

2011
Local Government Financial
Information Handbook

October 2011

The Florida Legislature's
Office of Economic and Demographic Research



2011 Local Government Financial Information Handbook

October 2011

**Prepared by the Florida Legislature's
Office of Economic and Demographic Research (EDR)
with assistance provided by the
Florida Department of Revenue's Office of Tax Research.**

Acknowledgments

Prior to 2010, the *Local Government Financial Information Handbook* was published and distributed annually by the former Florida Legislative Committee on Intergovernmental Relations (LCIR). However, the LCIR was not funded in the FY 2010-11 General Appropriations Act, and the Committee ceased operations on June 30, 2010. The Florida Legislature's Office of Economic and Demographic Research (EDR) has assumed responsibility for the future publication and distribution of this annual report.

This report includes county and municipal revenue estimates calculated by the Florida Department of Revenue's Office of Tax Research. Questions pertaining to the estimated distributions of select state-shared revenues and local option taxes to individual county and municipal governments should be directed to the Department's Office of Tax Research at (850) 617-8322. Alternatively, questions pertaining to estimated distributions can be directed to the EDR at the following address.

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General inquiries regarding this publication should be directed to the EDR. In addition, suggested improvements that will make future editions of this publication more informative and useful as a resource document are always welcome. Please direct your general comments or questions to the EDR at the following address.

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Additional data of potential interest to state and local officials can be found on the EDR's website: <http://edr.state.fl.us/Content/index.cfm>.

Introduction

The *Local Government Financial Information Handbook* is a reference for most of the revenue sources available to local governments. It contains relevant information on several items useful for local government budgeting purposes, including descriptions of revenue sources, estimated revenue distributions, and adjusted population estimates used for revenue-sharing calculations.

This publication was written as a guide to understanding constitutional and statutory laws regarding these revenue sources. However, questions of legal interpretation should be directed to appropriate legal counsel.

The Florida Legislature's Office of Economic and Demographic Research (EDR) prepared this publication with the assistance of the Florida Department of Revenue's Office of Tax Research. The EDR 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 2011-12 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 future change.

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

- Part One: Revenue Source Authorized by the Constitution
- Part Two: Revenue Sources Based on Home Rule Authority
- Part Three: Revenue Sources Authorized by the Legislature

Adjusted 2010 county and municipal population estimates used for the 2011-12 fiscal year revenue-sharing calculations are provided in Appendix A. A comparison of the 2009 and 2010 adjusted population estimates used in the state revenue-sharing calculations for fiscal years 2010-11 and 2011-12 is provided in Appendix B. Finally, a listing of the 2011 federal, state, and county tax rates on motor fuel and diesel fuel by county is provided in Appendix C.

Table of Contents

	<u>Page No.</u>
Part One: Revenue Source Authorized in the Constitution	1
Ad Valorem Tax	3
Part Two: Revenue Sources Based on Home Rule Authority	9
Proprietary Fees.....	11
Regulatory Fees.....	13
Special Assessments	15
Part Three: Revenue Sources Authorized by the Legislature	17
<i>State-Imposed Fees or Taxes Shared with Local Governments or School Districts</i>	
Alcoholic Beverage License Tax	19
Cardroom Revenues.....	21
Constitutional Fuel Tax	23
Estimated Distributions	26
County Fuel Tax	29
Estimated Distributions	31
County Revenue Sharing Program	33
Estimated Distributions	36
Distribution of Sales and Use Taxes to Counties.....	39
Emergency Management Assistance	41
Enhanced 911 Fee.....	43
Fuel Tax Refunds and Credits	47
Indian Gaming Revenues.....	49
Insurance License Tax	51
Intergovernmental Radio Communication Program.....	53
Local Government Half-Cent Sales Tax Program	55
Estimated Distributions	62
Miami-Dade County Lake Belt Mitigation Fee.....	73
Miami-Dade County Lake Belt Water Treatment Plant Fee.....	75
Mobile Home License Tax	77
Municipal Revenue Sharing Program.....	79
Estimated Distributions	84
Oil, Gas, and Sulfur Production Tax.....	91
Phosphate Rock Severance Tax.....	93
State Housing Initiatives Partnership Program.....	95
Support for School Capital Outlay Purposes	99

Vessel Registration Fee	101
Other Local Revenue Sources	
Communications Services Tax	105
Estimated Distributions	109
Convention Development Taxes.....	119
Consolidated County Convention Development Tax	121
Charter County Convention Development Tax	123
Special District, Special, and Subcounty Convention Development Taxes	125
Discretionary Surtax on Documents	127
Green Utility Fee	131
Gross Receipts Tax on Commercial Hazardous Waste Facilities	133
Highway Safety Fees – Red Light Cameras	135
Insurance Premium Tax	137
Local Business Tax.....	139
Local Discretionary Sales Surtaxes	143
History of Local Discretionary Sales Surtax Levies.....	147
2011 Local Discretionary Sales Surtax Rates in Florida’s Counties	150
Estimated Distributions	152
Estimation of Realized and Unrealized Tax Revenues.....	164
Charter County and Regional Transportation System Surtax.....	167
Local Government Infrastructure Surtax	171
Small County Surtax.....	175
Indigent Care and Trauma Center Surtax	177
County Public Hospital Surtax	181
School Capital Outlay Surtax	183
Voter-Approved Indigent Care Surtax.....	185
Emergency Fire Rescue Services and Facilities Surtax.....	187
Local Option Food and Beverage Taxes.....	191
Motor Fuel and Diesel Fuel Taxes (Ninth-Cent and Local Options).....	195
Ninth-Cent Fuel Tax: Estimated Distributions	199
Local Option Fuel Tax: Estimated Distributions	201
Estimation of Realized and Unrealized Tax Revenues.....	211
Ninth-Cent Fuel Tax	213
1 to 6 Cents Local Option Fuel Tax.....	215
1 to 5 Cents Local Option Fuel Tax.....	219
Municipal Pari-Mutuel Tax	221
Municipal Parking Facility Space Surcharges	223
Municipal Resort Tax	225
Public Service Tax	227
Tourist Development Taxes.....	229
History of Local Option Tourist Tax Levies	233
Taxable Sales Reported by Transient Rental Facilities	238
2011 Local Option Tourist Tax Rates in Florida’s Counties.....	240
Estimation of Realized and Unrealized Tax Revenues.....	242
1 or 2 Percent Tax.....	245

Additional 1 Percent Tax	247
Professional Sports Franchise Facility Tax	249
High Tourism Impact Tax	251
Additional Professional Sports Franchise Facility Tax	253
Tourist Impact Tax.....	255

Appendix A: Adjusted 2010 Population Estimates for Florida’s Counties and Municipalities Used in the FY 2011-12 State Revenue-Sharing Calculations	257
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Appendix B: Comparison of 2009 and 2010 Adjusted Population Estimates Used for FY 2010-11 and FY 2011-12 State Revenue-Sharing Calculations	267
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Appendix C: 2011 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida’s Counties	281
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Part One: Revenue Source Authorized in the State Constitution

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

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

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

These constitutional provisions expressly authorize counties, municipalities, and school districts to levy ad valorem taxes. A discussion of the ad valorem tax is the subject of Part One of this report. These constitutional provisions also preserve legislative discretion for the levy of all other taxes by requiring general law authorization.

However, all local government revenue sources are not taxes requiring general law authorization. When a county or municipal revenue source is imposed by ordinance, the judicial question is whether the charge meets the legal sufficiency test for a valid assessment or fee. As long as the charge is not deemed a tax, the imposition of the assessment or fee by ordinance is within the constitutional and statutory home rule powers of county and municipal governments. These home rule revenue sources are addressed in Part Two of this report.

If the charge fails the legal sufficiency test for a valid assessment or fee, it is deemed a revenue source requiring general law authorization. Part Three of this report addresses local government revenue sources authorized by general law.

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

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

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Ad Valorem Tax

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

Summary:

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.¹

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.²

With the exception of the ad valorem tax and constitutionally and statutorily authorized 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.
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.

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

County Millages:

County government millages are composed of four categories of millage rates.³

1. County general millage is the nonvoted millage rate set by the county's governing body.
2. County 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. County 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 set by the county's governing body pursuant to s. 200.001(5), F.S., and 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.⁴

County Furnishing Municipal Services:

General law implements the constitutional provision 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.⁵ The distinction between a municipal service taxing unit (MSTU) and a municipal service benefit unit (MSBU) is that a MSTU is the correct terminology when the mechanism used to fund the county services is derived through taxes rather than service charges or special assessments (i.e., MSBU).

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.⁶

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.⁷

1. Municipal general millage is the nonvoted millage rate set by the municipality's governing body.
2. Municipal 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. Municipal 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 set by the municipality's governing body pursuant to s. 200.001(5), F.S., and 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.

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

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

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

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

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

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.⁸

1. Nonvoted required school operating millage (otherwise known as *required local effort*) is set by the school board for current operating purposes and imposed pursuant to s. 1011.60(6), F.S. It reflects the minimum financial effort required for support of the Florida Education Finance Program (FEFP) as prescribed in the current year's General Appropriations Act.
2. Nonvoted discretionary school operating millage is the rate set by the school board for 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.⁹
3. Nonvoted district school 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.¹⁰ However, a district school board is authorized to levy two additional millages of up to 0.25 mills each under certain circumstances.¹¹
4. Voted district school 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 district school 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.

Independent Special District Millages:

Independent special district millages are the rates set by the district's governing body, and the following issues must be addressed.¹²

1. Whether the millage authorized by a special act is approved by the electors pursuant to Section 9(b), Art. VII, State Constitution; authorized pursuant to Section 15, Art. XII, State Constitution; or otherwise authorized.
2. Whether the tax is to be levied countywide, less than countywide, or on a multicounty basis.

Adjustments to the Tax Base:

The ad valorem taxable base is the fair market value of locally assessed real estate, tangible personal property, and state assessed railroad property, less certain exclusions, differentials, exemptions, credits and deferrals. Intangible personal property is excluded because it is separately assessed and taxed by the state.

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

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

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

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

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

Exclusions are specific types of property constitutionally or statutorily removed from ad valorem taxation. Differentials are reductions in assessments that result from a valuation standard other than fair market value. Exemptions are deductions from the assessed value that are typically specified as a dollar amount (e.g., homestead exemption of \$25,000). Credits are deductions from the tax liability of a particular taxpayer and may take the form of allowances, discounts, and rebates. Deferrals allow for changes in the timing of payments but do not reduce the taxpayer's overall tax liability.¹³

General Law Amendments:

The following list highlights the legislation passed during the 2011 Regular Legislative Session that amended provisions related to the ad valorem tax and its administration. These chapter laws are available via the Department of State's Division of Elections website.¹⁴

<u>Chapter Law #</u>	<u>Subject</u>
2011-15	Affordable Housing
2011-52	Auditor General
2011-93	Ad Valorem Tax Exemption / Deployed Servicemembers
2011-107	Adverse Possession
2011-125	Ad Valorem Taxation
2011-144	Local Government Accountability
2011-151	Property Taxation
2011-181	Value Adjustment Boards
2011-182	Economic Development
2011-206	Department of Agriculture and Consumer Services

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.¹⁵ Millage rates vary among local governments subject to constitutional, statutory, and political limitations.

Administrative Procedures:

The DOR and units of local government administer the ad valorem tax. Two county constitutional officers, the property appraiser and tax collector, have primary responsibility for the administration and collection of ad valorem taxes at the local level. The property appraiser is charged with determining the fair market value, the assessed value, and the values of applicable exemptions to arrive at the taxable value of all property within the county, pursuant to constitutional and statutory requirements. The property appraiser is also tasked with maintaining appropriate records related to the valuation of such 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.

13. See the Florida Revenue Estimating Conference's *2011 Florida Tax Handbook Including Fiscal Impact of Potential Change*, pp. 185-195 at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2011.pdf> for additional detail.

14. <http://laws.flrules.org/>

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

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. The following 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.¹⁶

Authorized Uses:

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

Attorney General Opinions:

Florida's Attorney General has issued hundreds of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.¹⁷ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase *ad valorem tax*. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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 2010 as well as several prior years for purposes of comparison and is available via the DOR's website.¹⁸ Using data obtained from these annual reports, several summaries that profile historical millage rates and ad valorem taxes levied by counties, municipalities, and school districts have been compiled.¹⁹

16. Section 197.383, F.S.

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

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

19. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

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Part Two: Revenue Sources Based on Home Rule Authority

Under Florida's Constitution, local governments possess expansive home rule powers. Given these powers, local governments may utilize proprietary and regulatory fees and special assessments to pay the cost of providing a facility or service or regulating an activity.

Proprietary fees are based on the assertion that local governments have the exclusive legal right to impose such fees. Examples of proprietary fees include admissions fees, franchise fees, user fees, and utility fees. The guiding legal principle is that the imposed proprietary fee is reasonable in relation to the government-provided privilege or service or the fee payer receives a special benefit.

Regulatory fees may be imposed pursuant to a local government's police powers in the exercise of a sovereign function. Examples of regulatory fees include building permit fees, impact fees, inspection fees, and stormwater fees. A regulatory fee should not exceed the regulated activity's cost and is generally required to be applied solely to the regulated activity's cost for which the fee is imposed.

Special assessments are used to construct and maintain capital facilities and to fund certain services. In order for a special assessment to be deemed valid, the assessed property must derive a special benefit from the improvement or service provided, and the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

In summary, all local government revenue sources are not taxes requiring general law authorization. When a county or municipal revenue source is imposed by ordinance, the question is whether or not the charge meets the legal sufficiency test for a valid assessment or fee. If the charge does not meet the test, it is considered a tax and requires general law authorization. If the charge is not deemed a tax, the imposition of the assessment or fee is within the constitutional and statutory home rule powers of county and municipal governments.

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*, and persons interested in its availability should contact the firm's Tallahassee office directly at (850) 224-4070.

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Proprietary Fees
Home Rule Authority
Sections 403.0893, Florida Statutes

Summary:

Proprietary fees are home rule revenue sources, which are based on the assertion that local governments have the exclusive legal right to impose such fees. Examples of proprietary fees include admissions fees, franchise fees, user fees, and utility fees. Each proprietary fee imposed under a local government's home rule powers should be considered in context with rules applicable to its validity that are set forth in case law. The guiding legal principle is that the imposed fee is reasonable in relation to the government-provided privilege or service or the fee payer receives a special benefit.

Local governments, for example, may exercise their home rule authority to impose a franchise fee upon a utility for the grant of a franchise and the privilege of using local government's rights-of-way to conduct the utility business. The 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 term of the franchise agreement. The imposition of the fee requires the adoption of a franchise agreement, which grants a special privilege that is not available to the general public. Typically, the franchise fee is calculated as a percentage of the utility's gross revenues within a defined geographic area. A fee imposed by a municipality is based upon the gross revenues received from the incorporated areas while a fee imposed by a county is generally based upon the gross revenues received from the unincorporated areas.

Attorney General Opinions:

Florida's Attorney General has issued numerous legal opinions relevant to these revenue sources. The full texts of those opinions are available via the searchable on-line database of legal opinions.¹ 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.²

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

2. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

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Regulatory Fees

Home Rule Authority
Section 163.31801, Florida Statutes

Summary:

Regulatory fees are home rule revenue sources that may be imposed pursuant to a local government's police powers in the exercise of a sovereign function. Examples of regulatory fees include building permit fees, impact fees, inspection fees, and stormwater fees. Two principles guide the application and use of regulatory fees. The fee should not exceed the regulated activity's cost and is generally required to be applied solely to the regulated activity's cost for which the fee is imposed.

As one type of regulatory fee, impact fees are charges imposed by local governments against new development to provide for capital facilities' costs made necessary by population growth. Rather than imposing the costs of these additional capital facilities upon the general public, the purpose of impact fees is to shift the expense burden to newcomers.

Until 2006, the characteristics and limitations of impact fees in Florida were found in case law rather than state statute. As developed under case law, an impact fee imposed by a local government must meet 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 local government must show a rational nexus between the expenditure of impact fee proceeds and the benefits accruing to the new development from those proceeds.

In response to local governments' reliance on impact fees and the growth of impact fee collections, the Florida Legislature adopted the Florida Impact Fee Act in 2006, which requires local governing authorities to satisfy certain requirements when imposing impact fees.¹ The Act was amended in 2009 to impose new restrictive rules on impact fees by requiring local governments to shoulder the burden of proof when an impact fee is challenged in court and prohibiting the judiciary from giving deference to local government impact fee determinations.²

General Law Amendments:

Chapter 2011-14, L.O.F., (HB 7001) does not change current law reflected in the 2010 Florida Statutes, but simply reenacts the portions of existing law most closely related to comprehensive planning and land development that were amended by Chapter 2009-96, L.O.F., (CS/CS/SB 360), in an effort to remove uncertainty and address alleged constitutional defects. Specifically, s. 163.31801(3)(d), F.S., relating to ordinances levying impact fees, is reenacted. These changes became effective on April 27, 2011, and shall operate retroactively to June 1, 2009. If such retroactive application is held by a court of last resort to be unconstitutional, this act shall apply prospectively from the date that the act became law.

Chapter 2011-149, L.O.F., (SB 410) reenacts, in response to ongoing litigation, the section of law [i.e., s. 163.31801(5), F.S.] created by Chapter 2009-49, L.O.F., (HB 227) that created the "preponderance of the evidence" standard of review for the government in cases challenging the imposition or amount of an impact fee. These changes became effective on June 17, 2011, and shall operate retroactively to June 1, 2009. If such

1. Section 163.31801, F.S.
2. Chapter 2009-49, L.O.F.

retroactive application is held by a court of last resort to be unconstitutional, this act shall apply prospectively from the date that the act became law.

Attorney General Opinions:

Florida's Attorney General has issued numerous legal opinions relevant to these revenue sources. The full texts of those opinions are available via the searchable on-line database of legal opinions.³ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *building permit fees*, *impact fees*, *inspection 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.⁴

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

4. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Special Assessments

Home Rule Authority

Sections 125.01, 125.271, and Chapter 170, Florida Statutes

Summary:

Special assessments are a home rule revenue source used to construct and maintain capital facilities and to fund certain services. Additionally, state law authorizes the levy of special assessments for county and municipal governments¹ and for county emergency medical services.² Special districts derive their authority to levy special assessments through general law or special act. As established by Florida case law, two requirements exist for the imposition of a valid special assessment. First, the assessed property 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.

In order for an assessed property to derive a special benefit from the service provided, there should be a logical relationship between the provided service and the benefit to real property. This logical relationship to property legal test defines those services that can be funded by special assessments versus those that cannot. General government services, such as general law enforcement and indigent health care, fail to satisfy the logical relationship to property test and cannot be funded by special assessments.

Many improvements and services have been upheld by the courts as providing a special benefit to assessed properties. Examples of such improvements and services include downtown redevelopment, garbage disposal, fire and rescue services, fire protection, parking facilities, sewer improvements, stormwater management services, street improvements, and water and sewer line extensions. 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.

Whether imposed to fund capital projects or services, a special assessment is generally collected on the annual ad valorem tax bill. Under this collection procedure, the special assessment is characterized as a non-ad valorem assessment.³

General Law Amendments:

Chapter 2011-144, L.O.F., (CS/SB 224) amends 170.201(1), F.S., to authorize any municipality, which has a population of fewer than 100 persons for the previous year's taxing year, to levy and collect special assessments to fund special security and crime prevention services and facilities, including guard and gatehouse facilities for the current taxing year. However, if prior to the assessment levy, the cost of services and facilities are funded by ad valorem taxes, the taxes shall be abated annually thereafter, in an amount equal to the full amount of the special assessment. This change shall become effective on October 1, 2011.

Attorney General Opinions:

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.⁴ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase: *special*

1. For county governments, sections 125.01(1)(r), F.S.; for municipal governments, chapter 170, F.S.

2. Section 125.271, F.S.

3. Section 197.3632, F.S.

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

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 is available.⁵

5. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Part Three: Revenue Sources Authorized by the Legislature

In addition to 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 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.¹ One such criterion requires that the local government have levied ad valorem taxes to produce the revenue equivalent to a millage rate of 3 mills on the dollar based on 1973 taxable values, or produce revenue equivalent to that which would be produced by a 3-mill ad valorem tax from any combination of the following four sources: receiving a remittance from the county pursuant to s. 125.01(6)(a), F.S., collecting an occupational license tax or a utility tax; or levying an ad valorem tax.

The category of state-shared revenues includes the following sources, which are discussed in greater detail later in this document.

- Alcoholic Beverage License Tax*
- Cardroom Revenues*
- Constitutional Fuel 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*
- Indian Gaming Revenues*
- 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*
- State Housing Initiatives Partnership Program*
- Support for School Capital Outlay Purposes*
- Vessel Registration Fee*

1. Section 218.23, F.S.

A special case of state-shared revenues is funding for school districts.² During the 2008-09 fiscal year, school districts received 35.68 percent of their financial support from state sources; 54.15 percent from local sources, including the Required Local Effort (RLE) of the Florida Education Finance Program (FEFP); and 10.17 percent from federal sources. Funds for state support to school districts are provided primarily by legislative appropriations. However, the Florida Constitution authorizes certain revenues to be used by the school districts for capital outlay purposes. Article XII, Section 9(d), of the State Constitution, guarantees a stated amount for each district annually from proceeds of licensing motor vehicles, referred to as Capital Outlay and Debt Service (CO&DS) funds. Additionally, Article XII, Section (a)(2), of the State Constitution, provides that school districts may share in the proceeds from gross receipts taxes, referred to as Public Education Capital Outlay (PECO) funds, as provided by legislative appropriation.

Minor state funding sources include the “race track funds,” which are collected by the Florida Department of Business and Professional Regulation and divided equally among Florida’s counties, in accordance with s. 212.20(6)(d)6.a., F.S. The allocation of these funds is to the counties, which may share the funds with school districts, in lieu of funds distributed from the Pari-mutuel Wagering Trust Fund under s. 550.135, F.S., prior to July 1, 2000. Other funding sources are tax receipts from state forests, provided to certain school boards in accordance with s. 589.081, F.S., and proceeds from mobile home licenses, which are deposited into the License Tax Collection Trust Fund and distributed to local governments pursuant to s. 320.081, F.S.

In addition to state-shared revenue sources, the Legislature has authorized a number of other local revenue sources. In many instances, the local government must enact an ordinance providing for the levy and collection of the fee, tax, or surcharge. However, in some cases, referendum approval is required. For a number of revenue sources included in this category, general law restricts the expenditure use of the generated funds.

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*
- Highway Safety Fees - Red Light Cameras*
- Insurance Premium Tax*
- Local Business Tax*
- Local Discretionary Sales Surtaxes*
- Local Option Food and Beverage Taxes*
- Motor Fuel and Diesel Fuel Taxes (Ninth-Cent and Local Options)*
- Municipal Pari-mutuel Tax*
- Municipal Parking Facility Space Surcharges*
- Municipal Resort Tax*
- Public Service Tax*
- Tourist Development Taxes*
- Tourist Impact Tax*

2. Refer to the Florida Department of Education’s *2010-11 Funding for Florida School Districts* (<http://www.fldoe.org/fefp/pdf/fefpdist.pdf>) for an overview of school district funding.

Alcoholic Beverage License Tax

Section 561.342, Florida Statutes

Summary:

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. The statutes require that an annual license tax shall be imposed on the following: 1) any person operating a bottle club;¹ 2) vendors of malt beverages containing alcohol of 0.5 percent or more by volume, manufacturers engaged in the business of brewing only malt beverages, or distributors of alcoholic beverages containing less than 17.259 percent alcohol by volume;² 3) vendors authorized to sell brewed beverages containing malt, wines, and fortified wines; authorized wine manufacturers; or distributors authorized to sell brewed beverages containing malt, wines, and fortified wines in counties where the sale of intoxicating liquors, wines, and beers is permitted;³ 4) vendors permitted to sell any alcoholic beverages regardless of alcoholic content, persons associated together as a chartered or incorporated club, and any caterer at a horse or dog racetrack or jai alai fronton;⁴ and 5) authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers, as defined in s. 561.14(4)-(5), F.S.⁵

General Law Amendments:

There were no general law amendments resulting from the 2011 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.⁶

Distribution of Proceeds:

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

Authorized Uses:

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

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

-
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.
 7. Section 561.342(1), F.S.
 8. Section 561.342(2), F.S.

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

The full texts of these opinions are available via a searchable on-line database.⁹ 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.¹⁰

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

10. <http://edr.state.fl.us/Content/local-government/data-a-to-z/index.cfm>

Cardroom Revenues

Section 849.086, Florida Statutes

Summary:

An eligible county or municipality shall receive a portion of taxes imposed on licensed cardroom operators. Located at licensed pari-mutuel facilities, cardrooms are “rooms” where authorized games are played for money or anything of value to which the public is invited to participate and charged a participation fee by the facility operator. An authorized game means a game or series of games of poker or dominoes, which are played in a nonbanking manner. These games are considered pari-mutuel style games rather than casino gaming because the participants play against each other instead of against the “house” (i.e., the cardroom operator and all employees of the cardroom operator).

Several taxes and fees are authorized in law; however, only a portion of the tax proceeds are shared with eligible local governments. An annual cardroom license fee for each facility shall be \$1,000 for each table to be operated at the cardroom.¹ The cardroom employee occupational license fee shall not exceed \$50 per employee for any 12-month period, and the cardroom business occupational license fee shall not exceed \$250 for any 12-month period.² The cardroom operator may charge a fee for the right to participate in cardroom games, and such fee may be either a flat fee or hourly rate for the use of a seat at a table or a rake (i.e., a set fee or percentage of the pot assessed by a cardroom operator for providing the services of a dealer, table, or location for playing the authorized game) subject to a posted maximum amount.³ Each cardroom operator shall pay a tax to the state of 10 percent of the cardroom operation’s monthly gross receipts.⁴ An admission tax equal to 15 percent of the admission charge, if any, for entrance to the licensee’s cardroom facility, or 10 cents, whichever is greater, is imposed on each person entering the cardroom.⁵

General Law Amendments:

There were no general law amendments resulting from the 2011 Regular Legislative Session.

Eligibility Requirements:

A county or municipality, which has approved a cardroom, is eligible to receive a portion of the taxes deposited into the Pari-mutuel Wagering Trust Fund [hereinafter Trust Fund]. The Division of Pari-mutuel Wagering [hereinafter Division] of the Department of Business and Professional Regulation shall not issue any initial license for cardroom gaming until the local government, where such cardroom gaming activity is to be conducted, has approved such activity by a majority vote of the municipality’s governing body, or the county’s governing body if the facility is located in the unincorporated area.⁶

Administrative Procedures:

The Division shall administer and regulate the operation of cardrooms and monitor and ensure the proper collection of imposed taxes and fees.⁷ The Division may deny a license or the renewal thereof, or may

1. Section 849.086(5)(d), F.S.

2. Section 849.086(6)(i), F.S.

3. Section 849.086(10), F.S.

4. Section 849.086(13)(a), F.S.

5. Section 849.086(13)(b), F.S.

6. Section 849.086(16), F.S.

7. Section 849.086(4), F.S.

suspend or revoke any license when the applicant has violated or failed to comply with the provisions of the section or any adopted rules pertaining to the administration and operation of cardrooms.⁸

Distribution of Proceeds:

By September 1st of each year, the Division shall determine the amount of taxes deposited into the Trust Fund from each cardroom licensee, the location by county of each cardroom, the location of each cardroom whether within an incorporated municipality or unincorporated area of the county, and the total amount to be distributed to each eligible county and municipality. By October 1st of each year, 25 percent of the taxes deposited into the Trust Fund shall be distributed to eligible local governments.⁹

Authorized Uses:

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

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
96-45	Gambling – ordinance necessary for cardroom gaming
2007-48	Gambling – telephone card sweepstakes

The full texts of these opinions are available via a searchable on-line database.¹⁰ 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.

8. Section 849.086(14)(a), F.S.

9. Section 849.086(13)(h), F.S.

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

Constitutional Fuel Tax (2 Cents)

Section 9(c), Article XII, Florida Constitution

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

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2011 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.² The DOR transmits the tax, as collected monthly, to the State Board of Administration (SBA).³ The SBA calculates a monthly allocation of the taxes received from the DOR based on the formula contained in Section 9(c)(4), Art. XII, State Constitution, and credits to each county's account the amount of tax allocated by the formula.⁴

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

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.

1/4	x	<u>County Area</u> Statewide Area
1/4	x	<u>County Population Based on the Latest Available Federal Census</u> Statewide Population Based on the Latest Available Federal Census
1/2	x	<u>County Constit. Fuel Tax Collected on Retail Sales or Use During the Previous FY</u> Statewide Constit. Fuel Tax Collected on Retail Sales or Use During the Previous FY

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.

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

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

Monthly Statewide Constitutional Fuel Tax Receipts x 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.⁶ 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.⁷ 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.⁸

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.⁹

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.¹⁰

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

5. Section 206.47(5)(a), F.S.
6. Section 206.47(7), F.S.
7. Section 206.47(9), F.S.
8. Section 206.47(10), F.S.
9. Section 336.024, F.S.
10. Section 206.47(7), F.S.

systems, and the mineral sealing of lengthy sections of roadway.¹¹ *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.¹²

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.¹³

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
79-41	County transportation trust funds, auditing
79-43	Surplus constitutional fuel tax, authorized use
79-104	Surplus constitutional fuel tax, authorized use
80-22	Surplus constitutional fuel tax, authorized use
82-55	Surplus constitutional fuel tax, authorized use
83-22	Surplus constitutional fuel tax, authorized use
83-26	Surplus constitutional fuel tax, authorized use
84-06	Surplus constitutional fuel tax, authorized use
85-53	Service charge charged by clerk from gas tax money
85-93	Constitutional fuel tax, payment of service charges and administrative fees
93-25	Surplus constitutional fuel tax, authorized use
2004-03	Surplus second gas tax funds used on roads in county

The full texts of these opinions are available via a searchable on-line database.¹⁴ 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 2012. The estimates are based on a statewide estimate of total constitutional fuel tax collections, and are net of the SBA's administrative deductions. A table listing the 2011 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

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

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

13. Section 336.023, F.S.

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

Constitutional Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2012					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.65411%	0.32888%	0.40960%	1.39260%	\$ 2,816,220
Baker	0.10370%	0.03605%	0.24530%	0.38510%	\$ 778,778
Bay	0.55002%	0.22452%	0.36710%	1.14160%	\$ 2,308,629
Bradford	0.09587%	0.03792%	0.12260%	0.25640%	\$ 518,511
Brevard	1.45474%	0.72252%	0.54030%	2.71760%	\$ 5,495,735
Broward	4.43369%	2.32439%	0.51240%	7.27050%	\$ 14,702,950
Calhoun	0.03365%	0.01945%	0.24060%	0.29370%	\$ 593,942
Charlotte	0.48395%	0.21272%	0.33840%	1.03510%	\$ 2,093,257
Citrus	0.29910%	0.18780%	0.27480%	0.76170%	\$ 1,540,367
Clay	0.44859%	0.25379%	0.26040%	0.96280%	\$ 1,947,046
Collier	0.73678%	0.42752%	0.86260%	2.02690%	\$ 4,098,949
Columbia	0.32027%	0.08980%	0.33290%	0.74300%	\$ 1,502,550
DeSoto	0.07039%	0.04636%	0.26590%	0.38260%	\$ 773,722
Dixie	0.05189%	0.02184%	0.30930%	0.38300%	\$ 774,531
Duval	2.83081%	1.14921%	0.35900%	4.33900%	\$ 8,774,651
Escambia	0.83351%	0.39574%	0.31990%	1.54920%	\$ 3,132,908
Flagler	0.20677%	0.12725%	0.21280%	0.54680%	\$ 1,105,780
Franklin	0.03835%	0.01536%	0.32150%	0.37520%	\$ 758,758
Gadsden	0.27731%	0.06168%	0.22460%	0.56360%	\$ 1,139,754
Gilchrist	0.04337%	0.02252%	0.14920%	0.21510%	\$ 434,991
Glades	0.02819%	0.01713%	0.41210%	0.45740%	\$ 924,989
Gulf	0.03593%	0.02109%	0.27390%	0.33090%	\$ 669,171
Hamilton	0.07931%	0.01968%	0.21750%	0.31650%	\$ 640,050
Hardee	0.07825%	0.03687%	0.26760%	0.38270%	\$ 773,925
Hendry	0.13056%	0.05204%	0.49600%	0.67860%	\$ 1,372,316
Hernando	0.44728%	0.22974%	0.20730%	0.88430%	\$ 1,788,298
Highlands	0.26897%	0.13136%	0.45980%	0.86010%	\$ 1,739,359
Hillsborough	3.51611%	1.63450%	0.52040%	5.67100%	\$ 11,468,322
Holmes	0.06380%	0.02650%	0.20860%	0.29890%	\$ 604,458
Indian River	0.43280%	0.18354%	0.22120%	0.83750%	\$ 1,693,655
Jackson	0.27949%	0.06615%	0.39660%	0.74220%	\$ 1,500,933
Jefferson	0.06917%	0.01963%	0.25160%	0.34040%	\$ 688,382
Lafayette	0.01614%	0.01179%	0.23090%	0.25880%	\$ 523,365
Lake	0.77999%	0.39499%	0.48500%	1.66000%	\$ 3,356,977
Lee	1.58411%	0.82275%	0.42980%	2.83670%	\$ 5,736,587
Leon	0.70455%	0.36631%	0.29790%	1.36880%	\$ 2,768,090
Levy	0.12261%	0.05425%	0.48590%	0.66280%	\$ 1,340,364
Liberty	0.02411%	0.01112%	0.34770%	0.38290%	\$ 774,329
Madison	0.15356%	0.02556%	0.30000%	0.47910%	\$ 968,872
Manatee	0.82457%	0.42927%	0.35570%	1.60950%	\$ 3,254,852
Marion	1.14405%	0.44053%	0.68440%	2.26900%	\$ 4,588,542
Martin	0.42004%	0.19456%	0.28450%	0.89910%	\$ 1,818,227
Miami-Dade	5.40084%	3.31950%	0.91700%	9.63730%	\$ 19,489,271
Monroe	0.28160%	0.09719%	0.82010%	1.19890%	\$ 2,424,505
Nassau	0.20799%	0.09749%	0.27480%	0.58030%	\$ 1,173,526
Okaloosa	0.51500%	0.24044%	0.41760%	1.17300%	\$ 2,372,129
Okeechobee	0.17496%	0.05318%	0.37080%	0.59890%	\$ 1,211,140
Orange	3.50725%	1.52377%	0.41850%	5.44950%	\$ 11,020,388

Constitutional Fuel Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Osceola	0.90527%	0.35727%	0.62880%	1.89130%	\$ 3,824,729
Palm Beach	2.97947%	1.75538%	0.93300%	5.66780%	\$ 11,461,850
Pasco	1.11552%	0.61791%	0.32410%	2.05750%	\$ 4,160,831
Pinellas	2.02149%	1.21872%	0.18120%	3.42140%	\$ 6,919,012
Polk	1.59983%	0.80060%	0.83950%	3.23990%	\$ 6,551,969
Putnam	0.20139%	0.09888%	0.34560%	0.64590%	\$ 1,306,187
St. Johns	0.62904%	0.25269%	0.29250%	1.17420%	\$ 2,374,555
St. Lucie	0.71703%	0.36937%	0.25450%	1.34090%	\$ 2,711,669
Santa Rosa	0.38505%	0.20128%	0.48500%	1.07130%	\$ 2,166,463
Sarasota	0.85214%	0.50455%	0.24910%	1.60580%	\$ 3,247,369
Seminole	1.09787%	0.56209%	0.14620%	1.80620%	\$ 3,652,633
Sumter	0.38719%	0.12422%	0.24110%	0.75250%	\$ 1,521,762
Suwannee	0.13752%	0.05525%	0.28870%	0.48150%	\$ 973,725
Taylor	0.09319%	0.03001%	0.44040%	0.56360%	\$ 1,139,754
Union	0.03702%	0.02066%	0.10450%	0.16220%	\$ 328,013
Volusia	1.22634%	0.65766%	0.52300%	2.40700%	\$ 4,867,616
Wakulla	0.06285%	0.04092%	0.26040%	0.36420%	\$ 736,513
Walton	0.22710%	0.07319%	0.47960%	0.77990%	\$ 1,577,172
Washington	0.06655%	0.03310%	0.26040%	0.36010%	\$ 728,221
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 202,227,500

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

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County Fuel Tax (1 Cent)
Sections 206.41(1) and 206.60, Florida Statutes

Summary:

The county fuel tax is levied on motor fuel at the rate of 1 cent per gallon.¹ The proceeds are to be used by counties for transportation-related expenses, including the reduction of bonded indebtedness incurred for transportation purposes. It is the legislative intent that these proceeds be used for such purposes in order to reduce the burden of county ad valorem taxes.² The proceeds are allocated to each county via the same distribution formula used for distributing the Constitutional Fuel Tax.

General Law Amendments:

There were no general law amendments resulting from the 2011 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.³ Additionally, the DOR is authorized to deduct its administrative costs incurred in the collection, administration, enforcement, and distribution of the tax; however, the deduction shall not exceed 2 percent of collections.

Distribution of Proceeds:

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

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.

1/4	x	<u>County Area</u> Statewide Area
1/4	x	<u>County Population Based on the Latest Available Federal Census</u> Statewide Population Based on the Latest Available Federal Census
1/2	x	<u>County Constit. Fuel Tax Collected on Retail Sales or Use During the Previous FY</u> Statewide Constit. Fuel Tax Collected on Retail Sales or Use During the Previous FY

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

The calculation of the collection component is based upon a DOR certificate of the taxable gallons attributable to each county as of June 30th for each fiscal year.

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

Monthly Statewide County Fuel Tax Receipts x 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 of bonded indebtedness incurred for road and bridge or other transportation purposes. In the event that the powers and duties related to transportation facilities, roads, bridges, bicycle paths, and pedestrian pathways usually exercised by the county's governing body are performed by some other county board, that board shall receive the proceeds.⁴

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

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

The full text of this opinion is available via a searchable on-line database.⁵ 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 2012. 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. A summary of prior years' distributions are available.⁶ A table listing the 2011 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

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

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

6. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2012					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.65411%	0.32888%	0.40960%	1.39260%	\$ 1,253,264
Baker	0.10370%	0.03605%	0.24530%	0.38510%	\$ 346,569
Bay	0.55002%	0.22452%	0.36710%	1.14160%	\$ 1,027,378
Bradford	0.09587%	0.03792%	0.12260%	0.25640%	\$ 230,746
Brevard	1.45474%	0.72252%	0.54030%	2.71760%	\$ 2,445,693
Broward	4.43369%	2.32439%	0.51240%	7.27050%	\$ 6,543,056
Calhoun	0.03365%	0.01945%	0.24060%	0.29370%	\$ 264,314
Charlotte	0.48395%	0.21272%	0.33840%	1.03510%	\$ 931,534
Citrus	0.29910%	0.18780%	0.27480%	0.76170%	\$ 685,489
Clay	0.44859%	0.25379%	0.26040%	0.96280%	\$ 866,468
Collier	0.73678%	0.42752%	0.86260%	2.02690%	\$ 1,824,100
Columbia	0.32027%	0.08980%	0.33290%	0.74300%	\$ 668,660
DeSoto	0.07039%	0.04636%	0.26590%	0.38260%	\$ 344,319
Dixie	0.05189%	0.02184%	0.30930%	0.38300%	\$ 344,679
Duval	2.83081%	1.14921%	0.35900%	4.33900%	\$ 3,904,865
Escambia	0.83351%	0.39574%	0.31990%	1.54920%	\$ 1,394,196
Flagler	0.20677%	0.12725%	0.21280%	0.54680%	\$ 492,090
Franklin	0.03835%	0.01536%	0.32150%	0.37520%	\$ 337,660
Gadsden	0.27731%	0.06168%	0.22460%	0.56360%	\$ 507,209
Gilchrist	0.04337%	0.02252%	0.14920%	0.21510%	\$ 193,578
Glades	0.02819%	0.01713%	0.41210%	0.45740%	\$ 411,635
Gulf	0.03593%	0.02109%	0.27390%	0.33090%	\$ 297,792
Hamilton	0.07931%	0.01968%	0.21750%	0.31650%	\$ 284,833
Hardee	0.07825%	0.03687%	0.26760%	0.38270%	\$ 344,409
Hendry	0.13056%	0.05204%	0.49600%	0.67860%	\$ 610,703
Hernando	0.44728%	0.22974%	0.20730%	0.88430%	\$ 795,822
Highlands	0.26897%	0.13136%	0.45980%	0.86010%	\$ 774,043
Hillsborough	3.51611%	1.63450%	0.52040%	5.67100%	\$ 5,103,592
Holmes	0.06380%	0.02650%	0.20860%	0.29890%	\$ 268,994
Indian River	0.43280%	0.18354%	0.22120%	0.83750%	\$ 753,705
Jackson	0.27949%	0.06615%	0.39660%	0.74220%	\$ 667,940
Jefferson	0.06917%	0.01963%	0.25160%	0.34040%	\$ 306,342
Lafayette	0.01614%	0.01179%	0.23090%	0.25880%	\$ 232,906
Lake	0.77999%	0.39499%	0.48500%	1.66000%	\$ 1,493,910
Lee	1.58411%	0.82275%	0.42980%	2.83670%	\$ 2,552,876
Leon	0.70455%	0.36631%	0.29790%	1.36880%	\$ 1,231,846
Levy	0.12261%	0.05425%	0.48590%	0.66280%	\$ 596,484
Liberty	0.02411%	0.01112%	0.34770%	0.38290%	\$ 344,589
Madison	0.15356%	0.02556%	0.30000%	0.47910%	\$ 431,164
Manatee	0.82457%	0.42927%	0.35570%	1.60950%	\$ 1,448,463
Marion	1.14405%	0.44053%	0.68440%	2.26900%	\$ 2,041,977
Martin	0.42004%	0.19456%	0.28450%	0.89910%	\$ 809,141
Miami-Dade	5.40084%	3.31950%	0.91700%	9.63730%	\$ 8,673,047
Monroe	0.28160%	0.09719%	0.82010%	1.19890%	\$ 1,078,945
Nassau	0.20799%	0.09749%	0.27480%	0.58030%	\$ 522,239
Okaloosa	0.51500%	0.24044%	0.41760%	1.17300%	\$ 1,055,636
Okeechobee	0.17496%	0.05318%	0.37080%	0.59890%	\$ 538,978
Orange	3.50725%	1.52377%	0.41850%	5.44950%	\$ 4,904,254

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2012					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Osceola	0.90527%	0.35727%	0.62880%	1.89130%	\$ 1,702,067
Palm Beach	2.97947%	1.75538%	0.93300%	5.66780%	\$ 5,100,713
Pasco	1.11552%	0.61791%	0.32410%	2.05750%	\$ 1,851,638
Pinellas	2.02149%	1.21872%	0.18120%	3.42140%	\$ 3,079,074
Polk	1.59983%	0.80060%	0.83950%	3.23990%	\$ 2,915,734
Putnam	0.20139%	0.09888%	0.34560%	0.64590%	\$ 581,275
St. Johns	0.62904%	0.25269%	0.29250%	1.17420%	\$ 1,056,716
St. Lucie	0.71703%	0.36937%	0.25450%	1.34090%	\$ 1,206,737
Santa Rosa	0.38505%	0.20128%	0.48500%	1.07130%	\$ 964,112
Sarasota	0.85214%	0.50455%	0.24910%	1.60580%	\$ 1,445,133
Seminole	1.09787%	0.56209%	0.14620%	1.80620%	\$ 1,625,482
Sumter	0.38719%	0.12422%	0.24110%	0.75250%	\$ 677,209
Suwannee	0.13752%	0.05525%	0.28870%	0.48150%	\$ 433,324
Taylor	0.09319%	0.03001%	0.44040%	0.56360%	\$ 507,209
Union	0.03702%	0.02066%	0.10450%	0.16220%	\$ 145,971
Volusia	1.22634%	0.65766%	0.52300%	2.40700%	\$ 2,166,169
Wakulla	0.06285%	0.04092%	0.26040%	0.36420%	\$ 327,760
Walton	0.22710%	0.07319%	0.47960%	0.77990%	\$ 701,868
Washington	0.06655%	0.03310%	0.26040%	0.36010%	\$ 324,070
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 89,994,575
Note: The dollar figures represent a 100 percent distribution of estimated monies.					

County Revenue Sharing Program

Sections 210.20(2), 212.20(6), and 218.20-.26, Florida Statutes

Summary:

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government.¹ Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Counties. Currently, the trust fund receives 2.9 percent of net cigarette tax collections and 2.044 percent of sales and use tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. There are no use restrictions on these revenues other than some statutory limitations regarding funds that can be used as a pledge for indebtedness.

General Law Amendments:

Legislation passed during the 2011 Regular Legislative Session did not affect provisions related to this revenue source. It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county governments via this revenue sharing program. However, a summary of such changes is not provided here.

Eligibility Requirements:

In order to be eligible to participate in revenue sharing beyond the minimum entitlement in any fiscal year, a county government must have satisfied a number of statutory requirements.² As it relates to county revenue sharing, the 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].³

Administrative Procedures:

The county revenue sharing program is administered by the DOR, and monthly distributions shall be made to eligible county governments. The program is comprised of state cigarette and sales taxes that are collected and transferred to the Trust Fund. The percentage of each tax source transferred into the Trust Fund is listed below. The proportional contribution of each source during the state fiscal year 2012, as determined by the DOR, is also noted.

2.9 percent of net cigarette tax collections⁴ = 2.3 percent of total program funding

2.044 percent of sales and use tax collections⁵ = 97.7 percent of total program funding

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

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

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

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

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

Distribution of Proceeds:

An apportionment factor is calculated for each eligible county using a formula consisting of the following equally weighted factors: *county population*, *unincorporated county population*, and *county sales tax collections*.⁶

A county population factor is an eligible county’s population divided by total population of all eligible counties in the state. Inmates and residents residing in institutions operated by the federal government as well as the Florida Departments of Corrections, Children and Family Services, and Health are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.⁷

An unincorporated county population factor is an eligible county’s unincorporated population divided by total unincorporated population of all eligible counties in the state. A county sales tax collections factor is an eligible county’s sales tax collections during the preceding year divided by total sales tax collections during the preceding year of all eligible counties in the state.

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

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

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.⁸

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

6. Section 218.245(1), F.S.
 7. Section 186.901, F.S.
 8. Section 218.23(2), F.S.
 9. Section 218.23(3), F.S.

Authorized Uses:

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

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
73-246	Revenue Sharing Act of 1972, applicability
74-367	Revenue Sharing Act of 1972, applicability to regional housing authorities
77-14	Authority to repay loan with state revenue sharing funds
79-18	Authority to borrow monies, use of state revenue sharing funds
86-44	Authority to donate state revenue sharing funds to nonprofit club
92-87	Distribution of trust fund monies in the event of revised population estimate
94-26	Nonpayment of incentive pay, eligibility to participate in revenue sharing
2002-36	Census correction, redistribution of sales tax

The full texts of these opinions are available via a searchable on-line database.¹³ 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 2012, and these figures represent a 95 percent distribution of the estimated monies. Summaries of prior years' distributions are available.¹⁴

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>

14. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2012				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Alachua	\$ 254,168	\$ 1,007,247	\$ 2,626,831	\$ 3,888,246
Baker	\$ 28,273	\$ 90,639	\$ 300,941	\$ 419,853
Bay	\$ 154,793	\$ 684,481	\$ 2,195,160	\$ 3,034,434
Bradford	\$ 28,713	\$ 129,364	\$ 264,217	\$ 422,294
Brevard	\$ 464,254	\$ 1,807,775	\$ 5,874,807	\$ 8,146,836
Broward	\$ 3,573,165	\$ 4,779,269	\$ 13,659,547	\$ 22,011,981
Calhoun	\$ 14,713	\$ 68,369	\$ 133,329	\$ 216,411
Charlotte	\$ 187,080	\$ 493,387	\$ 2,687,452	\$ 3,367,919
Citrus	\$ 90,480	\$ 499,080	\$ 2,241,094	\$ 2,830,654
Clay	\$ 102,028	\$ 599,690	\$ 3,075,824	\$ 3,777,542
Collier	\$ 491,318	\$ 594,600	\$ 6,454,400	\$ 7,540,318
Columbia	\$ 72,308	\$ 288,232	\$ 886,362	\$ 1,246,902
DeSoto	\$ 30,961	\$ 132,516	\$ 396,518	\$ 559,995
Dixie	\$ 15,487	\$ 54,021	\$ 197,098	\$ 266,606
Duval	\$ 1,999,042	\$ 4,106,467	\$ 16,287,707	\$ 22,393,216
Escambia	\$ 728,024	\$ 1,779,956	\$ 3,696,695	\$ 6,204,675
Flagler	\$ 23,543	\$ 78,036	\$ 902,837	\$ 1,004,416
Franklin	\$ 18,862	\$ 41,026	\$ 124,981	\$ 184,869
Gadsden	\$ 80,864	\$ 239,311	\$ 344,726	\$ 664,901
Gilchrist	\$ 5,883	\$ 45,494	\$ 215,674	\$ 267,051
Glades	\$ 12,360	\$ 41,438	\$ 143,828	\$ 197,626
Gulf	\$ 68,034	\$ 19,920	\$ 109,579	\$ 197,533
Hamilton	\$ 23,270	\$ 109,630	\$ 45,082	\$ 177,982
Hardee	\$ 36,082	\$ 144,439	\$ 216,702	\$ 397,223
Hendry	\$ 28,673	\$ 148,507	\$ 454,299	\$ 631,479
Hernando	\$ 79,474	\$ 409,209	\$ 2,976,968	\$ 3,465,651
Highlands	\$ 104,948	\$ 349,039	\$ 1,368,136	\$ 1,822,123
Hillsborough	\$ 1,835,627	\$ 4,916,849	\$ 17,803,997	\$ 24,556,473
Holmes	\$ 20,087	\$ 112,718	\$ 169,215	\$ 302,020
Indian River	\$ 205,850	\$ 425,545	\$ 1,978,983	\$ 2,610,378
Jackson	\$ 67,470	\$ 259,685	\$ 408,749	\$ 735,904
Jefferson	\$ 29,079	\$ 67,261	\$ 169,913	\$ 266,253
Lafayette	\$ 6,472	\$ 29,717	\$ 77,730	\$ 113,919
Lake	\$ 256,097	\$ 708,355	\$ 3,833,928	\$ 4,798,380
Lee	\$ 578,772	\$ 1,764,708	\$ 9,165,137	\$ 11,508,617
Leon	\$ 316,798	\$ 1,026,649	\$ 2,812,799	\$ 4,156,246
Levy	\$ 34,157	\$ 137,533	\$ 542,755	\$ 714,445
Liberty	\$ 8,441	\$ 28,423	\$ 80,255	\$ 117,119
Madison	\$ 34,591	\$ 95,970	\$ 166,631	\$ 297,192
Manatee	\$ 530,269	\$ 1,054,577	\$ 4,827,881	\$ 6,412,727
Marion	\$ 251,941	\$ 1,024,873	\$ 5,106,252	\$ 6,383,066
Martin	\$ 244,331	\$ 553,167	\$ 2,466,569	\$ 3,264,067
Miami-Dade	\$ 5,895,217	\$ 10,571,522	\$ 25,935,805	\$ 42,402,544
Monroe	\$ 246,464	\$ 455,801	\$ 1,114,189	\$ 1,816,454
Nassau	\$ 65,716	\$ 252,268	\$ 1,072,573	\$ 1,390,557
Okaloosa	\$ 147,680	\$ 859,331	\$ 2,495,075	\$ 3,502,086
Okeechobee	\$ 41,041	\$ 173,472	\$ 531,117	\$ 745,630
Orange	\$ 1,632,765	\$ 3,816,110	\$ 22,774,261	\$ 28,223,136
Osceola	\$ 95,114	\$ 414,462	\$ 4,549,301	\$ 5,058,877
Palm Beach	\$ 2,570,430	\$ 2,766,174	\$ 17,607,739	\$ 22,944,343

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2012				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Pasco	\$ 310,426	\$ 1,782,481	\$ 7,213,683	\$ 9,306,590
Pinellas	\$ 2,452,694	\$ 3,368,283	\$ 7,755,407	\$ 13,576,384
Polk	\$ 857,616	\$ 2,627,126	\$ 6,880,557	\$ 10,365,299
Putnam	\$ 98,535	\$ 409,282	\$ 810,995	\$ 1,318,812
St. Johns	\$ 152,548	\$ 403,262	\$ 3,472,158	\$ 4,027,968
St. Lucie	\$ 187,010	\$ 618,973	\$ 2,593,284	\$ 3,399,267
Santa Rosa	\$ 77,885	\$ 448,253	\$ 2,317,794	\$ 2,843,932
Sarasota	\$ 1,119,924	\$ 1,148,225	\$ 5,092,829	\$ 7,360,978
Seminole	\$ 339,130	\$ 1,316,016	\$ 5,548,984	\$ 7,204,130
Sumter	\$ 35,653	\$ 182,301	\$ 1,452,503	\$ 1,670,457
Suwannee	\$ 32,719	\$ 175,516	\$ 524,699	\$ 732,934
Taylor	\$ 36,940	\$ 118,139	\$ 191,340	\$ 346,419
Union	\$ 18,615	\$ 33,326	\$ 127,114	\$ 179,055
Volusia	\$ 698,366	\$ 1,525,368	\$ 4,376,325	\$ 6,600,059
Wakulla	\$ 24,054	\$ 90,110	\$ 416,833	\$ 530,997
Walton	\$ 39,806	\$ 151,427	\$ 1,144,784	\$ 1,336,017
Washington	\$ 16,827	\$ 101,973	\$ 272,203	\$ 391,003
Statewide Totals	\$ 30,329,957	\$ 64,756,373	\$ 243,763,140	\$ 338,849,470

Notes:

- 1) These estimates represent a 95 percent distribution of trust fund monies.
- 2) Duval County's total distribution includes \$5,389,401 pursuant to s. 218.23(2), F.S., (Calculation = \$6.24 times the 2010 countywide population of 863,686).
- 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in state fiscal year 2012 has been estimated to be as follows: state sales tax, \$348.5 million or 97.7%; cigarette tax, \$8.2 million or 2.3%.
- 4) On July 29, 2011, the Bureau of Economic and Business Research revised the 2010 inmate population counts for Franklin and Hamilton counties by reallocating the populations between the City of Carrabelle and unincorporated Franklin County and the City of Jasper and unincorporated Hamilton County. As a result of these revisions, the statewide incorporated and unincorporated population totals changed as well.

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Distribution of Sales and Use Taxes to Counties

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

Summary:

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 2011 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 (i.e., \$446,500) is distributed to each county government. The distribution to counties shall begin each fiscal year on or before January 5th and shall continue monthly for a total of four months. It is possible that all or some portion of the \$446,500 received by a county government shall be subsequently distributed to one or more other governmental entities (i.e., district school board, municipal government, or special district) within the county pursuant to local ordinance or special act.

Authorized Uses:

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

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

Summary:

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 insurance 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:

Chapter 2011-142, L.O.F., (SB 2156) amends ss. 252.371 and 252.373, F.S., to transfer the administration of the Emergency Management, Preparedness, and Assistance Trust Fund from the Department of Community Affairs to the Division of Emergency Management within the Executive Office of the Governor. This change became effective on July 1, 2011.

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.¹

Administrative Procedures:

The policyholder shall pay the surcharge to the insurer. The insurer shall collect the surcharge and remit it to the Department of Revenue which shall collect, administer, audit, and enforce the surcharge pursuant to s. 624.5092, F.S. The surcharge is not to be considered premiums of the insurer; however, nonpayment of the surcharge by the insured may be a valid reason for cancellation of the policy. All surcharge proceeds shall be deposited in the Emergency Management, Preparedness, and Assistance Trust Fund [hereinafter Trust Fund] and may not be used to supplant existing funding.² The Trust Fund is administered by the Division of Emergency Management within the Executive Office of the Governor.³

The Division shall allocate funds from the Trust Fund to local emergency management agencies and programs pursuant to criteria specified in rule. Such rules shall include, but are not limited to, requirements regarding the employment of an emergency management program director or coordinator, formula to establish base allocation and distribute excess funds, local match of state funding, and preferential funding for participation in mutual aid agreements.⁴ If adequate funding is available, every county shall receive funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.⁵

Distribution of Proceeds:

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

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.

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

Authorized Uses:

Proceeds shall be used to implement and administer state and local emergency management programs, including administration, training, and operations; fund grants and loans to state or regional agencies, local governments, and private organizations to implement projects that will further state and local emergency management objectives; and meet any matching requirements imposed as a condition of receiving federal disaster relief assistance.⁶

Attorney General Opinions:

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

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

Enhanced 911 Fee

Sections 365.172-.173, Florida Statutes

Summary:

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 fee is intended to provide funds to county governments to pay certain costs associated with their 911 or E911 systems and reimburse wireless telephone service providers for costs incurred to provide 911 or E911 systems.

General Law Amendments:

Chapter 2011-52, L.O.F., (SB 2110) repeals s. 365.173(3), F.S., which requires Florida's Auditor General to annually audit the Emergency Communications Number E911 System Fund to ensure that moneys in the fund are being managed in with law. This change became effective on July 1, 2011.

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

All revenues derived from the fee levied on subscribers under s. 365.172, F.S., must be paid by the E911 Board [hereinafter, Board] into the State Treasury on or before the 15th day of each month. Such monies must be accounted for in the designated Emergency Communications Number E911 System Fund, and, for accounting purposes, must be segregated into two separate categories: 1) the wireless category, and 2) the nonwireless category. All monies must be invested by the Chief Financial Officer, and the funds are not subject to the General Revenue Service Charges pursuant to s. 215.20, F.S.²

The Board is charged with administering the E911 fee, including receiving revenues derived from the fee; distributing portions of the revenues to wireless providers and counties; accounting for receipts, distributions, and income derived by the funds; and providing annual reports to the Governor and the Legislature on amounts collected and expended, the purposes for which expenditures have been made, and the status of E911 service in the state.³

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

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

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

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.⁴

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.

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 monies in the wireless and nonwireless categories of the fund shall be used as specified below.⁵

Monies in the wireless category of the fund:

1. The proceeds of the 67 percent portion 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 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.
2. The proceeds of the 30 percent portion 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.
3. 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.
4. 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.

Monies in the nonwireless category of the fund:

1. The proceeds of the 97 percent portion distributed monthly to counties shall be used exclusively for payment of authorized expenditures as specified in s. 365.172(9), F.S.

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

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

2. 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.
3. 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.

Attorney General Opinions:

No Florida Attorney General Opinions have been issued for this “merged” revenue source; however, the following opinions relevant to prior statutory authorizations have been issued.

<u>Opinion #</u>	<u>Subject</u>
87-66	Payment of 911 fee by state
2005-66	Wireless 911 Board, authority to sue/collect fees

The full texts of these opinions are available via a searchable on-line database.⁶ 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.

6. <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

Summary:

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 2011 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.¹

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.²

Those portions of the county fuel tax imposed by s. 206.41(1)(b), F.S., which result from the collection of the tax paid on motor fuel by a county, municipality, school district, or private contractor operating school buses for a school district for use in a motor vehicle operated by it shall be refunded to the governing body of the county, municipality, or school district.³

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

Administrative Procedures:

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

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

2. Section 206.41(4)(e), F.S.

3. Section 206.625, F.S.

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

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

Distribution of Proceeds:

The DOR shall pay claims on a quarterly basis.

Authorized Uses:

The refunds to the counties and municipalities shall be used for the construction, reconstruction, and maintenance of roads and streets within the respective jurisdiction.⁶ The refunds to school districts shall be used to fund construction, reconstruction, and maintenance of roads and streets within the school district required as the result of the construction of new schools or the renovation of existing schools.⁷ The school board shall select the projects to be funded; however, the first priority shall be given to projects required as the result of the construction of new schools, unless the affected county or municipal government grants a waiver. Refunds returned to nonpublic schools shall be used for transportation-related purposes.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant 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

The full texts of these opinions are available via a searchable on-line database.⁸ 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.

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>

Indian Gaming Revenues

Section 285.710, Florida Statutes

Summary:

On April 7, 2010, Florida's Governor and the Seminole Tribe of Florida [hereinafter Tribe] executed a gaming compact, which was subsequently ratified by the Legislature and later approved by the U.S. Secretary of the Interior.¹ The compact allows for select gaming activity in tribal facilities.² The Tribe will make payments to the State for the privilege of conducting gaming activity in seven facilities located in Broward, Collier, Glades, Hendry, and Hillsborough counties. Three percent of the monies paid by the Tribe to the State shall be designated as the local government share and distributed to select county and municipal governments in those counties where the tribal gaming facilities are located.

General Law Amendments:

There were no general law amendments resulting from the 2011 Regular Legislative Session.

Eligibility Requirements:

Select county and municipal governments in those counties where the tribal gaming facilities are located are eligible to receive a portion of the proceeds.

Administrative Procedures:

The Division of Pari-mutuel Wagering [hereinafter Division] of the Department of Business and Professional Regulation is designated as the state compliance agency having the authority to carry out the state's oversight responsibilities under the compact.³

Distribution of Proceeds:

The monies paid by the Tribe to the state shall be deposited into the General Revenue Fund, and three percent of those monies shall be designated as the local government share.⁴ The calculations necessary to determine the local government share distributions shall be made by the Division based upon the net win per facility as provided by the Tribe. The local government share attributable to each casino shall be distributed in the following manner.

1. From the Seminole Indian Casino in Coconut Creek, Broward County shall receive 22.5 percent, the City of Coconut Creek shall receive 55 percent, the City of Coral Springs shall receive 12 percent, the City of Margate shall receive 8.5 percent, and the City of Parkland shall receive 2 percent.
2. From the Seminole Indian Casino in Hollywood, Broward County shall receive 25 percent, the City of Hollywood shall receive 55 percent, the Town of Davie shall receive 10 percent, and the City of Dania Beach shall receive 10 percent.
3. From the Seminole Hard Rock Hotel & Casino in Hollywood, Broward County shall receive 25 percent, the City of Hollywood shall receive 55 percent, the Town of Davie shall receive 10 percent, and the City of Dania Beach shall receive 10 percent.
4. From the Seminole Indian Casino in Immokalee, Collier County shall receive 100 percent.
5. From the Seminole Indian Casino in Brighton, Glades County shall receive 100 percent.

1. Chapter 2010-29, L.O.F.

2. Section 285.710(13), F.S.

3. Section 285.710(7), F.S.

4. Section 285.710(9), F.S.

6. From the Seminole Indian Casino in Big Cypress, Hendry County shall receive 100 percent.
7. From the Seminole Hard Rock Hotel & Casino in Tampa, Hillsborough County shall receive 100 percent.⁵

Authorized Uses:

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

Attorney General Opinions:

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

5. Section 285.710(10), F.S.

Insurance License Tax

Sections 624.501-.508, Florida Statutes

Summary:

County governments receive proceeds from an annual license tax on the original appointment and renewal of insurance representatives and agents selling various types of insurance products.¹ The county tax portion is either \$6 or \$12 per original appointment or renewal. The county tax shall be paid by each insurer for each agent only for the county where the agent resides. 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.² 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.³

Municipal governments may also require a tax on insurance agents not to exceed 50 percent of the applicable state tax.⁴ 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 2011 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.⁵ The Department shall maintain a separate account for all monies collected for each county and, after applying the General Revenue Service Charge deduction authorized pursuant to s. 215.20, F.S., remit the balance to the counties. The payment and collection of the county tax shall be in lieu of collection by the respective county tax collectors.⁶

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.⁷

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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.
 6. Section 624.506(2), F.S.
 7. Section 624.506(3), F.S.

Authorized Uses:

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

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant 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

The full texts of these opinions are available via a searchable on-line database.⁸ 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 is available.⁹

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

9. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Intergovernmental Radio Communication Program

Section 318.21(9), Florida Statutes

Summary:

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 2011 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.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant 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
2009-21	Traffic fines, used for automation associated costs

The full texts of these opinions are available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to

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

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 Government Half-cent Sales Tax Program

Sections 202.18(2)(c), 212.20(6), and 218.60-.67, Florida Statutes

Summary:

Authorized in 1982, the program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Legislature.¹ It distributes a portion of state sales tax revenue via three separate distributions to eligible county or municipal governments. Additionally, the program distributes a portion of communications services tax revenue to eligible 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].² The *emergency* and *supplemental* distributions are possible due to the transfer of 0.095 percent of net sales tax proceeds to the Trust Fund.³ 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*.⁴ 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:

There were no general law amendments resulting from the 2011 Regular Legislative Session. Typically, legislation is passed each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments. However, a summary of such changes is not provided here.

Eligibility Requirements:

Only those county and municipal governments that meet the eligibility requirements for revenue sharing pursuant to s. 218.23, F.S., shall participate in the program.⁵ 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, and distributions to eligible units of local government in that county shall be made as though the nonparticipating municipality had not incorporated.

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.

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

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).⁶

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.⁷ 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.

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.⁸ 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.⁹ 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.

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

7. Section 218.65, F.S.

8. Section 218.61, F.S.

9. Section 218.62, F.S.

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.¹⁰

STEP #1. The 2011-12 state fiscal year per capita limitation of \$50.50 is multiplied by the latest official estimate of total county population. The county's ordinary distribution for the prior fiscal year is subtracted from this product. This difference is referred to as the county's base allocation.

STEP #2. If the monies deposited into the Trust Fund, excluding monies appropriated for supplemental distributions pursuant to s. 218.65(8), F.S., for the current year are less than or equal to the sum of the base allocations, each eligible county shall receive a share of the appropriated amount proportional to its base allocation.

STEP #3. If the monies deposited into the Trust Fund for the current year exceed the sum of base allocations, each eligible county shall receive its base allocation. Any excess monies, less any amounts distributed pursuant to s. 218.65(6), F.S., shall be distributed equally among the eligible counties on a per capita basis.

Calculation of the Supplemental Distribution to Eligible County Governments:

The monthly supplemental distribution to each eligible county is made as follows.¹¹

STEP #1. The 2011-12 state fiscal year per capita limitation of \$50.50 is multiplied by the county's inmate population.

