801</b>	<b>\$ -</b>		
Chattahoochee		7.4600000	\$ 226,518			
Greensboro		0.3300000	\$ 10,020			
Gretna		1.2800000	\$ 38,866			
Havana		3.7700000	\$ 114,474			
Midway		0.2300000	\$ 6,984			
Quincy		10.6300000	\$ 322,773			
Countywide Total		100.0000000	\$ 3,036,436			\$ 239,627
<b>GILCHRIST BOCC</b>	<b>\$ 0.06</b>	<b>85.5700000</b>	<b>\$ 384,014</b>	<b>\$ -</b>		
Bell		1.3000000	\$ 5,834			
Fanning Springs (part)		2.0600000	\$ 9,245			
Trenton		11.0700000	\$ 49,679			
Countywide Total		100.0000000	\$ 448,771			\$ 65,136
<b>GLADES BOCC</b>	<b>\$ 0.06</b>	<b>80.0000000</b>	<b>\$ 211,850</b>	<b>\$ -</b>		
Moore Haven		20.0000000	\$ 52,963			
Countywide Total		100.0000000	\$ 264,813			\$ 30,594
<b>GULF BOCC</b>	<b>\$ 0.06</b>	<b>100.0000000</b>	<b>\$ 334,702</b>	<b>\$ -</b>		<b>\$ 43,773</b>
<b>HAMILTON BOCC</b>	<b>\$ 0.06</b>	<b>82.0000000</b>	<b>\$ 712,091</b>	<b>\$ -</b>		

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2010

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		10.0000000	\$ 86,840			
Jennings		4.0000000	\$ 34,736			
White Springs		4.0000000	\$ 34,736			
Countywide Total		100.0000000	\$ 868,404			\$ 73,449
<b>HARDEE BOCC</b>	<b>\$ 0.06</b>	<b>85.2800000</b>	<b>\$ 797,982</b>	<b>\$ 0.05</b>	<b>90.0200000</b>	<b>\$ 539,143</b>
Bowling Green		3.7700000	\$ 35,277		1.6500000	\$ 9,882
Wachula		7.4300000	\$ 69,524		5.1700000	\$ 30,964
Zolfo Springs		3.5200000	\$ 32,937		3.1600000	\$ 18,926
Countywide Total		100.0000000	\$ 935,720		100.0000000	\$ 598,914
<b>HENDRY BOCC</b>	<b>\$ 0.06</b>	<b>65.0000000</b>	<b>\$ 851,438</b>	<b>\$ 0.02</b>	<b>65.0000000</b>	<b>\$ 172,509</b>
Clewiston		20.6700000	\$ 270,757		20.6700000	\$ 54,858
La Belle		14.3300000	\$ 187,709		14.3300000	\$ 38,032
Countywide Total		100.0000000	\$ 1,309,904		100.0000000	\$ 265,399
<b>HERNANDO BOCC</b>	<b>\$ 0.06</b>	<b>95.4900000</b>	<b>\$ 4,491,344</b>	<b>\$ 0.02</b>	<b>95.4900000</b>	<b>\$ 1,270,441</b>
Brooksville		4.5100000	\$ 212,127		4.5100000	\$ 60,003
Countywide Total		100.0000000	\$ 4,703,470		100.0000000	\$ 1,330,444
<b>HIGHLANDS BOCC</b>	<b>\$ 0.06</b>	<b>84.8333300</b>	<b>\$ 2,345,046</b>	<b>\$ 0.05</b>	<b>83.7100000</b>	<b>\$ 1,472,719</b>
Avon Park		5.3766700	\$ 148,627		4.9120000	\$ 86,417
Lake Placid		1.7600000	\$ 48,652		0.8830000	\$ 15,535
Sebring		8.0300000	\$ 221,973		10.4950000	\$ 184,640
Countywide Total		100.0000000	\$ 2,764,298		100.0000000	\$ 1,759,310
<b>HILLSBOROUGH BOCC</b>	<b>\$ 0.06</b>	<b>67.0100000</b>	<b>\$ 24,028,347</b>	<b>\$ -</b>		
Plant City		2.7900000	\$ 1,000,434			
Tampa		28.1900000	\$ 10,108,329			
Temple Terrace		2.0100000	\$ 720,743			
Countywide Total		100.0000000	\$ 35,857,853			\$ 4,979,456
<b>HOLMES BOCC</b>	<b>\$ 0.06</b>	<b>86.0000000</b>	<b>\$ 530,192</b>	<b>\$ -</b>		
Bonifay		10.0000000	\$ 61,650			
Esto		1.0000000	\$ 6,165			
Noma		1.0000000	\$ 6,165			
Ponce de Leon		1.0000000	\$ 6,165			
Westville		1.0000000	\$ 6,165			
Countywide Total		100.0000000	\$ 616,502			\$ 68,415
<b>INDIAN RIVER BOCC</b>	<b>\$ 0.06</b>	<b>70.8879000</b>	<b>\$ 3,012,187</b>	<b>\$ -</b>		
Fellsmere		2.6336000	\$ 111,908			
Indian River Shores		0.2388000	\$ 10,147			
Orchid		0.3364000	\$ 14,294			
Sebastian		15.4747000	\$ 657,555			
Vero Beach		10.4286000	\$ 443,135			
Countywide Total		100.0000000	\$ 4,249,226			\$ 540,142
<b>JACKSON BOCC</b>	<b>\$ 0.06</b>	<b>74.5500000</b>	<b>\$ 2,201,830</b>	<b>\$ -</b>		
Alford		0.9100000	\$ 26,877			
Campbellton		0.1600000	\$ 4,726			
Cottondale		1.1400000	\$ 33,670			
Graceville		4.8400000	\$ 142,949			
Grand Ridge		1.5700000	\$ 46,370			
Greenwood		0.7900000	\$ 23,333			
Malone		1.2300000	\$ 36,328			
Marianna		11.6800000	\$ 344,968			
Sneads		3.1300000	\$ 92,444			
Countywide Total		100.0000000	\$ 2,953,494			\$ 280,015

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2010

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
<b>JEFFERSON BOCC</b>	<b>\$ 0.06</b>	<b>88.3700000</b>	<b>\$ 645,760</b>	<b>\$ -</b>		
Monticello		11.6300000	\$ 84,986			
Countywide Total		100.0000000	\$ 730,746			\$ 72,693
<b>LAFAYETTE BOCC</b>	<b>\$ 0.06</b>	<b>100.0000000</b>	<b>\$ 169,352</b>	<b>\$ -</b>		<b>\$ 18,966</b>
<b>LAKE BOCC</b>	<b>\$ 0.06</b>	<b>66.3767000</b>	<b>\$ 5,149,263</b>	<b>\$ -</b>		
Astatula		0.3822000	\$ 29,650			
Clermont		3.6346000	\$ 281,959			
Eustis		6.8398000	\$ 530,607			
Fruitland Park		0.9887000	\$ 76,700			
Groveland		1.2561000	\$ 97,444			
Howey-in-the-Hills		0.2850000	\$ 22,109			
Lady Lake		1.6651000	\$ 129,172			
Leesburg		7.8193000	\$ 606,593			
Mascotte		0.9512000	\$ 73,791			
Minneola		0.6123000	\$ 47,500			
Montverde		0.3206000	\$ 24,871			
Mount Dora		4.1459000	\$ 321,624			
Tavares		3.5839000	\$ 278,026			
Umatilla		1.1386000	\$ 88,328			
Countywide Total		100.0000000	\$ 7,757,636			\$ 1,143,713
<b>LEE BOCC</b>	<b>\$ 0.06</b>	<b>49.7100000</b>	<b>\$ 8,291,311</b>	<b>\$ 0.05</b>	<b>49.7100000</b>	<b>\$ 6,121,056</b>
Bonita Springs		4.7500000	\$ 792,270		4.7500000	\$ 584,893
Cape Coral		25.5200000	\$ 4,256,573		25.5200000	\$ 3,142,413
Fort Myers		14.0000000	\$ 2,335,111		14.0000000	\$ 1,723,894
Fort Myers Beach		1.0200000	\$ 170,129		1.0200000	\$ 125,598
Sanibel		5.0000000	\$ 833,968		5.0000000	\$ 615,676
Countywide Total		100.0000000	\$ 16,679,361		100.0000000	\$ 12,313,530
<b>LEON BOCC</b>	<b>\$ 0.06</b>	<b>46.6700000</b>	<b>\$ 3,358,284</b>	<b>\$ -</b>		
Tallahassee		53.3300000	\$ 3,837,524			
Countywide Total		100.0000000	\$ 7,195,808			\$ 1,069,042
<b>LEVY BOCC</b>	<b>\$ 0.06</b>	<b>89.2300000</b>	<b>\$ 1,051,353</b>	<b>\$ -</b>		
Bronson		1.3000000	\$ 15,317			
Cedar Key		0.9300000	\$ 10,958			
Chiefland		3.0000000	\$ 35,348			
Fanning Springs (part)		0.2400000	\$ 2,828			
Inglis		2.2000000	\$ 25,922			
Otter Creek		0.1400000	\$ 1,650			
Williston		2.3500000	\$ 27,689			
Yankeetown		0.6100000	\$ 7,187			
Countywide Total		100.0000000	\$ 1,178,251			\$ 152,457
<b>LIBERTY BOCC</b>	<b>\$ 0.06</b>	<b>90.0000000</b>	<b>\$ 258,413</b>	<b>\$ -</b>		
Bristol		10.0000000	\$ 28,713			
Countywide Total		100.0000000	\$ 287,126			\$ 26,673
<b>MADISON BOCC</b>	<b>\$ 0.06</b>	<b>70.1700000</b>	<b>\$ 1,082,059</b>	<b>\$ -</b>		
Greenville		6.1600000	\$ 94,991			
Lee		1.9800000	\$ 30,533			
Madison		21.6900000	\$ 334,471			
Countywide Total		100.0000000	\$ 1,542,054			\$ 75,505
<b>MANATEE BOCC</b>	<b>\$ 0.06</b>	<b>100.0000000</b>	<b>\$ 8,104,354</b>	<b>\$ 0.05</b>	<b>100.0000000</b>	<b>\$ 5,840,250</b>
<b>MARION BOCC</b>	<b>\$ 0.06</b>	<b>70.1000000</b>	<b>\$ 8,507,215</b>	<b>\$ -</b>		
Bellevue		2.5600000	\$ 310,677			



## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2010

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
Dunnellon		2.5600000	\$ 310,677			
McIntosh		0.6400000	\$ 77,669			
Ocala		23.5000000	\$ 2,851,919			
Reddick		0.6400000	\$ 77,669			
Countywide Total		100.0000000	\$ 12,135,828			\$ 1,583,078
<b>MARTIN BOCC</b>	<b>\$ 0.06</b>	<b>86.8300000</b>	<b>\$ 3,738,179</b>	<b>\$ 0.05</b>	<b>86.8300000</b>	<b>\$ 2,803,992</b>
Jupiter Island		1.3500000	\$ 58,120		1.3500000	\$ 43,595
Ocean Breeze		0.0900000	\$ 3,875		0.0900000	\$ 2,906
Sewall's Point		2.3300000	\$ 100,310		2.3300000	\$ 75,242
Stuart		9.4000000	\$ 404,686		9.4000000	\$ 303,553
Countywide Total		100.0000000	\$ 4,305,169		100.0000000	\$ 3,229,289
<b>MIAMI-DADE BOCC</b>	<b>\$ 0.06</b>	<b>70.4000000</b>	<b>\$ 41,601,394</b>	<b>\$ 0.03</b>	<b>74.0000000</b>	<b>\$ 19,166,989</b>
Aventura		0.5260000	\$ 310,829		0.4620000	\$ 119,664
Bal Harbour		0.0510000	\$ 30,137		0.0450000	\$ 11,656
Bay Harbor Islands		0.1050000	\$ 62,048		0.0920000	\$ 23,829
Biscayne Park		0.0940000	\$ 55,547		0.0830000	\$ 21,498
Coral Gables		1.2960000	\$ 765,844		1.1390000	\$ 295,016
Cutler Bay		0.8500000	\$ 502,290		0.7470000	\$ 193,483
Doral		0.6940000	\$ 410,105		0.6090000	\$ 157,739
El Portal		0.0690000	\$ 40,774		0.0610000	\$ 15,800
Florida City		0.2360000	\$ 139,459		0.2080000	\$ 53,875
Golden Beach		0.0420000	\$ 24,819		0.0370000	\$ 9,583
Hialeah		4.7470000	\$ 2,805,139		4.1700000	\$ 1,080,086
Hialeah Gardens		0.4280000	\$ 252,918		0.3760000	\$ 97,389
Homestead		1.2650000	\$ 747,525		1.1110000	\$ 287,764
Indian Creek		0.0060000	\$ 3,546		0.0050000	\$ 1,295
Key Biscayne		0.2340000	\$ 138,277		0.2060000	\$ 53,357
Medley		0.0980000	\$ 57,911		0.0860000	\$ 22,275
Miami		7.9860000	\$ 4,719,158		7.0150000	\$ 1,816,979
Miami Beach		1.7630000	\$ 1,041,808		1.5490000	\$ 401,212
Miami Gardens		2.6000000	\$ 1,536,415		2.2830000	\$ 591,328
Miami Lakes		0.6210000	\$ 366,967		0.5450000	\$ 141,162
Miami Shores		0.3020000	\$ 178,461		0.2650000	\$ 68,639
Miami Springs		0.4320000	\$ 255,281		0.3790000	\$ 98,166
North Bay		0.1080000	\$ 63,820		0.0950000	\$ 24,606
North Miami		1.3000000	\$ 768,208		1.1420000	\$ 295,793
North Miami Beach		0.9720000	\$ 574,383		0.8540000	\$ 221,197
Opa Locka		0.3350000	\$ 197,961		0.2940000	\$ 76,150
Palmetto Bay		0.6940000	\$ 410,105		0.6070000	\$ 157,221
Pinecrest		0.5700000	\$ 336,829		0.5000000	\$ 129,507
South Miami		0.2750000	\$ 162,505		0.2420000	\$ 62,681
Sunny Isles Beach		0.3230000	\$ 190,870		0.2840000	\$ 73,560
Surfside		0.1220000	\$ 72,093		0.1070000	\$ 27,714
Sweetwater		0.2810000	\$ 166,051		0.2470000	\$ 63,976
Virginia Gardens		0.0530000	\$ 31,319		0.0470000	\$ 12,174
West Miami		0.1220000	\$ 72,093		0.1080000	\$ 27,973
Countywide Total		100.0000000	\$ 59,092,889		100.0000000	\$ 25,901,336
<b>MONROE BOCC</b>	<b>\$ 0.06</b>	<b>60.5000000</b>	<b>\$ 1,215,967</b>	<b>\$ -</b>		
Islamorada		See note	\$ 294,500			
Key Colony Beach		2.0000000	\$ 58,982			
Key West		36.5000000	\$ 1,076,418			

