

2012
Local Government Financial
Information Handbook

October 2012

The Florida Legislature's
Office of Economic and Demographic Research



2012 Local Government Financial Information Handbook

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**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

The Florida Legislature's Office of Economic and Demographic Research (EDR) is responsible for the 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 2012-13 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 2011 county and municipal population estimates used for the 2012-13 fiscal year revenue-sharing calculations are provided in Appendix A. A comparison of the 2010 and 2011 adjusted population estimates used in the state revenue-sharing calculations for fiscal years 2011-12 and 2012-13 is provided in Appendix B. Finally, a listing of the 2012 federal, state, and county tax rates on motor fuel and diesel fuel by county is provided in Appendix C.

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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.

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

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.

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 2012 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>
2012-32	Economic Development
2012-54	Homestead Property Tax Exemptions
2012-57	Homestead Exemptions for Seniors
2012-83	Agriculture
2012-159	Military Support
2012-193	Administration of Property Taxes
2012-212	Legal Notices
Joint Resolution	Additional Homestead Tax Exemption for Seniors
Joint Resolution	Homestead Property Tax Exemption for Surviving Spouse of Military Veteran or First Responder
Joint Resolution	Tangible Personal Property Tax Exemptions

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.

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

13. See the Florida Revenue Estimating Conference's *2012 Florida Tax Handbook Including Fiscal Impact of Potential Change*, pp. 189-199 at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2012.pdf> for additional detail.

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

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

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 online its *Florida Property Valuations & Tax Data*, which details property valuations and tax data by local jurisdiction. Data for 2012 as well as several prior years are 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/resources/data.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. Each fee imposed under a local government's home rule powers must be analyzed in the context of requirements established in Florida case law that are applicable to its validity.

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.

General Law Amendments:

There were no general law amendments resulting from the 2012 Regular Legislative Session.

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 2012-83, L.O.F., (CS/HB 1197) includes municipalities within the types of governmental entities that are prohibited from charging an assessment or fee for stormwater management on a bona fide farm operation on land classified as agricultural, under certain circumstances. This change became effective July 1, 2012. The Revenue Estimating Conference estimates that this legislation will have a recurring negative fiscal impacts to municipalities of (\$0.8) million in the 2012-13 fiscal year and (\$0.9) million in each fiscal year thereafter.

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

1. Section 163.31801, F.S.

2. Chapter 2009-49, L.O.F.

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

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

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 2012-83, L.O.F., (CS/HB 1197) includes municipalities within the types of governmental entities that are prohibited from charging an assessment or fee for stormwater management on a bona fide farm operation on land classified as agricultural, under certain circumstances. This change became effective July 1, 2012. The Revenue Estimating Conference estimates that this legislation will have a recurring negative fiscal impacts to municipalities of (\$0.8) million in the 2012-13 fiscal year and (\$0.9) million in each fiscal year thereafter.

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 2009-10 fiscal year, school districts received 32.84 percent of their financial support from state sources; 51.11 percent from local sources, including the Required Local Effort (RLE) portion of the Florida Education Finance Program (FEFP); and 16.06 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 (Including the Panama City and Panama City Beach Merchant License 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 *2011-12 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 2012 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.

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1. Section 561.14(6), F.S.
 2. Section 563.02, F.S.
 3. Section 564.02, F.S.
 4. Section 565.02(1),(4),(5), F.S.
 5. Section 565.03, F.S.
 6. Section 561.02, F.S.
 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 2012 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 2012 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 ending 2013. 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 2012 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, 2013					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.63482%	0.32708%	0.40960%	1.37150%	\$ 2,666,333
Baker	0.10150%	0.03561%	0.24530%	0.38240%	\$ 743,424
Bay	0.53138%	0.22385%	0.36710%	1.12230%	\$ 2,181,863
Bradford	0.09069%	0.03790%	0.12260%	0.25120%	\$ 488,358
Brevard	1.44074%	0.72095%	0.54030%	2.70200%	\$ 5,252,958
Broward	4.51450%	2.31838%	0.51240%	7.34530%	\$ 14,279,998
Calhoun	0.03403%	0.01942%	0.24060%	0.29400%	\$ 571,565
Charlotte	0.46617%	0.21220%	0.33840%	1.01680%	\$ 1,976,761
Citrus	0.29307%	0.18640%	0.27480%	0.75430%	\$ 1,466,435
Clay	0.43504%	0.25277%	0.26040%	0.94820%	\$ 1,843,396
Collier	0.73464%	0.42817%	0.86260%	2.02540%	\$ 3,937,580
Columbia	0.31576%	0.08930%	0.33290%	0.73800%	\$ 1,434,746
DeSoto	0.07050%	0.04590%	0.26590%	0.38230%	\$ 743,229
Dixie	0.05069%	0.02167%	0.30930%	0.38170%	\$ 742,063
Duval	2.78656%	1.14335%	0.35900%	4.28890%	\$ 8,338,050
Escambia	0.82984%	0.39574%	0.31990%	1.54550%	\$ 3,004,607
Flagler	0.20313%	0.12727%	0.21280%	0.54320%	\$ 1,056,035
Franklin	0.03719%	0.01524%	0.32150%	0.37390%	\$ 726,899
Gadsden	0.26867%	0.06374%	0.22460%	0.55700%	\$ 1,082,864
Gilchrist	0.04067%	0.02246%	0.14920%	0.21230%	\$ 412,732
Glades	0.02707%	0.01694%	0.41210%	0.45610%	\$ 886,704
Gulf	0.03622%	0.02088%	0.27390%	0.33100%	\$ 643,497
Hamilton	0.07942%	0.01950%	0.21750%	0.31640%	\$ 615,113
Hardee	0.07512%	0.03657%	0.26760%	0.37930%	\$ 737,397
Hendry	0.12802%	0.05145%	0.49600%	0.67550%	\$ 1,313,240
Hernando	0.44603%	0.22888%	0.20730%	0.88220%	\$ 1,715,085
Highlands	0.26744%	0.13054%	0.45980%	0.85780%	\$ 1,667,649
Hillsborough	3.47581%	1.63839%	0.52040%	5.63460%	\$ 10,954,226
Holmes	0.06285%	0.02632%	0.20860%	0.29780%	\$ 578,953
Indian River	0.42093%	0.18341%	0.22120%	0.82550%	\$ 1,604,855
Jackson	0.27790%	0.06607%	0.39660%	0.74060%	\$ 1,439,800
Jefferson	0.06559%	0.01939%	0.25160%	0.33660%	\$ 654,384
Lafayette	0.01709%	0.01157%	0.23090%	0.25960%	\$ 504,688
Lake	0.77595%	0.39443%	0.48500%	1.65540%	\$ 3,218,263
Lee	1.55684%	0.82691%	0.42980%	2.81350%	\$ 5,469,725
Leon	0.72567%	0.36535%	0.29790%	1.38890%	\$ 2,700,160
Levy	0.12698%	0.05391%	0.48590%	0.66680%	\$ 1,296,326
Liberty	0.02366%	0.01107%	0.34770%	0.38240%	\$ 743,424
Madison	0.16061%	0.02552%	0.30000%	0.48610%	\$ 945,027
Manatee	0.82267%	0.43098%	0.35570%	1.60930%	\$ 3,128,640
Marion	1.08625%	0.43870%	0.68440%	2.20940%	\$ 4,295,295
Martin	0.41884%	0.19398%	0.28450%	0.89730%	\$ 1,744,441
Miami-Dade	5.90388%	3.32783%	0.91700%	10.14870%	\$ 19,730,088
Monroe	0.25811%	0.09610%	0.82010%	1.17430%	\$ 2,282,957
Nassau	0.20745%	0.09744%	0.27480%	0.57970%	\$ 1,126,995
Okaloosa	0.52352%	0.24025%	0.41760%	1.18140%	\$ 2,296,760
Okeechobee	0.16712%	0.05272%	0.37080%	0.59060%	\$ 1,148,185
Orange	3.44092%	1.53047%	0.41850%	5.38990%	\$ 10,478,505

Constitutional Fuel Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Osceola	0.88771%	0.36216%	0.62880%	1.87870%	\$ 3,652,381
Palm Beach	2.98387%	1.75318%	0.93300%	5.67010%	\$ 11,023,241
Pasco	1.08544%	0.61694%	0.32410%	2.02650%	\$ 3,939,719
Pinellas	1.99016%	1.21462%	0.18120%	3.38600%	\$ 6,582,723
Polk	1.57382%	0.79978%	0.83950%	3.21310%	\$ 6,246,588
Putnam	0.18391%	0.09793%	0.34560%	0.62740%	\$ 1,219,728
St. Johns	0.63539%	0.25503%	0.29250%	1.18290%	\$ 2,299,676
St. Lucie	0.70886%	0.36987%	0.25450%	1.33320%	\$ 2,591,874
Santa Rosa	0.37491%	0.20484%	0.48500%	1.06470%	\$ 2,069,883
Sarasota	0.85117%	0.50426%	0.24910%	1.60450%	\$ 3,119,308
Seminole	1.07266%	0.56147%	0.14620%	1.78030%	\$ 3,461,081
Sumter	0.39195%	0.12776%	0.24110%	0.76080%	\$ 1,479,071
Suwannee	0.15118%	0.05715%	0.28870%	0.49700%	\$ 966,218
Taylor	0.09087%	0.02975%	0.44040%	0.56100%	\$ 1,090,640
Union	0.03540%	0.02046%	0.10450%	0.16040%	\$ 311,834
Volusia	1.19963%	0.65512%	0.52300%	2.37770%	\$ 4,622,487
Wakulla	0.05836%	0.04083%	0.26040%	0.35960%	\$ 699,098
Walton	0.20289%	0.07333%	0.47960%	0.75580%	\$ 1,469,351
Washington	0.06429%	0.03258%	0.26040%	0.35730%	\$ 694,627
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 194,410,000