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

Calculation of the Distribution to Eligible Fiscally Constrained County Governments:

The amount to be distributed to each fiscally constrained county shall be determined by the DOR at the beginning of the fiscal year, using the prior fiscal year's July 1st taxable value certified pursuant to s.

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

11. Section 218.65(8), F.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.¹²

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

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

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

Transitional Provisions of the Emergency and Fiscally Constrained Counties Distributions:

If monies deposited into the Trust Fund for the purpose of making the emergency distribution exceed the amount necessary to provide the base allocation to each eligible county, these monies may be used to provide a transitional distribution to certain counties whose population has exceeded the 65,000 limit.¹³ Beginning on July 1st of the year following the year in which the county no longer qualifies for an emergency distribution, the county shall receive two-thirds of the amount received in the prior year. Beginning on July 1st of the second year following the year in which the county no longer qualifies for an emergency distribution, the county shall receive one-third of the amount received in the last year that the county qualified for the emergency distribution. If insufficient monies are available in the Trust Fund to fully provide such a transitional distribution to each eligible county, then that county shall receive a share of the available monies proportional to the amount it would have received had monies been sufficient to fully fund the transitional distribution to all eligible counties.

For those counties that will no longer qualify for the fiscally constrained county distribution after July 1, 2006, there shall be a two-year phase-out period.¹⁴ Beginning on July 1st of the year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county shall receive two-thirds of the amount received in the prior year. Beginning on July 1st of the second year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county shall receive one-third of the amount received in the last year that the county qualified as a fiscally constrained county. Following the two-year phase-out period, the county shall no longer be eligible to receive any such distributions unless the county subsequently qualifies as being fiscally constrained.

Special Distribution for Contested Property Taxes:

If an action contesting a tax assessment is brought by a taxpayer in a participating county or municipality and the difference between the good faith payment made by that taxpayer pursuant to s. 194.171(3), F.S., and the

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

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

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

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.¹⁵

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.¹⁶

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.

2010 Adjusted Population Figures Used for State Revenue-Sharing Purposes:

Total county population: 245,429
Total unincorporated population: 98,525
Total incorporated population: 146,904

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

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

$$\frac{98,525 + (2/3 \times 146,904)}{245,429 + (2/3 \times 146,904)} = 0.57216373$$

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated FY 2012 ordinary distribution amount by the county government's distribution factor.

$$\$17,914,303 \times 0.57216373 = \$10,249,914$$

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.

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

$$A = \frac{(2/3 \times 146,904)}{[245,429 + (2/3 \times 146,904)]} = 0.28522418$$

15. Section 218.66, F.S.
16. Section 218.64(1), F.S.

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

$$B = \frac{98,525}{[245,429 + (2/3 \times 146,904)]} = 0.28693955$$

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.

$$\text{Proportion} = [A / (A + B)] = [0.28522418 / (0.28522418 + 0.28693955)] = 0.49850098$$

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.

$$\$10,249,914 \times 0.49850098 = \$5,109,592$$

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.

$$\text{Proportion} = [B / (A + B)] = [0.28693955 / (0.28522418 + 0.28693955)] = 0.50149902$$

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.

$$\$10,249,914 \times 0.50149902 = \$5,140,322$$

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.¹⁷

Subject to ordinances enacted by the majority of members of the county governing authority and the majority of members of the municipal governing authorities representing at least 50 percent of the municipal population of such county, counties may use up to \$2 million annually of the tax proceeds allocated to that county to fund any of the following certified applicants:

1. A certified applicant as a facility for a new or retained professional sports franchise under s. 288.1162, F.S., or a certified applicant as defined in s. 288.11621, F.S., for a facility for a spring training franchise.
2. A certified applicant as a motorsport entertainment complex as provided for in s. 288.1171, F.S.

A county or municipality is also authorized to pledge the proceeds for the payment of principal and interest on any capital project.¹⁸ For any eligible county receiving a fiscally constrained distribution, the revenues may be

17. Section 218.64(2), F.S.

used for any public purpose, except to pay debt service on bonds, notes, certificates of participation, or any other forms of indebtedness.¹⁹

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant 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

The full texts of these opinions are available via a searchable on-line database.²⁰ 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 2012 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Several summaries of prior years' distributions are available.²¹

18. Section 218.64(4), F.S.

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

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

21. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
ALACHUA BOCC	\$ 10,249,914	\$ -	\$ -	\$ -	\$ 10,249,914
Alachua	\$ 472,633	\$ -	\$ -	\$ -	\$ 472,633
Archer	\$ 58,329	\$ -	\$ -	\$ -	\$ 58,329
Gainesville	\$ 6,419,077	\$ -	\$ -	\$ -	\$ 6,419,077
Hawthorne	\$ 73,929	\$ -	\$ -	\$ -	\$ 73,929
High Springs	\$ 279,124	\$ -	\$ -	\$ -	\$ 279,124
La Crosse	\$ 18,782	\$ -	\$ -	\$ -	\$ 18,782
Micanopy	\$ 31,304	\$ -	\$ -	\$ -	\$ 31,304
Newberry	\$ 258,255	\$ -	\$ -	\$ -	\$ 258,255
Waldo	\$ 52,955	\$ -	\$ -	\$ -	\$ 52,955
Countywide Total	\$ 17,914,303	\$ -	\$ -	\$ -	\$ 17,914,303
BAKER BOCC	\$ 697,992	\$ 740,175	\$ 19,900	\$ 604,806	\$ 2,062,874
Glen St. Mary	\$ 13,356	\$ -	\$ -	\$ -	\$ 13,356
Macclenny	\$ 194,810	\$ -	\$ -	\$ -	\$ 194,810
Countywide Total	\$ 906,158	\$ 740,175	\$ 19,900	\$ 604,806	\$ 2,271,040
BAY BOCC	\$ 9,845,363	\$ -	\$ -	\$ -	\$ 9,845,363
Callaway	\$ 1,044,125	\$ -	\$ -	\$ -	\$ 1,044,125
Lynn Haven	\$ 1,340,438	\$ -	\$ -	\$ -	\$ 1,340,438
Mexico Beach	\$ 77,702	\$ -	\$ -	\$ -	\$ 77,702
Panama City	\$ 2,637,458	\$ -	\$ -	\$ -	\$ 2,637,458
Panama City Beach	\$ 871,107	\$ -	\$ -	\$ -	\$ 871,107
Parker	\$ 312,911	\$ -	\$ -	\$ -	\$ 312,911
Springfield	\$ 645,321	\$ -	\$ -	\$ -	\$ 645,321
Countywide Total	\$ 16,774,425	\$ -	\$ -	\$ -	\$ 16,774,425
BRADFORD BOCC	\$ 871,774	\$ 551,059	\$ 41,011	\$ 709,914	\$ 2,173,758
Brooker	\$ 13,364	\$ -	\$ -	\$ -	\$ 13,364
Hampton	\$ 19,769	\$ -	\$ -	\$ -	\$ 19,769
Lawtey	\$ 28,863	\$ -	\$ -	\$ -	\$ 28,863
Starke	\$ 215,011	\$ -	\$ -	\$ -	\$ 215,011
Countywide Total	\$ 1,148,782	\$ 551,059	\$ 41,011	\$ 709,914	\$ 2,450,766
BREVARD BOCC	\$ 20,012,015	\$ -	\$ -	\$ -	\$ 20,012,015
Cape Canaveral	\$ 462,512	\$ -	\$ -	\$ -	\$ 462,512
Cocoa	\$ 798,576	\$ -	\$ -	\$ -	\$ 798,576
Cocoa Beach	\$ 523,268	\$ -	\$ -	\$ -	\$ 523,268
Grant-Valkaria	\$ 179,377	\$ -	\$ -	\$ -	\$ 179,377
Indialantic	\$ 126,729	\$ -	\$ -	\$ -	\$ 126,729
Indian Harbour Beach	\$ 383,214	\$ -	\$ -	\$ -	\$ 383,214
Malabar	\$ 128,452	\$ -	\$ -	\$ -	\$ 128,452
Melbourne	\$ 3,544,112	\$ -	\$ -	\$ -	\$ 3,544,112
Melbourne Beach	\$ 144,480	\$ -	\$ -	\$ -	\$ 144,480
Melbourne Village	\$ 30,843	\$ -	\$ -	\$ -	\$ 30,843
Palm Bay	\$ 4,807,763	\$ -	\$ -	\$ -	\$ 4,807,763
Palm Shores	\$ 41,932	\$ -	\$ -	\$ -	\$ 41,932
Rockledge	\$ 1,159,939	\$ -	\$ -	\$ -	\$ 1,159,939
Satellite Beach	\$ 470,992	\$ -	\$ -	\$ -	\$ 470,992
Titusville	\$ 2,037,533	\$ -	\$ -	\$ -	\$ 2,037,533
West Melbourne	\$ 855,371	\$ -	\$ -	\$ -	\$ 855,371
Countywide Total	\$ 35,707,108	\$ -	\$ -	\$ -	\$ 35,707,108
BROWARD BOCC	\$ 64,477,966	\$ -	\$ -	\$ -	\$ 64,477,966
Coconut Creek	\$ 2,917,720	\$ -	\$ -	\$ -	\$ 2,917,720
Cooper City	\$ 1,574,033	\$ -	\$ -	\$ -	\$ 1,574,033
Coral Springs	\$ 6,677,961	\$ -	\$ -	\$ -	\$ 6,677,961

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Dania Beach	\$ 1,634,473	\$ -	\$ -	\$ -	\$ 1,634,473
Davie	\$ 5,072,661	\$ -	\$ -	\$ -	\$ 5,072,661
Deerfield Beach	\$ 4,136,943	\$ -	\$ -	\$ -	\$ 4,136,943
Fort Lauderdale	\$ 9,112,161	\$ -	\$ -	\$ -	\$ 9,112,161
Hallandale Beach	\$ 2,046,634	\$ -	\$ -	\$ -	\$ 2,046,634
Hillsboro Beach	\$ 103,399	\$ -	\$ -	\$ -	\$ 103,399
Hollywood	\$ 7,762,794	\$ -	\$ -	\$ -	\$ 7,762,794
Lauderdale-By-The-Sea	\$ 333,964	\$ -	\$ -	\$ -	\$ 333,964
Lauderdale Lakes	\$ 1,797,374	\$ -	\$ -	\$ -	\$ 1,797,374
Lauderhill	\$ 3,688,551	\$ -	\$ -	\$ -	\$ 3,688,551
Lazy Lake	\$ 1,324	\$ -	\$ -	\$ -	\$ 1,324
Lighthouse Point	\$ 570,430	\$ -	\$ -	\$ -	\$ 570,430
Margate	\$ 2,938,400	\$ -	\$ -	\$ -	\$ 2,938,400
Miramar	\$ 6,730,074	\$ -	\$ -	\$ -	\$ 6,730,074
North Lauderdale	\$ 2,262,255	\$ -	\$ -	\$ -	\$ 2,262,255
Oakland Park	\$ 2,281,004	\$ -	\$ -	\$ -	\$ 2,281,004
Parkland	\$ 1,321,409	\$ -	\$ -	\$ -	\$ 1,321,409
Pembroke Park	\$ 336,501	\$ -	\$ -	\$ -	\$ 336,501
Pembroke Pines	\$ 8,498,276	\$ -	\$ -	\$ -	\$ 8,498,276
Plantation	\$ 4,684,929	\$ -	\$ -	\$ -	\$ 4,684,929
Pompano Beach	\$ 5,493,315	\$ -	\$ -	\$ -	\$ 5,493,315
Sea Ranch Lakes	\$ 36,948	\$ -	\$ -	\$ -	\$ 36,948
Southwest Ranches	\$ 405,047	\$ -	\$ -	\$ -	\$ 405,047
Sunrise	\$ 4,656,474	\$ -	\$ -	\$ -	\$ 4,656,474
Tamarac	\$ 3,332,308	\$ -	\$ -	\$ -	\$ 3,332,308
West Park	\$ 780,647	\$ -	\$ -	\$ -	\$ 780,647
Weston	\$ 3,602,854	\$ -	\$ -	\$ -	\$ 3,602,854
Wilton Manors	\$ 641,458	\$ -	\$ -	\$ -	\$ 641,458
Countywide Total	\$ 159,910,290	\$ -	\$ -	\$ -	\$ 159,910,290
CALHOUN BOCC	\$ 290,143	\$ 441,219	\$ 16,182	\$ 751,131	\$ 1,498,676
Altha	\$ 12,985	\$ -	\$ -	\$ -	\$ 12,985
Blountstown	\$ 60,905	\$ -	\$ -	\$ -	\$ 60,905
Countywide Total	\$ 364,034	\$ 441,219	\$ 16,182	\$ 751,131	\$ 1,572,566
CHARLOTTE BOCC	\$ 9,993,822	\$ -	\$ -	\$ -	\$ 9,993,822
Punta Gorda	\$ 1,084,558	\$ -	\$ -	\$ -	\$ 1,084,558
Countywide Total	\$ 11,078,380	\$ -	\$ -	\$ -	\$ 11,078,380
CITRUS BOCC	\$ 6,452,979	\$ -	\$ -	\$ -	\$ 6,452,979
Crystal River	\$ 145,745	\$ -	\$ -	\$ -	\$ 145,745
Inverness	\$ 338,101	\$ -	\$ -	\$ -	\$ 338,101
Countywide Total	\$ 6,936,825	\$ -	\$ -	\$ -	\$ 6,936,825
CLAY BOCC	\$ 8,405,864	\$ -	\$ -	\$ -	\$ 8,405,864
Green Cove Springs	\$ 313,780	\$ -	\$ -	\$ -	\$ 313,780
Keystone Heights	\$ 61,321	\$ -	\$ -	\$ -	\$ 61,321
Orange Park	\$ 382,096	\$ -	\$ -	\$ -	\$ 382,096
Penney Farms	\$ 34,022	\$ -	\$ -	\$ -	\$ 34,022
Countywide Total	\$ 9,197,082	\$ -	\$ -	\$ -	\$ 9,197,082
COLLIER BOCC	\$ 29,614,271	\$ -	\$ -	\$ -	\$ 29,614,271
Everglades	\$ 38,298	\$ -	\$ -	\$ -	\$ 38,298
Marco Island	\$ 1,571,464	\$ -	\$ -	\$ -	\$ 1,571,464
Naples	\$ 1,870,572	\$ -	\$ -	\$ -	\$ 1,870,572
Countywide Total	\$ 33,094,604	\$ -	\$ -	\$ -	\$ 33,094,604
COLUMBIA BOCC	\$ 3,189,264	\$ 458,972	\$ -	\$ 645,522	\$ 4,293,759

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Fort White	\$ 30,280	\$ -	\$ -	\$ -	\$ 30,280
Lake City	\$ 626,848	\$ -	\$ -	\$ -	\$ 626,848
Countywide Total	\$ 3,846,392	\$ 458,972	\$ -	\$ 645,522	\$ 4,950,887
DESOTO BOCC	\$ 892,097	\$ 940,687	\$ -	\$ 595,833	\$ 2,428,617
Arcadia	\$ 225,921	\$ -	\$ -	\$ -	\$ 225,921
Countywide Total	\$ 1,118,018	\$ 940,687	\$ -	\$ 595,833	\$ 2,654,538
DIXIE BOCC	\$ 299,178	\$ 531,908	\$ 12,712	\$ 751,131	\$ 1,594,929
Cross City	\$ 35,635	\$ -	\$ -	\$ -	\$ 35,635
Horseshoe Beach	\$ 3,485	\$ -	\$ -	\$ -	\$ 3,485
Countywide Total	\$ 338,298	\$ 531,908	\$ 12,712	\$ 751,131	\$ 1,634,049
JACKSONVILLE-DUVAL	\$ 74,372,948	\$ -	\$ -	\$ -	\$ 74,372,948
Atlantic Beach	\$ 1,107,899	\$ -	\$ -	\$ -	\$ 1,107,899
Baldwin	\$ 124,754	\$ -	\$ -	\$ -	\$ 124,754
Jacksonville Beach	\$ 1,870,166	\$ -	\$ -	\$ -	\$ 1,870,166
Neptune Beach	\$ 616,064	\$ -	\$ -	\$ -	\$ 616,064
Countywide Total	\$ 78,091,830	\$ -	\$ -	\$ -	\$ 78,091,830
ESCAMBIA BOCC	\$ 20,048,612	\$ -	\$ -	\$ -	\$ 20,048,612
Century	\$ 122,834	\$ -	\$ -	\$ -	\$ 122,834
Pensacola	\$ 3,750,927	\$ -	\$ -	\$ -	\$ 3,750,927
Countywide Total	\$ 23,922,373	\$ -	\$ -	\$ -	\$ 23,922,373
FLAGLER BOCC	\$ 1,864,404	\$ -	\$ -	\$ -	\$ 1,864,404
Beverly Beach	\$ 9,247	\$ -	\$ -	\$ -	\$ 9,247
Bunnell	\$ 73,207	\$ -	\$ -	\$ -	\$ 73,207
Flagler Beach (part)	\$ 121,027	\$ -	\$ -	\$ -	\$ 121,027
Marineland (part)	\$ 438	\$ -	\$ -	\$ -	\$ 438
Palm Coast	\$ 2,056,686	\$ -	\$ -	\$ -	\$ 2,056,686
Countywide Total	\$ 4,125,007	\$ -	\$ -	\$ -	\$ 4,125,007
FRANKLIN BOCC	\$ 555,431	\$ -	\$ 17,203	\$ 222,585	\$ 795,220
Apalachicola	\$ 143,788	\$ -	\$ -	\$ -	\$ 143,788
Carrabelle	\$ 87,459	\$ -	\$ -	\$ -	\$ 87,459
Countywide Total	\$ 786,678	\$ -	\$ 17,203	\$ 222,585	\$ 1,026,467
GADSDEN BOCC	\$ 1,069,694	\$ 1,296,952	\$ 32,592	\$ 696,369	\$ 3,095,607
Chattahoochee	\$ 65,558	\$ -	\$ -	\$ -	\$ 65,558
Greensboro	\$ 17,152	\$ -	\$ -	\$ -	\$ 17,152
Gretna	\$ 41,597	\$ -	\$ -	\$ -	\$ 41,597
Havana	\$ 49,974	\$ -	\$ -	\$ -	\$ 49,974
Midway	\$ 85,588	\$ -	\$ -	\$ -	\$ 85,588
Quincy	\$ 215,137	\$ -	\$ -	\$ -	\$ 215,137
Countywide Total	\$ 1,544,700	\$ 1,296,952	\$ 32,592	\$ 696,369	\$ 3,570,613
GILCHRIST BOCC	\$ 260,443	\$ 628,047	\$ -	\$ 664,476	\$ 1,552,966
Bell	\$ 7,852	\$ -	\$ -	\$ -	\$ 7,852
Fanning Springs (part)	\$ 4,787	\$ -	\$ -	\$ -	\$ 4,787
Trenton	\$ 34,422	\$ -	\$ -	\$ -	\$ 34,422
Countywide Total	\$ 307,504	\$ 628,047	\$ -	\$ 664,476	\$ 1,600,027
GLADES BOCC	\$ 128,375	\$ 531,320	\$ 9,727	\$ 457,524	\$ 1,126,945
Moore Haven	\$ 19,013	\$ -	\$ -	\$ -	\$ 19,013
Countywide Total	\$ 147,388	\$ 531,320	\$ 9,727	\$ 457,524	\$ 1,145,959
GULF BOCC	\$ 389,231	\$ 331,920	\$ 32,672	\$ 288,830	\$ 1,042,653
Port St. Joe	\$ 124,627	\$ -	\$ -	\$ -	\$ 124,627
Wewahitchka	\$ 71,665	\$ -	\$ -	\$ -	\$ 71,665
Countywide Total	\$ 585,523	\$ 331,920	\$ 32,672	\$ 288,830	\$ 1,238,945
HAMILTON BOCC	\$ 267,697	\$ 377,933	\$ 28,914	\$ 500,754	\$ 1,175,298

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Jasper	\$ 82,649	\$ -	\$ -	\$ -	\$ 82,649
Jennings	\$ 22,877	\$ -	\$ -	\$ -	\$ 22,877
White Springs	\$ 20,245	\$ -	\$ -	\$ -	\$ 20,245
Countywide Total	\$ 393,468	\$ 377,933	\$ 28,914	\$ 500,754	\$ 1,301,069
HARDEE BOCC	\$ 578,139	\$ 854,803	\$ -	\$ 428,345	\$ 1,861,288
Bowling Green	\$ 74,979	\$ -	\$ -	\$ -	\$ 74,979
Wauchula	\$ 127,976	\$ -	\$ -	\$ -	\$ 127,976
Zolfo Springs	\$ 46,753	\$ -	\$ -	\$ -	\$ 46,753
Countywide Total	\$ 827,847	\$ 854,803	\$ -	\$ 428,345	\$ 2,110,996
HENDRY BOCC	\$ 1,102,849	\$ 993,239	\$ -	\$ 575,867	\$ 2,671,956
Clewiston	\$ 232,294	\$ -	\$ -	\$ -	\$ 232,294
LaBelle	\$ 150,642	\$ -	\$ -	\$ -	\$ 150,642
Countywide Total	\$ 1,485,786	\$ 993,239	\$ -	\$ 575,867	\$ 3,054,893
HERNANDO BOCC	\$ 7,604,186	\$ -	\$ -	\$ -	\$ 7,604,186
Brooksville	\$ 345,806	\$ -	\$ -	\$ -	\$ 345,806
Weeki Wachee	\$ 538	\$ -	\$ -	\$ -	\$ 538
Countywide Total	\$ 7,950,529	\$ -	\$ -	\$ -	\$ 7,950,529
HIGHLANDS BOCC	\$ 3,927,008	\$ -	\$ -	\$ 355,536	\$ 4,282,544
Avon Park	\$ 378,899	\$ -	\$ -	\$ -	\$ 378,899
Lake Placid	\$ 95,325	\$ -	\$ -	\$ -	\$ 95,325
Sebring	\$ 449,867	\$ -	\$ -	\$ -	\$ 449,867
Countywide Total	\$ 4,851,099	\$ -	\$ -	\$ 355,536	\$ 5,206,635
HILLSBOROUGH BOCC	\$ 79,695,300	\$ -	\$ -	\$ -	\$ 79,695,300
Plant City	\$ 2,523,795	\$ -	\$ -	\$ -	\$ 2,523,795
Tampa	\$ 24,356,764	\$ -	\$ -	\$ -	\$ 24,356,764
Temple Terrace	\$ 1,783,743	\$ -	\$ -	\$ -	\$ 1,783,743
Countywide Total	\$ 108,359,602	\$ -	\$ -	\$ -	\$ 108,359,602
HOLMES BOCC	\$ 327,601	\$ 698,746	\$ 14,100	\$ 848,739	\$ 1,889,186
Bonifay	\$ 53,550	\$ -	\$ -	\$ -	\$ 53,550
Esto	\$ 6,979	\$ -	\$ -	\$ -	\$ 6,979
Noma	\$ 4,045	\$ -	\$ -	\$ -	\$ 4,045
Ponce de Leon	\$ 11,465	\$ -	\$ -	\$ -	\$ 11,465
Westville	\$ 5,541	\$ -	\$ -	\$ -	\$ 5,541
Countywide Total	\$ 409,182	\$ 698,746	\$ 14,100	\$ 848,739	\$ 1,970,767
INDIAN RIVER BOCC	\$ 7,297,766	\$ -	\$ -	\$ -	\$ 7,297,766
Fellsmere	\$ 310,949	\$ -	\$ -	\$ -	\$ 310,949
Indian River Shores	\$ 233,406	\$ -	\$ -	\$ -	\$ 233,406
Orchid	\$ 24,830	\$ -	\$ -	\$ -	\$ 24,830
Sebastian	\$ 1,312,066	\$ -	\$ -	\$ -	\$ 1,312,066
Vero Beach	\$ 910,650	\$ -	\$ -	\$ -	\$ 910,650
Countywide Total	\$ 10,089,669	\$ -	\$ -	\$ -	\$ 10,089,669
JACKSON BOCC	\$ 1,657,181	\$ 706,259	\$ 77,787	\$ 607,029	\$ 3,048,256
Alford	\$ 21,797	\$ -	\$ -	\$ -	\$ 21,797
Bascom	\$ 5,394	\$ -	\$ -	\$ -	\$ 5,394
Campbellton	\$ 10,252	\$ -	\$ -	\$ -	\$ 10,252
Cottdale	\$ 41,588	\$ -	\$ -	\$ -	\$ 41,588
Graceville	\$ 101,541	\$ -	\$ -	\$ -	\$ 101,541
Grand Ridge	\$ 39,761	\$ -	\$ -	\$ -	\$ 39,761
Greenwood	\$ 30,578	\$ -	\$ -	\$ -	\$ 30,578
Jacob City	\$ 11,144	\$ -	\$ -	\$ -	\$ 11,144
Malone	\$ 22,287	\$ -	\$ -	\$ -	\$ 22,287
Marianna	\$ 264,862	\$ -	\$ -	\$ -	\$ 264,862

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Sneads	\$ 82,418	\$ -	\$ -	\$ -	\$ 82,418
Countywide Total	\$ 2,288,803	\$ 706,259	\$ 77,787	\$ 607,029	\$ 3,679,878
JEFFERSON BOCC	\$ 639,079	\$ 94,075	\$ 11,849	\$ 667,135	\$ 1,412,137
Monticello	\$ 124,197	\$ -	\$ -	\$ -	\$ 124,197
Countywide Total	\$ 763,276	\$ 94,075	\$ 11,849	\$ 667,135	\$ 1,536,335
LAFAYETTE BOCC	\$ 111,630	\$ 269,989	\$ 19,990	\$ 688,537	\$ 1,090,147
Mayo	\$ 21,437	\$ -	\$ -	\$ -	\$ 21,437
Countywide Total	\$ 133,067	\$ 269,989	\$ 19,990	\$ 688,537	\$ 1,111,583
LAKE BOCC	\$ 11,576,717	\$ -	\$ -	\$ -	\$ 11,576,717
Astatula	\$ 84,386	\$ -	\$ -	\$ -	\$ 84,386
Clermont	\$ 1,340,005	\$ -	\$ -	\$ -	\$ 1,340,005
Eustis	\$ 865,301	\$ -	\$ -	\$ -	\$ 865,301
Fruitland Park	\$ 190,124	\$ -	\$ -	\$ -	\$ 190,124
Groveland	\$ 406,962	\$ -	\$ -	\$ -	\$ 406,962
Howey-in-the-Hills	\$ 51,191	\$ -	\$ -	\$ -	\$ 51,191
Lady Lake	\$ 649,256	\$ -	\$ -	\$ -	\$ 649,256
Leesburg	\$ 937,985	\$ -	\$ -	\$ -	\$ 937,985
Mascotte	\$ 237,818	\$ -	\$ -	\$ -	\$ 237,818
Minneola	\$ 438,385	\$ -	\$ -	\$ -	\$ 438,385
Montverde	\$ 68,208	\$ -	\$ -	\$ -	\$ 68,208
Mount Dora	\$ 576,712	\$ -	\$ -	\$ -	\$ 576,712
Tavares	\$ 650,421	\$ -	\$ -	\$ -	\$ 650,421
Umatilla	\$ 161,125	\$ -	\$ -	\$ -	\$ 161,125
Countywide Total	\$ 18,234,597	\$ -	\$ -	\$ -	\$ 18,234,597
LEE BOCC	\$ 35,744,602	\$ -	\$ -	\$ -	\$ 35,744,602
Bonita Springs	\$ 2,975,898	\$ -	\$ -	\$ -	\$ 2,975,898
Cape Coral	\$ 10,456,175	\$ -	\$ -	\$ -	\$ 10,456,175
Fort Myers	\$ 4,216,602	\$ -	\$ -	\$ -	\$ 4,216,602
Fort Myers Beach	\$ 425,429	\$ -	\$ -	\$ -	\$ 425,429
Sanibel	\$ 438,441	\$ -	\$ -	\$ -	\$ 438,441
Countywide Total	\$ 54,257,147	\$ -	\$ -	\$ -	\$ 54,257,147
LEON BOCC	\$ 10,776,827	\$ -	\$ -	\$ -	\$ 10,776,827
Tallahassee	\$ 9,060,977	\$ -	\$ -	\$ -	\$ 9,060,977
Countywide Total	\$ 19,837,804	\$ -	\$ -	\$ -	\$ 19,837,804
LEVY BOCC	\$ 1,240,083	\$ 1,022,820	\$ -	\$ 371,620	\$ 2,634,522
Bronson	\$ 36,825	\$ -	\$ -	\$ -	\$ 36,825
Cedar Key	\$ 23,227	\$ -	\$ -	\$ -	\$ 23,227
Chiefland	\$ 74,279	\$ -	\$ -	\$ -	\$ 74,279
Fanning Springs (part)	\$ 16,080	\$ -	\$ -	\$ -	\$ 16,080
Inglis	\$ 43,839	\$ -	\$ -	\$ -	\$ 43,839
Otter Creek	\$ 4,434	\$ -	\$ -	\$ -	\$ 4,434
Williston	\$ 91,583	\$ -	\$ -	\$ -	\$ 91,583
Yankeetown	\$ 16,609	\$ -	\$ -	\$ -	\$ 16,609
Countywide Total	\$ 1,546,958	\$ 1,022,820	\$ -	\$ 371,620	\$ 2,941,397
LIBERTY BOCC	\$ 129,576	\$ 241,301	\$ 16,033	\$ 751,131	\$ 1,138,043
Bristol	\$ 19,014	\$ -	\$ -	\$ -	\$ 19,014
Countywide Total	\$ 148,590	\$ 241,301	\$ 16,033	\$ 751,131	\$ 1,157,056
MADISON BOCC	\$ 392,852	\$ 582,277	\$ 16,470	\$ 720,585	\$ 1,712,184
Greenville	\$ 20,421	\$ -	\$ -	\$ -	\$ 20,421
Lee	\$ 8,527	\$ -	\$ -	\$ -	\$ 8,527
Madison	\$ 68,871	\$ -	\$ -	\$ -	\$ 68,871
Countywide Total	\$ 490,671	\$ 582,277	\$ 16,470	\$ 720,585	\$ 1,810,003

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
MANATEE BOCC	\$ 18,846,477	\$ -	\$ -	\$ -	\$ 18,846,477
Anna Maria	\$ 94,749	\$ -	\$ -	\$ -	\$ 94,749
Bradenton	\$ 3,120,336	\$ -	\$ -	\$ -	\$ 3,120,336
Bradenton Beach	\$ 73,819	\$ -	\$ -	\$ -	\$ 73,819
Holmes Beach	\$ 241,820	\$ -	\$ -	\$ -	\$ 241,820
Longboat Key (part)	\$ 151,169	\$ -	\$ -	\$ -	\$ 151,169
Palmetto	\$ 791,652	\$ -	\$ -	\$ -	\$ 791,652
Countywide Total	\$ 23,320,022	\$ -	\$ -	\$ -	\$ 23,320,022
MARION BOCC	\$ 16,036,960	\$ -	\$ -	\$ -	\$ 16,036,960
Bellevue	\$ 235,422	\$ -	\$ -	\$ -	\$ 235,422
Dunnellon	\$ 90,947	\$ -	\$ -	\$ -	\$ 90,947
McIntosh	\$ 23,721	\$ -	\$ -	\$ -	\$ 23,721
Ocala	\$ 2,946,448	\$ -	\$ -	\$ -	\$ 2,946,448
Reddick	\$ 26,555	\$ -	\$ -	\$ -	\$ 26,555
Countywide Total	\$ 19,360,051	\$ -	\$ -	\$ -	\$ 19,360,051
MARTIN BOCC	\$ 11,496,635	\$ -	\$ -	\$ -	\$ 11,496,635
Jupiter Island	\$ 67,914	\$ -	\$ -	\$ -	\$ 67,914
Ocean Breeze Park	\$ 29,510	\$ -	\$ -	\$ -	\$ 29,510
Sewall's Point	\$ 165,919	\$ -	\$ -	\$ -	\$ 165,919
Stuart	\$ 1,294,183	\$ -	\$ -	\$ -	\$ 1,294,183
Countywide Total	\$ 13,054,160	\$ -	\$ -	\$ -	\$ 13,054,160
MIAMI-DADE BOCC	\$ 127,314,730	\$ -	\$ -	\$ -	\$ 127,314,730
Aventura	\$ 2,250,825	\$ -	\$ -	\$ -	\$ 2,250,825
Bal Harbour	\$ 158,166	\$ -	\$ -	\$ -	\$ 158,166
Bay Harbor Islands	\$ 354,221	\$ -	\$ -	\$ -	\$ 354,221
Biscayne Park	\$ 192,279	\$ -	\$ -	\$ -	\$ 192,279
Coral Gables	\$ 2,944,287	\$ -	\$ -	\$ -	\$ 2,944,287
Cutler Bay	\$ 2,535,561	\$ -	\$ -	\$ -	\$ 2,535,561
Doral	\$ 2,876,565	\$ -	\$ -	\$ -	\$ 2,876,565
El Portal	\$ 146,333	\$ -	\$ -	\$ -	\$ 146,333
Florida City	\$ 707,749	\$ -	\$ -	\$ -	\$ 707,749
Golden Beach	\$ 57,841	\$ -	\$ -	\$ -	\$ 57,841
Hialeah	\$ 14,140,445	\$ -	\$ -	\$ -	\$ 14,140,445
Hialeah Gardens	\$ 1,368,546	\$ -	\$ -	\$ -	\$ 1,368,546
Homestead	\$ 3,807,432	\$ -	\$ -	\$ -	\$ 3,807,432
Indian Creek	\$ 5,413	\$ -	\$ -	\$ -	\$ 5,413
Key Biscayne	\$ 776,919	\$ -	\$ -	\$ -	\$ 776,919
Medley	\$ 52,743	\$ -	\$ -	\$ -	\$ 52,743
Miami	\$ 24,986,284	\$ -	\$ -	\$ -	\$ 24,986,284
Miami Beach	\$ 5,524,723	\$ -	\$ -	\$ -	\$ 5,524,723
Miami Gardens	\$ 6,744,985	\$ -	\$ -	\$ -	\$ 6,744,985
Miami Lakes	\$ 1,847,952	\$ -	\$ -	\$ -	\$ 1,847,952
Miami Shores	\$ 660,419	\$ -	\$ -	\$ -	\$ 660,419
Miami Springs	\$ 869,125	\$ -	\$ -	\$ -	\$ 869,125
North Bay	\$ 449,196	\$ -	\$ -	\$ -	\$ 449,196
North Miami	\$ 3,699,933	\$ -	\$ -	\$ -	\$ 3,699,933
North Miami Beach	\$ 2,613,417	\$ -	\$ -	\$ -	\$ 2,613,417
Opa-locka	\$ 957,869	\$ -	\$ -	\$ -	\$ 957,869
Palmetto Bay	\$ 1,473,402	\$ -	\$ -	\$ -	\$ 1,473,402
Pinecrest	\$ 1,146,938	\$ -	\$ -	\$ -	\$ 1,146,938
South Miami	\$ 733,680	\$ -	\$ -	\$ -	\$ 733,680
Sunny Isles Beach	\$ 1,311,145	\$ -	\$ -	\$ -	\$ 1,311,145

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Surfside	\$ 361,522	\$ -	\$ -	\$ -	\$ 361,522
Sweetwater	\$ 1,256,451	\$ -	\$ -	\$ -	\$ 1,256,451
Virginia Gardens	\$ 149,480	\$ -	\$ -	\$ -	\$ 149,480
West Miami	\$ 375,431	\$ -	\$ -	\$ -	\$ 375,431
Countywide Total	\$ 214,852,005	\$ -	\$ -	\$ -	\$ 214,852,005
MONROE BOCC	\$ 8,325,811	\$ -	\$ -	\$ -	\$ 8,325,811
Islamorada	\$ 853,704	\$ -	\$ -	\$ -	\$ 853,704
Key Colony Beach	\$ 111,195	\$ -	\$ -	\$ -	\$ 111,195
Key West	\$ 3,438,255	\$ -	\$ -	\$ -	\$ 3,438,255
Layton	\$ 25,671	\$ -	\$ -	\$ -	\$ 25,671
Marathon	\$ 1,157,572	\$ -	\$ -	\$ -	\$ 1,157,572
Countywide Total	\$ 13,912,208	\$ -	\$ -	\$ -	\$ 13,912,208
NASSAU BOCC	\$ 3,425,256	\$ -	\$ -	\$ -	\$ 3,425,256
Callahan	\$ 56,569	\$ -	\$ -	\$ -	\$ 56,569
Fernandina Beach	\$ 576,322	\$ -	\$ -	\$ -	\$ 576,322
Hilliard	\$ 155,452	\$ -	\$ -	\$ -	\$ 155,452
Countywide Total	\$ 4,213,600	\$ -	\$ -	\$ -	\$ 4,213,600
OKALOOSA BOCC	\$ 11,582,869	\$ -	\$ -	\$ -	\$ 11,582,869
Cinco Bayou	\$ 28,825	\$ -	\$ -	\$ -	\$ 28,825
Crestview	\$ 1,578,832	\$ -	\$ -	\$ -	\$ 1,578,832
Destin	\$ 926,091	\$ -	\$ -	\$ -	\$ 926,091
Fort Walton Beach	\$ 1,468,123	\$ -	\$ -	\$ -	\$ 1,468,123
Laurel Hill	\$ 40,415	\$ -	\$ -	\$ -	\$ 40,415
Mary Esther	\$ 289,831	\$ -	\$ -	\$ -	\$ 289,831
Niceville	\$ 959,657	\$ -	\$ -	\$ -	\$ 959,657
Shalimar	\$ 53,962	\$ -	\$ -	\$ -	\$ 53,962
Valparaiso	\$ 379,016	\$ -	\$ -	\$ -	\$ 379,016
Countywide Total	\$ 17,307,622	\$ -	\$ -	\$ -	\$ 17,307,622
OKEECHOBEE BOCC	\$ 1,690,470	\$ 425,711	\$ -	\$ 650,981	\$ 2,767,162
Okeechobee	\$ 262,299	\$ -	\$ -	\$ -	\$ 262,299
Countywide Total	\$ 1,952,769	\$ 425,711	\$ -	\$ 650,981	\$ 3,029,461
ORANGE BOCC	\$ 129,773,027	\$ -	\$ -	\$ -	\$ 129,773,027
Apopka	\$ 5,360,853	\$ -	\$ -	\$ -	\$ 5,360,853
Belle Isle	\$ 772,080	\$ -	\$ -	\$ -	\$ 772,080
Eatonville	\$ 270,125	\$ -	\$ -	\$ -	\$ 270,125
Edgewood	\$ 322,732	\$ -	\$ -	\$ -	\$ 322,732
Maitland	\$ 2,030,901	\$ -	\$ -	\$ -	\$ 2,030,901
Oakland	\$ 327,244	\$ -	\$ -	\$ -	\$ 327,244
Ocoee	\$ 4,591,093	\$ -	\$ -	\$ -	\$ 4,591,093
Orlando	\$ 30,668,147	\$ -	\$ -	\$ -	\$ 30,668,147
Windermere	\$ 317,445	\$ -	\$ -	\$ -	\$ 317,445
Winter Garden	\$ 4,457,513	\$ -	\$ -	\$ -	\$ 4,457,513
Winter Park	\$ 3,582,670	\$ -	\$ -	\$ -	\$ 3,582,670
Countywide Total	\$ 182,473,831	\$ -	\$ -	\$ -	\$ 182,473,831
OSCEOLA BOCC	\$ 14,740,759	\$ -	\$ -	\$ -	\$ 14,740,759
Kissimmee	\$ 3,705,055	\$ -	\$ -	\$ -	\$ 3,705,055
St. Cloud	\$ 2,190,950	\$ -	\$ -	\$ -	\$ 2,190,950
Countywide Total	\$ 20,636,764	\$ -	\$ -	\$ -	\$ 20,636,764
PALM BEACH BOCC	\$ 69,926,454	\$ -	\$ -	\$ -	\$ 69,926,454
Atlantis	\$ 130,654	\$ -	\$ -	\$ -	\$ 130,654
Belle Glade	\$ 1,138,224	\$ -	\$ -	\$ -	\$ 1,138,224
Boca Raton	\$ 5,499,340	\$ -	\$ -	\$ -	\$ 5,499,340

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Boynton Beach	\$ 4,445,308	\$ -	\$ -	\$ -	\$ 4,445,308
Briny Breeze	\$ 39,164	\$ -	\$ -	\$ -	\$ 39,164
Cloud Lake	\$ 8,797	\$ -	\$ -	\$ -	\$ 8,797
Delray Beach	\$ 3,943,870	\$ -	\$ -	\$ -	\$ 3,943,870
Glen Ridge	\$ 14,271	\$ -	\$ -	\$ -	\$ 14,271
Golf	\$ 16,421	\$ -	\$ -	\$ -	\$ 16,421
Greenacres	\$ 2,448,416	\$ -	\$ -	\$ -	\$ 2,448,416
Gulf Stream	\$ 61,189	\$ -	\$ -	\$ -	\$ 61,189
Haverhill	\$ 122,053	\$ -	\$ -	\$ -	\$ 122,053
Highland Beach	\$ 230,616	\$ -	\$ -	\$ -	\$ 230,616
Hypoluxo	\$ 168,645	\$ -	\$ -	\$ -	\$ 168,645
Juno Beach	\$ 206,962	\$ -	\$ -	\$ -	\$ 206,962
Jupiter	\$ 3,594,198	\$ -	\$ -	\$ -	\$ 3,594,198
Jupiter Inlet Colony	\$ 26,066	\$ -	\$ -	\$ -	\$ 26,066
Lake Clarke Shores	\$ 219,994	\$ -	\$ -	\$ -	\$ 219,994
Lake Park	\$ 531,414	\$ -	\$ -	\$ -	\$ 531,414
Lake Worth	\$ 2,274,883	\$ -	\$ -	\$ -	\$ 2,274,883
Lantana	\$ 676,209	\$ -	\$ -	\$ -	\$ 676,209
Loxahatchee Groves	\$ 207,222	\$ -	\$ -	\$ -	\$ 207,222
Manalapan	\$ 26,457	\$ -	\$ -	\$ -	\$ 26,457
Mangonia Park	\$ 123,030	\$ -	\$ -	\$ -	\$ 123,030
North Palm Beach	\$ 784,512	\$ -	\$ -	\$ -	\$ 784,512
Ocean Ridge	\$ 116,383	\$ -	\$ -	\$ -	\$ 116,383
Pahokee	\$ 359,446	\$ -	\$ -	\$ -	\$ 359,446
Palm Beach	\$ 543,991	\$ -	\$ -	\$ -	\$ 543,991
Palm Beach Gardens	\$ 3,157,337	\$ -	\$ -	\$ -	\$ 3,157,337
Palm Beach Shores	\$ 74,418	\$ -	\$ -	\$ -	\$ 74,418
Palm Springs	\$ 1,239,358	\$ -	\$ -	\$ -	\$ 1,239,358
Riviera Beach	\$ 2,117,056	\$ -	\$ -	\$ -	\$ 2,117,056
Royal Palm Beach	\$ 2,224,707	\$ -	\$ -	\$ -	\$ 2,224,707
South Bay	\$ 196,405	\$ -	\$ -	\$ -	\$ 196,405
South Palm Beach	\$ 76,307	\$ -	\$ -	\$ -	\$ 76,307
Tequesta	\$ 366,809	\$ -	\$ -	\$ -	\$ 366,809
Wellington	\$ 3,682,300	\$ -	\$ -	\$ -	\$ 3,682,300
West Palm Beach	\$ 6,490,618	\$ -	\$ -	\$ -	\$ 6,490,618
Countywide Total	\$ 117,509,505	\$ -	\$ -	\$ -	\$ 117,509,505
PASCO BOCC	\$ 22,198,858	\$ -	\$ -	\$ -	\$ 22,198,858
Dade City	\$ 317,097	\$ -	\$ -	\$ -	\$ 317,097
New Port Richey	\$ 734,541	\$ -	\$ -	\$ -	\$ 734,541
Port Richey	\$ 131,578	\$ -	\$ -	\$ -	\$ 131,578
St. Leo	\$ 66,011	\$ -	\$ -	\$ -	\$ 66,011
San Antonio	\$ 56,060	\$ -	\$ -	\$ -	\$ 56,060
Zephyrhills	\$ 654,589	\$ -	\$ -	\$ -	\$ 654,589
Countywide Total	\$ 24,158,734	\$ -	\$ -	\$ -	\$ 24,158,734
PINELLAS BOCC	\$ 36,105,913	\$ -	\$ -	\$ -	\$ 36,105,913
Belleair	\$ 199,604	\$ -	\$ -	\$ -	\$ 199,604
Belleair Beach	\$ 80,481	\$ -	\$ -	\$ -	\$ 80,481
Belleair Bluffs	\$ 104,780	\$ -	\$ -	\$ -	\$ 104,780
Belleair Shore	\$ 5,623	\$ -	\$ -	\$ -	\$ 5,623
Clearwater	\$ 5,568,425	\$ -	\$ -	\$ -	\$ 5,568,425
Dunedin	\$ 1,821,920	\$ -	\$ -	\$ -	\$ 1,821,920
Gulfport	\$ 620,583	\$ -	\$ -	\$ -	\$ 620,583

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Indian Rocks Beach	\$ 212,192	\$ -	\$ -	\$ -	\$ 212,192
Indian Shores	\$ 73,259	\$ -	\$ -	\$ -	\$ 73,259
Kenneth City	\$ 257,850	\$ -	\$ -	\$ -	\$ 257,850
Largo	\$ 4,013,641	\$ -	\$ -	\$ -	\$ 4,013,641
Madeira Beach	\$ 219,930	\$ -	\$ -	\$ -	\$ 219,930
North Redington Beach	\$ 73,104	\$ -	\$ -	\$ -	\$ 73,104
Oldsmar	\$ 702,096	\$ -	\$ -	\$ -	\$ 702,096
Pinellas Park	\$ 2,533,560	\$ -	\$ -	\$ -	\$ 2,533,560
Redington Beach	\$ 73,620	\$ -	\$ -	\$ -	\$ 73,620
Redington Shores	\$ 109,424	\$ -	\$ -	\$ -	\$ 109,424
Safety Harbor	\$ 871,209	\$ -	\$ -	\$ -	\$ 871,209
St. Petersburg	\$ 12,605,838	\$ -	\$ -	\$ -	\$ 12,605,838
St. Pete Beach	\$ 482,165	\$ -	\$ -	\$ -	\$ 482,165
Seminole	\$ 889,060	\$ -	\$ -	\$ -	\$ 889,060
South Pasadena	\$ 256,095	\$ -	\$ -	\$ -	\$ 256,095
Tarpon Springs	\$ 1,211,655	\$ -	\$ -	\$ -	\$ 1,211,655
Treasure Island	\$ 345,915	\$ -	\$ -	\$ -	\$ 345,915
Countywide Total	\$ 69,437,940	\$ -	\$ -	\$ -	\$ 69,437,940
POLK BOCC	\$ 24,694,163	\$ -	\$ -	\$ -	\$ 24,694,163
Auburndale	\$ 637,508	\$ -	\$ -	\$ -	\$ 637,508
Bartow	\$ 806,997	\$ -	\$ -	\$ -	\$ 806,997
Davenport	\$ 136,875	\$ -	\$ -	\$ -	\$ 136,875
Dundee	\$ 175,436	\$ -	\$ -	\$ -	\$ 175,436
Eagle Lake	\$ 106,432	\$ -	\$ -	\$ -	\$ 106,432
Fort Meade	\$ 265,538	\$ -	\$ -	\$ -	\$ 265,538
Frostproof	\$ 141,217	\$ -	\$ -	\$ -	\$ 141,217
Haines City	\$ 969,407	\$ -	\$ -	\$ -	\$ 969,407
Highland Park	\$ 10,856	\$ -	\$ -	\$ -	\$ 10,856
Hillcrest Heights	\$ 11,988	\$ -	\$ -	\$ -	\$ 11,988
Lake Alfred	\$ 236,700	\$ -	\$ -	\$ -	\$ 236,700
Lake Hamilton	\$ 58,101	\$ -	\$ -	\$ -	\$ 58,101
Lake Wales	\$ 671,397	\$ -	\$ -	\$ -	\$ 671,397
Lakeland	\$ 4,598,158	\$ -	\$ -	\$ -	\$ 4,598,158
Mulberry	\$ 180,156	\$ -	\$ -	\$ -	\$ 180,156
Polk City	\$ 73,724	\$ -	\$ -	\$ -	\$ 73,724
Winter Haven	\$ 1,598,797	\$ -	\$ -	\$ -	\$ 1,598,797
Countywide Total	\$ 35,373,451	\$ -	\$ -	\$ -	\$ 35,373,451
PUTNAM BOCC	\$ 2,060,335	\$ -	\$ -	\$ 429,472	\$ 2,489,807
Crescent City	\$ 47,179	\$ -	\$ -	\$ -	\$ 47,179
Interlachen	\$ 41,974	\$ -	\$ -	\$ -	\$ 41,974
Palatka	\$ 315,925	\$ -	\$ -	\$ -	\$ 315,925
Pomona Park	\$ 27,284	\$ -	\$ -	\$ -	\$ 27,284
Welaka	\$ 20,972	\$ -	\$ -	\$ -	\$ 20,972
Countywide Total	\$ 2,513,670	\$ -	\$ -	\$ 429,472	\$ 2,943,142
ST. JOHNS BOCC	\$ 12,259,097	\$ -	\$ -	\$ -	\$ 12,259,097
Hastings	\$ 38,811	\$ -	\$ -	\$ -	\$ 38,811
St. Augustine	\$ 868,236	\$ -	\$ -	\$ -	\$ 868,236
St. Augustine Beach	\$ 413,274	\$ -	\$ -	\$ -	\$ 413,274
Countywide Total	\$ 13,579,419	\$ -	\$ -	\$ -	\$ 13,579,419
ST. LUCIE BOCC	\$ 6,709,889	\$ -	\$ -	\$ -	\$ 6,709,889
Fort Pierce	\$ 1,343,309	\$ -	\$ -	\$ -	\$ 1,343,309
Port St. Lucie	\$ 5,293,195	\$ -	\$ -	\$ -	\$ 5,293,195

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
St. Lucie Village	\$ 18,973	\$ -	\$ -	\$ -	\$ 18,973
Countywide Total	\$ 13,365,366	\$ -	\$ -	\$ -	\$ 13,365,366
SANTA ROSA BOCC	\$ 5,790,592	\$ -	\$ -	\$ -	\$ 5,790,592
Gulf Breeze	\$ 232,978	\$ -	\$ -	\$ -	\$ 232,978
Jay	\$ 21,547	\$ -	\$ -	\$ -	\$ 21,547
Milton	\$ 353,652	\$ -	\$ -	\$ -	\$ 353,652
Countywide Total	\$ 6,398,769	\$ -	\$ -	\$ -	\$ 6,398,769
SARASOTA BOCC	\$ 22,762,089	\$ -	\$ -	\$ -	\$ 22,762,089
Longboat Key (part)	\$ 305,444	\$ -	\$ -	\$ -	\$ 305,444
North Port	\$ 3,901,857	\$ -	\$ -	\$ -	\$ 3,901,857
Sarasota	\$ 3,532,535	\$ -	\$ -	\$ -	\$ 3,532,535
Venice	\$ 1,411,436	\$ -	\$ -	\$ -	\$ 1,411,436
Countywide Total	\$ 31,913,360	\$ -	\$ -	\$ -	\$ 31,913,360
SEMINOLE BOCC	\$ 20,063,136	\$ -	\$ -	\$ -	\$ 20,063,136
Altamonte Springs	\$ 2,373,574	\$ -	\$ -	\$ -	\$ 2,373,574
Casselberry	\$ 1,500,644	\$ -	\$ -	\$ -	\$ 1,500,644
Lake Mary	\$ 790,619	\$ -	\$ -	\$ -	\$ 790,619
Longwood	\$ 781,181	\$ -	\$ -	\$ -	\$ 781,181
Oviedo	\$ 1,907,165	\$ -	\$ -	\$ -	\$ 1,907,165
Sanford	\$ 3,061,806	\$ -	\$ -	\$ -	\$ 3,061,806
Winter Springs	\$ 1,903,733	\$ -	\$ -	\$ -	\$ 1,903,733
Countywide Total	\$ 32,381,859	\$ -	\$ -	\$ -	\$ 32,381,859
SUMTER BOCC	\$ 4,294,701	\$ -	\$ 90,519	\$ -	\$ 4,385,220
Bushnell	\$ 129,448	\$ -	\$ -	\$ -	\$ 129,448
Center Hill	\$ 52,762	\$ -	\$ -	\$ -	\$ 52,762
Coleman	\$ 37,542	\$ -	\$ -	\$ -	\$ 37,542
Webster	\$ 41,921	\$ -	\$ -	\$ -	\$ 41,921
Wildwood	\$ 358,277	\$ -	\$ -	\$ -	\$ 358,277
Countywide Total	\$ 4,914,651	\$ -	\$ 90,519	\$ -	\$ 5,005,170
SUWANNEE BOCC	\$ 1,261,577	\$ 985,216	\$ -	\$ 650,981	\$ 2,897,774
Branford	\$ 23,534	\$ -	\$ -	\$ -	\$ 23,534
Live Oak	\$ 226,419	\$ -	\$ -	\$ -	\$ 226,419
Countywide Total	\$ 1,511,530	\$ 985,216	\$ -	\$ 650,981	\$ 3,147,727
TAYLOR BOCC	\$ 887,514	\$ 260,592	\$ 30,361	\$ 351,094	\$ 1,529,562
Perry	\$ 362,729	\$ -	\$ -	\$ -	\$ 362,729
Countywide Total	\$ 1,250,243	\$ 260,592	\$ 30,361	\$ 351,094	\$ 1,892,291
UNION BOCC	\$ 220,282	\$ 381,157	\$ 47,912	\$ 1,001,509	\$ 1,650,860
Lake Butler	\$ 42,102	\$ -	\$ -	\$ -	\$ 42,102
Raiford	\$ 5,659	\$ -	\$ -	\$ -	\$ 5,659
Worthington Springs	\$ 4,017	\$ -	\$ -	\$ -	\$ 4,017
Countywide Total	\$ 272,061	\$ 381,157	\$ 47,912	\$ 1,001,509	\$ 1,702,638
VOLUSIA BOCC	\$ 15,913,505	\$ -	\$ -	\$ -	\$ 15,913,505
Daytona Beach	\$ 2,647,314	\$ -	\$ -	\$ -	\$ 2,647,314
Daytona Beach Shores	\$ 184,456	\$ -	\$ -	\$ -	\$ 184,456
DeBary	\$ 839,107	\$ -	\$ -	\$ -	\$ 839,107
DeLand	\$ 1,174,012	\$ -	\$ -	\$ -	\$ 1,174,012
Deltona	\$ 3,699,629	\$ -	\$ -	\$ -	\$ 3,699,629
Edgewater	\$ 901,215	\$ -	\$ -	\$ -	\$ 901,215
Flagler Beach (part)	\$ 2,606	\$ -	\$ -	\$ -	\$ 2,606
Holly Hill	\$ 506,374	\$ -	\$ -	\$ -	\$ 506,374
Lake Helen	\$ 113,966	\$ -	\$ -	\$ -	\$ 113,966
New Smyrna Beach	\$ 975,658	\$ -	\$ -	\$ -	\$ 975,658

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Oak Hill	\$ 77,830	\$ -	\$ -	\$ -	\$ 77,830
Orange City	\$ 468,024	\$ -	\$ -	\$ -	\$ 468,024
Ormond Beach	\$ 1,656,108	\$ -	\$ -	\$ -	\$ 1,656,108
Pierson	\$ 75,398	\$ -	\$ -	\$ -	\$ 75,398
Ponce Inlet	\$ 131,686	\$ -	\$ -	\$ -	\$ 131,686
Port Orange	\$ 2,466,072	\$ -	\$ -	\$ -	\$ 2,466,072
South Daytona	\$ 532,130	\$ -	\$ -	\$ -	\$ 532,130
Countywide Total	\$ 32,365,090	\$ -	\$ -	\$ -	\$ 32,365,090
WAKULLA BOCC	\$ 889,450	\$ 667,700	\$ 32,622	\$ 688,537	\$ 2,278,309
St. Marks	\$ 9,569	\$ -	\$ -	\$ -	\$ 9,569
Sopchoppy	\$ 14,924	\$ -	\$ -	\$ -	\$ 14,924
Countywide Total	\$ 913,943	\$ 667,700	\$ 32,622	\$ 688,537	\$ 2,302,802
WALTON BOCC	\$ 6,017,939	\$ -	\$ -	\$ -	\$ 6,017,939
DeFuniak Springs	\$ 607,168	\$ -	\$ -	\$ -	\$ 607,168
Freeport	\$ 211,050	\$ -	\$ -	\$ -	\$ 211,050
Paxton	\$ 76,058	\$ -	\$ -	\$ -	\$ 76,058
Countywide Total	\$ 6,912,215	\$ -	\$ -	\$ -	\$ 6,912,215
WASHINGTON BOCC	\$ 694,033	\$ 592,965	\$ 24,402	\$ 697,025	\$ 2,008,426
Caryville	\$ 9,387	\$ -	\$ -	\$ -	\$ 9,387
Chipley	\$ 120,021	\$ -	\$ -	\$ -	\$ 120,021
Ebro	\$ 9,052	\$ -	\$ -	\$ -	\$ 9,052
Vernon	\$ 23,032	\$ -	\$ -	\$ -	\$ 23,032
Wausau	\$ 12,840	\$ -	\$ -	\$ -	\$ 12,840
Countywide Total	\$ 868,366	\$ 592,965	\$ 24,402	\$ 697,025	\$ 2,182,758
STATEWIDE TOTALS	\$ 1,546,637,000	\$ 15,607,042	\$ 592,958	\$ 17,373,000	\$ 1,580,210,000

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) On July 29, 2011, the Bureau of Economic and Business Research revised the 2010 inmate population counts for Franklin and Hamilton counties by reallocating the populations between the City of Carrabelle and unincorporated Franklin County and the City of Jasper and unincorporated Hamilton County. As a result of these revisions, the statewide incorporated and unincorporated population totals changed as well.

Miami-Dade County Lake Belt Mitigation Fee

Section 373.41492, Florida Statutes

Summary:

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. The fee shall be 24 cents per ton from January 1, 2009 to December 31, 2011, and increase to 45 cents per ton thereafter. 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 2011 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 20th 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.

Each January 1st, beginning January 1, 2010, through December 31, 2011, 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 00000000), both issued by the U.S. Department of Labor for the most recent 12 month period ending on September 30th 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.

An interagency committee, consisting of representatives from the Miami-Dade County Department of Environmental Resource Management, the Florida Department of Environmental Protection, the South Florida Water Management District, and the Florida Fish and Wildlife Conservation Commission, shall be established. Additionally, the limerock mining industry shall select a representative to serve as a nonvoting member. At the discretion of the committee, additional members may be added to represent federal regulatory, environmental, and fish and wildlife agencies.

This interagency committee shall annually prepare and submit to the South Florida Water Management District's governing board a report evaluating the mitigation costs and revenues generated by the mitigation fee. No sooner than January 31, 2010, and no more frequently than every 2 years thereafter, the committee shall submit to the Legislature a report recommending any needed adjustments to the mitigation fee, including the annual cost escalator.

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:

Expenditures of the mitigation fee must be approved by the interagency committee. 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.

Attorney General Opinions:

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

Prior Years' Revenues:

A summary of prior years' distributions is available.¹

1. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z.index.cfm>

Miami-Dade County Lake Belt Water Treatment Plant Upgrade Fee

Section 373.41492, Florida Statutes

Summary:

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 2011 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 20th 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.

Attorney General Opinions:

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

Prior Years' Revenues:

A summary of prior years' distributions is available.¹

1. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

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Mobile Home License Tax

Sections 320.08, 320.08015, and 320.081, Florida Statutes

Summary:

Counties, municipalities, and school districts receive proceeds from an annual license tax levied on all mobile homes and park trailers, and on all travel trailers and fifth-wheel trailers exceeding 35 feet in body length. The license taxes, ranging from \$20 to \$80 depending on vehicle type and length, are collected in lieu of ad valorem taxes.¹ A sticker is issued as evidence of payment. Half of the net proceeds are remitted to the respective district school board. The other half is distributed to the respective municipalities depending on the location of such units or the county if the units are located in the unincorporated area. The use of the revenue is at the discretion of the governing body.

General Law Amendments:

There were no general law amendments resulting from the 2011 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

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

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

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

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant 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

The full texts of these opinions are available via a searchable on-line database.³ 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 is available.⁴

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

4. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Municipal Revenue Sharing Program

Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, Florida Statutes

Summary:

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government.¹ Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities. Currently, the trust fund receives 1.3409 percent of sales and use tax collections, 12.5 percent of the state alternative fuel user decal fee collections, and the net collections from the one-cent municipal fuel tax. An allocation formula serves as the basis for the distribution of these revenues to each municipality that meets strict eligibility requirements. Municipalities must use the funds derived from the one-cent municipal fuel tax for transportation-related expenditures. Additionally, there are statutory limitations on the use of the funds as a pledge for bonded indebtedness.

General Law Amendments:

There were no general law amendments resulting from the 2011 Regular Legislative Session. Typically, legislation is passed each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments. However, a summary of such changes is not provided here.

Eligibility Requirements:

In order to be eligible to participate in revenue sharing beyond the minimum entitlement in any fiscal year, a municipal government must have satisfied a number of statutory requirements.² As it relates to municipal revenue sharing, the minimum entitlement is defined as the amount of revenue, as certified by the municipal government and determined by the Department of Revenue (DOR), which must be shared with the municipality so that the municipality will receive the amount of revenue necessary to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the Revenue Sharing Trust Fund for Municipalities [hereinafter Trust Fund].³

Administrative Procedures:

The municipal revenue sharing program is administered by the DOR, and monthly distributions shall be made to eligible municipal governments. The program is comprised of state sales taxes, municipal fuel taxes, and state alternative fuel user decal fees that are collected and transferred to the Trust Fund. The percentage of each revenue source transferred into the Trust Fund is listed below. The proportional contribution of each source during the state fiscal year 2012, as determined by the DOR, is also noted.

1.3409 percent of sales and use tax collections⁴ = 71.86 percent of total program funding

One-cent municipal fuel tax on motor fuel⁵ = 28.11 percent of total program funding

12.5 percent of state alternative fuel user decal fee collections⁶ = 0.03 percent of total program funding

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

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

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

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

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

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

Distribution of Proceeds:

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

Adjusted Municipal Population:

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

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

Inmates and residents residing in institutions operated by the federal government as well as the Florida Departments of Corrections, Health, and Children and Family Services are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.⁹

Derived 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.

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

7. Section 218.26, F.S.

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

9. Section 186.901, F.S.

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.

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

Adjustment for a Metropolitan or Consolidated Government:

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

Section 212.20(6)(d)5., F.S. Distribution:

This distribution was authorized in ch. 2000-355, L.O.F. The law restructured the Municipal Revenue Sharing Program by transferring the portions of cigarette tax that previously funded the former Municipal Financial Assistance Trust Fund and Revenue Sharing Trust Fund for Municipalities to the state’s General Revenue Fund and provided for a separate distribution from state sales and use taxes to the Revenue Sharing Trust Fund for Municipalities.

If the total revenue to be distributed is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality shall receive less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality shall receive an amount proportionate to the amount it was due in state fiscal year 1999-2000.

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

Section 218.245(3), F.S. Distribution:

This distribution was authorized in ch. 2004-265, L.O.F. A prior year's law, ch. 2003-402, L.O.F., which addressed state funding of the judicial system, included reductions in the proportion of state sales and use taxes transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and Revenue Sharing Trust Fund for Counties and an increase in the proportion of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities to offset municipalities' losses from the Local Government Half-cent Sales Tax reduction. Ch. 2004-265, L.O.F., included a hold harmless provision such that the revenue sharing dollar increases to individual municipalities resulting from the increased share of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program.

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.¹¹ 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 the additional money of each qualified municipality in proportion to the total additional money for all qualified municipalities.

Authorized Uses:

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

According to the DOR, municipalities may assume that 28.11 percent of their estimated 2012 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.