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2010

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
Layton		1.0000000	\$ 29,491			
Marathon		See note	\$ 273,733			
Countywide Total		100.0000000	\$ 2,949,092			\$ 449,261
<b>NASSAU BOCC</b>	<b>\$ 0.06</b>	<b>85.6065000</b>	<b>\$ 1,857,377</b>	<b>\$ -</b>		
Callahan		0.7494000	\$ 16,259			
Fernandina Beach		9.0497000	\$ 196,348			
Hilliard		4.5944000	\$ 99,683			
Countywide Total		100.0000000	\$ 2,169,668			\$ 284,343
<b>OKALOOSA BOCC</b>	<b>\$ 0.06</b>	<b>60.0000000</b>	<b>\$ 3,169,013</b>	<b>\$ -</b>		
Cinco Bayou		0.4300000	\$ 22,711			
Crestview		8.6700000	\$ 457,922			
Destin		8.7900000	\$ 464,260			
Fort Walton Beach		10.8800000	\$ 574,648			
Laurel Hill		0.5100000	\$ 26,937			
Mary Esther		2.2100000	\$ 116,725			
Niceville		4.8500000	\$ 256,162			
Shalimar		0.6800000	\$ 35,915			
Valparaiso		2.9800000	\$ 157,394			
Countywide Total		100.0000000	\$ 5,281,688			\$ 797,345
<b>OKEECHOBEE BOCC</b>	<b>\$ 0.06</b>	<b>80.6600000</b>	<b>\$ 1,533,413</b>	<b>\$ 0.05</b>	<b>80.6600000</b>	<b>\$ 985,165</b>
Okeechobee		19.3400000	\$ 367,669		19.3400000	\$ 236,215
Countywide Total		100.0000000	\$ 1,901,083		100.0000000	\$ 1,221,380
<b>ORANGE BOCC</b>	<b>\$ 0.06</b>	<b>64.5700000</b>	<b>\$ 23,758,643</b>	<b>\$ -</b>		
Apopka		3.5700000	\$ 1,313,588			
Belle Isle		0.5300000	\$ 195,014			
Eatonville		0.2300000	\$ 84,629			
Edgewood		0.2000000	\$ 73,590			
Maitland		1.4600000	\$ 537,210			
Oakland		0.1800000	\$ 66,231			
Ocoee		3.0300000	\$ 1,114,894			
Orlando		20.6900000	\$ 7,612,921			
Windermere		0.2400000	\$ 88,308			
Winter Garden		2.7200000	\$ 1,000,829			
Winter Park		2.5800000	\$ 949,315			
Countywide Total		100.0000000	\$ 36,795,173			\$ 5,157,785
<b>OSCEOLA BOCC</b>	<b>\$ 0.06</b>	<b>62.5000000</b>	<b>\$ 5,937,873</b>	<b>\$ -</b>		
Kissimmee		25.0000000	\$ 2,375,149			
Saint Cloud		12.5000000	\$ 1,187,575			
Countywide Total		100.0000000	\$ 9,500,596			\$ 1,421,476
<b>PALM BEACH BOCC</b>	<b>\$ 0.06</b>	<b>66.5650000</b>	<b>\$ 20,328,622</b>	<b>\$ 0.05</b>	<b>78.9241000</b>	<b>\$ 17,896,958</b>
Atlantis		0.1990051	\$ 60,775		0.1254438	\$ 28,446
Belle Glade		0.8540636	\$ 260,827		0.5383628	\$ 122,080
Boca Raton		4.2509593	\$ 1,298,222		2.6796110	\$ 607,633
Boynton Beach		2.4609163	\$ 751,552		1.5512495	\$ 351,764
Briny Breezes		0.0090609	\$ 2,767		0.0057116	\$ 1,295
Cloud Lake		0.0125047	\$ 3,819		0.0078824	\$ 1,787
Delray Beach		2.8169656	\$ 860,287		1.7756867	\$ 402,658
Glen Ridge		0.0258787	\$ 7,903		0.0163127	\$ 3,699
Golf		0.0683411	\$ 20,871		0.0430791	\$ 9,769
Greenacres		0.7543605	\$ 230,378		0.4755145	\$ 107,828
Gulfstream		0.0635599	\$ 19,411		0.0400653	\$ 9,085

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2010

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
Haverhill		0.0746269	\$ 22,791		0.0470414	\$ 10,667
Highland Beach		0.0729552	\$ 22,280		0.0459876	\$ 10,428
Hypoluxo		0.0342374	\$ 10,456		0.0215817	\$ 4,894
Juno Beach		0.1008065	\$ 30,786		0.0635438	\$ 14,409
Jupiter		2.1280374	\$ 649,892		1.3414178	\$ 304,182
Jupiter Inlet Colony		0.0397877	\$ 12,151		0.0250803	\$ 5,687
Lake Clarke Shores		0.2179628	\$ 66,565		0.1373938	\$ 31,156
Lake Park		0.5069080	\$ 154,807		0.3195317	\$ 72,458
Lake Worth		1.7889731	\$ 546,344		1.1276871	\$ 255,716
Lantana		0.5588326	\$ 170,665		0.3522626	\$ 79,880
Loxahatchee Groves		0.7812088	\$ 238,577		0.4924384	\$ 111,666
Manalapan		0.0358423	\$ 10,946		0.0225934	\$ 5,123
Mangonia Park		0.1322689	\$ 40,394		0.0833763	\$ 18,907
North Palm Beach		0.5746139	\$ 175,484		0.3622104	\$ 82,135
Ocean Ridge		0.1040163	\$ 31,766		0.0655671	\$ 14,868
Pahokee		0.3523715	\$ 107,613		0.2221189	\$ 50,368
Palm Beach		0.6902990	\$ 210,814		0.4351330	\$ 98,671
Palm Beach Gardens		1.4464984	\$ 441,753		0.9118067	\$ 206,763
Palm Beach Shores		0.0814142	\$ 24,864		0.0513198	\$ 11,637
Palm Springs		0.6757214	\$ 206,362		0.4259439	\$ 96,588
Riviera Beach		1.5329279	\$ 468,149		0.9662879	\$ 219,117
Royal Palm Beach		1.3604367	\$ 415,471		0.8575573	\$ 194,461
South Bay		0.2398627	\$ 73,253		0.1511985	\$ 34,286
South Palm Beach		0.0209303	\$ 6,392		0.0131935	\$ 2,992
Tequesta		0.3541435	\$ 108,154		0.2232359	\$ 50,621
Wellington		3.1808387	\$ 971,412		2.0050557	\$ 454,670
West Palm Beach		4.8328621	\$ 1,475,932		3.0464160	\$ 690,810
Countywide Total		100.0000000	\$ 30,539,506		100.0000000	\$ 22,676,163
<b>PASCO BOCC</b>	<b>\$ 0.06</b>	<b>87.4527000</b>	<b>\$ 10,020,273</b>	<b>\$ -</b>		
Dade City		2.3308000	\$ 267,062			
New Port Richey		4.5789000	\$ 524,647			
Port Richey		1.0627000	\$ 121,763			
Saint Leo		0.1160000	\$ 13,291			
San Antonio		0.6721000	\$ 77,009			
Zephyrhills		3.7868000	\$ 433,889			
Countywide Total		100.0000000	\$ 11,457,934			\$ 1,671,960
<b>PINELLAS BOCC</b>	<b>\$ 0.06</b>	<b>100.0000000</b>	<b>\$ 20,228,142</b>	<b>\$ -</b>		<b>\$ 3,028,118</b>
<b>POLK BOCC</b>	<b>\$ 0.06</b>	<b>65.6960000</b>	<b>\$ 11,039,599</b>	<b>\$ 0.05</b>	<b>65.6960000</b>	<b>\$ 6,826,155</b>
Auburndale		2.0440000	\$ 343,475		2.0440000	\$ 212,382
Bartow		3.0070000	\$ 505,298		3.0070000	\$ 312,443
Davenport		0.4710000	\$ 79,147		0.4710000	\$ 48,939
Dundee		0.6300000	\$ 105,866		0.6300000	\$ 65,460
Eagle Lake		0.4650000	\$ 78,139		0.4650000	\$ 48,316
Fort Meade		1.0860000	\$ 182,492		1.0860000	\$ 112,841
Frostproof		0.8760000	\$ 147,204		0.8760000	\$ 91,021
Haines City		2.6050000	\$ 437,746		2.6050000	\$ 270,673
Highland Park		0.0470000	\$ 7,898		0.0470000	\$ 4,884
Hillcrest Heights		0.0480000	\$ 8,066		0.0480000	\$ 4,987
Lake Alfred		0.6710000	\$ 112,755		0.6710000	\$ 69,720
Lake Hamilton		0.2530000	\$ 42,514		0.2530000	\$ 26,288
Lake Wales		2.0740000	\$ 348,516		2.0740000	\$ 215,499

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2010

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		13.6520000	\$ 2,294,091		13.6520000	\$ 1,418,513
Mulberry		1.1620000	\$ 195,263		1.1620000	\$ 120,738
Polk City		0.2980000	\$ 50,076		0.2980000	\$ 30,964
Winter Haven		4.9150000	\$ 825,920		4.9150000	\$ 510,694
Countywide Total		100.0000000	\$ 16,804,065		100.0000000	\$ 10,390,518
<b>PUTNAM BOCC</b>	<b>\$ 0.06</b>	<b>78.8340000</b>	<b>\$ 1,621,334</b>	<b>\$ -</b>		
Crescent City		2.4404000	\$ 50,190			
Interlachen		2.0430000	\$ 42,017			
Palatka		14.7762000	\$ 303,894			
Pomona Park		1.0870000	\$ 22,356			
Welaka		0.8194000	\$ 16,852			
Countywide Total		100.0000000	\$ 2,056,643			\$ 275,997
<b>SAINT JOHNS BOCC</b>	<b>\$ 0.06</b>	<b>88.0000000</b>	<b>\$ 5,346,582</b>	<b>\$ -</b>		
Hastings		0.0000000	\$ -			
Saint Augustine		8.0000000	\$ 486,053			
Saint Augustine Beach		4.0000000	\$ 243,026			
Countywide Total		100.0000000	\$ 6,075,662			\$ 811,412
<b>SAINT LUCIE BOCC</b>	<b>\$ 0.06</b>	<b>23.9086000</b>	<b>\$ 1,780,490</b>	<b>\$ 0.05</b>	<b>23.9086000</b>	<b>\$ 1,261,392</b>
Fort Pierce		19.3984000	\$ 1,444,613		19.3984000	\$ 1,023,439
Port Saint Lucie		56.6115000	\$ 4,215,899		56.6115000	\$ 2,986,763
Saint Lucie Village		0.0815000	\$ 6,069		0.0815000	\$ 4,300
Countywide Total		100.0000000	\$ 7,447,071		100.0000000	\$ 5,275,894
<b>SANTA ROSA BOCC</b>	<b>\$ 0.06</b>	<b>90.4800000</b>	<b>\$ 3,479,361</b>	<b>\$ -</b>		
Gulf Breeze		4.0800000	\$ 156,894			
Jay		0.3900000	\$ 14,997			
Milton		5.0500000	\$ 194,195			
Countywide Total		100.0000000	\$ 3,845,448			\$ 551,857
<b>SARASOTA BOCC</b>	<b>\$ 0.06</b>	<b>64.7400000</b>	<b>\$ 5,645,021</b>	<b>\$ 0.05</b>	<b>64.7400000</b>	<b>\$ 4,227,678</b>
Longboat Key		1.3100000	\$ 114,226		1.3100000	\$ 85,546
North Port		13.8700000	\$ 1,209,398		13.8700000	\$ 905,745
Sarasota		14.3600000	\$ 1,252,124		14.3600000	\$ 937,743
Venice		5.7200000	\$ 498,757		5.7200000	\$ 373,530
Countywide Total		100.0000000	\$ 8,719,526		100.0000000	\$ 6,530,242
<b>SEMINOLE BOCC</b>	<b>\$ 0.06</b>	<b>63.6000000</b>	<b>\$ 7,340,623</b>	<b>\$ -</b>		
Altamonte Springs		8.6000000	\$ 992,600			
Casselberry		3.4000000	\$ 392,423			
Lake Mary		1.8000000	\$ 207,753			
Longwood		3.6000000	\$ 415,507			
Oviedo		6.5000000	\$ 750,221			
Sanford		8.3000000	\$ 957,974			
Winter Springs		4.2000000	\$ 484,758			
Countywide Total		100.0000000	\$ 11,541,860			\$ 1,750,757
<b>SUMTER BOCC</b>	<b>\$ 0.06</b>	<b>89.7030000</b>	<b>\$ 3,682,640</b>	<b>\$ -</b>		
Bushnell		2.5200000	\$ 103,455			
Center Hill		0.9900000	\$ 40,643			
Coleman		0.6910000	\$ 28,368			
Webster		0.8450000	\$ 34,690			
Wildwood		5.2510000	\$ 215,573			
Countywide Total		100.0000000	\$ 4,105,370			\$ 376,778
<b>SUWANNEE BOCC</b>	<b>\$ 0.06</b>	<b>81.5700000</b>	<b>\$ 1,331,908</b>	<b>\$ 0.05</b>	<b>81.5700000</b>	<b>\$ 805,156</b>
Branford		1.0000000	\$ 16,328		1.0000000	\$ 9,871

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2010

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	\$ 284,604		17.4300000	\$ 172,047
Countywide Total		100.0000000	\$ 1,632,840		100.0000000	\$ 987,074
<b>TAYLOR BOCC</b>	<b>\$ 0.06</b>	<b>67.0000000</b>	<b>\$ 661,959</b>	<b>\$ -</b>		
Perry		33.0000000	\$ 326,039			
Countywide Total		100.0000000	\$ 987,998			\$ 101,597
<b>UNION BOCC</b>	<b>\$ 0.05</b>	<b>88.1900000</b>	<b>\$ 291,679</b>	<b>\$ -</b>		
Lake Butler		11.1400000	\$ 36,844			
Raiford		0.4100000	\$ 1,356			
Worthington Springs		0.2600000	\$ 860			
Countywide Total		100.0000000	\$ 330,739			\$ 31,541
<b>VOLUSIA BOCC</b>	<b>\$ 0.06</b>	<b>57.2390000</b>	<b>\$ 7,020,496</b>	<b>\$ 0.05</b>	<b>57.2390000</b>	<b>\$ 5,205,516</b>
Daytona Beach		7.7080000	\$ 945,404		7.7080000	\$ 700,993
Daytona Beach Shores		1.2280000	\$ 150,617		1.2280000	\$ 111,679
DeBary		2.0380000	\$ 249,965		2.0380000	\$ 185,343
DeLand		2.3500000	\$ 288,233		2.3500000	\$ 213,717
Deltona		9.4280000	\$ 1,156,366		9.4280000	\$ 857,415
Edgewater		1.8470000	\$ 226,539		1.8470000	\$ 167,973
Holly Hill		1.2470000	\$ 152,947		1.2470000	\$ 113,407
Lake Helen		0.2530000	\$ 31,031		0.2530000	\$ 23,009
New Smyrna Beach		3.3200000	\$ 407,206		3.3200000	\$ 301,932
Oak Hill		0.1520000	\$ 18,643		0.1520000	\$ 13,823
Orange City		0.8400000	\$ 103,028		0.8400000	\$ 76,393
Ormond Beach		5.0870000	\$ 623,932		5.0870000	\$ 462,630
Pierson		0.2100000	\$ 25,757		0.2100000	\$ 19,098
Ponce Inlet		0.6530000	\$ 80,092		0.6530000	\$ 59,386
Port Orange		5.0170000	\$ 615,347		5.0170000	\$ 456,264
South Daytona		1.3830000	\$ 169,628		1.3830000	\$ 125,775
Countywide Total		100.0000000	\$ 12,265,232		100.0000000	\$ 9,094,351
<b>WAKULLA BOCC</b>	<b>\$ 0.06</b>	<b>100.0000000</b>	<b>\$ 652,293</b>	<b>\$ -</b>		<b>\$ 87,269</b>
<b>WALTON BOCC</b>	<b>\$ 0.06</b>	<b>85.7600000</b>	<b>\$ 1,971,438</b>	<b>\$ -</b>		
DeFuniak Springs		13.4500000	\$ 309,187			
Freeport		0.7900000	\$ 18,160			
Countywide Total		100.0000000	\$ 2,298,785			\$ 322,271
<b>WASHINGTON BOCC</b>	<b>\$ 0.06</b>	<b>85.7600000</b>	<b>\$ 554,637</b>	<b>\$ -</b>		
Caryville		0.1200000	\$ 776			
Chipley		12.3500000	\$ 79,871			
Vernon		1.4600000	\$ 9,442			
Wausau		0.3100000	\$ 2,005			
Countywide Total		100.0000000	\$ 646,731			\$ 89,568
<b>STATEWIDE TOTALS</b>			<b>\$ 518,774,102</b>			<b>\$ 160,012,731</b>

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2010

	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
<b>Local Government</b>						

**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 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 Monroe County government's share.
- 5) The dollar figures represent a 100 percent distribution of estimated monies.

## **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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **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 1<sup>st</sup> to be effective January 1<sup>st</sup> of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31<sup>st</sup> of any year may be reimposed at the current authorized rate to be effective September 1<sup>st</sup> of the year of expiration. A decision to rescind the tax shall not take effect on any other date than December 31<sup>st</sup> and shall require a minimum of 60 days notice to the Department of Revenue of such decision.

### **Counties Eligible to Levy**

All counties are eligible to levy this tax on motor fuel.

### **Distribution of Proceeds**

The 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.<sup>1</sup> 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.

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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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **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 two circumstances whichever is applicable.
  - a. Prior to June 1<sup>st</sup>, 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 1<sup>st</sup>. 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 10<sup>th</sup>, adopt a resolution of intent to levy this tax.
2. If no interlocal agreement or resolution is adopted pursuant to the procedures described in #1 above, then municipalities representing more than 50 percent of the county population may, prior to June 20<sup>th</sup>, 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 1<sup>st</sup>, following 30 days after voter approval.

All impositions and rate changes of this tax shall be levied before July 1<sup>st</sup> to be effective January 1<sup>st</sup> 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 31<sup>st</sup> of any year may be reimposed at the current authorized rate to be effective September 1<sup>st</sup> of the year of expiration. 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 1<sup>st</sup> 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.<sup>1</sup> 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.