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 2012 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 ending 2013. 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 2012 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, 2013					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.63482%	0.32708%	0.40960%	1.37150%	\$ 1,166,152
Baker	0.10150%	0.03561%	0.24530%	0.38240%	\$ 325,145
Bay	0.53138%	0.22385%	0.36710%	1.12230%	\$ 954,264
Bradford	0.09069%	0.03790%	0.12260%	0.25120%	\$ 213,589
Brevard	1.44074%	0.72095%	0.54030%	2.70200%	\$ 2,297,443
Broward	4.51450%	2.31838%	0.51240%	7.34530%	\$ 6,245,525
Calhoun	0.03403%	0.01942%	0.24060%	0.29400%	\$ 249,981
Charlotte	0.46617%	0.21220%	0.33840%	1.01680%	\$ 864,560
Citrus	0.29307%	0.18640%	0.27480%	0.75430%	\$ 641,362
Clay	0.43504%	0.25277%	0.26040%	0.94820%	\$ 806,231
Collier	0.73464%	0.42817%	0.86260%	2.02540%	\$ 1,722,147
Columbia	0.31576%	0.08930%	0.33290%	0.73800%	\$ 627,503
DeSoto	0.07050%	0.04590%	0.26590%	0.38230%	\$ 325,060
Dixie	0.05069%	0.02167%	0.30930%	0.38170%	\$ 324,550
Duval	2.78656%	1.14335%	0.35900%	4.28890%	\$ 3,646,744
Escambia	0.82984%	0.39574%	0.31990%	1.54550%	\$ 1,314,100
Flagler	0.20313%	0.12727%	0.21280%	0.54320%	\$ 461,869
Franklin	0.03719%	0.01524%	0.32150%	0.37390%	\$ 317,918
Gadsden	0.26867%	0.06374%	0.22460%	0.55700%	\$ 473,603
Gilchrist	0.04067%	0.02246%	0.14920%	0.21230%	\$ 180,513
Glades	0.02707%	0.01694%	0.41210%	0.45610%	\$ 387,810
Gulf	0.03622%	0.02088%	0.27390%	0.33100%	\$ 281,441
Hamilton	0.07942%	0.01950%	0.21750%	0.31640%	\$ 269,027
Hardee	0.07512%	0.03657%	0.26760%	0.37930%	\$ 322,509
Hendry	0.12802%	0.05145%	0.49600%	0.67550%	\$ 574,361
Hernando	0.44603%	0.22888%	0.20730%	0.88220%	\$ 750,113
Highlands	0.26744%	0.13054%	0.45980%	0.85780%	\$ 729,366
Hillsborough	3.47581%	1.63839%	0.52040%	5.63460%	\$ 4,790,960
Holmes	0.06285%	0.02632%	0.20860%	0.29780%	\$ 253,212
Indian River	0.42093%	0.18341%	0.22120%	0.82550%	\$ 701,902
Jackson	0.27790%	0.06607%	0.39660%	0.74060%	\$ 629,714
Jefferson	0.06559%	0.01939%	0.25160%	0.33660%	\$ 286,203
Lafayette	0.01709%	0.01157%	0.23090%	0.25960%	\$ 220,731
Lake	0.77595%	0.39443%	0.48500%	1.65540%	\$ 1,407,545
Lee	1.55684%	0.82691%	0.42980%	2.81350%	\$ 2,392,249
Leon	0.72567%	0.36535%	0.29790%	1.38890%	\$ 1,180,947
Levy	0.12698%	0.05391%	0.48590%	0.66680%	\$ 566,963
Liberty	0.02366%	0.01107%	0.34770%	0.38240%	\$ 325,145
Madison	0.16061%	0.02552%	0.30000%	0.48610%	\$ 413,319
Manatee	0.82267%	0.43098%	0.35570%	1.60930%	\$ 1,368,348
Marion	1.08625%	0.43870%	0.68440%	2.20940%	\$ 1,878,598
Martin	0.41884%	0.19398%	0.28450%	0.89730%	\$ 762,952
Miami-Dade	5.90388%	3.32783%	0.91700%	10.14870%	\$ 8,629,186
Monroe	0.25811%	0.09610%	0.82010%	1.17430%	\$ 998,478
Nassau	0.20745%	0.09744%	0.27480%	0.57970%	\$ 492,904
Okaloosa	0.52352%	0.24025%	0.41760%	1.18140%	\$ 1,004,515
Okeechobee	0.16712%	0.05272%	0.37080%	0.59060%	\$ 502,172
Orange	3.44092%	1.53047%	0.41850%	5.38990%	\$ 4,582,897

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2013					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Osceola	0.88771%	0.36216%	0.62880%	1.87870%	\$ 1,597,412
Palm Beach	2.98387%	1.75318%	0.93300%	5.67010%	\$ 4,821,144
Pasco	1.08544%	0.61694%	0.32410%	2.02650%	\$ 1,723,082
Pinellas	1.99016%	1.21462%	0.18120%	3.38600%	\$ 2,879,031
Polk	1.57382%	0.79978%	0.83950%	3.21310%	\$ 2,732,019
Putnam	0.18391%	0.09793%	0.34560%	0.62740%	\$ 533,463
St. Johns	0.63539%	0.25503%	0.29250%	1.18290%	\$ 1,005,790
St. Lucie	0.70886%	0.36987%	0.25450%	1.33320%	\$ 1,133,587
Santa Rosa	0.37491%	0.20484%	0.48500%	1.06470%	\$ 905,288
Sarasota	0.85117%	0.50426%	0.24910%	1.60450%	\$ 1,364,266
Seminole	1.07266%	0.56147%	0.14620%	1.78030%	\$ 1,513,745
Sumter	0.39195%	0.12776%	0.24110%	0.76080%	\$ 646,889
Suwannee	0.15118%	0.05715%	0.28870%	0.49700%	\$ 422,587
Taylor	0.09087%	0.02975%	0.44040%	0.56100%	\$ 477,004
Union	0.03540%	0.02046%	0.10450%	0.16040%	\$ 136,384
Volusia	1.19963%	0.65512%	0.52300%	2.37770%	\$ 2,021,699
Wakulla	0.05836%	0.04083%	0.26040%	0.35960%	\$ 305,759
Walton	0.20289%	0.07333%	0.47960%	0.75580%	\$ 642,638
Washington	0.06429%	0.03258%	0.26040%	0.35730%	\$ 303,803
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 85,027,500

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 2012 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 ending 2013, as determined by the DOR, is also noted.

2.9 percent of net cigarette tax collections⁴ = 2.1 percent of total program funding

2.044 percent of sales and use tax collections⁵ = 97.9 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 ending 2013, 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, 2013				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Alachua	\$ 254,168	\$ 1,007,247	\$ 2,697,543	\$ 3,958,958
Baker	\$ 28,273	\$ 90,639	\$ 311,259	\$ 430,171
Bay	\$ 154,793	\$ 684,481	\$ 2,322,750	\$ 3,162,024
Bradford	\$ 28,713	\$ 129,364	\$ 278,537	\$ 436,614
Brevard	\$ 464,254	\$ 1,807,775	\$ 6,082,417	\$ 8,354,446
Broward	\$ 3,573,165	\$ 4,779,269	\$ 14,311,264	\$ 22,663,698
Calhoun	\$ 14,713	\$ 68,369	\$ 138,200	\$ 221,282
Charlotte	\$ 187,080	\$ 493,387	\$ 2,776,624	\$ 3,457,091
Citrus	\$ 90,480	\$ 499,080	\$ 2,296,786	\$ 2,886,346
Clay	\$ 102,028	\$ 599,690	\$ 3,158,878	\$ 3,860,596
Collier	\$ 491,318	\$ 594,600	\$ 6,716,865	\$ 7,802,783
Columbia	\$ 72,308	\$ 288,232	\$ 928,341	\$ 1,288,881
DeSoto	\$ 30,961	\$ 132,516	\$ 411,353	\$ 574,830
Dixie	\$ 15,487	\$ 54,021	\$ 203,376	\$ 272,884
Duval	\$ 1,999,042	\$ 4,106,467	\$ 16,676,968	\$ 22,782,477
Escambia	\$ 728,024	\$ 1,779,956	\$ 3,924,849	\$ 6,432,829
Flagler	\$ 23,543	\$ 78,036	\$ 936,714	\$ 1,038,293
Franklin	\$ 18,862	\$ 41,026	\$ 130,868	\$ 190,756
Gadsden	\$ 80,864	\$ 239,311	\$ 394,352	\$ 714,527
Gilchrist	\$ 5,883	\$ 45,494	\$ 222,922	\$ 274,299
Glades	\$ 12,360	\$ 41,438	\$ 148,702	\$ 202,500
Gulf	\$ 68,034	\$ 19,920	\$ 117,121	\$ 205,075
Hamilton	\$ 23,270	\$ 109,630	\$ 73,962	\$ 206,862
Hardee	\$ 36,082	\$ 144,439	\$ 222,326	\$ 402,847
Hendry	\$ 28,673	\$ 148,507	\$ 471,727	\$ 648,907
Hernando	\$ 79,474	\$ 409,209	\$ 3,061,601	\$ 3,550,284
Highlands	\$ 104,948	\$ 349,039	\$ 1,404,872	\$ 1,858,859
Hillsborough	\$ 1,835,627	\$ 4,916,849	\$ 18,725,261	\$ 25,477,737
Holmes	\$ 20,087	\$ 112,718	\$ 175,147	\$ 307,952
Indian River	\$ 205,850	\$ 425,545	\$ 2,041,124	\$ 2,672,519
Jackson	\$ 67,470	\$ 259,685	\$ 423,760	\$ 750,915
Jefferson	\$ 29,079	\$ 67,261	\$ 179,712	\$ 276,052
Lafayette	\$ 6,472	\$ 29,717	\$ 81,363	\$ 117,552
Lake	\$ 256,097	\$ 708,355	\$ 3,953,321	\$ 4,917,773
Lee	\$ 578,772	\$ 1,764,708	\$ 9,616,571	\$ 11,960,051
Leon	\$ 316,798	\$ 1,026,649	\$ 2,873,073	\$ 4,216,520
Levy	\$ 34,157	\$ 137,533	\$ 556,779	\$ 728,469
Liberty	\$ 8,441	\$ 28,423	\$ 84,618	\$ 121,482
Madison	\$ 34,591	\$ 95,970	\$ 171,845	\$ 302,406
Manatee	\$ 530,269	\$ 1,054,577	\$ 5,107,912	\$ 6,692,758
Marion	\$ 251,941	\$ 1,024,873	\$ 5,245,773	\$ 6,522,587
Martin	\$ 244,331	\$ 553,167	\$ 2,565,458	\$ 3,362,956
Miami-Dade	\$ 5,895,217	\$ 10,571,522	\$ 27,853,831	\$ 44,320,570
Monroe	\$ 246,464	\$ 455,801	\$ 1,219,128	\$ 1,921,393
Nassau	\$ 65,716	\$ 252,268	\$ 1,111,530	\$ 1,429,514
Okaloosa	\$ 147,680	\$ 859,331	\$ 2,660,101	\$ 3,667,112
Okeechobee	\$ 41,041	\$ 173,472	\$ 543,100	\$ 757,613
Orange	\$ 1,632,765	\$ 3,816,110	\$ 24,082,048	\$ 29,530,923
Osceola	\$ 95,114	\$ 414,462	\$ 4,761,218	\$ 5,270,794
Palm Beach	\$ 2,570,430	\$ 2,766,174	\$ 18,309,595	\$ 23,646,199