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

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.¹² 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.¹³ Consequently, it is possible that some portion of a municipality's growth monies will become available as a pledge for bonded indebtedness.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant 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
2000-37	Municipal fuel tax, use of proceeds
2007-09	Municipalities, minimum millage

The full texts of these opinions are available via a searchable on-line database.¹⁴ 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 2012, and these figures represent a 100 percent distribution of the estimated monies. A summary of prior years' distributions is available.¹⁵

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

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

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

15. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2012

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Alachua	Alachua	\$ 49,626	\$ 88,764	\$ 22,929	\$ 36,674	\$ 197,992
Archer	Alachua	\$ 18,029	\$ 33,656	\$ -	\$ 5,044	\$ 56,729
Gainesville	Alachua	\$ 1,100,340	\$ 1,705,342	\$ 300,923	\$ 544,519	\$ 3,651,123
Hawthorne	Alachua	\$ 21,367	\$ 19,443	\$ 153	\$ 5,988	\$ 46,951
High Springs	Alachua	\$ 55,311	\$ 50,973	\$ 14,469	\$ 20,302	\$ 141,056
La Crosse	Alachua	\$ 3,761	\$ 546	\$ 2,374	\$ 839	\$ 7,521
Micanopy	Alachua	\$ 9,869	\$ 9,238	\$ -	\$ 2,651	\$ 21,758
Newberry	Alachua	\$ 20,259	\$ 46,838	\$ 17,172	\$ 20,926	\$ 105,195
Waldo	Alachua	\$ 13,057	\$ 27,207	\$ -	\$ 3,428	\$ 43,692
Glen St. Mary	Baker	\$ 13,069	\$ 5,756	\$ -	\$ 1,165	\$ 19,990
Maccleenny	Baker	\$ 53,341	\$ 79,062	\$ 13,119	\$ 15,046	\$ 160,567
Callaway	Bay	\$ 35,468	\$ 405,907	\$ 14,551	\$ 85,639	\$ 541,565
Lynn Haven	Bay	\$ 47,769	\$ 285,682	\$ 67,672	\$ 99,244	\$ 500,367
Mexico Beach	Bay	\$ 6,978	\$ 13,927	\$ -	\$ 7,864	\$ 28,769
Panama City	Bay	\$ 510,541	\$ 605,083	\$ -	\$ 221,209	\$ 1,336,834
Panama City Beach	Bay	\$ 90,906	\$ 18,273	\$ 50,039	\$ 82,028	\$ 241,245
Parker	Bay	\$ 32,217	\$ 121,916	\$ -	\$ 27,121	\$ 181,255
Springfield	Bay	\$ 65,328	\$ 385,113	\$ -	\$ 51,567	\$ 502,009
Brooker	Bradford	\$ 5,183	\$ 8,819	\$ -	\$ 1,181	\$ 15,183
Hampton	Bradford	\$ 7,757	\$ 6,907	\$ 2,826	\$ 1,609	\$ 19,099
Lawtey	Bradford	\$ 13,179	\$ 13,879	\$ -	\$ 2,018	\$ 29,076
Starke	Bradford	\$ 125,408	\$ 40,777	\$ -	\$ 17,873	\$ 184,058
Cape Canaveral	Brevard	\$ 62,081	\$ 119,049	\$ 9,301	\$ 39,487	\$ 229,918
Cocoa	Brevard	\$ 327,756	\$ 207,008	\$ -	\$ 63,279	\$ 598,044
Cocoa Beach	Brevard	\$ 239,157	\$ 36,241	\$ -	\$ 47,505	\$ 322,903
Grant-Valkaria	Brevard	\$ -	\$ 58,479	\$ -	\$ 15,142	\$ 73,621
Indialantic	Brevard	\$ 54,072	\$ 11,654	\$ -	\$ 11,294	\$ 77,020
Indian Harbour Beach	Brevard	\$ 41,142	\$ 114,964	\$ 7,993	\$ 32,913	\$ 197,011
Malabar	Brevard	\$ 4,704	\$ 38,548	\$ 4,647	\$ 10,858	\$ 58,758
Melbourne	Brevard	\$ 731,356	\$ 998,709	\$ 132,972	\$ 294,917	\$ 2,157,954
Melbourne Beach	Brevard	\$ 19,175	\$ 40,996	\$ -	\$ 12,385	\$ 72,556
Melbourne Village	Brevard	\$ 1,852	\$ 8,627	\$ 1,356	\$ 2,712	\$ 14,547
Palm Bay	Brevard	\$ 91,142	\$ 1,891,539	\$ 522,398	\$ 385,118	\$ 2,890,196
Palm Shores	Brevard	\$ 943	\$ 8,950	\$ 3,204	\$ 3,577	\$ 16,674
Rockledge	Brevard	\$ 155,640	\$ 299,063	\$ 88,867	\$ 96,395	\$ 639,965
Satellite Beach	Brevard	\$ 109,567	\$ 122,350	\$ 1,996	\$ 40,935	\$ 274,848
Titusville	Brevard	\$ 518,566	\$ 622,507	\$ 76,803	\$ 170,942	\$ 1,388,818
West Melbourne	Brevard	\$ 34,950	\$ 159,950	\$ 90,182	\$ 62,756	\$ 347,839
Coconut Creek	Broward	\$ 21,380	\$ 808,863	\$ 280,443	\$ 214,331	\$ 1,325,017
Cooper City	Broward	\$ 22,887	\$ 599,098	\$ 59,920	\$ 133,699	\$ 815,604
Coral Springs	Broward	\$ 49,420	\$ 2,248,352	\$ 411,311	\$ 570,297	\$ 3,279,380
Dania Beach	Broward	\$ 201,595	\$ 178,011	\$ 133,467	\$ 127,292	\$ 640,365
Davie	Broward	\$ 166,836	\$ 1,292,312	\$ 374,357	\$ 408,226	\$ 2,241,731
Deerfield Beach	Broward	\$ 306,407	\$ 940,271	\$ 296,554	\$ 328,267	\$ 1,871,498
Fort Lauderdale	Broward	\$ 3,196,503	\$ 393,819	\$ 116,999	\$ 808,758	\$ 4,516,079
Hallandale Beach	Broward	\$ 491,404	\$ 272,633	\$ 60,745	\$ 167,684	\$ 992,466
Hillsboro Beach	Broward	\$ 3,190	\$ 21,499	\$ 2,423	\$ 10,025	\$ 37,137
Hollywood	Broward	\$ 2,090,384	\$ 1,094,500	\$ 230,571	\$ 636,402	\$ 4,051,857
Lauderdale-By-The-Sea	Broward	\$ 58,784	\$ 12,584	\$ 17,489	\$ 26,543	\$ 115,400
Lauderdale Lakes	Broward	\$ 210,740	\$ 556,914	\$ 188,915	\$ 142,854	\$ 1,099,423
Lauderhill	Broward	\$ 183,519	\$ 1,116,853	\$ 461,726	\$ 286,946	\$ 2,049,044
Lazy Lake	Broward	\$ 3,320	\$ 43	\$ -	\$ 175	\$ 3,538
Lighthouse Point	Broward	\$ 176,544	\$ 45,186	\$ 170	\$ 49,117	\$ 271,017
Margate	Broward	\$ 247,098	\$ 1,014,019	\$ 186,468	\$ 238,555	\$ 1,686,140
Miramar	Broward	\$ 284,110	\$ 984,076	\$ 829,124	\$ 504,631	\$ 2,601,941
North Lauderdale	Broward	\$ 8,186	\$ 787,638	\$ 303,646	\$ 185,215	\$ 1,284,685
Oakland Park	Broward	\$ 398,752	\$ 282,181	\$ 187,313	\$ 187,215	\$ 1,055,460
Parkland	Broward	\$ 511	\$ 211,574	\$ 129,621	\$ 106,022	\$ 447,728
Pembroke Park	Broward	\$ 112,788	\$ 5,945	\$ 9,161	\$ 27,403	\$ 155,298
Pembroke Pines	Broward	\$ 320,564	\$ 2,182,935	\$ 734,192	\$ 675,140	\$ 3,912,831
Plantation	Broward	\$ 444,753	\$ 1,246,947	\$ 208,664	\$ 379,868	\$ 2,280,232
Pompano Beach	Broward	\$ 918,495	\$ 756,933	\$ 316,868	\$ 443,018	\$ 2,435,314
Sea Ranch Lakes	Broward	\$ 59,037	\$ 765	\$ -	\$ 3,273	\$ 63,075
Southwest Ranches	Broward	\$ -	\$ 122,450	\$ -	\$ 38,424	\$ 160,874
Sunrise	Broward	\$ 173,630	\$ 1,562,011	\$ 248,723	\$ 400,120	\$ 2,384,484
Tamarac	Broward	\$ 96,778	\$ 1,098,792	\$ 267,850	\$ 265,206	\$ 1,728,625
West Park	Broward	\$ -	\$ 396,606	\$ -	\$ 60,864	\$ 457,470

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2012

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Weston	Broward	\$ -	\$ 734,078	\$ 331,710	\$ 276,621	\$ 1,342,409
Wilton Manors	Broward	\$ 350,732	\$ 14,698	\$ -	\$ 57,815	\$ 423,245
Altha	Calhoun	\$ 7,411	\$ 25,570	\$ -	\$ 1,061	\$ 34,042
Blountstown	Calhoun	\$ 57,485	\$ 25,265	\$ -	\$ 4,954	\$ 87,705
Punta Gorda	Charlotte	\$ 146,243	\$ 290,244	\$ -	\$ 88,516	\$ 525,003
Crystal River	Citrus	\$ 95,471	\$ 82,517	\$ -	\$ 14,073	\$ 192,061
Inverness	Citrus	\$ 119,126	\$ 158,993	\$ -	\$ 27,609	\$ 305,728
Green Cove Springs	Clay	\$ 82,207	\$ 86,797	\$ -	\$ 25,308	\$ 194,312
Keystone Heights	Clay	\$ 26,696	\$ 20,290	\$ -	\$ 5,399	\$ 52,385
Orange Park	Clay	\$ 92,507	\$ 214,419	\$ -	\$ 35,150	\$ 342,076
Penney Farms	Clay	\$ 3,053	\$ 34,801	\$ -	\$ 2,452	\$ 40,306
Everglades	Collier	\$ 9,969	\$ 7,822	\$ -	\$ 4,955	\$ 22,745
Marco Island	Collier	\$ -	\$ 313,452	\$ 8,756	\$ 127,009	\$ 449,218
Naples	Collier	\$ 386,057	\$ 278,555	\$ -	\$ 163,528	\$ 828,140
Fort White	Columbia	\$ 8,215	\$ 13,628	\$ -	\$ 2,373	\$ 24,216
Lake City	Columbia	\$ 241,791	\$ 97,728	\$ -	\$ 49,147	\$ 388,667
Arcadia	DeSoto	\$ 157,477	\$ 58,085	\$ 10,034	\$ 16,628	\$ 242,224
Cross City	Dixie	\$ 60,079	\$ 44,964	\$ -	\$ 3,062	\$ 108,105
Horseshoe Beach	Dixie	\$ 1,856	\$ 2,884	\$ -	\$ 541	\$ 5,281
Atlantic Beach	Duval	\$ 65,115	\$ 223,961	\$ 903	\$ 93,565	\$ 383,544
Baldwin	Duval	\$ 21,646	\$ 18,965	\$ 1,091	\$ 10,831	\$ 52,533
Jacksonville	Duval	\$ -	\$ 9,147,024	\$ 627,977	\$ -	\$ 9,775,001
Jacksonville (Duval)	Duval	\$ 5,826,077	\$ 1,493,270	\$ 1,534,462	\$ 2,807,750	\$ 11,661,559
Jacksonville Beach	Duval	\$ 219,174	\$ 271,792	\$ 4,505	\$ 154,245	\$ 649,716
Neptune Beach	Duval	\$ 41,884	\$ 120,975	\$ 600	\$ 49,991	\$ 213,450
Century	Escambia	\$ 53,674	\$ 37,553	\$ -	\$ 8,968	\$ 100,194
Pensacola	Escambia	\$ 727,797	\$ 1,208,512	\$ -	\$ 305,202	\$ 2,241,511
Beverly Beach	Flagler	\$ 4,223	\$ 2,419	\$ -	\$ 1,308	\$ 7,950
Bunnell	Flagler	\$ 38,218	\$ 17,416	\$ -	\$ 5,977	\$ 61,610
Palm Coast	Flagler	\$ -	\$ 1,359,178	\$ -	\$ 160,106	\$ 1,519,284
Marineland	Flagler/St. Johns	\$ -	\$ -	\$ 62	\$ 19	\$ 81
Flagler Beach	Flagler/Volusia	\$ 23,161	\$ 61,267	\$ -	\$ 12,135	\$ 96,563
Apalachicola	Franklin	\$ 51,929	\$ 26,876	\$ -	\$ 11,887	\$ 90,691
Carrabelle	Franklin	\$ 25,647	\$ 13,071	\$ -	\$ 6,460	\$ 45,178
Chattahoochee	Gadsden	\$ 81,632	\$ 20,315	\$ -	\$ 4,923	\$ 106,870
Greensboro	Gadsden	\$ 9,894	\$ 16,933	\$ 1,344	\$ 1,326	\$ 29,497
Gretna	Gadsden	\$ 11,242	\$ 196,491	\$ -	\$ 3,661	\$ 211,394
Havana	Gadsden	\$ 28,337	\$ 19,857	\$ -	\$ 3,912	\$ 52,106
Midway	Gadsden	\$ -	\$ 44,305	\$ 7,892	\$ 3,664	\$ 55,861
Quincy	Gadsden	\$ 166,567	\$ 53,139	\$ 741	\$ 14,991	\$ 235,437
Bell	Gilchrist	\$ 5,992	\$ 3,449	\$ -	\$ 533	\$ 9,973
Trenton	Gilchrist	\$ 22,161	\$ 16,661	\$ 5,871	\$ 2,194	\$ 46,887
Fanning Springs	Gilchrist/Levy	\$ 7,553	\$ 7,022	\$ 558	\$ 2,066	\$ 17,199
Moore Haven	Glades	\$ 32,012	\$ 12,379	\$ 629	\$ 1,749	\$ 46,769
Port St. Joe	Gulf	\$ 64,183	\$ 12,435	\$ -	\$ 10,375	\$ 86,993
Wewahitchka	Gulf	\$ 23,114	\$ 39,495	\$ -	\$ 4,743	\$ 67,352
Jasper	Hamilton	\$ 59,554	\$ 6,604	\$ 24,794	\$ 3,720	\$ 94,672
Jennings	Hamilton	\$ 12,571	\$ 16,539	\$ 3,962	\$ 1,764	\$ 34,835
White Springs	Hamilton	\$ 13,231	\$ 17,299	\$ -	\$ 1,700	\$ 32,230
Bowling Green	Hardee	\$ 24,763	\$ 46,667	\$ 30,651	\$ 6,563	\$ 108,644
Wauchula	Hardee	\$ 81,340	\$ 30,308	\$ 21,958	\$ 9,626	\$ 143,232
Zolfo Springs	Hardee	\$ 23,025	\$ 24,473	\$ 13,082	\$ 3,418	\$ 63,998
Clewiston	Hendry	\$ 116,479	\$ 64,991	\$ 10,548	\$ 18,199	\$ 210,217
LaBelle	Hendry	\$ 56,826	\$ 24,144	\$ 8,844	\$ 11,848	\$ 101,662
Brooksville	Hernando	\$ 175,729	\$ 197,686	\$ -	\$ 29,124	\$ 402,539
Weeki Wachee	Hernando	\$ 2,118	\$ 168	\$ -	\$ 27	\$ 2,313
Avon Park	Highlands	\$ 119,637	\$ 159,617	\$ 3,345	\$ 31,354	\$ 313,953
Lake Placid	Highlands	\$ 53,574	\$ 10,289	\$ -	\$ 6,181	\$ 70,044
Sebring	Highlands	\$ 168,381	\$ 89,615	\$ -	\$ 36,914	\$ 294,910
Plant City	Hillsborough	\$ 332,397	\$ 466,961	\$ 93,630	\$ 201,406	\$ 1,094,394
Tampa	Hillsborough	\$ 4,897,504	\$ 3,693,425	\$ 246,558	\$ 2,048,805	\$ 10,886,292
Temple Terrace	Hillsborough	\$ 205,169	\$ 350,033	\$ 62,015	\$ 145,071	\$ 762,288
Bonifay	Holmes	\$ 46,920	\$ 39,056	\$ -	\$ 4,481	\$ 90,458
Esto	Holmes	\$ 4,617	\$ 11,583	\$ 464	\$ 613	\$ 17,278
Noma	Holmes	\$ -	\$ 15,105	\$ 135	\$ 374	\$ 15,614
Ponce de Leon	Holmes	\$ 8,741	\$ 5,469	\$ 2,516	\$ 833	\$ 17,560
Westville	Holmes	\$ 2,077	\$ 10,741	\$ 1,249	\$ 348	\$ 14,415

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2012

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Fellsmere	Indian River	\$ 16,285	\$ 84,024	\$ 37,848	\$ 26,230	\$ 164,387
Indian River Shores	Indian River	\$ 286	\$ 46,729	\$ 5,126	\$ 18,790	\$ 70,931
Orchid	Indian River	\$ 30	\$ 943	\$ 1,805	\$ 1,665	\$ 4,443
Sebastian	Indian River	\$ 33,165	\$ 360,624	\$ 91,050	\$ 112,239	\$ 597,078
Vero Beach	Indian River	\$ 374,742	\$ 94,344	\$ -	\$ 88,198	\$ 557,284
Alford	Jackson	\$ 7,420	\$ 25,030	\$ -	\$ 1,719	\$ 34,169
Bascom	Jackson	\$ 2,835	\$ 2,155	\$ 588	\$ 386	\$ 5,964
Campbellton	Jackson	\$ 7,330	\$ 3,717	\$ -	\$ 877	\$ 11,924
Cottontale	Jackson	\$ 15,086	\$ 31,905	\$ -	\$ 3,195	\$ 50,187
Graceville	Jackson	\$ 36,420	\$ 47,038	\$ -	\$ 8,677	\$ 92,135
Grand Ridge	Jackson	\$ 10,018	\$ 28,606	\$ 1,346	\$ 3,262	\$ 43,231
Greenwood	Jackson	\$ 8,020	\$ 14,583	\$ 1,738	\$ 2,704	\$ 27,045
Jacob City	Jackson	\$ -	\$ 17,421	\$ -	\$ 1,042	\$ 18,462
Malone	Jackson	\$ 15,027	\$ 22,857	\$ -	\$ 2,683	\$ 40,567
Marianna	Jackson	\$ 136,106	\$ 62,701	\$ -	\$ 22,637	\$ 221,444
Sneads	Jackson	\$ 24,498	\$ 71,009	\$ -	\$ 6,980	\$ 102,487
Monticello	Jefferson	\$ 50,339	\$ 39,250	\$ -	\$ 11,114	\$ 100,702
Mayo	Lafayette	\$ 18,739	\$ 18,401	\$ 2,420	\$ 1,456	\$ 41,016
Astatula	Lake	\$ 3,333	\$ 36,874	\$ 4,652	\$ 6,324	\$ 51,183
Clermont	Lake	\$ 78,941	\$ 111,228	\$ 178,347	\$ 93,888	\$ 462,404
Eustis	Lake	\$ 182,142	\$ 207,820	\$ 33,792	\$ 70,924	\$ 494,677
Fruitland Park	Lake	\$ 20,503	\$ 58,754	\$ 7,762	\$ 15,434	\$ 102,453
Groveland	Lake	\$ 36,365	\$ 35,948	\$ 49,550	\$ 27,683	\$ 149,546
Howey-in-the-Hills	Lake	\$ 12,376	\$ 4,972	\$ 1,242	\$ 4,737	\$ 23,327
Lady Lake	Lake	\$ 13,366	\$ 274,260	\$ 14,470	\$ 54,818	\$ 356,915
Leesburg	Lake	\$ 309,234	\$ 85,875	\$ 35,238	\$ 79,560	\$ 509,907
Mascotte	Lake	\$ 21,939	\$ 63,723	\$ 30,794	\$ 17,366	\$ 133,822
Minneola	Lake	\$ 15,515	\$ 68,132	\$ 61,202	\$ 35,101	\$ 179,950
Montverde	Lake	\$ 1,908	\$ 27,123	\$ 509	\$ 4,625	\$ 34,164
Mount Dora	Lake	\$ 111,030	\$ 92,331	\$ 23,433	\$ 43,066	\$ 269,860
Tavares	Lake	\$ 57,583	\$ 143,514	\$ 54,763	\$ 51,730	\$ 307,590
Umatilla	Lake	\$ 39,637	\$ 28,000	\$ 9,257	\$ 11,822	\$ 88,716
Bonita Springs	Lee	\$ -	\$ 764,647	\$ -	\$ 254,308	\$ 1,018,955
Cape Coral	Lee	\$ 153,484	\$ 2,245,930	\$ 725,659	\$ 892,032	\$ 4,017,105
Fort Myers	Lee	\$ 893,274	\$ 476,770	\$ 116,312	\$ 377,027	\$ 1,863,384
Fort Myers Beach	Lee	\$ -	\$ 114,840	\$ 1,698	\$ 37,906	\$ 154,444
Sanibel	Lee	\$ -	\$ 110,861	\$ 3,390	\$ 34,674	\$ 148,924
Tallahassee	Leon	\$ 1,250,960	\$ 2,144,844	\$ 577,953	\$ 747,654	\$ 4,721,411
Bronson	Levy	\$ 10,844	\$ 19,075	\$ -	\$ 3,003	\$ 32,922
Cedar Key	Levy	\$ 16,864	\$ 6,982	\$ -	\$ 2,544	\$ 26,390
Chiefland	Levy	\$ 64,181	\$ 18,280	\$ -	\$ 6,232	\$ 88,694
Inglis	Levy	\$ 16,801	\$ 20,816	\$ -	\$ 4,771	\$ 42,387
Otter Creek	Levy	\$ 3,780	\$ 1,068	\$ -	\$ 371	\$ 5,219
Williston	Levy	\$ 47,202	\$ 27,271	\$ -	\$ 7,451	\$ 81,924
Yankeetown	Levy	\$ 5,909	\$ 9,231	\$ -	\$ 2,167	\$ 17,307
Bristol	Liberty	\$ 18,989	\$ 29,087	\$ -	\$ 1,609	\$ 49,684
Greenville	Madison	\$ 23,475	\$ 19,599	\$ -	\$ 1,640	\$ 44,713
Lee	Madison	\$ 5,990	\$ 8,796	\$ -	\$ 792	\$ 15,578
Madison	Madison	\$ 86,118	\$ 15,919	\$ -	\$ 6,728	\$ 108,765
Anna Maria	Manatee	\$ 13,693	\$ 21,460	\$ -	\$ 9,161	\$ 44,314
Bradenton	Manatee	\$ 376,545	\$ 925,115	\$ 14,017	\$ 269,589	\$ 1,585,266
Bradenton Beach	Manatee	\$ 27,417	\$ 9,653	\$ -	\$ 7,747	\$ 44,817
Holmes Beach	Manatee	\$ 55,071	\$ 56,709	\$ -	\$ 25,558	\$ 137,338
Palmetto	Manatee	\$ 169,179	\$ 130,632	\$ 2,701	\$ 71,823	\$ 374,334
Longboat Key	Manatee/Sarasota	\$ 47,549	\$ 89,878	\$ -	\$ 40,618	\$ 178,045
Bellevue	Marion	\$ 57,775	\$ 58,904	\$ -	\$ 18,009	\$ 134,688
Dunnellon	Marion	\$ 53,800	\$ 16,475	\$ -	\$ 9,054	\$ 79,329
McIntosh	Marion	\$ 7,411	\$ 7,048	\$ -	\$ 1,938	\$ 16,397
Ocala	Marion	\$ 643,622	\$ 741,273	\$ -	\$ 243,636	\$ 1,628,531
Reddick	Marion	\$ 5,166	\$ 18,464	\$ -	\$ 2,238	\$ 25,867
Jupiter Island	Martin	\$ 2,386	\$ 11,551	\$ -	\$ 4,944	\$ 18,880
Ocean Breeze Park	Martin	\$ 6,147	\$ 10,963	\$ -	\$ 2,928	\$ 20,038
Sewall's Point	Martin	\$ 1,035	\$ 42,879	\$ -	\$ 14,796	\$ 58,709
Stuart	Martin	\$ 276,026	\$ 205,673	\$ -	\$ 117,246	\$ 598,945
Aventura	Miami-Dade	\$ -	\$ 318,911	\$ 160,306	\$ 158,062	\$ 637,279
Bal Harbour	Miami-Dade	\$ 43,116	\$ 6,908	\$ -	\$ 16,859	\$ 66,884
Bay Harbor Islands	Miami-Dade	\$ 32,155	\$ 47,537	\$ 16,203	\$ 25,873	\$ 121,768

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2012

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Biscayne Park	Miami-Dade	\$ 16,156	\$ 50,313	\$ 6,666	\$ 16,240	\$ 89,375
Coral Gables	Miami-Dade	\$ 693,530	\$ 134,974	\$ 56,395	\$ 231,060	\$ 1,115,959
Cutler Bay	Miami-Dade	\$ -	\$ 969,098	\$ -	\$ 209,189	\$ 1,178,287
Doral	Miami-Dade	\$ -	\$ 767,728	\$ -	\$ 174,972	\$ 942,700
El Portal	Miami-Dade	\$ 11,922	\$ 55,233	\$ 786	\$ 12,589	\$ 80,530
Florida City	Miami-Dade	\$ 61,201	\$ 88,402	\$ 58,818	\$ 51,883	\$ 260,305
Golden Beach	Miami-Dade	\$ 2,533	\$ 8,214	\$ 1,348	\$ 4,799	\$ 16,894
Hialeah	Miami-Dade	\$ 1,930,261	\$ 3,610,477	\$ 787,367	\$ 1,150,730	\$ 7,478,835
Hialeah Gardens	Miami-Dade	\$ 16,283	\$ 371,607	\$ 97,442	\$ 106,671	\$ 592,004
Homestead	Miami-Dade	\$ 326,447	\$ 408,779	\$ 484,127	\$ 292,495	\$ 1,511,848
Indian Creek	Miami-Dade	\$ 1,391	\$ 52	\$ -	\$ 305	\$ 1,748
Key Biscayne	Miami-Dade	\$ -	\$ 133,355	\$ 34,191	\$ 57,947	\$ 225,492
Medley	Miami-Dade	\$ 10,067	\$ 2,381	\$ 145	\$ 5,703	\$ 18,296
Metro Dade	Miami-Dade	\$ 48,210,108	\$ -	\$ -	\$ -	\$ 48,210,108
Miami	Miami-Dade	\$ 5,721,258	\$ 3,288,516	\$ 475,723	\$ 2,107,394	\$ 11,592,891
Miami Beach	Miami-Dade	\$ 1,489,227	\$ 508,031	\$ -	\$ 471,418	\$ 2,468,676
Miami Gardens	Miami-Dade	\$ -	\$ 2,857,873	\$ -	\$ 557,223	\$ 3,415,096
Miami Lakes	Miami-Dade	\$ -	\$ 568,038	\$ -	\$ 135,495	\$ 703,533
Miami Shores	Miami-Dade	\$ 143,763	\$ 88,038	\$ 11,034	\$ 56,723	\$ 299,558
Miami Springs	Miami-Dade	\$ 217,492	\$ 82,329	\$ 18,304	\$ 68,159	\$ 386,284
North Bay	Miami-Dade	\$ 66,164	\$ 63,889	\$ 11,412	\$ 34,714	\$ 176,179
North Miami	Miami-Dade	\$ 755,251	\$ 619,431	\$ 203,260	\$ 296,913	\$ 1,874,856
North Miami Beach	Miami-Dade	\$ 642,052	\$ 312,312	\$ 117,364	\$ 203,846	\$ 1,275,575
Opa-locka	Miami-Dade	\$ 242,147	\$ 159,769	\$ 6,306	\$ 77,614	\$ 485,837
Palmetto Bay	Miami-Dade	\$ -	\$ 435,898	\$ -	\$ 127,629	\$ 563,527
Pinecrest	Miami-Dade	\$ -	\$ 277,711	\$ 31,640	\$ 98,978	\$ 408,329
South Miami	Miami-Dade	\$ 289,293	\$ 10,591	\$ -	\$ 57,779	\$ 357,663
Sunny Isles Beach	Miami-Dade	\$ -	\$ 215,975	\$ 78,000	\$ 99,227	\$ 393,202
Surfside	Miami-Dade	\$ 104,228	\$ 4,350	\$ 2,840	\$ 29,174	\$ 140,592
Sweetwater	Miami-Dade	\$ 38,362	\$ 363,492	\$ 198,348	\$ 72,348	\$ 672,550
Virginia Gardens	Miami-Dade	\$ 40,502	\$ 11,653	\$ 211	\$ 11,502	\$ 63,868
West Miami	Miami-Dade	\$ 167,074	\$ 5,928	\$ -	\$ 29,113	\$ 202,115
Islamorada	Monroe	\$ -	\$ 178,167	\$ 3,424	\$ 77,063	\$ 258,654
Key Colony Beach	Monroe	\$ 3,918	\$ 19,319	\$ -	\$ 9,297	\$ 32,534
Key West	Monroe	\$ 392,780	\$ 402,859	\$ 12,296	\$ 250,781	\$ 1,058,716
Layton	Monroe	\$ 2,685	\$ 2,824	\$ -	\$ 2,219	\$ 7,728
Marathon	Monroe	\$ -	\$ 203,076	\$ -	\$ 111,428	\$ 314,504
Callahan	Nassau	\$ 25,665	\$ 5,441	\$ -	\$ 4,859	\$ 35,964
Fernandina Beach	Nassau	\$ 130,679	\$ 110,724	\$ -	\$ 49,119	\$ 290,522
Hilliard	Nassau	\$ 23,263	\$ 61,133	\$ 7,273	\$ 12,101	\$ 103,771
Cinco Bayou	Okaloosa	\$ 21,997	\$ 1,586	\$ -	\$ 2,167	\$ 25,750
Crestview	Okaloosa	\$ 138,336	\$ 242,914	\$ 104,996	\$ 119,903	\$ 606,149
Destin	Okaloosa	\$ -	\$ 196,895	\$ 19,344	\$ 70,917	\$ 287,157
Fort Walton Beach	Okaloosa	\$ 227,379	\$ 361,741	\$ -	\$ 119,798	\$ 708,918
Laurel Hill	Okaloosa	\$ 4,088	\$ 25,850	\$ -	\$ 3,569	\$ 33,508
Mary Esther	Okaloosa	\$ 13,743	\$ 76,834	\$ 1,455	\$ 23,641	\$ 115,673
Niceville	Okaloosa	\$ 54,427	\$ 242,668	\$ 20,064	\$ 77,042	\$ 394,201
Shalimar	Okaloosa	\$ 10,992	\$ 2,828	\$ 378	\$ 4,189	\$ 18,387
Valparaiso	Okaloosa	\$ 40,774	\$ 168,405	\$ -	\$ 37,223	\$ 246,402
Okeechobee	Okeechobee	\$ 176,013	\$ 71,610	\$ -	\$ 22,153	\$ 269,775
Apopka	Orange	\$ 183,788	\$ 514,398	\$ 307,687	\$ 437,789	\$ 1,443,662
Belle Isle	Orange	\$ 9,272	\$ 152,993	\$ 9,099	\$ 63,865	\$ 235,229
Eatonville	Orange	\$ 18,949	\$ 60,663	\$ -	\$ 25,291	\$ 104,903
Edgewood	Orange	\$ 63,799	\$ 7,004	\$ 677	\$ 25,258	\$ 96,738
Maitland	Orange	\$ 158,137	\$ 138,272	\$ 61,465	\$ 174,847	\$ 532,721
Oakland	Orange	\$ 7,322	\$ 18,104	\$ 18,183	\$ 20,906	\$ 64,515
Ocoee	Orange	\$ 78,748	\$ 610,195	\$ 230,273	\$ 374,303	\$ 1,293,519
Orlando	Orange	\$ 1,969,237	\$ 3,858,549	\$ 839,521	\$ 2,519,954	\$ 9,187,261
Windermere	Orange	\$ 10,267	\$ 35,450	\$ 7,186	\$ 29,318	\$ 82,221
Winter Garden	Orange	\$ 149,053	\$ 294,959	\$ 285,763	\$ 335,739	\$ 1,065,514
Winter Park	Orange	\$ 458,356	\$ 342,412	\$ 22,766	\$ 308,651	\$ 1,132,185
Kissimmee	Osceola	\$ 243,964	\$ 894,400	\$ 261,142	\$ 308,566	\$ 1,708,071
St. Cloud	Osceola	\$ 105,511	\$ 402,005	\$ 217,002	\$ 164,803	\$ 889,321
Atlantis	Palm Beach	\$ 6,296	\$ 21,897	\$ 3,430	\$ 11,605	\$ 43,228
Belle Glade	Palm Beach	\$ 302,170	\$ 370,085	\$ 75,826	\$ 92,811	\$ 840,892
Boca Raton	Palm Beach	\$ 523,997	\$ 934,776	\$ 160,176	\$ 460,194	\$ 2,079,143
Boynton Beach	Palm Beach	\$ 337,969	\$ 964,300	\$ 240,755	\$ 363,379	\$ 1,906,403

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2012

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Briny Breeze	Palm Beach	\$ 4,322	\$ 4,722	\$ 1,929	\$ 2,235	\$ 13,208
Cloud Lake	Palm Beach	\$ 3,753	\$ 274	\$ -	\$ 933	\$ 4,960
Delray Beach	Palm Beach	\$ 362,476	\$ 882,567	\$ 95,162	\$ 346,077	\$ 1,686,283
Glen Ridge	Palm Beach	\$ 1,438	\$ 3,283	\$ 71	\$ 1,497	\$ 6,290
Golf	Palm Beach	\$ 1,033	\$ 2,030	\$ 403	\$ 1,459	\$ 4,925
Greenacres	Palm Beach	\$ 14,848	\$ 633,993	\$ 241,461	\$ 175,618	\$ 1,065,920
Gulf Stream	Palm Beach	\$ 1,397	\$ 9,474	\$ 1,579	\$ 3,819	\$ 16,269
Haverhill	Palm Beach	\$ 8,402	\$ 19,445	\$ 10,034	\$ 8,702	\$ 46,583
Highland Beach	Palm Beach	\$ 2,928	\$ 51,775	\$ 2,402	\$ 22,580	\$ 79,685
Hypoluxo	Palm Beach	\$ 2,273	\$ 21,689	\$ 11,129	\$ 13,167	\$ 48,258
Juno Beach	Palm Beach	\$ 13,616	\$ 36,407	\$ 2,671	\$ 19,835	\$ 72,530
Jupiter	Palm Beach	\$ 67,918	\$ 570,474	\$ 242,245	\$ 273,367	\$ 1,154,004
Jupiter Inlet Colony	Palm Beach	\$ 1,225	\$ 5,397	\$ 6	\$ 2,007	\$ 8,635
Lake Clarke Shores	Palm Beach	\$ 7,218	\$ 70,108	\$ 3,178	\$ 18,517	\$ 99,020
Lake Park	Palm Beach	\$ 253,135	\$ 16,751	\$ -	\$ 49,468	\$ 319,354
Lake Worth	Palm Beach	\$ 364,734	\$ 555,345	\$ 110,565	\$ 196,251	\$ 1,226,895
Lantana	Palm Beach	\$ 209,533	\$ 29,683	\$ 8,793	\$ 52,669	\$ 300,678
Loxahatchee Groves	Palm Beach	\$ -	\$ 60,755	\$ -	\$ 17,518	\$ 78,273
Manalapan	Palm Beach	\$ 1,985	\$ 3,310	\$ 402	\$ 1,948	\$ 7,645
Mangonia Park	Palm Beach	\$ 15,044	\$ 11,874	\$ 5,274	\$ 12,044	\$ 44,237
North Palm Beach	Palm Beach	\$ 82,307	\$ 179,019	\$ 1,384	\$ 67,453	\$ 330,163
Ocean Ridge	Palm Beach	\$ 4,910	\$ 21,892	\$ 1,243	\$ 9,169	\$ 37,213
Pahokee	Palm Beach	\$ 96,481	\$ 233,596	\$ -	\$ 33,301	\$ 363,377
Palm Beach	Palm Beach	\$ 171,886	\$ 29,242	\$ -	\$ 52,355	\$ 253,482
Palm Beach Gardens	Palm Beach	\$ 126,411	\$ 564,740	\$ 144,575	\$ 270,947	\$ 1,106,674
Palm Beach Shores	Palm Beach	\$ 11,360	\$ 7,533	\$ 87	\$ 7,709	\$ 26,690
Palm Springs	Palm Beach	\$ 90,524	\$ 237,677	\$ 113,237	\$ 84,321	\$ 525,758
Riviera Beach	Palm Beach	\$ 369,915	\$ 342,877	\$ 33,811	\$ 186,648	\$ 933,251
Royal Palm Beach	Palm Beach	\$ 3,712	\$ 414,848	\$ 200,678	\$ 169,276	\$ 788,514
South Bay	Palm Beach	\$ 42,669	\$ 86,119	\$ 6,378	\$ 15,017	\$ 150,183
South Palm Beach	Palm Beach	\$ 745	\$ 24,235	\$ -	\$ 8,263	\$ 33,243
Tequesta	Palm Beach	\$ 129,246	\$ 12,301	\$ -	\$ 31,858	\$ 173,404
Wellington	Palm Beach	\$ -	\$ 596,246	\$ 297,058	\$ 298,448	\$ 1,191,752
West Palm Beach	Palm Beach	\$ 1,326,451	\$ 764,585	\$ 172,428	\$ 557,758	\$ 2,821,222
Dade City	Pasco	\$ 134,787	\$ 135,017	\$ -	\$ 29,255	\$ 299,059
New Port Richey	Pasco	\$ 290,251	\$ 309,776	\$ -	\$ 69,161	\$ 669,189
Port Richey	Pasco	\$ 15,410	\$ 72,453	\$ -	\$ 13,089	\$ 100,952
St. Leo	Pasco	\$ 9,442	\$ 29,624	\$ 798	\$ 5,948	\$ 45,811
San Antonio	Pasco	\$ 14,350	\$ 24,736	\$ -	\$ 4,060	\$ 43,146
Zephyrhills	Pasco	\$ 110,964	\$ 236,781	\$ -	\$ 52,281	\$ 400,026
Belleair	Pinellas	\$ 15,115	\$ 54,353	\$ 386	\$ 17,419	\$ 87,273
Belleair Beach	Pinellas	\$ 4,762	\$ 31,009	\$ -	\$ 6,753	\$ 42,524
Belleair Bluffs	Pinellas	\$ 66,417	\$ 5,775	\$ -	\$ 9,228	\$ 81,420
Belleair Shore	Pinellas	\$ 352	\$ 529	\$ 260	\$ 303	\$ 1,443
Clearwater	Pinellas	\$ 1,191,562	\$ 1,270,006	\$ 113,847	\$ 462,138	\$ 3,037,553
Dunedin	Pinellas	\$ 313,081	\$ 591,613	\$ 32,875	\$ 157,376	\$ 1,094,944
Gulfport	Pinellas	\$ 133,248	\$ 166,253	\$ 1,838	\$ 53,198	\$ 354,537
Indian Rocks Beach	Pinellas	\$ 54,431	\$ 27,332	\$ -	\$ 21,899	\$ 103,662
Indian Shores	Pinellas	\$ 10,610	\$ 12,732	\$ -	\$ 7,510	\$ 30,852
Kenneth City	Pinellas	\$ 145,147	\$ 11,413	\$ 8,017	\$ 18,831	\$ 183,408
Largo	Pinellas	\$ 652,934	\$ 1,160,997	\$ 190,749	\$ 316,651	\$ 2,321,331
Madeira Beach	Pinellas	\$ 174,090	\$ 10,826	\$ -	\$ 18,604	\$ 203,520
North Redington Beach	Pinellas	\$ 11,820	\$ 7,712	\$ 1,195	\$ 6,375	\$ 27,102
Oldsmar	Pinellas	\$ 19,857	\$ 204,898	\$ 31,834	\$ 58,065	\$ 314,653
Pinellas Park	Pinellas	\$ 387,226	\$ 701,404	\$ 93,292	\$ 205,775	\$ 1,387,697
Redington Beach	Pinellas	\$ 4,793	\$ 22,244	\$ -	\$ 6,711	\$ 33,748
Redington Shores	Pinellas	\$ 12,192	\$ 29,311	\$ -	\$ 10,523	\$ 52,025
Safety Harbor	Pinellas	\$ 57,772	\$ 314,728	\$ 20,462	\$ 74,399	\$ 467,361
St. Petersburg	Pinellas	\$ 3,125,822	\$ 3,324,207	\$ 171,659	\$ 1,043,713	\$ 7,665,401
St. Pete Beach	Pinellas	\$ 199,235	\$ 25,108	\$ -	\$ 41,276	\$ 265,619
Seminole	Pinellas	\$ 166,578	\$ 83,971	\$ 65,982	\$ 79,375	\$ 395,906
South Pasadena	Pinellas	\$ 89,458	\$ 44,021	\$ -	\$ 22,210	\$ 155,688
Tarpon Springs	Pinellas	\$ 199,105	\$ 289,344	\$ 51,040	\$ 102,841	\$ 642,330
Treasure Island	Pinellas	\$ 104,086	\$ 47,176	\$ -	\$ 31,976	\$ 183,238
Auburndale	Polk	\$ 95,208	\$ 159,178	\$ 16,063	\$ 56,304	\$ 326,754
Bartow	Polk	\$ 247,027	\$ 225,594	\$ 13,711	\$ 67,583	\$ 553,914
Davenport	Polk	\$ 22,371	\$ 44,204	\$ 3,961	\$ 11,066	\$ 81,602

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2012

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Dundee	Polk	\$ 25,917	\$ 41,724	\$ 12,447	\$ 13,236	\$ 93,324
Eagle Lake	Polk	\$ 20,806	\$ 52,004	\$ -	\$ 11,335	\$ 84,145
Fort Meade	Polk	\$ 76,018	\$ 139,315	\$ 10,196	\$ 23,135	\$ 248,664
Frostproof	Polk	\$ 59,573	\$ 16,744	\$ 47	\$ 11,391	\$ 87,754
Haines City	Polk	\$ 182,087	\$ 253,960	\$ 57,729	\$ 75,242	\$ 569,018
Highland Park	Polk	\$ -	\$ 2,740	\$ 940	\$ 1,003	\$ 4,683
Hillcrest Heights	Polk	\$ 498	\$ 4,933	\$ 396	\$ 1,011	\$ 6,838
Lake Alfred	Polk	\$ 36,465	\$ 67,725	\$ 18,783	\$ 18,565	\$ 141,538
Lake Hamilton	Polk	\$ 15,272	\$ 14,019	\$ -	\$ 5,573	\$ 34,864
Lake Wales	Polk	\$ 190,668	\$ 99,186	\$ 28,945	\$ 52,428	\$ 371,227
Lakeland	Polk	\$ 973,011	\$ 1,183,911	\$ 179,361	\$ 377,808	\$ 2,714,091
Mulberry	Polk	\$ 53,918	\$ 36,479	\$ 1,875	\$ 13,477	\$ 105,749
Polk City	Polk	\$ 15,070	\$ 51,140	\$ -	\$ 6,761	\$ 72,970
Winter Haven	Polk	\$ 439,141	\$ 303,030	\$ 61,738	\$ 138,279	\$ 942,188
Crescent City	Putnam	\$ 47,077	\$ 14,453	\$ -	\$ 4,876	\$ 66,406
Interlachen	Putnam	\$ 11,693	\$ 30,525	\$ -	\$ 4,389	\$ 46,607
Palatka	Putnam	\$ 276,527	\$ 92,156	\$ -	\$ 31,510	\$ 400,192
Pomona Park	Putnam	\$ 7,968	\$ 14,081	\$ 306	\$ 2,246	\$ 24,601
Welaka	Putnam	\$ 7,493	\$ 7,421	\$ -	\$ 2,070	\$ 16,985
Hastings	St. Johns	\$ 15,795	\$ 11,024	\$ -	\$ 3,069	\$ 29,888
St. Augustine	St. Johns	\$ 340,862	\$ 131,711	\$ -	\$ 76,105	\$ 548,677
St. Augustine Beach	St. Johns	\$ 7,099	\$ 95,665	\$ 6,199	\$ 35,164	\$ 144,127
Fort Pierce	St. Lucie	\$ 711,816	\$ 324,578	\$ 3,361	\$ 116,546	\$ 1,156,301
Port St. Lucie	St. Lucie	\$ 6,475	\$ 1,696,431	\$ 1,024,605	\$ 409,533	\$ 3,137,045
St. Lucie Village	St. Lucie	\$ 2,371	\$ 8,188	\$ -	\$ 1,680	\$ 12,239
Gulf Breeze	Santa Rosa	\$ 75,883	\$ 88,344	\$ -	\$ 19,482	\$ 183,709
Jay	Santa Rosa	\$ 20,822	\$ 7,321	\$ -	\$ 1,830	\$ 29,974
Milton	Santa Rosa	\$ 116,957	\$ 150,174	\$ -	\$ 26,544	\$ 293,675
North Port	Sarasota	\$ 24,372	\$ 435,594	\$ 475,803	\$ 306,036	\$ 1,241,806
Sarasota	Sarasota	\$ 937,613	\$ 519,388	\$ -	\$ 291,706	\$ 1,748,707
Venice	Sarasota	\$ 240,488	\$ 242,976	\$ -	\$ 119,898	\$ 603,362
Altamonte Springs	Seminole	\$ 57,567	\$ 824,280	\$ 82,794	\$ 198,751	\$ 1,163,392
Casselberry	Seminole	\$ 170,722	\$ 488,283	\$ 46,021	\$ 115,521	\$ 820,546
Lake Mary	Seminole	\$ -	\$ 175,333	\$ 38,164	\$ 68,138	\$ 281,635
Longwood	Seminole	\$ 80,818	\$ 231,114	\$ 7,118	\$ 64,567	\$ 383,617
Oviedo	Seminole	\$ 39,986	\$ 475,431	\$ 137,153	\$ 156,320	\$ 808,890
Sanford	Seminole	\$ 376,081	\$ 611,108	\$ 213,364	\$ 250,847	\$ 1,451,400
Winter Springs	Seminole	\$ 13,825	\$ 673,732	\$ 91,318	\$ 160,101	\$ 938,976
Bushnell	Sumter	\$ 36,546	\$ 37,825	\$ -	\$ 9,991	\$ 84,362
Center Hill	Sumter	\$ 8,283	\$ 27,199	\$ -	\$ 3,881	\$ 39,363
Coleman	Sumter	\$ 13,609	\$ 27,386	\$ -	\$ 2,714	\$ 43,709
Webster	Sumter	\$ 17,618	\$ 18,676	\$ -	\$ 3,304	\$ 39,598
Wildwood	Sumter	\$ 61,478	\$ 72,500	\$ 16,565	\$ 20,332	\$ 170,875
Branford	Suwannee	\$ 20,042	\$ 4,266	\$ -	\$ 2,034	\$ 26,343
Live Oak	Suwannee	\$ 153,904	\$ 117,320	\$ -	\$ 19,272	\$ 290,496
Perry	Taylor	\$ 180,555	\$ 57,391	\$ -	\$ 27,714	\$ 265,660
Lake Butler	Union	\$ 29,351	\$ 46,307	\$ -	\$ 3,496	\$ 79,154
Raiford	Union	\$ 1,694	\$ 8,057	\$ -	\$ 480	\$ 10,230
Worthington Springs	Union	\$ 4,563	\$ 2,353	\$ -	\$ 789	\$ 7,705
Daytona Beach	Volusia	\$ 1,027,176	\$ 657,390	\$ -	\$ 229,323	\$ 1,913,889
Daytona Beach Shores	Volusia	\$ 91,781	\$ 7,979	\$ -	\$ 19,269	\$ 119,029
DeBary	Volusia	\$ -	\$ 241,559	\$ 65,555	\$ 65,960	\$ 373,073
DeLand	Volusia	\$ 318,746	\$ 142,072	\$ 104,084	\$ 95,460	\$ 660,363
Deltona	Volusia	\$ -	\$ 1,548,977	\$ 678,203	\$ 296,570	\$ 2,523,751
Edgewater	Volusia	\$ 68,458	\$ 392,955	\$ 77,114	\$ 75,297	\$ 613,824
Holly Hill	Volusia	\$ 155,248	\$ 143,841	\$ 4,239	\$ 45,230	\$ 348,558
Lake Helen	Volusia	\$ 8,885	\$ 58,031	\$ 4,311	\$ 10,129	\$ 81,356
New Smyrna Beach	Volusia	\$ 201,998	\$ 197,487	\$ 31,294	\$ 82,530	\$ 513,309
Oak Hill	Volusia	\$ 13,952	\$ 22,879	\$ 2,295	\$ 6,983	\$ 46,109
Orange City	Volusia	\$ 21,923	\$ 108,197	\$ 53,218	\$ 36,392	\$ 219,730
Ormond Beach	Volusia	\$ 294,368	\$ 472,729	\$ 60,633	\$ 143,689	\$ 971,419
Pierson	Volusia	\$ 18,098	\$ 13,177	\$ 8,494	\$ 9,330	\$ 49,100
Ponce Inlet	Volusia	\$ 4,946	\$ 32,790	\$ 3,962	\$ 11,495	\$ 53,193
Port Orange	Volusia	\$ 93,493	\$ 980,523	\$ 230,682	\$ 199,670	\$ 1,504,369
South Daytona	Volusia	\$ 132,655	\$ 192,449	\$ 8,724	\$ 47,619	\$ 381,448
St. Marks	Wakulla	\$ 9,455	\$ 15,580	\$ -	\$ 792	\$ 25,827
Sopchoppy	Wakulla	\$ 9,800	\$ 23,142	\$ -	\$ 1,025	\$ 33,967

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2012

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
DeFuniak Springs	Walton	\$ 100,398	\$ 116,851	\$ -	\$ 46,875	\$ 264,124
Freeport	Walton	\$ 11,372	\$ 31,161	\$ 633	\$ 13,846	\$ 57,013
Paxton	Walton	\$ 13,228	\$ 7,606	\$ 4,637	\$ 6,781	\$ 32,252
Caryville	Washington	\$ 11,357	\$ 1,616	\$ -	\$ 630	\$ 13,604
Chipley	Washington	\$ 67,615	\$ 46,974	\$ -	\$ 9,632	\$ 124,221
Ebro	Washington	\$ 4,447	\$ 4,418	\$ -	\$ 676	\$ 9,542
Vernon	Washington	\$ 12,365	\$ 26,926	\$ -	\$ 1,926	\$ 41,217
Wausau	Washington	\$ 4,597	\$ 16,650	\$ -	\$ 1,190	\$ 22,438
Statewide Totals		\$ 124,683,365	\$ 122,327,637	\$ 24,800,089	\$ 45,800,000	\$ 317,611,090

Notes:

- 1) These estimates represent a 100 percent distribution of trust fund monies.
- 2) The column labeled "Section 212.20(6)(d)5., F.S. Distribution" reflects the distribution authorized in Chapter 2000-355, L.O.F. This law restructured the Municipal Revenue Sharing Program by transferring the portions of cigarette tax that previously funded the former Municipal Financial Assistance Trust Fund and Revenue Sharing Trust Fund for Municipalities to the state's General Revenue Fund and providing a separate distribution from state sales and use taxes to the Revenue Sharing Trust Fund for Municipalities.
- 3) The column labeled "Section 218.245(3), F.S. Distribution" reflects the distribution authorized in Chapter 2004-265, L.O.F. Chapter 2003-402, L.O.F. which addressed state funding of the judicial system, including reductions in the proportion of state sales and use taxes transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and Revenue Sharing Trust Fund for Counties and an increase in the proportion of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities to offset municipalities' losses from the Local Government Half-cent Sales Tax reduction. Chapter 2004-265, L.O.F., included a hold harmless provision such that the revenue sharing dollar increases to individual municipalities resulting from the increased share of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program.
- 4) The proportional contribution of each revenue source comprising the Municipal Revenue Sharing Program in state fiscal year 2012 has been estimated to be as follows: state sales tax, \$228.3 million or 71.86%; municipal fuel tax, \$89.3 million or 28.11%; and the state alternative fuel user decal fee collections, \$0.1 million or 0.03%.
- 5) On July 29, 2011, the Bureau of Economic and Business Research revised the 2010 inmate population counts for Franklin and Hamilton counties by reallocating the populations between the City of Carrabelle and unincorporated Franklin County and the City of Jasper and unincorporated Hamilton County. As a result of these revisions, the statewide incorporated and unincorporated population totals changed as well.

Oil, Gas, and Sulfur Production Tax

Section 211.06(2)(b), Florida Statutes

Summary:

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 2011 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,¹ 20 percent of the tax proceeds on small well and tertiary oil,² 20 percent of the tax proceeds on gas,³ and 20 percent of the tax proceeds on sulfur.⁴

Authorized Uses:

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

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

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

The full texts of these opinions are available via a searchable on-line database.⁵ Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

1. Imposed pursuant to Section 211.02(1)(c), 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.

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

Prior Years' Revenues:

A summary of prior years' distributions is available.⁶

6. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Phosphate Rock Severance Tax

Section 211.3103, Florida Statutes

Summary:

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 2011 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

The tax is administered, collected, and enforced by the Department of Revenue.¹ The tax applies to the total production of the producer during the taxable year as measured on the basis of bone-dry tons produced at the point of severance.²

Effective July 1, 2011, the tax rate shall be the base rate of \$1.61 per ton severed. The base rate adjustment provided in s. 211.3103(6), F.S., shall not apply until the conditions of s. 211.3103(11)(d), F.S., are met.³ In addition to the severance tax, a surcharge of \$1.38 per ton severed shall be levied until the last day of the calendar quarter in which the total surcharge revenue equals \$60 million.⁴

Distribution of Proceeds:

Beginning July 1st of the 2011-12 fiscal year, the proceeds from the severance taxes, interest, and penalties shall be paid into the State Treasury as follows:

1. 25.5 percent to the Conservation and Recreation Lands Trust Fund;
2. 35.7 percent to the state's General Revenue Fund;
3. 12.8 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;
4. 10.0 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;
5. 6.2 percent to the Nonmandatory Land Reclamation Trust Fund;
6. 6.2 percent to the Phosphate Research Trust Fund in the Department of Education's Division of Universities; and
7. 3.6 percent to the Minerals Trust Fund.⁵

1. Section 211.33, F.S.

2. Section 211.3103(7), F.S.

3. Section 211.3103(11)(c), F.S.

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

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

Revenue derived from the \$1.38 per ton 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.⁶

Authorized Uses:

The tax proceeds received by counties 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.⁷

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
74-310	Solid minerals severance tax
79-05	Levy on irreplaceable minerals
79-99	Severance tax, solid minerals

The full texts of these opinions are available via a searchable on-line database.⁸ 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 is available.⁹

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

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

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

9. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

State Housing Initiatives Partnership Program

Sections 420.907-.9079, Florida Statutes

Summary:

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 2011-15, L.O.F., (HB 7003) does not change current law reflected in the 2010 Florida Statutes, but simply reenacts the portions of existing law most closely related to affordable housing that were amended by Chapter 2009-96, L.O.F., (CS/CS/SB 360), in an effort to remove uncertainty and address alleged constitutional defects. These changes became effective on April 27, 2011.

Chapter 2011-142, L.O.F., (SB 2156) redirects, beginning in the 2012-13 fiscal year, a total of \$75 million from documentary stamp tax revenues, currently dedicated to affordable housing trust funds (i.e., State Housing Trust Fund and Local Government Housing Trust Fund), to the State Economic Enhancement and Development Trust Fund within the newly-created Department of Economic Opportunity. These changes became effective on July 1, 2011.

Chapter 2011-189, L.O.F., (HB 639) removes statutory limitations on the amount of documentary stamp tax revenue that goes into the State Housing Trust Fund and Local Government Housing Trust Fund, which would increase the amount of funds that could be allocated to FHFC for its various affordable housing programs. These changes became effective on July 1, 2011.

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 be eligible to receive funds under the program.¹

Administrative Procedures:

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

After the distributions specified in s. 201.15(1)-(8), F.S., 7.53 percent of remaining documentary stamp taxes in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund. Beginning in the 2012-13 fiscal year, the first \$35 million of such funds shall be transferred annually, subject to any distribution required under s. 201.15(15), F.S., to the State Economic Enhancement and Development

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

2. Section 420.9079, F.S.

Trust Fund within the Department of Economic Opportunity. Half of the remaining funds shall be paid to the credit of the Local Government Housing Trust Fund.³

After the distributions specified in s. 201.15(1)-(9), F.S., 8.66 percent of remaining documentary stamp taxes in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund. Beginning in the 2012-13 fiscal year, the first \$40 million of such funds shall be transferred annually, subject to any distribution required under s. 201.15(15), F.S., to the State Economic Enhancement and Development Trust Fund. From the remaining funds, 87.5 percent shall be paid to the credit of the Local Government Housing Trust Fund.⁴

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

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.⁷

Local housing distributions shall be disbursed on a quarterly or more frequent basis, subject to the availability of funds.⁸ Each county's share of the funds to be distributed from the portion of funds received pursuant to s. 201.15(9), F.S., shall be calculated for each fiscal year pursuant to the procedure specified in s. 420.9073, F.S.

Authorized Uses:

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

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

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.
9. Section 420.9072(7), F.S.
10. Section 420.9072(8), F.S.

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

The full text of this opinion is available via a searchable on-line database.¹¹ 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.

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

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Support for School Capital Outlay Purposes

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

Summary:

Pursuant to constitutional authorization and statutory implementation, two state taxes are levied that support school capital outlay purposes. The first is a gross receipts tax on utilities.¹ The tax consists of three separate rates. The rate of 2.5 percent is applied to utility services, the rate of 2.37 percent is applied to communications services, and an additional rate of 0.15 percent is applied to communications services subject to the tax levied pursuant to s. 202.12(1)(a),(c)-(d), F.S.² The proceeds of the tax are placed in the Public Education Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of the state system of public education that includes universities, community colleges, vocational technical schools, and public schools.

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

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

The second source of revenue is a portion of the revenues derived from the licensing of motor vehicles and mobile homes.³ The state constitution provides that the first proceeds of revenues derived from such licensing are placed in the District Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of school districts and community colleges. The revenue is distributed annually among school districts and community colleges based on the constitutional formula.

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

- 1) 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.

1. Section 9(a)(2), Art. XII, State Constitution.

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

3. Section 9(d), Art. XII, State Constitution.

- 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.

Vessel Registration Fees

Sections 328.66 and 328.72, Florida Statutes

Summary:

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:

There were no general law amendments resulting from the 2011 Regular Legislative Session.

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.¹ The amount of the state fee varies by vessel class for each 12 month period registered according to the following schedule.² 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.
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.

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

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

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.³

Distribution of Proceeds:

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

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

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 1st of each year. If a county's report has not been provided to the Commission by January 1st of the year following the November 1st 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.⁸

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

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

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.

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

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

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

The full texts of these opinions are available via a searchable on-line database.⁹ 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.

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

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Communications Services Tax

Chapter 202, Florida Statutes

Summary:

The Communications Services Tax Simplification Law was enacted to restructure taxes on telecommunications, cable, direct-to-home satellite, and related services that existed prior to October 1, 2001.¹ The definition of communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium. The law replaced and consolidated seven different state and local taxes or fees with a single tax comprised of two centrally-administered parts: 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 applied to the retail sales price of communications service at the rate of 6.65 percent while the retail sales price of any direct-to-home satellite service received in this state is taxed at the rate of 10.8 percent.² The second component is the gross receipts tax of 2.52 percent that is applied to communications services subject to the tax levied pursuant to s. 202.12(1)(a),(c), and (d), F.S., while direct-to-home satellite service is taxed at the rate of 2.37 percent.³

Local Communications Services Tax:

A county or municipality may, by ordinance, levy a local communications services tax.⁴ The local tax rates vary, depending on the type of local government. For municipalities and charter counties that have not chosen to levy permit fees, the tax may be levied at a rate up to 5.1 percent. For municipalities and charter counties that have chosen to levy permit fees, the tax may be levied at a rate up to 4.98 percent. Non-charter counties may levy the tax at a rate of up to 1.6 percent. These maximum rates do not include add-ons of up to 0.12 percent for municipalities and charter counties or up to 0.24 percent for non-charter counties that have elected not to require and collect permit fees authorized pursuant to s. 337.401, F.S., nor do they supersede conversion or emergency rates authorized by s. 202.20, F.S., which are in excess of these maximum rates.⁵ In addition to the local communications services taxes, any local option sales tax that a county or school board has levied pursuant to s. 212.055, F.S., is imposed as a local communications services tax, and the rate shall be determined in accordance with s. 202.20(3), F.S.⁶

General Law Amendments:

Chapter 2011-120, L.O.F., (CS/CS/CS/HB 887) amends s. 202.16, F.S., requires communications services tax dealers to compute state and local taxes based on a rounding algorithm. The law is intended to be remedial in

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

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

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

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

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

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

nature and apply retroactively; however, it does not provide a basis for an assessment of any tax not paid or create a right to a refund of any tax paid before July 1, 2011. These changes became effective on July 1, 2011.

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.⁷

The Department of Revenue (DOR) administers the statewide collection of the state and local tax payments. Dealers who collect local communications services tax must notify the DOR of the method employed to accurately assign addresses to the appropriate taxing jurisdiction. The DOR maintains a database that provides the local taxing jurisdiction for all addresses in Florida. The database contains county and municipal names for every address and is based on information provided by the local taxing jurisdiction and updated at least once every six months.⁸

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

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

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

7. Section 202.16, F.S.

8. Section 202.22, F.S.

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

10. Section 202.21, F.S.

Distribution of Proceeds:

State Communications Services Tax:

The proceeds derived from the gross receipts tax on communications services and 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 6.65 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.¹¹

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.¹² 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 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.¹³

Authorized Uses:

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

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

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

The full text of this opinion is available via a searchable on-line database.¹⁵ 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

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

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

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

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

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

mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Local Tax Rates:

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

Current Year's Revenues:

The table included in this section lists the estimated local communications services tax distributions for local fiscal year 2012 as calculated by the DOR.