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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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **Authorization to Levy**

The tax on motor fuel may be levied by an ordinance adopted by a majority plus one vote of the county's governing body or upon approval by referendum. All impositions and rate changes of the tax shall be levied before July 1<sup>st</sup>, to be effective January 1<sup>st</sup> of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31<sup>st</sup> of any year may be reimposed at the current authorized rate to be effective September 1<sup>st</sup> of the year of expiration. A decision to rescind the tax shall not take effect on any other date than December 31<sup>st</sup> and shall require a minimum of 60 days notice to the Department of Revenue (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 1<sup>st</sup> 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.<sup>1</sup> 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.

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

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## **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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **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.<sup>1</sup>

<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.

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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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **Eligibility Requirements**

The governing body of any municipality with a resident population of 200,000 or more, which has more than 20 percent of its real property exempt from ad valorem taxation, and is located in a county with a population greater than 500,000, may impose and collect a discretionary per-vehicle surcharge. Subject to referendum approval by voters in the municipality, 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 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 former s. 218.503(6)(a), F.S., is in effect.<sup>1</sup>

Based on April 1, 2008 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.<sup>2</sup>

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

2. Section 166.271(3), F.S.

### **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.<sup>3</sup>

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 former 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.

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3. Section 166.271(2), F.S.

## **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**

There were no general law amendments resulting from the 2009 Regular Legislative Session.

### **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.<sup>1</sup>

### **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.

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1. Section 213.0535, F.S.

## **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.<sup>1</sup> 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.<sup>2</sup> The tax proceeds are considered general revenue for the municipality or charter county.

### **General Law Amendments**

Chapter 2009-51, L.O.F., (CS/CS/HB 7031) revises industry code designations pertaining to a tax exemption that may be granted by municipalities. This change became effective on July 1, 2009.

### **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.<sup>3</sup> More recently, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.<sup>4</sup>

### **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.<sup>5</sup> At the discretion of the local taxing authority, the tax may be levied on a physical 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

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1. Section 166.231(1), F.S.
  2. Section 166.231(2), F.S.
  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.

gallons purchased; and water service, number of gallons purchased.<sup>6</sup> A number of tax exemptions are specified in law.<sup>7</sup>

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.<sup>8</sup>

### **Distribution of Proceeds**

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

### **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.<sup>10</sup> 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.

### **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.<sup>11</sup>

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6. Section 166.232, F.S.

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

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

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

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

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



**Prior Years' Revenues**

Summaries of prior years' revenues reported by county or municipal governments are available via the LCIR's website.<sup>12</sup>

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

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## **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**

Chapter 2009-133, L.O.F., (CS/HB 61) provides for the application of Tourist Development Taxes on short-term stays at timeshare resorts. This change became effective on July 1, 2009.

### **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.<sup>1</sup> However, this second limitation does not apply to a county's levy of the Professional Sports Franchise Facility Tax<sup>2</sup> and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.<sup>3</sup>

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 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.

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1. Section 125.0104(3)(b), F.S.
  2. Section 125.0104(3)(1)4., F.S.
  3. Section 125.0104(3)(n)2., F.S.

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.<sup>4</sup> 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, condominium or timeshare resort 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.<sup>5</sup>

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 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.<sup>6</sup>

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4. Section 125.0104(4), F.S.

5. Section 125.0104(3), F.S.

6. Section 125.0104(10), F.S.

**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.<sup>7</sup>

**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 pre-condition to the receipt of such funds.<sup>8</sup>

**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.<sup>9</sup> 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
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

7. Section 125.0104(4)(a), F.S.

8. Section 125.0104(3)(i), F.S.

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

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

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.<sup>10</sup>

### Taxable Sales Reported by Transient Rental Facilities

The second 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. Please note that the county estimates of taxable sales are based on the state fiscal year. 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.). The third table summarizes the counties eligible to levy the various local option tourist taxes and illustrates the 2009 tax rates.

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.<sup>11</sup>

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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, 2009, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>1 or 2 Percent Tax - s. 125.0104(3)(c), F.S.</b>				
<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>Glades</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2009</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>	-



## History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals  
 ### Active Levies, as of July 1, 2009, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<i>Volusia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1995</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1986</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2001</i>	-
<b>Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.</b>				
<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>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1990</i>	-
<i>Collier</i>	<i>Repealed Levy</i>	-	<i>Nov. 14, 1991</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1991</i>	<i>Jul. 31, 1994</i>
<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>	-
<i>Monroe (Key West only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1986</i>	<i>Jun. 30, 1987</i>
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1987</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2008</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>Putnam</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2008</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>	-
<b>Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S.</b>				
<i>Bay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2009</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>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>	-

## History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals  
 ### Active Levies, as of July 1, 2009, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
Escambia (Navarre Beach exempt)	Imposed Levy	1%	May 1, 1996	Apr. 30, 1999
<b>Escambia (Navarre Beach exempt)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2000</b>	-
<b>Gulf</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2007</b>	-
<b>Hillsborough</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1990</b>	-
<b>Indian River</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2001</b>	-
<b>Jackson</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2004</b>	-
<b>Lake</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2003</b>	-
<b>Lee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2006</b>	-
<b>Leon</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 2004</b>	-
<b>Manatee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2003</b>	<b>Nov. 30, 2008</b>
<b>Martin</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2008</b>	-
<b>Miami-Dade</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1991</b>	-
<b>Okaloosa (select voting districts only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1999</b>	-
<b>Orange</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1995</b>	-
<b>Osceola</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Sep. 1, 1997</b>	-
<b>Palm Beach</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1994</b>	-
<b>Pinellas</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1996</b>	-
<b>Polk</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 1994</b>	-
<b>Putnam</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2008</b>	-
Saint Lucie	Imposed Levy	1%	Aug. 1, 1997	Dec. 31, 2002
<b>Saint Lucie</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2003</b>	-
<b>Santa Rosa</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 2006</b>	-
<b>Sarasota</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2007</b>	-
<b>Seminole</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2009</b>	-
<b>Volusia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 2003</b>	-
<b>Walton (select zip codes only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2004</b>	-
<b>High Tourism Impact Tax - s. 125.0104(3)(m), F.S.</b>				
<b>Monroe</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 2009</b>	-
<b>Orange</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1989</b>	-
<b>Osceola</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1990</b>	-
<b>Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.</b>				
<b>Bay</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2009</b>	-
<b>Brevard</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 2005</b>	-
<b>Broward</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1996</b>	-
<b>Charlotte</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2007</b>	-
<b>Duval</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 1994</b>	-
<b>Hillsborough</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 1994</b>	-
<b>Lee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2006</b>	-
<b>Leon</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2009</b>	-
<b>Manatee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 2009</b>	-
<b>Okaloosa (select voting districts only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2008</b>	-
<b>Orange</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Sep. 1, 2006</b>	-
<b>Osceola</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 2004</b>	-
<b>Palm Beach</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2006</b>	-
<b>Pinellas</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2005</b>	-
<b>Polk</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 2004</b>	-
<b>Saint Lucie</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 2003</b>	-
<b>Seminole</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2009</b>	-
<b>Tourist Impact Tax - s. 125.0108, F.S.</b>				
<b>Monroe</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 1988</b>	-
<b>Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.</b>				
<b>Duval</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Nov. 1, 1984</b>	-
<b>Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.</b>				
<b>Miami-Dade (select cities exempt)</b>	<b>Imposed Levy</b>	<b>3%</b>	<b>May 1, 1984</b>	-

## History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals  
 ### Active Levies, as of July 1, 2009, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>Special District Convention Development Tax - s. 212.0305(4)(c), F.S.</b>				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
<b>Volusia (portion)</b>	<b>Increased Rate</b>	<b>3%</b>	<b>Oct. 1, 1995</b>	-
Note: This levy is imposed within the jurisdiction of the Halifax Area Advertising Authority.				
<b>Special Convention Development Tax - s. 212.0305(4)(d), F.S.</b>				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1987	Mar. 31, 1992
Volusia (portion)	Increased Rate	2%	Apr. 1, 1992	Sep. 30, 2000
<b>Volusia (portion)</b>	<b>Increased Rate</b>	<b>3%</b>	<b>Oct. 1, 2000</b>	-
Note: This levy is imposed within the jurisdiction of the Southeast Volusia Advertising Authority.				
<b>Subcounty Convention Development Tax - s. 212.0305(4)(e), F.S.</b>				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
<b>Volusia (portion)</b>	<b>Increased Rate</b>	<b>3%</b>	<b>Oct. 1, 1995</b>	-
Note: This levy is imposed within the jurisdiction of the West Volusia Advertising Authority.				
<b>Local Administration of Tourist Taxes</b>				
County	Effective Date	Termination Date		
<b>Alachua</b>	<b>Jul. 1, 2001</b>			
<b>Baker</b>	<b>May 1, 2000</b>			
<b>Bay</b>	<b>Jan. 1, 1994</b>			
<b>Brevard</b>	<b>Oct. 1, 1992</b>			
<b>Broward</b>	<b>Mar. 1, 1994</b>			
<b>Charlotte</b>	<b>Sep. 1, 1990</b>			
Citrus	Sep. 1, 1991	Dec. 31, 2005		
<b>Clay</b>	<b>Jan. 1, 1989</b>			
<b>Collier</b>	<b>Jan. 1, 1993</b>			
<b>Duval</b>	<b>Dec. 1, 1990</b>			
<b>Escambia</b>	<b>Jun. 1, 1989</b>			
<b>Gulf</b>	<b>Jun. 1, 2001</b>			
<b>Hernando</b>	<b>Jan. 1, 1993</b>			
<b>Hillsborough</b>	<b>Jan. 1, 1992</b>			
<b>Indian River</b>	<b>Oct. 1, 2000</b>			
<b>Lake</b>	<b>Nov. 1, 1998</b>			
<b>Lee</b>	<b>May 1, 1988</b>			
<b>Leon</b>	<b>Oct. 1, 1994</b>			
<b>Manatee</b>	<b>Oct. 1, 1989</b>			
<b>Marion</b>	<b>Apr. 1, 2008</b>			
<b>Martin</b>	<b>Nov. 1, 2002</b>			
<b>Miami-Dade</b>	<b>Apr. 1, 1988</b>			
<b>Monroe (Tourist Development Taxes)</b>	<b>Jan. 1, 1991</b>			
<b>Monroe (Tourist Impact Tax)</b>	<b>Jan. 1, 1996</b>			
<b>Nassau</b>	<b>May 1, 1989</b>			
<b>Okaloosa</b>	<b>Jul. 1, 1992</b>			
<b>Orange</b>	<b>Jan. 1, 1992</b>			
<b>Osceola</b>	<b>May 1, 1992</b>			
<b>Palm Beach</b>	<b>Jan. 1, 1993</b>			
<b>Pinellas</b>	<b>Oct. 1, 1990</b>			
<b>Polk</b>	<b>Jan. 1, 1994</b>			
<b>Putnam</b>	<b>Apr. 1, 1999</b>			
<b>Saint Johns</b>	<b>Aug. 1, 1988</b>			
<b>Saint Lucie</b>	<b>May 1, 1991</b>			
<b>Santa Rosa</b>	<b>May 1, 1994</b>			
<b>Sarasota</b>	<b>Jun. 1, 1992</b>			
<b>Seminole</b>	<b>Sep. 1, 1993</b>			
<b>Suwannee</b>	<b>Nov. 1, 2001</b>			
<b>Taylor</b>	<b>Jul. 1, 2006</b>			

**History of Local Option Tourist Tax Levies**  
**Summary of Impositions, Expirations, Rate Changes, and Repeals**  
**### Active Levies, as of July 1, 2009, Are Noted in Bold Italics. ###**

County	Action	Rate	Effective Date	Expiration Date
<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 Sources: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (July 1, 2009)  
<https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf> and the Office of Tax Research.