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2013				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Pasco	\$ 310,426	\$ 1,782,481	\$ 7,491,317	\$ 9,584,224
Pinellas	\$ 2,452,694	\$ 3,368,283	\$ 8,131,881	\$ 13,952,858
Polk	\$ 857,616	\$ 2,627,126	\$ 7,216,871	\$ 10,701,613
Putnam	\$ 98,535	\$ 409,282	\$ 833,948	\$ 1,341,765
St. Johns	\$ 152,548	\$ 403,262	\$ 3,633,664	\$ 4,189,474
St. Lucie	\$ 187,010	\$ 618,973	\$ 2,696,035	\$ 3,502,018
Santa Rosa	\$ 77,885	\$ 448,253	\$ 2,425,308	\$ 2,951,446
Sarasota	\$ 1,119,924	\$ 1,148,225	\$ 5,323,319	\$ 7,591,468
Seminole	\$ 339,130	\$ 1,316,016	\$ 5,732,698	\$ 7,387,844
Sumter	\$ 35,653	\$ 182,301	\$ 1,569,685	\$ 1,787,639
Suwannee	\$ 32,719	\$ 175,516	\$ 541,597	\$ 749,832
Taylor	\$ 36,940	\$ 118,139	\$ 198,010	\$ 353,089
Union	\$ 18,615	\$ 33,326	\$ 128,427	\$ 180,368
Volusia	\$ 698,366	\$ 1,525,368	\$ 4,518,285	\$ 6,742,019
Wakulla	\$ 24,054	\$ 90,110	\$ 431,939	\$ 546,103
Walton	\$ 39,806	\$ 151,427	\$ 1,244,869	\$ 1,436,102
Washington	\$ 16,827	\$ 101,973	\$ 281,956	\$ 400,756
Statewide Totals	\$ 30,329,957	\$ 64,756,373	\$ 255,163,253	\$ 350,249,583

Notes:

- 1) These estimates represent a 95 percent distribution of trust fund monies.
- 2) Duval County's total distribution includes \$5,391,660 pursuant to s. 218.23(2), F.S., (Calculation = \$6.24 times the 2011 countywide population of 864,048).
- 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in state fiscal year 2013 has been estimated to be as follows: state sales tax, \$360.8 million or 97.9%; cigarette tax, \$7.6 million or 2.1%.
- 4) On September 10, 2012, the U.S. Census Bureau revised the 2010 census counts for the City of Panama City and unincorporated Bay County, which also caused their respective 2011 revenue-sharing populations to change as well. Panama City's population was decreased by 981; unincorporated Bay County's population was increased by 981. Consequently, Bay County's estimated distribution was increased by \$11,375 and all other counties' estimated distributions were decreased by negligible amounts.

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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 2012 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. If a local or special law required that any monies accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135, F.S., be paid directly to the district school board, special district, or a municipal government, such payment must continue until the local or special law is amended or repealed.

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:

There were no general law amendments resulting from the 2012 Regular Legislative Session.

Eligibility Requirements:

Any county or municipality that has created a local emergency management agency is eligible to receive funding. The term *local emergency management agency* is defined as an organization created in accordance with the provisions of ss. 252.31-252.90, F.S., to discharge the emergency management responsibilities and functions of a county or municipality.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 service 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 2012-177, L.O.F., (CS/CS/HB 801) modifies the membership of the E911 Board and clarifies how the E911 fee will be billed by certain voice communications services providers. These changes became effective on July 1, 2012.

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 service provider, as part of its monthly billing process, shall collect an E911 fee. Specifically, the voice communications service provider other than a wireless provider shall bill the fee to a subscriber based on the number of access lines having access to the E911 system on a service-identifier basis, up to a maximum of 25 access lines per account bill rendered. Additionally, each voice communications service provider other than a wireless provider shall bill the fee to a subscriber on a basis of five service-identified access lines for each digital transmission link, including primary rate interface service or equivalent Digital-Signal-1-level service, which can be channelized and split into 23 or 24 voice-grade or data-grade channels for communications, 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. The voice communications service providers not previously addressed shall bill the fee on a per-service identifier basis for service identifiers whose primary place of use is within the state up to a maximum of 25 service identifiers for each account bill rendered.¹

Each provider may retain 1 percent of the amount of fees collected as reimbursement for the administrative costs incurred by the provider to bill, collect, and remit the fee.² 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.³

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

1. Section 365.172(8)(a), F.S.
2. Section 365.172(8)(d), F.S.
3. Section 365.172(8)(j)-(k), F.S.

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.⁴

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.⁵

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.⁶

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.⁷

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

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

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

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

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

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.
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:

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

<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.⁸ 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.

8. <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 2012 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 2012 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 2012 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 2012 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 2012 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 2012-13 state fiscal year per capita limitation of \$52.15 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 2012-13 state fiscal year per capita limitation of \$52.15 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.

2011 Adjusted Population Figures Used for State Revenue-Sharing Purposes:

Total county population: 245,550

Total unincorporated population: 98,537

Total incorporated population: 147,013

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

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

$$\frac{98,537 + (2/3 \times 147,013)}{245,550 + (2/3 \times 147,013)} = 0.57208764$$

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated FY 2013 ordinary distribution amount by the county government's distribution factor.

$$\$17,725,529 \times 0.57208764 = \$10,140,556$$

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

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

$$A = \frac{(2/3 \times 147,013)}{[245,550 + (2/3 \times 147,013)]} = 0.28527491$$

15. Section 218.66, F.S.

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

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

$$B = \frac{98,537}{[245,550 + (2/3 \times 147,013)]} = 0.28681272$$

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.

$$\text{Proportion} = [A / (A + B)] = [0.28527491 / (0.28527491 + 0.28681272)] = 0.49865597$$

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.

$$\$10,140,556 \times 0.49865597 = \$5,056,649$$

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.

$$\text{Proportion} = [B / (A + B)] = [0.28681272 / (0.28527491 + 0.28681272)] = 0.50134403$$

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.

$$\$10,140,556 \times 0.50134403 = \$5,083,907$$

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 ending 2013 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, 2013

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
ALACHUA BOCC	\$ 10,140,556	\$ -	\$ -	\$ -	\$ 10,140,556
Alachua	\$ 469,917	\$ -	\$ -	\$ -	\$ 469,917
Archer	\$ 58,765	\$ -	\$ -	\$ -	\$ 58,765
Gainesville	\$ 6,351,466	\$ -	\$ -	\$ -	\$ 6,351,466
Hawthorne	\$ 72,696	\$ -	\$ -	\$ -	\$ 72,696
High Springs	\$ 276,440	\$ -	\$ -	\$ -	\$ 276,440
La Crosse	\$ 18,161	\$ -	\$ -	\$ -	\$ 18,161
Micanopy	\$ 30,647	\$ -	\$ -	\$ -	\$ 30,647
Newberry	\$ 255,132	\$ -	\$ -	\$ -	\$ 255,132
Waldo	\$ 51,749	\$ -	\$ -	\$ -	\$ 51,749
Countywide Total	\$ 17,725,529	\$ -	\$ -	\$ -	\$ 17,725,529
BAKER BOCC	\$ 686,669	\$ 732,753	\$ 20,879	\$ 583,302	\$ 2,023,603
Glen St. Mary	\$ 13,088	\$ -	\$ -	\$ -	\$ 13,088
Macclenny	\$ 191,934	\$ -	\$ -	\$ -	\$ 191,934
Countywide Total	\$ 891,691	\$ 732,753	\$ 20,879	\$ 583,302	\$ 2,228,625
BAY BOCC	\$ 10,276,809	\$ -	\$ -	\$ -	\$ 10,276,809
Callaway	\$ 1,088,726	\$ -	\$ -	\$ -	\$ 1,088,726
Lynn Haven	\$ 1,399,500	\$ -	\$ -	\$ -	\$ 1,399,500
Mexico Beach	\$ 81,478	\$ -	\$ -	\$ -	\$ 81,478
Panama City	\$ 2,672,718	\$ -	\$ -	\$ -	\$ 2,672,718
Panama City Beach	\$ 905,515	\$ -	\$ -	\$ -	\$ 905,515
Parker	\$ 325,985	\$ -	\$ -	\$ -	\$ 325,985
Springfield	\$ 672,829	\$ -	\$ -	\$ -	\$ 672,829
Countywide Total	\$ 17,423,561	\$ -	\$ -	\$ -	\$ 17,423,561
BRADFORD BOCC	\$ 882,717	\$ 531,489	\$ 46,056	\$ 684,673	\$ 2,144,935
Brooker	\$ 13,096	\$ -	\$ -	\$ -	\$ 13,096
Hampton	\$ 19,624	\$ -	\$ -	\$ -	\$ 19,624
Lawtey	\$ 29,116	\$ -	\$ -	\$ -	\$ 29,116
Starke	\$ 217,385	\$ -	\$ -	\$ -	\$ 217,385
Countywide Total	\$ 1,161,938	\$ 531,489	\$ 46,056	\$ 684,673	\$ 2,424,156
BREVARD BOCC	\$ 20,750,622	\$ -	\$ -	\$ -	\$ 20,750,622
Cape Canaveral	\$ 478,424	\$ -	\$ -	\$ -	\$ 478,424
Cocoa	\$ 830,020	\$ -	\$ -	\$ -	\$ 830,020
Cocoa Beach	\$ 540,875	\$ -	\$ -	\$ -	\$ 540,875
Grant-Valkaria	\$ 186,198	\$ -	\$ -	\$ -	\$ 186,198
Indialantic	\$ 131,499	\$ -	\$ -	\$ -	\$ 131,499
Indian Harbour Beach	\$ 398,302	\$ -	\$ -	\$ -	\$ 398,302
Malabar	\$ 132,414	\$ -	\$ -	\$ -	\$ 132,414
Melbourne	\$ 3,676,490	\$ -	\$ -	\$ -	\$ 3,676,490
Melbourne Beach	\$ 149,508	\$ -	\$ -	\$ -	\$ 149,508
Melbourne Village	\$ 31,876	\$ -	\$ -	\$ -	\$ 31,876
Palm Bay	\$ 4,983,778	\$ -	\$ -	\$ -	\$ 4,983,778
Palm Shores	\$ 42,180	\$ -	\$ -	\$ -	\$ 42,180
Rockledge	\$ 1,203,765	\$ -	\$ -	\$ -	\$ 1,203,765
Satellite Beach	\$ 489,499	\$ -	\$ -	\$ -	\$ 489,499
Titusville	\$ 2,110,103	\$ -	\$ -	\$ -	\$ 2,110,103
West Melbourne	\$ 901,620	\$ -	\$ -	\$ -	\$ 901,620
Countywide Total	\$ 37,037,171	\$ -	\$ -	\$ -	\$ 37,037,171
BROWARD BOCC	\$ 67,303,086	\$ -	\$ -	\$ -	\$ 67,303,086
Coconut Creek	\$ 3,050,878	\$ -	\$ -	\$ -	\$ 3,050,878
Cooper City	\$ 1,673,320	\$ -	\$ -	\$ -	\$ 1,673,320
Coral Springs	\$ 6,982,267	\$ -	\$ -	\$ -	\$ 6,982,267