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

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2012

Local Government	Estimated CST Base LFY 2012	2010 Revenue Sharing Pop.	Per Capita Consumption	Current Tax Rate	Revenue Estimate
ALACHUA BOCC	\$ 72,812,037	98,525	\$ 739	6.90%	\$ 5,082,924
Alachua	\$ 7,489,169	9,059	\$ 827	5.22%	\$ 398,431
Archer	\$ 704,597	1,118	\$ 630	5.22%	\$ 33,739
Gainesville	\$ 95,254,651	123,035	\$ 774	5.57%	\$ 5,322,433
Hawthorne	\$ 907,947	1,417	\$ 641	5.22%	\$ 46,594
High Springs	\$ 3,574,361	5,350	\$ 668	5.22%	\$ 188,617
La Crosse	\$ 183,995	360	\$ 511	3.42%	\$ 6,681
Micanopy	\$ 453,498	600	\$ 756	5.10%	\$ 23,810
Newberry	\$ 3,092,562	4,950	\$ 625	5.22%	\$ 161,832
Waldo	\$ 303,520	1,015	\$ 299	5.22%	\$ 15,844
BAKER BOCC	\$ 7,999,508	18,297	\$ 437	1.84%	\$ 147,196
Glen St. Mary	\$ 335,513	437	\$ 768	5.30%	\$ 17,785
Macclenny	\$ 4,078,481	6,374	\$ 640	6.02%	\$ 246,147
BAY BOCC	\$ 48,151,940	72,099	\$ 668	1.84%	\$ 924,449
Callaway	\$ 8,210,186	14,405	\$ 570	5.22%	\$ 432,469
Lynn Haven	\$ 13,872,054	18,493	\$ 750	5.22%	\$ 725,790
Mexico Beach	\$ 1,430,013	1,072	\$ 1,334	2.88%	\$ 30,492
Panama City	\$ 36,190,024	36,387	\$ 995	5.22%	\$ 1,896,180
Panama City Beach	\$ 18,460,204	12,018	\$ 1,536	5.22%	\$ 965,359
Parker	\$ 2,829,161	4,317	\$ 655	5.22%	\$ 148,569
Springfield	\$ 4,839,255	8,903	\$ 544	5.22%	\$ 254,721
BRADFORD BOCC	\$ 7,389,469	17,378	\$ 425	0.64%	\$ 46,102
Brooker	\$ 248,424	338	\$ 735	3.00%	\$ 7,864
Hampton	\$ 112,064	500	\$ 224	2.20%	\$ 2,140
Lawtey	\$ 218,894	730	\$ 300	1.10%	\$ 5,799
Starke	\$ 5,140,399	5,438	\$ 945	5.22%	\$ 274,636
BREVARD BOCC	\$ 162,686,495	204,944	\$ 794	5.22%	\$ 8,228,836
Cape Canaveral	\$ 10,502,522	9,927	\$ 1,058	5.22%	\$ 553,929
Cocoa	\$ 15,847,712	17,140	\$ 925	5.22%	\$ 832,410
Cocoa Beach	\$ 13,949,188	11,231	\$ 1,242	5.22%	\$ 734,683
Grant-Valkaria	\$ 2,689,322	3,850	\$ 699	5.22%	\$ 140,383
Indialantic	\$ 3,314,494	2,720	\$ 1,219	6.20%	\$ 206,189
Indian Harbour Beach	\$ 7,520,858	8,225	\$ 914	5.22%	\$ 397,349
Malabar	\$ 2,289,295	2,757	\$ 830	5.22%	\$ 121,097
Melbourne	\$ 80,358,054	76,068	\$ 1,056	5.93%	\$ 4,819,730
Melbourne Beach	\$ 2,825,354	3,101	\$ 911	5.22%	\$ 149,191
Melbourne Village	\$ 764,327	662	\$ 1,155	5.22%	\$ 41,690
Palm Bay	\$ 69,041,064	103,190	\$ 669	5.22%	\$ 3,661,974
Palm Shores	\$ 815,389	900	\$ 906	4.80%	\$ 40,036
Rockledge	\$ 22,354,484	24,896	\$ 898	5.22%	\$ 1,201,269
Satellite Beach	\$ 9,257,668	10,109	\$ 916	5.22%	\$ 494,593
Titusville	\$ 33,934,940	43,732	\$ 776	5.42%	\$ 1,865,682
West Melbourne	\$ 14,760,619	18,359	\$ 804	5.52%	\$ 830,206
BROWARD BOCC	\$ 19,718,481	15,530	\$ 1,270	5.22%	\$ 935,958
Coconut Creek	\$ 44,182,837	52,909	\$ 835	5.22%	\$ 2,367,072
Cooper City	\$ 24,542,803	28,543	\$ 860	4.80%	\$ 1,213,741
Coral Springs	\$ 106,691,290	121,096	\$ 881	5.22%	\$ 5,707,100
Dania Beach	\$ 24,540,587	29,639	\$ 828	5.32%	\$ 1,313,263
Davie	\$ 78,020,367	91,986	\$ 848	5.20%	\$ 4,166,373
Deerfield Beach	\$ 71,969,223	75,018	\$ 959	5.22%	\$ 3,980,591
Fort Lauderdale	\$ 253,908,410	165,237	\$ 1,537	5.22%	\$ 13,961,140
Hallandale Beach	\$ 33,451,791	37,113	\$ 901	5.22%	\$ 1,767,331

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2012

Local Government	Estimated CST Base LFY 2012	2010 Revenue Sharing Pop.	Per Capita Consumption	Current Tax Rate	Revenue Estimate
Hillsboro Beach	\$ 2,786,934	1,875	\$ 1,486	1.20%	\$ 34,343
Hollywood	\$ 131,446,391	140,768	\$ 934	5.22%	\$ 7,279,296
Lauderdale-By-The-Sea	\$ 6,103,279	6,056	\$ 1,008	5.22%	\$ 328,282
Lauderdale Lakes	\$ 20,472,759	32,593	\$ 628	5.32%	\$ 1,156,687
Lauderhill	\$ 46,785,931	66,887	\$ 699	5.22%	\$ 2,509,326
Lazy Lake	\$ 31,373	24	\$ 1,307	0.60%	\$ 217
Lighthouse Point	\$ 10,686,409	10,344	\$ 1,033	6.22%	\$ 679,760
Margate	\$ 42,502,616	53,284	\$ 798	5.32%	\$ 2,323,448
Miramar	\$ 100,091,207	122,041	\$ 820	5.22%	\$ 5,287,301
North Lauderdale	\$ 24,787,483	41,023	\$ 604	5.22%	\$ 1,323,037
Oakland Park	\$ 35,703,705	41,363	\$ 863	5.42%	\$ 2,011,466
Parkland	\$ 21,137,300	23,962	\$ 882	5.22%	\$ 1,116,193
Pembroke Park	\$ 5,325,143	6,102	\$ 873	5.22%	\$ 285,128
Pembroke Pines	\$ 130,527,905	154,105	\$ 847	5.42%	\$ 7,190,474
Plantation	\$ 96,880,210	84,955	\$ 1,140	5.22%	\$ 5,167,698
Pompano Beach	\$ 104,425,795	99,614	\$ 1,048	5.22%	\$ 5,817,151
Sea Ranch Lakes	\$ 746,546	670	\$ 1,114	5.22%	\$ 39,739
Southwest Ranches	\$ 7,029,441	7,345	\$ 957	5.22%	\$ 403,294
Sunrise	\$ 85,637,262	84,439	\$ 1,014	5.22%	\$ 4,588,104
Tamarac	\$ 52,864,091	60,427	\$ 875	5.22%	\$ 2,817,934
West Park	\$ 5,672,003	11,632	\$ 488	5.22%	\$ 298,466
Weston	\$ 68,623,571	14,156	\$ 4,848	5.22%	\$ 3,662,432
Wilton Manors	\$ 11,207,653	65,333	\$ 172	5.62%	\$ 640,992
CALHOUN BOCC	\$ 3,689,170	9,943	\$ 371	1.84%	\$ 68,519
Altha	\$ 305,620	536	\$ 570	5.22%	\$ 15,687
Blountstown	\$ 2,343,999	2,514	\$ 932	5.22%	\$ 121,340
CHARLOTTE BOCC	\$ 103,100,681	142,247	\$ 725	5.22%	\$ 5,296,928
Punta Gorda	\$ 17,968,871	16,641	\$ 1,080	5.22%	\$ 934,785
CITRUS BOCC	\$ 79,396,563	130,731	\$ 607	2.24%	\$ 1,804,361
Crystal River	\$ 4,709,487	3,108	\$ 1,515	5.22%	\$ 246,763
Inverness	\$ 7,348,051	7,210	\$ 1,019	5.32%	\$ 418,026
CLAY BOCC	\$ 110,824,167	173,446	\$ 639	5.92%	\$ 6,600,685
Green Cove Springs	\$ 6,415,344	6,908	\$ 929	5.22%	\$ 341,786
Keystone Heights	\$ 1,153,812	1,350	\$ 855	5.22%	\$ 63,913
Orange Park	\$ 14,290,239	8,412	\$ 1,699	5.22%	\$ 761,663
Penney Farms	\$ 344,987	749	\$ 461	5.22%	\$ 16,604
COLLIER BOCC	\$ 231,434,580	285,070	\$ 812	2.10%	\$ 5,335,119
Everglades	\$ 563,819	400	\$ 1,410	3.90%	\$ 22,011
Marco Island	\$ 20,655,919	16,413	\$ 1,259	5.22%	\$ 1,055,153
Naples	\$ 47,015,367	19,537	\$ 2,406	5.22%	\$ 2,527,582
COLUMBIA BOCC	\$ 24,657,657	51,517	\$ 479	1.30%	\$ 337,483
Fort White	\$ 1,019,694	567	\$ 1,798	0.60%	\$ 6,122
Lake City	\$ 12,901,532	11,738	\$ 1,099	5.22%	\$ 702,666
DESOTO BOCC	\$ 8,575,047	25,065	\$ 342	2.34%	\$ 207,012
Arcadia	\$ 4,986,286	7,637	\$ 653	5.22%	\$ 261,018
DIXIE BOCC	\$ 4,754,671	13,243	\$ 359	1.84%	\$ 89,526
Cross City	\$ 1,695,865	1,728	\$ 981	2.50%	\$ 45,100
Horseshoe Beach	\$ 134,000	169	\$ 793	6.20%	\$ 8,115
DUVAL - Jacksonville	\$ 760,948,327	821,207	\$ 927	5.22%	\$ 39,960,772
Atlantic Beach	\$ 11,299,185	12,655	\$ 893	5.22%	\$ 591,473
Baldwin	\$ 1,059,495	1,425	\$ 744	6.22%	\$ 66,600
Jacksonville Beach	\$ 23,847,701	21,362	\$ 1,116	5.22%	\$ 1,232,800

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2012

Local Government	Estimated CST Base LFY 2012	2010 Revenue Sharing Pop.	Per Capita Consumption	Current Tax Rate	Revenue Estimate
Neptune Beach	\$ 6,379,336	7,037	\$ 907	5.22%	\$ 333,809
ESCAMBIA BOCC	\$ 158,673,084	241,443	\$ 657	1.84%	\$ 3,094,839
Century	\$ 1,021,793	1,698	\$ 602	2.10%	\$ 20,806
Pensacola	\$ 71,076,394	51,851	\$ 1,371	5.22%	\$ 3,365,964
FLAGLER BOCC	\$ 10,968,404	13,062	\$ 840	1.84%	\$ 196,004
Beverly Beach	\$ 330,585	338	\$ 978	5.10%	\$ 17,222
Bunnell	\$ 2,256,556	2,676	\$ 843	5.75%	\$ 130,544
Flagler Beach (part)	\$ 4,598,119	4,424	\$ 1,039	5.10%	\$ 237,522
Marineland (part)	\$ 456,554	16	\$ 28,535	0.40%	\$ 1,826
Palm Coast	\$ 51,464,977	75,180	\$ 685	5.22%	\$ 2,736,104
FRANKLIN BOCC	\$ 5,388,274	4,805	\$ 1,121	0.90%	\$ 50,031
Apalachicola	\$ 2,111,251	2,231	\$ 946	3.60%	\$ 76,460
Carrabelle	\$ 965,433	2,778	\$ 348	5.82%	\$ 53,063
GADSDEN BOCC	\$ 12,995,024	26,430	\$ 492	1.84%	\$ 303,382
Chattahoochee	\$ 1,346,878	2,301	\$ 585	5.22%	\$ 89,682
Greensboro	\$ 335,989	602	\$ 558	5.12%	\$ 17,990
Gretna	\$ 672,321	1,460	\$ 460	4.02%	\$ 29,548
Havana	\$ 1,865,316	1,754	\$ 1,063	5.22%	\$ 96,411
Midway	\$ 1,790,965	3,004	\$ 596	3.70%	\$ 66,363
Quincy	\$ 5,357,944	7,551	\$ 710	5.22%	\$ 216,286
GILCHRIST BOCC	\$ 5,720,521	13,303	\$ 430	1.84%	\$ 109,841
Bell	\$ 309,840	456	\$ 679	4.50%	\$ 13,943
Fanning Springs (part)	\$ 248,846	278	\$ 895	5.62%	\$ 14,185
Trenton	\$ 1,324,039	1,999	\$ 662	5.22%	\$ 68,245
GLADES BOCC	\$ 3,849,030	10,223	\$ 377	1.84%	\$ 71,412
Moore Haven	\$ 717,780	1,680	\$ 427	1.20%	\$ 9,180
GULF BOCC	\$ 4,929,569	7,142	\$ 690	1.84%	\$ 89,833
Port St. Joe	\$ 3,748,597	3,445	\$ 1,088	5.22%	\$ 201,294
Wewahitchka	\$ 1,585,584	1,981	\$ 800	5.22%	\$ 82,824
HAMILTON BOCC	\$ 4,034,412	5,682	\$ 710	0.30%	\$ 12,156
Jasper	\$ 992,924	4,546	\$ 218	4.80%	\$ 48,189
Jennings	\$ 332,800	878	\$ 379	5.10%	\$ 17,554
White Springs	\$ 466,003	777	\$ 600	5.00%	\$ 23,300
HARDEE BOCC	\$ 7,073,028	16,087	\$ 440	1.34%	\$ 97,692
Bowling Green	\$ 694,606	2,930	\$ 237	3.32%	\$ 23,281
Wauchula	\$ 2,883,982	5,001	\$ 577	5.10%	\$ 146,906
Zolfo Springs	\$ 458,922	1,827	\$ 251	2.32%	\$ 10,265
HENDRY BOCC	\$ 14,287,116	26,106	\$ 547	1.84%	\$ 267,824
Clewiston	\$ 4,164,369	7,155	\$ 582	5.22%	\$ 209,561
LaBelle	\$ 3,910,552	4,640	\$ 843	4.22%	\$ 170,056
HERNANDO BOCC	\$ 103,468,047	164,585	\$ 629	1.40%	\$ 1,482,349
Brooksville	\$ 8,799,266	7,719	\$ 1,140	5.22%	\$ 452,964
Weeki Wachee	\$ 448,261	12	\$ 37,355	0.10%	\$ 448
HIGHLANDS BOCC	\$ 41,388,564	77,212	\$ 536	1.84%	\$ 789,222
Avon Park	\$ 5,346,961	8,836	\$ 605	5.22%	\$ 279,530
Lake Placid	\$ 2,464,660	2,223	\$ 1,109	5.22%	\$ 128,966
Sebring	\$ 9,042,338	10,491	\$ 862	5.22%	\$ 465,391
HILLSBOROUGH BOCC	\$ 616,197,969	833,650	\$ 739	4.00%	\$ 25,074,715
Plant City	\$ 25,972,258	34,727	\$ 748	5.72%	\$ 1,548,347
Tampa	\$ 474,739,942	335,145	\$ 1,417	5.22%	\$ 25,480,697
Temple Terrace	\$ 29,161,337	24,544	\$ 1,188	5.40%	\$ 1,662,640
HOLMES BOCC	\$ 5,662,165	14,250	\$ 397	1.84%	\$ 104,204

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2012

Local Government	Estimated CST Base LFY 2012	2010 Revenue Sharing Pop.	Per Capita Consumption	Current Tax Rate	Revenue Estimate
Bonifay	\$ 2,233,242	2,793	\$ 800	5.82%	\$ 155,905
Esto	\$ 119,862	364	\$ 329	0.80%	\$ 959
Noma	\$ 87,797	211	\$ 416	0.10%	\$ 88
Ponce de Leon	\$ 198,850	598	\$ 333	2.70%	\$ 4,864
Westville	\$ 92,888	289	\$ 321	0.90%	\$ 802
INDIAN RIVER BOCC	\$ 70,573,828	90,862	\$ 777	1.84%	\$ 1,314,454
Fellsmere	\$ 1,674,069	5,197	\$ 322	5.22%	\$ 87,561
Indian River Shores	\$ 5,186,052	3,901	\$ 1,329	5.22%	\$ 272,294
Orchid	\$ 1,156,565	415	\$ 2,787	2.10%	\$ 24,894
Sebastian	\$ 16,422,607	21,929	\$ 749	5.22%	\$ 863,981
Vero Beach	\$ 26,344,708	15,220	\$ 1,731	5.12%	\$ 1,355,255
JACKSON BOCC	\$ 15,929,719	27,731	\$ 574	1.84%	\$ 289,831
Alford	\$ 226,788	489	\$ 464	1.50%	\$ 3,228
Bascom	\$ 59,311	121	\$ 490	1.32%	\$ 728
Campbellton	\$ 184,488	230	\$ 802	5.22%	\$ 9,475
Cottdonale	\$ 434,705	933	\$ 466	5.22%	\$ 21,562
Graceville	\$ 1,801,374	2,278	\$ 791	5.22%	\$ 94,385
Grand Ridge	\$ 469,472	892	\$ 526	5.22%	\$ 22,871
Greenwood	\$ 359,131	686	\$ 524	5.22%	\$ 20,248
Jacob City	\$ 347,690	250	\$ 1,391	5.22%	\$ 18,149
Malone	\$ 598,840	500	\$ 1,198	5.22%	\$ 31,259
Marianna	\$ 4,783,369	5,942	\$ 805	5.22%	\$ 245,927
Sneads	\$ 1,189,363	1,849	\$ 643	3.30%	\$ 44,697
JEFFERSON BOCC	\$ 5,786,290	11,090	\$ 522	1.14%	\$ 67,569
Monticello	\$ 2,488,263	2,476	\$ 1,005	4.50%	\$ 117,477
LAFAYETTE BOCC	\$ 1,532,479	5,617	\$ 273	1.84%	\$ 29,621
Mayo	\$ 1,155,069	1,237	\$ 934	2.00%	\$ 23,950
LAKE BOCC	\$ 102,872,968	153,107	\$ 672	1.94%	\$ 2,052,474
Astatula	\$ 733,710	1,810	\$ 405	4.40%	\$ 31,228
Clermont	\$ 24,956,064	28,742	\$ 868	5.22%	\$ 1,282,073
Eustis	\$ 12,655,484	18,560	\$ 682	5.22%	\$ 648,564
Fruitland Park	\$ 2,990,660	4,078	\$ 733	5.22%	\$ 156,224
Groveland	\$ 4,957,163	8,729	\$ 568	5.22%	\$ 251,626
Howey-in-the-Hills	\$ 922,100	1,098	\$ 840	5.22%	\$ 48,161
Lady Lake	\$ 17,139,744	13,926	\$ 1,231	5.22%	\$ 876,152
Leesburg	\$ 19,867,715	20,119	\$ 988	5.22%	\$ 1,043,180
Mascotte	\$ 2,053,470	5,101	\$ 403	5.22%	\$ 105,225
Minneola	\$ 6,165,852	9,403	\$ 656	5.22%	\$ 315,531
Montverde	\$ 1,002,016	1,463	\$ 685	5.10%	\$ 51,205
Mount Dora	\$ 10,108,027	12,370	\$ 817	5.22%	\$ 530,429
Tavares	\$ 9,483,294	13,951	\$ 680	5.32%	\$ 528,795
Umatilla	\$ 2,108,069	3,456	\$ 610	5.22%	\$ 97,686
LEE BOCC	\$ 269,397,998	345,299	\$ 780	3.61%	\$ 9,950,591
Bonita Springs	\$ 32,261,122	43,908	\$ 735	1.82%	\$ 666,460
Cape Coral	\$ 106,483,961	154,276	\$ 690	5.22%	\$ 5,899,767
Fort Myers	\$ 66,467,513	62,214	\$ 1,068	5.22%	\$ 3,733,307
Fort Myers Beach	\$ 11,792,552	6,277	\$ 1,879	5.22%	\$ 617,759
Sanibel	\$ 10,318,718	6,469	\$ 1,595	5.22%	\$ 539,209
LEON BOCC	\$ 68,646,739	94,027	\$ 730	5.22%	\$ 3,751,791
Tallahassee	\$ 147,326,834	179,887	\$ 819	6.10%	\$ 8,829,719
LEVY BOCC	\$ 13,498,989	31,297	\$ 431	1.84%	\$ 254,357
Bronson	\$ 763,388	1,113	\$ 686	2.50%	\$ 19,370

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2012

Local Government	Estimated CST Base LFY 2012	2010 Revenue Sharing Pop.	Per Capita Consumption	Current Tax Rate	Revenue Estimate
Cedar Key	\$ 618,352	702	\$ 881	2.10%	\$ 12,995
Chiefland	\$ 2,142,626	2,245	\$ 954	5.22%	\$ 117,296
Fanning Springs (part)	\$ 142,876	486	\$ 294	5.62%	\$ 8,030
Inglis	\$ 854,499	1,325	\$ 645	5.22%	\$ 44,639
Otter Creek	\$ 76,233	134	\$ 569	0.70%	\$ 535
Williston	\$ 1,966,366	2,768	\$ 710	5.22%	\$ 101,334
Yankeetown	\$ 374,013	502	\$ 745	5.72%	\$ 21,374
LIBERTY BOCC	\$ 2,935,863	5,804	\$ 506	0.60%	\$ 19,015
Bristol	\$ 548,590	944	\$ 581	5.22%	\$ 26,225
MADISON BOCC	\$ 6,815,190	13,525	\$ 504	1.84%	\$ 130,956
Greenville	\$ 267,053	843	\$ 317	4.62%	\$ 11,289
Lee	\$ 213,135	352	\$ 605	5.22%	\$ 13,294
Madison	\$ 3,017,981	2,843	\$ 1,062	5.22%	\$ 178,843
MANATEE BOCC	\$ 187,501,723	251,653	\$ 745	1.84%	\$ 3,538,610
Anna Maria	\$ 1,881,475	1,503	\$ 1,252	5.22%	\$ 98,532
Bradenton	\$ 43,509,870	49,498	\$ 879	5.72%	\$ 2,562,684
Bradenton Beach	\$ 1,750,828	1,171	\$ 1,495	5.72%	\$ 101,682
Holmes Beach	\$ 4,717,241	3,836	\$ 1,230	5.22%	\$ 248,440
Longboat Key (part)	\$ 3,898,371	2,398	\$ 1,626	5.22%	\$ 206,821
Palmetto	\$ 9,790,894	12,558	\$ 780	5.42%	\$ 548,588
MARION BOCC	\$ 169,094,097	263,372	\$ 642	1.74%	\$ 3,077,097
Belleview	\$ 3,984,231	4,486	\$ 888	5.12%	\$ 204,345
Dunnellon	\$ 2,262,271	1,733	\$ 1,305	5.22%	\$ 121,075
McIntosh	\$ 499,344	452	\$ 1,105	1.30%	\$ 6,492
Ocala	\$ 62,074,531	56,145	\$ 1,106	5.22%	\$ 3,369,091
Reddick	\$ 198,413	506	\$ 392	1.30%	\$ 2,367
MARTIN BOCC	\$ 107,890,152	125,813	\$ 858	1.84%	\$ 2,038,100
Jupiter Island	\$ 1,353,662	817	\$ 1,657	5.22%	\$ 72,099
Ocean Breeze Park	\$ 357,093	355	\$ 1,006	2.20%	\$ 8,039
Sewall's Point	\$ 2,192,973	1,996	\$ 1,099	3.12%	\$ 70,535
Stuart	\$ 22,905,309	15,569	\$ 1,471	5.22%	\$ 1,204,696
MIAMI-DADE BOCC	\$ 840,334,300	1,095,591	\$ 767	5.22%	\$ 41,888,970
Aventura	\$ 48,000,684	35,762	\$ 1,342	5.20%	\$ 2,568,272
Bal Harbour	\$ 5,698,657	2,513	\$ 2,268	5.22%	\$ 306,584
Bay Harbor Islands	\$ 5,857,777	5,628	\$ 1,041	5.22%	\$ 312,102
Biscayne Park	\$ 2,643,216	3,055	\$ 865	5.22%	\$ 148,657
Coral Gables	\$ 80,899,300	46,780	\$ 1,729	5.22%	\$ 4,325,627
Cutler Bay	\$ 23,319,159	40,286	\$ 579	5.22%	\$ 1,211,995
Doral	\$ 92,597,316	45,704	\$ 2,026	5.22%	\$ 5,082,402
El Portal	\$ 1,749,158	2,325	\$ 752	5.60%	\$ 103,710
Florida City	\$ 5,075,413	11,245	\$ 451	5.42%	\$ 281,024
Golden Beach	\$ 1,092,726	919	\$ 1,189	2.12%	\$ 24,918
Hialeah	\$ 145,973,383	224,669	\$ 650	5.87%	\$ 8,796,711
Hialeah Gardens	\$ 14,362,921	21,744	\$ 661	5.22%	\$ 785,390
Homestead	\$ 30,982,722	60,494	\$ 512	5.42%	\$ 1,787,567
Indian Creek	\$ 151,056	86	\$ 1,756	0.70%	\$ 1,075
Islandia	\$ -	18	\$ -	0.00%	\$ -
Key Biscayne	\$ 18,421,876	12,344	\$ 1,492	5.22%	\$ 993,548
Medley	\$ 10,490,798	838	\$ 12,519	6.22%	\$ 680,915
Miami	\$ 528,544,639	396,992	\$ 1,331	5.22%	\$ 28,142,381
Miami Beach	\$ 107,511,479	87,779	\$ 1,225	5.22%	\$ 5,757,222
Miami Gardens	\$ 72,237,041	107,167	\$ 674	5.22%	\$ 3,925,243

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2012

Local Government	Estimated CST Base LFY 2012	2010 Revenue Sharing Pop.	Per Capita Consumption	Current Tax Rate	Revenue Estimate
Miami Lakes	\$ 26,652,344	29,361	\$ 908	5.22%	\$ 1,406,417
Miami Shores	\$ 9,832,549	10,493	\$ 937	5.72%	\$ 581,298
Miami Springs	\$ 12,942,141	13,809	\$ 937	5.22%	\$ 686,069
North Bay	\$ 5,859,043	7,137	\$ 821	4.90%	\$ 306,449
North Miami	\$ 36,471,944	58,786	\$ 620	5.22%	\$ 1,932,675
North Miami Beach	\$ 41,197,826	41,523	\$ 992	5.22%	\$ 2,183,151
Opa-locka	\$ 11,745,730	15,219	\$ 772	5.22%	\$ 604,223
Palmetto Bay	\$ 27,385,324	23,410	\$ 1,170	5.22%	\$ 1,494,648
Pinecrest	\$ 19,114,480	18,223	\$ 1,049	5.52%	\$ 1,108,429
South Miami	\$ 12,776,451	11,657	\$ 1,096	5.22%	\$ 685,188
Sunny Isles Beach	\$ 21,645,270	20,832	\$ 1,039	5.22%	\$ 1,152,239
Surfside	\$ 6,095,182	5,744	\$ 1,061	5.22%	\$ 334,433
Sweetwater	\$ 10,691,817	19,963	\$ 536	5.22%	\$ 601,363
Virginia Gardens	\$ 2,199,410	2,375	\$ 926	5.22%	\$ 122,309
West Miami	\$ 5,527,341	5,965	\$ 927	4.40%	\$ 257,515
MONROE BOCC	\$ 39,147,666	32,982	\$ 1,187	1.64%	\$ 657,889
Islamorada	\$ 8,358,396	6,119	\$ 1,366	5.22%	\$ 444,883
Key Colony Beach	\$ 1,178,541	797	\$ 1,479	5.10%	\$ 60,714
Key West	\$ 30,727,016	24,644	\$ 1,247	5.22%	\$ 1,621,794
Layton	\$ -	184	\$ -	0.00%	\$ -
Marathon	\$ 10,674,346	8,297	\$ 1,287	5.22%	\$ 564,239
NASSAU BOCC	\$ 38,517,983	57,564	\$ 669	1.84%	\$ 714,443
Callahan	\$ 1,251,978	1,123	\$ 1,115	4.50%	\$ 57,174
Fernandina Beach	\$ 13,400,783	11,441	\$ 1,171	5.12%	\$ 692,496
Hilliard	\$ 1,983,242	3,086	\$ 643	5.22%	\$ 104,605
OKALOOSA BOCC	\$ 82,625,579	103,192	\$ 801	2.30%	\$ 2,331,794
Cinco Bayou	\$ 621,662	383	\$ 1,623	5.12%	\$ 35,308
Crestview	\$ 18,147,017	20,978	\$ 865	5.22%	\$ 1,034,723
Destin	\$ 19,880,892	12,305	\$ 1,616	5.22%	\$ 1,062,229
Fort Walton Beach	\$ 28,484,162	19,507	\$ 1,460	5.62%	\$ 1,659,934
Laurel Hill	\$ 260,512	537	\$ 485	2.80%	\$ 7,344
Mary Esther	\$ 3,865,471	3,851	\$ 1,004	5.02%	\$ 224,147
Niceville	\$ 12,512,347	12,751	\$ 981	5.50%	\$ 697,179
Shalimar	\$ 1,724,388	717	\$ 2,405	5.00%	\$ 88,503
Valparaiso	\$ 3,935,353	5,036	\$ 781	5.22%	\$ 209,915
OKEECHOBEE BOCC	\$ 15,110,837	32,479	\$ 465	0.80%	\$ 128,949
Okeechobee	\$ 5,416,608	5,621	\$ 964	5.10%	\$ 271,773
ORANGE BOCC	\$ 529,322,364	733,933	\$ 721	4.98%	\$ 26,344,118
Apopka	\$ 30,804,911	41,577	\$ 741	6.12%	\$ 1,888,417
Bay Lake	\$ -	47	\$ -	0.00%	\$ -
Belle Isle	\$ 4,811,523	5,988	\$ 804	5.22%	\$ 255,083
Eatonville	\$ 1,755,201	2,095	\$ 838	5.22%	\$ 93,244
Edgewood	\$ 2,551,232	2,503	\$ 1,019	5.22%	\$ 135,228
Lake Buena Vista	\$ -	10	\$ -	0.00%	\$ -
Maitland	\$ 27,201,973	15,751	\$ 1,727	5.22%	\$ 1,434,595
Oakland	\$ 1,862,369	2,538	\$ 734	5.22%	\$ 98,801
Ocoee	\$ 25,901,133	35,607	\$ 727	5.22%	\$ 1,356,687
Orlando	\$ 334,664,024	237,852	\$ 1,407	5.22%	\$ 17,748,977
Windermere	\$ 4,014,961	2,462	\$ 1,631	5.22%	\$ 234,417
Winter Garden	\$ 26,268,778	34,571	\$ 760	5.22%	\$ 1,377,601
Winter Park	\$ 41,531,771	27,786	\$ 1,495	5.72%	\$ 2,376,070
OSCEOLA BOCC	\$ 116,471,024	173,592	\$ 671	5.22%	\$ 6,001,930

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2012

Local Government	Estimated CST Base LFY 2012	2010 Revenue Sharing Pop.	Per Capita Consumption	Current Tax Rate	Revenue Estimate
Kissimmee	\$ 50,395,951	59,497	\$ 847	5.22%	\$ 2,648,666
St. Cloud	\$ 22,782,663	35,183	\$ 648	5.10%	\$ 1,195,767
PALM BEACH BOCC	\$ 462,484,799	586,279	\$ 789	5.72%	\$ 25,491,507
Atlantis	\$ 2,652,405	2,005	\$ 1,323	5.10%	\$ 137,772
Belle Glade	\$ 8,904,154	17,467	\$ 510	5.12%	\$ 460,594
Boca Raton	\$ 150,842,665	84,392	\$ 1,787	5.42%	\$ 8,381,729
Boynton Beach	\$ 52,009,332	68,217	\$ 762	5.22%	\$ 2,814,360
Briny Breezes	\$ 192,727	601	\$ 321	5.22%	\$ 10,194
Cloud Lake	\$ 75,938	135	\$ 563	2.32%	\$ 1,815
Delray Beach	\$ 70,382,498	60,522	\$ 1,163	5.22%	\$ 3,751,664
Glen Ridge	\$ 192,310	219	\$ 878	5.22%	\$ 6,526
Golf	\$ 1,196,978	252	\$ 4,750	5.22%	\$ 63,500
Greenacres	\$ 22,523,248	37,573	\$ 599	6.44%	\$ 1,498,905
Gulf Stream	\$ 1,144,151	939	\$ 1,218	5.22%	\$ 61,603
Haverhill	\$ 1,124,386	1,873	\$ 600	2.60%	\$ 28,096
Highland Beach	\$ 5,628,311	3,539	\$ 1,590	5.22%	\$ 298,502
Hypoluxo	\$ 2,298,133	2,588	\$ 888	5.92%	\$ 135,089
Juno Beach	\$ 6,870,062	3,176	\$ 2,163	5.22%	\$ 367,012
Jupiter	\$ 56,960,748	55,156	\$ 1,033	5.22%	\$ 3,037,405
Jupiter Inlet Colony	\$ -	400	\$ -	0.00%	\$ -
Lake Clarke Shores	\$ 3,017,181	3,376	\$ 894	5.22%	\$ 163,132
Lake Park	\$ 7,716,203	8,155	\$ 946	5.32%	\$ 415,263
Lake Worth	\$ 24,598,868	34,910	\$ 705	5.22%	\$ 1,306,135
Lantana	\$ 6,231,210	10,377	\$ 600	5.42%	\$ 327,243
Loxahatchee Groves	\$ 2,785,279	3,180	\$ 876	5.22%	\$ 145,392
Manalapan	\$ 955,013	406	\$ 2,352	1.60%	\$ 16,867
Mangonia Park	\$ 2,630,261	1,888	\$ 1,393	5.62%	\$ 156,462
North Palm Beach	\$ 14,871,350	12,039	\$ 1,235	5.22%	\$ 800,965
Ocean Ridge	\$ 2,344,621	1,786	\$ 1,313	2.00%	\$ 49,517
Pahokee	\$ 2,855,312	5,516	\$ 518	5.22%	\$ 149,560
Palm Beach	\$ 21,518,266	8,348	\$ 2,578	5.22%	\$ 1,146,661
Palm Beach Gardens	\$ 63,627,046	48,452	\$ 1,313	1.50%	\$ 988,992
Palm Beach Shores	\$ 1,532,873	1,142	\$ 1,342	5.52%	\$ 88,378
Palm Springs	\$ 12,349,831	19,019	\$ 649	5.32%	\$ 700,687
Riviera Beach	\$ 28,915,337	32,488	\$ 890	5.22%	\$ 1,531,633
Royal Palm Beach	\$ 27,365,544	34,140	\$ 802	5.22%	\$ 1,464,354
South Bay	\$ 1,850,757	3,014	\$ 614	5.10%	\$ 94,351
South Palm Beach	\$ 1,021,615	1,171	\$ 872	5.60%	\$ 61,977
Tequesta	\$ 6,873,877	5,629	\$ 1,221	5.22%	\$ 364,085
Wellington	\$ 52,884,738	56,508	\$ 936	5.22%	\$ 2,799,576
West Palm Beach	\$ 132,263,528	99,604	\$ 1,328	5.42%	\$ 7,364,847
PASCO BOCC	\$ 288,746,166	424,108	\$ 681	1.84%	\$ 5,481,405
Dade City	\$ 5,524,750	6,437	\$ 858	5.22%	\$ 276,689
New Port Richey	\$ 15,764,228	14,911	\$ 1,057	5.62%	\$ 922,436
Port Richey	\$ 3,738,491	2,671	\$ 1,400	5.10%	\$ 195,402
St. Leo	\$ 454,735	1,340	\$ 339	5.22%	\$ 24,299
San Antonio	\$ 1,026,063	1,138	\$ 902	0.80%	\$ 8,632
Zephyrhills	\$ 10,949,535	13,288	\$ 824	5.52%	\$ 632,999
PINELLAS BOCC	\$ 209,829,274	269,130	\$ 780	5.22%	\$ 10,946,108
Belleair	\$ 3,677,692	3,869	\$ 951	5.22%	\$ 199,345
Belleair Beach	\$ 1,542,450	1,560	\$ 989	6.00%	\$ 96,441
Belleair Bluffs	\$ 2,059,089	2,031	\$ 1,014	5.22%	\$ 110,315

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2012

Local Government	Estimated CST Base LFY 2012	2010 Revenue Sharing Pop.	Per Capita Consumption	Current Tax Rate	Revenue Estimate
Belleair Shore	\$ 115,894	109	\$ 1,063	2.40%	\$ 2,826
Clearwater	\$ 115,374,955	107,935	\$ 1,069	5.12%	\$ 6,114,322
Dunedin	\$ 27,676,125	35,315	\$ 784	5.32%	\$ 1,559,428
Gulfport	\$ 8,669,072	12,029	\$ 721	6.12%	\$ 544,889
Indian Rocks Beach	\$ 4,335,409	4,113	\$ 1,054	2.30%	\$ 101,883
Indian Shores	\$ 2,241,871	1,420	\$ 1,579	5.22%	\$ 118,858
Kenneth City	\$ 2,762,375	4,998	\$ 553	5.10%	\$ 147,587
Largo	\$ 61,380,702	77,798	\$ 789	5.62%	\$ 3,624,313
Madeira Beach	\$ 4,422,645	4,263	\$ 1,037	5.72%	\$ 262,358
North Redington Beach	\$ 1,410,314	1,417	\$ 995	5.12%	\$ 75,804
Oldsmar	\$ 24,538,596	13,609	\$ 1,803	5.82%	\$ 1,469,767
Pinellas Park	\$ 40,020,420	49,109	\$ 815	5.40%	\$ 2,268,063
Redington Beach	\$ 1,286,224	1,427	\$ 901	5.40%	\$ 72,782
Redington Shores	\$ 2,093,874	2,121	\$ 987	5.22%	\$ 112,370
Safety Harbor	\$ 14,729,139	16,887	\$ 872	6.52%	\$ 1,014,156
St. Petersburg	\$ 220,841,163	244,344	\$ 904	5.62%	\$ 12,997,732
St. Pete Beach	\$ 9,996,448	9,346	\$ 1,070	5.70%	\$ 584,595
Seminole	\$ 15,181,553	17,233	\$ 881	5.22%	\$ 813,619
South Pasadena	\$ 3,957,451	4,964	\$ 797	5.72%	\$ 236,842
Tarpon Springs	\$ 19,514,718	23,486	\$ 831	5.72%	\$ 1,173,862
Treasure Island	\$ 7,097,480	6,705	\$ 1,059	5.22%	\$ 374,375
POLK BOCC	\$ 220,225,002	372,357	\$ 591	5.22%	\$ 11,809,820
Auburndale	\$ 13,512,625	13,507	\$ 1,000	5.22%	\$ 719,806
Bartow	\$ 11,468,868	17,098	\$ 671	6.12%	\$ 730,117
Davenport	\$ 3,250,556	2,900	\$ 1,121	3.52%	\$ 117,335
Dundee	\$ 2,311,444	3,717	\$ 622	5.72%	\$ 137,999
Eagle Lake	\$ 1,734,785	2,255	\$ 769	5.42%	\$ 96,090
Fort Meade	\$ 2,772,734	5,626	\$ 493	5.32%	\$ 145,927
Frostproof	\$ 1,978,050	2,992	\$ 661	5.32%	\$ 109,884
Haines City	\$ 12,600,664	20,539	\$ 613	5.22%	\$ 680,830
Highland Park	\$ -	230	\$ -	0.00%	\$ -
Hillcrest Heights	\$ 97,472	254	\$ 384	1.10%	\$ 1,108
Lake Alfred	\$ 3,241,260	5,015	\$ 646	5.22%	\$ 173,927
Lake Hamilton	\$ 856,070	1,231	\$ 695	3.72%	\$ 34,246
Lake Wales	\$ 10,781,086	14,225	\$ 758	5.22%	\$ 588,504
Lakeland	\$ 88,761,925	97,422	\$ 911	6.43%	\$ 5,928,472
Mulberry	\$ 3,737,128	3,817	\$ 979	5.22%	\$ 201,221
Polk City	\$ 2,126,920	1,562	\$ 1,362	5.22%	\$ 110,854
Winter Haven	\$ 29,969,801	33,874	\$ 885	6.32%	\$ 1,957,031
PUTNAM BOCC	\$ 28,301,253	58,766	\$ 482	1.84%	\$ 544,829
Crescent City	\$ 1,104,585	1,577	\$ 700	5.10%	\$ 58,451
Interlachen	\$ 950,550	1,403	\$ 678	5.22%	\$ 51,357
Palatka	\$ 8,763,905	10,560	\$ 830	5.22%	\$ 193,731
Pomona Park	\$ 463,501	912	\$ 508	5.22%	\$ 24,906
Welaka	\$ 448,140	701	\$ 639	5.22%	\$ 23,941
ST. JOHNS BOCC	\$ 132,511,124	170,047	\$ 779	1.84%	\$ 2,535,492
Hastings	\$ 556,885	580	\$ 960	5.22%	\$ 29,159
Marineland (part)	\$ 1,895	-	\$ -	0.40%	\$ 8
St. Augustine	\$ 20,431,764	12,975	\$ 1,575	5.22%	\$ 1,122,047
St. Augustine Beach	\$ 5,756,993	6,176	\$ 932	5.22%	\$ 308,249
ST. LUCIE BOCC	\$ 56,760,138	70,679	\$ 803	1.84%	\$ 1,070,822
Fort Pierce	\$ 32,758,251	41,772	\$ 784	5.22%	\$ 1,748,023

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2012

Local Government	Estimated CST Base LFY 2012	2010 Revenue Sharing Pop.	Per Capita Consumption	Current Tax Rate	Revenue Estimate
Port St. Lucie	\$ 114,010,232	164,599	\$ 693	5.22%	\$ 5,995,462
St. Lucie Village	\$ 445,123	590	\$ 754	1.60%	\$ 7,249
SANTA ROSA BOCC	\$ 83,850,053	133,208	\$ 629	1.58%	\$ 1,350,819
Gulf Breeze	\$ 7,321,589	5,763	\$ 1,270	4.25%	\$ 313,826
Jay	\$ 523,399	533	\$ 982	1.30%	\$ 6,650
Milton	\$ 9,814,888	8,748	\$ 1,122	5.82%	\$ 590,401
SARASOTA BOCC	\$ 217,831,518	244,919	\$ 889	4.82%	\$ 10,732,829
Longboat Key (part)	\$ 7,299,197	4,490	\$ 1,626	5.22%	\$ 385,192
North Port	\$ 34,847,897	57,357	\$ 608	5.72%	\$ 2,065,872
Sarasota	\$ 68,977,994	51,928	\$ 1,328	5.32%	\$ 3,775,615
Venice	\$ 22,099,541	20,748	\$ 1,065	5.22%	\$ 1,187,341
SEMINOLE BOCC	\$ 162,376,661	207,179	\$ 784	5.12%	\$ 8,072,393
Altamonte Springs	\$ 42,703,481	41,496	\$ 1,029	5.94%	\$ 2,458,900
Casselberry	\$ 19,516,495	26,235	\$ 744	5.42%	\$ 1,086,098
Lake Mary	\$ 40,129,389	13,822	\$ 2,903	5.22%	\$ 2,104,254
Longwood	\$ 21,370,042	13,657	\$ 1,565	5.52%	\$ 1,194,613
Oviedo	\$ 27,461,123	33,342	\$ 824	5.56%	\$ 1,553,999
Sanford	\$ 39,314,479	53,528	\$ 734	7.00%	\$ 2,791,330
Winter Springs	\$ 26,784,372	33,282	\$ 805	5.92%	\$ 1,603,216
SUMTER BOCC	\$ 46,371,969	72,682	\$ 638	1.84%	\$ 853,706
Bushnell	\$ 2,061,106	2,424	\$ 850	5.12%	\$ 100,774
Center Hill	\$ 409,565	988	\$ 415	5.22%	\$ 21,406
Coleman	\$ 427,722	703	\$ 608	5.22%	\$ 21,918
Webster	\$ 416,982	785	\$ 531	5.22%	\$ 21,782
Wildwood	\$ 3,886,573	6,709	\$ 579	5.22%	\$ 205,502
SUWANNEE BOCC	\$ 15,763,361	33,126	\$ 476	1.84%	\$ 294,135
Branford	\$ 779,460	712	\$ 1,095	4.60%	\$ 35,856
Live Oak	\$ 5,189,919	6,850	\$ 758	5.60%	\$ 309,276
TAYLOR BOCC	\$ 6,300,286	12,491	\$ 504	1.84%	\$ 130,790
Perry	\$ 5,528,133	7,017	\$ 788	5.62%	\$ 312,403
UNION BOCC	\$ 3,265,036	8,370	\$ 390	1.84%	\$ 60,077
Lake Butler	\$ 1,699,314	1,897	\$ 896	5.10%	\$ 88,886
Raiford	\$ -	255	\$ -	0.00%	\$ -
Worthington Springs	\$ 145,682	181	\$ 805	5.00%	\$ 7,284
VOLUSIA BOCC	\$ 78,394,730	113,874	\$ 688	5.22%	\$ 3,665,920
Daytona Beach	\$ 61,727,108	60,953	\$ 1,013	5.22%	\$ 3,226,676
Daytona Beach Shores	\$ 5,495,082	4,247	\$ 1,294	5.22%	\$ 288,142
DeBary	\$ 14,192,329	19,320	\$ 735	5.22%	\$ 745,807
DeLand	\$ 21,416,529	27,031	\$ 792	5.22%	\$ 1,136,700
Deltona	\$ 51,306,541	85,182	\$ 602	6.22%	\$ 3,213,759
Edgewater	\$ 14,532,770	20,750	\$ 700	5.22%	\$ 775,335
Flagler Beach (part)	\$ 47,469	60	\$ 791	5.10%	\$ 2,421
Holly Hill	\$ 9,512,900	11,659	\$ 816	5.22%	\$ 505,196
Lake Helen	\$ 1,863,494	2,624	\$ 710	5.22%	\$ 97,351
New Smyrna Beach	\$ 22,030,604	22,464	\$ 981	5.22%	\$ 1,177,655
Oak Hill	\$ 1,026,804	1,792	\$ 573	5.22%	\$ 54,155
Orange City	\$ 9,484,299	10,776	\$ 880	5.22%	\$ 498,906
Ormond Beach	\$ 37,449,177	38,131	\$ 982	5.22%	\$ 1,988,396
Pierson	\$ 978,731	1,736	\$ 564	5.10%	\$ 50,035
Ponce Inlet	\$ 3,364,730	3,032	\$ 1,110	5.42%	\$ 184,960
Port Orange	\$ 43,819,864	56,780	\$ 772	5.22%	\$ 2,326,518
South Daytona	\$ 9,683,174	12,252	\$ 790	5.72%	\$ 563,285

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2012

Local Government	Estimated CST Base LFY 2012	2010 Revenue Sharing Pop.	Per Capita Consumption	Current Tax Rate	Revenue Estimate
WAKULLA BOCC	\$ 16,658,413	26,736	\$ 623	1.84%	\$ 303,673
St. Marks	\$ 195,415	293	\$ 667	5.10%	\$ 11,044
Sopchoppy	\$ 273,567	457	\$ 599	1.20%	\$ 3,682
WALTON BOCC	\$ 47,923,125	45,907	\$ 1,044	0.70%	\$ 416,114
DeFuniak Springs	\$ 4,436,701	5,141	\$ 863	4.82%	\$ 246,522
Freeport	\$ 1,257,359	1,787	\$ 704	1.30%	\$ 18,377
Paxton	\$ 370,279	644	\$ 575	2.60%	\$ 9,619
WASHINGTON BOCC	\$ 7,334,095	17,235	\$ 426	1.84%	\$ 139,433
Caryville	\$ 71,038	280	\$ 254	5.22%	\$ 3,708
Chipley	\$ 2,761,136	3,580	\$ 771	5.42%	\$ 147,346
Ebro	\$ 71,331	270	\$ 264	0.60%	\$ 428
Vernon	\$ 321,100	687	\$ 467	5.40%	\$ 18,526
Wausau	\$ 176,298	383	\$ 460	5.22%	\$ 9,243
STATEWIDE TOTALS	\$ 15,894,090,081	18,673,368	\$ 851		\$ 755,607,882

Notes:

1. All adjustments made to payments issued to local governments are subject to s. 202.18(3), F.S. The estimates above reflect the total after all relevant adjustments. Adjustments that started in 2008 will affect 5 months in LFY 2011-12. Adjustments that start in 2011 will affect 7 months in LFY 2011-12.
2. The estimate does not include administrative fees or revenues generated from county surtax conversion factors.
3. The local government Communications Services Tax (CST) estimate uses the growth rate from the February 28, 2011 Revenue Estimating Conference (REC) estimate. The \$57 million adjustment to local CST revenues made by the REC in that conference is not expected to impact the LFY 2011-12 estimates and has been excluded from these estimates for that reason.
4. The per capita consumption figures are calculated by dividing each jurisdiction's Estimated Communications Services Tax Base figure by its respective 2010 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 2011.

Convention Development Taxes

Section 212.0305, Florida Statutes

Summary:

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 by levy.

General Law Amendments:

There were no general law amendments resulting from the 2011 Regular Legislative Session.

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.¹

Administrative Procedures:

The convention development tax on transient rentals shall apply to the amount of any payment made by any person to rent, lease, or use for a period of six months or less any living quarters or accommodations in a hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, tourist or trailer camp, mobile home park, recreational vehicle park, condominium or timeshare resort.

The tax shall be charged by the person receiving the consideration for the lease or rental at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting the tax to the Department of Revenue (DOR). The DOR shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied. The DOR shall promulgate such rules and publish such forms as necessary to enforce these taxes.²

A county may exempt itself from the requirements that the tax be administered by the DOR according to ch. 212, F.S., if the county adopts an ordinance providing for local collection and administration of the tax. A portion of the tax collections may be retained by the county for its administrative costs; however, that portion cannot exceed 2 percent of collections. A county electing to locally administer the tax shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and

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

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

assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the DOR.³

Reporting Requirements:

For each levy, the county is responsible for furnishing the DOR with a certified copy of the ordinance within 10 days after approval of such ordinance.

Distribution of Proceeds:

Tax collections received by the DOR, less the costs of administration, shall be paid monthly to the county, which imposed the particular tax or taxes. The funds shall be placed in a specific trust fund or funds created by the county.⁴

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant 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

The full texts of these opinions are available via a searchable on-line database.⁵ 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.

Additional Detail:

Additional information regarding the five individual authorizations to levy can be found in the three sections immediately following this one.

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

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

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

Consolidated County Convention Development Tax

Section 212.0305(4)(a), Florida Statutes

Summary:

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.

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Charter County Convention Development Tax

Section 212.0305(4)(b), Florida Statutes

Summary:

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, and
Subcounty Convention Development Tax**

Sections 212.0305(4)(c)-(e), and 212.03055, Florida Statutes

Summary:

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.

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Discretionary Surtax on Documents

Sections 125.0167 and 201.031, Florida Statutes

Summary:

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:

There were no general law amendments resulting from the 2011 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

The surtax rate shall not exceed 45 cents for each \$100 or fractional part thereof on deeds and other instruments relating to real property or interests in real property.³ The surtax shall be applicable to those documents taxable under the provisions of s. 201.02, F.S., except that there shall be no surtax on any document pursuant to which the interest granted, assigned, transferred, or conveyed involves only a single-family residence. Such single-family residence may be a condominium unit, a unit held through stock ownership or membership representing a proprietary interest in a corporation owning a fee or leasehold initially in excess of 98 years, or a detached dwelling.⁴ 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.⁵

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.

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

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.

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

Authorized Uses:

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.⁸

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.⁹

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.¹⁰ 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.¹¹ A local government receiving surtax funds can only use the funds to

6. Section 201.031(2), F.S.

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

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.

rehabilitate its own property after the majority of its governing body determines that no other funding sources are available.¹²

*Housing Choice Assistance Voucher Program*¹³:

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.

Attorney General Opinions:

No opinions specifically relevant to this surtax have been issued.

Prior Years' Revenues:

A summary of prior years' distributions is available.¹⁴

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

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

14. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

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Green Utility Fee

Section 369.255, Florida Statutes

Summary:

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 and may create a stewardship grant program for private natural areas.

General Law Amendments:

There were no general law amendments resulting from the 2011 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.¹ Eligible local governments may create, alone or in cooperation with other counties or municipalities pursuant to s. 163.01, F.S., one or more greenspace management districts to fund the planning, management, operation, and administration of a greenspace management program.

Based on the 2010 population census counts, the ten counties of Brevard, Broward, Duval, Hillsborough, Lee, Miami-Dade, Orange, Palm Beach, Pinellas, and Polk have a total population of 500,000 or more. Likewise, the six municipalities of Hialeah, Jacksonville, Miami, Orlando, St. Petersburg, and Tampa have a population of 200,000 or more. The number of eligible counties and municipalities currently imposing this fee is not known.

Administrative Procedures:

The fee shall be collected on a voluntary basis as set forth by the county or municipality, and it shall be calculated to generate sufficient funds to plan, manage, operate, and administer a greenspace management program. Private natural areas assessed according to s. 193.501, F.S., would qualify for stewardship grants.²

Distribution of Proceeds:

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

Authorized Uses:

The fee proceeds shall be used to plan, restore, and manage urban forest resources, greenways, forest preserves, wetlands, and other aquatic zones. In addition, an eligible county or municipality may create a stewardship grant program for private natural areas.³

Attorney General Opinions:

No opinions specifically relevant to this fee have been issued.

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

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Gross Receipts Tax on Commercial Hazardous Waste Facilities

Section 403.7215, Florida Statutes

Summary:

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 2011 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 25th of each year, file with the chief fiscal officer of the primary host local government a certified, notarized statement indicating the gross receipts from all charges imposed during the preceding calendar year for the storage, treatment, or disposal of hazardous waste at the facility.¹ The owner of the facility is responsible for paying the tax annually on or before July 1st.² The primary host local government is responsible for regulating, controlling, administering, and enforcing this tax.³

Distribution of Proceeds:

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

Authorized Uses:

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

1. Costs of tax collection;
2. Any local inspection costs incurred by the local government to ensure that the facility is operating pursuant to the provisions of part IV of ch. 403, F.S., and any rule adopted pursuant to this part;
3. Additional security costs incurred as a result of operating the facility, including monitoring, fire protection, and police protection;
4. Hazardous waste contingency planning implementation;
5. Road construction or repair costs for public roads adjacent to and within 1,000 feet of the facility;
6. Any other cost incurred by the local government as the result of the operation of the facility, if all other costs specified in #1-5 have been paid; and

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

2. Section 403.7215(2), F.S.

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

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

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.

Attorney General Opinions:

No opinions specifically relevant to this tax have been issued.

Highway Safety Fees – Red Light Cameras

Sections 316.0083 and 318.18, Florida Statutes

Summary:

In 2010, the Legislature established the Mark Wandall Traffic Safety Program and authorized the use of traffic infraction detectors.¹ A traffic infraction detector is defined as a vehicle sensor installed to work in conjunction with a traffic control signal and a camera or cameras synchronized to automatically record two or more sequenced photographic or electronic images or streaming video of only the rear of a motor vehicle at the time the vehicle fails to stop behind the stop bar or clearly marked stop line when facing a traffic control signal steady red light.² A civil penalty of \$158 is imposed on the motor vehicle's owner when a traffic infraction detector has indicated that the driver failed to stop at a traffic signal and a traffic ticket has been issued by a state or local traffic enforcement officer. Eligible county or municipal governments receive or retain a local government share of the penalty.

General Law Amendments:

There were no general law amendments resulting from the 2011 Regular Legislative Session.

Eligibility Requirements:

A county or municipal government may use traffic infraction detectors to enforce obedience of traffic control devices when a driver fails to stop at a traffic signal on streets and highways under its jurisdiction.³ Only a county may install or authorize the installation of such detectors within the county's unincorporated area. Only a municipality may install or authorize the installation of such detector within the municipality's incorporated area. Those county or municipal governments having such installed detectors within their respective jurisdictions are eligible to receive a portion of the proceeds.

Administrative Procedures:

Penalties assessed and collected by the Department of Highway and Motor Vehicles (DHSMV), county, or municipality authorized to collect the funds, less any authorized amount retained by the county or municipality, shall be paid to the Department of Revenue (DOR) on a weekly basis by means of electronic funds transfer.⁴ Each county or municipality that operates a traffic infraction detector shall submit a report by October 1, 2012, and annually thereafter, to the DHSMV that details the results of using traffic infraction detectors and enforcement procedures for the preceding state fiscal year.⁵

Distribution of Proceeds:

If enforcement is made by the DHSMV's traffic infraction enforcement officer, the \$158 penalty shall be remitted in the following manner.

1. \$100 shall be remitted to the DOR for deposit into the state's General Revenue Fund.
2. \$10 shall be remitted to the DOR for deposit into the Department of Health Administrative Trust Fund.
3. \$3 shall be remitted to the DOR for deposit into the Brain and Spinal Cord Injury Trust Fund.

1. Chapter 2010-80, L.O.F.

2. Section 316.003(87), F.S.

3. Section 316.008(8), F.S.

4. Section 316.0083(1)(b), F.S.

5. Section 316.0083(4)(a), F.S.

4. \$45 shall be distributed to the municipality in which the violation occurred or to the county if the violation occurred in the unincorporated area.

If enforcement is made by a county or municipal traffic infraction enforcement officer, the \$158 penalty shall be remitted in the following manner.

1. \$70 shall be remitted to the DOR for deposit into the state's General Revenue Fund.
2. \$10 shall be remitted to the DOR for deposit into the Department of Health Administrative Trust Fund.
3. \$3 shall be remitted to the DOR for deposit into the Brain and Spinal Cord Injury Trust Fund.
4. \$75 shall be retained by the county or municipality enforcing the enacted ordinance.

Authorized Uses:

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

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2010-35	Traffic cameras, requirements for use

The full text of this opinion is available via a searchable on-line database.⁶ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

Insurance Premium Tax

Sections 175.101 and 185.08, Florida Statutes

Summary:

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

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

General Law Amendments:

There were no general law amendments resulting from the 2011 Regular Legislative Session.

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 1st of each year after the passage of an ordinance, in the case of a municipal government; or resolution, in the case of a special fire control district, assessing and imposing the taxes.⁵ Installments of taxes shall be paid according to the provisions of s. 624.5092(2)(a)-(c), F.S. The DOR shall create, maintain, and update an electronic database that designates the local taxing jurisdiction for each street address and address range in the state, and insurance companies are required to exercise due diligence in employing the database to correctly assign parcels to local jurisdictions for tax purposes.⁶ The DOR shall also keep a separate account of all taxes collected for each tax on behalf of each municipality or special fire control district. All taxes collected must be transferred to the Police and Firefighters' Premium Tax Trust Fund [hereinafter Trust Fund] and shall be separately accounted for by the Department of Management Services' Division of Retirement, which administers the Trust Fund.⁷

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.

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.

Distribution of Proceeds:

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

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.

Attorney General Opinions:

Florida’s Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
74-220	Consolidation of police forces of two cities
75-277	Fire protection outside boundaries
78-03	Trustee of pension plan, city officer
78-69	Funds intended for firefighters and policemen, pension
78-148	Municipal pension trust funds
84-100	Contract with private firm for fire protection
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

The full texts of these opinions are available via a searchable on-line database.⁹ 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.¹⁰

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

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

10. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Local Business Tax

Chapter 205, Florida Statutes

Summary:

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

General Law Amendments:

Chapter 2011-78, L.O.F., (CS/CS/CS/HB 311) makes several changes related to local business taxes. The legislation creates an exemption from local business taxes for individuals who are employees of another person. The exemption only applies to local business taxes imposed by resolution or ordinance after October 13, 2010, and the fiscal impact is indeterminate. These changes became effective on July 1, 2011, except for the newly-created exemption that operates retroactively to October 13, 2010.

Eligibility Requirements:

County and municipal governments are eligible to levy, by appropriate resolution or ordinance, a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction.¹ 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.²

Administrative Procedures:

In order to levy a business tax, the governing body must first give at least 14 days of public notice between the first and last reading of the resolution or ordinance by publishing a notice in a newspaper of general circulation within its jurisdiction as defined by law. The public notice must contain the proposed classifications and rates applicable to the business tax.³ A number of other conditions for levy are imposed on counties and municipalities.⁴

The governing body of a municipality that levies the tax may request that the county in which the municipality is located 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.⁵ All business tax receipts shall be sold by the appropriate tax collector beginning July 1st of each year. The taxes are due and payable on or before September 30th of each year, and the receipts expire on September 30th of the succeeding year. In several situations, administrative penalties are also imposed.⁶

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.

5. Section 205.045, F.S.

6. Section 205.053, F.S.

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.⁷

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.⁸ State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business taxes.⁹ State law also regulates the issuance of local business tax receipts to certain individuals or businesses.¹⁰

Distribution of Proceeds:

The revenues derived from the business tax imposed by county governments, exclusive of the costs of collection and credit given for municipal business taxes, shall be apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's total population.¹¹ Within 15 days following the month of receipt, the apportioned revenues shall be sent to each governing authority; however, this provision does not apply to counties that have established a new rate structure pursuant to s. 205.0535, F.S.¹²

Authorized Uses:

The tax proceeds can be considered general revenue for the county or municipality. Additionally, the county business tax proceeds may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.¹³ The proceeds of the additional county 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.¹⁴

7. Section 205.0315, F.S.

8. Section 205.0535, F.S.

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

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

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

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

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

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

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2010-23	Local business taxes, amendment of ordinance
2010-41	Local business tax, reclassify/exempt businesses
2011-20	Guns dealers/gunsmiths, municipal business license tax

Interested persons can also access a number of opinions issued under the revenue source's prior name *occupational license tax*. The full texts of these opinions are available via a searchable on-line database.¹⁵ 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' revenues reported by local governments is available.¹⁶

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

16. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

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Local Discretionary Sales Surtaxes

Sections 212.054-.055, Florida Statutes

Summary:

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.¹ The local discretionary sales surtaxes apply to all transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions authorized pursuant to ch. 212, F.S., and communications services as defined for purposes of ch. 202, F.S.²

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

If a selling dealer located in any Florida county	with a discretionary surtax	sells and delivers	into the county where the selling vendor is located	surtax is collected at the county rate where the delivery is made.
If a selling dealer located in any Florida county	with or without a discretionary surtax	sells and delivers	into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made.
If a selling dealer located in any Florida county	with or without a discretionary surtax	sells and delivers	into counties without a discretionary surtax	surtax is not collected.
If an out-of-state selling dealer		sells and delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where delivery is made.
If an out-of-state selling dealer		sells and delivers	into a Florida county without a discretionary surtax	surtax is 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.

1. Section 212.055, F.S.

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

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

General Law Amendments:

There were no general law amendments resulting from the 2011 Regular Legislative Session. 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.⁴ The governing body of any county levying a local discretionary sales surtax shall enact an ordinance levying the surtax in accordance with the procedures described in s. 125.66(2), F.S.⁵ No initial levy or rate increase or decrease shall take effect on a date other than January 1st, and no levy shall terminate on a day other than December 31st.⁶

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

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 16th prior to the January 1st effective date. The notice must specify the rate as well as the time period during which the surtax will be in effect and must include a copy of the ordinance and such other information required by departmental rule. Failure to timely provide such notification to the DOR shall result in the delay of the effective date for a period of one year.⁸

Additionally, the governing body of any county or school board proposing to levy the surtax shall notify the DOR by October 1st if the referendum or consideration of the ordinance that would result in the imposition, termination, or rate change of a surtax is scheduled to occur on or after October 1st of that year. Failure to

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.

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

timely provide such notification to the DOR shall result in the delay of the effective date for a period of one year.⁹

Distribution of Proceeds:

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

Tax Rates and Current Year's Revenues:

The tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a surtax levy. The first table following this section provides a historical summary of surtax impositions, expirations, extensions, rate changes, and repeals based on information obtained from the DOR.¹¹ The second table summarizes the counties eligible to levy the various local discretionary sales surtaxes and illustrates the 2011 tax rates. The third table provides estimates of the amounts of revenue that counties, municipalities, and school districts may expect to receive under a 1 percent levy during local fiscal year 2012. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year 2012.