## Taxable Sales Reported by Transient Rental Facilities

### State Fiscal Years Ended June 30, 2004 - 2010

County	2004	2005	2006	2007	2008	2009 (est.)	2010 (est.)
Alachua	\$ 55,904,993	\$ 54,243,490	\$ 61,186,288	\$ 68,585,156	\$ 69,121,181	\$ 66,039,634	\$ 68,369,614
Baker	\$ 1,504,500	\$ 1,699,572	\$ 1,603,440	\$ 1,741,451	\$ 1,351,770	\$ 1,277,842	\$ 1,290,620
Bay	\$ 196,208,387	\$ 208,158,496	\$ 183,988,163	\$ 205,883,807	\$ 220,615,421	\$ 217,424,921	\$ 225,865,351
Bradford	\$ 2,580,981	\$ 2,622,384	\$ 2,642,988	\$ 2,704,138	\$ 2,708,650	\$ 2,558,059	\$ 2,659,680
Brevard	\$ 118,405,980	\$ 128,005,733	\$ 155,456,543	\$ 157,344,213	\$ 160,759,866	\$ 157,094,549	\$ 157,332,083
Broward	\$ 654,875,401	\$ 705,221,067	\$ 777,095,108	\$ 802,185,494	\$ 840,297,004	\$ 743,644,984	\$ 675,386,893
Calhoun	\$ 123,889	\$ 124,139	\$ 112,493	\$ 100,000	\$ 82,327	\$ 82,327	\$ 83,397
Charlotte	\$ 45,588,167	\$ 41,677,190	\$ 44,887,250	\$ 41,243,124	\$ 40,343,005	\$ 41,544,426	\$ 41,082,449
Citrus	\$ 16,915,167	\$ 17,942,932	\$ 18,476,567	\$ 19,545,020	\$ 20,971,656	\$ 20,359,517	\$ 21,089,291
Clay	\$ 11,948,733	\$ 12,444,196	\$ 12,623,704	\$ 12,914,586	\$ 14,635,620	\$ 15,149,458	\$ 15,297,733
Collier	\$ 313,330,067	\$ 353,421,354	\$ 392,064,458	\$ 353,863,988	\$ 368,128,308	\$ 323,082,008	\$ 298,850,857
Columbia	\$ 16,271,833	\$ 18,768,712	\$ 21,071,923	\$ 20,029,588	\$ 19,580,587	\$ 19,388,243	\$ 19,644,742
De Soto	\$ 3,302,307	\$ 5,085,505	\$ 4,554,404	\$ 4,771,372	\$ 4,281,501	\$ 4,281,501	\$ 4,406,949
Dixie	\$ 1,439,394	\$ 1,378,688	\$ 1,337,479	\$ 1,445,648	\$ 1,415,600	\$ 1,415,600	\$ 1,457,802
Duval	\$ 212,759,328	\$ 253,346,688	\$ 246,503,395	\$ 258,543,775	\$ 278,887,590	\$ 247,160,506	\$ 244,943,330
Escambia	\$ 126,929,725	\$ 128,311,967	\$ 113,095,231	\$ 119,002,462	\$ 136,216,083	\$ 130,640,244	\$ 126,201,608
Flagler	\$ 16,931,340	\$ 20,380,075	\$ 26,051,942	\$ 29,314,259	\$ 30,298,172	\$ 27,228,727	\$ 25,896,721
Franklin	\$ 32,201,669	\$ 29,499,501	\$ 33,492,460	\$ 35,818,210	\$ 38,940,899	\$ 35,023,446	\$ 33,272,560
Gadsden	\$ 1,485,454	\$ 1,467,751	\$ 1,961,062	\$ 3,246,307	\$ 3,844,048	\$ 4,390,846	\$ 4,636,733
Gilchrist	\$ 990,840	\$ 990,840	\$ 990,840	\$ 993,941	\$ 1,048,933	\$ 920,256	\$ 941,894
Glades	\$ 1,519,189	\$ 1,688,028	\$ 1,140,189	\$ 850,000	\$ 775,543	\$ 842,801	\$ 860,500
Gulf	\$ 10,173,967	\$ 11,669,207	\$ 10,142,467	\$ 16,589,656	\$ 16,869,490	\$ 15,436,181	\$ 15,930,138
Hamilton	\$ 1,114,285	\$ 1,213,745	\$ 1,578,692	\$ 1,723,357	\$ 1,479,858	\$ 1,086,276	\$ 1,067,959
Hardee	\$ 1,180,217	\$ 1,268,447	\$ 2,022,739	\$ 2,500,000	\$ 2,105,390	\$ 2,105,390	\$ 2,208,645
Hendry	\$ 5,103,589	\$ 5,285,291	\$ 6,577,038	\$ 7,200,436	\$ 5,314,203	\$ 3,717,930	\$ 3,679,833
Hernando	\$ 9,915,767	\$ 11,936,720	\$ 12,603,417	\$ 14,115,419	\$ 12,593,398	\$ 11,733,696	\$ 12,166,649
Highlands	\$ 13,231,189	\$ 17,217,031	\$ 17,746,896	\$ 17,309,328	\$ 17,545,187	\$ 16,282,850	\$ 16,836,466
Hillsborough	\$ 316,207,780	\$ 386,592,182	\$ 408,460,676	\$ 441,240,774	\$ 430,109,735	\$ 386,798,668	\$ 383,543,859
Holmes	\$ 443,714	\$ 390,921	\$ 533,985	\$ 420,883	\$ 448,102	\$ 439,279	\$ 434,886
Indian River	\$ 40,940,118	\$ 45,865,631	\$ 39,580,971	\$ 37,668,933	\$ 40,447,866	\$ 33,853,515	\$ 31,353,511
Jackson	\$ 7,368,862	\$ 9,032,350	\$ 8,734,597	\$ 8,506,226	\$ 7,997,812	\$ 6,565,979	\$ 6,418,909
Jefferson	\$ 1,344,611	\$ 1,720,657	\$ 1,808,855	\$ 1,432,150	\$ 1,615,564	\$ 1,432,289	\$ 1,407,307
Lafayette	\$ 158,616	\$ 144,148	\$ 159,711	\$ 152,000	\$ 145,319	\$ 145,319	\$ 145,319
Lake	\$ 45,006,100	\$ 51,389,328	\$ 57,139,686	\$ 58,661,492	\$ 58,514,303	\$ 49,649,863	\$ 46,670,871
Lee	\$ 404,701,900	\$ 387,490,350	\$ 444,659,401	\$ 448,782,117	\$ 474,537,924	\$ 438,756,879	\$ 432,652,740
Leon	\$ 75,231,400	\$ 81,079,561	\$ 84,209,240	\$ 86,967,922	\$ 85,372,427	\$ 76,373,118	\$ 78,458,250
Levy	\$ 6,736,129	\$ 6,944,846	\$ 8,076,041	\$ 8,498,242	\$ 8,406,417	\$ 7,255,375	\$ 7,364,206
Liberty	\$ 119,114	\$ 157,607	\$ 134,913	\$ 125,000	\$ 111,058	\$ 111,058	\$ 109,263
Madison	\$ 2,268,187	\$ 2,584,372	\$ 2,895,695	\$ 3,150,150	\$ 2,875,674	\$ 2,584,146	\$ 2,716,090
Manatee	\$ 105,276,914	\$ 109,532,158	\$ 119,010,865	\$ 125,222,264	\$ 128,560,133	\$ 117,133,062	\$ 120,766,154
Marion	\$ 58,689,700	\$ 58,689,750	\$ 56,439,347	\$ 56,563,005	\$ 53,701,567	\$ 44,869,420	\$ 41,137,160
Martin	\$ 31,373,908	\$ 32,662,770	\$ 34,324,146	\$ 31,194,758	\$ 26,300,948	\$ 25,324,572	\$ 23,975,451
Miami-Dade	\$ 834,677,551	\$ 980,391,095	\$ 1,112,282,998	\$ 1,195,290,682	\$ 1,249,578,011	\$ 1,126,445,436	\$ 1,048,342,837
Monroe	\$ 461,363,853	\$ 479,770,079	\$ 472,637,711	\$ 488,062,644	\$ 540,152,224	\$ 469,952,085	\$ 443,244,466
Nassau	\$ 61,315,200	\$ 68,353,418	\$ 71,414,610	\$ 71,596,479	\$ 76,590,127	\$ 70,590,548	\$ 69,178,737
Okaloosa	\$ 194,384,700	\$ 199,300,620	\$ 184,116,051	\$ 205,895,575	\$ 221,863,452	\$ 172,536,818	\$ 171,801,851
Okeechobee	\$ 6,232,896	\$ 7,425,241	\$ 7,585,232	\$ 7,125,727	\$ 6,468,798	\$ 5,585,579	\$ 5,222,516
Orange	\$ 2,110,929,980	\$ 2,399,217,846	\$ 2,521,706,550	\$ 2,710,670,357	\$ 2,826,399,571	\$ 2,440,812,222	\$ 2,255,722,605
Osceola	\$ 465,696,020	\$ 620,126,216	\$ 551,083,486	\$ 549,271,440	\$ 607,570,774	\$ 559,014,456	\$ 539,842,897
Palm Beach	\$ 484,045,875	\$ 556,600,117	\$ 588,503,498	\$ 580,142,798	\$ 555,139,359	\$ 542,437,015	\$ 511,518,105
Pasco	\$ 34,022,518	\$ 35,852,212	\$ 40,609,728	\$ 37,758,722	\$ 41,728,456	\$ 34,122,838	\$ 31,836,607
Pinellas	\$ 427,603,475	\$ 455,990,950	\$ 481,143,302	\$ 492,363,469	\$ 519,212,023	\$ 481,445,988	\$ 483,041,060
Polk	\$ 105,443,529	\$ 136,314,664	\$ 137,310,953	\$ 146,666,851	\$ 150,698,292	\$ 136,806,594	\$ 125,314,840
Putnam	\$ 5,441,750	\$ 5,843,360	\$ 5,577,463	\$ 5,696,538	\$ 6,921,430	\$ 5,466,762	\$ 5,062,315
Saint Johns	\$ 145,487,230	\$ 165,147,699	\$ 174,638,792	\$ 181,236,162	\$ 184,662,053	\$ 156,971,648	\$ 155,502,659
Saint Lucie	\$ 46,897,938	\$ 53,014,715	\$ 56,743,509	\$ 50,711,141	\$ 50,558,016	\$ 42,373,643	\$ 39,237,994
Santa Rosa	\$ 8,839,000	\$ 13,542,569	\$ 14,411,609	\$ 20,379,872	\$ 22,477,523	\$ 19,299,980	\$ 17,698,082
Sarasota	\$ 220,222,867	\$ 250,800,233	\$ 247,754,513	\$ 261,635,469	\$ 264,232,357	\$ 250,498,919	\$ 251,766,559
Seminole	\$ 58,229,467	\$ 80,705,815	\$ 80,792,059	\$ 75,419,144	\$ 72,691,114	\$ 72,348,710	\$ 69,671,807
Sumter	\$ 13,001,000	\$ 13,028,330	\$ 13,915,298	\$ 14,613,433	\$ 16,349,911	\$ 16,328,957	\$ 17,684,260
Suwannee	\$ 4,206,300	\$ 4,878,927	\$ 5,146,058	\$ 5,343,461	\$ 5,856,278	\$ 5,121,597	\$ 5,352,069
Taylor	\$ 5,193,223	\$ 5,082,814	\$ 5,229,981	\$ 5,115,943	\$ 5,737,667	\$ 5,821,768	\$ 6,024,991
Union	\$ 11,000	\$ 12,000	\$ 13,154	\$ 14,000	\$ 15,980	\$ 15,980	\$ 15,980
Volusia	\$ 245,790,180	\$ 241,777,500	\$ 271,153,443	\$ 263,063,352	\$ 265,765,628	\$ 230,700,218	\$ 225,543,374
Wakulla	\$ 761,533	\$ 873,493	\$ 1,137,136	\$ 1,327,286	\$ 1,587,246	\$ 1,335,076	\$ 1,411,085
Walton	\$ 246,080,733	\$ 225,551,092	\$ 218,602,226	\$ 256,407,612	\$ 274,612,769	\$ 221,036,530	\$ 222,733,322
Washington	\$ 1,726,511	\$ 2,964,199	\$ 2,831,789	\$ 3,154,451	\$ 3,024,167	\$ 2,802,805	\$ 2,781,649
<b>Statewide Total</b>	<b>\$ 9,082,726,198</b>	<b>\$ 10,210,919,736</b>	<b>\$ 10,682,525,609</b>	<b>\$ 11,137,113,252</b>	<b>\$ 11,599,249,355</b>	<b>\$ 10,371,076,930</b>	<b>\$ 9,904,167,141</b>
<b>% Change</b>	-	<b>12.4%</b>	<b>4.6%</b>	<b>4.3%</b>	<b>4.1%</b>	<b>-10.6%</b>	<b>-4.5%</b>

## 2009 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		1						5	5	0		
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	2									4	2	2		
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	1						5	5	0		
Levy	2									5	2	3		
Liberty										4	0	4		
Madison	2	1								5	3	2		
Manatee *	2	1	1	1						5	5	0		
Marion *	2									5	2	3		
Martin *	2	1	1							5	4	1		
Miami-Dade *	2		1					3		6	6	0	2	1
Monroe *	2	1			1	1				7	5	2		
Nassau *	2	1								5	3	2		
Okaloosa *	2	1	1	1						5	5	0		

## 2009 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						5	5	0		
Pasco	2									5	2	3		
Pinellas *	2	1	1	1						5	5	0		
Polk *	2	1	1	1	1					5	5	0		
Putnam *	2	1	1							5	4	1		
Saint Johns *	2	1								5	3	2		
Saint Lucie *	2	1	1	1						5	5	0		
Santa Rosa *	2	1	1							5	4	1		
Sarasota *	2	1	1							5	4	1		
Seminole *	2	1	1	1						5	5	0		
Sumter	2									5	2	3		
Suwannee *	2									5	2	3		
Taylor *	2	1								5	3	2		
Union										4	0	4		
Volusia *	2		1					3		6	6	0		
Wakulla *	2									5	2	3		
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:	60	42	31	17	3	1	1	1	1		60		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.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (July 1, 2009) <https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf> and the Office of Tax Research.

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## **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.<sup>1</sup> 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**

The county shall only use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>2</sup>

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, 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.
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.

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1. Section 125.0104(6), F.S.

2. Section 125.0104(5), F.S.

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 1<sup>st</sup> 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)(a)-(d), 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**

The county shall only use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>1</sup>

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 tax shall not be used for debt service on or refinancing of existing facilities

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1. Section 125.0104(5), F.S.

as specified here unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.<sup>2</sup>

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, 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.
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 1<sup>st</sup> 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.

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2. Section 125.0104(3)(d), F.S.

## **Professional Sports Franchise Facility Tax**

Section 125.0104(3)(l), 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)(a)-(d), F.S., regarding the preparation of the county tourist development plan, shall not be applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits 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**

The county shall only use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(l), F.S., is prohibited.<sup>1</sup>

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 July 1, 2000, may use the tax

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1. Section 125.0104(5)(d), F.S.

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)(a)-(d), 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. No county authorized to levy a convention development tax shall be considered a high tourism impact county. Once a county receives this designation, it shall retain this designation for the period of time that the tax is levied.

### **Counties Eligible to Levy**

Monroe, Orange, and Osceola counties have been designated as high tourism impact counties.

### **Authorized Uses of Proceeds**

The county shall only use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>1</sup>

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, the activity, service,

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1. Section 125.0104(5)(d), F.S.

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 1<sup>st</sup> 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 provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying this tax applies only to Miami-Dade and Volusia counties. However, 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**

The county shall only use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited.<sup>1</sup>

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. In addition, the proceeds shall 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. In addition, the proceeds

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1. Section 125.0104(5)(d), F.S.

shall 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, subject to referendum approval, on transient rental facilities within the county area designated as an area of critical state concern pursuant to ch. 380, F.S. If the area(s) of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax proceeds are used to purchase property in the area of critical state concern and to offset the loss of ad valorem taxes due to those land acquisitions.

### **General Law Amendments**

Chapter 2009-133, L.O.F., (CS/HB 61) provides for the application of the Tourist Impact Tax on short-term stays at timeshare resorts. This change became effective on July 1, 2009.

### **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.<sup>1</sup>

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.<sup>2</sup>

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.<sup>3</sup> The tax may be repealed by passage of a resolution by four-fifths vote of the county's governing body.<sup>4</sup> The tax shall be repealed 10 years after the date the area of critical state concern designation is removed, unless it is repealed before the end of the 10 year period by the county's governing body.<sup>5</sup>

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1. Section 125.0108(1)(a), F.S.
  2. Section 125.0108(5), F.S.
  3. Section 125.0108(6), F.S..
  4. Section 125.0108(1)(c), F.S.
  5. Section 125.0108(6), F.S.

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.<sup>6</sup>

### **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.<sup>7</sup>

### **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.<sup>8</sup>

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.<sup>9</sup>

### **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.<sup>10</sup>

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6. Section 125.0108(1)(g), F.S.

7. Sections 380.055, .0551, .0552, .0555, F.S.

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

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

10. Section 125.0108(6), F.S.

### **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.<sup>11</sup>

### **Authorized Uses of Proceeds**

The proceeds shall be distributed for the following uses.<sup>12</sup>

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.

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11. Section 125.0108(2)(c), F.S.

12. Section 125.0108(3), F.S.

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Appendix A:  
Adjusted Population Estimates

<b>Adjusted 2008 Population Estimates for Florida's Counties and Municipalities Used in the FY 2009-10 State Revenue Sharing Calculations</b>						
County / Municipality	April 1, 2008 Total Population	April 1, 2008 Inmate Population	April 1, 2008 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
<b>Alachua County</b>	<b>252,388</b>	<b>1,760</b>	<b>250,628</b>	-	-	<b>250,628</b>
Alachua	8,742	-	8,742	-	-	8,742
Archer	1,225	-	1,225	-	-	1,225
Gainesville	124,491	1,193	123,298	667	-	123,965
Hawthorne	1,436	-	1,436	-	-	1,436
High Springs	4,855	-	4,855	-	-	4,855
LaCrosse	202	-	202	-	-	202
Micanopy	636	-	636	-	-	636
Newberry	4,914	-	4,914	-	-	4,914
Waldo	836	-	836	-	-	836
Unincorporated County	105,051	567	104,484	(667)	-	103,817
<b>Baker County</b>	<b>25,890</b>	<b>2,064</b>	<b>23,826</b>	-	-	<b>23,826</b>
Glen Saint Mary	429	-	429	-	-	429
Maccleddy	5,897	-	5,897	-	-	5,897
Unincorporated County	19,564	2,064	17,500	-	-	17,500
<b>Bay County</b>	<b>169,307</b>	<b>1,186</b>	<b>168,121</b>	-	-	<b>168,121</b>
Callaway	14,656	-	14,656	-	-	14,656
Cedar Grove	5,755	-	5,755	-	(5,755)	-
Lynn Haven	16,614	-	16,614	-	-	16,614
Mexico Beach	1,331	-	1,331	-	-	1,331
Panama City	37,457	149	37,308	12	-	37,320
Panama City Beach	13,453	-	13,453	-	-	13,453
Parker	4,650	-	4,650	-	-	4,650
Springfield	8,852	-	8,852	-	-	8,852
Unincorporated County	66,539	1,037	65,502	(12)	5,755	71,245
<b>Bradford County</b>	<b>29,059</b>	<b>4,431</b>	<b>24,628</b>	-	-	<b>24,628</b>
Brooker	391	-	391	-	-	391
Hampton	468	-	468	-	-	468
Lawtey	666	-	666	-	-	666
Starke	6,025	12	6,013	-	-	6,013
Unincorporated County	21,509	4,419	17,090	-	-	17,090
<b>Brevard County</b>	<b>556,213</b>	<b>1,545</b>	<b>554,668</b>	-	-	<b>554,668</b>
Cape Canaveral	10,635	-	10,635	-	-	10,635
Cocoa	16,971	-	16,971	-	-	16,971
Cocoa Beach	12,800	-	12,800	-	-	12,800
Grant-Valkaria	3,985	-	3,985	-	-	3,985
Indialantic	2,992	-	2,992	-	-	2,992
Indian Harbour Beach	8,733	-	8,733	-	-	8,733
Malabar	2,859	-	2,859	-	-	2,859
Melbourne	78,308	-	78,308	13	-	78,321
Melbourne Beach	3,309	-	3,309	-	-	3,309
Melbourne Village	729	-	729	-	-	729
Palm Bay	102,519	-	102,519	-	-	102,519
Palm Shores	968	-	968	-	-	968
Rockledge	25,698	28	25,670	-	-	25,670
Satellite Beach	10,848	-	10,848	-	-	10,848
Titusville	45,664	42	45,622	-	-	45,622
West Melbourne	16,703	-	16,703	-	-	16,703
Unincorporated County	212,492	1,475	211,017	(13)	-	211,004
<b>Broward County</b>	<b>1,758,494</b>	<b>1,982</b>	<b>1,756,512</b>	-	-	<b>1,756,512</b>
Coconut Creek	48,193	-	48,193	-	-	48,193
Cooper City	30,074	27	30,047	-	-	30,047
Coral Springs	128,930	-	128,930	-	-	128,930
Dania Beach	28,425	-	28,425	-	-	28,425
Davie	92,207	6	92,201	-	-	92,201
Deerfield Beach	73,227	-	73,227	-	-	73,227
Fort Lauderdale	180,400	316	180,084	-	-	180,084
Hallandale Beach	38,232	-	38,232	-	-	38,232
Hillsboro Beach	2,224	-	2,224	-	-	2,224
Hollywood	143,172	-	143,172	-	-	143,172
Lauderdale-by-the-Sea	5,852	-	5,852	-	-	5,852
Lauderdale Lakes	32,216	-	32,216	-	-	32,216
Lauderhill	64,635	-	64,635	-	-	64,635
Lazy Lake Village	41	-	41	-	-	41
Lighthouse Point	11,020	-	11,020	-	-	11,020
Margate	54,180	-	54,180	-	-	54,180