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Dania Beach	\$ 1,698,689	\$ -	\$ -	\$ -	\$ 1,698,689
Davie	\$ 5,288,801	\$ -	\$ -	\$ -	\$ 5,288,801
Deerfield Beach	\$ 4,311,866	\$ -	\$ -	\$ -	\$ 4,311,866
Fort Lauderdale	\$ 9,522,666	\$ -	\$ -	\$ -	\$ 9,522,666
Hallandale Beach	\$ 2,136,791	\$ -	\$ -	\$ -	\$ 2,136,791
Hillsboro Beach	\$ 107,617	\$ -	\$ -	\$ -	\$ 107,617
Hollywood	\$ 8,088,802	\$ -	\$ -	\$ -	\$ 8,088,802
Lauderdale-By-The-Sea	\$ 348,623	\$ -	\$ -	\$ -	\$ 348,623
Lauderdale Lakes	\$ 1,880,634	\$ -	\$ -	\$ -	\$ 1,880,634
Lauderhill	\$ 3,828,822	\$ -	\$ -	\$ -	\$ 3,828,822
Lazy Lake	\$ 1,378	\$ -	\$ -	\$ -	\$ 1,378
Lighthouse Point	\$ 595,597	\$ -	\$ -	\$ -	\$ 595,597
Margate	\$ 3,082,963	\$ -	\$ -	\$ -	\$ 3,082,963
Miramar	\$ 7,058,661	\$ -	\$ -	\$ -	\$ 7,058,661
North Lauderdale	\$ 2,367,466	\$ -	\$ -	\$ -	\$ 2,367,466
Oakland Park	\$ 2,384,742	\$ -	\$ -	\$ -	\$ 2,384,742
Parkland	\$ 1,399,943	\$ -	\$ -	\$ -	\$ 1,399,943
Pembroke Park	\$ 350,058	\$ -	\$ -	\$ -	\$ 350,058
Pembroke Pines	\$ 8,854,750	\$ -	\$ -	\$ -	\$ 8,854,750
Plantation	\$ 4,860,685	\$ -	\$ -	\$ -	\$ 4,860,685
Pompano Beach	\$ 5,743,779	\$ -	\$ -	\$ -	\$ 5,743,779
Sea Ranch Lakes	\$ 38,742	\$ -	\$ -	\$ -	\$ 38,742
Southwest Ranches	\$ 421,573	\$ -	\$ -	\$ -	\$ 421,573
Sunrise	\$ 4,842,778	\$ -	\$ -	\$ -	\$ 4,842,778
Tamarac	\$ 3,479,281	\$ -	\$ -	\$ -	\$ 3,479,281
West Park	\$ 808,019	\$ -	\$ -	\$ -	\$ 808,019
Weston	\$ 3,744,335	\$ -	\$ -	\$ -	\$ 3,744,335
Wilton Manors	\$ 674,000	\$ -	\$ -	\$ -	\$ 674,000
Countywide Total	\$ 166,931,611	\$ -	\$ -	\$ -	\$ 166,931,611
CALHOUN BOCC	\$ 277,456	\$ 449,845	\$ 18,092	\$ 724,425	\$ 1,469,818
Altha	\$ 12,366	\$ -	\$ -	\$ -	\$ 12,366
Blountstown	\$ 58,170	\$ -	\$ -	\$ -	\$ 58,170
Countywide Total	\$ 347,991	\$ 449,845	\$ 18,092	\$ 724,425	\$ 1,540,353
CHARLOTTE BOCC	\$ 10,048,128	\$ -	\$ -	\$ -	\$ 10,048,128
Punta Gorda	\$ 1,090,407	\$ -	\$ -	\$ -	\$ 1,090,407
Countywide Total	\$ 11,138,535	\$ -	\$ -	\$ -	\$ 11,138,535
CITRUS BOCC	\$ 6,323,372	\$ -	\$ -	\$ -	\$ 6,323,372
Crystal River	\$ 143,193	\$ -	\$ -	\$ -	\$ 143,193
Inverness	\$ 331,507	\$ -	\$ -	\$ -	\$ 331,507
Countywide Total	\$ 6,798,072	\$ -	\$ -	\$ -	\$ 6,798,072
CLAY BOCC	\$ 8,499,631	\$ -	\$ -	\$ -	\$ 8,499,631
Green Cove Springs	\$ 316,329	\$ -	\$ -	\$ -	\$ 316,329
Keystone Heights	\$ 61,358	\$ -	\$ -	\$ -	\$ 61,358
Orange Park	\$ 385,758	\$ -	\$ -	\$ -	\$ 385,758
Penney Farms	\$ 33,981	\$ -	\$ -	\$ -	\$ 33,981
Countywide Total	\$ 9,297,056	\$ -	\$ -	\$ -	\$ 9,297,056
COLLIER BOCC	\$ 31,329,637	\$ -	\$ -	\$ -	\$ 31,329,637
Everglades	\$ 40,821	\$ -	\$ -	\$ -	\$ 40,821
Marco Island	\$ 1,653,257	\$ -	\$ -	\$ -	\$ 1,653,257
Naples	\$ 1,955,696	\$ -	\$ -	\$ -	\$ 1,955,696
Countywide Total	\$ 34,979,411	\$ -	\$ -	\$ -	\$ 34,979,411
COLUMBIA BOCC	\$ 3,525,999	\$ 383,038	\$ -	\$ 628,559	\$ 4,537,595

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Fort White	\$ 33,402	\$ -	\$ -	\$ -	\$ 33,402
Lake City	\$ 692,462	\$ -	\$ -	\$ -	\$ 692,462
Countywide Total	\$ 4,251,862	\$ 383,038	\$ -	\$ 628,559	\$ 5,263,459
DESOTO BOCC	\$ 917,454	\$ 952,588	\$ -	\$ 574,648	\$ 2,444,690
Arcadia	\$ 231,488	\$ -	\$ -	\$ -	\$ 231,488
Countywide Total	\$ 1,148,942	\$ 952,588	\$ -	\$ 574,648	\$ 2,676,178
DIXIE BOCC	\$ 326,162	\$ 547,885	\$ 13,558	\$ 724,425	\$ 1,612,031
Cross City	\$ 38,902	\$ -	\$ -	\$ -	\$ 38,902
Horseshoe Beach	\$ 3,782	\$ -	\$ -	\$ -	\$ 3,782
Countywide Total	\$ 368,846	\$ 547,885	\$ 13,558	\$ 724,425	\$ 1,654,714
JACKSONVILLE-DUVAL	\$ 74,584,857	\$ -	\$ -	\$ -	\$ 74,584,857
Atlantic Beach	\$ 1,112,006	\$ -	\$ -	\$ -	\$ 1,112,006
Baldwin	\$ 123,400	\$ -	\$ -	\$ -	\$ 123,400
Jacksonville Beach	\$ 1,881,808	\$ -	\$ -	\$ -	\$ 1,881,808
Neptune Beach	\$ 618,405	\$ -	\$ -	\$ -	\$ 618,405
Countywide Total	\$ 78,320,476	\$ -	\$ -	\$ -	\$ 78,320,476
ESCAMBIA BOCC	\$ 20,317,179	\$ -	\$ -	\$ -	\$ 20,317,179
Century	\$ 123,217	\$ -	\$ -	\$ -	\$ 123,217
Pensacola	\$ 3,782,540	\$ -	\$ -	\$ -	\$ 3,782,540
Countywide Total	\$ 24,222,936	\$ -	\$ -	\$ -	\$ 24,222,936
FLAGLER BOCC	\$ 1,941,150	\$ -	\$ -	\$ -	\$ 1,941,150
Beverly Beach	\$ 9,545	\$ -	\$ -	\$ -	\$ 9,545
Bunnell	\$ 76,472	\$ -	\$ -	\$ -	\$ 76,472
Flagler Beach (part)	\$ 125,867	\$ -	\$ -	\$ -	\$ 125,867
Marineland (part)	\$ 453	\$ -	\$ -	\$ -	\$ 453
Palm Coast	\$ 2,141,695	\$ -	\$ -	\$ -	\$ 2,141,695
Countywide Total	\$ 4,295,181	\$ -	\$ -	\$ -	\$ 4,295,181
FRANKLIN BOCC	\$ 574,339	\$ -	\$ 18,199	\$ 240,509	\$ 833,048
Apalachicola	\$ 148,963	\$ -	\$ -	\$ -	\$ 148,963
Carrabelle	\$ 89,817	\$ -	\$ -	\$ -	\$ 89,817
Countywide Total	\$ 813,119	\$ -	\$ 18,199	\$ 240,509	\$ 1,071,827
GADSDEN BOCC	\$ 1,062,654	\$ 1,459,942	\$ -	\$ 671,609	\$ 3,194,205
Chattahoochee	\$ 67,962	\$ -	\$ -	\$ -	\$ 67,962
Greensboro	\$ 16,242	\$ -	\$ -	\$ -	\$ 16,242
Gretna	\$ 39,390	\$ -	\$ -	\$ -	\$ 39,390
Havana	\$ 47,619	\$ -	\$ -	\$ -	\$ 47,619
Midway	\$ 82,989	\$ -	\$ -	\$ -	\$ 82,989
Quincy	\$ 201,537	\$ -	\$ -	\$ -	\$ 201,537
Countywide Total	\$ 1,518,393	\$ 1,459,942	\$ -	\$ 671,609	\$ 3,649,945
GILCHRIST BOCC	\$ 242,303	\$ 647,945	\$ -	\$ 640,850	\$ 1,531,098
Bell	\$ 7,038	\$ -	\$ -	\$ -	\$ 7,038
Fanning Springs (part)	\$ 5,518	\$ -	\$ -	\$ -	\$ 5,518
Trenton	\$ 31,750	\$ -	\$ -	\$ -	\$ 31,750
Countywide Total	\$ 286,609	\$ 647,945	\$ -	\$ 640,850	\$ 1,575,405
GLADES BOCC	\$ 136,060	\$ 525,361	\$ 10,504	\$ 682,732	\$ 1,354,656
Moore Haven	\$ 19,734	\$ -	\$ -	\$ -	\$ 19,734
Countywide Total	\$ 155,794	\$ 525,361	\$ 10,504	\$ 682,732	\$ 1,374,391
GULF BOCC	\$ 418,639	\$ 304,157	\$ 34,126	\$ 277,305	\$ 1,034,228
Port St. Joe	\$ 134,255	\$ -	\$ -	\$ -	\$ 134,255
Wewahitchka	\$ 76,280	\$ -	\$ -	\$ -	\$ 76,280
Countywide Total	\$ 629,174	\$ 304,157	\$ 34,126	\$ 277,305	\$ 1,244,763
HAMILTON BOCC	\$ 395,948	\$ 361,649	\$ 29,839	\$ 482,950	\$ 1,270,386