Additional Detail:

Additional information regarding each of the eight individual authorizations to levy can be found in the sections immediately following the four tables previously discussed. Other information relevant to local discretionary sales surtaxes can be found via the Internet. A general description of the local discretionary sales surtax can be found on the DOR's website.¹² Historical local option sales tax distributions to counties and municipalities compiled from DOR source data can be found on the EDR's website.¹³ Local option sales tax receipts and distributions data by fiscal year and by month can be found via this DOR webpage.¹⁴

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

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

11. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: May 1, 2011) <https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

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

13. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

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

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History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of November 1, 2011, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Charter County and Regional Transportation System Surtax - s. 212.055(1), F.S.				
<i>Duval</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 1989</i>	<i>Until Repealed</i>
<i>Miami-Dade</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2003</i>	<i>Until Repealed</i>
Local Government Infrastructure Surtax - s. 212.055(2), F.S.				
Alachua	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2002
Alachua	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2010
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
Charlotte	Extended Levy	1%	Jan. 1, 2009	Dec. 31, 2014
Clay	Imposed Levy	1%	Feb. 1, 1990	Jan. 31, 2005
Clay	Extended Levy	1%	Feb. 1, 2005	Dec. 31, 2019
DeSoto	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Dixie	Imposed Levy	1%	Apr. 1, 1990	Mar. 31, 2005
Duval	Imposed Levy	0.5%	Jan. 1, 2001	Dec. 31, 2030
Escambia	Imposed Levy	1%	Jun. 1, 1992	May 31, 1999
Escambia	Extended Levy	1%	Jun. 1, 1999	May 31, 2007
Escambia	Extended Levy	1%	Jun. 1, 2007	Dec. 31, 2017
Flagler	Imposed Levy	1%	Dec. 1, 1990	Nov. 30, 2005
Flagler	Repealed Levy	-	Dec. 31, 2002	
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Gadsden	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 1995
Glades	Imposed Levy	1%	Feb. 1, 1992	Jan. 31, 2007
Glades	Extended Levy	1%	Feb. 1, 2007	Dec. 31, 2021
Hamilton	Imposed Levy	1%	Jul. 1, 1990	Jun. 30, 2005
Hardee	Imposed Levy	1%	Jan. 1, 1990	Dec. 31, 1997
Hendry	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Highlands	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Highlands	Extended Levy	1%	Nov. 1, 2004	Oct. 31, 2019
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1996	Nov. 30, 2026
Indian River	Imposed Levy	1%	Jun. 1, 1989	May 31, 2004
Indian River	Extended Levy	1%	Jun. 1, 2004	Dec. 31, 2019
Jackson	Imposed Levy	1%	Jun. 1, 1988	May 31, 1998
Jackson	Repealed Levy	-	Jul. 1, 1992	
Jefferson	Imposed Levy	1%	Jun. 1, 1988	May 31, 2003
Lafayette	Imposed Levy	1%	Sep. 1, 1991	Aug. 31, 2006
Lake	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Lake	Extended Levy	1%	Jan. 1, 2003	Dec. 31, 2017
Leon	Imposed Levy	1%	Dec. 1, 1989	Nov. 30, 2004
Leon	Extended Levy	1%	Dec. 1, 2004	Dec. 31, 2019
Madison	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004
Manatee	Imposed Levy	1%	Jan. 1, 1990	Dec. 31, 1993
Manatee	Repealed Levy	-	Jan. 1, 1993	
Manatee	Imposed Levy	1%	Jul. 1, 1994	Jun. 30, 1999
Marion	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2004
Martin	Imposed Levy	1%	Jun. 1, 1996	May 31, 1997
Martin	Imposed Levy	1%	Jan. 1, 1999	Dec. 31, 2001
Martin	Imposed Levy	0.5%	Jan. 1, 2007	Dec. 31, 2011
Monroe	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Monroe	Extended Levy	1%	Mar. 14, 2000	Dec. 31, 2018

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of November 1, 2011, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Okaloosa	Imposed Levy	0.5%	Oct. 1, 1989	Sep. 30, 1991
Okaloosa	Imposed Levy	1%	Aug. 1, 1995	Jul. 31, 1999
Osceola	Imposed Levy	1%	Sep. 1, 1990	Aug. 31, 2005
Osceola	Extended Levy	1%	Sep. 1, 2005	Aug. 31, 2025
Pasco	Imposed Levy	1%	Jan. 1, 2005	Dec. 31, 2014
Pinellas	Imposed Levy	1%	Feb. 1, 1990	Dec. 31, 2019
Putnam	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2017
Santa Rosa	Imposed Levy	1%	Sep. 1, 1993	Aug. 31, 1999
Santa Rosa	Repealed Levy	-	Sep. 1, 1998	
Sarasota	Imposed Levy	1%	Sep. 1, 1989	Aug. 31, 2004
Sarasota	Extended Levy	1%	Jun. 1, 2003	Aug. 31, 2009
Sarasota	Extended Levy	1%	Nov. 1, 2007	Dec. 31, 2024
Seminole	Imposed Levy	1%	Oct. 1, 1991	Sep. 30, 2001
Seminole	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2011
Suwannee	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Taylor	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004
Taylor	Repealed Levy	-	Dec. 31, 1999	
Wakulla	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Wakulla	Extended Levy	1%	Jan. 1, 2003	Dec. 31, 2017
Small County Surtax - s. 212.055(3), F.S.				
Baker	Imposed Levy	1%	Jan. 1, 1994	Until Repealed
Bradford	Imposed Levy	1%	Mar. 1, 1993	Until Repealed
Calhoun	Imposed Levy	1%	Jan. 1, 1993	Dec. 31, 2000
Calhoun	Extended Levy	1%	Jan. 1, 2001	Dec. 31, 2008
Calhoun	Extended Levy	1%	Jan. 1, 2009	Until Repealed
Columbia	Imposed Levy	1%	Aug. 1, 1994	Until Repealed
DeSoto	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Dixie	Imposed Levy	1%	Apr. 1, 2005	Dec. 31, 2029
Franklin	Imposed Levy	1%	Jan. 1, 2008	Until Repealed
Gadsden	Imposed Levy	1%	Jan. 1, 1996	Until Repealed
Gilchrist	Imposed Levy	1%	Oct. 1, 1992	Until Repealed
Gulf	Imposed Levy	0.5%	Jan. 1, 2006	Dec. 31, 2009
Gulf	Increased Rate	1%	Jan. 1, 2010	Until Repealed
Hamilton	Imposed Levy	1%	Jul. 1, 2005	Dec. 31, 2019
Hardee	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2004
Hardee	Extended Levy	1%	Jan. 1, 2005	Until Repealed
Hendry	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Holmes	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Holmes	Extended Levy	1%	Oct. 1, 1999	Sep. 30, 2006
Holmes	Extended Levy	1%	Jan. 1, 2006	Dec. 31, 2013
Jackson	Imposed Levy	1%	Jun. 1, 1995	May 31, 2010
Jackson	Extended Levy	1%	Jun. 1, 2010	Dec. 31, 2025
Jefferson	Imposed Levy	1%	Jun. 1, 2003	Until Repealed
Lafayette	Imposed Levy	1%	Sep. 1, 2006	Until Repealed
Levy	Imposed Levy	1%	Oct. 1, 1992	Until Repealed
Liberty	Imposed Levy	1%	Nov. 1, 1992	Until Repealed
Madison	Imposed Levy	1%	Aug. 1, 2004	Until Repealed
Nassau	Imposed Levy	0.5%	Dec. 1, 1993	Nov. 30, 1994
Nassau	Imposed Levy	1%	Mar. 1, 1996	Until Repealed
Okeechobee	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Okeechobee	Extended Levy	1%	Oct. 1, 1999	Until Repealed
Sumter	Imposed Levy	1%	Jan. 1, 1993	Until Repealed
Suwannee	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Taylor	Imposed Levy	1%	Jan. 1, 2000	Dec. 31, 2029

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of November 1, 2011, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Union	Imposed Levy	1%	Feb. 1, 1993	Jan. 31, 1996
Union	Extended Levy	1%	Feb. 1, 1996	Jan. 31, 2001
Union	Extended Levy	1%	Feb. 1, 2001	Dec. 31, 2005
Union	Extended Levy	1%	Jan. 1, 2006	Until Repealed
Walton	Imposed Levy	1%	Feb. 1, 1995	Until Repealed
Washington	Imposed Levy	1%	Nov. 1, 1993	Until Repealed
Indigent Care and Trauma Center Surtax - s. 212.055(4), F.S.				
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1991	Sep. 30, 1997
Hillsborough	Decreased Rate	0.25%	Oct. 1, 1997	Feb. 28, 2001
Hillsborough	Extended Levy	0.25%	Mar. 1, 2001	Sep. 30, 2001
Hillsborough	Increased Rate	0.5%	Oct. 1, 2001	Until Repealed
County Public Hospital Surtax - s. 212.055(5), F.S.				
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 1992	Sep. 30, 1998
Miami-Dade	Extended Levy	0.5%	Oct. 1, 1998	Until Repealed
School Capital Outlay Surtax - s. 212.055(6), F.S.				
Bay	Imposed Levy	0.5%	May 1, 1998	Apr. 30, 2008
Bay	Imposed Levy	0.5%	Jan. 1, 2011	Dec. 31, 2020
Calhoun	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2018
Escambia	Imposed Levy	0.5%	Jan. 1, 1998	Dec. 31, 2002
Escambia	Extended Levy	0.5%	Jan. 1, 2003	Dec. 31, 2017
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Gulf	Imposed Levy	0.5%	Jul. 1, 1997	Jun. 30, 2017
Gulf	Repealed Levy	-	Dec. 31, 2009	
Hernando	Imposed Levy	0.5%	Jan. 1, 1999	Dec. 31, 2003
Hernando	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2014
Jackson	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
Jackson	Extended Levy	0.5%	Jul. 1, 2006	Dec. 31, 2015
Leon	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Manatee	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2017
Marion	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2009
Monroe	Imposed Levy	0.5%	Jan. 1, 1996	Dec. 31, 2005
Monroe	Extended Levy	0.5%	Jan. 1, 2006	Dec. 31, 2015
Orange	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2015
Palm Beach	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2010
Polk	Imposed Levy	0.5%	Jan. 1, 2004	Dec. 31, 2018
St. Lucie	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
St. Lucie	Extended Levy	0.5%	Jan. 1, 2006	Dec. 31, 2026
Santa Rosa	Imposed Levy	0.5%	Oct. 1, 1998	Dec. 31, 2018
Volusia	Imposed Levy	0.5%	Jan. 1, 2002	Dec. 16, 2016
Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.				
Alachua	Imposed Levy	0.25%	Jan. 1, 2005	Dec. 31, 2011
Gadsden	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2038
Madison	Imposed Levy	0.5%	Jan. 1, 2007	Until Repealed
Polk	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2019
Emergency Fire Rescue Services and Facilities Surtax - s. 212.055(8), F.S.				
No county government has authorized the levy of this surtax.				
Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: November 1, 2011) https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf				

2011 Local Discretionary Sales Surtax Rates in Florida's Counties

County	Charter County and Regional 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%	Levy Combinations Are Subject to Various Tax Rate Caps - See Notes					County Government Levies			School District Levy (i.e., School Capital Outlay Surtax)				
			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	
			Alachua										3.5	0.25	3.25
Baker				1						2.5	1.0	1.5	0.5	0.0	0.5
Bay									0.5	3.0	0.0	3.0	0.5	0.5	0.0
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					0.5	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										3.0	0.0	3.0	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
DeSoto				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						0.5	3.0	1.0	2.0	0.5	0.5	0.0
Flagler			0.5						0.5	2.0	0.5	1.5	0.5	0.5	0.0
Franklin				1						3.5	1.0	2.5	0.5	0.0	0.5
Gadsden				1						2.5	1.5	1.0	0.5	0.0	0.5
Gilchrist				1				0.5		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				1						3.5	1.0	2.5	0.5	0.0	0.5
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									0.5	3.0	0.0	3.0	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					0.5	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						0.5	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									0.5	3.0	0.0	3.0	0.5	0.5	0.0
Marion										2.0	0.0	2.0	0.5	0.0	0.5
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						0.5	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										3.0	0.0	3.0	0.5	0.0	0.5
Okeechobee				1						2.5	1.0	1.5	0.5	0.0	0.5
Orange									0.5	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	0.0	0.5
Pasco			1							3.0	1.0	2.0	0.5	0.0	0.5
Pinellas			1							3.0	1.0	2.0	0.5	0.0	0.5
Polk								0.5	0.5	3.0	0.5	2.5	0.5	0.5	0.0
Putnam			1							2.0	1.0	1.0	0.5	0.0	0.5

2011 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 and Regional 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
St. Johns									2.0	0.0	2.0	0.5	0.0	0.5
St. Lucie							0.5		2.0	0.0	2.0	0.5	0.5	0.0
Santa Rosa							0.5		3.0	0.0	3.0	0.5	0.5	0.0
Sarasota			1						3.0	1.0	2.0	0.5	0.0	0.5
Seminole			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								0.5	3.0	0.0	3.0	0.5	0.5	0.0
Wakulla			1						3.5	1.0	2.5	0.5	0.0	0.5
Walton				1					3.0	1.0	2.0	0.5	0.0	0.5
Washington				1					2.5	1.0	1.5	0.5	0.0	0.5
# Eligible to Levy:	31	65	67	31	65	1	60	67	67			67		
# Levying:	2	0	20	28	1	1	4	14	51			14		

- Notes:
- 1) Boxed areas indicate those counties or school districts (for the School Capital Outlay Surtax only) eligible to impose the particular surtax.
 - 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) Effective July 1, 2009, Chapter 2009-146, L.O.F., 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.
 - 8) Effective July 1, 2010, Chapter 2010-225, L.O.F., renames the Charter County Transportation System Surtax as the Charter County and Regional Transportation System Surtax and extends eligibility for surtax levy to each county that is within or under an interlocal agreement with a regional transportation or transit authority created under Chapters 343 or 349, Florida Statutes (i.e., South Florida Regional Transportation Authority, Central Florida Regional Transportation Authority, Northwest Florida Transportation Corridor Authority, Tampa Bay Area Regional Transportation Authority, and Jacksonville Transportation Authority). As a result of this legislation, seven counties within the Northwest Florida Transportation Corridor Authority (i.e., Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton) and four counties of the Tampa Bay Area Regional Transportation Authority (i.e., Citrus, Hernando, Manatee, and Pasco) will be eligible to levy this surtax.
 - 9) Effective July 1, 2009, Chapter 2009-182, L.O.F., created the Emergency Fire Rescue Services and Facilities Surtax. 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 are not eligible to levy this surtax since each county has imposed two separate discretionary surtaxes without expiration. The remaining 65 counties are eligible to levy this surtax. However, if Orange or Osceola 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.
 - 10) Since both the Charter County and Regional Transportation System Surtax and Emergency Fire Rescue Services and Facilities Surtax are not subject to any tax rate limitations, the maximum potential tax rates for nearly all county governments have increased since July 1, 2009. For Madison and Miami-Dade counties, the maximum potential tax rate has not changed. For 24 counties (i.e., Alachua, Bay, Brevard, Charlotte, Citrus, Clay, Columbia, Escambia, Franklin, Gulf, Hernando, Lee, Leon, Manatee, Okaloosa, Orange, Osceola, Palm Beach, Pasco, Polk, Santa Rosa, Seminole, Wakulla, and Walton), the maximum potential tax rate has increased by 2%. For all other counties, the maximum potential tax rate has increased by 1%. Currently, Alachua, Franklin, Gulf, Leon, and Wakulla counties have the highest maximum potential tax rate for county government levies at 3.5%.
 - 11) During the November 2, 2010 general election, five of six proposed local discretionary sales surtax referenda were rejected by voters in several counties. Voters in Hillsborough and Osceola counties rejected proposed 1% levies of the Charter County and Regional Transportation System Surtax. Voters in Polk County rejected a proposed 0.5% levy of the Charter County and Regional Transportation System Surtax. Voters in Okaloosa and Seminole counties rejected proposed 0.5% levies of the School Capital Outlay Surtax. Bay County voters approved a 0.5% levy of the School Capital Outlay Surtax, effective January 1, 2011.
 - 12) The following local discretionary sales surtax levies are scheduled to expire on December 31, 2011: Alachua County's 0.25% levy of the Voter-Approved Indigent Care Surtax; Martin County's 0.5% levy of the Local Government Infrastructure Surtax; and Seminole County's 1.0% levy of the Local Government Infrastructure Surtax.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: November 1, 2011) <https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2012				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
ALACHUA BOCC	57.216373	\$ 17,547,203		
Alachua	2.638300	\$ 809,118		
Archer	0.325601	\$ 99,856		
Gainesville	35.832132	\$ 10,989,052		
Hawthorne	0.412680	\$ 126,561		
High Springs	1.558109	\$ 477,843		
La Crosse	0.104845	\$ 32,154		
Micanopy	0.174741	\$ 53,590		
Newberry	1.441615	\$ 442,117		
Waldo	0.295604	\$ 90,656		
Countywide Total	100.000000	\$ 30,668,150		
BAKER BOCC	77.027635	\$ 1,314,210		
Glen St. Mary	1.473928	\$ 25,147		
Macclenny	21.498437	\$ 366,796		
Countywide Total	100.000000	\$ 1,706,154		
BAY BOCC	58.692703	\$ 16,954,536		
Callaway	6.224506	\$ 1,798,070		
Lynn Haven	7.990960	\$ 2,308,345		
Mexico Beach	0.463219	\$ 133,810		
Panama City	15.723088	\$ 4,541,922		
Panama City Beach	5.193066	\$ 1,500,119		
Parker	1.865407	\$ 538,859		
Springfield	3.847051	\$ 1,111,296		
Countywide Total	100.000000	\$ 28,886,958		
BRADFORD BOCC	75.886834	\$ 1,618,417	74.941700	\$ 1,598,261
Brooker	1.163324	\$ 24,810	1.305100	\$ 27,834
Hampton	1.720894	\$ 36,701	1.777500	\$ 37,908
Lawtey	2.512505	\$ 53,583	2.229500	\$ 47,548
Starke	18.716443	\$ 399,160	19.746200	\$ 421,122
Countywide Total	100.000000	\$ 2,132,672	100.000000	\$ 2,132,672
BREVARD BOCC	56.044907	\$ 34,110,443		
Cape Canaveral	1.295295	\$ 788,352		
Cocoa	2.236462	\$ 1,361,171		
Cocoa Beach	1.465444	\$ 891,909		
Grant-Valkaria	0.502356	\$ 305,747		
Indialantic	0.354911	\$ 216,009		
Indian Harbour Beach	1.073215	\$ 653,187		
Malabar	0.359739	\$ 218,947		
Melbourne	9.925508	\$ 6,040,932		
Melbourne Beach	0.404625	\$ 246,266		
Melbourne Village	0.086379	\$ 52,573		
Palm Bay	13.464442	\$ 8,194,823		
Palm Shores	0.117434	\$ 71,473		
Rockledge	3.248481	\$ 1,977,113		
Satellite Beach	1.319043	\$ 802,805		
Titusville	5.706241	\$ 3,472,972		
West Melbourne	2.395520	\$ 1,457,978		
Countywide Total	100.000000	\$ 60,862,699		
BROWARD BOCC	40.321337	\$ 110,063,114		
Coconut Creek	1.824598	\$ 4,980,514		
Cooper City	0.984322	\$ 2,686,855		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2012				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Coral Springs	4.176067	\$ 11,399,200		
Dania Beach	1.022118	\$ 2,790,025		
Davie	3.172192	\$ 8,658,971		
Deerfield Beach	2.587040	\$ 7,061,713		
Fort Lauderdale	5.698296	\$ 15,554,350		
Hallandale Beach	1.279864	\$ 3,493,580		
Hillsboro Beach	0.064660	\$ 176,500		
Hollywood	4.854468	\$ 13,250,996		
Lauderdale-By-The-Sea	0.208845	\$ 570,073		
Lauderdale Lakes	1.123989	\$ 3,068,096		
Lauderhill	2.306638	\$ 6,296,313		
Lazy Lake	0.000828	\$ 2,259		
Lighthouse Point	0.356719	\$ 973,718		
Margate	1.837530	\$ 5,015,814		
Miramar	4.208656	\$ 11,488,156		
North Lauderdale	1.414702	\$ 3,861,642		
Oakland Park	1.426428	\$ 3,893,647		
Parkland	0.826344	\$ 2,255,629		
Pembroke Park	0.210431	\$ 574,403		
Pembroke Pines	5.314402	\$ 14,506,455		
Plantation	2.929724	\$ 7,997,118		
Pompano Beach	3.435248	\$ 9,377,022		
Sea Ranch Lakes	0.023105	\$ 63,069		
Southwest Ranches	0.253297	\$ 691,411		
Sunrise	2.911929	\$ 7,948,545		
Tamarac	2.083861	\$ 5,688,210		
West Park	0.488178	\$ 1,332,555		
Weston	2.253047	\$ 6,150,029		
Wilton Manors	0.401136	\$ 1,094,962		
Countywide Total	100.000000	\$ 272,964,943		
CALHOUN BOCC	79.702300	\$ 596,042		
Altha	3.567071	\$ 26,676		
Blountstown	16.730628	\$ 125,118		
Countywide Total	100.000000	\$ 747,836		
CHARLOTTE BOCC	90.210140	\$ 17,117,714		
Punta Gorda	9.789860	\$ 1,857,663		
Countywide Total	100.000000	\$ 18,975,377		
CITRUS BOCC	93.024969	\$ 11,016,245		
Crystal River	2.101027	\$ 248,809		
Inverness	4.874004	\$ 577,191		
Countywide Total	100.000000	\$ 11,842,245		
CLAY BOCC	91.397076	\$ 15,725,658	79.305486	\$ 13,645,196
Green Cove Springs	3.411734	\$ 587,018	3.621916	\$ 623,182
Keystone Heights	0.666740	\$ 114,718	0.968100	\$ 166,570
Orange Park	4.154532	\$ 714,823	6.824202	\$ 1,174,163
Penney Farms	0.369917	\$ 63,647	0.468575	\$ 80,622
*** School Board ***	0.000000	\$ -	8.811721	\$ 1,516,133
Countywide Total	100.000000	\$ 17,205,866	100.000000	\$ 17,205,866
COLLIER BOCC	89.483683	\$ 50,492,737		
Everglades	0.115723	\$ 65,299		
Marco Island	4.748399	\$ 2,679,367		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2012				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Naples	5.652195	\$ 3,189,350		
Countywide Total	100.000000	\$ 56,426,753		
COLUMBIA BOCC	82.915733	\$ 5,460,833		
Fort White	0.787223	\$ 51,847		
Lake City	16.297044	\$ 1,073,324		
Countywide Total	100.000000	\$ 6,586,003		
DESOTO BOCC	79.792732	\$ 1,554,650		
Arcadia	20.207268	\$ 393,711		
Countywide Total	100.000000	\$ 1,948,361		
DIXIE BOCC	88.436217	\$ 646,801		
Cross City	10.533588	\$ 77,040		
Horseshoe Beach	1.030195	\$ 7,535		
Countywide Total	100.000000	\$ 731,376		
JACKSONVILLE-DUVAL	95.237809	\$ 126,796,137	96.880000	\$ 128,982,490
Atlantic Beach	1.418713	\$ 1,888,823	0.970000	\$ 1,291,423
Baldwin	0.159752	\$ 212,689	0.110000	\$ 146,450
Jacksonville Beach	2.394829	\$ 3,188,387	1.500000	\$ 1,997,045
Neptune Beach	0.788897	\$ 1,050,308	0.540000	\$ 718,936
Countywide Total	100.000000	\$ 133,136,344	100.000000	\$ 133,136,344
ESCAMBIA BOCC	83.806954	\$ 33,160,223		
Century	0.513470	\$ 203,167		
Pensacola	15.679576	\$ 6,203,999		
Countywide Total	100.000000	\$ 39,567,388		
FLAGLER BOCC	45.197588	\$ 3,681,844	28.718100	\$ 2,339,407
Beverly Beach	0.224160	\$ 18,260	0.512900	\$ 41,781
Bunnell	1.774708	\$ 144,570	2.338500	\$ 190,497
Flagler Beach (part)	2.933972	\$ 239,005	4.793800	\$ 390,508
Marineland	0.010611	\$ 864	0.005300	\$ 432
Palm Coast	49.858961	\$ 4,061,565	63.631400	\$ 5,183,483
Countywide Total	100.000000	\$ 8,146,108	100.000000	\$ 8,146,108
FRANKLIN BOCC	70.604600	\$ 1,025,290	100.000000	\$ 1,452,158
Apalachicola	18.277900	\$ 265,424	0.000000	\$ -
Carrabelle	11.117500	\$ 161,444	0.000000	\$ -
Countywide Total	100.000000	\$ 1,452,158	100.000000	\$ 1,452,158
GADSDEN BOCC	69.249308	\$ 1,866,248		
Chattahoochee	4.244082	\$ 114,377		
Greensboro	1.110360	\$ 29,924		
Gretna	2.692899	\$ 72,573		
Havana	3.235168	\$ 87,187		
Midway	5.540732	\$ 149,321		
Quincy	13.927452	\$ 375,341		
Countywide Total	100.000000	\$ 2,694,970		
GILCHRIST BOCC	84.695935	\$ 559,792		
Bell	2.553477	\$ 16,877		
Fanning Springs (part)	1.556725	\$ 10,289		
Trenton	11.193863	\$ 73,985		
Countywide Total	100.000000	\$ 660,943		
GLADES BOCC	87.099747	\$ 283,855		
Moore Haven	12.900253	\$ 42,041		
Countywide Total	100.000000	\$ 325,896		
GULF BOCC	66.475822	\$ 708,996	83.988900	\$ 895,781

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2012				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Port St. Joe	21.284702	\$ 227,011	10.987900	\$ 117,191
Wewahitchka	12.239476	\$ 130,540	5.023200	\$ 53,575
Countywide Total	100.000000	\$ 1,066,547	100.000000	\$ 1,066,547
HAMILTON BOCC	68.035200	\$ 425,421		
Jasper	21.005200	\$ 131,345		
Jennings	5.814200	\$ 36,356		
White Springs	5.145400	\$ 32,174		
Countywide Total	100.000000	\$ 625,296		
HARDEE BOCC	69.836478	\$ 1,099,633		
Bowling Green	9.057094	\$ 142,611		
Wauchula	15.458882	\$ 243,413		
Zolfo Springs	5.647546	\$ 88,925		
Countywide Total	100.000000	\$ 1,574,582		
HENDRY BOCC	74.226654	\$ 1,939,565		
Clewiston	15.634446	\$ 408,533		
LaBelle	10.138900	\$ 264,933		
Countywide Total	100.000000	\$ 2,613,031		
HERNANDO BOCC	95.643771	\$ 15,107,100		
Brooksville	4.349468	\$ 687,006		
Weeki Wachee	0.006762	\$ 1,068		
Countywide Total	100.000000	\$ 15,795,174		
HIGHLANDS BOCC	80.950894	\$ 7,213,907		
Avon Park	7.810576	\$ 696,036		
Lake Placid	1.965019	\$ 175,112		
Sebring	9.273512	\$ 826,405		
Countywide Total	100.000000	\$ 8,911,460		
HILLSBOROUGH BOCC	73.547059	\$ 134,645,311	100.000000	\$ 183,073,686
Plant City	2.329092	\$ 4,263,955	0.000000	\$ -
Tampa	22.477716	\$ 41,150,784	0.000000	\$ -
Temple Terrace	1.646132	\$ 3,013,635	0.000000	\$ -
Countywide Total	100.000000	\$ 183,073,686	100.000000	\$ 183,073,686
HOLMES BOCC	80.062476	\$ 684,047		
Bonifay	13.087075	\$ 111,815		
Esto	1.705584	\$ 14,572		
Noma	0.988676	\$ 8,447		
Ponce de Leon	2.802030	\$ 23,940		
Westville	1.354159	\$ 11,570		
Countywide Total	100.000000	\$ 854,392		
INDIAN RIVER BOCC	72.329095	\$ 12,999,315		
Fellsmere	3.081859	\$ 553,886		
Indian River Shores	2.313321	\$ 415,761		
Orchid	0.246098	\$ 44,230		
Sebastian	13.004056	\$ 2,337,148		
Vero Beach	9.025570	\$ 1,622,117		
Countywide Total	100.000000	\$ 17,972,456		
JACKSON BOCC	72.403809	\$ 2,907,564		
Alford	0.952331	\$ 38,243		
Bascom	0.235648	\$ 9,463		
Campbellton	0.447927	\$ 17,988		
Cottondale	1.817025	\$ 72,967		
Graceville	4.436424	\$ 178,156		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2012				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Grand Ridge	1.737177	\$ 69,761		
Greenwood	1.335991	\$ 53,650		
Jacob City	0.486877	\$ 19,552		
Malone	0.973754	\$ 39,104		
Marianna	11.572094	\$ 464,708		
Sneads	3.600943	\$ 144,605		
Countywide Total	100.000000	\$ 4,015,761		
JEFFERSON BOCC	83.728368	\$ 620,509		
Monticello	16.271632	\$ 120,589		
Countywide Total	100.000000	\$ 741,098		
LAFAYETTE BOCC	83.890432	\$ 231,115		
Mayo	16.109568	\$ 44,381		
Countywide Total	100.000000	\$ 275,496		
LAKE BOCC	63.487652	\$ 20,168,766	33.333333	\$ 10,589,338
Astatula	0.462777	\$ 147,015	0.407685	\$ 129,513
Clermont	7.348696	\$ 2,334,535	6.052489	\$ 1,922,755
Eustis	4.745383	\$ 1,507,514	4.572069	\$ 1,452,455
Fruitland Park	1.042655	\$ 331,231	0.994950	\$ 316,076
Groveland	2.231813	\$ 709,003	1.784558	\$ 566,918
Howey-in-the-Hills	0.280734	\$ 89,184	0.305388	\$ 97,016
Lady Lake	3.560571	\$ 1,131,123	3.533849	\$ 1,122,634
Leesburg	5.143985	\$ 1,634,142	5.128821	\$ 1,629,325
Mascotte	1.304213	\$ 414,323	1.119507	\$ 355,645
Minneola	2.404140	\$ 763,748	2.262774	\$ 718,838
Montverde	0.374057	\$ 118,830	0.298135	\$ 94,712
Mount Dora	3.162736	\$ 1,004,739	2.776256	\$ 881,961
Tavares	3.566963	\$ 1,133,153	3.334759	\$ 1,059,387
Umatilla	0.883623	\$ 280,709	0.762095	\$ 242,102
*** School Board ***	0.000000	\$ -	33.333333	\$ 10,589,338
Countywide Total	100.000000	\$ 31,768,014	100.000000	\$ 31,768,014
LEE BOCC	65.879988	\$ 60,897,704		
Bonita Springs	5.484805	\$ 5,070,007		
Cape Coral	19.271516	\$ 17,814,075		
Fort Myers	7.771514	\$ 7,183,780		
Fort Myers Beach	0.784097	\$ 724,798		
Sanibel	0.808081	\$ 746,968		
Countywide Total	100.000000	\$ 92,437,333		
LEON BOCC	54.324698	\$ 18,906,176	10.000000	\$ 3,480,217
Tallahassee	45.675302	\$ 15,895,998	10.000000	\$ 3,480,217
*** Blueprint 2000 ***	0.000000	\$ -	80.000000	\$ 27,841,739
Countywide Total	100.000000	\$ 34,802,174	100.000000	\$ 34,802,174
LEVY BOCC	80.162691	\$ 2,349,128		
Bronson	2.380477	\$ 69,759		
Cedar Key	1.501433	\$ 43,999		
Chiefland	4.801591	\$ 140,708		
Fanning Springs (part)	1.039454	\$ 30,461		
Inglis	2.833901	\$ 83,046		
Otter Creek	0.286598	\$ 8,399		
Williston	5.920180	\$ 173,488		
Yankeetown	1.073674	\$ 31,463		
Countywide Total	100.000000	\$ 2,930,450		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2012				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
LIBERTY BOCC	87.204048	\$ 250,488		
Bristol	12.795952	\$ 36,755		
Countywide Total	100.000000	\$ 287,243		
MADISON BOCC	80.064182	\$ 783,367	100.000000	\$ 978,424
Greenville	4.161935	\$ 40,721	0.000000	\$ -
Lee	1.737843	\$ 17,003	0.000000	\$ -
Madison	14.036040	\$ 137,332	0.000000	\$ -
Countywide Total	100.000000	\$ 978,424	100.000000	\$ 978,424
MANATEE BOCC	80.816721	\$ 35,597,521		
Anna Maria	0.406297	\$ 178,963		
Bradenton	13.380502	\$ 5,893,740		
Bradenton Beach	0.316550	\$ 139,431		
Holmes Beach	1.036963	\$ 456,753		
Longboat Key (part)	0.648237	\$ 285,530		
Palmetto	3.394730	\$ 1,495,284		
Countywide Total	100.000000	\$ 44,047,223		
MARION BOCC	82.835318	\$ 27,462,372		
Bellevue	1.216019	\$ 403,147		
Dunnellon	0.469764	\$ 155,741		
McIntosh	0.122524	\$ 40,620		
Ocala	15.219214	\$ 5,045,622		
Reddick	0.137161	\$ 45,473		
Countywide Total	100.000000	\$ 33,152,975		
MARTIN BOCC	88.068746	\$ 19,557,779		
Jupiter Island	0.520245	\$ 115,533		
Ocean Breeze Park	0.226055	\$ 50,201		
Sewall's Point	1.271003	\$ 282,257		
Stuart	9.913950	\$ 2,201,631		
Countywide Total	100.000000	\$ 22,207,400		
MIAMI-DADE BOCC	59.256943	\$ 220,794,942		
Aventura	1.047616	\$ 3,903,482		
Bal Harbour	0.073616	\$ 274,298		
Bay Harbor Islands	0.164867	\$ 614,306		
Biscayne Park	0.089494	\$ 333,458		
Coral Gables	1.370379	\$ 5,106,115		
Cutler Bay	1.180143	\$ 4,397,284		
Doral	1.338859	\$ 4,988,668		
El Portal	0.068109	\$ 253,778		
Florida City	0.329412	\$ 1,227,411		
Golden Beach	0.026921	\$ 100,310		
Hialeah	6.581481	\$ 24,522,996		
Hialeah Gardens	0.636971	\$ 2,373,394		
Homestead	1.772119	\$ 6,603,021		
Indian Creek	0.002519	\$ 9,387		
Key Biscayne	0.361607	\$ 1,347,368		
Medley	0.024548	\$ 91,469		
Miami	11.629532	\$ 43,332,339		
Miami Beach	2.571409	\$ 9,581,224		
Miami Gardens	3.139363	\$ 11,697,457		
Miami Lakes	0.860105	\$ 3,204,802		
Miami Shores	0.307383	\$ 1,145,328		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2012				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Miami Springs	0.404523	\$ 1,507,275		
North Bay	0.209072	\$ 779,015		
North Miami	1.722084	\$ 6,416,590		
North Miami Beach	1.216380	\$ 4,532,305		
Opa-locka	0.445827	\$ 1,661,179		
Palmetto Bay	0.685775	\$ 2,555,241		
Pinecrest	0.533827	\$ 1,989,071		
South Miami	0.341482	\$ 1,272,381		
Sunny Isles Beach	0.610255	\$ 2,273,848		
Surfside	0.168265	\$ 626,967		
Sweetwater	0.584799	\$ 2,178,995		
Virginia Gardens	0.069574	\$ 259,235		
West Miami	0.174739	\$ 651,090		
Countywide Total	100.000000	\$ 372,606,030		
MONROE BOCC	59.845362	\$ 15,139,045		
Islamorada	6.136366	\$ 1,552,313		
Key Colony Beach	0.799262	\$ 202,189		
Key West	24.713940	\$ 6,251,871		
Layton	0.184522	\$ 46,678		
Marathon	8.320547	\$ 2,104,844		
Countywide Total	100.000000	\$ 25,296,940		
NASSAU BOCC	81.290497	\$ 6,429,901		
Callahan	1.342541	\$ 106,192		
Fernandina Beach	13.677663	\$ 1,081,873		
Hilliard	3.689299	\$ 291,815		
Countywide Total	100.000000	\$ 7,909,782		
OKALOOSA BOCC	66.923515	\$ 19,732,708		
Cinco Bayou	0.166546	\$ 49,107		
Crestview	9.122178	\$ 2,689,717		
Destin	5.350768	\$ 1,577,699		
Fort Walton Beach	8.482521	\$ 2,501,111		
Laurel Hill	0.233512	\$ 68,852		
Mary Esther	1.674588	\$ 493,760		
Niceville	5.544709	\$ 1,634,883		
Shalimar	0.311784	\$ 91,931		
Valparaiso	2.189879	\$ 645,696		
Countywide Total	100.000000	\$ 29,485,463		
OKEECHOBEE BOCC	86.567842	\$ 3,291,425		
Okeechobee	13.432158	\$ 510,709		
Countywide Total	100.000000	\$ 3,802,134		
ORANGE BOCC	71.118706	\$ 237,292,400		
Apopka	2.937875	\$ 9,802,419		
Belle Isle	0.423118	\$ 1,411,763		
Eatonville	0.148035	\$ 493,929		
Edgewood	0.176865	\$ 590,121		
Maitland	1.112982	\$ 3,713,541		
Oakland	0.179338	\$ 598,373		
Ocoee	2.516028	\$ 8,394,900		
Orlando	16.806874	\$ 56,077,278		
Windermere	0.173968	\$ 580,454		
Winter Garden	2.442823	\$ 8,150,647		

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Winter Park	1.963388	\$ 6,550,978		
Countywide Total	100.000000	\$ 333,656,802		
OSCEOLA BOCC	71.429606	\$ 27,296,243	54.009000	\$ 20,639,100
Kissimmee	17.953662	\$ 6,860,846	13.683000	\$ 5,228,847
St. Cloud	10.616732	\$ 4,057,098	7.308000	\$ 2,792,693
*** School Board ***	0.000000	\$ -	25.000000	\$ 9,553,547
Countywide Total	100.000000	\$ 38,214,187	100.000000	\$ 38,214,187
PALM BEACH BOCC	59.507062	\$ 122,593,113		
Atlantis	0.111186	\$ 229,059		
Belle Glade	0.968623	\$ 1,995,502		
Boca Raton	4.679911	\$ 9,641,289		
Boynton Beach	3.782935	\$ 7,793,391		
Briny Breeze	0.033328	\$ 68,661		
Cloud Lake	0.007486	\$ 15,423		
Delray Beach	3.356213	\$ 6,914,282		
Glen Ridge	0.012145	\$ 25,019		
Golf	0.013975	\$ 28,790		
Greenacres	2.083589	\$ 4,292,494		
Gulf Stream	0.052072	\$ 107,275		
Haverhill	0.103866	\$ 213,979		
Highland Beach	0.196253	\$ 404,310		
Hypoluxo	0.143516	\$ 295,664		
Juno Beach	0.176123	\$ 362,839		
Jupiter	3.058645	\$ 6,301,248		
Jupiter Inlet Colony	0.022182	\$ 45,698		
Lake Clarke Shores	0.187214	\$ 385,688		
Lake Park	0.452231	\$ 931,661		
Lake Worth	1.935914	\$ 3,988,262		
Lantana	0.575451	\$ 1,185,511		
Loxahatchee Groves	0.176345	\$ 363,296		
Manalapan	0.022514	\$ 46,383		
Mangonia Park	0.104698	\$ 215,693		
North Palm Beach	0.667616	\$ 1,375,385		
Ocean Ridge	0.099042	\$ 204,040		
Pahokee	0.305887	\$ 630,171		
Palm Beach	0.462934	\$ 953,710		
Palm Beach Gardens	2.686878	\$ 5,535,356		
Palm Beach Shores	0.063329	\$ 130,467		
Palm Springs	1.054688	\$ 2,172,809		
Riviera Beach	1.801604	\$ 3,711,563		
Royal Palm Beach	1.893214	\$ 3,900,294		
South Bay	0.167140	\$ 344,332		
South Palm Beach	0.064937	\$ 133,780		
Tequesta	0.312153	\$ 643,080		
Wellington	3.133619	\$ 6,455,706		
West Palm Beach	5.523483	\$ 11,379,171		
Countywide Total	100.000000	\$ 206,014,394		
PASCO BOCC	91.887505	\$ 38,884,987	45.000000	\$ 14,053,283
Dade City	1.312558	\$ 555,449	1.680000	\$ 524,656
New Port Richey	3.040478	\$ 1,286,670	4.240000	\$ 1,324,132
Port Richey	0.544639	\$ 230,481	0.810000	\$ 252,959

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2012				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
St. Leo	0.273237	\$ 115,629	0.170000	\$ 53,090
San Antonio	0.232048	\$ 98,198	0.190000	\$ 59,336
Zephyrhills	2.709535	\$ 1,146,622	2.910000	\$ 908,779
*** School Board ***	0.000000	\$ -	45.000000	\$ 14,053,283
*** School Board ***	0.000000	\$ -	lump sum	\$ 11,088,517
Countywide Total	100.000000	\$ 42,318,035	100.000000	\$ 42,318,035
PINELLAS BOCC	51.997385	\$ 62,781,564	100.000000	\$ 120,739,849
Belleair	0.287456	\$ 347,074	0.000000	\$ -
Belleair Beach	0.115904	\$ 139,942	0.000000	\$ -
Belleair Bluffs	0.150898	\$ 182,194	0.000000	\$ -
Belleair Shore	0.008098	\$ 9,778	0.000000	\$ -
Clearwater	8.019283	\$ 9,682,470	0.000000	\$ -
Dunedin	2.623810	\$ 3,167,985	0.000000	\$ -
Gulfport	0.893723	\$ 1,079,079	0.000000	\$ -
Indian Rocks Beach	0.305585	\$ 368,963	0.000000	\$ -
Indian Shores	0.105502	\$ 127,383	0.000000	\$ -
Kenneth City	0.371338	\$ 448,353	0.000000	\$ -
Largo	5.780184	\$ 6,978,985	0.000000	\$ -
Madeira Beach	0.316730	\$ 382,419	0.000000	\$ -
North Redington Beach	0.105279	\$ 127,114	0.000000	\$ -
Oldsmar	1.011112	\$ 1,220,816	0.000000	\$ -
Pinellas Park	3.648668	\$ 4,405,396	0.000000	\$ -
Redington Beach	0.106022	\$ 128,011	0.000000	\$ -
Redington Shores	0.157585	\$ 190,267	0.000000	\$ -
Safety Harbor	1.254659	\$ 1,514,873	0.000000	\$ -
St. Petersburg	18.154108	\$ 21,919,242	0.000000	\$ -
St. Pete Beach	0.694383	\$ 838,397	0.000000	\$ -
Seminole	1.280366	\$ 1,545,912	0.000000	\$ -
South Pasadena	0.368812	\$ 445,303	0.000000	\$ -
Tarpon Springs	1.744947	\$ 2,106,847	0.000000	\$ -
Treasure Island	0.498164	\$ 601,482	0.000000	\$ -
Countywide Total	100.000000	\$ 120,739,849	100.000000	\$ 120,739,849
POLK BOCC	69.809877	\$ 42,187,897		
Auburndale	1.802222	\$ 1,089,129		
Bartow	2.281365	\$ 1,378,687		
Davenport	0.386943	\$ 233,840		
Dundee	0.495955	\$ 299,718		
Eagle Lake	0.300882	\$ 181,831		
Fort Meade	0.750670	\$ 453,649		
Frostproof	0.399219	\$ 241,258		
Haines City	2.740493	\$ 1,656,150		
Highland Park	0.030689	\$ 18,546		
Hillcrest Heights	0.033891	\$ 20,481		
Lake Alfred	0.669145	\$ 404,382		
Lake Hamilton	0.164251	\$ 99,261		
Lake Wales	1.898024	\$ 1,147,024		
Lakeland	12.998896	\$ 7,855,566		
Mulberry	0.509298	\$ 307,782		
Polk City	0.208416	\$ 125,951		
Winter Haven	4.519765	\$ 2,731,410		
Countywide Total	100.000000	\$ 60,432,561		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2012				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
PUTNAM BOCC	81.965223	\$ 4,126,538		
Crescent City	1.876912	\$ 94,493		
Interlachen	1.669821	\$ 84,067		
Palatka	12.568286	\$ 632,750		
Pomona Park	1.085443	\$ 54,647		
Welaka	0.834315	\$ 42,004		
Countywide Total	100.000000	\$ 5,034,499		
ST. JOHNS BOCC	90.277039	\$ 21,046,810		
Hastings	0.285810	\$ 66,633		
St. Augustine	6.393767	\$ 1,490,616		
St. Augustine Beach	3.043384	\$ 709,522		
Countywide Total	100.000000	\$ 23,313,580		
ST. LUCIE BOCC	50.203554	\$ 12,527,066		
Fort Pierce	10.050672	\$ 2,507,899		
Port St. Lucie	39.603815	\$ 9,882,161		
St. Lucie Village	0.141959	\$ 35,422		
Countywide Total	100.000000	\$ 24,952,548		
SANTA ROSA BOCC	90.495405	\$ 11,314,694		
Gulf Breeze	3.640985	\$ 455,235		
Jay	0.336742	\$ 42,103		
Milton	5.526868	\$ 691,028		
Countywide Total	100.000000	\$ 12,503,059		
SARASOTA BOCC	71.324639	\$ 38,478,895	48.847500	\$ 26,352,714
Longboat Key (part)	0.957103	\$ 516,347	0.967500	\$ 521,956
North Port	12.226405	\$ 6,596,017	10.740000	\$ 5,794,117
Sarasota	11.069142	\$ 5,971,686	10.237500	\$ 5,523,024
Venice	4.422711	\$ 2,386,006	4.207500	\$ 2,269,902
*** School Board ***	0.000000	\$ -	25.000000	\$ 13,487,238
Countywide Total	100.000000	\$ 53,948,951	100.000000	\$ 53,948,951
SEMINOLE BOCC	61.957951	\$ 34,289,900	100.000000	\$ 55,343,825
Altamonte Springs	7.329951	\$ 4,056,675	0.000000	\$ -
Casselberry	4.634212	\$ 2,564,750	0.000000	\$ -
Lake Mary	2.441551	\$ 1,351,247	0.000000	\$ -
Longwood	2.412405	\$ 1,335,117	0.000000	\$ -
Oviedo	5.889609	\$ 3,259,535	0.000000	\$ -
Sanford	9.455312	\$ 5,232,931	0.000000	\$ -
Winter Springs	5.879011	\$ 3,253,669	0.000000	\$ -
Countywide Total	100.000000	\$ 55,343,825	100.000000	\$ 55,343,825
SUMTER BOCC	87.385681	\$ 7,649,758		
Bushnell	2.633914	\$ 230,573		
Center Hill	1.073559	\$ 93,980		
Coleman	0.763879	\$ 66,870		
Webster	0.852980	\$ 74,670		
Wildwood	7.289988	\$ 638,167		
Countywide Total	100.000000	\$ 8,754,018		
SUWANNEE BOCC	83.463568	\$ 2,472,526		
Branford	1.556987	\$ 46,124		
Live Oak	14.979444	\$ 443,751		
Countywide Total	100.000000	\$ 2,962,401		
TAYLOR BOCC	70.987348	\$ 1,493,751	100.000000	\$ 2,104,249
Perry	29.012652	\$ 610,498	0.000000	\$ -

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Countywide Total	100.000000	\$ 2,104,249	100.000000	\$ 2,104,249
UNION BOCC	80.968049	\$ 414,405		
Lake Butler	15.475187	\$ 79,204		
Raiford	2.080218	\$ 10,647		
Worthington Springs	1.476547	\$ 7,557		
Countywide Total	100.000000	\$ 511,813		
VOLUSIA BOCC	49.168734	\$ 29,540,669		
Daytona Beach	8.179536	\$ 4,914,281		
Daytona Beach Shores	0.569923	\$ 342,411		
DeBary	2.592631	\$ 1,557,658		
DeLand	3.627402	\$ 2,179,350		
Deltona	11.430926	\$ 6,867,722		
Edgewater	2.784528	\$ 1,672,950		
Flagler Beach (part)	0.008052	\$ 4,837		
Holly Hill	1.564570	\$ 939,996		
Lake Helen	0.352125	\$ 211,558		
New Smyrna Beach	3.014537	\$ 1,811,140		
Oak Hill	0.240476	\$ 144,478		
Orange City	1.446076	\$ 868,805		
Ormond Beach	5.116957	\$ 3,074,277		
Pierson	0.232961	\$ 139,963		
Ponce Inlet	0.406877	\$ 244,452		
Port Orange	7.619543	\$ 4,577,836		
South Daytona	1.644147	\$ 987,806		
Countywide Total	100.000000	\$ 60,080,190		
WAKULLA BOCC	97.320089	\$ 1,762,607	100.000000	\$ 1,811,144
St. Marks	1.046952	\$ 18,962	0.000000	\$ -
Sopchoppy	1.632959	\$ 29,575	0.000000	\$ -
Countywide Total	100.000000	\$ 1,811,144	100.000000	\$ 1,811,144
WALTON BOCC	87.062381	\$ 10,815,615		
DeFuniak Springs	8.783980	\$ 1,091,219		
Freeport	3.053292	\$ 379,305		
Paxton	1.100347	\$ 136,694		
Countywide Total	100.000000	\$ 12,422,834		
WASHINGTON BOCC	79.924072	\$ 1,275,519		
Caryville	1.081012	\$ 17,252		
Chipley	13.821504	\$ 220,579		
Ebro	1.042404	\$ 16,636		
Vernon	2.652339	\$ 42,329		
Wausau	1.478669	\$ 23,598		
Countywide Total	100.000000	\$ 1,595,913		
STATEWIDE TOTALS		\$ 2,703,614,616		

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) Revenue estimates are based on the \$5,000 cap on transactions.
- 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.

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2012				
	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Local Government				
<p>4) 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).</p> <p>5) 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".</p> <p>6) On July 29, 2011, the Bureau of Economic and Business Research revised the 2010 inmate population counts for Franklin and Hamilton counties by reallocating the populations between the City of Carrabelle and unincorporated Franklin County and the City of Jasper and unincorporated Hamilton County. As a result of these revisions, the statewide incorporated and unincorporated population totals changed as well.</p>				

Local Discretionary Sales Surtax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2012

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2011 Tax Rate	Countywide Realized Tax Revenues	Unused Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2011 Tax Rate	Districtwide Realized Tax Revenues	Unused Tax Rate	Districtwide Unrealized Tax Revenues
Alachua	\$ 30,668,150	3.5	0.25	\$ 1,916,759	3.25	\$ 105,421,766	0.5	0.0	\$ -	0.5	\$ 15,334,075
Baker	\$ 1,706,154	2.5	1.0	\$ 1,706,154	1.5	\$ 2,559,231	0.5	0.0	\$ -	0.5	\$ 853,077
Bay	\$ 28,886,958	3.0	0.0	\$ -	3.0	\$ 86,660,874	0.5	0.5	\$ 14,443,479	0.0	\$ -
Bradford	\$ 2,132,672	2.5	1.0	\$ 2,132,672	1.5	\$ 3,199,008	0.5	0.0	\$ -	0.5	\$ 1,066,336
Brevard	\$ 60,862,699	3.0	0.0	\$ -	3.0	\$ 182,588,097	0.5	0.0	\$ -	0.5	\$ 30,431,350
Broward	\$ 272,964,943	3.0	0.0	\$ -	3.0	\$ 818,894,829	0.5	0.0	\$ -	0.5	\$ 136,482,472
Calhoun	\$ 747,836	2.5	1.0	\$ 747,836	1.5	\$ 1,121,754	0.5	0.5	\$ 373,918	0.0	\$ -
Charlotte	\$ 18,975,377	3.0	1.0	\$ 18,975,377	2.0	\$ 37,950,754	0.5	0.5	\$ -	0.5	\$ 9,487,689
Citrus	\$ 11,842,245	3.0	0.0	\$ -	3.0	\$ 35,526,735	0.5	0.0	\$ -	0.5	\$ 5,921,123
Clay	\$ 17,205,866	3.0	1.0	\$ 17,205,866	2.0	\$ 34,411,732	0.5	0.0	\$ -	0.5	\$ 8,602,933
Collier	\$ 56,426,753	2.0	0.0	\$ -	2.0	\$ 112,853,506	0.5	0.0	\$ -	0.5	\$ 28,213,377
Columbia	\$ 6,586,003	3.0	1.0	\$ 6,586,003	2.0	\$ 13,172,006	0.5	0.0	\$ -	0.5	\$ 3,293,002
DeSoto	\$ 1,948,361	2.5	1.0	\$ 1,948,361	1.5	\$ 2,922,542	0.5	0.0	\$ -	0.5	\$ 974,181
Dixie	\$ 731,376	2.5	1.0	\$ 731,376	1.5	\$ 1,097,064	0.5	0.0	\$ -	0.5	\$ 365,688
Duval	\$ 133,136,344	3.0	1.0	\$ 133,136,344	2.0	\$ 266,272,688	0.5	0.0	\$ -	0.5	\$ 66,568,172
Escambia	\$ 39,567,388	3.0	1.0	\$ 39,567,388	2.0	\$ 79,134,776	0.5	0.5	\$ 19,783,694	0.0	\$ -
Flagler	\$ 8,146,108	2.0	0.5	\$ 4,073,054	1.5	\$ 12,219,162	0.5	0.5	\$ 4,073,054	0.0	\$ -
Franklin	\$ 1,452,158	3.5	1.0	\$ 1,452,158	2.5	\$ 3,630,395	0.5	0.0	\$ -	0.5	\$ 726,079
Gadsden	\$ 2,694,970	2.5	1.5	\$ 4,042,455	1.0	\$ 2,694,970	0.5	0.0	\$ -	0.5	\$ 1,347,485
Gilchrist	\$ 660,943	2.5	1.0	\$ 660,943	1.5	\$ 991,415	0.5	0.0	\$ -	0.5	\$ 330,472
Glades	\$ 325,896	2.5	1.0	\$ 325,896	1.5	\$ 488,844	0.5	0.0	\$ -	0.5	\$ 162,948
Gulf	\$ 1,066,547	3.5	1.0	\$ 1,066,547	2.5	\$ 2,666,368	0.5	0.0	\$ -	0.5	\$ 533,274
Hamilton	\$ 625,296	2.5	1.0	\$ 625,296	1.5	\$ 937,944	0.5	0.0	\$ -	0.5	\$ 312,648
Hardee	\$ 1,574,582	2.5	1.0	\$ 1,574,582	1.5	\$ 2,361,873	0.5	0.0	\$ -	0.5	\$ 787,291
Hendry	\$ 2,613,031	2.5	1.0	\$ 2,613,031	1.5	\$ 3,919,547	0.5	0.0	\$ -	0.5	\$ 1,306,516
Hernando	\$ 15,795,174	3.0	0.0	\$ -	3.0	\$ 47,385,522	0.5	0.5	\$ 7,897,587	0.0	\$ -
Highlands	\$ 8,911,460	2.0	1.0	\$ 8,911,460	1.0	\$ 8,911,460	0.5	0.0	\$ -	0.5	\$ 4,455,730
Hillsborough	\$ 183,073,686	3.0	1.0	\$ 183,073,686	2.0	\$ 366,147,372	0.5	0.0	\$ -	0.5	\$ 91,536,843
Holmes	\$ 854,392	2.5	1.0	\$ 854,392	1.5	\$ 1,281,588	0.5	0.0	\$ -	0.5	\$ 427,196
Indian River	\$ 17,972,456	2.0	1.0	\$ 17,972,456	1.0	\$ 17,972,456	0.5	0.0	\$ -	0.5	\$ 8,986,228
Jackson	\$ 4,015,761	2.0	1.0	\$ 4,015,761	1.0	\$ 4,015,761	0.5	0.5	\$ 2,007,881	0.0	\$ -
Jefferson	\$ 741,098	2.5	1.0	\$ 741,098	1.5	\$ 1,111,647	0.5	0.0	\$ -	0.5	\$ 370,549
Lafayette	\$ 275,496	2.5	1.0	\$ 275,496	1.5	\$ 413,244	0.5	0.0	\$ -	0.5	\$ 137,748
Lake	\$ 31,768,014	2.0	1.0	\$ 31,768,014	1.0	\$ 31,768,014	0.5	0.0	\$ -	0.5	\$ 15,884,007
Lee	\$ 92,437,333	3.0	0.0	\$ -	3.0	\$ 277,311,999	0.5	0.0	\$ -	0.5	\$ 46,218,667
Leon	\$ 34,802,174	3.5	1.0	\$ 34,802,174	2.5	\$ 87,005,435	0.5	0.5	\$ 17,401,087	0.0	\$ -
Levy	\$ 2,930,450	2.5	1.0	\$ 2,930,450	1.5	\$ 4,395,675	0.5	0.0	\$ -	0.5	\$ 1,465,225
Liberty	\$ 287,243	2.5	1.0	\$ 287,243	1.5	\$ 430,865	0.5	0.0	\$ -	0.5	\$ 143,622
Madison	\$ 978,424	1.5	1.5	\$ 1,467,636	0.0	\$ -	0.5	0.0	\$ -	0.5	\$ 489,212
Manatee	\$ 44,047,223	3.0	0.0	\$ -	3.0	\$ 132,141,669	0.5	0.5	\$ 22,023,612	0.0	\$ -
Marion	\$ 33,152,975	2.0	0.0	\$ -	2.0	\$ 66,305,950	0.5	0.0	\$ -	0.5	\$ 16,576,488
Martin	\$ 22,207,400	2.0	0.5	\$ 2,775,925	1.5	\$ 41,638,875	0.5	0.0	\$ -	0.5	\$ 11,103,700
Miami-Dade	\$ 372,606,030	2.0	1.0	\$ 372,606,030	1.0	\$ 372,606,030	0.5	0.0	\$ -	0.5	\$ 186,303,015
Monroe	\$ 25,296,940	2.0	1.0	\$ 25,296,940	1.0	\$ 25,296,940	0.5	0.5	\$ 12,648,470	0.0	\$ -
Nassau	\$ 7,909,782	2.0	1.0	\$ 7,909,782	1.0	\$ 7,909,782	0.5	0.0	\$ -	0.5	\$ 3,954,891

Local Discretionary Sales Surtax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2012

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2011 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2011 Tax Rate	Districtwide Realized Tax Revenues	Unutilized Tax Rate	Districtwide Unrealized Tax Revenues
Okaloosa	\$ 29,485,463	3.0	0.0	\$ -	3.0	\$ 88,456,389	0.5	0.0	\$ -	0.5	\$ 14,742,732
Okeechobee	\$ 3,802,134	2.5	1.0	\$ 3,802,134	1.5	\$ 5,703,201	0.5	0.0	\$ -	0.5	\$ 1,901,067
Orange	\$ 333,656,802	3.0	0.0	\$ -	3.0	\$ 1,000,970,406	0.5	0.5	\$ 166,828,401	0.0	\$ -
Osceola	\$ 38,214,187	3.0	1.0	\$ 38,214,187	2.0	\$ 76,428,374	0.5	0.0	\$ -	0.5	\$ 19,107,094
Palm Beach	\$ 206,014,394	3.0	0.0	\$ -	3.0	\$ 618,043,182	0.5	0.0	\$ -	0.5	\$ 103,007,197
Pasco	\$ 42,318,035	3.0	1.0	\$ 42,318,035	2.0	\$ 84,636,070	0.5	0.0	\$ -	0.5	\$ 21,159,018
Pinellas	\$ 120,739,849	3.0	1.0	\$ 120,739,849	2.0	\$ 241,479,698	0.5	0.0	\$ -	0.5	\$ 60,369,925
Polk	\$ 60,432,561	3.0	0.5	\$ 30,216,281	2.5	\$ 151,081,403	0.5	0.5	\$ 30,216,281	0.0	\$ -
Putnam	\$ 5,034,499	2.0	1.0	\$ 5,034,499	1.0	\$ 5,034,499	0.5	0.0	\$ -	0.5	\$ 2,517,250
St. Johns	\$ 23,313,580	2.0	0.0	\$ -	2.0	\$ 46,627,160	0.5	0.0	\$ -	0.5	\$ 11,656,790
St. Lucie	\$ 24,952,548	2.0	0.0	\$ -	2.0	\$ 49,905,096	0.5	0.5	\$ 12,476,274	0.0	\$ -
Santa Rosa	\$ 12,503,059	3.0	0.0	\$ -	3.0	\$ 37,509,177	0.5	0.5	\$ 6,251,530	0.0	\$ -
Sarasota	\$ 53,948,951	3.0	1.0	\$ 53,948,951	2.0	\$ 107,897,902	0.5	0.0	\$ -	0.5	\$ 26,974,476
Seminole	\$ 55,343,825	3.0	1.0	\$ 13,835,956	2.0	\$ 152,195,519	0.5	0.0	\$ -	0.5	\$ 27,671,913
Sumter	\$ 8,754,018	2.0	1.0	\$ 8,754,018	1.0	\$ 8,754,018	0.5	0.0	\$ -	0.5	\$ 4,377,009
Suwannee	\$ 2,962,401	2.5	1.0	\$ 2,962,401	1.5	\$ 4,443,602	0.5	0.0	\$ -	0.5	\$ 1,481,201
Taylor	\$ 2,104,249	2.5	1.0	\$ 2,104,249	1.5	\$ 3,156,374	0.5	0.0	\$ -	0.5	\$ 1,052,125
Union	\$ 511,813	2.5	1.0	\$ 511,813	1.5	\$ 767,720	0.5	0.0	\$ -	0.5	\$ 255,907
Volusia	\$ 60,080,190	3.0	0.0	\$ -	3.0	\$ 180,240,570	0.5	0.5	\$ 30,040,095	0.0	\$ -
Wakulla	\$ 1,811,144	3.5	1.0	\$ 1,811,144	2.5	\$ 4,527,860	0.5	0.0	\$ -	0.5	\$ 905,572
Walton	\$ 12,422,834	3.0	1.0	\$ 12,422,834	2.0	\$ 24,845,668	0.5	0.0	\$ -	0.5	\$ 6,211,417
Washington	\$ 1,595,913	2.5	1.0	\$ 1,595,913	1.5	\$ 2,393,870	0.5	0.0	\$ -	0.5	\$ 797,957
Statewide	\$ 2,703,614,616			\$ 1,275,048,905		\$ 6,202,845,916			\$ 346,465,361		\$ 1,005,341,947

Notes:

- Pursuant to general law, no local discretionary sales surtax initial levy, rate increase, or rate decrease shall take effect on a date other than January 1st, and no levy shall terminate on a day other than December 31st. The governing body of any county or school board that levies a surtax shall notify the Florida Department of Revenue within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. For the 2012 calendar year, the Department must have received notice no later than November 16, 2011, prior to the January 1, 2012 effective date.
- A county's unutilized tax rate is determined by subtracting its current 2011 tax rate (as of November 1, 2011) from its maximum potential tax rate.
- The countywide unrealized tax revenues shown here represent estimates for the entire local fiscal year (i.e., October 1, 2011 through September 30, 2012) with three exceptions. Alachua County's levy of the Voter-Approved Indigent Care Surtax, Martin County's levy of the Local Government Infrastructure Surtax, and Seminole County's levy of the Local Government Infrastructure Surtax are scheduled to expire on December 31, 2011. Consequently, the realized tax revenues for these levies correspond to the period of October 1 to December 31, 2011, and the unrealized tax revenues for these levies correspond to the period of January 1 to September 30, 2012.

Data Sources:

- Office of Economic and Demographic Research, "2011 Local Government Financial Information Handbook" Table: 2011 Local Discretionary Sales Surtax Rates in Florida's Counties.
- Office of Economic and Demographic Research, "2011 Local Government Financial Information Handbook" Table: Local Discretionary Sales Surtax - Revenue Estimates for the Local Fiscal Year Ending September 30, 2012.

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Charter County and Regional Transportation System Surtax

Section 212.055(1), Florida Statutes

Summary:

Each charter county that has adopted a charter, each county the government of which is consolidated with that of one or more municipalities, and each county that is within or under an interlocal agreement with a regional transportation or transit authority created under ch. 343 or 349, F.S., may levy the Charter County and Regional Transportation System Surtax at a rate of up to 1 percent. The levy is subject to approval by a majority vote of the county's electorate or by a charter amendment approved by a majority vote of the county's electorate. Generally, the tax proceeds are for the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, on-demand transportation services, and roads and bridges.

General Law Amendments:

There were no general law amendments resulting from the 2011 Regular Legislative Session.

Authorization to Levy:

Any county that has adopted a home rule charter, any county government that has consolidated with one or more municipalities, and any county that is within or under an interlocal agreement with a regional transportation or transit authority created under ch. 343 or 349, F.S., 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 other discretionary sales surtaxes.

Counties Eligible to Levy:

Florida's twenty charter counties (i.e., Alachua, Brevard, Broward, Charlotte, Clay, Columbia, Duval, Hillsborough, Lee, Leon, Miami-Dade, Orange, Osceola, Palm Beach, Pinellas, Polk, Sarasota, Seminole, Volusia and Wakulla) are eligible to levy this surtax. Additionally, each county that is within or under an interlocal agreement with a regional transportation authority created under to ch. 343, F.S., or a transit authority created under ch. 349, F.S., as summarized in the following table, is authorized to levy the surtax.

Regional Transportation or Transit Authority	Authorizing Statute	Counties Served
South Florida Regional Transportation Authority	Part I of Ch. 343, F.S. (ss. 343.51 – 343.58)	Broward, Miami-Dade, and Palm Beach
Central Florida Regional Transportation Authority	Part II of Ch. 343, F.S. (ss. 343.61 – 343.67)	Orange, Osceola, and Seminole
Northwest Florida Transportation Corridor Authority	Part III of Ch. 343, F.S. (ss. 343.80 – 343.89)	Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, Wakulla, and Walton
Tampa Bay Area Regional Transportation Authority	Part IV of Ch. 343, F.S. (ss. 343.90 – 343.976)	Citrus, Hernando, Hillsborough, Manatee, Pasco, Pinellas, and Sarasota
Jacksonville Transportation Authority	Ch. 349, F.S.	Duval

Eleven of Florida's twenty charter counties are also within one of the qualified regional transportation or transit authorities. Eleven non-charter counties that are within an authority are also eligible to levy this surtax.

These counties include Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton, which are counties served by the Northwest Florida Transportation Corridor Authority; and Citrus, Hernando, Manatee, and Pasco, which are counties served by the Tampa Bay Area Regional Transportation Authority.

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, on-demand transportation services, 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 operation and maintenance of on-demand transportation services, 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 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 expansion, operation, and maintenance of on-demand transportation services; and 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 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 planning, development, construction, operation, and maintenance of on-demand transportation services; and 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 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 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.

As it relates to the authorized uses of the surtax proceeds, the term *on-demand transportation services* means transportation provided between flexible points of origin and destination selected by individual users with

such service being provided at a time that is agreed upon by the user and the provider of the service and that is not fixed-schedule or fixed-route in nature.

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

Summary:

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:

There were no general law amendments resulting from the 2011 Regular Legislative Session.

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.

Any local government infrastructure surtax imposed or extended after July 1, 1998, may allocate up to 15 percent of the surtax proceeds for deposit within a county trust fund 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 while accrued interest earnings are available for such use, whichever period is longer.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant 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

The full texts of these opinions are available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

Small County Surtax

Section 212.055(3), Florida Statutes

Summary:

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 2011 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, DeSoto, 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.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

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

The full text of this opinion is available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinion in its entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

Indigent Care and Trauma Center Surtax

Section 212.055(4), Florida Statutes

Summary:

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 2011 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 2010 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 1st. Alternatively, the clerk is required to annually send \$3.5 million to a hospital within the county that has a Level I trauma center if the county enacts and implements a hospital lien law pursuant to ch. 98-499, L.O.F. Such funds are sent in recognition of the Level I trauma center status and shall be in addition to the base contract amount received during fiscal year 1999-2000 and any additional amount negotiated to the base contract. If the hospital receiving funds for its Level I trauma center 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.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

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

The full text of this opinion is available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinion in its entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

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County Public Hospital Surtax

Section 212.055(5), Florida Statutes

Summary:

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 2011 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.

Attorney General Opinions:

No opinions specifically relevant to this surtax have been issued.

School Capital Outlay Surtax

Section 212.055(6), Florida Statutes

Summary:

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 school-related capital projects, technology implementation, and bond financing of such projects.

General Law Amendments:

There were no general law amendments resulting from the 2011 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. In addition to the Charter County and Regional 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.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant 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

The full texts of these opinions are available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

Voter-Approved Indigent Care Surtax

Section 212.055(7), Florida Statutes

Summary:

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 2011 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.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

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

The full text of this opinion is available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinion in its entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

Emergency Fire Rescue Services and Facilities Surtax

Section 212.055(8), Florida Statutes

Summary:

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.

General Law Amendments:

There were no general law amendments resulting from the 2011 Regular Legislative Session.

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 and Regional 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. Any county that has imposed two separate discretionary surtaxes without expiration is not eligible to levy this surtax. According to a recent update, Madison and Miami-Dade counties currently levy two separate discretionary surtaxes without expiration.¹ 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.

1. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: November 1, 2011) <https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

Additionally, 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.² 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. 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 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.

2. http://www.rcid.org/AboutUS_main.cfm

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.

Attorney General Opinions:

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

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Local Option Food and Beverage Taxes

Section 212.0306, Florida Statutes

Summary:

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 2 percent tax 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 1 percent tax 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 2011 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 2 percent tax proceeds 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 1 percent tax proceeds 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:

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

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.

Attorney General Opinions:

No opinions specifically relevant to these taxes have been issued.

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Motor Fuel and Diesel Fuel Taxes (Ninth-Cent and Local Option Fuel Taxes)

Sections 206.41(1)(d)-(e), 206.87(1)(b)-(c), 336.021, and 336.025, Florida Statutes

Summary:

County governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The first is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county.¹ Known as the ninth-cent fuel tax, this tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum. Generally, the proceeds may be used to fund transportation expenditures.

The second is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county.² This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. Generally, the proceeds may be used to fund transportation expenditures.

The third tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county.³ Diesel fuel is not subject to this tax. This additional tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum. Proceeds received from this additional tax may be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

The Legislature has authorized the statewide equalization of local option tax rates on diesel fuel by requiring that the full 6 cents of the 1 to 6 cents fuel tax as well as the 1 cent ninth-cent fuel tax be levied on diesel fuel in every county even though the county government may not have imposed either tax on motor fuel or may not be levying the tax on motor fuel at the maximum rate.⁴ Consequently, 7 cents worth of local option tax revenue on diesel fuel are distributed to local governments, regardless of whether or not the county government is levying these two taxes on motor fuel at any rate.

General Law Amendments:

There were no general law amendments resulting from the 2011 Regular Legislative Session.

Administrative Procedures:

The Department of Revenue (DOR) administers these taxes and has the authority to deduct its administrative costs incurred in collecting, administering, enforcing, and distributing the proceeds to the counties.⁵ Such administrative costs may not exceed 2 percent of collections. Additionally, several deductions from one or more of the local option fuel tax collections are statutorily authorized. These include the General Revenue Service Charge, collection allowances, and refunds.

The total administrative costs shall be prorated among those counties levying the tax according to formula, which shall be revised on July 1st of each year. Two-thirds of the amount deducted shall be based on the county's proportional share of the number of dealers who are registered for purposes of ch. 212, F.S., on June

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.

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

30th of the preceding state fiscal year. One-third of the amount deducted shall be based on the county's share of the total amount of tax collected during the preceding state fiscal year. The DOR has the authority to promulgate rules necessary to enforce these taxes, and these rules shall have the full force and effect of law.

The ninth-cent fuel tax proceeds shall be transferred to the Ninth-Cent Fuel Tax Trust Fund. The 1 to 6 cents of optional fuel tax shall be collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c), F.S. The 1 to 5 cents of optional fuel tax shall be collected and remitted in the same manner provided by s. 206.41(1)(e), F.S. The proceeds from these taxes shall be transferred to the Local Option Fuel Tax Trust Fund, which was created for distribution of the proceeds to the eligible local governments.

Reporting Requirements:

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

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

By July 1st of each year, the county must notify the DOR of the respective tax rates for both the 1 to 6 cents and 1 to 5 cents fuel taxes and of its decision to rescind or change the rate of either tax. In addition, the county must provide the DOR with a certified copy of the interlocal agreement listing the distribution proportions established by such agreement or pursuant to the transportation expenditures methodology, if applicable.⁸ A decision to rescind any of these local option fuel taxes shall not take effect on any date other than December 31st. A county must provide a minimum of 60 days notice to the DOR of its decision to rescind a local option fuel tax levy.⁹

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.¹⁰

Distribution of Proceeds:

The local option fuel taxes on motor fuel shall be distributed monthly by the DOR to the county reported by the terminal suppliers, wholesalers, and importers as the destination of the gallons distributed for retail sale or

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

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

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.

use. The taxes on diesel fuel shall be distributed monthly by the DOR to each county according to the procedure specified in law.¹¹

With regard to the ninth-cent fuel tax, the governing body of the county may provide, by joint agreement with one or more municipalities located within the county, for the authorized transportation purposes and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the proceeds of this tax with municipalities.¹²

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.

This recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by proceeds of the 1 to 6 cents fuel tax. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

In addition, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1st of each year for dividing the proceeds of the 1 to 6 cents fuel tax.¹³ This provision applies only to Orange County.