<b>Adjusted 2008 Population Estimates for Florida's Counties and Municipalities Used in the FY 2009-10 State Revenue Sharing Calculations</b>						
County / Municipality	April 1, 2008 Total Population	April 1, 2008 Inmate Population	April 1, 2008 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Miramar	112,666	-	112,666	-	-	112,666
North Lauderdale	42,287	-	42,287	-	-	42,287
Oakland Park	42,241	-	42,241	-	-	42,241
Parkland	23,835	-	23,835	-	-	23,835
Pembroke Park	6,161	-	6,161	-	-	6,161
Pembroke Pines	151,747	586	151,161	-	-	151,161
Plantation	85,688	-	85,688	-	-	85,688
Pompano Beach	100,058	243	99,815	-	-	99,815
Sea Ranch Lakes	730	-	730	-	-	730
Southwest Ranches	8,489	-	8,489	-	-	8,489
Sunrise	90,081	-	90,081	-	-	90,081
Tamarac	59,855	-	59,855	-	-	59,855
Weston	62,088	-	62,088	-	-	62,088
West Park	13,861	-	13,861	-	-	13,861
Wilton Manors	12,929	-	12,929	-	-	12,929
Unincorporated County	12,750	804	11,946	-	-	11,946
<b>Calhoun County</b>	<b>14,310</b>	<b>1,449</b>	<b>12,861</b>	-	-	<b>12,861</b>
Altha	568	-	568	-	-	568
Blountstown	2,440	-	2,440	-	-	2,440
Unincorporated County	11,302	1,449	9,853	-	-	9,853
<b>Charlotte County</b>	<b>165,781</b>	<b>1,108</b>	<b>164,673</b>	-	-	<b>164,673</b>
Punta Gorda	17,651	-	17,651	18	-	17,669
Unincorporated County	148,130	1,108	147,022	(18)	-	147,004
<b>Citrus County</b>	<b>142,043</b>	<b>192</b>	<b>141,851</b>	-	-	<b>141,851</b>
Crystal River	3,660	-	3,660	-	-	3,660
Inverness	7,288	-	7,288	-	-	7,288
Unincorporated County	131,095	192	130,903	-	-	130,903
<b>Clay County</b>	<b>185,168</b>	-	<b>185,168</b>	-	-	<b>185,168</b>
Green Cove Springs	6,555	-	6,555	-	-	6,555
Keystone Heights	1,409	-	1,409	-	-	1,409
Orange Park	9,085	-	9,085	-	-	9,085
Penney Farms	635	-	635	-	-	635
Unincorporated County	167,484	-	167,484	-	-	167,484
<b>Collier County</b>	<b>332,854</b>	<b>139</b>	<b>332,715</b>	-	-	<b>332,715</b>
Everglades	648	-	648	-	-	648
Marco Island	16,856	-	16,856	-	-	16,856
Naples	22,556	-	22,556	-	-	22,556
Unincorporated County	292,794	139	292,655	-	-	292,655
<b>Columbia County</b>	<b>66,121</b>	<b>3,659</b>	<b>62,462</b>	-	-	<b>62,462</b>
Fort White	519	-	519	-	-	519
Lake City	11,298	319	10,979	10	-	10,989
Unincorporated County	54,304	3,340	50,964	(10)	-	50,954
<b>De Soto County</b>	<b>34,487</b>	<b>2,098</b>	<b>32,389</b>	-	-	<b>32,389</b>
Arcadia	6,627	-	6,627	-	-	6,627
Unincorporated County	27,860	2,098	25,762	-	-	25,762
<b>Dixie County</b>	<b>15,963</b>	<b>1,279</b>	<b>14,684</b>	-	-	<b>14,684</b>
Cross City	1,745	-	1,745	-	-	1,745
Horseshoe Beach	309	-	309	-	-	309
Unincorporated County	13,909	1,279	12,630	-	-	12,630
<b>Duval County</b>	<b>904,971</b>	<b>563</b>	<b>904,408</b>	-	-	<b>904,408</b>
Atlantic Beach	13,819	-	13,819	-	-	13,819
Baldwin	1,605	-	1,605	-	-	1,605
Jacksonville	859,421	563	858,858	-	-	858,858
Jacksonville Beach	22,749	-	22,749	-	-	22,749
Neptune Beach	7,377	-	7,377	-	-	7,377
<b>Escambia County</b>	<b>313,480</b>	<b>2,643</b>	<b>310,837</b>	-	-	<b>310,837</b>
Century	1,644	-	1,644	-	-	1,644
Pensacola	54,925	98	54,827	-	-	54,827
Unincorporated County	256,911	2,545	254,366	-	-	254,366
<b>Flagler County</b>	<b>95,512</b>	-	<b>95,512</b>	-	-	<b>95,512</b>
Beverly Beach	517	-	517	-	-	517
Bunnell	2,648	-	2,648	-	-	2,648
Flagler Beach (part)	5,444	-	5,444	-	-	5,444
Marineland (part)	9	-	9	-	-	9
Palm Coast	74,590	-	74,590	-	-	74,590
Unincorporated County	12,304	-	12,304	-	-	12,304

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				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
<b>Franklin County</b>	<b>12,331</b>	<b>1,630</b>	<b>10,701</b>	-	-	<b>10,701</b>
Apalachicola	2,480	-	2,480	-	-	2,480
Carrabelle	1,346	-	1,346	-	-	1,346
Unincorporated County	8,505	1,630	6,875	-	-	6,875
<b>Gadsden County</b>	<b>50,611</b>	<b>3,299</b>	<b>47,312</b>	-	-	<b>47,312</b>
Chattahoochee	3,687	1,378	2,309	-	-	2,309
Greensboro	634	-	634	-	-	634
Gretna	1,675	-	1,675	-	-	1,675
Havana	1,815	-	1,815	-	-	1,815
Midway	1,883	-	1,883	-	-	1,883
Quincy	7,373	401	6,972	-	-	6,972
Unincorporated County	33,544	1,520	32,024	-	-	32,024
<b>Gilchrist County</b>	<b>17,256</b>	<b>819</b>	<b>16,437</b>	-	-	<b>16,437</b>
Bell	460	-	460	-	-	460
Fanning Springs (part)	356	-	356	-	-	356
Trenton	1,722	-	1,722	-	-	1,722
Unincorporated County	14,718	819	13,899	-	-	13,899
<b>Glades County</b>	<b>11,323</b>	<b>980</b>	<b>10,343</b>	-	-	<b>10,343</b>
Moore Haven	1,655	-	1,655	-	-	1,655
Unincorporated County	9,668	980	8,688	-	-	8,688
<b>Gulf County</b>	<b>16,923</b>	<b>3,139</b>	<b>13,784</b>	-	-	<b>13,784</b>
Port Saint Joe	3,758	-	3,758	-	-	3,758
Wewahitchka	1,721	-	1,721	-	-	1,721
Unincorporated County	11,444	3,139	8,305	-	-	8,305
<b>Hamilton County</b>	<b>14,779</b>	<b>2,891</b>	<b>11,888</b>	-	-	<b>11,888</b>
Jasper	1,705	-	1,705	-	-	1,705
Jennings	813	-	813	-	-	813
White Springs	767	-	767	-	-	767
Unincorporated County	11,494	2,891	8,603	-	-	8,603
<b>Hardee County</b>	<b>27,909</b>	<b>1,861</b>	<b>26,048</b>	-	-	<b>26,048</b>
Bowling Green	3,122	50	3,072	-	-	3,072
Wauchula	4,538	-	4,538	-	-	4,538
Zolfo Springs	1,629	-	1,629	-	-	1,629
Unincorporated County	18,620	1,811	16,809	-	-	16,809
<b>Hendry County</b>	<b>41,216</b>	<b>1,150</b>	<b>40,066</b>	-	-	<b>40,066</b>
Clewiston	6,887	-	6,887	-	-	6,887
La Belle	4,564	-	4,564	-	-	4,564
Unincorporated County	29,765	1,150	28,615	-	-	28,615
<b>Hernando County</b>	<b>164,907</b>	<b>475</b>	<b>164,432</b>	-	-	<b>164,432</b>
Brooksville	7,640	-	7,640	-	-	7,640
Weeki Wachee	7	-	7	-	-	7
Unincorporated County	157,260	475	156,785	-	-	156,785
<b>Highlands County</b>	<b>100,207</b>	<b>24</b>	<b>100,183</b>	-	-	<b>100,183</b>
Avon Park	8,865	-	8,865	-	-	8,865
Lake Placid	1,780	-	1,780	-	-	1,780
Sebring	10,412	-	10,412	-	-	10,412
Unincorporated County	79,150	24	79,126	-	-	79,126
<b>Hillsborough County</b>	<b>1,200,541</b>	<b>1,355</b>	<b>1,199,186</b>	-	-	<b>1,199,186</b>
Plant City	33,500	-	33,500	-	-	33,500
Tampa	339,365	769	338,596	-	-	338,596
Temple Terrace	23,882	-	23,882	-	-	23,882
Unincorporated County	803,794	586	803,208	-	-	803,208
<b>Holmes County</b>	<b>19,757</b>	<b>1,458</b>	<b>18,299</b>	-	-	<b>18,299</b>
Bonifay	2,792	-	2,792	-	-	2,792
Esto	379	-	379	-	-	379
Noma	230	-	230	-	-	230
Ponce de Leon	510	-	510	-	-	510
Westville	213	-	213	-	-	213
Unincorporated County	15,633	1,458	14,175	-	-	14,175
<b>Indian River County</b>	<b>141,667</b>	<b>411</b>	<b>141,256</b>	-	-	<b>141,256</b>
Fellsmere	5,108	-	5,108	-	-	5,108
Indian River Shores	3,829	-	3,829	-	-	3,829
Orchid	305	-	305	-	-	305
Sebastian	22,924	-	22,924	-	-	22,924
Vero Beach	17,889	-	17,889	-	-	17,889
Unincorporated County	91,612	411	91,201	-	-	91,201

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				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
<b>Jackson County</b>	<b>52,639</b>	<b>7,670</b>	<b>44,969</b>	-	-	<b>44,969</b>
Alford	494	-	494	-	-	494
Bascom	111	-	111	-	-	111
Campbellton	246	-	246	-	-	246
Cottondale	920	-	920	-	-	920
Graceville	2,517	-	2,517	-	-	2,517
Grand Ridge	940	-	940	-	-	940
Greenwood	778	-	778	-	-	778
Jacob City	299	-	299	-	-	299
Malone	3,882	3,110	772	-	-	772
Marianna	6,493	227	6,266	5	-	6,271
Sneads	1,986	-	1,986	-	-	1,986
Unincorporated County	33,973	4,333	29,640	(5)	-	29,635
<b>Jefferson County</b>	<b>14,553</b>	<b>1,151</b>	<b>13,402</b>	-	-	<b>13,402</b>
Monticello	2,537	29	2,508	-	-	2,508
Unincorporated County	12,016	1,122	10,894	-	-	10,894
<b>Lafayette County</b>	<b>8,287</b>	<b>1,728</b>	<b>6,559</b>	-	-	<b>6,559</b>
Mayo	1,009	9	1,000	-	-	1,000
Unincorporated County	7,278	1,719	5,559	-	-	5,559
<b>Lake County</b>	<b>288,379</b>	<b>1,099</b>	<b>287,280</b>	-	-	<b>287,280</b>
Astatula	1,643	-	1,643	-	-	1,643
Clermont	23,476	-	23,476	-	-	23,476
Eustis	18,354	-	18,354	21	-	18,375
Fruitland Park	3,901	-	3,901	1	-	3,902
Groveland	7,207	-	7,207	-	-	7,207
Howey-in-the-Hills	1,215	-	1,215	-	-	1,215
Lady Lake	13,117	-	13,117	-	-	13,117
Leesburg	20,093	-	20,093	-	-	20,093
Mascotte	4,516	-	4,516	-	-	4,516
Minneola	9,044	-	9,044	-	-	9,044
Montverde	1,196	-	1,196	-	-	1,196
Mount Dora	11,290	-	11,290	-	-	11,290
Tavares	13,344	-	13,344	-	-	13,344
Umatilla	2,603	-	2,603	337	-	2,940
Unincorporated County	157,380	1,099	156,281	(359)	-	155,922
<b>Lee County</b>	<b>623,725</b>	<b>430</b>	<b>623,295</b>	-	-	<b>623,295</b>
Bonita Springs	46,681	6	46,675	-	-	46,675
Cape Coral	165,774	29	165,745	-	-	165,745
Fort Myers	68,689	95	68,594	-	-	68,594
Fort Myers Beach	6,928	-	6,928	-	-	6,928
Sanibel	6,374	-	6,374	-	-	6,374
Unincorporated County	329,279	300	328,979	-	-	328,979
<b>Leon County</b>	<b>274,892</b>	<b>1,781</b>	<b>273,111</b>	-	-	<b>273,111</b>
Tallahassee	177,852	1,685	176,167	-	-	176,167
Unincorporated County	97,040	96	96,944	-	-	96,944
<b>Levy County</b>	<b>40,817</b>	<b>255</b>	<b>40,562</b>	-	-	<b>40,562</b>
Bronson	1,159	-	1,159	-	-	1,159
Cedar Key	928	-	928	-	-	928
Chiefland	2,265	-	2,265	-	-	2,265
Fanning Springs (part)	607	-	607	-	-	607
Inglis	1,724	-	1,724	-	-	1,724
Otter Creek	147	-	147	-	-	147
Williston	2,577	-	2,577	-	-	2,577
Yankeetown	760	-	760	-	-	760
Unincorporated County	30,650	255	30,395	-	-	30,395
<b>Liberty County</b>	<b>8,158</b>	<b>1,586</b>	<b>6,572</b>	-	-	<b>6,572</b>
Bristol	951	54	897	-	-	897
Unincorporated County	7,207	1,532	5,675	-	-	5,675
<b>Madison County</b>	<b>20,152</b>	<b>1,632</b>	<b>18,520</b>	-	-	<b>18,520</b>
Greenville	837	24	813	-	-	813
Lee	416	-	416	-	-	416
Madison	3,085	-	3,085	-	-	3,085
Unincorporated County	15,814	1,608	14,206	-	-	14,206
<b>Manatee County</b>	<b>317,699</b>	<b>289</b>	<b>317,410</b>	-	-	<b>317,410</b>
Anna Maria	1,875	-	1,875	-	-	1,875
Bradenton	54,184	94	54,090	-	-	54,090