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Jasper	\$ 60,153	\$ -	\$ -	\$ -	\$ 60,153
Jennings	\$ 32,247	\$ -	\$ -	\$ -	\$ 32,247
White Springs	\$ 28,599	\$ -	\$ -	\$ -	\$ 28,599
Countywide Total	\$ 516,947	\$ 361,649	\$ 29,839	\$ 482,950	\$ 1,391,385
HARDEE BOCC	\$ 564,399	\$ 903,950	\$ -	\$ 413,115	\$ 1,881,464
Bowling Green	\$ 72,949	\$ -	\$ -	\$ -	\$ 72,949
Wauchula	\$ 123,868	\$ -	\$ -	\$ -	\$ 123,868
Zolfo Springs	\$ 45,737	\$ -	\$ -	\$ -	\$ 45,737
Countywide Total	\$ 806,953	\$ 903,950	\$ -	\$ 413,115	\$ 2,124,018
HENDRY BOCC	\$ 1,204,308	\$ 1,011,535	\$ -	\$ 593,516	\$ 2,809,359
Clewiston	\$ 254,079	\$ -	\$ -	\$ -	\$ 254,079
LaBelle	\$ 164,206	\$ -	\$ -	\$ -	\$ 164,206
Countywide Total	\$ 1,622,594	\$ 1,011,535	\$ -	\$ 593,516	\$ 3,227,645
HERNANDO BOCC	\$ 7,451,533	\$ -	\$ -	\$ -	\$ 7,451,533
Brooksville	\$ 337,940	\$ -	\$ -	\$ -	\$ 337,940
Weeki Wachee	\$ 526	\$ -	\$ -	\$ -	\$ 526
Countywide Total	\$ 7,789,999	\$ -	\$ -	\$ -	\$ 7,789,999
HIGHLANDS BOCC	\$ 3,947,299	\$ -	\$ -	\$ 342,894	\$ 4,290,193
Avon Park	\$ 382,453	\$ -	\$ -	\$ -	\$ 382,453
Lake Placid	\$ 93,834	\$ -	\$ -	\$ -	\$ 93,834
Sebring	\$ 454,716	\$ -	\$ -	\$ -	\$ 454,716
Countywide Total	\$ 4,878,301	\$ -	\$ -	\$ 342,894	\$ 5,221,196
HILLSBOROUGH BOCC	\$ 84,107,564	\$ -	\$ -	\$ -	\$ 84,107,564
Plant City	\$ 2,642,895	\$ -	\$ -	\$ -	\$ 2,642,895
Tampa	\$ 25,612,259	\$ -	\$ -	\$ -	\$ 25,612,259
Temple Terrace	\$ 1,859,139	\$ -	\$ -	\$ -	\$ 1,859,139
Countywide Total	\$ 114,221,857	\$ -	\$ -	\$ -	\$ 114,221,857
HOLMES BOCC	\$ 319,858	\$ 715,391	\$ 15,691	\$ 828,766	\$ 1,879,706
Bonifay	\$ 51,862	\$ -	\$ -	\$ -	\$ 51,862
Esto	\$ 6,835	\$ -	\$ -	\$ -	\$ 6,835
Noma	\$ 3,718	\$ -	\$ -	\$ -	\$ 3,718
Ponce de Leon	\$ 11,060	\$ -	\$ -	\$ -	\$ 11,060
Westville	\$ 5,520	\$ -	\$ -	\$ -	\$ 5,520
Countywide Total	\$ 398,852	\$ 715,391	\$ 15,691	\$ 828,766	\$ 1,958,700
INDIAN RIVER BOCC	\$ 7,738,264	\$ -	\$ -	\$ -	\$ 7,738,264
Fellsmere	\$ 329,455	\$ -	\$ -	\$ -	\$ 329,455
Indian River Shores	\$ 246,650	\$ -	\$ -	\$ -	\$ 246,650
Orchid	\$ 26,255	\$ -	\$ -	\$ -	\$ 26,255
Sebastian	\$ 1,388,193	\$ -	\$ -	\$ -	\$ 1,388,193
Vero Beach	\$ 962,868	\$ -	\$ -	\$ -	\$ 962,868
Countywide Total	\$ 10,691,684	\$ -	\$ -	\$ -	\$ 10,691,684
JACKSON BOCC	\$ 1,582,675	\$ 831,427	\$ 80,643	\$ 585,446	\$ 3,080,191
Alford	\$ 20,565	\$ -	\$ -	\$ -	\$ 20,565
Bascom	\$ 5,089	\$ -	\$ -	\$ -	\$ 5,089
Campbellton	\$ 9,757	\$ -	\$ -	\$ -	\$ 9,757
Cottdale	\$ 39,153	\$ -	\$ -	\$ -	\$ 39,153
Graceville	\$ 95,800	\$ -	\$ -	\$ -	\$ 95,800
Grand Ridge	\$ 39,994	\$ -	\$ -	\$ -	\$ 39,994
Greenwood	\$ 28,765	\$ -	\$ -	\$ -	\$ 28,765
Jacob City	\$ 11,229	\$ -	\$ -	\$ -	\$ 11,229
Malone	\$ 27,083	\$ -	\$ -	\$ -	\$ 27,083
Marianna	\$ 250,602	\$ -	\$ -	\$ -	\$ 250,602

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Sneads	\$ 78,305	\$ -	\$ -	\$ -	\$ 78,305
Countywide Total	\$ 2,189,015	\$ 831,427	\$ 80,643	\$ 585,446	\$ 3,686,531
JEFFERSON BOCC	\$ 784,650	\$ 108,069	\$ 11,940	\$ 643,415	\$ 1,548,073
Monticello	\$ 151,343	\$ -	\$ -	\$ -	\$ 151,343
Countywide Total	\$ 935,993	\$ 108,069	\$ 11,940	\$ 643,415	\$ 1,699,416
LAFAYETTE BOCC	\$ 108,580	\$ 274,154	\$ 20,064	\$ 664,056	\$ 1,066,854
Mayo	\$ 20,392	\$ -	\$ -	\$ -	\$ 20,392
Countywide Total	\$ 128,972	\$ 274,154	\$ 20,064	\$ 664,056	\$ 1,087,247
LAKE BOCC	\$ 11,676,327	\$ -	\$ -	\$ -	\$ 11,676,327
Astatula	\$ 84,072	\$ -	\$ -	\$ -	\$ 84,072
Clermont	\$ 1,375,026	\$ -	\$ -	\$ -	\$ 1,375,026
Eustis	\$ 865,960	\$ -	\$ -	\$ -	\$ 865,960
Fruitland Park	\$ 194,465	\$ -	\$ -	\$ -	\$ 194,465
Groveland	\$ 412,161	\$ -	\$ -	\$ -	\$ 412,161
Howey-in-the-Hills	\$ 51,520	\$ -	\$ -	\$ -	\$ 51,520
Lady Lake	\$ 653,182	\$ -	\$ -	\$ -	\$ 653,182
Leesburg	\$ 955,840	\$ -	\$ -	\$ -	\$ 955,840
Mascotte	\$ 238,445	\$ -	\$ -	\$ -	\$ 238,445
Minneola	\$ 444,244	\$ -	\$ -	\$ -	\$ 444,244
Montverde	\$ 68,147	\$ -	\$ -	\$ -	\$ 68,147
Mount Dora	\$ 588,126	\$ -	\$ -	\$ -	\$ 588,126
Tavares	\$ 656,414	\$ -	\$ -	\$ -	\$ 656,414
Umatilla	\$ 161,961	\$ -	\$ -	\$ -	\$ 161,961
Countywide Total	\$ 18,425,890	\$ -	\$ -	\$ -	\$ 18,425,890
LEE BOCC	\$ 37,770,747	\$ -	\$ -	\$ -	\$ 37,770,747
Bonita Springs	\$ 3,141,132	\$ -	\$ -	\$ -	\$ 3,141,132
Cape Coral	\$ 11,085,179	\$ -	\$ -	\$ -	\$ 11,085,179
Fort Myers	\$ 4,508,521	\$ -	\$ -	\$ -	\$ 4,508,521
Fort Myers Beach	\$ 444,003	\$ -	\$ -	\$ -	\$ 444,003
Sanibel	\$ 458,751	\$ -	\$ -	\$ -	\$ 458,751
Countywide Total	\$ 57,408,332	\$ -	\$ -	\$ -	\$ 57,408,332
LEON BOCC	\$ 10,722,541	\$ -	\$ -	\$ -	\$ 10,722,541
Tallahassee	\$ 9,051,364	\$ -	\$ -	\$ -	\$ 9,051,364
Countywide Total	\$ 19,773,905	\$ -	\$ -	\$ -	\$ 19,773,905
LEVY BOCC	\$ 1,251,175	\$ 1,081,283	\$ -	\$ 618,726	\$ 2,951,185
Bronson	\$ 36,745	\$ -	\$ -	\$ -	\$ 36,745
Cedar Key	\$ 23,617	\$ -	\$ -	\$ -	\$ 23,617
Chiefland	\$ 75,360	\$ -	\$ -	\$ -	\$ 75,360
Fanning Springs (part)	\$ 16,168	\$ -	\$ -	\$ -	\$ 16,168
Inglis	\$ 44,361	\$ -	\$ -	\$ -	\$ 44,361
Otter Creek	\$ 4,476	\$ -	\$ -	\$ -	\$ 4,476
Williston	\$ 92,362	\$ -	\$ -	\$ -	\$ 92,362
Yankeetown	\$ 16,502	\$ -	\$ -	\$ -	\$ 16,502
Countywide Total	\$ 1,560,765	\$ 1,081,283	\$ -	\$ 618,726	\$ 3,260,774
LIBERTY BOCC	\$ 131,035	\$ 249,203	\$ 16,667	\$ 724,425	\$ 1,121,330
Bristol	\$ 19,199	\$ -	\$ -	\$ -	\$ 19,199
Countywide Total	\$ 150,234	\$ 249,203	\$ 16,667	\$ 724,425	\$ 1,140,529
MADISON BOCC	\$ 452,302	\$ 597,418	\$ 18,532	\$ 702,629	\$ 1,770,880
Greenville	\$ 23,143	\$ -	\$ -	\$ -	\$ 23,143
Lee	\$ 9,480	\$ -	\$ -	\$ -	\$ 9,480
Madison	\$ 80,079	\$ -	\$ -	\$ -	\$ 80,079
Countywide Total	\$ 565,003	\$ 597,418	\$ 18,532	\$ 702,629	\$ 1,883,582