Any newly incorporated municipality, eligible for participation in the distribution of monies under the Local Government Half-cent Sales Tax and Municipal Revenue Sharing Programs and located in a county levying the 1 to 6 cents or 1 to 5 cents fuel tax, is entitled to receive a distribution of the tax revenues in the first full fiscal year following incorporation.¹⁴ The distribution shall be equal to the county's per lane mile expenditure in the previous year times the number of lane miles within the municipality's jurisdiction or scope of responsibility, in which case the county's share would be reduced proportionately; or as determined by the local act incorporating the municipality. Such a distribution shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds that are backed by these taxes. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of redistribution.

Tax Rates and Current Year's Revenues:

A table listing the 2011 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix B. The first table immediately following this section lists the estimated motor fuel

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

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

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

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

gallons sold in each county, the ninth-cent fuel tax rates on motor and diesel fuels, and estimated tax receipts for local fiscal year 2012. The second table provides local fiscal year 2012 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. The third table provides countywide estimates of realized and unrealized revenues during the local fiscal year 2012.

Additional Detail:

Additional information regarding each of the three individual authorizations to levy can be found in the three sections immediately following the two tables previously discussed. Other information relevant to local option fuel taxes can be found via the Internet. A primer detailing Florida's transportation tax sources is available via the Department of Transportation's website.¹⁵ Historical local option fuel tax distributions to counties compiled from DOR source data can be found on the EDR's website.¹⁶ Local option fuel tax receipts and distributions data by fiscal year and by month can be found via this DOR webpage.¹⁷

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

16. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

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

Ninth-Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

County	Estimated Motor Fuel Gallons	Motor Fuel Tax Rate	Estimated Tax Receipts from Motor Fuel	Diesel Fuel Tax Rate	Estimated Tax Receipts from Diesel Fuel	Total Estimated Tax Receipts
Alachua	113,928,526	\$ 0.01	\$ 1,112,512	\$ 0.01	\$ 142,881	\$ 1,255,393
Baker	16,632,361	\$ 0.01	\$ 162,415	\$ 0.01	\$ 30,432	\$ 192,847
Bay	91,245,100	\$ 0.01	\$ 891,008	\$ 0.01	\$ 126,817	\$ 1,017,825
Bradford	15,821,407	\$ -	\$ 154,496	\$ 0.01	\$ 28,100	\$ 28,100
Brevard	248,274,994	\$ -	\$ 2,424,405	\$ 0.01	\$ 384,859	\$ 384,859
Broward	791,273,181	\$ 0.01	\$ 7,726,783	\$ 0.01	\$ 889,896	\$ 8,616,679
Calhoun	4,084,975	\$ -	\$ 39,890	\$ 0.01	\$ 25,228	\$ 25,228
Charlotte	79,276,930	\$ 0.01	\$ 774,139	\$ 0.01	\$ 144,179	\$ 918,318
Citrus	51,305,376	\$ 0.01	\$ 500,997	\$ 0.01	\$ 62,540	\$ 563,537
Clay	79,096,368	\$ 0.01	\$ 772,376	\$ 0.01	\$ 84,684	\$ 857,060
Collier	129,604,075	\$ 0.01	\$ 1,265,584	\$ 0.01	\$ 131,788	\$ 1,397,372
Columbia	47,676,179	\$ 0.01	\$ 465,558	\$ 0.01	\$ 154,384	\$ 619,942
DeSoto	10,221,010	\$ 0.01	\$ 99,808	\$ 0.01	\$ 35,437	\$ 135,245
Dixie	6,606,703	\$ -	\$ 64,514	\$ 0.01	\$ 31,930	\$ 31,930
Duval	449,536,953	\$ -	\$ 4,389,728	\$ 0.01	\$ 1,101,386	\$ 1,101,386
Escambia	137,949,919	\$ 0.01	\$ 1,347,081	\$ 0.01	\$ 276,226	\$ 1,623,307
Flagler	36,500,697	\$ 0.01	\$ 356,429	\$ 0.01	\$ 43,405	\$ 399,834
Franklin	6,118,614	\$ -	\$ 59,748	\$ 0.01	\$ 13,486	\$ 13,486
Gadsden	28,401,821	\$ -	\$ 277,344	\$ 0.01	\$ 246,243	\$ 246,243
Gilchrist	7,349,401	\$ 0.01	\$ 71,767	\$ 0.01	\$ 10,376	\$ 82,143
Glades	3,979,770	\$ 0.01	\$ 38,862	\$ 0.01	\$ 14,809	\$ 53,671
Gulf	5,864,320	\$ 0.01	\$ 57,265	\$ 0.01	\$ 13,125	\$ 70,390
Hamilton	8,265,864	\$ -	\$ 80,716	\$ 0.01	\$ 77,172	\$ 77,172
Hardee	11,015,879	\$ 0.01	\$ 107,570	\$ 0.01	\$ 40,557	\$ 148,127
Hendry	16,105,369	\$ 0.01	\$ 157,269	\$ 0.01	\$ 94,483	\$ 251,752
Hernando	73,806,455	\$ 0.01	\$ 720,720	\$ 0.01	\$ 134,016	\$ 854,736
Highlands	40,654,327	\$ 0.01	\$ 396,990	\$ 0.01	\$ 120,953	\$ 517,943
Hillsborough	579,798,182	\$ 0.01	\$ 5,661,729	\$ 0.01	\$ 1,081,349	\$ 6,743,078
Holmes	8,922,992	\$ 0.01	\$ 87,133	\$ 0.01	\$ 36,756	\$ 123,889
Indian River	67,208,588	\$ -	\$ 656,292	\$ 0.01	\$ 176,590	\$ 176,590
Jackson	33,542,523	\$ 0.01	\$ 327,543	\$ 0.01	\$ 225,157	\$ 552,700
Jefferson	8,293,967	\$ 0.01	\$ 80,991	\$ 0.01	\$ 52,283	\$ 133,273
Lafayette	2,073,604	\$ -	\$ 20,249	\$ 0.01	\$ 10,998	\$ 10,998
Lake	141,283,501	\$ 0.01	\$ 1,379,633	\$ 0.01	\$ 164,638	\$ 1,544,272
Lee	270,663,731	\$ 0.01	\$ 2,643,031	\$ 0.01	\$ 362,290	\$ 3,005,321
Leon	130,860,573	\$ 0.01	\$ 1,277,853	\$ 0.01	\$ 144,025	\$ 1,421,879
Levy	19,152,758	\$ -	\$ 187,027	\$ 0.01	\$ 48,405	\$ 48,405
Liberty	2,472,425	\$ 0.01	\$ 24,143	\$ 0.01	\$ 22,776	\$ 46,920
Madison	12,282,650	\$ -	\$ 119,940	\$ 0.01	\$ 196,083	\$ 196,083
Manatee	140,217,952	\$ 0.01	\$ 1,369,228	\$ 0.01	\$ 201,478	\$ 1,570,706
Marion	171,718,464	\$ 0.01	\$ 1,676,831	\$ 0.01	\$ 460,541	\$ 2,137,371
Martin	72,386,952	\$ 0.01	\$ 706,859	\$ 0.01	\$ 88,713	\$ 795,572
Miami-Dade	963,404,860	\$ 0.01	\$ 9,407,648	\$ 0.01	\$ 1,404,183	\$ 10,811,832
Monroe	45,633,048	\$ 0.01	\$ 445,607	\$ 0.01	\$ 43,565	\$ 489,171
Nassau	31,415,183	\$ 0.01	\$ 306,769	\$ 0.01	\$ 82,445	\$ 389,214
Okaloosa	91,767,171	\$ 0.01	\$ 896,106	\$ 0.01	\$ 87,446	\$ 983,552
Okeechobee	25,563,190	\$ 0.01	\$ 249,625	\$ 0.01	\$ 79,358	\$ 328,983
Orange	586,734,951	\$ -	\$ 5,729,467	\$ 0.01	\$ 1,109,317	\$ 1,109,317
Osceola	163,748,656	\$ 0.01	\$ 1,599,006	\$ 0.01	\$ 145,736	\$ 1,744,741
Palm Beach	511,676,730	\$ 0.01	\$ 4,996,523	\$ 0.01	\$ 662,586	\$ 5,659,109
Pasco	192,366,548	\$ 0.01	\$ 1,878,459	\$ 0.01	\$ 257,485	\$ 2,135,944

Ninth-Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

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	354,778,369	\$ 0.01	\$ 3,464,411	\$ 0.01	\$ 371,610	\$ 3,836,021
Polk	231,866,526	\$ 0.01	\$ 2,264,177	\$ 0.01	\$ 803,988	\$ 3,068,164
Putnam	30,379,669	\$ 0.01	\$ 296,657	\$ 0.01	\$ 70,377	\$ 367,034
St. Johns	103,893,037	\$ -	\$ 1,014,516	\$ 0.01	\$ 233,249	\$ 233,249
St. Lucie	118,392,726	\$ 0.01	\$ 1,156,105	\$ 0.01	\$ 226,159	\$ 1,382,264
Santa Rosa	65,392,209	\$ -	\$ 638,555	\$ 0.01	\$ 81,329	\$ 81,329
Sarasota	148,183,741	\$ 0.01	\$ 1,447,014	\$ 0.01	\$ 185,039	\$ 1,632,053
Seminole	199,411,947	\$ 0.01	\$ 1,947,258	\$ 0.01	\$ 157,854	\$ 2,105,112
Sumter	44,982,816	\$ 0.01	\$ 439,257	\$ 0.01	\$ 330,021	\$ 769,279
Suwannee	21,915,970	\$ 0.01	\$ 214,009	\$ 0.01	\$ 80,476	\$ 294,486
Taylor	11,488,985	\$ -	\$ 112,190	\$ 0.01	\$ 66,998	\$ 66,998
Union	3,953,299	\$ 0.01	\$ 38,604	\$ 0.01	\$ 30,025	\$ 68,629
Volusia	213,278,801	\$ 0.01	\$ 2,082,667	\$ 0.01	\$ 263,622	\$ 2,346,290
Wakulla	9,110,941	\$ 0.01	\$ 88,968	\$ 0.01	\$ 23,177	\$ 112,145
Walton	35,003,603	\$ 0.01	\$ 341,810	\$ 0.01	\$ 62,037	\$ 403,847
Washington	10,681,586	\$ 0.01	\$ 104,306	\$ 0.01	\$ 21,361	\$ 125,667
Totals	8,386,500,000		\$ 81,894,173		\$ 14,610,919	\$ 80,536,014

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) As the result of statewide equalization, all counties levy the tax on diesel fuel at the \$0.01 rate.
- 3) 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.
- 4) The dollar figures in the "Total Estimated Tax Receipts" represent the estimated distributions to counties based on their respective tax rates on motor and diesel fuels.

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
ALACHUA BOCC	\$ 0.06	52.1500000	\$ 3,668,206	\$ 0.05	52.1500000	\$ 2,705,701
Alachua		1.8750000	\$ 131,887		1.8750000	\$ 97,281
Archer		0.8550000	\$ 60,140		0.8550000	\$ 44,360
Gainesville		38.6350000	\$ 2,717,567		38.6350000	\$ 2,004,502
Hawthorne		1.0600000	\$ 74,560		1.0600000	\$ 54,996
High Springs		2.1100000	\$ 148,416		2.1100000	\$ 109,473
La Crosse		0.2950000	\$ 20,750		0.2950000	\$ 15,305
Micanopy		0.9000000	\$ 63,306		0.9000000	\$ 46,695
Newberry		1.2550000	\$ 88,276		1.2550000	\$ 65,113
Waldo		0.8650000	\$ 60,844		0.8650000	\$ 44,879
Countywide Total		100.0000000	\$ 7,033,952		100.0000000	\$ 5,188,305
BAKER BOCC	\$ 0.06	86.0000000	\$ 928,399	\$ -		
Glen St. Mary		1.0000000	\$ 10,795			
Macclenny		13.0000000	\$ 140,339			
Countywide Total		100.0000000	\$ 1,079,534			\$ 150,722
BAY BOCC	\$ 0.06	60.8100000	\$ 3,469,998	\$ -		
Callaway		3.6690000	\$ 209,364			
Lynn Haven		3.8390000	\$ 219,065			
Mexico Beach		0.8250000	\$ 47,077			
Panama City		22.7020000	\$ 1,295,443			
Panama City Beach		4.2950000	\$ 245,085			
Parker		1.8800000	\$ 107,278			
Springfield		1.9800000	\$ 112,985			
Countywide Total		100.0000000	\$ 5,706,295			\$ 826,863
BRADFORD BOCC	\$ 0.06	70.0000000	\$ 719,215	\$ -		
Brooker		1.8000000	\$ 18,494			
Hampton		1.9000000	\$ 19,522			
Lawtey		2.9000000	\$ 29,796			
Starke		23.4000000	\$ 240,423			
Countywide Total		100.0000000	\$ 1,027,449			\$ 143,374
BREVARD BOCC	\$ 0.06	47.1400427	\$ 7,423,360	\$ -		
Cape Canaveral		1.8156537	\$ 285,919			
Cocoa		1.8797246	\$ 296,009			
Cocoa Beach		2.4425317	\$ 384,637			
Grant-Valkaria		0.3569663	\$ 56,213			
Indialantic		0.5352364	\$ 84,286			
Indian Harbor Beach		1.8041180	\$ 284,103			
Malabar		0.5355627	\$ 84,338			
Melbourne		13.4089428	\$ 2,111,568			
Melbourne Beach		0.5164102	\$ 81,321			
Melbourne Village		0.0881803	\$ 13,886			
Palm Bay		15.8597243	\$ 2,497,504			
Palm Shores		0.0875677	\$ 13,790			
Rockledge		3.5980245	\$ 566,597			
Satellite Beach		1.9922674	\$ 313,732			
Titusville		5.6111385	\$ 883,612			
West Melbourne		2.3279084	\$ 366,586			
Countywide Total		100.0000000	\$ 15,747,461			\$ 2,249,868
BROWARD BOCC	\$ 0.06	62.5000000	\$ 30,101,474	\$ 0.05	64.0380000	\$ 23,075,825
Coconut Creek		1.0350370	\$ 498,498		0.9925870	\$ 357,675
Cooper City		0.6462800	\$ 311,264		0.6197746	\$ 223,333
Coral Springs		2.7540510	\$ 1,326,416		2.6410978	\$ 951,709

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

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
Dania Beach		0.6147130	\$ 296,060		0.5895018	\$ 212,425
Davie		1.9715160	\$ 949,529		1.8906570	\$ 681,290
Deerfield Beach		1.5852500	\$ 763,494		1.5202330	\$ 547,810
Fort Lauderdale		3.9225890	\$ 1,889,211		3.7521184	\$ 1,352,060
Hallandale Beach		0.8097730	\$ 390,006		0.7765618	\$ 279,831
Hillsboro Beach		0.0484130	\$ 23,317		0.0464272	\$ 16,730
Hollywood		3.0732830	\$ 1,480,166		2.9472378	\$ 1,062,025
Lauderdale-By-The-Sea		0.1281780	\$ 61,734		0.1229210	\$ 44,294
Lauderdale Lakes		0.6898660	\$ 332,256		0.6615724	\$ 238,395
Lauderhill		1.3857080	\$ 667,390		1.3288754	\$ 478,855
Lazy Lake		0.0008440	\$ 406		0.0008094	\$ 292
Lighthouse Point		0.2371940	\$ 114,238		0.2274662	\$ 81,966
Margate		1.1520210	\$ 554,840		1.1047728	\$ 398,100
Miramar		2.4369400	\$ 1,173,688		2.3369934	\$ 842,126
North Lauderdale		0.8944310	\$ 430,779		0.8577474	\$ 309,086
Oakland Park		0.9040880	\$ 435,430		0.8670082	\$ 312,423
Parkland		0.5119970	\$ 246,590		0.4909988	\$ 176,929
Pembroke Park		0.1323350	\$ 63,736		0.1269078	\$ 45,731
Pembroke Pines		3.2735830	\$ 1,576,635		3.1393220	\$ 1,131,242
Plantation		1.8244390	\$ 878,693		1.7592026	\$ 633,921
Pompano Beach		2.1441880	\$ 1,032,692		2.0562478	\$ 740,960
Sea Ranch Lakes		0.0158060	\$ 7,613		0.0151578	\$ 5,462
Southwest Ranches		0.1855550	\$ 89,368		0.1779448	\$ 64,122
Sunrise		1.9322390	\$ 930,612		1.8529920	\$ 667,718
Tamarac		1.2807190	\$ 616,824		1.2281924	\$ 442,574
Weston		1.3358440	\$ 643,374		1.2810566	\$ 461,623
West Park		0.2939220	\$ 141,560		0.2818672	\$ 101,570
Wilton Manors		0.2791980	\$ 134,468		0.2677476	\$ 96,482
Countywide Total		100.0000000	\$ 48,162,358		100.0000000	\$ 36,034,581
CALHOUN BOCC	\$ 0.06	79.8900000	\$ 292,784	\$ -		
Altha		1.2200000	\$ 4,471			
Blountstown		18.8900000	\$ 69,229			
Countywide Total		100.0000000	\$ 366,484			\$ 37,018
CHARLOTTE BOCC	\$ 0.06	89.6600000	\$ 4,613,985	\$ 0.05	93.2600000	\$ 3,366,939
Punta Gorda		10.3400000	\$ 532,106		6.7400000	\$ 243,332
Countywide Total		100.0000000	\$ 5,146,091		100.0000000	\$ 3,610,271
CITRUS BOCC	\$ 0.06	90.9500000	\$ 2,873,877	\$ 0.05	90.9500000	\$ 2,124,998
Crystal River		3.5000000	\$ 110,595		3.5000000	\$ 81,776
Inverness		5.5500000	\$ 175,371		5.5500000	\$ 129,673
Countywide Total		100.0000000	\$ 3,159,843		100.0000000	\$ 2,336,447
CLAY BOCC	\$ 0.06	84.0000000	\$ 4,031,960	\$ -		
Green Cove Springs		6.3000000	\$ 302,397			
Keystone Heights		1.9000000	\$ 91,199			
Orange Park		7.2000000	\$ 345,597			
Penney Farms		0.6000000	\$ 28,800			
Countywide Total		100.0000000	\$ 4,799,952			\$ 716,771
COLLIER BOCC	\$ 0.06	84.6600000	\$ 6,616,485	\$ 0.05	84.6600000	\$ 4,996,777
Everglades		0.1900000	\$ 14,849		0.1900000	\$ 11,214
Marco Island		4.8700000	\$ 380,608		4.8700000	\$ 287,436
Naples		10.2800000	\$ 803,419		10.2800000	\$ 606,743
Countywide Total		100.0000000	\$ 7,815,362		100.0000000	\$ 5,902,170
COLUMBIA BOCC	\$ 0.06	71.3900000	\$ 2,479,268	\$ -		

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

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
Fort White		1.1000000	\$ 38,201			
Lake City		27.5100000	\$ 955,381			
Countywide Total		100.0000000	\$ 3,472,850			\$ 434,235
DESOTO BOCC	\$ 0.06	78.0000000	\$ 594,147	\$ 0.05	82.0000000	\$ 381,681
Arcadia		22.0000000	\$ 167,580		18.0000000	\$ 83,784
Countywide Total		100.0000000	\$ 761,727		100.0000000	\$ 465,465
DIXIE BOCC	\$ 0.06	81.2500000	\$ 446,304	\$ -		
Cross City		12.5000000	\$ 68,662			
Horseshoe Beach		6.2500000	\$ 34,331			
Countywide Total		100.0000000	\$ 549,297			\$ 59,870
JACKSONVILLE-DUVAL	\$ 0.06	94.9494000	\$ 29,244,589	\$ -		
Atlantic Beach		1.5312000	\$ 471,612			
Baldwin		0.1772000	\$ 54,578			
Jacksonville Beach		2.5241000	\$ 777,427			
Neptune Beach		0.8181000	\$ 251,976			
Countywide Total		100.0000000	\$ 30,800,183			\$ 4,073,704
ESCAMBIA BOCC	\$ 0.06	81.1500000	\$ 7,385,920	\$ -		
Century		0.6300000	\$ 57,340			
Pensacola		18.2200000	\$ 1,658,305			
Countywide Total		100.0000000	\$ 9,101,566			\$ 1,250,102
FLAGLER BOCC	\$ 0.06	19.1800000	\$ 429,235	\$ -		
Beverly Beach		0.4400000	\$ 9,847			
Bunnell		2.7000000	\$ 60,424			
Flagler Beach		4.7100000	\$ 105,406			
Palm Coast		72.9700000	\$ 1,633,016			
Countywide Total		100.0000000	\$ 2,237,928			\$ 330,769
FRANKLIN BOCC	\$ 0.05	75.0800000	\$ 266,792	\$ -		
Appalachicola		16.8500000	\$ 59,875			
Carrabelle		8.0700000	\$ 28,676			
Countywide Total		100.0000000	\$ 355,344			\$ 55,447
GADSDEN BOCC	\$ 0.06	76.3000000	\$ 2,301,275	\$ -		
Chattahoochee		7.4600000	\$ 225,000			
Greensboro		0.3300000	\$ 9,953			
Gretna		1.2800000	\$ 38,606			
Havana		3.7700000	\$ 113,707			
Midway		0.2300000	\$ 6,937			
Quincy		10.6300000	\$ 320,610			
Countywide Total		100.0000000	\$ 3,016,088			\$ 257,377
GILCHRIST BOCC	\$ 0.06	85.5700000	\$ 393,264	\$ -		
Bell		1.3000000	\$ 5,975			
Fanning Springs (part)		2.0600000	\$ 9,467			
Trenton		11.0700000	\$ 50,876			
Countywide Total		100.0000000	\$ 459,582			\$ 66,600
GLADES BOCC	\$ 0.06	80.0000000	\$ 244,220	\$ -		
Moore Haven		20.0000000	\$ 61,055			
Countywide Total		100.0000000	\$ 305,275			\$ 36,065
GULF BOCC	\$ 0.06	100.0000000	\$ 398,830	\$ -		\$ 53,142
HAMILTON BOCC	\$ 0.06	82.0000000	\$ 727,926	\$ -		
Jasper		10.0000000	\$ 88,771			
Jennings		4.0000000	\$ 35,509			
White Springs		4.0000000	\$ 35,509			
Countywide Total		100.0000000	\$ 887,715			\$ 74,905

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

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
HARDEE BOCC	\$ 0.06	85.2800000	\$ 711,526	\$ 0.05	90.0200000	\$ 451,597
Bowling Green		3.7700000	\$ 31,455		1.6500000	\$ 8,277
Wachula		7.4300000	\$ 61,992		5.1700000	\$ 25,936
Zolfo Springs		3.5200000	\$ 29,369		3.1600000	\$ 15,853
Countywide Total		100.0000000	\$ 834,341		100.0000000	\$ 501,663
HENDRY BOCC	\$ 0.06	65.0000000	\$ 924,777	\$ 0.02	65.0000000	\$ 190,694
Clewiston		20.6700000	\$ 294,079		20.6700000	\$ 60,641
LaBelle		14.3300000	\$ 203,878		14.3300000	\$ 42,041
Countywide Total		100.0000000	\$ 1,422,734		100.0000000	\$ 293,375
HERNANDO BOCC	\$ 0.06	95.3800000	\$ 4,570,740	\$ 0.02	95.3700000	\$ 1,282,210
Brooksville		4.6200000	\$ 221,397		4.6300000	\$ 62,248
Countywide Total		100.0000000	\$ 4,792,137		100.0000000	\$ 1,344,458
HIGHLANDS BOCC	\$ 0.06	84.8333300	\$ 2,466,932	\$ 0.05	80.4000000	\$ 1,488,524
Avon Park		5.3766700	\$ 156,352		8.3000000	\$ 153,666
Lake Placid		1.7600000	\$ 51,180		1.5000000	\$ 27,771
Sebring		8.0300000	\$ 233,510		9.8000000	\$ 181,437
Countywide Total		100.0000000	\$ 2,907,975		100.0000000	\$ 1,851,398
HILLSBOROUGH BOCC	\$ 0.06	66.8500000	\$ 25,233,899	\$ -		
Plant City		2.7800000	\$ 1,049,368			
Tampa		28.3600000	\$ 10,705,062			
Temple Terrace		2.0100000	\$ 758,716			
Countywide Total		100.0000000	\$ 37,747,043			\$ 5,254,131
HOLMES BOCC	\$ 0.06	86.0000000	\$ 598,313	\$ -		
Bonifay		10.0000000	\$ 69,571			
Esto		1.0000000	\$ 6,957			
Noma		1.0000000	\$ 6,957			
Ponce de Leon		1.0000000	\$ 6,957			
Westville		1.0000000	\$ 6,957			
Countywide Total		100.0000000	\$ 695,712			\$ 80,860
INDIAN RIVER BOCC	\$ 0.06	72.6300000	\$ 3,383,731	\$ -		
Fellsmere		3.1500000	\$ 146,754			
Indian River Shores		1.0700000	\$ 49,850			
Orchid		0.2100000	\$ 9,784			
Sebastian		12.7400000	\$ 593,539			
Vero Beach		10.2000000	\$ 475,204			
Countywide Total		100.0000000	\$ 4,658,862			\$ 609,044
JACKSON BOCC	\$ 0.06	74.7800000	\$ 2,315,934	\$ -		
Alford		0.8900000	\$ 27,563			
Campbellton		0.2000000	\$ 6,194			
Cottdendale		1.1100000	\$ 34,377			
Graceville		4.6800000	\$ 144,939			
Grand Ridge		1.3900000	\$ 43,048			
Greenwood		0.7800000	\$ 24,157			
Malone		1.2200000	\$ 37,783			
Marianna		11.8400000	\$ 366,684			
Sneads		3.1100000	\$ 96,317			
Countywide Total		100.0000000	\$ 3,096,996			\$ 303,962
JEFFERSON BOCC	\$ 0.06	88.3700000	\$ 661,302	\$ -		
Monticello		11.6300000	\$ 87,031			
Countywide Total		100.0000000	\$ 748,333			\$ 75,160
LAFAYETTE BOCC	\$ 0.06	100.0000000	\$ 179,360	\$ -		\$ 18,791
LAKE BOCC	\$ 0.06	66.3766667	\$ 5,739,838	\$ -		

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

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
Astatula		0.3751667	\$ 32,442			
Clermont		3.7691667	\$ 325,934			
Eustis		6.7879000	\$ 586,975			
Fruitland Park		0.9792333	\$ 84,678			
Groveland		1.2958667	\$ 112,058			
Howey-in-the-Hills		0.2582000	\$ 22,328			
Lady Lake		1.7440333	\$ 150,813			
Leesburg		7.8357333	\$ 677,585			
Mascotte		0.8613667	\$ 74,486			
Minneola		0.5556333	\$ 48,048			
Montverde		0.2879667	\$ 24,902			
Mount Dora		4.0516000	\$ 350,357			
Tavares		3.6762667	\$ 317,900			
Umatilla		1.1452000	\$ 99,030			
Countywide Total		100.0000000	\$ 8,647,372			\$ 1,280,311
LEE BOCC	\$ 0.06	49.7100000	\$ 8,364,759	\$ 0.05	49.7100000	\$ 6,127,268
Bonita Springs		4.7500000	\$ 799,288		4.7500000	\$ 585,486
Cape Coral		25.5200000	\$ 4,294,280		25.5200000	\$ 3,145,602
Fort Myers		14.0000000	\$ 2,355,796		14.0000000	\$ 1,725,644
Fort Myers Beach		1.0200000	\$ 171,637		1.0200000	\$ 125,725
Sanibel		5.0000000	\$ 841,356		5.0000000	\$ 616,301
Countywide Total		100.0000000	\$ 16,827,116		100.0000000	\$ 12,326,026
LEON BOCC	\$ 0.06	46.6700000	\$ 3,710,834	\$ -		
Tallahassee		53.3300000	\$ 4,240,385			
Countywide Total		100.0000000	\$ 7,951,219			\$ 1,185,859
LEVY BOCC	\$ 0.06	89.2300000	\$ 1,179,947	\$ -		
Bronson		1.3000000	\$ 17,191			
Cedar Key		0.9300000	\$ 12,298			
Chiefland		3.0000000	\$ 39,671			
Fanning Springs (part)		0.2400000	\$ 3,174			
Inglis		2.2000000	\$ 29,092			
Otter Creek		0.1400000	\$ 1,851			
Williston		2.3500000	\$ 31,076			
Yankeetown		0.6100000	\$ 8,066			
Countywide Total		100.0000000	\$ 1,322,366			\$ 173,562
LIBERTY BOCC	\$ 0.06	90.0000000	\$ 238,446	\$ -		
Bristol		10.0000000	\$ 26,494			
Countywide Total		100.0000000	\$ 264,940			\$ 22,405
MADISON BOCC	\$ 0.06	70.1700000	\$ 1,242,850	\$ -		
Greenville		6.1600000	\$ 109,106			
Lee		1.9800000	\$ 35,070			
Madison		21.6900000	\$ 384,173			
Countywide Total		100.0000000	\$ 1,771,199			\$ 111,305
MANATEE BOCC	\$ 0.06	100.0000000	\$ 8,791,178	\$ 0.05	100.0000000	\$ 6,385,526
MARION BOCC	\$ 0.06	70.1000000	\$ 8,388,925	\$ 0.05	70.1000000	\$ 5,481,861
Bellevue		2.5600000	\$ 306,357		2.5600000	\$ 200,194
Dunnellon		2.5600000	\$ 306,357		2.5600000	\$ 200,194
McIntosh		0.6400000	\$ 76,589		0.6400000	\$ 50,048
Ocala		23.5000000	\$ 2,812,264		23.5000000	\$ 1,837,714
Reddick		0.6400000	\$ 76,589		0.6400000	\$ 50,048
Countywide Total		100.0000000	\$ 11,967,082		100.0000000	\$ 7,820,059
MARTIN BOCC	\$ 0.06	86.8300000	\$ 3,868,845	\$ 0.05	86.8300000	\$ 2,862,353

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

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
Jupiter Island		1.3500000	\$ 60,151		1.3500000	\$ 44,503
Ocean Breeze		0.0900000	\$ 4,010		0.0900000	\$ 2,967
Sewall's Point		2.3300000	\$ 103,817		2.3300000	\$ 76,808
Stuart		9.4000000	\$ 418,832		9.4000000	\$ 309,871
Countywide Total		100.0000000	\$ 4,455,655		100.0000000	\$ 3,296,502
MIAMI-DADE BOCC	\$ 0.06	70.4010000	\$ 42,626,084	\$ 0.03	73.9990000	\$ 19,479,552
Aventura		0.5300000	\$ 320,902		0.4660000	\$ 122,670
Bal Harbour		0.0530000	\$ 32,090		0.0470000	\$ 12,372
Bay Harbor Islands		0.1030000	\$ 62,364		0.0910000	\$ 23,955
Biscayne Park		0.0920000	\$ 55,704		0.0810000	\$ 21,323
Coral Gables		1.3150000	\$ 796,200		1.1550000	\$ 304,043
Cutler Bay		0.8750000	\$ 529,791		0.7680000	\$ 202,169
Doral		0.6910000	\$ 418,384		0.6070000	\$ 159,787
El Portal		0.0690000	\$ 41,778		0.0600000	\$ 15,794
Florida City		0.2510000	\$ 151,974		0.2200000	\$ 57,913
Golden Beach		0.0430000	\$ 26,035		0.0380000	\$ 10,003
Hialeah		4.4700000	\$ 2,706,476		3.9270000	\$ 1,033,746
Hialeah Gardens		0.4260000	\$ 257,933		0.3750000	\$ 98,715
Homestead		1.2580000	\$ 761,688		1.1050000	\$ 290,881
Indian Creek		0.0060000	\$ 3,633		0.0060000	\$ 1,579
Key Biscayne		0.2320000	\$ 140,470		0.2040000	\$ 53,701
Medley		0.1000000	\$ 60,548		0.0880000	\$ 23,165
Miami		8.2740000	\$ 5,009,705		7.2680000	\$ 1,913,234
Miami Beach		1.7300000	\$ 1,047,473		1.5190000	\$ 399,863
Miami Gardens		2.6040000	\$ 1,576,658		2.2870000	\$ 602,032
Miami Lakes		0.6140000	\$ 371,762		0.5390000	\$ 141,887
Miami Shores		0.3190000	\$ 193,147		0.2800000	\$ 73,707
Miami Springs		0.4300000	\$ 260,354		0.3780000	\$ 99,505
North Bay		0.1240000	\$ 75,079		0.1090000	\$ 28,693
North Miami		1.2630000	\$ 764,716		1.1100000	\$ 292,197
North Miami Beach		0.9310000	\$ 563,698		0.8180000	\$ 215,331
Opa Locka		0.3320000	\$ 201,018		0.2910000	\$ 76,603
Palmetto Bay		0.6920000	\$ 418,989		0.6080000	\$ 160,050
Pinecrest		0.5730000	\$ 346,937		0.5040000	\$ 132,673
South Miami		0.2950000	\$ 178,615		0.2590000	\$ 68,179
Sunny Isles Beach		0.3310000	\$ 200,412		0.2910000	\$ 76,603
Surfside		0.1210000	\$ 73,263		0.1060000	\$ 27,904
Sweetwater		0.2780000	\$ 168,322		0.2440000	\$ 64,231
Virginia Gardens		0.0520000	\$ 31,485		0.0450000	\$ 11,846
West Miami		0.1220000	\$ 73,868		0.1070000	\$ 28,167
Countywide Total		100.0000000	\$ 60,547,554		100.0000000	\$ 26,324,074
MONROE BOCC	\$ 0.06	60.5000000	\$ 1,085,901	\$ 0.03	45.2100000	\$ 563,713
Islamorada		See note	\$ 294,500		9.0600000	\$ 112,967
Key Colony Beach		2.0000000	\$ 54,682		1.0900000	\$ 13,591
Key West		36.5000000	\$ 997,949		31.2100000	\$ 389,150
Layton		1.0000000	\$ 27,341		0.2600000	\$ 3,242
Marathon		See note	\$ 273,733		13.1700000	\$ 164,214
Countywide Total		100.0000000	\$ 2,734,107		100.0000000	\$ 1,246,877
NASSAU BOCC	\$ 0.06	85.6065000	\$ 1,863,028	\$ -		
Callahan		0.7494000	\$ 16,309			
Fernandina Beach		9.0497000	\$ 196,946			
Hilliard		4.5944000	\$ 99,987			

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Countywide Total		100.0000000	\$ 2,176,269			\$ 284,684
OKALOOSA BOCC	\$ 0.06	60.0000000	\$ 3,297,556	\$ -		
Cinco Bayou		0.4262000	\$ 23,424			
Crestview		8.6734000	\$ 476,684			
Destin		8.7925000	\$ 483,229			
Fort Walton Beach		10.8840000	\$ 598,177			
Laurel Hill		0.5102000	\$ 28,040			
Mary Esther		2.2109000	\$ 121,509			
Niceville		4.8463000	\$ 266,349			
Shalimar		0.6803000	\$ 37,389			
Valparaiso		2.9762000	\$ 163,570			
Countywide Total		100.0000000	\$ 5,495,927			\$ 831,594
OKEECHOBEE BOCC	\$ 0.06	80.6600000	\$ 1,491,849	\$ 0.05	80.6600000	\$ 939,002
Okeechobee		19.3400000	\$ 357,703		19.3400000	\$ 225,146
Countywide Total		100.0000000	\$ 1,849,552		100.0000000	\$ 1,164,148
ORANGE BOCC	\$ 0.06	64.0700000	\$ 24,548,417	\$ -		
Apopka		3.6400000	\$ 1,394,666			
Belle Isle		0.5300000	\$ 203,069			
Eatonville		0.2200000	\$ 84,293			
Edgewood		0.2100000	\$ 80,461			
Maitland		1.4600000	\$ 559,399			
Oakland		0.1700000	\$ 65,135			
Ocoee		3.0600000	\$ 1,172,439			
Orlando		21.0200000	\$ 8,053,812			
Windermere		0.2400000	\$ 91,956			
Winter Garden		2.8000000	\$ 1,072,820			
Winter Park		2.5800000	\$ 988,527			
Countywide Total		100.0000000	\$ 38,314,994			\$ 5,316,992
OSCEOLA BOCC	\$ 0.06	62.5000000	\$ 6,092,091	\$ -		
Kissimmee		25.0000000	\$ 2,436,837			
St. Cloud		12.5000000	\$ 1,218,418			
Countywide Total		100.0000000	\$ 9,747,346			\$ 1,483,890
PALM BEACH BOCC	\$ 0.06	66.5630000	\$ 21,094,272	\$ 0.05	78.9240000	\$ 18,390,680
Atlantis		0.1960000	\$ 62,114		0.1230000	\$ 28,661
Belle Glade		0.9130000	\$ 289,336		0.5760000	\$ 134,218
Boca Raton		4.1820000	\$ 1,325,305		2.6360000	\$ 614,234
Boynton Beach		2.4580000	\$ 778,957		1.5500000	\$ 361,177
Briny Breezes		0.0090000	\$ 2,852		0.0060000	\$ 1,398
Cloud Lake		0.0120000	\$ 3,803		0.0080000	\$ 1,864
Delray Beach		2.8340000	\$ 898,114		1.7860000	\$ 416,169
Glen Ridge		0.0260000	\$ 8,240		0.0160000	\$ 3,728
Golf		0.0680000	\$ 21,550		0.0430000	\$ 10,020
Greenacres		0.7540000	\$ 238,948		0.4750000	\$ 110,683
Gulfstream		0.0640000	\$ 20,282		0.0410000	\$ 9,554
Haverhill		0.0780000	\$ 24,719		0.0490000	\$ 11,418
Highland Beach		0.0730000	\$ 23,134		0.0460000	\$ 10,719
Hypoluxo		0.0330000	\$ 10,458		0.0210000	\$ 4,893
Juno Beach		0.1000000	\$ 31,691		0.0630000	\$ 14,680
Jupiter		2.3480000	\$ 744,097		1.4800000	\$ 344,866
Jupiter Inlet Colony		0.0390000	\$ 12,359		0.0250000	\$ 5,825
Lake Clarke Shores		0.2220000	\$ 70,353		0.1400000	\$ 32,622
Lake Park		0.5030000	\$ 159,404		0.3170000	\$ 73,867

Local Option Fuel Taxes

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	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Lake Worth		1.7510000	\$ 554,904		1.1040000	\$ 257,251
Lantana		0.5510000	\$ 174,616		0.3470000	\$ 80,857
Loxahatchee Groves		0.7730000	\$ 244,969		0.4870000	\$ 113,480
Manalapan		0.0360000	\$ 11,409		0.0220000	\$ 5,126
Mangonia Park		0.1280000	\$ 40,564		0.0810000	\$ 18,874
North Palm Beach		0.5680000	\$ 180,003		0.3580000	\$ 83,420
Ocean Ridge		0.1050000	\$ 33,275		0.0660000	\$ 15,379
Pahokee		0.3580000	\$ 113,453		0.2250000	\$ 52,429
Palm Beach		0.6600000	\$ 209,159		0.4160000	\$ 96,935
Palm Beach Gardens		1.4740000	\$ 467,121		0.9290000	\$ 216,473
Palm Beach Shores		0.0810000	\$ 25,669		0.0510000	\$ 11,884
Palm Springs		0.7030000	\$ 222,786		0.4430000	\$ 103,227
Riviera Beach		1.5110000	\$ 478,846		0.9520000	\$ 221,833
Royal Palm Beach		1.3460000	\$ 426,557		0.8490000	\$ 197,832
South Bay		0.2440000	\$ 77,325		0.1540000	\$ 35,885
South Palm Beach		0.0210000	\$ 6,655		0.0130000	\$ 3,029
Tequesta		0.3560000	\$ 112,819		0.2240000	\$ 52,196
Wellington		3.2590000	\$ 1,032,799		2.0540000	\$ 478,618
West Palm Beach		4.6000000	\$ 1,457,772		2.9000000	\$ 675,751
Countywide Total		100.0000000	\$ 31,690,687		100.0000000	\$ 23,301,758
PASCO BOCC	\$ 0.06	87.6816000	\$ 10,477,363	\$ -		
Dade City		2.3311000	\$ 278,551			
New Port Richey		4.4422000	\$ 530,813			
Port Richey		1.0451000	\$ 124,882			
St. Leo		0.0950000	\$ 11,352			
San Antonio		0.7048000	\$ 84,219			
Zephyrhills		3.7002000	\$ 442,149			
Countywide Total		100.0000000	\$ 11,949,329			\$ 1,743,226
PINELLAS BOCC	\$ 0.06	100.0000000	\$ 21,452,588	\$ -		\$ 3,215,002
POLK BOCC	\$ 0.06	64.9590000	\$ 11,199,412	\$ 0.05	64.9590000	\$ 6,859,152
Auburndale		2.0460000	\$ 352,746		2.0460000	\$ 216,041
Bartow		2.8540000	\$ 492,051		2.8540000	\$ 301,360
Davenport		0.4970000	\$ 85,686		0.4970000	\$ 52,479
Dundee		0.6180000	\$ 106,548		0.6180000	\$ 65,256
Eagle Lake		0.4710000	\$ 81,204		0.4710000	\$ 49,734
Fort Meade		1.0490000	\$ 180,855		1.0490000	\$ 110,766
Frostproof		0.8540000	\$ 147,236		0.8540000	\$ 90,176
Haines City		2.5780000	\$ 444,466		2.5780000	\$ 272,216
Highland Park		0.0460000	\$ 7,931		0.0460000	\$ 4,857
Hillcrest Heights		0.0470000	\$ 8,103		0.0470000	\$ 4,963
Lake Alfred		0.6750000	\$ 116,375		0.6750000	\$ 71,275
Lake Hamilton		0.3640000	\$ 62,756		0.3640000	\$ 38,435
Lake Wales		2.0520000	\$ 353,780		2.0520000	\$ 216,675
Lakeland		14.2070000	\$ 2,449,392		14.2070000	\$ 1,500,146
Mulberry		1.1270000	\$ 194,303		1.1270000	\$ 119,002
Polk City		0.4210000	\$ 72,584		0.4210000	\$ 44,454
Winter Haven		5.1350000	\$ 885,312		5.1350000	\$ 542,215
Countywide Total		100.0000000	\$ 17,240,739		100.0000000	\$ 10,559,202
PUTNAM BOCC	\$ 0.06	78.4450000	\$ 1,614,433	\$ 0.05	78.4450000	\$ 1,085,279
Crescent City		2.3770000	\$ 48,920		2.3770000	\$ 32,886
Interlachen		1.9278000	\$ 39,675		1.9278000	\$ 26,671
Palatka		15.3344000	\$ 315,589		15.3344000	\$ 212,150

Local Option Fuel Taxes

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	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Pomona Park		1.0522000	\$ 21,655		1.0522000	\$ 14,557
Welaka		0.8636000	\$ 17,773		0.8636000	\$ 11,948
Countywide Total		100.0000000	\$ 2,058,044		100.0000000	\$ 1,383,490
ST. JOHNS BOCC	\$ 0.06	88.0000000	\$ 6,145,437	\$ -		
Hastings		0.0000000	\$ -			
St. Augustine		8.0000000	\$ 558,676			
St. Augustine Beach		4.0000000	\$ 279,338			
Countywide Total		100.0000000	\$ 6,983,451			\$ 941,479
ST. LUCIE BOCC	\$ 0.06	21.6033000	\$ 1,674,427	\$ 0.05	21.6033000	\$ 1,164,765
Fort Pierce		18.2373000	\$ 1,413,535		18.2373000	\$ 983,283
Port St. Lucie		60.0818000	\$ 4,656,815		60.0818000	\$ 3,239,373
St. Lucie Village		0.0776000	\$ 6,015		0.0776000	\$ 4,184
Countywide Total		100.0000000	\$ 7,750,791		100.0000000	\$ 5,391,605
SANTA ROSA BOCC	\$ 0.06	90.4800000	\$ 3,649,068	\$ -		
Gulf Breeze		4.0800000	\$ 164,547			
Jay		0.3900000	\$ 15,729			
Milton		5.0500000	\$ 203,667			
Countywide Total		100.0000000	\$ 4,033,011			\$ 592,584
SARASOTA BOCC	\$ 0.06	65.1200000	\$ 5,947,653	\$ 0.05	65.1200000	\$ 4,394,485
Longboat Key		1.2900000	\$ 117,821		1.2900000	\$ 87,053
North Port		14.3200000	\$ 1,307,899		14.3200000	\$ 966,355
Sarasota		13.6600000	\$ 1,247,619		13.6600000	\$ 921,816
Venice		5.6100000	\$ 512,382		5.6100000	\$ 378,579
Countywide Total		100.0000000	\$ 9,133,374		100.0000000	\$ 6,748,288
SEMINOLE BOCC	\$ 0.06	63.6000000	\$ 7,476,622	\$ -		
Altamonte Springs		6.9000000	\$ 811,143			
Casselberry		4.5000000	\$ 529,006			
Lake Mary		1.8000000	\$ 211,603			
Longwood		3.1000000	\$ 364,427			
Oviedo		7.8000000	\$ 916,944			
Sanford		7.9000000	\$ 928,700			
Winter Springs		4.4000000	\$ 517,251			
Countywide Total		100.0000000	\$ 11,755,695			\$ 1,807,071
SUMTER BOCC	\$ 0.06	89.8890000	\$ 3,881,358	\$ -		
Bushnell		2.3910000	\$ 103,242			
Center Hill		0.9460000	\$ 40,848			
Coleman		0.6510000	\$ 28,110			
Webster		0.7830000	\$ 33,810			
Wildwood		5.3400000	\$ 230,578			
Countywide Total		100.0000000	\$ 4,317,945			\$ 407,634
SUWANNEE BOCC	\$ 0.06	81.5700000	\$ 1,347,624	\$ 0.05	81.5700000	\$ 814,112
Branford		1.0000000	\$ 16,521		1.0000000	\$ 9,981
Live Oak		17.4300000	\$ 287,962		17.4300000	\$ 173,961
Countywide Total		100.0000000	\$ 1,652,107		100.0000000	\$ 998,053
TAYLOR BOCC	\$ 0.06	67.0000000	\$ 677,343	\$ -		
Perry		33.0000000	\$ 333,617			
Countywide Total		100.0000000	\$ 1,010,960			\$ 104,113
UNION BOCC	\$ 0.06	88.1900000	\$ 340,707	\$ -		
Lake Butler		11.1400000	\$ 43,038			
Raiford		0.4100000	\$ 1,584			
Worthington Springs		0.2600000	\$ 1,004			
Countywide Total		100.0000000	\$ 386,333			\$ 35,825

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2012

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
VOLUSIA BOCC	\$ 0.06	57.2390000	\$ 7,517,972	\$ 0.05	57.2390000	\$ 5,559,462
Daytona Beach		6.7970000	\$ 892,742		6.7970000	\$ 660,173
Daytona Beach Shores		1.1330000	\$ 148,812		1.1330000	\$ 110,045
DeBary		2.5020000	\$ 328,622		2.5020000	\$ 243,012
DeLand		2.8100000	\$ 369,075		2.8100000	\$ 272,927
Deltona		7.7760000	\$ 1,021,327		7.7760000	\$ 755,261
Edgewater		2.2090000	\$ 290,138		2.2090000	\$ 214,554
Holly Hill		1.2390000	\$ 162,735		1.2390000	\$ 120,341
Lake Helen		0.3070000	\$ 40,322		0.3070000	\$ 29,818
New Smyrna Beach		3.7530000	\$ 492,932		3.7530000	\$ 364,518
Oak Hill		0.2660000	\$ 34,937		0.2660000	\$ 25,836
Orange City		1.1810000	\$ 155,117		1.1810000	\$ 114,707
Ormond Beach		4.5740000	\$ 600,765		4.5740000	\$ 444,260
Pierson		0.3530000	\$ 46,364		0.3530000	\$ 34,286
Ponce Inlet		0.6820000	\$ 89,576		0.6820000	\$ 66,241
Port Orange		5.9770000	\$ 785,040		5.9770000	\$ 580,529
South Daytona		1.2020000	\$ 157,875		1.2020000	\$ 116,747
Countywide Total		100.0000000	\$ 13,134,353		100.0000000	\$ 9,712,717
WAKULLA BOCC	\$ 0.06	100.0000000	\$ 630,884	\$ -		\$ 82,563
WALTON BOCC	\$ 0.06	85.7600000	\$ 1,943,170	\$ -		
DeFuniak Springs		13.4500000	\$ 304,753			
Freeport		0.7900000	\$ 17,900			
Countywide Total		100.0000000	\$ 2,265,824			\$ 317,203
WASHINGTON BOCC	\$ 0.06	85.7600000	\$ 605,838	\$ -		
Caryville		0.1200000	\$ 848			
Chipley		12.3500000	\$ 87,245			
Vernon		1.4600000	\$ 10,314			
Wausau		0.3100000	\$ 2,190			
Countywide Total		100.0000000	\$ 706,434			\$ 96,797
STATEWIDE TOTALS			\$ 540,491,087			\$ 174,186,457

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) As a result of statewide equalization, all counties levy the 1 to 6 cents local option fuel tax on diesel fuel at the maximum rate of 6 cents. Consequently, the rates listed in that particular column are for motor fuel only.
- 3) Revenue estimates are based on distribution percentages specified by either locally-determined interlocal agreements or statutory default formula.
- 4) 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 currently impose the 1 to 5 cents local option fuel tax, a separate revenue estimate is provided. This estimate represents a countywide distribution based on a hypothetical 1 cent per gallon levy and is provided for those officials that may be considering a future tax levy.
- 5) The estimated distributions to the municipalities of Islamorada and Marathon in Monroe County reflect fixed dollar amounts deducted from the county government's share.

Local Option Fuel Tax Levies on Motor Fuel in Florida's Counties
Estimation of Realized and Unrealized Tax Revenues
Local Fiscal Year Ending September 30, 2012

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2011 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2011 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2011 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2011 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	1	\$ 1,255,393	0	\$ -	6	\$ 7,033,952	0	\$ -	5	\$ 5,188,305	0	\$ -	12	\$ 13,477,649	0	\$ -
Baker	1	\$ 192,847	0	\$ -	6	\$ 1,079,534	0	\$ -	0	\$ -	5	\$ 753,612	7	\$ 1,272,381	5	\$ 753,612
Bay	1	\$ 1,017,825	0	\$ -	6	\$ 5,706,295	0	\$ -	0	\$ -	5	\$ 4,134,315	7	\$ 6,724,120	5	\$ 4,134,315
Bradford	0	\$ 28,100	1	\$ 154,496	6	\$ 1,027,449	0	\$ -	0	\$ -	5	\$ 716,868	6	\$ 1,055,550	6	\$ 871,364
Brevard	0	\$ 384,859	1	\$ 2,424,405	6	\$ 15,747,461	0	\$ -	0	\$ -	5	\$ 11,249,340	6	\$ 16,132,320	6	\$ 13,673,745
Broward	0	\$ 8,616,679	0	\$ -	6	\$ 48,162,358	0	\$ -	5	\$ 36,034,581	0	\$ -	12	\$ 92,813,618	0	\$ -
Calhoun	1	\$ 25,228	1	\$ 39,890	6	\$ 366,484	0	\$ -	0	\$ -	5	\$ 185,090	6	\$ 391,712	6	\$ 224,980
Charlotte	1	\$ 918,318	0	\$ -	6	\$ 5,146,091	0	\$ -	5	\$ 3,610,271	0	\$ -	12	\$ 9,674,680	0	\$ -
Citrus	1	\$ 563,537	0	\$ -	6	\$ 3,159,843	0	\$ -	5	\$ 2,336,447	0	\$ -	12	\$ 6,059,827	0	\$ -
Clay	1	\$ 857,060	0	\$ -	6	\$ 4,799,952	0	\$ -	0	\$ -	5	\$ 3,583,856	7	\$ 5,657,013	5	\$ 3,583,856
Collier	1	\$ 1,397,372	0	\$ -	6	\$ 7,815,362	0	\$ -	5	\$ 5,902,170	0	\$ -	12	\$ 15,114,903	0	\$ -
Columbia	1	\$ 619,942	0	\$ -	6	\$ 3,472,850	0	\$ -	0	\$ -	5	\$ 2,171,173	7	\$ 4,092,792	5	\$ 2,171,173
DeSoto	1	\$ 135,245	0	\$ -	6	\$ 761,727	0	\$ -	5	\$ 465,465	0	\$ -	12	\$ 1,362,437	0	\$ -
Dixie	0	\$ 31,930	1	\$ 64,514	6	\$ 549,297	0	\$ -	0	\$ -	5	\$ 299,350	6	\$ 581,227	6	\$ 363,864
Duval	0	\$ 1,101,386	1	\$ 4,389,728	6	\$ 30,800,183	0	\$ -	0	\$ -	5	\$ 20,368,519	6	\$ 31,901,569	6	\$ 24,758,248
Escambia	1	\$ 1,623,307	0	\$ -	6	\$ 9,101,566	0	\$ -	0	\$ -	5	\$ 6,250,511	7	\$ 10,724,873	5	\$ 6,250,511
Flagler	1	\$ 399,834	0	\$ -	6	\$ 2,237,928	0	\$ -	0	\$ -	5	\$ 1,653,847	7	\$ 2,637,762	5	\$ 1,653,847
Franklin	0	\$ 13,486	1	\$ 59,748	5	\$ 355,344	1	\$ 55,447	0	\$ -	5	\$ 277,234	5	\$ 368,829	7	\$ 392,430
Gadsden	0	\$ 246,243	1	\$ 277,344	6	\$ 3,016,088	0	\$ -	0	\$ -	5	\$ 1,286,886	6	\$ 3,262,332	6	\$ 1,564,230
Gilchrist	1	\$ 82,143	0	\$ -	6	\$ 459,582	0	\$ -	0	\$ -	5	\$ 333,001	7	\$ 541,725	5	\$ 333,001
Glades	1	\$ 53,671	0	\$ -	6	\$ 305,275	0	\$ -	0	\$ -	5	\$ 180,323	7	\$ 358,946	5	\$ 180,323
Gulf	1	\$ 70,390	0	\$ -	6	\$ 398,830	0	\$ -	0	\$ -	5	\$ 265,712	7	\$ 469,219	5	\$ 265,712
Hamilton	0	\$ 77,172	1	\$ 80,716	6	\$ 887,715	0	\$ -	0	\$ -	5	\$ 374,526	6	\$ 964,887	6	\$ 455,242
Hardee	1	\$ 148,127	0	\$ -	6	\$ 834,341	0	\$ -	5	\$ 501,663	0	\$ -	12	\$ 1,484,131	0	\$ -
Hendry	1	\$ 251,752	0	\$ -	6	\$ 1,422,734	0	\$ -	2	\$ 293,375	3	\$ 440,063	9	\$ 1,967,862	3	\$ 440,063
Hernando	1	\$ 854,736	0	\$ -	6	\$ 4,792,137	0	\$ -	2	\$ 1,344,458	3	\$ 2,016,688	9	\$ 6,991,331	3	\$ 2,016,688
Highlands	1	\$ 517,943	0	\$ -	6	\$ 2,907,975	0	\$ -	5	\$ 1,851,398	0	\$ -	12	\$ 5,277,316	0	\$ -
Hillsborough	1	\$ 6,743,078	0	\$ -	6	\$ 37,747,043	0	\$ -	0	\$ -	5	\$ 26,270,656	7	\$ 44,490,121	5	\$ 26,270,656
Holmes	1	\$ 123,889	0	\$ -	6	\$ 695,712	0	\$ -	0	\$ -	5	\$ 404,301	7	\$ 819,601	5	\$ 404,301
Indian River	0	\$ 176,590	1	\$ 656,292	6	\$ 4,658,862	0	\$ -	0	\$ -	5	\$ 3,045,221	6	\$ 4,835,451	6	\$ 3,701,513
Jackson	1	\$ 552,700	0	\$ -	6	\$ 3,096,996	0	\$ -	0	\$ -	5	\$ 1,519,812	7	\$ 3,649,696	5	\$ 1,519,812
Jefferson	1	\$ 133,273	0	\$ -	6	\$ 748,333	0	\$ -	0	\$ -	5	\$ 375,800	7	\$ 881,607	5	\$ 375,800
Lafayette	0	\$ 10,998	1	\$ 20,249	6	\$ 179,360	0	\$ -	0	\$ -	5	\$ 93,955	6	\$ 190,358	6	\$ 114,204
Lake	1	\$ 1,544,272	0	\$ -	6	\$ 8,647,372	0	\$ -	0	\$ -	5	\$ 6,401,555	7	\$ 10,191,644	5	\$ 6,401,555
Lee	1	\$ 3,005,321	0	\$ -	6	\$ 16,827,116	0	\$ -	5	\$ 12,326,026	0	\$ -	12	\$ 32,158,464	0	\$ -
Leon	1	\$ 1,421,879	0	\$ -	6	\$ 7,951,219	0	\$ -	0	\$ -	5	\$ 5,929,293	7	\$ 9,373,098	5	\$ 5,929,293
Levy	0	\$ 48,405	1	\$ 187,027	6	\$ 1,322,366	0	\$ -	0	\$ -	5	\$ 867,811	6	\$ 1,370,771	6	\$ 1,054,838
Liberty	1	\$ 46,920	0	\$ -	6	\$ 264,940	0	\$ -	0	\$ -	5	\$ 112,026	7	\$ 311,860	5	\$ 112,026
Madison	0	\$ 196,083	1	\$ 119,940	6	\$ 1,771,199	0	\$ -	0	\$ -	5	\$ 556,527	6	\$ 1,967,282	6	\$ 676,467
Manatee	1	\$ 1,570,706	0	\$ -	6	\$ 8,791,178	0	\$ -	5	\$ 6,385,526	0	\$ -	12	\$ 16,747,410	0	\$ -
Marion	1	\$ 2,137,371	0	\$ -	6	\$ 11,967,082	0	\$ -	5	\$ 7,820,059	0	\$ -	12	\$ 21,924,513	0	\$ -
Martin	1	\$ 795,572	0	\$ -	6	\$ 4,455,655	0	\$ -	5	\$ 3,296,502	0	\$ -	12	\$ 8,547,728	0	\$ -
Miami-Dade	1	\$ 10,811,832	0	\$ -	6	\$ 60,547,554	0	\$ -	3	\$ 26,324,074	2	\$ 17,549,383	10	\$ 97,683,460	2	\$ 17,549,383
Monroe	1	\$ 489,171	0	\$ -	6	\$ 2,734,107	0	\$ -	3	\$ 1,246,877	2	\$ 831,252	10	\$ 4,470,155	2	\$ 831,252
Nassau	1	\$ 389,214	0	\$ -	6	\$ 2,176,269	0	\$ -	0	\$ -	5	\$ 1,423,422	7	\$ 2,565,483	5	\$ 1,423,422
Okaloosa	1	\$ 983,552	0	\$ -	6	\$ 5,495,927	0	\$ -	0	\$ -	5	\$ 4,157,971	7	\$ 6,479,480	5	\$ 4,157,971
Okeechobee	1	\$ 328,983	0	\$ -	6	\$ 1,849,552	0	\$ -	5	\$ 1,164,148	0	\$ -	12	\$ 3,342,683	0	\$ -
Orange	0	\$ 1,109,317	1	\$ 5,729,467	6	\$ 38,314,994	0	\$ -	0	\$ -	5	\$ 26,584,961	6	\$ 39,424,312	6	\$ 32,314,427
Osceola	1	\$ 1,744,741	0	\$ -	6	\$ 9,747,346	0	\$ -	0	\$ -	5	\$ 7,419,452	7	\$ 11,492,087	5	\$ 7,419,452
Palm Beach	1	\$ 5,659,109	0	\$ -	6	\$ 31,690,687	0	\$ -	5	\$ 23,301,758	0	\$ -	12	\$ 60,651,555	0	\$ -
Pasco	1	\$ 2,135,944	0	\$ -	6	\$ 11,949,329	0	\$ -	0	\$ -	5	\$ 8,716,128	7	\$ 14,085,273	5	\$ 8,716,128
Pinellas	1	\$ 3,836,021	0	\$ -	6	\$ 21,452,588	0	\$ -	0	\$ -	5	\$ 16,075,008	7	\$ 25,288,608	5	\$ 16,075,008
Polk	1	\$ 3,068,164	0	\$ -	6	\$ 17,240,739	0	\$ -	5	\$ 10,559,202	0	\$ -	12	\$ 30,868,105	0	\$ -
Putnam	1	\$ 367,034	0	\$ -	6	\$ 2,058,044	0	\$ -	5	\$ 1,383,490	0	\$ -	12	\$ 3,808,568	0	\$ -
St. Johns	0	\$ 233,249	1	\$ 1,014,516	6	\$ 6,983,451	0	\$ -	0	\$ -	5	\$ 4,707,394	6	\$ 7,216,700	6	\$ 5,721,909
St. Lucie	1	\$ 1,382,264	0	\$ -	6	\$ 7,750,791	0	\$ -	5	\$ 5,391,605	0	\$ -	12	\$ 14,524,660	0	\$ -
Santa Rosa	0	\$ 81,329	1	\$ 638,555	6	\$ 4,033,011	0	\$ -	0	\$ -	5	\$ 2,962,921	6	\$ 4,114,340	6	\$ 3,601,476
Sarasota	1	\$ 1,632,053	0	\$ -	6	\$ 9,133,374	0	\$ -	5	\$ 6,748,288	0	\$ -	12	\$ 17,513,715	0	\$ -
Seminole	1	\$ 2,105,112	0	\$ -	6	\$ 11,755,695	0	\$ -	0	\$ -	5	\$ 9,035,355	7	\$ 13,860,807	5	\$ 9,035,355

Local Option Fuel Tax Levies on Motor Fuel in Florida's Counties
Estimation of Realized and Unrealized Tax Revenues
Local Fiscal Year Ending September 30, 2012

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2011 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2011 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2011 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2011 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Sumter	1	\$ 769,279	0	\$ -	6	\$ 4,317,945	0	\$ -	0	\$ -	5	\$ 2,038,171	7	\$ 5,087,224	5	\$ 2,038,171
Suwannee	1	\$ 294,486	0	\$ -	6	\$ 1,652,107	0	\$ -	5	\$ 998,053	0	\$ -	12	\$ 2,944,646	0	\$ -
Taylor	0	\$ 66,998	1	\$ 112,190	6	\$ 1,010,960	0	\$ -	0	\$ -	5	\$ 520,566	6	\$ 1,077,959	6	\$ 632,756
Union	1	\$ 68,629	0	\$ -	6	\$ 386,333	0	\$ -	0	\$ -	5	\$ 179,124	7	\$ 454,962	5	\$ 179,124
Volusia	1	\$ 2,346,290	0	\$ -	6	\$ 13,134,353	0	\$ -	5	\$ 9,712,717	0	\$ -	12	\$ 25,193,360	0	\$ -
Wakulla	1	\$ 112,145	0	\$ -	6	\$ 630,884	0	\$ -	0	\$ -	5	\$ 412,817	7	\$ 743,030	5	\$ 412,817
Walton	1	\$ 403,847	0	\$ -	6	\$ 2,265,824	0	\$ -	0	\$ -	5	\$ 1,586,013	7	\$ 2,669,671	5	\$ 1,586,013
Washington	1	\$ 125,667	0	\$ -	6	\$ 706,434	0	\$ -	0	\$ -	5	\$ 483,983	7	\$ 832,101	5	\$ 483,983
Florida Total		\$ 80,536,014		\$ 15,969,077		\$ 540,491,087		\$ 55,447		\$ 174,186,457		\$ 206,801,792		\$ 795,213,559		\$ 222,826,315

Notes:

- 1) The estimation of realized and unrealized revenues reflects countywide totals and assumes those tax rates in effect beginning January 1, 2011. The Department of Revenue has not yet published the 2012 tax rates.
- 2) The estimation of unrealized revenues from the Ninth-Cent Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.01 per gallon and reflects countywide totals.
- 3) The estimation of unrealized revenues from the 1-6 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.06 per gallon and reflects countywide totals.
- 4) The estimation of unrealized revenues from the 1-5 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.05 per gallon and reflects countywide totals.
- 5) The Ninth-Cent Fuel Tax and 1-6 Cents Local Option Fuel Tax are imposed on diesel fuel in every county at the maximum rate of \$0.01 and \$0.06 per gallon, respectively, as the result of statewide equalization. Consequently, there are no unrealized tax revenues resulting from these levies on diesel fuel.
- 6) Current law requires the countywide tax proceeds generated from the 1-6 Cents and 1-5 Cents Local Option Fuel Taxes to be distributed among the county government and municipalities within the county's boundaries pursuant to interlocal agreement or default formula (i.e., historical transportation expenditures) methodology. County governments are not required by law to share the Ninth-Cent Fuel Tax proceeds with municipalities within their respective boundaries.

Data Sources:

- 1) Office of Economic and Demographic Research, "2011 Local Government Financial Information Handbook" Table: 2011 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties.
- 2) Office of Economic and Demographic Research, "2011 Local Government Financial Information Handbook" Table: Ninth-Cent Fuel Tax - Estimated Gallons and Tax by Fuel Type - Revenue Estimates for the Local Fiscal Year Ending September 30, 2012.
- 3) Office of Economic and Demographic Research, "2011 Local Government Financial Information Handbook" Table: Local Option Fuel Taxes - Revenue Estimates for the Local Fiscal Year Ending September 30, 2012.

Ninth-Cent Fuel Tax

Sections 206.41(1)(d), 206.87(1)(b), and 336.021, Florida Statutes

Summary:

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 2011 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 countywide referendum. Since January 1, 1994, this tax has been imposed on diesel fuel in every county as the result of statewide equalization.

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

Counties Eligible to Levy:

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

Distribution of Proceeds:

The county's governing body may provide by joint agreement with one or more of its respective municipalities 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.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant 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

The full texts of these opinions are available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

1 to 6 Cents Local Option Fuel Tax

Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes

Summary:

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 2011 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 1st, the county may establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1st. However, any interlocal agreement executed after the initial levy of the tax, extension of the tax, or change in the tax rate, shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds, which are backed by these taxes. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.
 - b. If an interlocal agreement has not been executed, the county may, prior to June 10th, adopt a resolution of intent to levy this tax.
2. If no interlocal agreement or resolution is adopted pursuant to the procedures described in #1 above, then municipalities representing more than 50 percent of the county population may, prior to June 20th, adopt uniform resolutions approving the tax, establishing the duration of the levy and the rate, and setting the date for a county-wide referendum on whether or not to levy the tax. A referendum shall be held in accordance with the provisions of such resolution and applicable state law, provided that the county shall bear the costs of such referendum. The tax shall be levied and collected countywide on January 1st, following 30 days after voter approval.