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				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Bradenton Beach	1,541	-	1,541	-	-	1,541
Holmes Beach	5,107	-	5,107	-	-	5,107
Longboat Key (part)	2,616	-	2,616	-	-	2,616
Palmetto	14,447	40	14,407	27	-	14,434
Unincorporated County	237,929	155	237,774	(27)	-	237,747
<b>Marion County</b>	<b>329,418</b>	<b>4,181</b>	<b>325,237</b>	-	-	<b>325,237</b>
Belleview	4,040	6	4,034	-	-	4,034
Dunnellon	2,033	-	2,033	-	-	2,033
McIntosh	448	-	448	-	-	448
Ocala	54,462	200	54,262	6	-	54,268
Reddick	520	-	520	-	-	520
Unincorporated County	267,915	3,975	263,940	(6)	-	263,934
<b>Martin County</b>	<b>143,868</b>	<b>1,334</b>	<b>142,534</b>	-	-	<b>142,534</b>
Jupiter Island	675	-	675	-	-	675
Ocean Breeze Park	411	-	411	-	-	411
Sewall's Point	2,000	-	2,000	-	-	2,000
Stuart	16,577	23	16,554	-	-	16,554
Unincorporated County	124,205	1,311	122,894	-	-	122,894
<b>Miami-Dade County</b>	<b>2,477,289</b>	<b>10,462</b>	<b>2,466,827</b>	-	-	<b>2,466,827</b>
Aventura	31,044	-	31,044	-	-	31,044
Bal Harbour	3,299	-	3,299	-	-	3,299
Bay Harbor Islands	5,135	-	5,135	-	-	5,135
Biscayne Park	3,272	-	3,272	-	-	3,272
Coral Gables	45,798	-	45,798	-	-	45,798
Cutler Bay	41,579	-	41,579	-	-	41,579
Doral	34,322	-	34,322	-	-	34,322
El Portal	2,502	-	2,502	-	-	2,502
Florida City	10,193	-	10,193	-	-	10,193
Golden Beach	947	-	947	-	-	947
Hialeah	228,157	-	228,157	-	-	228,157
Hialeah Gardens	20,939	-	20,939	-	-	20,939
Homestead	59,415	18	59,397	-	-	59,397
Indian Creek Village	58	-	58	-	-	58
Islandia	6	-	6	-	-	6
Key Biscayne	11,555	-	11,555	-	-	11,555
Medley	1,126	-	1,126	-	-	1,126
Miami	406,242	2,732	403,510	-	-	403,510
Miami Beach	94,040	-	94,040	-	-	94,040
Miami Gardens	111,171	-	111,171	-	-	111,171
Miami Lakes	27,031	12	27,019	-	-	27,019
Miami Shores	10,654	-	10,654	-	-	10,654
Miami Springs	13,557	-	13,557	-	-	13,557
North Bay	6,814	-	6,814	-	-	6,814
North Miami	59,688	-	59,688	-	-	59,688
North Miami Beach	40,879	-	40,879	-	-	40,879
Opa-locka	15,146	-	15,146	-	-	15,146
Palmetto Bay	25,170	-	25,170	-	-	25,170
Pinecrest	19,454	-	19,454	-	-	19,454
South Miami	11,183	-	11,183	-	-	11,183
Sunny Isles Beach	20,171	-	20,171	-	-	20,171
Surfside	5,789	-	5,789	-	-	5,789
Sweetwater	14,251	-	14,251	-	-	14,251
Virginia Gardens	2,298	-	2,298	-	-	2,298
West Miami	5,690	-	5,690	-	-	5,690
Unincorporated County	1,088,714	7,700	1,081,014	-	-	1,081,014
<b>Monroe County</b>	<b>76,081</b>	<b>69</b>	<b>76,012</b>	-	-	<b>76,012</b>
Islamorada	7,113	-	7,113	-	-	7,113
Key Colony Beach	854	-	854	-	-	854
Key West	23,024	5	23,019	-	-	23,019
Layton	205	-	205	-	-	205
Marathon	10,097	-	10,097	-	-	10,097
Unincorporated County	34,788	64	34,724	-	-	34,724
<b>Nassau County</b>	<b>71,915</b>	<b>114</b>	<b>71,801</b>	-	-	<b>71,801</b>
Callahan	1,105	-	1,105	-	-	1,105
Fernandina Beach	11,998	91	11,907	-	-	11,907
Hilliard	2,947	-	2,947	-	-	2,947

**Adjusted 2008 Population Estimates for Florida's Counties and Municipalities  
Used in the FY 2009-10 State Revenue Sharing Calculations**

County / Municipality	April 1, 2008 Total Population	April 1, 2008 Inmate Population	April 1, 2008 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Unincorporated County	55,865	23	55,842	-	-	55,842
<b>Okaloosa County</b>	<b>197,597</b>	<b>1,529</b>	<b>196,068</b>	-	-	<b>196,068</b>
Cinco Bayou	374	-	374	-	-	374
Crestview	21,215	-	21,215	(23)	-	21,192
Destin	12,225	-	12,225	-	-	12,225
Fort Walton Beach	20,918	-	20,918	-	-	20,918
Laurel Hill	615	-	615	-	-	615
Mary Esther	4,100	-	4,100	-	-	4,100
Niceville	13,364	-	13,364	-	-	13,364
Shalimar	720	-	720	-	-	720
Valparaiso	6,540	-	6,540	-	-	6,540
Unincorporated County	117,526	1,529	115,997	23	-	116,020
<b>Okeechobee County</b>	<b>40,003</b>	<b>1,981</b>	<b>38,022</b>	-	-	<b>38,022</b>
Okeechobee	5,496	-	5,496	-	-	5,496
Unincorporated County	34,507	1,981	32,526	-	-	32,526
<b>Orange County</b>	<b>1,114,979</b>	<b>3,321</b>	<b>1,111,658</b>	-	-	<b>1,111,658</b>
Apopka	40,280	-	40,280	88	-	40,368
Bay Lake	20	-	20	-	-	20
Belle Isle	5,886	-	5,886	-	-	5,886
Eatonville	2,493	64	2,429	-	-	2,429
Edgewood	2,278	-	2,278	-	-	2,278
Lake Buena Vista	23	-	23	-	-	23
Maitland	16,209	-	16,209	-	-	16,209
Oakland	1,938	-	1,938	-	-	1,938
Ocoee	33,658	-	33,658	3	-	33,661
Orlando	234,130	243	233,887	-	-	233,887
Windermere	2,678	-	2,678	-	-	2,678
Winter Garden	30,838	-	30,838	-	-	30,838
Winter Park	28,921	69	28,852	-	-	28,852
Unincorporated County	715,627	2,945	712,682	(91)	-	712,591
<b>Osceola County</b>	<b>273,709</b>	<b>240</b>	<b>273,469</b>	-	-	<b>273,469</b>
Kissimmee	61,458	45	61,413	48	-	61,461
Saint Cloud	32,827	-	32,827	3	-	32,830
Unincorporated County	179,424	195	179,229	(51)	-	179,178
<b>Palm Beach County</b>	<b>1,294,654</b>	<b>3,991</b>	<b>1,290,663</b>	-	-	<b>1,290,663</b>
Atlantis	2,147	-	2,147	-	-	2,147
Belle Glade	17,141	-	17,141	-	-	17,141
Boca Raton	85,293	-	85,293	-	-	85,293
Boynton Beach	66,671	-	66,671	-	-	66,671
Briny Breezes	417	-	417	-	-	417
Cloud Lake	164	-	164	-	-	164
Delray Beach	64,220	-	64,220	-	-	64,220
Glen Ridge	262	-	262	-	-	262
Golf	266	-	266	-	-	266
Greenacres	32,548	-	32,548	2	-	32,550
Gulf Stream	716	-	716	-	-	716
Haverhill	1,553	-	1,553	128	-	1,681
Highland Beach	4,164	-	4,164	-	-	4,164
Hypoluxo	2,448	-	2,448	-	-	2,448
Juno Beach	3,674	-	3,674	-	-	3,674
Jupiter	49,783	-	49,783	-	-	49,783
Jupiter Inlet Colony	370	-	370	-	-	370
Lake Clarke Shores	3,427	-	3,427	-	-	3,427
Lake Park	9,112	-	9,112	-	-	9,112
Lake Worth	36,725	-	36,725	-	-	36,725
Lantana	9,850	47	9,803	-	-	9,803
Loxahatchee Groves	3,232	-	3,232	-	-	3,232
Manalapan	354	-	354	-	-	354
Mangonia Park	2,223	-	2,223	-	-	2,223
North Palm Beach	12,530	-	12,530	-	-	12,530
Ocean Ridge	1,630	-	1,630	-	-	1,630
Pahokee	6,352	85	6,267	-	-	6,267
Palm Beach	9,797	-	9,797	-	-	9,797
Palm Beach Gardens	50,282	-	50,282	-	-	50,282
Palm Beach Shores	1,418	-	1,418	-	-	1,418
Palm Springs	15,500	-	15,500	77	-	15,577

<b>Adjusted 2008 Population Estimates for Florida's Counties and Municipalities Used in the FY 2009-10 State Revenue Sharing Calculations</b>						
County / Municipality	April 1, 2008 Total Population	April 1, 2008 Inmate Population	April 1, 2008 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Riviera Beach	35,150	-	35,150	-	-	35,150
Royal Palm Beach	31,567	-	31,567	-	-	31,567
South Bay	4,702	1,863	2,839	-	-	2,839
South Palm Beach	1,522	-	1,522	-	-	1,522
Tequesta	5,898	-	5,898	-	-	5,898
Wellington	55,076	-	55,076	-	-	55,076
West Palm Beach	103,663	339	103,324	-	-	103,324
Unincorporated County	562,807	1,657	561,150	(207)	-	560,943
<b>Pasco County</b>	<b>438,668</b>	<b>822</b>	<b>437,846</b>	<b>-</b>	<b>-</b>	<b>437,846</b>
Dade City	6,995	-	6,995	-	-	6,995
New Port Richey	16,604	-	16,604	-	-	16,604
Port Richey	3,137	-	3,137	-	-	3,137
Saint Leo	1,331	-	1,331	-	-	1,331
San Antonio	962	-	962	-	-	962
Zephyrhills	12,570	-	12,570	-	-	12,570
Unincorporated County	397,069	822	396,247	-	-	396,247
<b>Pinellas County</b>	<b>938,461</b>	<b>994</b>	<b>937,467</b>	<b>-</b>	<b>-</b>	<b>937,467</b>
Belleair	4,151	-	4,151	-	-	4,151
Belleair Beach	1,604	-	1,604	-	-	1,604
Belleair Bluffs	2,223	-	2,223	-	-	2,223
Belleair Shore	74	-	74	-	-	74
Clearwater	110,251	-	110,251	26	-	110,277
Dunedin	37,561	6	37,555	5	-	37,560
Gulfport	12,844	-	12,844	-	-	12,844
Indian Rocks Beach	5,255	-	5,255	-	-	5,255
Indian Shores	1,806	-	1,806	-	-	1,806
Kenneth City	4,492	-	4,492	-	-	4,492
Largo	75,441	-	75,441	70	-	75,511
Madeira Beach	4,519	-	4,519	-	-	4,519
North Redington Beach	1,489	-	1,489	-	-	1,489
Oldsmar	13,900	-	13,900	39	-	13,939
Pinellas Park	49,231	-	49,231	32	-	49,263
Redington Beach	1,584	-	1,584	-	-	1,584
Redington Shores	2,513	-	2,513	-	-	2,513
Safety Harbor	17,825	6	17,819	7	-	17,826
Saint Petersburg	10,133	-	10,133	-	-	10,133
Saint Petersburg Beach	251,459	369	251,090	-	-	251,090
Seminole	18,862	-	18,862	8	-	18,870
South Pasadena	5,342	-	5,342	-	-	5,342
Tarpon Springs	24,694	-	24,694	5	-	24,699
Treasure Island	7,600	-	7,600	-	-	7,600
Unincorporated County	273,608	613	272,995	(192)	-	272,803
<b>Polk County</b>	<b>585,733</b>	<b>3,206</b>	<b>582,527</b>	<b>-</b>	<b>-</b>	<b>582,527</b>
Auburndale	14,121	-	14,121	-	-	14,121
Bartow	17,296	199	17,097	-	-	17,097
Davenport	2,705	-	2,705	-	-	2,705
Dundee	3,310	-	3,310	-	-	3,310
Eagle Lake	2,732	-	2,732	-	-	2,732
Fort Meade	5,864	-	5,864	-	-	5,864
Frostproof	2,867	-	2,867	-	-	2,867
Haines City	18,916	-	18,916	8	-	18,924
Highland Park	248	-	248	-	-	248
Hillcrest Heights	256	-	256	-	-	256
Lake Alfred	4,562	-	4,562	-	-	4,562
Lake Hamilton	1,409	-	1,409	-	-	1,409
Lake Wales	13,052	-	13,052	-	-	13,052
Lakeland	93,508	-	93,508	28	-	93,536
Mulberry	3,467	-	3,467	-	-	3,467
Polk City	1,751	-	1,751	3	-	1,754
Winter Haven	34,404	-	34,404	-	-	34,404
Unincorporated County	365,265	3,007	362,258	(39)	-	362,219
<b>Putnam County</b>	<b>74,989</b>	<b>451</b>	<b>74,538</b>	<b>-</b>	<b>-</b>	<b>74,538</b>
Crescent City	1,742	-	1,742	-	-	1,742
Interlachen	1,564	-	1,564	-	-	1,564
Palatka	11,264	-	11,264	-	-	11,264
Pomona Park	787	-	787	-	-	787

<b>Adjusted 2008 Population Estimates for Florida's Counties and Municipalities Used in the FY 2009-10 State Revenue Sharing Calculations</b>						
County / Municipality	April 1, 2008 Total Population	April 1, 2008 Inmate Population	April 1, 2008 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Welaka	731	-	731	-	-	731
Unincorporated County	58,901	451	58,450	-	-	58,450
<b>Saint Johns County</b>	<b>181,180</b>	<b>287</b>	<b>180,893</b>	-	-	<b>180,893</b>
Hastings	685	-	685	-	-	685
Marineland (part)	1	-	1	-	-	1
Saint Augustine	13,874	-	13,874	-	-	13,874
Saint Augustine Beach	6,206	-	6,206	-	-	6,206
Unincorporated County	160,414	287	160,127	-	-	160,127
<b>Saint Lucie County</b>	<b>276,585</b>	<b>157</b>	<b>276,428</b>	-	-	<b>276,428</b>
Fort Pierce	44,227	67	44,160	118	-	44,278
Port Saint Lucie	157,902	6	157,896	-	-	157,896
Saint Lucie Village	641	-	641	-	-	641
Unincorporated County	73,815	84	73,731	(118)	-	73,613
<b>Santa Rosa County</b>	<b>144,136</b>	<b>2,794</b>	<b>141,342</b>	-	-	<b>141,342</b>
Gulf Breeze	5,780	-	5,780	-	-	5,780
Jay	526	-	526	-	-	526
Milton	7,971	89	7,882	1	-	7,883
Unincorporated County	129,859	2,705	127,154	(1)	-	127,153
<b>Sarasota County</b>	<b>393,608</b>	<b>23</b>	<b>393,585</b>	-	-	<b>393,585</b>
Longboat Key (part)	5,081	-	5,081	-	-	5,081
North Port	56,316	-	56,316	-	-	56,316
Sarasota	55,174	23	55,151	-	-	55,151
Venice	22,146	-	22,146	-	-	22,146
Unincorporated County	254,891	-	254,891	-	-	254,891
<b>Seminole County</b>	<b>426,413</b>	<b>174</b>	<b>426,239</b>	-	-	<b>426,239</b>
Altamonte Springs	43,243	-	43,243	-	-	43,243
Casselberry	25,182	6	25,176	28	-	25,204
Lake Mary	14,944	-	14,944	-	-	14,944
Longwood	14,018	-	14,018	-	-	14,018
Oviedo	33,431	-	33,431	-	-	33,431
Sanford	54,306	40	54,266	29	-	54,295
Winter Springs	34,390	-	34,390	-	-	34,390
Unincorporated County	206,899	128	206,771	(57)	-	206,714
<b>Sumter County</b>	<b>93,034</b>	<b>9,112</b>	<b>83,922</b>	-	-	<b>83,922</b>
Bushnell	2,344	-	2,344	12	-	2,356
Center Hill	921	-	921	-	-	921
Coleman	653	-	653	8	-	661
Webster	786	-	786	-	-	786
Wildwood	4,885	-	4,885	-	-	4,885
Unincorporated County	83,445	9,112	74,333	(20)	-	74,313
<b>Suwannee County</b>	<b>40,927</b>	-	<b>40,927</b>	-	-	<b>40,927</b>
Branford	712	-	712	-	-	712
Live Oak	6,712	-	6,712	-	-	6,712
Unincorporated County	33,503	-	33,503	-	-	33,503
<b>Taylor County</b>	<b>23,199</b>	<b>2,953</b>	<b>20,246</b>	-	-	<b>20,246</b>
Perry	6,832	-	6,832	-	-	6,832
Unincorporated County	16,367	2,953	13,414	-	-	13,414
<b>Union County</b>	<b>15,974</b>	<b>5,044</b>	<b>10,930</b>	-	-	<b>10,930</b>
Lake Butler	1,922	-	1,922	-	-	1,922
Raiford	262	-	262	-	-	262
Worthington Springs	453	-	453	-	-	453
Unincorporated County	13,337	5,044	8,293	-	-	8,293
<b>Volusia County</b>	<b>510,750</b>	<b>1,913</b>	<b>508,837</b>	-	-	<b>508,837</b>
Daytona Beach	64,927	53	64,874	-	-	64,874
Daytona Beach Shores	5,461	-	5,461	-	-	5,461
DeBary	18,913	-	18,913	-	-	18,913
DeLand	27,326	-	27,326	5	-	27,331
Deltona	85,921	-	85,921	-	-	85,921
Edgewater	21,618	-	21,618	-	-	21,618
Flagler Beach (part)	76	-	76	-	-	76
Holly Hill	12,944	-	12,944	-	-	12,944
Lake Helen	2,871	-	2,871	-	-	2,871
New Smyrna Beach	23,716	-	23,716	14	-	23,730
Oak Hill	1,978	-	1,978	-	-	1,978
Orange City	9,556	-	9,556	-	-	9,556
Ormond Beach	40,920	6	40,914	-	-	40,914