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
MANATEE BOCC	\$ 19,317,060	\$ -	\$ -	\$ -	\$ 19,317,060
Anna Maria	\$ 96,282	\$ -	\$ -	\$ -	\$ 96,282
Bradenton	\$ 3,178,776	\$ -	\$ -	\$ -	\$ 3,178,776
Bradenton Beach	\$ 75,298	\$ -	\$ -	\$ -	\$ 75,298
Holmes Beach	\$ 245,663	\$ -	\$ -	\$ -	\$ 245,663
Longboat Key (part)	\$ 153,219	\$ -	\$ -	\$ -	\$ 153,219
Palmetto	\$ 810,048	\$ -	\$ -	\$ -	\$ 810,048
Countywide Total	\$ 23,876,347	\$ -	\$ -	\$ -	\$ 23,876,347
MARION BOCC	\$ 16,612,782	\$ -	\$ -	\$ -	\$ 16,612,782
Bellevue	\$ 247,551	\$ -	\$ -	\$ -	\$ 247,551
Dunnellon	\$ 94,297	\$ -	\$ -	\$ -	\$ 94,297
McIntosh	\$ 24,538	\$ -	\$ -	\$ -	\$ 24,538
Ocala	\$ 3,059,591	\$ -	\$ -	\$ -	\$ 3,059,591
Reddick	\$ 27,741	\$ -	\$ -	\$ -	\$ 27,741
Countywide Total	\$ 20,066,500	\$ -	\$ -	\$ -	\$ 20,066,500
MARTIN BOCC	\$ 12,220,344	\$ -	\$ -	\$ -	\$ 12,220,344
Jupiter Island	\$ 71,799	\$ -	\$ -	\$ -	\$ 71,799
Ocean Breeze Park	\$ 28,191	\$ -	\$ -	\$ -	\$ 28,191
Sewall's Point	\$ 176,371	\$ -	\$ -	\$ -	\$ 176,371
Stuart	\$ 1,375,465	\$ -	\$ -	\$ -	\$ 1,375,465
Countywide Total	\$ 13,872,170	\$ -	\$ -	\$ -	\$ 13,872,170
MIAMI-DADE BOCC	\$ 138,713,539	\$ -	\$ -	\$ -	\$ 138,713,539
Aventura	\$ 2,430,433	\$ -	\$ -	\$ -	\$ 2,430,433
Bal Harbour	\$ 170,225	\$ -	\$ -	\$ -	\$ 170,225
Bay Harbor Islands	\$ 383,312	\$ -	\$ -	\$ -	\$ 383,312
Biscayne Park	\$ 209,005	\$ -	\$ -	\$ -	\$ 209,005
Coral Gables	\$ 3,199,779	\$ -	\$ -	\$ -	\$ 3,199,779
Cutler Bay	\$ 2,765,236	\$ -	\$ -	\$ -	\$ 2,765,236
Doral	\$ 3,164,740	\$ -	\$ -	\$ -	\$ 3,164,740
El Portal	\$ 159,271	\$ -	\$ -	\$ -	\$ 159,271
Florida City	\$ 796,288	\$ -	\$ -	\$ -	\$ 796,288
Golden Beach	\$ 62,729	\$ -	\$ -	\$ -	\$ 62,729
Hialeah	\$ 15,413,107	\$ -	\$ -	\$ -	\$ 15,413,107
Hialeah Gardens	\$ 1,482,766	\$ -	\$ -	\$ -	\$ 1,482,766
Homestead	\$ 4,183,164	\$ -	\$ -	\$ -	\$ 4,183,164
Indian Creek	\$ 6,055	\$ -	\$ -	\$ -	\$ 6,055
Key Biscayne	\$ 841,123	\$ -	\$ -	\$ -	\$ 841,123
Medley	\$ 56,742	\$ -	\$ -	\$ -	\$ 56,742
Miami	\$ 27,496,011	\$ -	\$ -	\$ -	\$ 27,496,011
Miami Beach	\$ 6,010,870	\$ -	\$ -	\$ -	\$ 6,010,870
Miami Gardens	\$ 7,285,992	\$ -	\$ -	\$ -	\$ 7,285,992
Miami Lakes	\$ 1,997,319	\$ -	\$ -	\$ -	\$ 1,997,319
Miami Shores	\$ 721,721	\$ -	\$ -	\$ -	\$ 721,721
Miami Springs	\$ 941,884	\$ -	\$ -	\$ -	\$ 941,884
North Bay	\$ 499,993	\$ -	\$ -	\$ -	\$ 499,993
North Miami	\$ 4,000,897	\$ -	\$ -	\$ -	\$ 4,000,897
North Miami Beach	\$ 2,835,720	\$ -	\$ -	\$ -	\$ 2,835,720
Opa-locka	\$ 1,047,951	\$ -	\$ -	\$ -	\$ 1,047,951
Palmetto Bay	\$ 1,597,270	\$ -	\$ -	\$ -	\$ 1,597,270
Pinecrest	\$ 1,241,988	\$ -	\$ -	\$ -	\$ 1,241,988
South Miami	\$ 841,123	\$ -	\$ -	\$ -	\$ 841,123
Sunny Isles Beach	\$ 1,429,222	\$ -	\$ -	\$ -	\$ 1,429,222

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Surfside	\$ 391,136	\$ -	\$ -	\$ -	\$ 391,136
Sweetwater	\$ 1,358,193	\$ -	\$ -	\$ -	\$ 1,358,193
Virginia Gardens	\$ 162,605	\$ -	\$ -	\$ -	\$ 162,605
West Miami	\$ 407,397	\$ -	\$ -	\$ -	\$ 407,397
Countywide Total	\$ 234,304,805	\$ -	\$ -	\$ -	\$ 234,304,805
MONROE BOCC	\$ 9,316,677	\$ -	\$ -	\$ -	\$ 9,316,677
Islamorada	\$ 966,608	\$ -	\$ -	\$ -	\$ 966,608
Key Colony Beach	\$ 125,170	\$ -	\$ -	\$ -	\$ 125,170
Key West	\$ 3,871,623	\$ -	\$ -	\$ -	\$ 3,871,623
Layton	\$ 28,619	\$ -	\$ -	\$ -	\$ 28,619
Marathon	\$ 1,307,681	\$ -	\$ -	\$ -	\$ 1,307,681
Countywide Total	\$ 15,616,378	\$ -	\$ -	\$ -	\$ 15,616,378
NASSAU BOCC	\$ 3,539,632	\$ -	\$ -	\$ -	\$ 3,539,632
Callahan	\$ 58,259	\$ -	\$ -	\$ -	\$ 58,259
Fernandina Beach	\$ 593,667	\$ -	\$ -	\$ -	\$ 593,667
Hilliard	\$ 160,276	\$ -	\$ -	\$ -	\$ 160,276
Countywide Total	\$ 4,351,833	\$ -	\$ -	\$ -	\$ 4,351,833
OKALOOSA BOCC	\$ 12,574,707	\$ -	\$ -	\$ -	\$ 12,574,707
Cinco Bayou	\$ 31,210	\$ -	\$ -	\$ -	\$ 31,210
Crestview	\$ 1,745,341	\$ -	\$ -	\$ -	\$ 1,745,341
Destin	\$ 1,001,251	\$ -	\$ -	\$ -	\$ 1,001,251
Fort Walton Beach	\$ 1,587,664	\$ -	\$ -	\$ -	\$ 1,587,664
Laurel Hill	\$ 42,833	\$ -	\$ -	\$ -	\$ 42,833
Mary Esther	\$ 312,429	\$ -	\$ -	\$ -	\$ 312,429
Niceville	\$ 1,043,108	\$ -	\$ -	\$ -	\$ 1,043,108
Shalimar	\$ 58,519	\$ -	\$ -	\$ -	\$ 58,519
Valparaiso	\$ 411,343	\$ -	\$ -	\$ -	\$ 411,343
Countywide Total	\$ 18,808,404	\$ -	\$ -	\$ -	\$ 18,808,404
OKEECHOBEE BOCC	\$ 1,762,588	\$ 491,264	\$ -	\$ 654,252	\$ 2,908,104
Okeechobee	\$ 272,232	\$ -	\$ -	\$ -	\$ 272,232
Countywide Total	\$ 2,034,820	\$ 491,264	\$ -	\$ 654,252	\$ 3,180,336
ORANGE BOCC	\$ 136,002,595	\$ -	\$ -	\$ -	\$ 136,002,595
Apopka	\$ 5,633,225	\$ -	\$ -	\$ -	\$ 5,633,225
Belle Isle	\$ 805,052	\$ -	\$ -	\$ -	\$ 805,052
Eatonville	\$ 285,741	\$ -	\$ -	\$ -	\$ 285,741
Edgewood	\$ 334,836	\$ -	\$ -	\$ -	\$ 334,836
Maitland	\$ 2,114,700	\$ -	\$ -	\$ -	\$ 2,114,700
Oakland	\$ 341,926	\$ -	\$ -	\$ -	\$ 341,926
Ocoee	\$ 4,818,541	\$ -	\$ -	\$ -	\$ 4,818,541
Orlando	\$ 32,318,206	\$ -	\$ -	\$ -	\$ 32,318,206
Windermere	\$ 384,868	\$ -	\$ -	\$ -	\$ 384,868
Winter Garden	\$ 4,719,682	\$ -	\$ -	\$ -	\$ 4,719,682
Winter Park	\$ 3,703,133	\$ -	\$ -	\$ -	\$ 3,703,133
Countywide Total	\$ 191,462,508	\$ -	\$ -	\$ -	\$ 191,462,508
OSCEOLA BOCC	\$ 15,448,474	\$ -	\$ -	\$ -	\$ 15,448,474
Kissimmee	\$ 3,856,725	\$ -	\$ -	\$ -	\$ 3,856,725
St. Cloud	\$ 2,369,839	\$ -	\$ -	\$ -	\$ 2,369,839
Countywide Total	\$ 21,675,038	\$ -	\$ -	\$ -	\$ 21,675,038
PALM BEACH BOCC	\$ 72,531,887	\$ -	\$ -	\$ -	\$ 72,531,887
Atlantis	\$ 135,958	\$ -	\$ -	\$ -	\$ 135,958
Belle Glade	\$ 1,173,451	\$ -	\$ -	\$ -	\$ 1,173,451
Boca Raton	\$ 5,700,388	\$ -	\$ -	\$ -	\$ 5,700,388