All impositions and rate changes of this tax shall be levied before July 1st to be effective January 1st of the following year for a period not to exceed 30 years. However, levies of the tax that were in effect on July 1, 2002, and which expire on August 31st of any year may be reimposed at the current authorized rate to be effective September 1st of the year of expiration. Upon expiration, the tax may be re-levied provided that a redetermination of the method of distribution is made.

Counties Eligible to Levy:

All counties are eligible to levy this tax on motor fuel. However, counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive proceeds from this tax. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in the same proportion as other local option fuel tax monies. Since the tax is imposed on diesel fuel at the maximum rate of 6 cents in all counties as the result of statewide equalization, each county receives the tax revenues associated with that levy regardless of whether or not the county is levying the tax on motor fuel.

Distribution of Proceeds:

The tax proceeds shall be distributed by the Department of Revenue (DOR) according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement has been established, then the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local governmental entities, then the parties to the agreement shall review and hold public hearings on the terms of the agreement at least every two years. Additionally, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1st of each year for dividing the proceeds. This provision applies only to Orange County.

Authorized Uses of Proceeds:

County and municipal governments may use the tax proceeds for transportation expenditures as defined in s. 336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs.

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting.
5. Traffic signs, traffic engineering, signalization, and pavement markings.
6. Bridge maintenance and operation.
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Small counties, which are defined as having a total population of 50,000 or less on April 1, 1992, and municipalities within such counties are authorized to use the proceeds to fund infrastructure projects, if such

projects are consistent with the local government's approved comprehensive plan. If the approval or denial of the plan has not become final, such projects should be consistent with the plan last submitted to the state land-planning agency. In addition, no more than an amount equal to the proceeds from 4 cents of this tax may be used by the county 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.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant 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
2010-29	Local option fuel tax, use for electricity and water

The full texts of these opinions are available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

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1 to 5 Cents Local Option Fuel Tax

Sections 206.41(1)(e) and 336.025, Florida Statutes

Summary:

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 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 2011 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 1st, to be effective January 1st of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31st of any year may be reimposed at the current authorized rate to be effective September 1st of the year of expiration. A decision to rescind the tax shall not take effect on any other date than December 31st and shall require a minimum of 60 days notice to the Department of Revenue (DOR) of such decision.

The county may, prior to the tax levy, 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 tax proceeds among the county government and all eligible municipalities. If no interlocal agreement is adopted before the tax's effective date, the revenues shall be distributed according to the transportation expenditures methodology described in detail in the section, Distribution of Proceeds, discussed below. If no interlocal agreement exists, a new agreement may be established prior to June 1st of any year. However, any interlocal agreement established after the initial tax levy or rate change 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 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.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant 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
2010-29	Local option fuel tax, use for electricity and water

The full texts of these opinions are available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

Municipal Pari-Mutuel Tax

Section 550.105(9), Florida Statutes

Summary:

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 2011 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.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

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

The full text of this opinion is available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinion in its entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

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Municipal Parking Facility Space Surcharges

Sections 166.271, Florida Statutes

Summary:

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 or to eliminate non-ad valorem assessments and to improve transportation in downtown or urban core areas.

General Law Amendments:

There were no general law amendments resulting from the 2011 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.¹ Based on April 1, 2010 population census counts, only six municipalities (i.e., Hialeah, Jacksonville, Miami, Orlando, St. Petersburg, and Tampa) had a population of 200,000 or more and were located in a county having a population greater than 500,000.

Administrative Procedures:

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

Distribution of Proceeds:

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

Authorized Uses:

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

1. No less than 60 percent and no more than 80 percent shall be used to reduce the municipality's ad valorem tax millage or to reduce or eliminate non-ad valorem assessments, unless the municipality has previously used the proceeds from the surcharge levied under 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.

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

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

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

Attorney General Opinions:

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

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

Summary:

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 2011 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 was so amended prior to January 1, 1968, for the levy of this 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 or sales of food or beverages delivered to a person's home under a contract providing for deliveries on a regular schedule when the price of each meal is less than \$10.

Municipalities Eligible to Levy:

Currently, only three municipalities in Miami-Dade County (i.e., Bal Harbour, Miami Beach, and Surfside) are eligible to impose the tax. According to the Department of Revenue (DOR), all three municipalities are imposing the tax at the following rates: 4 percent of transient rental transactions and 2 percent on the sale of food and beverages.

Administrative Procedures:

It is the duty of every person renting a room or rooms and every person selling at retail food or beverages or alcoholic beverages for consumption on the premises to act as the collection agent. Every such person must collect, report, and pay over to the municipality all such taxes imposed, levied, and collected, in accordance with the accounting and other provisions of the enacted ordinance. Any municipality collecting the tax shall have the same duties and privileges as the DOR under part I of ch. 212, F.S., and may use any power granted to the DOR under this part, including enforcement and collection procedures and penalties, which shall be binding upon all persons and entities that are subject to the tax. Additionally, municipalities responsible for administering the tax shall participate in the Registration Information Sharing and Exchange (RISE) Program

and share tax administration information as prescribed by the DOR.¹

Distribution of Proceeds:

The governing body may authorize by ordinance the creation of an authority or commission empowered to contract and be contracted with its own name as an agency of the municipality to expend such portion of the proceeds of this tax as the body may determine appropriate.

Authorized Uses of Proceeds:

The tax proceeds shall only be used for the creation and maintenance of convention and publicity bureaus; development and maintenance of art and cultural centers; enhancement of tourism; publicity and advertising; construction, operation, and maintenance of auditoriums, community centers, and convention structures; or relief from ad valorem taxes being used for any of these other purposes.

Attorney General Opinions:

No opinions specifically relevant to this tax have been issued.

1. Section 213.0535, F.S.

Public Service Tax

Sections 166.231-.235, Florida Statutes

Summary:

Municipalities and charter counties are authorized to levy by ordinance a public service tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service.¹ The tax shall be levied only upon purchases within the municipality or within the charter county's unincorporated area and shall not exceed 10 percent of the payments received by the seller of the taxable item. Services competitive with those listed above, as defined by ordinance, shall be taxed on a comparable base at the same rates; however, fuel oil shall be taxed at a rate not to exceed 4 cents per gallon.² The tax proceeds are considered general revenue for the municipality or charter county.

General Law Amendments:

There were no general law amendments resulting from the 2011 Regular Legislative Session.

Eligibility Requirements:

All municipalities are eligible to levy the tax within the area of its tax jurisdiction. In addition, municipalities imposing the tax on cable television service as of May 4, 1977, are authorized to continue the tax levy in order to satisfy debt obligations incurred prior to that date. A charter county, by virtue of numerous legal rulings in Florida case law, may levy the tax within the unincorporated area. For example, the Florida Supreme Court has ruled that charter counties, unless specifically precluded by general or special law, may impose by ordinance any tax in the area of its tax jurisdiction that a municipality may impose.³ More recently, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.⁴

Administrative Procedures:

The tax shall be collected by the seller of the taxable item from the purchaser at the time of payment for such service.⁵ At the discretion of the local taxing authority, the tax may be levied on a physical unit basis. Using this basis, the tax would be levied as follows: electricity, number of kilowatt hours purchased; metered or bottled gas, number of cubic feet purchased; fuel oil and kerosene, number of gallons purchased; and water service, number of gallons purchased.⁶ A number of tax exemptions are specified in law.⁷

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

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.

6. Section 166.232, F.S.

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

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

Distribution of Proceeds:

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

Authorized Uses:

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

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 a searchable on-line database.¹⁰ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase *public service tax*. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Tax Rates Imposed by Taxing Authorities:

As previously mentioned, taxing authorities are required to furnish information to the DOR. This information includes the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information. The DOR maintains an online database that can be searched or downloaded.¹¹

Prior Years' Revenues:

Summaries of prior years' revenues reported by county and municipal governments are available.¹²

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

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

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

12. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

Tourist Development Taxes

Section 125.0104, Florida Statutes

Summary:

Section 125.0104, F.S., authorizes five separate tourist development taxes on transient rental transactions. Depending on a county's eligibility to levy, the 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:

There were no general law amendments resulting from the 2011 Regular Legislative Session.

Authorization to Levy:

Any county may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege except there shall be no additional levy of a tourist development tax in any municipalities presently imposing the Municipal Resort Tax as authorized in ch. 67-930, L.O.F. Additionally, no county authorized to levy any of the convention development taxes shall be allowed to levy more than 2 percent of tourist development tax.¹ However, this second limitation does not apply to a county's levy of the Professional Sports Franchise Facility Tax² and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.³

A county may elect to levy and impose the tourist development tax in a subcounty special district. However, if a county elects to levy and impose the tax on a subcounty special district basis, the district shall embrace all or a significant contiguous portion of the county. The county shall assist the Department of Revenue (DOR) in identifying the rental units in the district that are subject to the tax.

These levies require the adoption of an authorizing ordinance by vote of the county's governing body. Additionally, some levies require referendum approval or provide the option for the tax to be approved by referendum. Depending on the particular tax levy, the effective date of the levy and imposition of the tax shall be the first day on the second month following approval of the ordinance by referendum, as prescribed in s. 125.0104(6), F.S., or the first day of any subsequent month as may be specified in the ordinance.

At least 60 days prior to the enactment of the ordinance levying the tax, the county's governing body shall adopt a resolution establishing and appointing the members of the county tourist development council and indicating the intention of the county to consider the enactment of an ordinance levying and imposing the tax. The tourist development council, prior the enactment of the ordinance, shall prepare and submit to the county's governing body for its approval a plan for tourist development.⁴ Please note that these provisions regarding the establishment of a county tourist development council and the submission of a tourist development plan only applies to the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., since the other levies are exempted from these requirements.

1. Section 125.0104(3)(b), F.S.

2. Section 125.0104(3)(l)4., F.S.

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

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

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 rules and publish forms as necessary to enforce these taxes.⁵

A county may exempt itself from the requirements that the tax be administered by the DOR according to ch. 212, F.S., if the county adopts an ordinance providing for local collection and administration of the tax. A portion of the tax collections may be retained by the county for its administrative costs; however, that portion cannot exceed 3 percent of collections. A county electing to locally administer the tax shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the DOR.⁶

Reporting Requirements:

For each levy, the county is responsible for furnishing the DOR with a certified copy of the ordinance within 10 days after its approval. If applicable, the county shall also notify the DOR within 10 days after the ordinance's approval by referendum of the time period during which the tax will be levied.⁷

Distribution of Proceeds:

Tax collections received by the DOR, less the costs of administration, shall be paid monthly to the county, which imposed the particular tax or taxes. The funds shall be placed in the county tourist development trust fund of the respective county, which shall be established by each county as a pre-condition to the receipt of such funds.⁸

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
77-81	Counties, tourist development tax

5. Section 125.0104(3), F.S.
6. Section 125.0104(10), F.S.
7. Section 125.0104(4)(a), F.S.
8. Section 125.0104(3)(i), F.S.

79-30	Tourist development tax, usage
83-18	Use of tourist tax for convention center
86-68	Use of tourist development tax to maintain beaches
86-87	Funds used for advertising
86-96	Authority to increase tourist development tax
87-16	Use of tourist tax to improve shoreline
88-37	Local option tourist development tax
88-49	Use of tourist development tax
89-50	Tourist tax revenues used for travel expenses
90-14	Revenues derived from tourist development tax
90-55	Tourist development tax, beach facilities
90-59	Tourist development tax, hydrilla and weed control
90-83	Immunity from suit, county tourist development councils
91-62	Tourist development tax revenues
92-03	Clerk of Court's authority regarding tourist development tax
92-16	Tourist development tax – Concert in the Park
92-34	Use of tourist development tax revenue
92-66	Tourist development tax revenues, purchase of all terrain vehicles
94-12	County use of tourist development tax revenues for rail trail
95-71	Tourist development tax, infrastructure surtax
96-26	Tourist development tax, creation of second district
96-54	Tourist development tax funds for raceway facility
97-13	Tourist development tax, foreign national's residence
97-48	Tourist development tax revenues for artificial reef
97-64	Tourist development tax, convention development tax
98-74	Tourist development tax, construction of war memorial
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
2010-09	Tourist development tax, used to stock lakes with fish
2010-26	Tourist development tax, subcounty special district

The full texts of these opinions are available via a searchable on-line database.⁹ 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.

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

Tax Rates, Taxable Sales, and Estimates of Realized and Unrealized Revenues:

Optional tourist taxes can be a valuable source of revenue for tourist facilities development and promotion, and the tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a tourist tax levy. Although these tables are useful in estimating revenues, 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 such as the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, and the availability of convention facilities.

The first table following this section provides a historical summary of tourist and convention development tax impositions, expirations, rate changes, and repeals based on information obtained from the DOR.¹⁰ The second table 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. In order to calculate a revenue estimate using this table, take the county's estimate of taxable sales reported by transient rental facilities as listed in the table 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 2011 tax rates. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year 2012.

Additional Detail:

Additional information regarding each of the five individual authorizations to levy can be found in the sections immediately following the three tables previously discussed. Additional tourist development tax data can be found on the EDR's website.¹¹

10. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: November 1, 2011) <https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

11. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Active Levies, as of November 1, 2011, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
1 or 2 Percent Tax - s. 125.0104(3)(c), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jun. 1, 1987</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 2000</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Mar. 1, 1986</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1990</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
Collier	Imposed Levy	2%	Nov. 1, 1990	-
Collier	Repealed Levy	-	Nov. 14, 1991	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>DeSoto</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2011</i>	-
<i>Dixie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2011</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 (select cities exempt)</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>St. Johns</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>St. 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>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Active Levies, as of November 1, 2011, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<i>Suwannee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1991</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1998</i>	-
<i>Volusia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1995</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1986</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2001</i>	-
Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1993</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1997</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2007</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1989</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1987</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2002</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 1999</i>	-
Collier	Imposed Levy	1%	Nov. 1, 1990	-
Collier	Repealed Levy	-	Nov. 14, 1991	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
Columbia	Imposed Levy	1%	May 1, 1991	Jul. 31, 1994
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</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>	-
Monroe (Key West only)	Imposed Levy	1%	Nov. 1, 1986	Jun. 30, 1987
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1987</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2008</i>	-
<i>Okealoosa (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>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1992</i>	-
<i>St. 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>Nov. 1, 2011</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1999</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2006</i>	-
Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<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>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Active Levies, as of November 1, 2011, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1994</i>	-
Escambia (Navarre Beach exempt)	Imposed Levy	1%	May 1, 1996	Apr. 30, 1999
<i>Escambia (Navarre Beach exempt)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2000</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2010</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2007</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1990</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2001</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2003</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2004</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2003</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2008</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1991</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1995</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 1997</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1994</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1994</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2008</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
St. Lucie	Imposed Levy	1%	Aug. 1, 1997	Dec. 31, 2002
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2003</i>	<i>Jan. 31, 2018</i>
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2006</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2007</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2009</i>	-
<i>Volusia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2003</i>	-
Wakulla	Pending Levy	1%	Mar. 1, 2012	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2004</i>	-
High Tourism Impact Tax - s. 125.0104(3)(m), F.S.				
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1989</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</i>	-
Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2009</i>	<i>Mar. 31, 2014</i>
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2005</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2007</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1994</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1994</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2009</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2008</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2006</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2004</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2006</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2005</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2003</i>	<i>Jan. 31, 2018</i>
Sarasota	Imposed Levy	0.5%	May 1, 2010	Apr. 30, 2011
<i>Sarasota</i>	<i>Increased Rate</i>	<i>1%</i>	<i>May 1, 2011</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2009</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Oct. 1, 2009</i>	<i>Sep. 30, 2014</i>

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Active Levies, as of November 1, 2011, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Tourist Impact Tax - s. 125.0108, F.S.				
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1988</i>	-
Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.				
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.				
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>3%</i>	<i>May 1, 1984</i>	-
Special District Convention Development Tax - s. 212.0305(4)(c), F.S.				
<i>Volusia (portion)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1984</i>	<i>Aug. 31, 1991</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Sep. 1, 1991</i>	<i>Sep. 30, 1995</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 1995</i>	-
Note: This levy is imposed within the jurisdiction of the Halifax Area Advertising Authority.				
Special Convention Development Tax - s. 212.0305(4)(d), F.S.				
<i>Volusia (portion)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1987</i>	<i>Mar. 31, 1992</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Apr. 1, 1992</i>	<i>Sep. 30, 2000</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 2000</i>	-
Note: This levy is imposed within the jurisdiction of the Southeast Volusia Advertising Authority.				
Subcounty Convention Development Tax - s. 212.0305(4)(e), F.S.				
<i>Volusia (portion)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1984</i>	<i>Aug. 31, 1991</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Sep. 1, 1991</i>	<i>Sep. 30, 1995</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 1995</i>	-
Note: This levy is imposed within the jurisdiction of the West Volusia Advertising Authority.				
Local Administration of Tourist Taxes				
County	Effective Date	Termination Date		
<i>Alachua</i>	<i>Jul. 1, 2001</i>			
<i>Baker</i>	<i>May 1, 2000</i>			
<i>Bay</i>	<i>Jan. 1, 1994</i>			
<i>Brevard</i>	<i>Oct. 1, 1992</i>			
<i>Broward</i>	<i>Mar. 1, 1994</i>			
<i>Charlotte</i>	<i>Sep. 1, 1990</i>			
<i>Citrus</i>	<i>Sep. 1, 1991</i>	<i>Dec. 31, 2005</i>		
<i>Clay</i>	<i>Jan. 1, 1989</i>			
<i>Collier</i>	<i>Jan. 1, 1993</i>			
<i>Duval</i>	<i>Dec. 1, 1990</i>			
<i>Escambia</i>	<i>Jun. 1, 1989</i>			
<i>Gulf</i>	<i>Jun. 1, 2001</i>			
<i>Hernando</i>	<i>Jan. 1, 1993</i>			
<i>Hillsborough</i>	<i>Jan. 1, 1992</i>			
<i>Indian River</i>	<i>Oct. 1, 2000</i>			
<i>Lake</i>	<i>Nov. 1, 1998</i>			
<i>Lee</i>	<i>May 1, 1988</i>			
<i>Leon</i>	<i>Oct. 1, 1994</i>			
<i>Manatee</i>	<i>Oct. 1, 1989</i>			
<i>Marion</i>	<i>Apr. 1, 2008</i>			
<i>Martin</i>	<i>Nov. 1, 2002</i>			
<i>Miami-Dade</i>	<i>Apr. 1, 1988</i>			
<i>Monroe (Tourist Development Taxes)</i>	<i>Jan. 1, 1991</i>			
<i>Monroe (Tourist Impact Tax)</i>	<i>Jan. 1, 1996</i>			
<i>Nassau</i>	<i>May 1, 1989</i>			
<i>Okaloosa</i>	<i>Jul. 1, 1992</i>			
<i>Orange</i>	<i>Jan. 1, 1992</i>			

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Active Levies, as of November 1, 2011, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<i>Osceola</i>	<i>May 1, 1992</i>			
<i>Palm Beach</i>	<i>Jan. 1, 1993</i>			
<i>Pinellas</i>	<i>Oct. 1, 1990</i>			
<i>Polk</i>	<i>Jan. 1, 1994</i>			
<i>Putnam</i>	<i>Apr. 1, 1999</i>			
<i>St. Johns</i>	<i>Aug. 1, 1988</i>			
<i>St. Lucie</i>	<i>May 1, 1991</i>			
<i>Santa Rosa</i>	<i>May 1, 1994</i>			
<i>Sarasota</i>	<i>Jun. 1, 1992</i>			
<i>Seminole</i>	<i>Sep. 1, 1993</i>			
<i>Suwannee</i>	<i>Nov. 1, 2001</i>			
<i>Taylor</i>	<i>Jul. 1, 2006</i>			
<i>Volusia</i>	<i>Apr. 1, 1990</i>			
Wakulla	Dec. 1, 1996		Sep. 30, 2009	
<i>Walton</i>	<i>Oct. 1, 1991</i>			

Note: The Miami-Dade municipalities of Bal Harbour and Surfside impose a 4% Municipal Resort Tax and are exempt from the county's levies of the Tourist Development Tax and Convention Development Tax. The municipality of Miami Beach also imposes a 4% Municipal Resort Tax and is exempt from the county's Tourist Development Tax levy, but is not exempt from the county's Convention Development Tax levy.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (Last Updated: November 1, 2011)
<https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

Taxable Sales Reported by Transient Rental Facilities State Fiscal Years Ended June 30, 2004 - 2012

County	2004	2005	2006	2007	2008	2009	2010	2011 (est.)	2012 (est.)
Alachua	\$ 55,904,993	\$ 58,584,056	\$ 65,615,424	\$ 74,594,673	\$ 75,917,950	\$ 65,985,970	\$ 65,658,413	\$ 67,324,658	\$ 68,959,407
Baker	\$ 1,504,500	\$ 1,699,572	\$ 1,603,440	\$ 1,741,451	\$ 1,351,770	\$ 1,218,154	\$ 978,419	\$ 857,407	\$ 870,268
Bay	\$ 196,208,387	\$ 208,158,496	\$ 183,988,163	\$ 205,883,807	\$ 220,615,421	\$ 257,737,516	\$ 232,109,551	\$ 228,138,921	\$ 233,602,876
Bradford	\$ 2,580,981	\$ 2,622,384	\$ 2,642,988	\$ 2,704,138	\$ 2,708,650	\$ 2,562,224	\$ 2,259,884	\$ 2,007,489	\$ 2,043,418
Brevard	\$ 118,405,980	\$ 138,017,993	\$ 166,546,628	\$ 172,366,524	\$ 176,303,417	\$ 159,168,832	\$ 160,305,862	\$ 165,660,779	\$ 171,210,415
Broward	\$ 654,875,401	\$ 705,221,067	\$ 777,095,108	\$ 802,185,494	\$ 840,297,004	\$ 717,890,868	\$ 699,454,719	\$ 758,308,221	\$ 783,332,392
Calhoun	\$ 123,889	\$ 124,139	\$ 112,493	\$ 105,841	\$ 110,629	\$ 88,919	\$ 93,633	\$ 96,358	\$ 97,322
Charlotte	\$ 45,588,167	\$ 44,867,990	\$ 48,404,996	\$ 44,563,667	\$ 44,150,162	\$ 41,037,361	\$ 42,168,318	\$ 41,354,335	\$ 42,102,848
Citrus	\$ 16,915,167	\$ 17,942,932	\$ 18,476,567	\$ 19,545,020	\$ 20,971,656	\$ 20,168,718	\$ 21,516,465	\$ 18,847,810	\$ 19,220,545
Clay	\$ 11,948,733	\$ 12,444,196	\$ 12,623,704	\$ 12,914,586	\$ 14,635,620	\$ 15,825,800	\$ 14,483,278	\$ 14,461,810	\$ 14,719,230
Collier	\$ 313,330,067	\$ 353,421,354	\$ 392,064,458	\$ 353,863,988	\$ 368,128,308	\$ 317,620,585	\$ 320,351,557	\$ 325,900,612	\$ 333,998,616
Columbia	\$ 16,271,833	\$ 18,768,712	\$ 21,071,923	\$ 20,029,588	\$ 19,580,587	\$ 19,147,110	\$ 17,050,484	\$ 19,436,495	\$ 19,885,478
DeSoto	\$ 3,302,307	\$ 3,401,376	\$ 3,537,431	\$ 3,678,928	\$ 3,826,086	\$ 3,792,758	\$ 3,910,060	\$ 4,030,990	\$ 4,111,610
Dixie	\$ 784,000	\$ 807,520	\$ 839,821	\$ 873,414	\$ 908,350	\$ 884,446	\$ 911,800	\$ 940,000	\$ 958,800
Duval	\$ 212,759,328	\$ 253,346,688	\$ 246,503,395	\$ 258,543,775	\$ 278,887,590	\$ 245,315,509	\$ 222,390,137	\$ 230,031,057	\$ 236,940,116
Escambia	\$ 126,929,725	\$ 128,311,967	\$ 113,095,231	\$ 119,002,462	\$ 136,216,083	\$ 132,542,672	\$ 130,257,399	\$ 109,297,155	\$ 111,373,801
Flagler	\$ 16,931,340	\$ 20,380,075	\$ 26,051,942	\$ 29,314,259	\$ 30,298,172	\$ 26,924,544	\$ 27,127,008	\$ 31,547,582	\$ 32,178,534
Franklin	\$ 28,909,511	\$ 29,499,501	\$ 33,492,460	\$ 35,818,210	\$ 38,940,899	\$ 37,386,261	\$ 37,048,249	\$ 38,844,076	\$ 39,620,958
Gadsden	\$ 1,485,454	\$ 1,467,751	\$ 1,961,062	\$ 3,246,307	\$ 3,844,048	\$ 4,377,602	\$ 3,691,542	\$ 4,146,438	\$ 4,233,513
Gilchrist	\$ 852,180	\$ 897,032	\$ 944,244	\$ 993,941	\$ 1,048,933	\$ 1,029,357	\$ 1,277,031	\$ 1,485,753	\$ 1,503,582
Glades	\$ 1,519,189	\$ 1,688,028	\$ 1,140,189	\$ 850,000	\$ 775,543	\$ 702,378	\$ 821,850	\$ 828,876	\$ 838,823
Gulf	\$ 10,173,967	\$ 11,669,207	\$ 10,142,467	\$ 16,589,656	\$ 16,869,490	\$ 16,977,036	\$ 18,808,357	\$ 18,582,266	\$ 18,953,911
Hamilton	\$ 1,114,285	\$ 1,213,745	\$ 1,578,692	\$ 1,723,357	\$ 1,479,858	\$ 1,095,290	\$ 793,231	\$ 1,031,670	\$ 1,041,987
Hardee	\$ 1,180,217	\$ 1,268,447	\$ 2,022,739	\$ 2,500,000	\$ 1,651,964	\$ 1,626,808	\$ 1,706,592	\$ 1,744,026	\$ 1,764,954
Hendry	\$ 5,103,589	\$ 5,285,291	\$ 6,577,038	\$ 7,200,436	\$ 5,314,203	\$ 3,401,627	\$ 3,327,241	\$ 3,756,848	\$ 3,805,687
Hernando	\$ 9,915,767	\$ 11,936,720	\$ 12,603,417	\$ 14,115,419	\$ 12,593,398	\$ 11,483,336	\$ 10,575,923	\$ 10,777,206	\$ 10,971,196
Highlands	\$ 13,231,189	\$ 17,217,031	\$ 17,746,896	\$ 17,309,328	\$ 17,545,187	\$ 16,009,673	\$ 15,545,762	\$ 14,587,135	\$ 14,976,405
Hillsborough	\$ 316,207,780	\$ 386,592,182	\$ 408,460,676	\$ 441,240,774	\$ 430,109,735	\$ 380,735,219	\$ 342,743,503	\$ 368,471,134	\$ 376,945,970
Holmes	\$ 443,714	\$ 390,921	\$ 533,985	\$ 420,883	\$ 448,102	\$ 477,606	\$ 572,323	\$ 1,122,083	\$ 1,134,825
Indian River	\$ 40,940,118	\$ 45,865,631	\$ 39,580,971	\$ 37,668,933	\$ 40,447,866	\$ 34,066,213	\$ 33,629,727	\$ 35,885,331	\$ 36,280,069
Jackson	\$ 7,368,862	\$ 9,032,350	\$ 8,734,597	\$ 8,506,226	\$ 7,997,812	\$ 6,501,992	\$ 6,009,848	\$ 9,073,589	\$ 9,173,398
Jefferson	\$ 1,344,611	\$ 1,720,657	\$ 1,808,855	\$ 1,432,150	\$ 1,615,564	\$ 1,409,084	\$ 1,286,043	\$ 1,212,368	\$ 1,225,704
Lafayette	\$ 158,616	\$ 144,148	\$ 159,711	\$ 152,000	\$ 147,284	\$ 162,600	\$ 176,264	\$ 179,323	\$ 181,296
Lake	\$ 45,006,100	\$ 51,389,328	\$ 57,139,686	\$ 58,661,492	\$ 58,514,303	\$ 49,197,218	\$ 47,547,280	\$ 47,518,509	\$ 48,088,731
Lee	\$ 404,701,900	\$ 387,490,350	\$ 444,659,401	\$ 448,782,117	\$ 474,537,924	\$ 444,990,537	\$ 453,611,319	\$ 467,364,101	\$ 475,776,655
Leon	\$ 75,231,400	\$ 81,079,561	\$ 84,209,240	\$ 86,967,922	\$ 85,372,427	\$ 76,790,239	\$ 71,710,039	\$ 77,106,613	\$ 78,263,212
Levy	\$ 6,736,129	\$ 6,944,846	\$ 8,076,041	\$ 8,498,242	\$ 8,406,417	\$ 7,355,987	\$ 7,725,631	\$ 7,634,966	\$ 7,730,993
Liberty	\$ 119,114	\$ 157,607	\$ 134,913	\$ 125,000	\$ 83,790	\$ 110,490	\$ 108,705	\$ 110,896	\$ 112,128
Madison	\$ 2,268,187	\$ 2,584,372	\$ 2,895,695	\$ 3,150,150	\$ 2,875,674	\$ 2,655,758	\$ 2,344,814	\$ 2,751,850	\$ 2,804,083
Manatee	\$ 105,276,914	\$ 109,532,158	\$ 119,010,865	\$ 125,222,264	\$ 128,560,133	\$ 114,705,715	\$ 126,965,315	\$ 132,572,497	\$ 134,693,657
Marion	\$ 57,515,955	\$ 58,689,750	\$ 56,439,347	\$ 56,563,005	\$ 53,701,567	\$ 44,296,398	\$ 39,673,139	\$ 44,091,095	\$ 44,532,006
Martin	\$ 31,373,908	\$ 32,662,770	\$ 34,324,146	\$ 31,194,758	\$ 26,300,948	\$ 25,479,264	\$ 26,054,314	\$ 27,880,022	\$ 28,158,822
Miami-Dade	\$ 834,677,551	\$ 972,036,386	\$ 1,106,289,934	\$ 1,187,184,836	\$ 1,247,326,963	\$ 1,100,218,289	\$ 1,104,536,988	\$ 1,269,504,227	\$ 1,313,809,924
Monroe	\$ 461,363,853	\$ 479,770,079	\$ 472,637,711	\$ 488,062,644	\$ 540,152,224	\$ 469,007,116	\$ 486,364,585	\$ 529,372,317	\$ 540,489,135
Nassau	\$ 61,315,200	\$ 76,163,268	\$ 78,015,931	\$ 81,475,122	\$ 87,182,231	\$ 69,825,191	\$ 69,192,379	\$ 73,070,950	\$ 74,751,581
Okaloosa	\$ 194,384,700	\$ 199,300,620	\$ 184,116,051	\$ 205,895,575	\$ 221,863,452	\$ 206,807,843	\$ 200,776,184	\$ 176,363,661	\$ 179,538,207
Okeechobee	\$ 6,232,896	\$ 7,425,241	\$ 7,585,232	\$ 7,125,727	\$ 6,468,798	\$ 5,225,876	\$ 5,700,925	\$ 5,531,331	\$ 5,592,175
Orange	\$ 2,110,929,980	\$ 2,399,217,846	\$ 2,521,706,550	\$ 2,710,670,357	\$ 2,826,399,571	\$ 2,427,416,667	\$ 2,371,408,333	\$ 2,680,566,667	\$ 2,778,400,928
Osceola	\$ 465,696,020	\$ 620,126,216	\$ 551,083,486	\$ 549,271,440	\$ 607,570,774	\$ 551,729,145	\$ 496,245,954	\$ 534,724,809	\$ 552,249,703
Palm Beach	\$ 484,045,875	\$ 556,600,117	\$ 588,503,498	\$ 580,142,798	\$ 555,139,359	\$ 455,870,564	\$ 459,071,848	\$ 496,291,966	\$ 508,699,265

Taxable Sales Reported by Transient Rental Facilities

State Fiscal Years Ended June 30, 2004 - 2012

County	2004	2005	2006	2007	2008	2009	2010	2011 (est.)	2012 (est.)
Pasco	\$ 34,022,518	\$ 35,852,212	\$ 40,609,728	\$ 37,758,722	\$ 41,728,456	\$ 33,202,199	\$ 31,589,671	\$ 33,603,814	\$ 34,208,683
Pinellas	\$ 427,603,475	\$ 455,990,950	\$ 481,143,302	\$ 492,363,469	\$ 519,212,023	\$ 476,115,581	\$ 455,098,382	\$ 465,518,855	\$ 477,543,079
Polk	\$ 105,443,529	\$ 136,314,664	\$ 137,310,953	\$ 146,666,851	\$ 150,698,292	\$ 135,340,143	\$ 120,812,842	\$ 131,487,626	\$ 134,248,866
Putnam	\$ 5,441,750	\$ 5,843,360	\$ 5,577,463	\$ 5,696,538	\$ 6,921,430	\$ 5,420,729	\$ 4,711,937	\$ 5,112,441	\$ 5,168,678
St. Johns	\$ 145,487,230	\$ 165,147,699	\$ 174,638,792	\$ 181,236,162	\$ 184,662,053	\$ 144,393,920	\$ 147,671,885	\$ 158,257,561	\$ 160,947,940
St. Lucie	\$ 46,897,938	\$ 53,014,715	\$ 56,743,509	\$ 50,711,141	\$ 50,558,016	\$ 42,399,372	\$ 38,958,110	\$ 45,958,056	\$ 46,647,427
Santa Rosa	\$ 8,839,000	\$ 13,542,569	\$ 14,411,609	\$ 20,379,872	\$ 22,477,523	\$ 22,334,158	\$ 21,959,800	\$ 20,295,786	\$ 20,519,040
Sarasota	\$ 220,222,867	\$ 250,800,233	\$ 247,754,513	\$ 261,635,469	\$ 264,232,357	\$ 241,386,769	\$ 241,129,559	\$ 231,604,899	\$ 236,236,997
Seminole	\$ 58,229,467	\$ 81,539,029	\$ 86,626,672	\$ 83,316,714	\$ 80,154,526	\$ 62,718,252	\$ 58,425,828	\$ 63,666,654	\$ 65,258,320
Sumter	\$ 13,001,000	\$ 13,028,330	\$ 13,915,298	\$ 14,613,433	\$ 16,349,911	\$ 15,562,315	\$ 17,132,210	\$ 17,802,139	\$ 18,300,598
Suwannee	\$ 4,206,300	\$ 4,878,927	\$ 5,146,058	\$ 5,343,461	\$ 5,856,278	\$ 5,146,813	\$ 5,049,072	\$ 5,734,363	\$ 5,820,378
Taylor	\$ 5,193,223	\$ 5,082,814	\$ 5,229,981	\$ 5,115,943	\$ 5,737,667	\$ 5,782,212	\$ 5,983,767	\$ 7,349,033	\$ 7,496,014
Union	\$ 11,000	\$ 12,000	\$ 13,154	\$ 14,000	\$ 15,980	\$ 15,980	\$ 15,980	\$ 16,159	\$ 16,340
Volusia	\$ 245,790,180	\$ 241,777,500	\$ 271,153,443	\$ 263,063,352	\$ 265,765,628	\$ 228,549,804	\$ 222,868,317	\$ 228,288,985	\$ 234,224,499
Wakulla	\$ 1,142,300	\$ 1,311,011	\$ 1,650,329	\$ 1,867,502	\$ 2,452,188	\$ 2,074,589	\$ 2,177,117	\$ 2,536,141	\$ 2,594,472
Walton	\$ 246,080,733	\$ 225,551,092	\$ 218,602,226	\$ 256,407,612	\$ 274,612,769	\$ 263,997,822	\$ 257,660,532	\$ 246,875,403	\$ 253,294,163
Washington	\$ 1,726,511	\$ 2,964,199	\$ 2,831,789	\$ 3,154,451	\$ 3,024,167	\$ 2,801,272	\$ 2,602,672	\$ 2,658,559	\$ 2,714,389
Statewide Total	\$ 9,150,528,548	\$ 10,227,830,971	\$ 10,707,948,253	\$ 11,170,017,370	\$ 11,640,653,151	\$ 10,284,278,290	\$ 10,041,925,899	\$ 10,769,192,748	\$ 11,077,189,043
% Change	-	11.8%	4.7%	4.3%	4.2%	-11.7%	-2.4%	7.2%	2.9%

2011 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

Local Option Taxes on Transient Rental Transactions														
County	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Local Option Food and Beverage Taxes s. 212.0306, F.S.	
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)		Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special, & Subcounty Convention Tax (up to 3%)				Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
Alachua *	2	1	1		1				5	5	0			
Baker *	2								5	2	3			
Bay *	2	1	1		1				5	5	0			
Bradford	2	1	1						5	4	1			
Brevard *	2	1	1		1				5	5	0			
Broward *	2	1	1		1				6	5	1			
Calhoun									4	0	4			
Charlotte *	2	1	1		1				5	5	0			
Citrus	2	1							5	3	2			
Clay *	2	1							5	3	2			
Collier *	2	1	1						5	4	1			
Columbia	2	1							5	3	2			
DeSoto	2								4	2	2			
Dixie	2								4	2	2			
Duval *	2		1		1		2		6	6	0			
Escambia *	2	1	1						5	4	1			
Flagler	2	1	1						5	4	1			
Franklin	2								5	2	3			
Gadsden	2								5	2	3			
Gilchrist	2								5	2	3			
Glades	2								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								5	2	3			
Lafayette									4	0	4			
Lake *	2	1	1						5	4	1			
Lee *	2	1	1		1				5	5	0			
Leon *	2	1	1		1				5	5	0			
Levy	2								5	2	3			
Liberty									4	0	4			
Madison	2	1							5	3	2			
Manatee *	2	1	1		1				5	5	0			
Marion *	2								5	2	3			
Martin *	2	1	1						5	4	1			
Miami-Dade *	2		1				3		6	6	0	2	1	
Monroe *	2	1		1		1			7	5	2			
Nassau *	2	1	1						5	4	1			
Okaloosa *	2	1	1		1				5	5	0			
Okeechobee	2	1							5	3	2			
Orange *	2	1	1	1	1				6	6	0			
Osceola *	2	1	1	1	1				6	6	0			
Palm Beach *	2	1	1		1				5	5	0			

2011 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

Local Option Taxes on Transient Rental Transactions														
County	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Local Option Food and Beverage Taxes s. 212.0306, F.S.				
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)		Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (up to 3%)	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
Pasco	2									5	2	3		
Pinellas *	2	1	1		1					5	5	0		
Polk *	2	1	1		1					5	5	0		
Putnam *	2	1	1							5	4	1		
St. Johns *	2	1	1							5	4	1		
St. Lucie *	2	1	1		1					5	5	0		
Santa Rosa *	2	1	1							5	4	1		
Sarasota *	2	1	1		1					5	5	0		
Seminole *	2	1	1		1					5	5	0		
Sumter	2									5	2	3		
Suwannee *	2									5	2	3		
Taylor *	2	1								5	3	2		
Union										4	0	4		
Volusia *	2		1					3		6	6	0		
Wakulla	2	1								5	3	2		
Walton *	2	1	1		0.5					6	4.5	1.5		
Washington	2	1								5	3	2		
# Eligible to Levy:	67	56	67	5	65	1	1	1	1		67		1	1
# Levying:	62	44	35	3	20	1	1	1	1		62		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 countywide.
- 7) In Santa Rosa County, the countywide tourist development tax rate is 2%. The rate in the special taxing district of Navarre Beach is 3%; however, the funds generated from this levy go to Escambia County pursuant to an agreement adopted when this area was transferred to Santa Rosa County by Escambia County.
- 8) According to the Department of Revenue's Office of Tax Research, five counties (i.e., Broward, Monroe, Orange, Osceola, and Walton) are considered high tourism impact counties pursuant to s. 125.0104(3)(m)2., F.S. Broward and Orange counties qualify to levy because sales subject to the tax exceeded \$600 million during the previous calendar year. Monroe and Walton counties qualify to levy because the sales subject to the tax were at least 18 percent of the county's total taxable sales under Chapter 212, F.S., where the sales subject to the tax were a minimum of \$200 million. Osceola County qualifies to levy due to a grandfather clause.
- 9) Effective March 1, 2012, the total tourist development tax rate in Wakulla County will increase to 4%.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (Last Updated: November 1, 2011) <https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

Local Option Tourist Tax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2012

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	2011 Tax Rate	Countywide Realized Tax Revenues	Unused Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2011 Tax Rate	Countywide Realized Tax Revenues	Unused Tax Rate	Countywide Unrealized Tax Revenues
Alachua	\$ 689,594	5	5	\$ 3,447,970	0	\$ -			\$ -		\$ -
Baker	\$ 8,703	5	2	\$ 17,405	3	\$ 26,108			\$ -		\$ -
Bay	\$ 2,336,029	5	5	\$ 11,680,144	0	\$ -			\$ -		\$ -
Bradford	\$ 20,434	5	4	\$ 81,737	1	\$ 20,434			\$ -		\$ -
Brevard	\$ 1,712,104	5	5	\$ 8,560,521	0	\$ -			\$ -		\$ -
Broward	\$ 7,833,324	6	5	\$ 39,166,620	1	\$ 7,833,324			\$ -		\$ -
Calhoun	\$ 973	4	0	\$ -	4	\$ 3,893			\$ -		\$ -
Charlotte	\$ 421,028	5	5	\$ 2,105,142	0	\$ -			\$ -		\$ -
Citrus	\$ 192,205	5	3	\$ 576,616	2	\$ 384,411			\$ -		\$ -
Clay	\$ 147,192	5	3	\$ 441,577	2	\$ 294,385			\$ -		\$ -
Collier	\$ 3,339,986	5	4	\$ 13,359,945	1	\$ 3,339,986			\$ -		\$ -
Columbia	\$ 198,855	5	3	\$ 596,564	2	\$ 397,710			\$ -		\$ -
DeSoto	\$ 41,116	4	2	\$ 82,232	2	\$ 82,232			\$ -		\$ -
Dixie	\$ 9,588	4	2	\$ 19,176	2	\$ 19,176			\$ -		\$ -
Duval	\$ 2,369,401	4	4	\$ 9,477,605	0	\$ -	2	2	\$ 4,738,802	0	\$ -
Escambia	\$ 1,113,738	5	4	\$ 4,454,952	1	\$ 1,113,738			\$ -		\$ -
Flagler	\$ 321,785	5	4	\$ 1,287,141	1	\$ 321,785			\$ -		\$ -
Franklin	\$ 396,210	5	2	\$ 792,419	3	\$ 1,188,629			\$ -		\$ -
Gadsden	\$ 42,335	5	2	\$ 84,670	3	\$ 127,005			\$ -		\$ -
Gilchrist	\$ 15,036	5	2	\$ 30,072	3	\$ 45,107			\$ -		\$ -
Glades	\$ 8,388	4	2	\$ 16,776	2	\$ 16,776			\$ -		\$ -
Gulf	\$ 189,539	5	4	\$ 758,156	1	\$ 189,539			\$ -		\$ -
Hamilton	\$ 10,420	5	3	\$ 31,260	2	\$ 20,840			\$ -		\$ -
Hardee	\$ 17,650	4	0	\$ -	4	\$ 70,598			\$ -		\$ -
Hendry	\$ 38,057	5	3	\$ 114,171	2	\$ 76,114			\$ -		\$ -
Hernando	\$ 109,712	5	3	\$ 329,136	2	\$ 219,424			\$ -		\$ -
Highlands	\$ 149,764	5	2	\$ 299,528	3	\$ 449,292			\$ -		\$ -
Hillsborough	\$ 3,769,460	5	5	\$ 18,847,298	0	\$ -			\$ -		\$ -
Holmes	\$ 11,348	5	2	\$ 22,696	3	\$ 34,045			\$ -		\$ -
Indian River	\$ 362,801	5	4	\$ 1,451,203	1	\$ 362,801			\$ -		\$ -
Jackson	\$ 91,734	5	4	\$ 366,936	1	\$ 91,734			\$ -		\$ -
Jefferson	\$ 12,257	5	2	\$ 24,514	3	\$ 36,771			\$ -		\$ -
Lafayette	\$ 1,813	4	0	\$ -	4	\$ 7,252			\$ -		\$ -
Lake	\$ 480,887	5	4	\$ 1,923,549	1	\$ 480,887			\$ -		\$ -
Lee	\$ 4,757,767	5	5	\$ 23,788,833	0	\$ -			\$ -		\$ -
Leon	\$ 782,632	5	5	\$ 3,913,161	0	\$ -			\$ -		\$ -
Levy	\$ 77,310	5	2	\$ 154,620	3	\$ 231,930			\$ -		\$ -
Liberty	\$ 1,121	4	0	\$ -	4	\$ 4,485			\$ -		\$ -
Madison	\$ 28,041	5	3	\$ 84,122	2	\$ 56,082			\$ -		\$ -
Manatee	\$ 1,346,937	5	5	\$ 6,734,683	0	\$ -			\$ -		\$ -
Marion	\$ 445,320	5	2	\$ 890,640	3	\$ 1,335,960			\$ -		\$ -
Martin	\$ 281,588	5	4	\$ 1,126,353	1	\$ 281,588			\$ -		\$ -
Miami-Dade	\$ 13,138,099	3	3	\$ 39,414,298	0	\$ -	3	3	\$ 39,414,298	0	\$ -

Local Option Tourist Tax Levies in Florida's Counties
Estimation of Realized and Unrealized Tax Revenues
Local Fiscal Year Ending September 30, 2012

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	2011 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2011 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Monroe	\$ 5,404,891	7	5	\$ 27,024,457	2	\$ 10,809,783			\$ -		\$ -
Nassau	\$ 747,516	5	4	\$ 2,990,063	1	\$ 747,516			\$ -		\$ -
Okaloosa	\$ 1,795,382	5	5	\$ 8,976,910	0	\$ -			\$ -		\$ -
Okeechobee	\$ 55,922	5	3	\$ 167,765	2	\$ 111,844			\$ -		\$ -
Orange	\$ 27,784,009	6	6	\$ 166,704,056	0	\$ -			\$ -		\$ -
Osceola	\$ 5,522,497	6	6	\$ 33,134,982	0	\$ -			\$ -		\$ -
Palm Beach	\$ 5,086,993	5	5	\$ 25,434,963	0	\$ -			\$ -		\$ -
Pasco	\$ 342,087	5	2	\$ 684,174	3	\$ 1,026,260			\$ -		\$ -
Pinellas	\$ 4,775,431	5	5	\$ 23,877,154	0	\$ -			\$ -		\$ -
Polk	\$ 1,342,489	5	5	\$ 6,712,443	0	\$ -			\$ -		\$ -
Putnam	\$ 51,687	5	4	\$ 206,747	1	\$ 51,687			\$ -		\$ -
St. Johns	\$ 1,609,479	5	4	\$ 6,437,918	1	\$ 1,609,479			\$ -		\$ -
St. Lucie	\$ 466,474	5	5	\$ 2,332,371	0	\$ -			\$ -		\$ -
Santa Rosa	\$ 205,190	5	4	\$ 820,762	1	\$ 205,190			\$ -		\$ -
Sarasota	\$ 2,362,370	5	5	\$ 11,811,850	0	\$ -			\$ -		\$ -
Seminole	\$ 652,583	5	5	\$ 3,262,916	0	\$ -			\$ -		\$ -
Sumter	\$ 183,006	5	2	\$ 366,012	3	\$ 549,018			\$ -		\$ -
Suwannee	\$ 58,204	5	2	\$ 116,408	3	\$ 174,611			\$ -		\$ -
Taylor	\$ 74,960	5	3	\$ 224,880	2	\$ 149,920			\$ -		\$ -
Union	\$ 163	4	0	\$ -	4	\$ 654			\$ -		\$ -
Volusia	\$ 2,342,245	3	3	\$ 7,026,735	0	\$ -	3	3	\$ 7,026,735	0	\$ -
Wakulla	\$ 25,945	5	3	\$ 90,806	2	\$ 12,972			\$ -		\$ -
Walton	\$ 2,532,942	6	4.5	\$ 11,398,237	1.5	\$ 3,799,412			\$ -		\$ -
Washington	\$ 27,144	5	3	\$ 81,432	2	\$ 54,288			\$ -		\$ -
Statewide	\$ 110,771,890			\$ 536,438,483		\$ 38,466,676			\$ 51,179,835		\$ -

Notes:

- 1) The shaded cells indicate those counties that are not eligible to levy convention development taxes.
- 2) A county's unrealized tax rate is determined by subtracting its tax rate, as of November 1, 2011, from its maximum potential tax rate.
- 3) The countywide realized and unrealized tax revenues reflect estimates for the entire local fiscal year (i.e., October 1, 2011 through September 30, 2012).
- 4) Effective November 1, 2011, Wakulla County's total tourist development tax rate increased to 3 percent. Effective March 1, 2012, the county's total rate will increase to 4 percent.

Data Sources:

- 1) Office of Economic and Demographic Research, "2011 Local Government Financial Information Handbook" Table: 2011 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, "2011 Local Government Financial Information Handbook" Table: Taxable Sales Reported by Transient Rental Facilities: State Fiscal Years Ended June 30, 2004-2012.

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1 or 2 Percent Tax

Section 125.0104(3)(c), Florida Statutes

Summary:

This tourist development tax may be levied by the county's governing body at a rate of 1 or 2 percent on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance containing the enacted county tourist development plan. The ordinance must be approved in a countywide referendum election or by a majority of voters in the subcounty special tax district affected by the tax.¹ Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

Counties Eligible to Levy:

All counties are eligible to levy the tax.

Authorized Uses of Proceeds:

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

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.
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.

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

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

A county, having a total population less than 750,000, may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)4., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board shall provide.

Additional 1 Percent Tax

Section 125.0104(3)(d), Florida Statutes

Summary:

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.¹

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 as specified here unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.²
2. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, 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.

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

2. Section 125.0104(3)(d), 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, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 750,000, may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)4., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board shall provide.

Professional Sports Franchise Facility Tax

Section 125.0104(3)(l), Florida Statutes

Summary:

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.¹

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 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.

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

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High Tourism Impact Tax

Section 125.0104(3)(m), Florida Statutes

Summary:

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:

Broward, Monroe, Orange, Osceola, and Walton 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.¹

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.
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

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

beach, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 750,000, may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board shall provide.

Additional Professional Sports Franchise Facility Tax

Section 125.0104(3)(n), Florida Statutes

Summary:

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.¹

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 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.

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

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Tourist Impact Tax

Section 125.0108, Florida Statutes

Summary:

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 offset the loss of ad valorem taxes due to those land purchases.

General Law Amendments:

There were no general law amendments resulting from the 2011 Regular Legislative Session.

Authorization to Levy:

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance the tax in the area or areas within the county designated as an area of critical state concern pursuant to ch. 380, F.S. If the area or areas of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax shall not be effective until land development regulations and a local comprehensive plan that meet the requirements of ch. 380, F.S., have become effective.¹ The tax shall be effective only upon approval by a majority vote of qualified voters in the area or areas of critical state concern in the county seeking the levy. If the area or areas of critical state concern are greater than 50 percent of the county's land area and the tax is to be imposed countywide, then the tax must be approved in a countywide referendum.²

The effective date of the levy and the imposition of this tax shall be the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month as may be specified in the ordinance.³ The tax may be repealed by passage of a resolution by four-fifths vote of the county's governing body.⁴ 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.⁵ A county that has levied the tax in an area or areas designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation may continue to levy the tax for 20 years following the designation's removal. After expiration of the 20-year period, a county may continue to levy the tax if the county adopts an ordinance reauthorizing the tax levy and the continued tax levy is approved by referendum as provided for in s. 125.0108(5), F.S.⁶

Areas Eligible to Levy:

Areas that have been statutorily designated as areas of critical state concern include the Big Cypress Area, primarily in Collier County; the Green Swamp Area, in central Florida; the Florida Keys Area, in south Florida; and the Apalachicola Bay Area, in Franklin County.⁷

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.

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

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

Administrative Procedures:

The person receiving consideration for the taxable privilege and doing business within the area of critical state concern (or within the entire county, as applicable) shall receive, account for, and remit the tourist impact tax to the Department of Revenue (DOR). The DOR shall keep records showing the amount of taxes collected for and from each county in which the tax is applicable. The DOR shall promulgate such rules and shall publish such forms as necessary to enforce the tax and is authorized to establish audit procedures and to assess for delinquent taxes.⁸

A county may exempt itself from the requirements that the tax be administered by the DOR according to ch. 212, F.S., if the county adopts an ordinance providing for local collection and administration of the tax. A county electing to locally administer the tax shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the DOR.⁹

Reporting Requirements:

A certified copy of the ordinance, including the time period and the effective date of the levy, shall be furnished by the county to the DOR within 10 days after passage of the ordinance levying the tax and again within 10 days after approval by referendum. If applicable, the county levying the tax shall provide the DOR with a list of the businesses within the area of critical state concern where the tax is levied. The list should identify businesses by zip code or other means of identification, and the DOR shall assist the county in compiling such a list.¹⁰

Distribution of Proceeds:

Tax collections received by the DOR, less its administrative costs, shall be paid and returned monthly to the county and the land authority imposing the tax.¹¹

Authorized Uses of Proceeds:

The proceeds shall be distributed for the following uses.¹²

1. Fifty percent shall be transferred to the land authority to be used to purchase property in the area of critical state concern for which the revenue is generated. No more than 5 percent may be used for administration and other costs related to such purchases.
2. Fifty percent shall be distributed to the county's governing body where the revenue was generated. Such proceeds shall be used to offset the loss of ad valorem taxes due to property acquisitions.

Attorney General Opinions:

No opinions specifically relevant to this tax have been issued.

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

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

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

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

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

Appendix A:

Adjusted 2010 Population Estimates for
Florida's Counties and Municipalities
Used in the FY 2011-12 State Revenue-Sharing
Calculations

Adjusted 2010 Population Estimates for Florida's Counties and Municipalities						
Used for the FY 2011-12 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2010 Total Population	April 1, 2010 Inmate Population	April 1, 2010 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Alachua County	247,336	1,907	245,429	-	-	245,429
Alachua	9,059	-	9,059	-	-	9,059
Archer	1,118	-	1,118	-	-	1,118
Gainesville	124,354	1,319	123,035	-	-	123,035
Hawthorne	1,417	-	1,417	-	-	1,417
High Springs	5,350	-	5,350	-	-	5,350
La Crosse	360	-	360	-	-	360
Micanopy	600	-	600	-	-	600
Newberry	4,950	-	4,950	-	-	4,950
Waldo	1,015	-	1,015	-	-	1,015
Unincorporated County	99,113	588	98,525	-	-	98,525
Baker County	27,115	2,007	25,108	-	-	25,108
Glen St. Mary	437	-	437	-	-	437
Macclenny	6,374	-	6,374	-	-	6,374
Unincorporated County	20,304	2,007	18,297	-	-	18,297
Bay County	168,852	1,158	167,694	-	-	167,694
Callaway	14,405	-	14,405	-	-	14,405
Lynn Haven	18,493	-	18,493	-	-	18,493
Mexico Beach	1,072	-	1,072	-	-	1,072
Panama City	36,484	115	36,369	18	-	36,387
Panama City Beach	12,018	-	12,018	-	-	12,018
Parker	4,317	-	4,317	-	-	4,317
Springfield	8,903	-	8,903	-	-	8,903
Unincorporated County	73,160	1,043	72,117	(18)	-	72,099
Bradford County	28,520	4,136	24,384	-	-	24,384
Brooker	338	-	338	-	-	338
Hampton	500	-	500	-	-	500
Lawtey	730	-	730	-	-	730
Starke	5,449	11	5,438	-	-	5,438
Unincorporated County	21,503	4,125	17,378	-	-	17,378
Brevard County	543,376	1,565	541,811	-	-	541,811
Cape Canaveral	9,912	-	9,912	15	-	9,927
Cocoa	17,140	-	17,140	-	-	17,140
Cocoa Beach	11,231	-	11,231	-	-	11,231
Grant-Valkaria	3,850	-	3,850	-	-	3,850
Indialantic	2,720	-	2,720	-	-	2,720
Indian Harbour Beach	8,225	-	8,225	-	-	8,225
Malabar	2,757	-	2,757	-	-	2,757
Melbourne	76,068	-	76,068	-	-	76,068
Melbourne Beach	3,101	-	3,101	-	-	3,101
Melbourne Village	662	-	662	-	-	662
Palm Bay	103,190	-	103,190	-	-	103,190
Palm Shores	900	-	900	-	-	900
Rockledge	24,926	30	24,896	-	-	24,896
Satellite Beach	10,109	-	10,109	-	-	10,109
Titusville	43,761	29	43,732	-	-	43,732
West Melbourne	18,355	-	18,355	4	-	18,359
Unincorporated County	206,469	1,506	204,963	(19)	-	204,944
Broward County	1,748,066	1,997	1,746,069	-	-	1,746,069
Coconut Creek	52,909	-	52,909	-	-	52,909
Cooper City	28,547	4	28,543	-	-	28,543
Coral Springs	121,096	-	121,096	-	-	121,096
Dania Beach	29,639	-	29,639	-	-	29,639
Davie	91,992	6	91,986	-	-	91,986
Deerfield Beach	75,018	-	75,018	-	-	75,018
Fort Lauderdale	165,521	284	165,237	-	-	165,237
Hallandale Beach	37,113	-	37,113	-	-	37,113
Hillsboro Beach	1,875	-	1,875	-	-	1,875
Hollywood	140,768	-	140,768	-	-	140,768
Lauderdale-By-The-Sea	6,056	-	6,056	-	-	6,056
Lauderdale Lakes	32,593	-	32,593	-	-	32,593
Lauderhill	66,887	-	66,887	-	-	66,887
Lazy Lake Village	24	-	24	-	-	24
Lighthouse Point	10,344	-	10,344	-	-	10,344
Margate	53,284	-	53,284	-	-	53,284
Miramar	122,041	-	122,041	-	-	122,041

Adjusted 2010 Population Estimates for Florida's Counties and Municipalities						
Used for the FY 2011-12 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2010 Total Population	April 1, 2010 Inmate Population	April 1, 2010 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
North Lauderdale	41,023	-	41,023	-	-	41,023
Oakland Park	41,363	-	41,363	-	-	41,363
Parkland	23,962	-	23,962	-	-	23,962
Pembroke Park	6,102	-	6,102	-	-	6,102
Pembroke Pines	154,750	645	154,105	-	-	154,105
Plantation	84,955	-	84,955	-	-	84,955
Pompano Beach	99,845	231	99,614	-	-	99,614
Sea Ranch Lakes	670	-	670	-	-	670
Southwest Ranches	7,345	-	7,345	-	-	7,345
Sunrise	84,439	-	84,439	-	-	84,439
Tamarac	60,427	-	60,427	-	-	60,427
Weston	65,333	-	65,333	-	-	65,333
West Park	14,156	-	14,156	-	-	14,156
Wilton Manors	11,632	-	11,632	-	-	11,632
Unincorporated County	16,357	827	15,530	-	-	15,530
Calhoun County	14,625	1,632	12,993	-	-	12,993
Altha	536	-	536	-	-	536
Blountstown	2,514	-	2,514	-	-	2,514
Unincorporated County	11,575	1,632	9,943	-	-	9,943
Charlotte County	159,978	1,090	158,888	-	-	158,888
Punta Gorda	16,641	-	16,641	-	-	16,641
Unincorporated County	143,337	1,090	142,247	-	-	142,247
Citrus County	141,236	187	141,049	-	-	141,049
Crystal River	3,108	-	3,108	-	-	3,108
Inverness	7,210	-	7,210	-	-	7,210
Unincorporated County	130,918	187	130,731	-	-	130,731
Clay County	190,865	-	190,865	-	-	190,865
Green Cove Springs	6,908	-	6,908	-	-	6,908
Keystone Heights	1,350	-	1,350	-	-	1,350
Orange Park	8,412	-	8,412	-	-	8,412
Penney Farms	749	-	749	-	-	749
Unincorporated County	173,446	-	173,446	-	-	173,446
Collier County	321,520	100	321,420	-	-	321,420
Everglades	400	-	400	-	-	400
Marco Island	16,413	-	16,413	-	-	16,413
Naples	19,537	-	19,537	-	-	19,537
Unincorporated County	285,170	100	285,070	-	-	285,070
Columbia County	67,531	3,709	63,822	-	-	63,822
Fort White	567	-	567	-	-	567
Lake City	12,046	308	11,738	-	-	11,738
Unincorporated County	54,918	3,401	51,517	-	-	51,517
DeSoto County	34,862	2,160	32,702	-	-	32,702
Arcadia	7,637	-	7,637	-	-	7,637
Unincorporated County	27,225	2,160	25,065	-	-	25,065
Dixie County	16,422	1,282	15,140	-	-	15,140
Cross City	1,728	-	1,728	-	-	1,728
Horseshoe Beach	169	-	169	-	-	169
Unincorporated County	14,525	1,282	13,243	-	-	13,243
Duval County	864,263	577	863,686	-	-	863,686
Atlantic Beach	12,655	-	12,655	-	-	12,655
Baldwin	1,425	-	1,425	-	-	1,425
Jacksonville	821,784	577	821,207	-	-	821,207
Jacksonville Beach	21,362	-	21,362	-	-	21,362
Neptune Beach	7,037	-	7,037	-	-	7,037
Escambia County	297,619	2,627	294,992	-	-	294,992
Century	1,698	-	1,698	-	-	1,698
Pensacola	51,923	72	51,851	-	-	51,851
Unincorporated County	243,998	2,555	241,443	-	-	241,443
Flagler County	95,696	-	95,696	-	-	95,696
Beverly Beach	338	-	338	-	-	338
Bunnell	2,676	-	2,676	-	-	2,676
Flagler Beach (part)	4,424	-	4,424	-	-	4,424
Marineland (part)	16	-	16	-	-	16
Palm Coast	75,180	-	75,180	-	-	75,180
Unincorporated County	13,062	-	13,062	-	-	13,062
Franklin County	11,549	1,735	9,814	-	-	9,814

Adjusted 2010 Population Estimates for Florida's Counties and Municipalities						
Used for the FY 2011-12 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2010 Total Population	April 1, 2010 Inmate Population	April 1, 2010 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Apalachicola	2,231	-	2,231	-	-	2,231
Carrabelle	2,778	1,421	1,357	-	-	1,357
Unincorporated County	6,540	314	6,226	-	-	6,226
Gadsden County	46,389	3,287	43,102	-	-	43,102
Chattahoochee	3,652	1,351	2,301	-	-	2,301
Greensboro	602	-	602	-	-	602
Gretna	1,460	-	1,460	-	-	1,460
Havana	1,754	-	1,754	-	-	1,754
Midway	3,004	-	3,004	-	-	3,004
Quincy	7,972	421	7,551	-	-	7,551
Unincorporated County	27,945	1,515	26,430	-	-	26,430
Gilchrist County	16,939	903	16,036	-	-	16,036
Bell	456	-	456	-	-	456
Fanning Springs (part)	278	-	278	-	-	278
Trenton	1,999	-	1,999	-	-	1,999
Unincorporated County	14,206	903	13,303	-	-	13,303
Glades County	12,884	981	11,903	-	-	11,903
Moore Haven	1,680	-	1,680	-	-	1,680
Unincorporated County	11,204	981	10,223	-	-	10,223
Gulf County	15,863	3,295	12,568	-	-	12,568
Port St. Joe	3,445	-	3,445	-	-	3,445
Wewahitchka	1,981	-	1,981	-	-	1,981
Unincorporated County	10,437	3,295	7,142	-	-	7,142
Hamilton County	14,799	2,916	11,883	-	-	11,883
Jasper	4,546	1,374	3,172	-	-	3,172
Jennings	878	-	878	-	-	878
White Springs	777	-	777	-	-	777
Unincorporated County	8,598	1,542	7,056	-	-	7,056
Hardee County	27,731	1,886	25,845	-	-	25,845
Bowling Green	2,930	-	2,930	-	-	2,930
Wauchula	5,001	-	5,001	-	-	5,001
Zolfo Springs	1,827	-	1,827	-	-	1,827
Unincorporated County	17,973	1,886	16,087	-	-	16,087
Hendry County	39,140	1,239	37,901	-	-	37,901
Clewiston	7,155	-	7,155	-	-	7,155
LaBelle	4,640	-	4,640	-	-	4,640
Unincorporated County	27,345	1,239	26,106	-	-	26,106
Hernando County	172,778	462	172,316	-	-	172,316
Brooksville	7,719	-	7,719	-	-	7,719
Weeki Wachee	12	-	12	-	-	12
Unincorporated County	165,047	462	164,585	-	-	164,585
Highlands County	98,786	24	98,762	-	-	98,762
Avon Park	8,836	-	8,836	-	-	8,836
Lake Placid	2,223	-	2,223	-	-	2,223
Sebring	10,491	-	10,491	-	-	10,491
Unincorporated County	77,236	24	77,212	-	-	77,212
Hillsborough County	1,229,226	1,160	1,228,066	-	-	1,228,066
Plant City	34,721	-	34,721	6	-	34,727
Tampa	335,709	564	335,145	-	-	335,145
Temple Terrace	24,541	-	24,541	3	-	24,544
Unincorporated County	834,255	596	833,659	(9)	-	833,650
Holmes County	19,927	1,422	18,505	-	-	18,505
Bonifay	2,793	-	2,793	-	-	2,793
Esto	364	-	364	-	-	364
Noma	211	-	211	-	-	211
Ponce de Leon	598	-	598	-	-	598
Westville	289	-	289	-	-	289
Unincorporated County	15,672	1,422	14,250	-	-	14,250
Indian River County	138,028	504	137,524	-	-	137,524
Fellsmere	5,197	-	5,197	-	-	5,197
Indian River Shores	3,901	-	3,901	-	-	3,901
Orchid	415	-	415	-	-	415
Sebastian	21,929	-	21,929	-	-	21,929
Vero Beach	15,220	-	15,220	-	-	15,220
Unincorporated County	91,366	504	90,862	-	-	90,862
Jackson County	49,746	7,845	41,901	-	-	41,901