**Adjusted 2008 Population Estimates for Florida's Counties and Municipalities  
Used in the FY 2009-10 State Revenue Sharing Calculations**

County / Municipality	April 1, 2008 Total Population	April 1, 2008 Inmate Population	April 1, 2008 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Pierson	2,657	-	2,657	-	-	2,657
Ponce Inlet	3,299	-	3,299	-	-	3,299
Port Orange	57,218	-	57,218	-	-	57,218
South Daytona	13,765	-	13,765	-	-	13,765
Unincorporated County	117,584	1,854	115,730	(19)	-	115,711
<b>Wakulla County</b>	<b>30,717</b>	<b>1,701</b>	<b>29,016</b>	-	-	<b>29,016</b>
Saint Marks	323	-	323	-	-	323
Sopchoppy	424	-	424	-	-	424
Unincorporated County	29,970	1,701	28,269	-	-	28,269
<b>Walton County</b>	<b>57,784</b>	<b>1,523</b>	<b>56,261</b>	-	-	<b>56,261</b>
DeFuniak Springs	5,171	39	5,132	-	-	5,132
Freeport	1,503	-	1,503	-	-	1,503
Paxton	740	-	740	-	-	740
Unincorporated County	50,370	1,484	48,886	-	-	48,886
<b>Washington County</b>	<b>24,779</b>	<b>2,322</b>	<b>22,457</b>	-	-	<b>22,457</b>
Caryville	367	125	242	-	-	242
Chipley	3,639	25	3,614	-	-	3,614
Ebro	245	-	245	-	-	245
Vernon	744	-	744	-	-	744
Wausau	443	-	443	-	-	443
Unincorporated County	19,341	2,172	17,169	-	-	17,169
<b>Statewide Total</b>	<b>18,807,219</b>	<b>123,909</b>	<b>18,683,310</b>	-	-	<b>18,683,310</b>
<b>Statewide Incorporated</b>	<b>9,573,432</b>	<b>18,483</b>	<b>9,554,949</b>	<b>1,889</b>	<b>(5,755)</b>	<b>9,551,083</b>
<b>Statewide Unincorporated</b>	<b>9,233,787</b>	<b>105,426</b>	<b>9,128,361</b>	<b>(1,889)</b>	<b>5,755</b>	<b>9,132,227</b>

Notes:

- 1) The adjusted population estimates exclude the estimated number of inmates and patients in institutions operated by the federal government, Florida Departments of Corrections, Department of Health, and Department of Children and Family Services as of April 1, 2008. Pursuant to s. 186.901, F.S., such inmates and patients are not considered residents for the purpose of determining revenue-sharing allocations.
- 2) The population estimates were adjusted to reflect the population effects of recent municipal annexations, de-annexations, or population corrections as well as new municipal incorporations or dissolutions. The column "Adjusted Total Population Used for State Revenue Sharing" reflects all these adjustments.
- 3) The Town of Cedar Grove (Bay County) dissolved in 2008, which increased the county's unincorporated population.
- 4) The City of Crestview (Okaloosa County) had a de-annexation, which increased the county's unincorporated population.

Data Source: Bureau of Economic and Business Research, University of Florida.



# Appendix B:

## Local Government Reporting Requirements

## ***Local Government Reporting Requirements***

As of April 1, 2009, 249 of Florida's 412 municipalities and 2 of Florida's 67 counties have populations of less than 10,000. Generally, smaller local government staffs are stretched thin. In an effort to assist all 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 and Local Government Truth-In-Millage (TRIM) Compliance 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 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 69 statutorily-mandated reporting requirements due throughout the year.

Because local government budgeting can be a 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.

Either of these charts can be accessed on the LCIR's website at <http://www.floridalcir.gov/UserContent/docs/File/data/locgovfr.pdf>. To ensure accuracy the charts are updated on the LCIR's website biannually. 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
<b>January</b>					
30 (due no later than 30 days after then end of each quarter)	<b>Assessment of Additional Court Costs</b>	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: <a href="mailto:Casey.Penn@myfloridacfo.com">Casey.Penn@myfloridacfo.com</a> . Website: <a href="http://myfloridacfo.com/aadir/localgov/">http://myfloridacfo.com/aadir/localgov/</a> .	Report due no later than 30 days after then end of each quarter.
31	<b>Statement of County Funded Court-Related Functions Report</b>	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: <a href="mailto:Casey.Penn@myfloridacfo.com">Casey.Penn@myfloridacfo.com</a> . Website: <a href="http://myfloridacfo.com/aadir/localgov/">http://myfloridacfo.com/aadir/localgov/</a> .	Must be submitted with a Statement of Compliance from the County's Independent Auditor.
<b>February</b>					
1	<b>Form TM - Local Government Mileage Report</b>	Counties, Municipalities (Incorporated)	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: <a href="mailto:gordon.morgan@dot.state.fl.us">gordon.morgan@dot.state.fl.us</a> Website: <a href="http://www.dot.state.fl.us/planning/statistics/mileage-rpts/local.shtm">http://www.dot.state.fl.us/planning/statistics/mileage-rpts/local.shtm</a> . Forms can be found at <a href="http://www.dot.state.fl.us/planning/statistics/mileage-rpts/local.shtm">http://www.dot.state.fl.us/planning/statistics/mileage-rpts/local.shtm</a> .	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.
1 (Chapter Plans)	<b>Annual Report to Division of Retirement (signed by Chairman and Secretary, including audited financial statements for plan with \$250,000+ in assets)</b>	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: <a href="mailto:trish.shoemaker@dms.myflorida.com">trish.shoemaker@dms.myflorida.com</a> . Website: <a href="http://dms.myflorida.com/human_resource_support/retirement">http://dms.myflorida.com/human_resource_support/retirement</a> . Forms may be found at: <a href="http://dms.myflorida.com/human_resource_support/retirement/municipal_police_and_fire">http://dms.myflorida.com/human_resource_support/retirement/municipal_police_and_fire</a> , click on "Annual Reports".	
<b>March</b>					
3 - because this report is due 120 days prior to the change in tax levy the due date may vary.	<b>Municipal Public Service Tax Data Base Report</b>	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: <a href="mailto:MooreE@dor.state.fl.us">MooreE@dor.state.fl.us</a> , Florida Department of Revenue, General Tax Administration Compliance Support. Reporting form can be found at <a href="http://dor.myflorida.com/dor/governments/mpst.html">http://dor.myflorida.com/dor/governments/mpst.html</a> .	*Same form is used for changes of contact persons.
15 (Local Law Plans)	<b>Annual Report to Division of Retirement (signed by Chairman and Secretary, including audited financial statements for plan with \$250,000+ in assets)</b>	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: <a href="mailto:trish.shoemaker@dms.myflorida.com">trish.shoemaker@dms.myflorida.com</a> . Website: <a href="http://dms.myflorida.com/human_resource_support/retirement">http://dms.myflorida.com/human_resource_support/retirement</a> . Forms may be found at: <a href="http://dms.myflorida.com/human_resource_support/retirement/municipal_police_and_fire">http://dms.myflorida.com/human_resource_support/retirement/municipal_police_and_fire</a> , click on "Annual Reports".	
31	<b>Local Highway Finance Report</b>	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: <a href="mailto:Mary.Plymel@dot.state.fl.us">Mary.Plymel@dot.state.fl.us</a> . The form (FHWA-536) and information concerning filling it out can be found at: <a href="http://www2.dot.state.fl.us/fmsupportapps/fhwa536/default.aspx">http://www2.dot.state.fl.us/fmsupportapps/fhwa536/default.aspx</a> .	
31 - (within 6 months after the end of the fiscal year ends).	<b>Comprehensive Annual Financial Report</b>	Counties, Municipalities, Special Districts	N/A	Government Finance Officers Association, Certificate of Achievement Program, 203 North LaSalle Street, Suite 2700, Chicago, IL 60601. Questions: <a href="http://www.gfoa.org/index.php?option=com_contact&amp;task=view&amp;contact_id=72&amp;Itemid=3">http://www.gfoa.org/index.php?option=com_contact&amp;task=view&amp;contact_id=72&amp;Itemid=3</a> or Technical Services Center at (312)977-9700. Website: <a href="http://www.gfoa.org/index.php?option=com_content&amp;task=view&amp;id=35&amp;Itemid=58">http://www.gfoa.org/index.php?option=com_content&amp;task=view&amp;id=35&amp;Itemid=58</a> .	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).
31 (within 9 months after fiscal year ends).	<b>School District Financial, Operational, &amp; Federal Single Audit Report</b>	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: <a href="mailto:gregcenters@aud.state.fl.us">gregcenters@aud.state.fl.us</a> .	
31	<b>Report of Activities</b>	Community Redevelopment Agencies	Section 163.356(3)(c), F.S.	Local Governing Authority	

Local Government Financial Reporting Requirements					
Date	Activity	Applies to:	Authority	Contact	Comments
<b>April</b>					
30	<b>Annual Financial Report - due for local governments not required to provide an audit report pursuant to s. 218.39(1), F.S.</b>	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: <a href="mailto:Justin.Young@myfloridacfo.com">Justin.Young@myfloridacfo.com</a> . Website: <a href="http://myfloridacfo.com/aadir/localgov/">http://myfloridacfo.com/aadir/localgov/</a> .	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.
30	<b>Annual Unclaimed Property Report</b>	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: <a href="mailto:Phillip.Carlton@myfloridacfo.com">Phillip.Carlton@myfloridacfo.com</a> . Reporting Instructions can be found at <a href="http://www.fltreasurehunt.org/files/Reporting-Instructions-2008.pdf">http://www.fltreasurehunt.org/files/Reporting-Instructions-2008.pdf</a> .	
30 (due no later than 30 days after then end of each quarter)	<b>Assessment of Additional Court Costs</b>	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: <a href="mailto:Casey.Penn@myfloridacfo.com">Casey.Penn@myfloridacfo.com</a> . Website: <a href="http://myfloridacfo.com/aadir/localgov/">http://myfloridacfo.com/aadir/localgov/</a> .	Report due no later than 30 days after then end of each quarter.
<b>May</b>					
<b>June</b>					
1	<b>Preliminary Tax Roll (deliver estimate of total assessed value)</b>	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 : <a href="http://www.myflorida.com/dor/property/maxmillage.html">www.myflorida.com/dor/property/maxmillage.html</a> .	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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .
3 - because this report is due 120 days prior to tax levy change the due date may vary.	<b>Municipal Public Service Tax Data Base Report</b>	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: <a href="mailto:MooreE@dor.state.fl.us">MooreE@dor.state.fl.us</a> , Florida Department of Revenue, General Tax Administration Compliance Support. Reporting form can be found at <a href="http://dor.myflorida.com/dor/governments/mpst.html">http://dor.myflorida.com/dor/governments/mpst.html</a> .	*Same form is used for changes of contact persons.
30	<b>Revenue Sharing Application</b>	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: <a href="mailto:revenueaccounting@dor.state.fl.us">revenueaccounting@dor.state.fl.us</a> . Revenue sharing application can be found at <a href="http://dor.myflorida.com/dor/forms/2009/dr700218.pdf">http://dor.myflorida.com/dor/forms/2009/dr700218.pdf</a> .	
<b>July</b>					
1	<b>Complete Assessment of Property Value within Jurisdiction.</b>	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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .
1	<b>Preliminary Tax Roll</b>	Property Appraiser	Sections 193.114 and 193.1142, F.S.	Garth Grumme, Revenue Program Administrator I, Supervisor, Research & Analysis, Florida Department of Revenue, (850)921-4289, E-Mail: <a href="mailto:GrummeGA@dor.state.fl.us">GrummeGA@dor.state.fl.us</a> . Forms for online submission can be accessed at: <a href="http://dor.myflorida.com/dor/property/dataformats.html">http://dor.myflorida.com/dor/property/dataformats.html</a> under "Name, Address, Legal File (NAL) and Name, Address, Personal File (NAP) Record Layouts" and Sale Data File (SDF).	For questions about form content, contact: Sue Harlan, Revenue Program Administrator I, Tax Roll Evaluation and Review, Florida Department of Revenue, (850)921-9394, E-mail: <a href="mailto:HarlanS@dor.state.fl.us">HarlanS@dor.state.fl.us</a> .

Local Government Financial Reporting Requirements					
Date	Activity	Applies to:	Authority	Contact	Comments
1	<b>Certify Taxable Value to Taxing Authorities within jurisdiction</b>	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: <a href="http://dor.myflorida.com/dor/property/07specforms/dr420r0607.pdf">http://dor.myflorida.com/dor/property/07specforms/dr420r0607.pdf</a> .	*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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .
Within 15 days after certification of taxable value by the Property Appraiser	<b>Submit Tentative Budget to Board of County Commissioners</b>	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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .
1	<b>Statement of Financial Interests (Form 1)</b>	Special District Local Officers	Section 112.3145, F.S.	Local Supervisor of Elections. All forms can be found at: <a href="http://www.ethics.state.fl.us/">www.ethics.state.fl.us/</a> .	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. <b>Note:</b> 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.
1	<b>Financial Disclosure - Employees (with purchasing authority over \$15,000).</b>	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: <a href="mailto:taylor.shirley@leg.state.fl.us">taylor.shirley@leg.state.fl.us</a> . Statement of Financial Interests Form 1 can be retrieved at <a href="http://www.ethics.state.fl.us/">www.ethics.state.fl.us/</a> .	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.
30 (due no later than 30 days after then end of each quarter)	<b>Assessment of Additional Court Costs</b>	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: <a href="mailto:Casey.Penn@myfloridacfo.com">Casey.Penn@myfloridacfo.com</a> . Website: <a href="http://myfloridacfo.com/aadir/localgov/">http://myfloridacfo.com/aadir/localgov/</a> .	Report due no later than 30 days after then end of each quarter.
<b>August</b>					
4 (within 35 days from July 1 or the date of certification)	<b>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.</b>	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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .
24 (within 55 days of certification of taxable value)	<b>Notice of Proposed Property Taxes (TRIM Notice)</b>	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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .

Local Government Financial Reporting 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 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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .
	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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .
3 - because this report is due 120 days prior to the change in tax levy 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: <a href="mailto:MooreE@dor.state.fl.us">MooreE@dor.state.fl.us</a> , Florida Department of Revenue, General Tax Administration Compliance Support. Reporting form can be found at <a href="http://dor.myflorida.com/dor/governments/mpst.html">http://dor.myflorida.com/dor/governments/mpst.html</a> .	*Same form is used for changes of contact persons.
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: <a href="mailto:Linda.Champion@fldoe.org">Linda.Champion@fldoe.org</a> .	
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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .
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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .
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, <a href="http://dor.myflorida.com/dor/property/07specforms/dr420r0607.pdf">http://dor.myflorida.com/dor/property/07specforms/dr420r0607.pdf</a> . 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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .	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.