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Boynton Beach	\$ 4,606,599	\$ -	\$ -	\$ -	\$ 4,606,599
Briny Breeze	\$ 40,471	\$ -	\$ -	\$ -	\$ 40,471
Cloud Lake	\$ 9,225	\$ -	\$ -	\$ -	\$ 9,225
Delray Beach	\$ 4,103,172	\$ -	\$ -	\$ -	\$ 4,103,172
Glen Ridge	\$ 14,747	\$ -	\$ -	\$ -	\$ 14,747
Golf	\$ 16,835	\$ -	\$ -	\$ -	\$ 16,835
Greenacres	\$ 2,550,333	\$ -	\$ -	\$ -	\$ 2,550,333
Gulf Stream	\$ 59,595	\$ -	\$ -	\$ -	\$ 59,595
Haverhill	\$ 127,540	\$ -	\$ -	\$ -	\$ 127,540
Highland Beach	\$ 238,515	\$ -	\$ -	\$ -	\$ 238,515
Hypoluxo	\$ 177,506	\$ -	\$ -	\$ -	\$ 177,506
Juno Beach	\$ 214,206	\$ -	\$ -	\$ -	\$ 214,206
Jupiter	\$ 3,740,147	\$ -	\$ -	\$ -	\$ 3,740,147
Jupiter Inlet Colony	\$ 26,936	\$ -	\$ -	\$ -	\$ 26,936
Lake Clarke Shores	\$ 227,202	\$ -	\$ -	\$ -	\$ 227,202
Lake Park	\$ 552,046	\$ -	\$ -	\$ -	\$ 552,046
Lake Worth	\$ 2,350,201	\$ -	\$ -	\$ -	\$ 2,350,201
Lantana	\$ 700,596	\$ -	\$ -	\$ -	\$ 700,596
Loxahatchee Groves	\$ 212,926	\$ -	\$ -	\$ -	\$ 212,926
Manalapan	\$ 27,340	\$ -	\$ -	\$ -	\$ 27,340
Mangonia Park	\$ 122,018	\$ -	\$ -	\$ -	\$ 122,018
North Palm Beach	\$ 810,291	\$ -	\$ -	\$ -	\$ 810,291
Ocean Ridge	\$ 120,066	\$ -	\$ -	\$ -	\$ 120,066
Pahokee	\$ 373,463	\$ -	\$ -	\$ -	\$ 373,463
Palm Beach	\$ 562,281	\$ -	\$ -	\$ -	\$ 562,281
Palm Beach Gardens	\$ 3,274,699	\$ -	\$ -	\$ -	\$ 3,274,699
Palm Beach Shores	\$ 76,834	\$ -	\$ -	\$ -	\$ 76,834
Palm Springs	\$ 1,333,246	\$ -	\$ -	\$ -	\$ 1,333,246
Riviera Beach	\$ 2,190,877	\$ -	\$ -	\$ -	\$ 2,190,877
Royal Palm Beach	\$ 2,305,286	\$ -	\$ -	\$ -	\$ 2,305,286
South Bay	\$ 199,795	\$ -	\$ -	\$ -	\$ 199,795
South Palm Beach	\$ 79,056	\$ -	\$ -	\$ -	\$ 79,056
Tequesta	\$ 380,196	\$ -	\$ -	\$ -	\$ 380,196
Wellington	\$ 3,821,627	\$ -	\$ -	\$ -	\$ 3,821,627
West Palm Beach	\$ 6,766,365	\$ -	\$ -	\$ -	\$ 6,766,365
Countywide Total	\$ 121,953,922	\$ -	\$ -	\$ -	\$ 121,953,922
PASCO BOCC	\$ 23,110,178	\$ -	\$ -	\$ -	\$ 23,110,178
Dade City	\$ 331,259	\$ -	\$ -	\$ -	\$ 331,259
New Port Richey	\$ 764,119	\$ -	\$ -	\$ -	\$ 764,119
Port Richey	\$ 135,466	\$ -	\$ -	\$ -	\$ 135,466
St. Leo	\$ 70,389	\$ -	\$ -	\$ -	\$ 70,389
San Antonio	\$ 58,130	\$ -	\$ -	\$ -	\$ 58,130
Zephyrhills	\$ 680,244	\$ -	\$ -	\$ -	\$ 680,244
Countywide Total	\$ 25,149,786	\$ -	\$ -	\$ -	\$ 25,149,786
PINELLAS BOCC	\$ 37,973,883	\$ -	\$ -	\$ -	\$ 37,973,883
Belleair	\$ 209,925	\$ -	\$ -	\$ -	\$ 209,925
Belleair Beach	\$ 84,630	\$ -	\$ -	\$ -	\$ 84,630
Belleair Bluffs	\$ 110,891	\$ -	\$ -	\$ -	\$ 110,891
Belleair Shore	\$ 5,902	\$ -	\$ -	\$ -	\$ 5,902
Clearwater	\$ 5,839,827	\$ -	\$ -	\$ -	\$ 5,839,827
Dunedin	\$ 1,911,414	\$ -	\$ -	\$ -	\$ 1,911,414
Gulfport	\$ 650,945	\$ -	\$ -	\$ -	\$ 650,945

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Indian Rocks Beach	\$ 222,108	\$ -	\$ -	\$ -	\$ 222,108
Indian Shores	\$ 76,942	\$ -	\$ -	\$ -	\$ 76,942
Kenneth City	\$ 270,135	\$ -	\$ -	\$ -	\$ 270,135
Largo	\$ 4,205,533	\$ -	\$ -	\$ -	\$ 4,205,533
Madeira Beach	\$ 232,558	\$ -	\$ -	\$ -	\$ 232,558
North Redington Beach	\$ 77,267	\$ -	\$ -	\$ -	\$ 77,267
Oldsmar	\$ 736,659	\$ -	\$ -	\$ -	\$ 736,659
Pinellas Park	\$ 2,669,027	\$ -	\$ -	\$ -	\$ 2,669,027
Redington Beach	\$ 77,104	\$ -	\$ -	\$ -	\$ 77,104
Redington Shores	\$ 115,223	\$ -	\$ -	\$ -	\$ 115,223
Safety Harbor	\$ 913,879	\$ -	\$ -	\$ -	\$ 913,879
St. Petersburg	\$ 13,312,973	\$ -	\$ -	\$ -	\$ 13,312,973
St. Pete Beach	\$ 505,400	\$ -	\$ -	\$ -	\$ 505,400
Seminole	\$ 932,505	\$ -	\$ -	\$ -	\$ 932,505
South Pasadena	\$ 269,702	\$ -	\$ -	\$ -	\$ 269,702
Tarpon Springs	\$ 1,270,540	\$ -	\$ -	\$ -	\$ 1,270,540
Treasure Island	\$ 363,592	\$ -	\$ -	\$ -	\$ 363,592
Countywide Total	\$ 73,038,564	\$ -	\$ -	\$ -	\$ 73,038,564
POLK BOCC	\$ 26,656,947	\$ -	\$ -	\$ -	\$ 26,656,947
Auburndale	\$ 689,483	\$ -	\$ -	\$ -	\$ 689,483
Bartow	\$ 868,334	\$ -	\$ -	\$ -	\$ 868,334
Davenport	\$ 150,293	\$ -	\$ -	\$ -	\$ 150,293
Dundee	\$ 190,162	\$ -	\$ -	\$ -	\$ 190,162
Eagle Lake	\$ 115,954	\$ -	\$ -	\$ -	\$ 115,954
Fort Meade	\$ 284,406	\$ -	\$ -	\$ -	\$ 284,406
Frostproof	\$ 152,576	\$ -	\$ -	\$ -	\$ 152,576
Haines City	\$ 1,047,996	\$ -	\$ -	\$ -	\$ 1,047,996
Highland Park	\$ 11,666	\$ -	\$ -	\$ -	\$ 11,666
Hillcrest Heights	\$ 12,579	\$ -	\$ -	\$ -	\$ 12,579
Lake Alfred	\$ 254,784	\$ -	\$ -	\$ -	\$ 254,784
Lake Hamilton	\$ 63,049	\$ -	\$ -	\$ -	\$ 63,049
Lake Wales	\$ 723,366	\$ -	\$ -	\$ -	\$ 723,366
Lakeland	\$ 4,955,167	\$ -	\$ -	\$ -	\$ 4,955,167
Mulberry	\$ 191,988	\$ -	\$ -	\$ -	\$ 191,988
Polk City	\$ 79,230	\$ -	\$ -	\$ -	\$ 79,230
Winter Haven	\$ 1,730,276	\$ -	\$ -	\$ -	\$ 1,730,276
Countywide Total	\$ 38,178,256	\$ -	\$ -	\$ -	\$ 38,178,256
PUTNAM BOCC	\$ 2,559,580	\$ -	\$ -	\$ 414,202	\$ 2,973,782
Crescent City	\$ 56,912	\$ -	\$ -	\$ -	\$ 56,912
Interlachen	\$ 52,842	\$ -	\$ -	\$ -	\$ 52,842
Palatka	\$ 393,084	\$ -	\$ -	\$ -	\$ 393,084
Pomona Park	\$ 34,357	\$ -	\$ -	\$ -	\$ 34,357
Welaka	\$ 26,290	\$ -	\$ -	\$ -	\$ 26,290
Countywide Total	\$ 3,123,066	\$ -	\$ -	\$ 414,202	\$ 3,537,267
ST. JOHNS BOCC	\$ 12,619,959	\$ -	\$ -	\$ -	\$ 12,619,959
Hastings	\$ 40,858	\$ -	\$ -	\$ -	\$ 40,858
St. Augustine	\$ 885,920	\$ -	\$ -	\$ -	\$ 885,920
St. Augustine Beach	\$ 423,108	\$ -	\$ -	\$ -	\$ 423,108
Countywide Total	\$ 13,969,846	\$ -	\$ -	\$ -	\$ 13,969,846
ST. LUCIE BOCC	\$ 6,786,687	\$ -	\$ -	\$ -	\$ 6,786,687
Fort Pierce	\$ 1,349,453	\$ -	\$ -	\$ -	\$ 1,349,453
Port St. Lucie	\$ 5,363,666	\$ -	\$ -	\$ -	\$ 5,363,666

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
St. Lucie Village	\$ 19,706	\$ -	\$ -	\$ -	\$ 19,706
Countywide Total	\$ 13,519,512	\$ -	\$ -	\$ -	\$ 13,519,512
SANTA ROSA BOCC	\$ 5,850,141	\$ -	\$ -	\$ -	\$ 5,850,141
Gulf Breeze	\$ 232,902	\$ -	\$ -	\$ -	\$ 232,902
Jay	\$ 21,088	\$ -	\$ -	\$ -	\$ 21,088
Milton	\$ 365,088	\$ -	\$ -	\$ -	\$ 365,088
Countywide Total	\$ 6,469,220	\$ -	\$ -	\$ -	\$ 6,469,220
SARASOTA BOCC	\$ 23,664,186	\$ -	\$ -	\$ -	\$ 23,664,186
Longboat Key (part)	\$ 315,796	\$ -	\$ -	\$ -	\$ 315,796
North Port	\$ 4,074,528	\$ -	\$ -	\$ -	\$ 4,074,528
Sarasota	\$ 3,667,378	\$ -	\$ -	\$ -	\$ 3,667,378
Venice	\$ 1,460,532	\$ -	\$ -	\$ -	\$ 1,460,532
Countywide Total	\$ 33,182,420	\$ -	\$ -	\$ -	\$ 33,182,420
SEMINOLE BOCC	\$ 20,944,237	\$ -	\$ -	\$ -	\$ 20,944,237
Altamonte Springs	\$ 2,472,136	\$ -	\$ -	\$ -	\$ 2,472,136
Casselberry	\$ 1,564,577	\$ -	\$ -	\$ -	\$ 1,564,577
Lake Mary	\$ 824,124	\$ -	\$ -	\$ -	\$ 824,124
Longwood	\$ 809,387	\$ -	\$ -	\$ -	\$ 809,387
Oviedo	\$ 2,009,502	\$ -	\$ -	\$ -	\$ 2,009,502
Sanford	\$ 3,173,366	\$ -	\$ -	\$ -	\$ 3,173,366
Winter Springs	\$ 1,979,729	\$ -	\$ -	\$ -	\$ 1,979,729
Countywide Total	\$ 33,777,057	\$ -	\$ -	\$ -	\$ 33,777,057
SUMTER BOCC	\$ 4,693,728	\$ -	\$ 96,581	\$ -	\$ 4,790,309
Bushnell	\$ 136,823	\$ -	\$ -	\$ -	\$ 136,823
Center Hill	\$ 53,966	\$ -	\$ -	\$ -	\$ 53,966
Coleman	\$ 39,549	\$ -	\$ -	\$ -	\$ 39,549
Webster	\$ 43,083	\$ -	\$ -	\$ -	\$ 43,083
Wildwood	\$ 388,648	\$ -	\$ -	\$ -	\$ 388,648
Countywide Total	\$ 5,355,798	\$ -	\$ 96,581	\$ -	\$ 5,452,379
SUWANNEE BOCC	\$ 1,278,477	\$ 1,092,190	\$ -	\$ 627,835	\$ 2,998,502
Branford	\$ 23,519	\$ -	\$ -	\$ -	\$ 23,519
Live Oak	\$ 228,787	\$ -	\$ -	\$ -	\$ 228,787
Countywide Total	\$ 1,530,783	\$ 1,092,190	\$ -	\$ 627,835	\$ 3,250,808
TAYLOR BOCC	\$ 811,537	\$ 257,727	\$ 32,433	\$ 338,611	\$ 1,440,308
Perry	\$ 330,183	\$ -	\$ -	\$ -	\$ 330,183
Countywide Total	\$ 1,141,720	\$ 257,727	\$ 32,433	\$ 338,611	\$ 1,770,491
UNION BOCC	\$ 213,853	\$ 389,982	\$ 51,115	\$ 965,900	\$ 1,620,849
Lake Butler	\$ 41,044	\$ -	\$ -	\$ -	\$ 41,044
Raiford	\$ 5,532	\$ -	\$ -	\$ -	\$ 5,532
Worthington Springs	\$ 8,482	\$ -	\$ -	\$ -	\$ 8,482
Countywide Total	\$ 268,911	\$ 389,982	\$ 51,115	\$ 965,900	\$ 1,675,907
VOLUSIA BOCC	\$ 16,556,622	\$ -	\$ -	\$ -	\$ 16,556,622
Daytona Beach	\$ 2,750,546	\$ -	\$ -	\$ -	\$ 2,750,546
Daytona Beach Shores	\$ 192,202	\$ -	\$ -	\$ -	\$ 192,202
DeBary	\$ 871,245	\$ -	\$ -	\$ -	\$ 871,245
DeLand	\$ 1,232,779	\$ -	\$ -	\$ -	\$ 1,232,779
Deltona	\$ 3,844,621	\$ -	\$ -	\$ -	\$ 3,844,621
Edgewater	\$ 935,252	\$ -	\$ -	\$ -	\$ 935,252
Flagler Beach (part)	\$ 2,706	\$ -	\$ -	\$ -	\$ 2,706
Holly Hill	\$ 525,589	\$ -	\$ -	\$ -	\$ 525,589
Lake Helen	\$ 117,910	\$ -	\$ -	\$ -	\$ 117,910
New Smyrna Beach	\$ 1,022,490	\$ -	\$ -	\$ -	\$ 1,022,490