Adjusted 2010 Population Estimates for Florida's Counties and Municipalities						
Used for the FY 2011-12 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2010 Total Population	April 1, 2010 Inmate Population	April 1, 2010 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Alford	489	-	489	-	-	489
Bascom	121	-	121	-	-	121
Campbellton	230	-	230	-	-	230
Cottondale	933	-	933	-	-	933
Graceville	2,278	-	2,278	-	-	2,278
Grand Ridge	892	-	892	-	-	892
Greenwood	686	-	686	-	-	686
Jacob City	250	-	250	-	-	250
Malone	2,088	1,588	500	-	-	500
Marianna	6,102	160	5,942	-	-	5,942
Sneads	1,849	-	1,849	-	-	1,849
Unincorporated County	33,828	6,097	27,731	-	-	27,731
Jefferson County	14,761	1,195	13,566	-	-	13,566
Monticello	2,506	30	2,476	-	-	2,476
Unincorporated County	12,255	1,165	11,090	-	-	11,090
Lafayette County	8,870	2,016	6,854	-	-	6,854
Mayo	1,237	-	1,237	-	-	1,237
Unincorporated County	7,633	2,016	5,617	-	-	5,617
Lake County	297,052	1,139	295,913	-	-	295,913
Astatula	1,810	-	1,810	-	-	1,810
Clermont	28,742	-	28,742	-	-	28,742
Eustis	18,558	-	18,558	2	-	18,560
Fruitland Park	4,078	-	4,078	-	-	4,078
Groveland	8,729	-	8,729	-	-	8,729
Howey-in-the-Hills	1,098	-	1,098	-	-	1,098
Lady Lake	13,926	-	13,926	-	-	13,926
Leesburg	20,117	-	20,117	2	-	20,119
Mascotte	5,101	-	5,101	-	-	5,101
Minneola	9,403	-	9,403	-	-	9,403
Montverde	1,463	-	1,463	-	-	1,463
Mount Dora	12,370	-	12,370	-	-	12,370
Tavares	13,951	-	13,951	-	-	13,951
Umatilla	3,456	-	3,456	-	-	3,456
Unincorporated County	154,250	1,139	153,111	(4)	-	153,107
Lee County	618,754	311	618,443	-	-	618,443
Bonita Springs	43,914	6	43,908	-	-	43,908
Cape Coral	154,305	29	154,276	-	-	154,276
Fort Myers	62,298	84	62,214	-	-	62,214
Fort Myers Beach	6,277	-	6,277	-	-	6,277
Sanibel	6,469	-	6,469	-	-	6,469
Unincorporated County	345,491	192	345,299	-	-	345,299
Leon County	275,487	1,573	273,914	-	-	273,914
Tallahassee	181,376	1,489	179,887	-	-	179,887
Unincorporated County	94,111	84	94,027	-	-	94,027
Levy County	40,801	229	40,572	-	-	40,572
Bronson	1,113	-	1,113	-	-	1,113
Cedar Key	702	-	702	-	-	702
Chiefland	2,245	-	2,245	-	-	2,245
Fanning Springs (part)	486	-	486	-	-	486
Inglis	1,325	-	1,325	-	-	1,325
Otter Creek	134	-	134	-	-	134
Williston	2,768	-	2,768	-	-	2,768
Yankeetown	502	-	502	-	-	502
Unincorporated County	31,526	229	31,297	-	-	31,297
Liberty County	8,365	1,617	6,748	-	-	6,748
Bristol	996	52	944	-	-	944
Unincorporated County	7,369	1,565	5,804	-	-	5,804
Madison County	19,224	1,661	17,563	-	-	17,563
Greenville	843	-	843	-	-	843
Lee	352	-	352	-	-	352
Madison	2,843	-	2,843	-	-	2,843
Unincorporated County	15,186	1,661	13,525	-	-	13,525
Manatee County	322,833	216	322,617	-	-	322,617
Anna Maria	1,503	-	1,503	-	-	1,503
Bradenton	49,546	48	49,498	-	-	49,498
Bradenton Beach	1,171	-	1,171	-	-	1,171

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County / Municipality	April 1, 2010 Total Population	April 1, 2010 Inmate Population	April 1, 2010 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Holmes Beach	3,836	-	3,836	-	-	3,836
Longboat Key (part)	2,398	-	2,398	-	-	2,398
Palmetto	12,606	48	12,558	-	-	12,558
Unincorporated County	251,773	120	251,653	-	-	251,653
Marion County	331,298	4,604	326,694	-	-	326,694
Bellevue	4,492	6	4,486	-	-	4,486
Dunnellon	1,733	-	1,733	-	-	1,733
McIntosh	452	-	452	-	-	452
Ocala	56,315	182	56,133	12	-	56,145
Reddick	506	-	506	-	-	506
Unincorporated County	267,800	4,416	263,384	(12)	-	263,372
Martin County	146,318	1,768	144,550	-	-	144,550
Jupiter Island	817	-	817	-	-	817
Ocean Breeze Park	355	-	355	-	-	355
Sewall's Point	1,996	-	1,996	-	-	1,996
Stuart	15,593	24	15,569	-	-	15,569
Unincorporated County	127,557	1,744	125,813	-	-	125,813
Miami-Dade County	2,496,435	9,999	2,486,436	-	-	2,486,436
Aventura	35,762	-	35,762	-	-	35,762
Bal Harbour	2,513	-	2,513	-	-	2,513
Bay Harbor Islands	5,628	-	5,628	-	-	5,628
Biscayne Park	3,055	-	3,055	-	-	3,055
Coral Gables	46,780	-	46,780	-	-	46,780
Cutler Bay	40,286	-	40,286	-	-	40,286
Doral	45,704	-	45,704	-	-	45,704
El Portal	2,325	-	2,325	-	-	2,325
Florida City	11,245	-	11,245	-	-	11,245
Golden Beach	919	-	919	-	-	919
Hialeah	224,669	-	224,669	-	-	224,669
Hialeah Gardens	21,744	-	21,744	-	-	21,744
Homestead	60,512	18	60,494	-	-	60,494
Indian Creek Village	86	-	86	-	-	86
Islandia	18	-	18	-	-	18
Key Biscayne	12,344	-	12,344	-	-	12,344
Medley	838	-	838	-	-	838
Miami	399,457	2,465	396,992	-	-	396,992
Miami Beach	87,779	-	87,779	-	-	87,779
Miami Gardens	107,167	-	107,167	-	-	107,167
Miami Lakes	29,361	-	29,361	-	-	29,361
Miami Shores	10,493	-	10,493	-	-	10,493
Miami Springs	13,809	-	13,809	-	-	13,809
North Bay	7,137	-	7,137	-	-	7,137
North Miami	58,786	-	58,786	-	-	58,786
North Miami Beach	41,523	-	41,523	-	-	41,523
Opa-locka	15,219	-	15,219	-	-	15,219
Palmetto Bay	23,410	-	23,410	-	-	23,410
Pinecrest	18,223	-	18,223	-	-	18,223
South Miami	11,657	-	11,657	-	-	11,657
Sunny Isles Beach	20,832	-	20,832	-	-	20,832
Surfside	5,744	-	5,744	-	-	5,744
Sweetwater	13,499	-	13,499	6,464	-	19,963
Virginia Gardens	2,375	-	2,375	-	-	2,375
West Miami	5,965	-	5,965	-	-	5,965
Unincorporated County	1,109,571	7,516	1,102,055	(6,464)	-	1,095,591
Monroe County	73,090	67	73,023	-	-	73,023
Islamorada	6,119	-	6,119	-	-	6,119
Key Colony Beach	797	-	797	-	-	797
Key West	24,649	5	24,644	-	-	24,644
Layton	184	-	184	-	-	184
Marathon	8,297	-	8,297	-	-	8,297
Unincorporated County	33,044	62	32,982	-	-	32,982
Nassau County	73,314	100	73,214	-	-	73,214
Callahan	1,123	-	1,123	-	-	1,123
Fernandina Beach	11,487	46	11,441	-	-	11,441
Hilliard	3,086	-	3,086	-	-	3,086
Unincorporated County	57,618	54	57,564	-	-	57,564

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County / Municipality	April 1, 2010 Total Population	April 1, 2010 Inmate Population	April 1, 2010 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Okaloosa County	180,822	1,565	179,257	-	-	179,257
Cinco Bayou	383	-	383	-	-	383
Crestview	20,978	-	20,978	-	-	20,978
Destin	12,305	-	12,305	-	-	12,305
Fort Walton Beach	19,507	-	19,507	-	-	19,507
Laurel Hill	537	-	537	-	-	537
Mary Esther	3,851	-	3,851	-	-	3,851
Niceville	12,749	-	12,749	2	-	12,751
Shalimar	717	-	717	-	-	717
Valparaiso	5,036	-	5,036	-	-	5,036
Unincorporated County	104,759	1,565	103,194	(2)	-	103,192
Okeechobee County	39,996	1,896	38,100	-	-	38,100
Okeechobee	5,621	-	5,621	-	-	5,621
Unincorporated County	34,375	1,896	32,479	-	-	32,479
Orange County	1,145,956	3,236	1,142,720	-	-	1,142,720
Apopka	41,542	-	41,542	35	-	41,577
Bay Lake	47	-	47	-	-	47
Belle Isle	5,988	-	5,988	-	-	5,988
Eatonville	2,159	64	2,095	-	-	2,095
Edgewood	2,503	-	2,503	-	-	2,503
Lake Buena Vista	10	-	10	-	-	10
Maitland	15,751	-	15,751	-	-	15,751
Oakland	2,538	-	2,538	-	-	2,538
Ocoee	35,579	-	35,579	28	-	35,607
Orlando	238,300	448	237,852	-	-	237,852
Windermere	2,462	-	2,462	-	-	2,462
Winter Garden	34,568	-	34,568	3	-	34,571
Winter Park	27,852	66	27,786	-	-	27,786
Unincorporated County	736,657	2,658	733,999	(66)	-	733,933
Osceola County	268,685	413	268,272	-	-	268,272
Kissimmee	59,682	185	59,497	-	-	59,497
St. Cloud	35,183	-	35,183	-	-	35,183
Unincorporated County	173,820	228	173,592	-	-	173,592
Palm Beach County	1,320,134	3,653	1,316,481	-	-	1,316,481
Atlantis	2,005	-	2,005	-	-	2,005
Belle Glade	17,467	-	17,467	-	-	17,467
Boca Raton	84,392	-	84,392	-	-	84,392
Boynton Beach	68,217	-	68,217	-	-	68,217
Briny Breezes	601	-	601	-	-	601
Cloud Lake	135	-	135	-	-	135
Delray Beach	60,522	-	60,522	-	-	60,522
Glen Ridge	219	-	219	-	-	219
Golf	252	-	252	-	-	252
Greenacres	37,573	-	37,573	-	-	37,573
Gulf Stream	786	-	786	153	-	939
Haverhill	1,873	-	1,873	-	-	1,873
Highland Beach	3,539	-	3,539	-	-	3,539
Hypoluxo	2,588	-	2,588	-	-	2,588
Juno Beach	3,176	-	3,176	-	-	3,176
Jupiter	55,156	-	55,156	-	-	55,156
Jupiter Inlet Colony	400	-	400	-	-	400
Lake Clarke Shores	3,376	-	3,376	-	-	3,376
Lake Park	8,155	-	8,155	-	-	8,155
Lake Worth	34,910	-	34,910	-	-	34,910
Lantana	10,423	46	10,377	-	-	10,377
Loxahatchee Groves	3,180	-	3,180	-	-	3,180
Manalapan	406	-	406	-	-	406
Mangonia Park	1,888	-	1,888	-	-	1,888
North Palm Beach	12,015	-	12,015	24	-	12,039
Ocean Ridge	1,786	-	1,786	-	-	1,786
Pahokee	5,649	133	5,516	-	-	5,516
Palm Beach	8,348	-	8,348	-	-	8,348
Palm Beach Gardens	48,452	-	48,452	-	-	48,452
Palm Beach Shores	1,142	-	1,142	-	-	1,142
Palm Springs	18,928	-	18,928	91	-	19,019
Riviera Beach	32,488	-	32,488	-	-	32,488

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				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Royal Palm Beach	34,140	-	34,140	-	-	34,140
South Bay	4,876	1,862	3,014	-	-	3,014
South Palm Beach	1,171	-	1,171	-	-	1,171
Tequesta	5,629	-	5,629	-	-	5,629
Wellington	56,508	-	56,508	-	-	56,508
West Palm Beach	99,919	315	99,604	-	-	99,604
Unincorporated County	587,844	1,297	586,547	(268)	-	586,279
Pasco County	464,697	804	463,893	-	-	463,893
Dade City	6,437	-	6,437	-	-	6,437
New Port Richey	14,911	-	14,911	-	-	14,911
Port Richey	2,671	-	2,671	-	-	2,671
St. Leo	1,340	-	1,340	-	-	1,340
San Antonio	1,138	-	1,138	-	-	1,138
Zephyrhills	13,288	-	13,288	-	-	13,288
Unincorporated County	424,912	804	424,108	-	-	424,108
Pinellas County	916,542	1,324	915,218	-	-	915,218
Belleair	3,869	-	3,869	-	-	3,869
Belleair Beach	1,560	-	1,560	-	-	1,560
Belleair Bluffs	2,031	-	2,031	-	-	2,031
Belleair Shore	109	-	109	-	-	109
Clearwater	107,685	-	107,685	250	-	107,935
Dunedin	35,321	6	35,315	-	-	35,315
Gulfport	12,029	-	12,029	-	-	12,029
Indian Rocks Beach	4,113	-	4,113	-	-	4,113
Indian Shores	1,420	-	1,420	-	-	1,420
Kenneth City	4,980	-	4,980	18	-	4,998
Largo	77,648	-	77,648	150	-	77,798
Madeira Beach	4,263	-	4,263	-	-	4,263
North Redington Beach	1,417	-	1,417	-	-	1,417
Oldsmar	13,591	-	13,591	18	-	13,609
Pinellas Park	49,079	-	49,079	30	-	49,109
Redington Beach	1,427	-	1,427	-	-	1,427
Redington Shores	2,121	-	2,121	-	-	2,121
Safety Harbor	16,884	6	16,878	9	-	16,887
St. Petersburg	244,769	425	244,344	-	-	244,344
St. Pete Beach	9,346	-	9,346	-	-	9,346
Seminole	17,233	-	17,233	-	-	17,233
South Pasadena	4,964	-	4,964	-	-	4,964
Tarpon Springs	23,484	-	23,484	2	-	23,486
Treasure Island	6,705	-	6,705	-	-	6,705
Unincorporated County	270,494	887	269,607	(477)	-	269,130
Polk County	602,095	3,474	598,621	-	-	598,621
Auburndale	13,507	-	13,507	-	-	13,507
Bartow	17,298	200	17,098	-	-	17,098
Davenport	2,888	-	2,888	12	-	2,900
Dundee	3,717	-	3,717	-	-	3,717
Eagle Lake	2,255	-	2,255	-	-	2,255
Fort Meade	5,626	-	5,626	-	-	5,626
Frostproof	2,992	-	2,992	-	-	2,992
Haines City	20,535	-	20,535	4	-	20,539
Highland Park	230	-	230	-	-	230
Hillcrest Heights	254	-	254	-	-	254
Lake Alfred	5,015	-	5,015	-	-	5,015
Lake Hamilton	1,231	-	1,231	-	-	1,231
Lake Wales	14,225	-	14,225	-	-	14,225
Lakeland	97,422	-	97,422	-	-	97,422
Mulberry	3,817	-	3,817	-	-	3,817
Polk City	1,562	-	1,562	-	-	1,562
Winter Haven	33,874	-	33,874	-	-	33,874
Unincorporated County	375,647	3,274	372,373	(16)	-	372,357
Putnam County	74,364	445	73,919	-	-	73,919
Crescent City	1,577	-	1,577	-	-	1,577
Interlachen	1,403	-	1,403	-	-	1,403
Palatka	10,558	-	10,558	2	-	10,560
Pomona Park	912	-	912	-	-	912
Welaka	701	-	701	-	-	701

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				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Unincorporated County	59,213	445	58,768	(2)	-	58,766
St. Johns County	190,039	261	189,778	-	-	189,778
Hastings	580	-	580	-	-	580
Marineland (part)	-	-	-	-	-	-
St. Augustine	12,975	-	12,975	-	-	12,975
St. Augustine Beach	6,176	-	6,176	-	-	6,176
Unincorporated County	170,308	261	170,047	-	-	170,047
St. Lucie County	277,789	149	277,640	-	-	277,640
Fort Pierce	41,590	53	41,537	235	-	41,772
Port St. Lucie	164,603	6	164,597	2	-	164,599
St. Lucie Village	590	-	590	-	-	590
Unincorporated County	71,006	90	70,916	(237)	-	70,679
Santa Rosa County	151,372	3,120	148,252	-	-	148,252
Gulf Breeze	5,763	-	5,763	-	-	5,763
Jay	533	-	533	-	-	533
Milton	8,826	78	8,748	-	-	8,748
Unincorporated County	136,250	3,042	133,208	-	-	133,208
Sarasota County	379,448	6	379,442	-	-	379,442
Longboat Key (part)	4,490	-	4,490	-	-	4,490
North Port	57,357	-	57,357	-	-	57,357
Sarasota	51,917	6	51,911	17	-	51,928
Venice	20,748	-	20,748	-	-	20,748
Unincorporated County	244,936	-	244,936	(17)	-	244,919
Seminole County	422,718	177	422,541	-	-	422,541
Altamonte Springs	41,496	-	41,496	-	-	41,496
Casselberry	26,241	6	26,235	-	-	26,235
Lake Mary	13,822	-	13,822	-	-	13,822
Longwood	13,657	-	13,657	-	-	13,657
Oviedo	33,342	-	33,342	-	-	33,342
Sanford	53,570	43	53,527	1	-	53,528
Winter Springs	33,282	-	33,282	-	-	33,282
Unincorporated County	207,308	128	207,180	(1)	-	207,179
Sumter County	93,420	9,129	84,291	-	-	84,291
Bushnell	2,418	-	2,418	6	-	2,424
Center Hill	988	-	988	-	-	988
Coleman	703	-	703	-	-	703
Webster	785	-	785	-	-	785
Wildwood	6,709	-	6,709	-	-	6,709
Unincorporated County	81,817	9,129	72,688	(6)	-	72,682
Suwannee County	41,551	863	40,688	-	-	40,688
Branford	712	-	712	-	-	712
Live Oak	6,850	-	6,850	-	-	6,850
Unincorporated County	33,989	863	33,126	-	-	33,126
Taylor County	22,570	3,062	19,508	-	-	19,508
Perry	7,017	-	7,017	-	-	7,017
Unincorporated County	15,553	3,062	12,491	-	-	12,491
Union County	15,535	4,832	10,703	-	-	10,703
Lake Butler	1,897	-	1,897	-	-	1,897
Raiford	255	-	255	-	-	255
Worthington Springs	181	-	181	-	-	181
Unincorporated County	13,202	4,832	8,370	-	-	8,370
Volusia County	494,593	1,930	492,663	-	-	492,663
Daytona Beach	61,005	52	60,953	-	-	60,953
Daytona Beach Shores	4,247	-	4,247	-	-	4,247
DeBary	19,320	-	19,320	-	-	19,320
DeLand	27,031	-	27,031	-	-	27,031
Deltona	85,182	-	85,182	-	-	85,182
Edgewater	20,750	-	20,750	-	-	20,750
Flagler Beach (part)	60	-	60	-	-	60
Holly Hill	11,659	-	11,659	-	-	11,659
Lake Helen	2,624	-	2,624	-	-	2,624
New Smyrna Beach	22,464	-	22,464	-	-	22,464
Oak Hill	1,792	-	1,792	-	-	1,792
Orange City	10,599	-	10,599	177	-	10,776
Ormond Beach	38,137	6	38,131	-	-	38,131
Pierson	1,736	-	1,736	-	-	1,736

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				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Ponce Inlet	3,032	-	3,032	-	-	3,032
Port Orange	56,048	-	56,048	732	-	56,780
South Daytona	12,252	-	12,252	-	-	12,252
Unincorporated County	116,655	1,872	114,783	(909)	-	113,874
Wakulla County	30,776	3,290	27,486	-	-	27,486
St. Marks	293	-	293	-	-	293
Sopchoppy	457	-	457	-	-	457
Unincorporated County	30,026	3,290	26,736	-	-	26,736
Walton County	55,043	1,564	53,479	-	-	53,479
DeFuniak Springs	5,177	36	5,141	-	-	5,141
Freeport	1,787	-	1,787	-	-	1,787
Paxton	644	-	644	-	-	644
Unincorporated County	47,435	1,528	45,907	-	-	45,907
Washington County	24,896	2,461	22,435	-	-	22,435
Caryville	411	131	280	-	-	280
Chipley	3,605	25	3,580	-	-	3,580
Ebro	270	-	270	-	-	270
Vernon	687	-	687	-	-	687
Wausau	383	-	383	-	-	383
Unincorporated County	19,540	2,305	17,235	-	-	17,235
Statewide Total	18,801,310	127,942	18,673,368	-	-	18,673,368
Statewide Incorporated	9,453,648	19,240	9,434,408	8,527	-	9,442,935
Statewide Unincorporated	9,347,662	108,702	9,238,960	(8,527)	-	9,230,433

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, Health, and Children and Family Services as of April 1, 2010. Pursuant to s. 186.901(2)(b), F.S., for the purpose of revenue-sharing distribution formulas and distribution proportions for the Local Government Half-cent Sales Tax Program, inmates and patients shall not be considered residents of the governmental unit in which the institutions are located.
- 2) Pursuant to s. 186.901(1), F.S., the Office of Economic and Demographic Research shall provide the Executive Office of the Governor with population estimates for municipal annexations or consolidations occurring during the period of April 1st through February 28th, and the Executive Office of the Governor shall include these estimates in its certification to the Department of Revenue for the annual revenue-sharing calculation.
- 3) The population estimates were adjusted to reflect the population effects of any population corrections, municipal incorporations and dissolutions, and municipal annexations and de-annexations that occurred during the period of April 1, 2010 through February 28, 2011. The column "Adjusted Total Population Used for State Revenue Sharing" reflects all these adjustments.
- 4) On July 29, 2011, the Bureau of Economic and Business Research revised the 2010 inmate population counts for Franklin and Hamilton counties by reallocating the populations between the City of Carrabelle and unincorporated Franklin County and the City of Jasper and unincorporated Hamilton County. As a result of these revisions, the statewide incorporated and unincorporated population totals changed as well.

Data Sources: Bureau of Economic and Business Research, University of Florida, and the Executive Office of the Governor.

Appendix B:

Comparison of 2009 and 2010 Adjusted Population Estimates Used for the FY 2010-11 and FY 2011-12 State Revenue- Sharing Calculations

Comparison of 2009 and 2010 Adjusted Population Estimates Used for FY 2010-11 and FY 2011-12 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2009 Adjusted Total Population Used for State Revenue Sharing	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Alachua County	254,600	245,429	(9,171)	-3.6%
Alachua	8,826	9,059	233	2.6%
Archer	1,214	1,118	(96)	-7.9%
Gainesville	131,045	123,035	(8,010)	-6.1%
Hawthorne	1,441	1,417	(24)	-1.7%
High Springs	4,886	5,350	464	9.5%
La Crosse	202	360	158	78.2%
Micanopy	638	600	(38)	-6.0%
Newberry	5,036	4,950	(86)	-1.7%
Waldo	825	1,015	190	23.0%
Unincorporated County	100,487	98,525	(1,962)	-2.0%
Baker County	23,816	25,108	1,292	5.4%
Glen St. Mary	461	437	(24)	-5.2%
Macclenny	5,953	6,374	421	7.1%
Unincorporated County	17,402	18,297	895	5.1%
Bay County	168,366	167,694	(672)	-0.4%
Callaway	14,440	14,405	(35)	-0.2%
Lynn Haven	16,734	18,493	1,759	10.5%
Mexico Beach	1,326	1,072	(254)	-19.2%
Panama City	37,299	36,387	(912)	-2.4%
Panama City Beach	13,831	12,018	(1,813)	-13.1%
Parker	4,573	4,317	(256)	-5.6%
Springfield	8,695	8,903	208	2.4%
Unincorporated County	71,468	72,099	631	0.9%
Bradford County	24,508	24,384	(124)	-0.5%
Brooker	384	338	(46)	-12.0%
Hampton	523	500	(23)	-4.4%
Lawtey	656	730	74	11.3%
Starke	5,810	5,438	(372)	-6.4%
Unincorporated County	17,135	17,378	243	1.4%
Brevard County	554,059	541,811	(12,248)	-2.2%
Cape Canaveral	10,499	9,927	(572)	-5.4%
Cocoa	16,825	17,140	315	1.9%
Cocoa Beach	12,631	11,231	(1,400)	-11.1%
Grant-Valkaria	4,026	3,850	(176)	-4.4%
Indianalantic	3,003	2,720	(283)	-9.4%
Indian Harbour Beach	8,751	8,225	(526)	-6.0%
Malabar	2,887	2,757	(130)	-4.5%
Melbourne	78,414	76,068	(2,346)	-3.0%
Melbourne Beach	3,293	3,101	(192)	-5.8%
Melbourne Village	721	662	(59)	-8.2%
Palm Bay	102,397	103,190	793	0.8%
Palm Shores	951	900	(51)	-5.4%
Rockledge	25,630	24,896	(734)	-2.9%
Satellite Beach	10,884	10,109	(775)	-7.1%
Titusville	45,451	43,732	(1,719)	-3.8%
West Melbourne	16,686	18,359	1,673	10.0%
Unincorporated County	211,010	204,944	(6,066)	-2.9%
Broward County	1,742,915	1,746,069	3,154	0.2%
Coconut Creek	47,804	52,909	5,105	10.7%

Comparison of 2009 and 2010 Adjusted Population Estimates Used for FY 2010-11 and FY 2011-12 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2009 Adjusted Total Population Used for State Revenue Sharing	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Cooper City	29,820	28,543	(1,277)	-4.3%
Coral Springs	127,198	121,096	(6,102)	-4.8%
Dania Beach	28,391	29,639	1,248	4.4%
Davie	91,050	91,986	936	1.0%
Deerfield Beach	73,216	75,018	1,802	2.5%
Fort Lauderdale	180,384	165,237	(15,147)	-8.4%
Hallandale Beach	37,400	37,113	(287)	-0.8%
Hillsboro Beach	2,236	1,875	(361)	-16.1%
Hollywood	141,942	140,768	(1,174)	-0.8%
Lauderdale-By-The-Sea	5,920	6,056	136	2.3%
Lauderdale Lakes	31,862	32,593	731	2.3%
Lauderhill	64,000	66,887	2,887	4.5%
Lazy Lake Village	39	24	(15)	-38.5%
Lighthouse Point	10,955	10,344	(611)	-5.6%
Margate	53,207	53,284	77	0.1%
Miramar	112,552	122,041	9,489	8.4%
North Lauderdale	41,310	41,023	(287)	-0.7%
Oakland Park	41,756	41,363	(393)	-0.9%
Parkland	23,647	23,962	315	1.3%
Pembroke Park	6,112	6,102	(10)	-0.2%
Pembroke Pines	150,582	154,105	3,523	2.3%
Plantation	84,725	84,955	230	0.3%
Pompano Beach	98,810	99,614	804	0.8%
Sea Ranch Lakes	730	670	(60)	-8.2%
Southwest Ranches	8,570	7,345	(1,225)	-14.3%
Sunrise	89,242	84,439	(4,803)	-5.4%
Tamarac	59,151	60,427	1,276	2.2%
Weston	61,697	65,333	3,636	5.9%
West Park	13,575	14,156	581	4.3%
Wilton Manors	12,895	11,632	(1,263)	-9.8%
Unincorporated County	12,137	15,530	3,393	28.0%
Calhoun County	12,876	12,993	117	0.9%
Altha	533	536	3	0.6%
Blountstown	2,488	2,514	26	1.0%
Unincorporated County	9,855	9,943	88	0.9%
Charlotte County	164,326	158,888	(5,438)	-3.3%
Punta Gorda	16,989	16,641	(348)	-2.0%
Unincorporated County	147,337	142,247	(5,090)	-3.5%
Citrus County	142,419	141,049	(1,370)	-1.0%
Crystal River	3,667	3,108	(559)	-15.2%
Inverness	7,194	7,210	16	0.2%
Unincorporated County	131,558	130,731	(827)	-0.6%
Clay County	185,208	190,865	5,657	3.1%
Green Cove Springs	6,544	6,908	364	5.6%
Keystone Heights	1,396	1,350	(46)	-3.3%
Orange Park	9,089	8,412	(677)	-7.4%
Penney Farms	634	749	115	18.1%
Unincorporated County	167,545	173,446	5,901	3.5%
Collier County	332,914	321,420	(11,494)	-3.5%
Everglades	656	400	(256)	-39.0%

Comparison of 2009 and 2010 Adjusted Population Estimates Used for FY 2010-11 and FY 2011-12 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2009 Adjusted Total Population Used for State Revenue Sharing	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Marco Island	16,816	16,413	(403)	-2.4%
Naples	21,651	19,537	(2,114)	-9.8%
Unincorporated County	293,791	285,070	(8,721)	-3.0%
Columbia County	62,797	63,822	1,025	1.6%
Fort White	522	567	45	8.6%
Lake City	10,810	11,738	928	8.6%
Unincorporated County	51,465	51,517	52	0.1%
DeSoto County	32,588	32,702	114	0.3%
Arcadia	6,739	7,637	898	13.3%
Unincorporated County	25,849	25,065	(784)	-3.0%
Dixie County	14,912	15,140	228	1.5%
Cross City	1,681	1,728	47	2.8%
Horseshoe Beach	297	169	(128)	-43.1%
Unincorporated County	12,934	13,243	309	2.4%
Duval County	899,905	863,686	(36,219)	-4.0%
Atlantic Beach	13,779	12,655	(1,124)	-8.2%
Baldwin	1,595	1,425	(170)	-10.7%
Jacksonville	854,454	821,207	(33,247)	-3.9%
Jacksonville Beach	22,715	21,362	(1,353)	-6.0%
Neptune Beach	7,362	7,037	(325)	-4.4%
Escambia County	310,260	294,992	(15,268)	-4.9%
Century	1,611	1,698	87	5.4%
Pensacola	54,829	51,851	(2,978)	-5.4%
Unincorporated County	253,820	241,443	(12,377)	-4.9%
Flagler County	94,901	95,696	795	0.8%
Beverly Beach	604	338	(266)	-44.0%
Bunnell	2,759	2,676	(83)	-3.0%
Flagler Beach (part)	5,478	4,424	(1,054)	-19.2%
Marineland (part)	9	16	7	77.8%
Palm Coast	73,910	75,180	1,270	1.7%
Unincorporated County	12,141	13,062	921	7.6%
Franklin County	10,671	9,814	(857)	-8.0%
Apalachicola	2,486	2,231	(255)	-10.3%
Carrabelle	1,351	1,357	6	0.4%
Unincorporated County	6,834	6,226	(608)	-8.9%
Gadsden County	47,167	43,102	(4,065)	-8.6%
Chattahoochee	2,298	2,301	3	0.1%
Greensboro	619	602	(17)	-2.7%
Gretna	1,709	1,460	(249)	-14.6%
Havana	1,826	1,754	(72)	-3.9%
Midway	1,710	3,004	1,294	75.7%
Quincy	6,997	7,551	554	7.9%
Unincorporated County	32,008	26,430	(5,578)	-17.4%
Gilchrist County	16,471	16,036	(435)	-2.6%
Bell	415	456	41	9.9%
Fanning Springs (part)	339	278	(61)	-18.0%
Trenton	1,710	1,999	289	16.9%
Unincorporated County	14,007	13,303	(704)	-5.0%
Glades County	10,330	11,903	1,573	15.2%
Moore Haven	1,655	1,680	25	1.5%

Comparison of 2009 and 2010 Adjusted Population Estimates Used for FY 2010-11 and FY 2011-12 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2009 Adjusted Total Population Used for State Revenue Sharing	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Unincorporated County	8,675	10,223	1,548	17.8%
Gulf County	13,450	12,568	(882)	-6.6%
Port St. Joe	3,758	3,445	(313)	-8.3%
Wewahitchka	1,718	1,981	263	15.3%
Unincorporated County	7,974	7,142	(832)	-10.4%
Hamilton County	11,852	11,883	31	0.3%
Jasper	1,698	3,172	1,474	86.8%
Jennings	805	878	73	9.1%
White Springs	776	777	1	0.1%
Unincorporated County	8,573	7,056	(1,517)	-17.7%
Hardee County	26,414	25,845	(569)	-2.2%
Bowling Green	3,109	2,930	(179)	-5.8%
Wauchula	4,560	5,001	441	9.7%
Zolfo Springs	1,619	1,827	208	12.8%
Unincorporated County	17,126	16,087	(1,039)	-6.1%
Hendry County	40,126	37,901	(2,225)	-5.5%
Clewiston	7,018	7,155	137	2.0%
LaBelle	4,569	4,640	71	1.6%
Unincorporated County	28,539	26,106	(2,433)	-8.5%
Hernando County	164,569	172,316	7,747	4.7%
Brooksville	7,633	7,719	86	1.1%
Weeki Wachee	7	12	5	71.4%
Unincorporated County	156,929	164,585	7,656	4.9%
Highlands County	99,689	98,762	(927)	-0.9%
Avon Park	8,786	8,836	50	0.6%
Lake Placid	1,732	2,223	491	28.3%
Sebring	10,344	10,491	147	1.4%
Unincorporated County	78,827	77,212	(1,615)	-2.0%
Hillsborough County	1,195,619	1,228,066	32,447	2.7%
Plant City	33,306	34,727	1,421	4.3%
Tampa	338,806	335,145	(3,661)	-1.1%
Temple Terrace	23,990	24,544	554	2.3%
Unincorporated County	799,517	833,650	34,133	4.3%
Holmes County	18,297	18,505	208	1.1%
Bonifay	2,769	2,793	24	0.9%
Esto	379	364	(15)	-4.0%
Noma	231	211	(20)	-8.7%
Ponce de Leon	515	598	83	16.1%
Westville	215	289	74	34.4%
Unincorporated County	14,188	14,250	62	0.4%
Indian River County	141,198	137,524	(3,674)	-2.6%
Fellsmere	5,310	5,197	(113)	-2.1%
Indian River Shores	3,804	3,901	97	2.5%
Orchid	337	415	78	23.1%
Sebastian	22,722	21,929	(793)	-3.5%
Vero Beach	17,855	15,220	(2,635)	-14.8%
Unincorporated County	91,170	90,862	(308)	-0.3%
Jackson County	45,199	41,901	(3,298)	-7.3%
Alford	490	489	(1)	-0.2%
Bascom	110	121	11	10.0%

Comparison of 2009 and 2010 Adjusted Population Estimates Used for FY 2010-11 and FY 2011-12 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2009 Adjusted Total Population Used for State Revenue Sharing	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Campbellton	250	230	(20)	-8.0%
Cottdale	911	933	22	2.4%
Graceville	2,474	2,278	(196)	-7.9%
Grand Ridge	930	892	(38)	-4.1%
Greenwood	771	686	(85)	-11.0%
Jacob City	297	250	(47)	-15.8%
Malone	765	500	(265)	-34.6%
Marianna	6,454	5,942	(512)	-7.9%
Sneads	1,990	1,849	(141)	-7.1%
Unincorporated County	29,757	27,731	(2,026)	-6.8%
Jefferson County	13,483	13,566	83	0.6%
Monticello	2,491	2,476	(15)	-0.6%
Unincorporated County	10,992	11,090	98	0.9%
Lafayette County	6,579	6,854	275	4.2%
Mayo	998	1,237	239	23.9%
Unincorporated County	5,581	5,617	36	0.6%
Lake County	290,810	295,913	5,103	1.8%
Astatula	1,630	1,810	180	11.0%
Clermont	24,199	28,742	4,543	18.8%
Eustis	18,280	18,560	280	1.5%
Fruitland Park	3,978	4,078	100	2.5%
Groveland	7,135	8,729	1,594	22.3%
Howey-in-the-Hills	1,221	1,098	(123)	-10.1%
Lady Lake	14,129	13,926	(203)	-1.4%
Leesburg	20,506	20,119	(387)	-1.9%
Mascotte	4,476	5,101	625	14.0%
Minneola	9,047	9,403	356	3.9%
Montverde	1,192	1,463	271	22.7%
Mount Dora	11,100	12,370	1,270	11.4%
Tavares	13,333	13,951	618	4.6%
Umatilla	3,047	3,456	409	13.4%
Unincorporated County	157,537	153,107	(4,430)	-2.8%
Lee County	614,833	618,443	3,610	0.6%
Bonita Springs	46,419	43,908	(2,511)	-5.4%
Cape Coral	162,823	154,276	(8,547)	-5.2%
Fort Myers	68,819	62,214	(6,605)	-9.6%
Fort Myers Beach	6,919	6,277	(642)	-9.3%
Sanibel	6,329	6,469	140	2.2%
Unincorporated County	323,524	345,299	21,775	6.7%
Leon County	273,173	273,914	741	0.3%
Tallahassee	176,657	179,887	3,230	1.8%
Unincorporated County	96,516	94,027	(2,489)	-2.6%
Levy County	40,417	40,572	155	0.4%
Bronson	1,060	1,113	53	5.0%
Cedar Key	898	702	(196)	-21.8%
Chiefland	2,200	2,245	45	2.0%
Fanning Springs (part)	576	486	(90)	-15.6%
Inglis	1,684	1,325	(359)	-21.3%
Otter Creek	131	134	3	2.3%
Williston	2,630	2,768	138	5.2%

Comparison of 2009 and 2010 Adjusted Population Estimates Used for FY 2010-11 and FY 2011-12 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2009 Adjusted Total Population Used for State Revenue Sharing	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Yankeetown	765	502	(263)	-34.4%
Unincorporated County	30,473	31,297	824	2.7%
Liberty County	6,612	6,748	136	2.1%
Bristol	930	944	14	1.5%
Unincorporated County	5,682	5,804	122	2.1%
Madison County	18,597	17,563	(1,034)	-5.6%
Greenville	799	843	44	5.5%
Lee	386	352	(34)	-8.8%
Madison	3,278	2,843	(435)	-13.3%
Unincorporated County	14,134	13,525	(609)	-4.3%
Manatee County	318,094	322,617	4,523	1.4%
Anna Maria	1,833	1,503	(330)	-18.0%
Bradenton	53,942	49,498	(4,444)	-8.2%
Bradenton Beach	1,550	1,171	(379)	-24.5%
Holmes Beach	5,114	3,836	(1,278)	-25.0%
Longboat Key (part)	2,602	2,398	(204)	-7.8%
Palmetto	14,371	12,558	(1,813)	-12.6%
Unincorporated County	238,682	251,653	12,971	5.4%
Marion County	325,960	326,694	734	0.2%
Belleview	4,024	4,486	462	11.5%
Dunnellon	2,023	1,733	(290)	-14.3%
McIntosh	433	452	19	4.4%
Ocala	54,440	56,145	1,705	3.1%
Reddick	500	506	6	1.2%
Unincorporated County	264,540	263,372	(1,168)	-0.4%
Martin County	142,177	144,550	2,373	1.7%
Jupiter Island	694	817	123	17.7%
Ocean Breeze Park	411	355	(56)	-13.6%
Sewall's Point	2,077	1,996	(81)	-3.9%
Stuart	16,459	15,569	(890)	-5.4%
Unincorporated County	122,536	125,813	3,277	2.7%
Miami-Dade County	2,462,182	2,486,436	24,254	1.0%
Aventura	31,126	35,762	4,636	14.9%
Bal Harbour	3,320	2,513	(807)	-24.3%
Bay Harbor Islands	5,095	5,628	533	10.5%
Biscayne Park	3,198	3,055	(143)	-4.5%
Coral Gables	45,501	46,780	1,279	2.8%
Cutler Bay	41,194	40,286	(908)	-2.2%
Doral	34,456	45,704	11,248	32.6%
El Portal	2,479	2,325	(154)	-6.2%
Florida City	10,217	11,245	1,028	10.1%
Golden Beach	945	919	(26)	-2.8%
Hialeah	226,605	224,669	(1,936)	-0.9%
Hialeah Gardens	21,006	21,744	738	3.5%
Homestead	57,599	60,494	2,895	5.0%
Indian Creek Village	60	86	26	43.3%
Islandia	6	18	12	200.0%
Key Biscayne	11,411	12,344	933	8.2%
Medley	1,123	838	(285)	-25.4%
Miami	414,994	396,992	(18,002)	-4.3%

Comparison of 2009 and 2010 Adjusted Population Estimates Used for FY 2010-11 and FY 2011-12 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2009 Adjusted Total Population Used for State Revenue Sharing	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Miami Beach	92,833	87,779	(5,054)	-5.4%
Miami Gardens	109,730	107,167	(2,563)	-2.3%
Miami Lakes	26,682	29,361	2,679	10.0%
Miami Shores	11,170	10,493	(677)	-6.1%
Miami Springs	13,422	13,809	387	2.9%
North Bay	6,836	7,137	301	4.4%
North Miami	58,469	58,786	317	0.5%
North Miami Beach	40,142	41,523	1,381	3.4%
Opa-locka	15,284	15,219	(65)	-0.4%
Palmetto Bay	25,133	23,410	(1,723)	-6.9%
Pinecrest	19,491	18,223	(1,268)	-6.5%
South Miami	11,378	11,657	279	2.5%
Sunny Isles Beach	19,540	20,832	1,292	6.6%
Surfside	5,745	5,744	(1)	0.0%
Sweetwater	14,247	19,963	5,716	40.1%
Virginia Gardens	2,265	2,375	110	4.9%
West Miami	5,733	5,965	232	4.0%
Unincorporated County	1,073,747	1,095,591	21,844	2.0%
Monroe County	77,853	73,023	(4,830)	-6.2%
Islamorada	7,120	6,119	(1,001)	-14.1%
Key Colony Beach	859	797	(62)	-7.2%
Key West	23,170	24,644	1,474	6.4%
Layton	205	184	(21)	-10.2%
Marathon	10,295	8,297	(1,998)	-19.4%
Unincorporated County	36,204	32,982	(3,222)	-8.9%
Nassau County	72,482	73,214	732	1.0%
Callahan	1,184	1,123	(61)	-5.2%
Fernandina Beach	11,970	11,441	(529)	-4.4%
Hilliard	2,949	3,086	137	4.6%
Unincorporated County	56,379	57,564	1,185	2.1%
Okaloosa County	194,636	179,257	(15,379)	-7.9%
Cinco Bayou	374	383	9	2.4%
Crestview	20,693	20,978	285	1.4%
Destin	12,239	12,305	66	0.5%
Fort Walton Beach	20,675	19,507	(1,168)	-5.6%
Laurel Hill	616	537	(79)	-12.8%
Mary Esther	4,080	3,851	(229)	-5.6%
Niceville	13,296	12,751	(545)	-4.1%
Shalimar	723	717	(6)	-0.8%
Valparaiso	6,424	5,036	(1,388)	-21.6%
Unincorporated County	115,516	103,192	(12,324)	-10.7%
Okeechobee County	37,712	38,100	388	1.0%
Okeechobee	5,377	5,621	244	4.5%
Unincorporated County	32,335	32,479	144	0.4%
Orange County	1,105,931	1,142,720	36,789	3.3%
Apopka	40,437	41,577	1,140	2.8%
Bay Lake	20	47	27	135.0%
Belle Isle	5,899	5,988	89	1.5%
Eatonville	2,336	2,095	(241)	-10.3%
Edgewood	2,333	2,503	170	7.3%

Comparison of 2009 and 2010 Adjusted Population Estimates Used for FY 2010-11 and FY 2011-12 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2009 Adjusted Total Population Used for State Revenue Sharing	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Lake Buena Vista	23	10	(13)	-56.5%
Maitland	16,150	15,751	(399)	-2.5%
Oakland	1,931	2,538	607	31.4%
Ocoee	34,573	35,607	1,034	3.0%
Orlando	232,759	237,852	5,093	2.2%
Windermere	2,708	2,462	(246)	-9.1%
Winter Garden	31,011	34,571	3,560	11.5%
Winter Park	28,509	27,786	(723)	-2.5%
Unincorporated County	707,242	733,933	26,691	3.8%
Osceola County	272,389	268,272	(4,117)	-1.5%
Kissimmee	61,094	59,497	(1,597)	-2.6%
St. Cloud	32,630	35,183	2,553	7.8%
Unincorporated County	178,665	173,592	(5,073)	-2.8%
Palm Beach County	1,283,321	1,316,481	33,160	2.6%
Atlantis	2,139	2,005	(134)	-6.3%
Belle Glade	17,107	17,467	360	2.1%
Boca Raton	84,823	84,392	(431)	-0.5%
Boynton Beach	66,978	68,217	1,239	1.8%
Briny Breezes	412	601	189	45.9%
Cloud Lake	172	135	(37)	-21.5%
Delray Beach	63,789	60,522	(3,267)	-5.1%
Glen Ridge	276	219	(57)	-20.7%
Golf	269	252	(17)	-6.3%
Greenacres	32,370	37,573	5,203	16.1%
Gulf Stream	704	939	235	33.4%
Haverhill	1,604	1,873	269	16.8%
Highland Beach	4,162	3,539	(623)	-15.0%
Hypoluxo	2,427	2,588	161	6.6%
Juno Beach	3,656	3,176	(480)	-13.1%
Jupiter	50,387	55,156	4,769	9.5%
Jupiter Inlet Colony	370	400	30	8.1%
Lake Clarke Shores	3,413	3,376	(37)	-1.1%
Lake Park	9,118	8,155	(963)	-10.6%
Lake Worth	36,173	34,910	(1,263)	-3.5%
Lantana	9,708	10,377	669	6.9%
Loxahatchee Groves	3,229	3,180	(49)	-1.5%
Manalapan	359	406	47	13.1%
Mangonia Park	2,220	1,888	(332)	-15.0%
North Palm Beach	12,433	12,039	(394)	-3.2%
Ocean Ridge	1,690	1,786	96	5.7%
Pahokee	6,138	5,516	(622)	-10.1%
Palm Beach	9,650	8,348	(1,302)	-13.5%
Palm Beach Gardens	49,941	48,452	(1,489)	-3.0%
Palm Beach Shores	1,421	1,142	(279)	-19.6%
Palm Springs	15,542	19,019	3,477	22.4%
Riviera Beach	34,403	32,488	(1,915)	-5.6%
Royal Palm Beach	31,201	34,140	2,939	9.4%
South Bay	2,768	3,014	246	8.9%
South Palm Beach	1,523	1,171	(352)	-23.1%
Tequesta	5,872	5,629	(243)	-4.1%

Comparison of 2009 and 2010 Adjusted Population Estimates Used for FY 2010-11 and FY 2011-12 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2009 Adjusted Total Population Used for State Revenue Sharing	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Wellington	55,010	56,508	1,498	2.7%
West Palm Beach	102,806	99,604	(3,202)	-3.1%
Unincorporated County	557,058	586,279	29,221	5.2%
Pasco County	438,951	463,893	24,942	5.7%
Dade City	6,960	6,437	(523)	-7.5%
New Port Richey	16,454	14,911	(1,543)	-9.4%
Port Richey	3,114	2,671	(443)	-14.2%
St. Leo	1,415	1,340	(75)	-5.3%
San Antonio	966	1,138	172	17.8%
Zephyrhills	12,438	13,288	850	6.8%
Unincorporated County	397,604	424,108	26,504	6.7%
Pinellas County	929,855	915,218	(14,637)	-1.6%
Belleair	4,145	3,869	(276)	-6.7%
Belleair Beach	1,607	1,560	(47)	-2.9%
Belleair Bluffs	2,196	2,031	(165)	-7.5%
Belleair Shore	72	109	37	51.4%
Clearwater	109,970	107,935	(2,035)	-1.9%
Dunedin	37,449	35,315	(2,134)	-5.7%
Gulfport	12,659	12,029	(630)	-5.0%
Indian Rocks Beach	5,211	4,113	(1,098)	-21.1%
Indian Shores	1,787	1,420	(367)	-20.5%
Kenneth City	4,481	4,998	517	11.5%
Largo	75,350	77,798	2,448	3.2%
Madeira Beach	4,427	4,263	(164)	-3.7%
North Redington Beach	1,517	1,417	(100)	-6.6%
Oldsmar	13,817	13,609	(208)	-1.5%
Pinellas Park	48,966	49,109	143	0.3%
Redington Beach	1,597	1,427	(170)	-10.6%
Redington Shores	2,504	2,121	(383)	-15.3%
Safety Harbor	17,704	16,887	(817)	-4.6%
St. Petersburg	248,361	244,344	(4,017)	-1.6%
St. Pete Beach	9,822	9,346	(476)	-4.8%
Seminole	18,888	17,233	(1,655)	-8.8%
South Pasadena	5,285	4,964	(321)	-6.1%
Tarpon Springs	24,472	23,486	(986)	-4.0%
Treasure Island	7,609	6,705	(904)	-11.9%
Unincorporated County	269,959	269,130	(829)	-0.3%
Polk County	580,757	598,621	17,864	3.1%
Auburndale	14,033	13,507	(526)	-3.7%
Bartow	16,844	17,098	254	1.5%
Davenport	2,758	2,900	142	5.1%
Dundee	3,299	3,717	418	12.7%
Eagle Lake	2,825	2,255	(570)	-20.2%
Fort Meade	5,766	5,626	(140)	-2.4%
Frostproof	2,839	2,992	153	5.4%
Haines City	18,753	20,539	1,786	9.5%
Highland Park	250	230	(20)	-8.0%
Hillcrest Heights	252	254	2	0.8%
Lake Alfred	4,627	5,015	388	8.4%
Lake Hamilton	1,389	1,231	(158)	-11.4%

Comparison of 2009 and 2010 Adjusted Population Estimates Used for FY 2010-11 and FY 2011-12 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2009 Adjusted Total Population Used for State Revenue Sharing	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Lake Wales	13,067	14,225	1,158	8.9%
Lakeland	94,163	97,422	3,259	3.5%
Mulberry	3,359	3,817	458	13.6%
Polk City	1,685	1,562	(123)	-7.3%
Winter Haven	34,464	33,874	(590)	-1.7%
Unincorporated County	360,384	372,357	11,973	3.3%
Putnam County	74,152	73,919	(233)	-0.3%
Crescent City	1,724	1,577	(147)	-8.5%
Interlachen	1,552	1,403	(149)	-9.6%
Palatka	11,141	10,560	(581)	-5.2%
Pomona Park	794	912	118	14.9%
Welaka	732	701	(31)	-4.2%
Unincorporated County	58,209	58,766	557	1.0%
St. Johns County	183,298	189,778	6,480	3.5%
Hastings	551	580	29	5.3%
Marineland (part)	1	-	(1)	-100.0%
St. Augustine	13,663	12,975	(688)	-5.0%
St. Augustine Beach	6,313	6,176	(137)	-2.2%
Unincorporated County	162,770	170,047	7,277	4.5%
St. Lucie County	272,697	277,640	4,943	1.8%
Fort Pierce	44,180	41,772	(2,408)	-5.5%
Port St. Lucie	155,245	164,599	9,354	6.0%
St. Lucie Village	637	590	(47)	-7.4%
Unincorporated County	72,635	70,679	(1,956)	-2.7%
Santa Rosa County	141,759	148,252	6,493	4.6%
Gulf Breeze	5,791	5,763	(28)	-0.5%
Jay	544	533	(11)	-2.0%
Milton	7,890	8,748	858	10.9%
Unincorporated County	127,534	133,208	5,674	4.4%
Sarasota County	389,308	379,442	(9,866)	-2.5%
Longboat Key (part)	5,031	4,490	(541)	-10.8%
North Port	55,759	57,357	1,598	2.9%
Sarasota	53,148	51,928	(1,220)	-2.3%
Venice	21,845	20,748	(1,097)	-5.0%
Unincorporated County	253,525	244,919	(8,606)	-3.4%
Seminole County	423,574	422,541	(1,033)	-0.2%
Altamonte Springs	42,630	41,496	(1,134)	-2.7%
Casselberry	24,778	26,235	1,457	5.9%
Lake Mary	14,615	13,822	(793)	-5.4%
Longwood	13,849	13,657	(192)	-1.4%
Oviedo	33,529	33,342	(187)	-0.6%
Sanford	53,804	53,528	(276)	-0.5%
Winter Springs	34,340	33,282	(1,058)	-3.1%
Unincorporated County	206,029	207,179	1,150	0.6%
Sumter County	86,051	84,291	(1,760)	-2.0%
Bushnell	2,371	2,424	53	2.2%
Center Hill	921	988	67	7.3%
Coleman	644	703	59	9.2%
Webster	784	785	1	0.1%
Wildwood	4,825	6,709	1,884	39.0%

Comparison of 2009 and 2010 Adjusted Population Estimates Used for FY 2010-11 and FY 2011-12 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2009 Adjusted Total Population Used for State Revenue Sharing	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Unincorporated County	76,506	72,682	(3,824)	-5.0%
Suwannee County	40,035	40,688	653	1.6%
Branford	704	712	8	1.1%
Live Oak	6,669	6,850	181	2.7%
Unincorporated County	32,662	33,126	464	1.4%
Taylor County	20,132	19,508	(624)	-3.1%
Perry	6,815	7,017	202	3.0%
Unincorporated County	13,317	12,491	(826)	-6.2%
Union County	10,957	10,703	(254)	-2.3%
Lake Butler	1,932	1,897	(35)	-1.8%
Raiford	265	255	(10)	-3.8%
Worthington Springs	436	181	(255)	-58.5%
Unincorporated County	8,324	8,370	46	0.6%
Volusia County	505,119	492,663	(12,456)	-2.5%
Daytona Beach	65,157	60,953	(4,204)	-6.5%
Daytona Beach Shores	5,475	4,247	(1,228)	-22.4%
DeBary	18,741	19,320	579	3.1%
DeLand	27,123	27,031	(92)	-0.3%
Deltona	84,264	85,182	918	1.1%
Edgewater	21,394	20,750	(644)	-3.0%
Flagler Beach (part)	76	60	(16)	-21.1%
Holly Hill	12,851	11,659	(1,192)	-9.3%
Lake Helen	2,878	2,624	(254)	-8.8%
New Smyrna Beach	23,449	22,464	(985)	-4.2%
Oak Hill	1,984	1,792	(192)	-9.7%
Orange City	10,340	10,776	436	4.2%
Ormond Beach	40,826	38,131	(2,695)	-6.6%
Pierson	2,651	1,736	(915)	-34.5%
Ponce Inlet	3,266	3,032	(234)	-7.2%
Port Orange	56,732	56,780	48	0.1%
South Daytona	13,530	12,252	(1,278)	-9.4%
Unincorporated County	114,382	113,874	(508)	-0.4%
Wakulla County	28,972	27,486	(1,486)	-5.1%
St. Marks	323	293	(30)	-9.3%
Sopchoppy	418	457	39	9.3%
Unincorporated County	28,231	26,736	(1,495)	-5.3%
Walton County	56,327	53,479	(2,848)	-5.1%
DeFuniak Springs	5,095	5,141	46	0.9%
Freeport	1,505	1,787	282	18.7%
Paxton	737	644	(93)	-12.6%
Unincorporated County	48,990	45,907	(3,083)	-6.3%
Washington County	22,417	22,435	18	0.1%
Caryville	233	280	47	20.2%
Chipley	3,561	3,580	19	0.5%
Ebro	250	270	20	8.0%
Vernon	712	687	(25)	-3.5%
Wausau	440	383	(57)	-13.0%
Unincorporated County	17,221	17,235	14	0.1%
Statewide Total	18,624,024	18,673,368	49,344	0.3%
Statewide Incorporated	9,518,341	9,442,935	(75,406)	-0.8%

Comparison of 2009 and 2010 Adjusted Population Estimates Used for FY 2010-11 and FY 2011-12 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2009 Adjusted Total Population Used for State Revenue Sharing	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Statewide Unincorporated	9,105,683	9,230,433	124,750	1.4%
<p>Note: On July 29, 2011, the Bureau of Economic and Business Research revised the 2010 inmate population counts for Franklin and Hamilton counties by reallocating the populations between the City of Carrabelle and unincorporated Franklin County and the City of Jasper and unincorporated Hamilton County. As a result of these revisions, the statewide incorporated and unincorporated population totals changed as well.</p> <p>Data Sources: Bureau of Economic and Business Research, University of Florida, and the Executive Office of the Governor.</p>				

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Appendix C:

2011 Federal, State, and County Tax Rates on
Motor Fuel and Diesel Fuel in Florida's
Counties

2011 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)										Unutilized County-Imposed				Diesel Fuel Tax Rates (# of Cents Per Gallon)							
	State										Motor Fuel Taxes				Federal	State			County (Local Option)			Total Tax
	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Unutilized Tax	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Fuel Excise Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	
Alachua	18.4	12.2	6.8	2	1	1	1	6	5	53.4	0	0	0	0	24.4	12.2	6.8	4	1	6	n/a	54.4
Baker	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Bay	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Bradford	18.4	12.2	6.8	2	1	1	0	6	0	47.4	1	0	5	6	24.4	12.2	6.8	4	1	6	n/a	54.4
Brevard	18.4	12.2	6.8	2	1	1	0	6	0	47.4	1	0	5	6	24.4	12.2	6.8	4	1	6	n/a	54.4
Broward	18.4	12.2	6.8	2	1	1	1	6	5	53.4	0	0	0	0	24.4	12.2	6.8	4	1	6	n/a	54.4
Calhoun	18.4	12.2	6.8	2	1	1	0	6	0	47.4	1	0	5	6	24.4	12.2	6.8	4	1	6	n/a	54.4
Charlotte	18.4	12.2	6.8	2	1	1	1	6	5	53.4	0	0	0	0	24.4	12.2	6.8	4	1	6	n/a	54.4
Citrus	18.4	12.2	6.8	2	1	1	1	6	5	53.4	0	0	0	0	24.4	12.2	6.8	4	1	6	n/a	54.4
Clay	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Collier	18.4	12.2	6.8	2	1	1	1	6	5	53.4	0	0	0	0	24.4	12.2	6.8	4	1	6	n/a	54.4
Columbia	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
De Soto	18.4	12.2	6.8	2	1	1	1	6	5	53.4	0	0	0	0	24.4	12.2	6.8	4	1	6	n/a	54.4
Dixie	18.4	12.2	6.8	2	1	1	0	6	0	47.4	1	0	5	6	24.4	12.2	6.8	4	1	6	n/a	54.4
Duval	18.4	12.2	6.8	2	1	1	0	6	0	47.4	1	0	5	6	24.4	12.2	6.8	4	1	6	n/a	54.4
Escambia	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Flagler	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Franklin	18.4	12.2	6.8	2	1	1	0	5	0	45.2	1	1	5	7	24.4	12.2	6.8	4	1	6	n/a	54.4
Gadsden	18.4	12.2	6.8	2	1	1	0	6	0	47.4	1	0	5	6	24.4	12.2	6.8	4	1	6	n/a	54.4
Gilchrist	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Glades	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Gulf	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Hamilton	18.4	12.2	6.8	2	1	1	0	6	0	47.4	1	0	5	6	24.4	12.2	6.8	4	1	6	n/a	54.4
Hardee	18.4	12.2	6.8	2	1	1	1	6	5	53.4	0	0	0	0	24.4	12.2	6.8	4	1	6	n/a	54.4
Hendry	18.4	12.2	6.8	2	1	1	1	6	2	50.4	0	0	3	3	24.4	12.2	6.8	4	1	6	n/a	54.4
Hernando	18.4	12.2	6.8	2	1	1	1	6	2	50.4	0	0	3	3	24.4	12.2	6.8	4	1	6	n/a	54.4
Highlands	18.4	12.2	6.8	2	1	1	1	6	5	53.4	0	0	0	0	24.4	12.2	6.8	4	1	6	n/a	54.4
Hillsborough	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Holmes	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Indian River	18.4	12.2	6.8	2	1	1	0	6	0	47.4	1	0	5	6	24.4	12.2	6.8	4	1	6	n/a	54.4
Jackson	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Jefferson	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Lafayette	18.4	12.2	6.8	2	1	1	0	6	0	47.4	1	0	5	6	24.4	12.2	6.8	4	1	6	n/a	54.4
Lake	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Lee	18.4	12.2	6.8	2	1	1	1	6	5	53.4	0	0	0	0	24.4	12.2	6.8	4	1	6	n/a	54.4
Leon	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Levy	18.4	12.2	6.8	2	1	1	0	6	0	47.4	1	0	5	6	24.4	12.2	6.8	4	1	6	n/a	54.4
Liberty	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Madison	18.4	12.2	6.8	2	1	1	0	6	0	47.4	1	0	5	6	24.4	12.2	6.8	4	1	6	n/a	54.4
Manatee	18.4	12.2	6.8	2	1	1	1	6	5	53.4	0	0	0	0	24.4	12.2	6.8	4	1	6	n/a	54.4
Marion	18.4	12.2	6.8	2	1	1	1	6	5	53.4	0	0	0	0	24.4	12.2	6.8	4	1	6	n/a	54.4
Martin	18.4	12.2	6.8	2	1	1	1	6	5	53.4	0	0	0	0	24.4	12.2	6.8	4	1	6	n/a	54.4
Miami-Dade	18.4	12.2	6.8	2	1	1	1	6	3	51.4	0	0	2	2	24.4	12.2	6.8	4	1	6	n/a	54.4
Monroe	18.4	12.2	6.8	2	1	1	1	6	3	51.4	0	0	2	2	24.4	12.2	6.8	4	1	6	n/a	54.4
Nassau	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Okaloosa	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Okeechobee	18.4	12.2	6.8	2	1	1	1	6	5	53.4	0	0	0	0	24.4	12.2	6.8	4	1	6	n/a	54.4
Orange	18.4	12.2	6.8	2	1	1	0	6	0	47.4	1	0	5	6	24.4	12.2	6.8	4	1	6	n/a	54.4
Osceola	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Palm Beach	18.4	12.2	6.8	2	1	1	1	6	5	53.4	0	0	0	0	24.4	12.2	6.8	4	1	6	n/a	54.4
Pasco	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Pinellas	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Polk	18.4	12.2	6.8	2	1	1	1	6	5	53.4	0	0	0	0	24.4	12.2	6.8	4	1	6	n/a	54.4
Putnam	18.4	12.2	6.8	2	1	1	1	6	5	53.4	0	0	0	0	24.4	12.2	6.8	4	1	6	n/a	54.4
St. Johns	18.4	12.2	6.8	2	1	1	0	6	0	47.4	1	0	5	6	24.4	12.2	6.8	4	1	6	n/a	54.4
St. Lucie	18.4	12.2	6.8	2	1	1	1	6	5	53.4	0	0	0	0	24.4	12.2	6.8	4	1	6	n/a	54.4
Santa Rosa	18.4	12.2	6.8	2	1	1	0	6	0	47.4	1	0	5	6	24.4	12.2	6.8	4	1	6	n/a	54.4
Sarasota	18.4	12.2	6.8	2	1	1	1	6	5	53.4	0	0	0	0	24.4	12.2	6.8	4	1	6	n/a	54.4
Seminole	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Sumter	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Suwannee	18.4	12.2	6.8	2	1	1	1	6	5	53.4	0	0	0	0	24.4	12.2	6.8	4	1	6	n/a	54.4
Taylor	18.4	12.2	6.8	2	1	1	0	6	0	47.4	1	0	5	6	24.4	12.2	6.8	4	1	6	n/a	54.4
Union	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Volusia	18.4	12.2	6.8	2	1	1	1	6	5	53.4	0	0	0	0	24.4	12.2	6.8	4	1	6	n/a	54.4
Wakulla	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Walton	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4
Washington	18.4	12.2	6.8	2	1	1	1	6	0	48.4	0	0	5	5	24.4	12.2	6.8	4	1	6	n/a	54.4

2011 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)										Unutilized County-Imposed				Diesel Fuel Tax Rates (# of Cents Per Gallon)								
	Federal	State					County (Local Option)				Motor Fuel Taxes				Federal	State			County (Local Option)				Total
	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Unutilized Tax	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Fuel Excise Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total	

Notes:

- 1) Federal taxes on motor and diesel fuels are authorized pursuant to Title 26, United States Code.
- 2) State taxes on motor fuel consist of the Fuel Sales Tax, pursuant to s. 206.41(1)(g), F.S.; the State Comprehensive Enhanced Transportation System (SCETS) Tax, pursuant to s. 206.41(1)(f), F.S.; the Constitutional Fuel Tax, pursuant to s. 206.41(1)(a), F.S.; the County Fuel Tax, pursuant to s. 206.41(1)(b), F.S.; and the Municipal Fuel Tax, pursuant to s. 206.41(1)(c), F.S.
- 3) County local option taxes on motor fuel consist of the 1 cent Ninth-cent Fuel Tax, pursuant to s. 206.41(1)(d), F.S.; the 1 to 6 cents of Local Option Fuel Tax and the 1 to 5 cents of Local Option Fuel Tax, pursuant to s. 206.41(1)(e), F.S.
- 4) State taxes on diesel fuel consist of the Fuel Sales Tax, pursuant to s. 206.87(1)(e), F.S.; the State Comprehensive Enhanced Transportation System (SCETS) Tax, pursuant to s. 206.87(1)(d), F.S.; and the Fuel Excise Tax, pursuant to s. 206.41(1)(a), F.S.
- 5) County taxes on diesel fuel for local use consist of the 1 cent Ninth-cent Fuel Tax, pursuant to s. 206.87(1)(b), F.S.; and the 1 to 6 cents of Local Option Fuel Tax, pursuant to s. 206.87(1)(c), F.S. The 1 to 5 cents Local Option Fuel Tax is not authorized for levy on diesel fuel.
- 6) County local option tax rate changes for 2011: Union County imposed the 6th cent of the 1-6 Cents Fuel Tax.
- 7) For a complete list of transportation funding sources, please 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).

Data Sources:

- 1) Florida Department of Revenue, Tax Information Publication "Fuel Taxes Adjusted Beginning January 1, 2011" (<http://taxlaw.state.fl.us/wordfiles/MSF%20TIP%2010B05-02.pdf>).
- 2) Florida Department of Transportation, Office of Financial Development.

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