Local Government Financial Reporting Requirements					
Date	Activity	Applies to:	Authority	Contact	Comments
30	End of Local Government Fiscal Year	Counties, Municipalities, Special Districts	Sections 129.04 and 218.33, F.S.		
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.	<b>Annual Financial Report - and Audit Report due for local governments required to provide an audit pursuant to s. 218.39(1), F.S.</b>	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: <a href="mailto:Justin.Young@myfloridacfo.com">Justin.Young@myfloridacfo.com</a> . Website: <a href="http://myfloridacfo.com/aadir/localgov/">http://myfloridacfo.com/aadir/localgov/</a> .	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 <a href="mailto:localgov@myfloridacfo.com">localgov@myfloridacfo.com</a> for ID and password if the official memo with this information was not received.
30 - 45 days after local government receives their audit, but not later than 12 months after the end of their fiscal year.	<b>Annual Financial Audit Report of preceding fiscal year must be completed (if not notified that it was to be performed by the Auditor General).</b>	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: <a href="mailto:MikeGomez@aud.state.fl.us">MikeGomez@aud.state.fl.us</a> .	Rules and guidelines for filing the Annual Financial Audit Report can be found at <a href="http://www.myflorida.com/audgen/pages/rules.htm">http://www.myflorida.com/audgen/pages/rules.htm</a> .
<b>October</b>					
1	Beginning of Local Government Fiscal Year	Counties, Municipalities, Special Districts	Sections 129.04 and 218.33, F.S.		
1	<b>Special District Fee Invoice (\$175) and Update Form</b>	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)922-1457, E-mail: <a href="mailto:Jack.Gaskins@dca.state.fl.us">Jack.Gaskins@dca.state.fl.us</a> . Website: <a href="http://www.FloridaSpecialDistricts.org">www.FloridaSpecialDistricts.org</a> . Forms can be found at: <a href="http://www.floridaspecialdistricts.org/Invoices.cfm">http://www.floridaspecialdistricts.org/Invoices.cfm</a> ***	
1 (of odd numbered years).	<b>Agency Rule Report</b>	**Counties and Municipalities - subject to this act by general or special law, School Districts, Special Districts with adopted rules.	Sections 120.52(1) 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: <a href="mailto:krouskroup.jesslyn@leg.state.fl.us">krouskroup.jesslyn@leg.state.fl.us</a> .	
*(within 3 days after receipt of Certification of Final Taxable Value - Form DR-422)	<b>Complete &amp; Certify Final Millage to Property Appraiser</b>	Counties, Municipalities, Special Districts	Section 200.065(6), 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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .	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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .
*(within 30 days of Final hearing)	<b>Truth-in-Millage Compliance Package</b>	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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> . The 2008-09 forms can be found at: <a href="http://www.dor.myflorida.com/dor/property/maxmillage.html">www.dor.myflorida.com/dor/property/maxmillage.html</a> . The TRIM Workbook can be found at: <a href="http://www.dor.myflorida.com/dor/property/trimreqwb.pdf">www.dor.myflorida.com/dor/property/trimreqwb.pdf</a> .	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.
	<b>Annual Investment Training</b>	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.
	<b>Submit Tentative Budget to Board of County Commissioners</b>	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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .
30 (due no later than 30 days after then end of each quarter)	<b>Assessment of Additional Court Costs</b>	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: <a href="mailto:Casey.Penn@myfloridacfo.com">Casey.Penn@myfloridacfo.com</a> . Website: <a href="http://myfloridacfo.com/aadir/localgov/">http://myfloridacfo.com/aadir/localgov/</a> .	Report due no later than 30 days after then end of each quarter.

Local Government Financial Reporting Requirements					
Date	Activity	Applies to:	Authority	Contact	Comments
<b>November</b>					
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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> . Form DR-421 can be found at: <a href="http://dor.myflorida.com/dor/ptacomm/forms/DR421R698.pdf">http://dor.myflorida.com/dor/ptacomm/forms/DR421R698.pdf</a> .	
29	Authority to Amend Prior Year Budget Expires	Counties, Municipalities, Special Districts	Sections 129.06(2), 166.241, and 189.418(5), F.S.		
30	Public Depositor Annual Report to the Chief Financial Officer	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.	Sections 280.02 and 280.17, F.S.	Don Stanford, Bureau of Collateral Management, Florida Department of Financial Services, (850)413-3360, E-mail: <a href="mailto:Don.Stanford@myfloridafco.com">Don.Stanford@myfloridafco.com</a> . The form (DFS-J1-1009) can be found at: <a href="https://apps.fdfs.com/CAP_Web/PublicDeposits/gov_units.aspx">https://apps.fdfs.com/CAP_Web/PublicDeposits/gov_units.aspx</a> .	
<b>December</b>					
3 - because this report is due 120 days prior to the change in tax levy 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: <a href="mailto:MooreE@dor.state.fl.us">MooreE@dor.state.fl.us</a> , Florida Department of Revenue, General Tax Administration Compliance Support. Reporting form can be found at <a href="http://dor.myflorida.com/dor/governments/mpst.html">http://dor.myflorida.com/dor/governments/mpst.html</a> .	*Same form is used for changes of contact persons.
<b>Other Requirements:</b>					
	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: <a href="mailto:Kim.Mills@eog.MyFlorida.com">Kim.Mills@eog.MyFlorida.com</a> , and Kathy DuBose or Debbie White, Joint Legislative Auditing Committee, (850)487-4110, E-mail: <a href="mailto:DuBose.Kathy@leg.state.fl.us">DuBose.Kathy@leg.state.fl.us</a> . District School Boards, Charter Schools contact Linda Champion, Deputy Commissioner, Office of Finance & Operations, Florida Department of Education, (850)245-9120, E-mail: <a href="mailto:Linda.Champion@fldoe.org">Linda.Champion@fldoe.org</a> and the Joint Legislative Auditing Committee (contact above).	
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 <a href="http://www.ethics.state.fl.us/forms/form8b_2000.PDF">http://www.ethics.state.fl.us/forms/form8b_2000.PDF</a> .	
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)922-1457, E-mail: <a href="mailto:Jack.Gaskins@dca.state.fl.us">Jack.Gaskins@dca.state.fl.us</a> . Website: <a href="http://www.FloridaSpecialDistricts.org">www.FloridaSpecialDistricts.org</a> .	For more information please see the Florida Special Districts Handbook Online at: <a href="http://www.floridaspecialdistricts.org/Handbook/">http://www.floridaspecialdistricts.org/Handbook/</a>
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)922-1457, E-mail: <a href="mailto:Jack.Gaskins@dca.state.fl.us">Jack.Gaskins@dca.state.fl.us</a> . Website: <a href="http://www.FloridaSpecialDistricts.org">www.FloridaSpecialDistricts.org</a> .	
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)922-1457, E-mail: <a href="mailto:Jack.Gaskins@dca.state.fl.us">Jack.Gaskins@dca.state.fl.us</a> . Website: <a href="http://www.FloridaSpecialDistricts.org">www.FloridaSpecialDistricts.org</a> .	
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	
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	
Special Districts - Quarterly, semiannually, or annually	Regular Public Meeting Schedules	Special Districts (Independent & Dependent)	Section 189.417, F.S.	Local Governing Authority	



**Local Government Financial Reporting Requirements**

Date	Activity	Applies to:	Authority	Contact	Comments
Prior to Bond issue sale	<b>Advance Notice of Impending Sale of Bond Issue and Final Official Statement</b>	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: <a href="mailto:sharon.williams@sbafla.com">sharon.williams@sbafla.com</a> . Website: <a href="http://www.sbafla.com/bond/">http://www.sbafla.com/bond/</a> .	
Within 120 days after delivery	<b>Bond Information Form/Bond Disclosure Form</b>	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: <a href="mailto:sharon.williams@sbafla.com">sharon.williams@sbafla.com</a> . Website: <a href="http://www.sbafla.com/bond/">http://www.sbafla.com/bond/</a> . BF2003-4, Local Government Bond Information and Disclosure Form maybe found at <a href="http://www.sbafla.com/bond/bdf/publications/bf2003-4.pdf">http://www.sbafla.com/bond/bdf/publications/bf2003-4.pdf</a>	
Submit with Bond Information Form/Official Statement	<b>IRS Form 8038 (Bonds)</b>	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: <a href="mailto:sharon.williams@sbafla.com">sharon.williams@sbafla.com</a> . Website: <a href="http://www.sbafla.com/bond/">http://www.sbafla.com/bond/</a> . IRS Form 8038 maybe found at <a href="http://www.irs.gov/pub/irs-pdf/f8038.pdf">http://www.irs.gov/pub/irs-pdf/f8038.pdf</a> .	
When public financing is imposed	<b>Community Development District Disclosure of Public Financing</b>	Community Development Districts	Section 190.009, F.S.	Jack Gaskins, Special District Information Program, Florida Department of Community Affairs, (850)922-1457, E-mail: <a href="mailto:Jack.Gaskins@dca.state.fl.us">Jack.Gaskins@dca.state.fl.us</a> . Website: <a href="http://www.FloridaSpecialDistricts.org">www.FloridaSpecialDistricts.org</a> .	
Annually	<b>Audit of Redevelopment Trust Fund</b>	Community Redevelopment Agencies	Section 163.387(8), F.S.	Each Taxing Authority	
	<b>Single Audit Report</b>	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: <a href="http://www.whitehouse.gov/omb/circulars/a133/a133.html">http://www.whitehouse.gov/omb/circulars/a133/a133.html</a>	
When a local government opens a public deposit account	<b>Public Deposit Identification &amp; Acknowledgment Form</b>	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: <a href="mailto:Don.Stanford@myfloridacfo.com">Don.Stanford@myfloridacfo.com</a> . The form (DFS-J1-1295) can be found at <a href="https://apps.flds.com/CAP_Web/PublicDeposits/gov_units.aspx">https://apps.flds.com/CAP_Web/PublicDeposits/gov_units.aspx</a> .	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.
<b>Retirement Plans:</b>					
Annually or at least every 3 years (within 60 days of receipt from the actuary)	<b>Actuarial Valuation Report</b>	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	Keith Brinkman, Bureau Chief, Local Retirement Systems, Division of Retirement, Florida Department of Management Services, (850)488-2784, E-mail: <a href="mailto:local_ret@dms.myflorida.com">local_ret@dms.myflorida.com</a> . Website: <a href="http://dms.myflorida.com/human_resource_support/retirement/contact_us">http://dms.myflorida.com/human_resource_support/retirement/contact_us</a> and scroll to "Bureau of Local Retirement Systems." See Chapter 60T-1.003(l), Florida Administrative Code, for format.	
February 1 (Chapter Plans) and March 15 (Local Law Plans)	<b>Annual Report to Division of Retirement (signed by Chairman and Secretary, including audited financial statements for plan with \$250,000+ in assets)</b>	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: <a href="mailto:trish.shoemaker@dms.myflorida.com">trish.shoemaker@dms.myflorida.com</a> . Website: <a href="http://dms.myflorida.com/human_resource_support/retirement">http://dms.myflorida.com/human_resource_support/retirement</a> . Forms may be found at: <a href="http://dms.myflorida.com/human_resource_support/retirement/municipal_police_and_fire">http://dms.myflorida.com/human_resource_support/retirement/municipal_police_and_fire</a> , click on "Annual Reports".	
<b>Upon adoption</b>	<b>Filing of Retirement Plan Investment Policy</b>	Counties, Municipalities, School Districts, Special Districts that maintain a local retirement plan.	Section 112.661(16), F.S.	Keith Brinkman, Bureau Chief, Local Retirement Systems, Division of Retirement, Florida Department of Management Services, (850)488-2784, E-mail: <a href="mailto:local_ret@dms.myflorida.com">local_ret@dms.myflorida.com</a> . Website: <a href="http://dms.myflorida.com/human_resource_support/retirement/contact_us">http://dms.myflorida.com/human_resource_support/retirement/contact_us</a> and scroll to "Bureau of Local Retirement Systems." See Chapter 60T-1.003(l), Florida Administrative Code, for format.	
<b>Within 60 days of reporting period end date</b>	<b>Defined Contribution Report</b>	Counties, Municipalities, School Districts, and Special Districts with defined contribution plans.	Section 112.63, F.S. and Chapter 60T-1.004, Florida Administrative Code	Keith Brinkman, Bureau Chief, Local Retirement Systems, Division of Retirement, Florida Department of Management Services, (850)488-2784, E-mail: <a href="mailto:local_ret@dms.myflorida.com">local_ret@dms.myflorida.com</a> . Website: <a href="http://dms.myflorida.com/human_resource_support/retirement/contact_us">http://dms.myflorida.com/human_resource_support/retirement/contact_us</a> and scroll to "Bureau of Local Retirement Systems." See Chapter 60T-1.003(l), Florida Administrative Code, for format.	

Local Government Financial Reporting Requirements					
Date	Activity	Applies to:	Authority	Contact	Comments
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.	Keith Brinkman, Bureau Chief, Local Retirement Systems, Division of Retirement, Florida Department of Management Services, (850)488-2784, E-mail: <a href="mailto:local_ret@dms.myflorida.com">local_ret@dms.myflorida.com</a> . Website: <a href="http://dms.myflorida.com/human_resource_support/retirement/contact_us">http://dms.myflorida.com/human_resource_support/retirement/contact_us</a> and scroll to "Bureau of Local Retirement Systems." See Chapter 60T-1.003(I), Florida Administrative Code, for format.	
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, Department of Management Services, (850)922-0667, E-mail: <a href="mailto:trish.shoemaker@dms.myflorida.com">trish.shoemaker@dms.myflorida.com</a> . Website: <a href="http://dms.myflorida.com/human_resource_support/retirement">http://dms.myflorida.com/human_resource_support/retirement</a> . Forms may be found at: <a href="http://dms.myflorida.com/human_resource_support/retirement/municipal_police_and_fire">http://dms.myflorida.com/human_resource_support/retirement/municipal_police_and_fire</a> , click on "Annual Reports".	
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.	Keith Brinkman, Bureau Chief, Local Retirement Systems, Division of Retirement, Florida Department of Management Services, (850)488-2784, E-mail: <a href="mailto:local_ret@dms.myflorida.com">local_ret@dms.myflorida.com</a> . Website: <a href="http://dms.myflorida.com/human_resource_support/retirement/contact_us">http://dms.myflorida.com/human_resource_support/retirement/contact_us</a> and scroll to "Bureau of Local Retirement Systems." See Chapter 60T-1.003(I), Florida Administrative Code, for format.	
<p><b>Sources:</b> (1) Florida Statutes (2007); (2) Florida Special District Handbook Online at <a href="http://www.floridaspecialdistricts.org/Handbook/Reporting.cfm">http://www.floridaspecialdistricts.org/Handbook/Reporting.cfm</a>; (3) Florida Government Finance Officers Association Key Financial Reporting Dates at <a href="http://www.gfoa.org/resources/dates.aspx">http://www.gfoa.org/resources/dates.aspx</a>; (4) Florida Department of Revenue 2008 TRIM Compliance Workbook at <a href="http://dor.myflorida.com/dor/property/trimreqwb.pdf">http://dor.myflorida.com/dor/property/trimreqwb.pdf</a>; (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). <span style="float: right;">(Revised 5/18/09).</span></p>					

Local Government Truth-In-Millage (TRIM) Compliance Requirements					
Date	Activity	Applies to:	Authority	Contact	Comments
<b>January</b>					
<b>February</b>					
<b>March</b>					
<b>May</b>					
<b>June</b>					
	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: <a href="http://www.myflorida.com/dor/property/maxmillage.html">www.myflorida.com/dor/property/maxmillage.html</a> .	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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .
<b>July</b>					
	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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .	
	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: <a href="http://dor.myflorida.com/dor/property/dr420.pdf">http://dor.myflorida.com/dor/property/dr420.pdf</a> .	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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> . 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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .
<b>August</b>					
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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .

Local Government Truth-In-Millage (TRIM) Compliance Requirements					
Date	Activity	Applies to:	Authority	Contact	Comments
24 (within 55 days of certification of taxable value)	<b>Notice of Proposed Property Taxes (TRIM Notice)</b>	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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .
<b>September</b>					
3 (no later than 9/18)	<b>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).</b>	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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .
	<b>Second Public Hearing on Budget</b>	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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .
18 (no later than 10/3)	<b>Advertise Intent to Adopt Final Millage &amp; Budget</b>	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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .
20 (not less than 2 no more than 5 days)	<b>Public Hearing to Adopt Final Millage Rate &amp; Budget</b>	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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .

Local Government Truth-In-Millage (TRIM) Compliance Requirements					
Date	Activity	Applies to:	Authority	Contact	Comments
23 (within 3 days of final hearing).	<b>Forward Final Millage Rate Resolution/Ordinance to Property Appraiser, Tax Collector and Department of Revenue</b>	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, <a href="http://dor.myflorida.com/dor/property/dr420.pdf">http://dor.myflorida.com/dor/property/dr420.pdf</a> . 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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .	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, <a href="http://dor.myflorida.com/dor/property/dr420.pdf">http://dor.myflorida.com/dor/property/dr420.pdf</a> . Please note that the numbers represented on this form must be used throughout the TRIM process.
<b>October</b>					
* (within 3 days after receipt of Certification of Final Taxable Value - Form DR-422)	<b>Complete and Certify Final Millage to Property Appraiser</b>	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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> .
* (within 30 days of Final Hearing)	<b>Truth in Millage Compliance Package</b>	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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> . The forms for 2008 can be found at : <a href="http://www.myflorida.com/dor/proprty/maxmilliage.html">www.myflorida.com/dor/proprty/maxmilliage.html</a> . 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.
<b>November</b>					
	<b>1 Truth-in-Millage, Form DR 421</b>	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, <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a> . Form DR-421 can be found at: <a href="http://dor.myflorida.com/dor/placomm/forms/DR421R698.pdf">http://dor.myflorida.com/dor/placomm/forms/DR421R698.pdf</a> .	
<b>December</b>					
<b>Sources :</b> Department of Revenue 2008 TRIM Compliance Handbook at <a href="http://dor.myflorida.com/dor/property/TRIM.html">http://dor.myflorida.com/dor/property/TRIM.html</a> and Florida Property Tax TRIM Process Map at <a href="http://dor.myflorida.com/dor/property/trim/trimprocmap.pdf">http://dor.myflorida.com/dor/property/trim/trimprocmap.pdf</a> .					