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Oak Hill	\$ 80,922	\$ -	\$ -	\$ -	\$ 80,922
Orange City	\$ 507,681	\$ -	\$ -	\$ -	\$ 507,681
Ormond Beach	\$ 1,730,853	\$ -	\$ -	\$ -	\$ 1,730,853
Pierson	\$ 77,765	\$ -	\$ -	\$ -	\$ 77,765
Ponce Inlet	\$ 137,081	\$ -	\$ -	\$ -	\$ 137,081
Port Orange	\$ 2,540,121	\$ -	\$ -	\$ -	\$ 2,540,121
South Daytona	\$ 554,142	\$ -	\$ -	\$ -	\$ 554,142
Countywide Total	\$ 33,680,526	\$ -	\$ -	\$ -	\$ 33,680,526
WAKULLA BOCC	\$ 856,359	\$ 709,538	\$ 34,984	\$ 651,982	\$ 2,252,863
St. Marks	\$ 9,044	\$ -	\$ -	\$ -	\$ 9,044
Sopchoppy	\$ 14,302	\$ -	\$ -	\$ -	\$ 14,302
Countywide Total	\$ 879,705	\$ 709,538	\$ 34,984	\$ 651,982	\$ 2,276,209
WALTON BOCC	\$ 7,091,490	\$ -	\$ -	\$ -	\$ 7,091,490
DeFuniak Springs	\$ 705,641	\$ -	\$ -	\$ -	\$ 705,641
Freeport	\$ 256,898	\$ -	\$ -	\$ -	\$ 256,898
Paxton	\$ 87,428	\$ -	\$ -	\$ -	\$ 87,428
Countywide Total	\$ 8,141,457	\$ -	\$ -	\$ -	\$ 8,141,457
WASHINGTON BOCC	\$ 633,502	\$ 600,216	\$ 23,055	\$ 672,242	\$ 1,929,015
Caryville	\$ 8,796	\$ -	\$ -	\$ -	\$ 8,796
Chipley	\$ 109,802	\$ -	\$ -	\$ -	\$ 109,802
Ebro	\$ 7,941	\$ -	\$ -	\$ -	\$ 7,941
Vernon	\$ 21,533	\$ -	\$ -	\$ -	\$ 21,533
Wausau	\$ 11,881	\$ -	\$ -	\$ -	\$ 11,881
Countywide Total	\$ 793,456	\$ 600,216	\$ 23,055	\$ 672,242	\$ 2,088,968
STATEWIDE TOTALS	\$ 1,622,032,000	\$ 16,210,000	\$ 592,958	\$ 17,358,000	\$ 1,656,192,958

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) On September 10, 2012, the U.S. Census Bureau revised the 2010 census counts for the City of Panama City and unincorporated Bay County, which also caused their respective 2011 revenue-sharing populations to change as well. Panama City's population was decreased by 981; unincorporated Bay County's population was increased by 981. Consequently, Panama City's estimated distribution was decreased by \$66,131, and the estimated distributions for Bay County and all Bay County municipalities were increased by small amounts. The estimated distributions for all other counties and municipalities remained unchanged.

Miami-Dade County Lake Belt Mitigation Fee

Section 373.41492, Florida Statutes

Summary:

A mitigation fee of 45 cents 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 proceeds shall be used to provide for the mitigation of wetland resources lost to mining activities within the Miami-Dade County Lake Belt Plan.

General Law Amendments:

Chapter 2012-107, L.O.F., (CS/HB 377) changes the implementation of the mitigation fee to require approval by the Miami-Dade County Lake Belt Mitigation Committee rather than in a manner consistent with the recommendations submitted to the Legislature under s. 337.4149, F.S. The legislation also specifies that the fee proceeds may be used for the management of wetlands and uplands in the Everglades watershed and any modifications to the existing drainage system to enhance the hydrology of the Everglades watershed in addition to the Miami-Dade Lake Belt Area. These changes became effective on April 13, 2012.

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 and approved by the Miami-Dade County Lake Belt Mitigation Committee. Such mitigation may include the purchase, enhancement, restoration, and management of wetlands and uplands in the Everglades watershed, 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 or the Everglades watershed. 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 of 15 cents 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 proceeds are transferred to the South Florida Water Management District and deposited into the Lake Belt Mitigation Trust Fund until either \$20 million is placed in the trust fund or quarterly pathogen sampling demonstrates that the water in any quarry lake in the vicinity of the Northwest Wellfield would be classified as being in Bin 2 or higher as defined in the Environmental Protection Agency's Long Term 2 Enhanced Surface Water Treatment Rule. The fee proceeds shall be used to pay for seepage mitigation projects. Upon the earliest occurrence of either of the two criteria, the fee proceeds will be redirected from the South Florida Water Management District to Miami-Dade County to be used to upgrade a water treatment plant that treats water coming from the Northwest Wellfield.

General Law Amendments:

Chapter 2012-107, L.O.F., (CS/HB 377) transfers the fee proceeds from Miami-Dade County to the South Florida Water Management District for deposit into the Lake Belt Mitigation Trust Fund until either \$20 million is placed in the trust fund or quarterly pathogen sampling demonstrates that the water in any quarry lake in the vicinity of the Northwest Wellfield would be classified as being in Bin 2 or higher as defined in the Environmental Protection Agency's Long Term 2 Enhanced Surface Water Treatment Rule. The fee proceeds received by the South Florida Water Management District shall be used solely to pay for seepage mitigation projects, including groundwater or surface water management structures designed to improve wetland habitat and approved by the Lake Belt Mitigation Committee. Upon the earliest occurrence of either of these criteria, the fee proceeds will be redirected from the South Florida Water Management District to Miami-Dade County to be used to upgrade a water treatment plant that treats water coming from the Northwest Wellfield. These changes became effective on April 13, 2012.

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 to the South Florida Water Management District and deposited into the Lake Belt Mitigation Trust Fund until either: 1) a total of \$20 million is deposited into the trust fund; or 2) the quarterly pathogen sampling conducted as a condition of the permits issued by the Department for rock mining activities in the Miami-Dade County Lake Belt Area demonstrates that the water in any quarry lake in the vicinity of the Northwest Wellfield would be classified as being in Bin 2 or higher as defined in the Environment Protection Agency's Long Term 2 Enhanced Surface Water Treatment Rule. Upon the earliest occurrence of either of these criteria, the fee proceeds, less administrative costs, must be transferred by the Department to a trust fund established by Miami-Dade County.

Authorized Uses:

The fee proceeds deposited into the South Florida Water Management District's Lake Belt Mitigation Trust Fund shall be used solely to pay for seepage mitigation projects, including groundwater or surface water management structures designed to improve wetland habitat and approved by the Lake Belt Mitigation Committee. The fee proceeds, which are transmitted to the trust fund established by Miami-Dade County, 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>

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 2012 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 2012 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 ending 2013, as determined by the DOR, is also noted.

1.3409 percent of sales and use tax collections⁴ = 73.37 percent of total program funding

One-cent municipal fuel tax on motor fuel⁵ = 26.61 percent of total program funding

12.5 percent of state alternative fuel user decal fee collections⁶ = 0.02 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 26.61 percent of their estimated 2012-13 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 ending 2013, 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, 2013

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	\$ 25,357	\$ 39,542	\$ 203,289
Archer	Alachua	\$ 18,029	\$ 33,656	\$ -	\$ 4,880	\$ 56,565
Gainesville	Alachua	\$ 1,100,340	\$ 1,705,342	\$ 308,792	\$ 537,044	\$ 3,651,518
Hawthorne	Alachua	\$ 21,367	\$ 19,443	\$ -	\$ 6,185	\$ 46,995
High Springs	Alachua	\$ 55,311	\$ 50,973	\$ 15,525	\$ 23,353	\$ 145,162
La Crosse	Alachua	\$ 3,761	\$ 546	\$ 2,473	\$ 1,571	\$ 8,352
Micanopy	Alachua	\$ 9,869	\$ 9,238	\$ -	\$ 2,619	\$ 21,726
Newberry	Alachua	\$ 20,259	\$ 46,838	\$ 14,444	\$ 21,607	\$ 103,148
Waldo	Alachua	\$ 13,057	\$ 27,207	\$ -	\$ 4,430	\$ 44,695
Glen St. Mary	Baker	\$ 13,069	\$ 5,756	\$ -	\$ 1,096	\$ 19,921
Macclenny	Baker	\$ 53,341	\$ 79,062	\$ 13,382	\$ 15,981	\$ 161,765
Callaway	Bay	\$ 35,468	\$ 405,907	\$ 18,427	\$ 91,367	\$ 551,169
Lynn Haven	Bay	\$ 47,769	\$ 285,682	\$ 75,712	\$ 117,295	\$ 526,459
Mexico Beach	Bay	\$ 6,978	\$ 13,927	\$ -	\$ 6,799	\$ 27,705
Panama City	Bay	\$ 510,541	\$ 605,083	\$ -	\$ 230,792	\$ 1,346,416
Panama City Beach	Bay	\$ 90,906	\$ 18,273	\$ 55,706	\$ 76,226	\$ 241,111
Parker	Bay	\$ 32,217	\$ 121,916	\$ -	\$ 27,381	\$ 181,515
Springfield	Bay	\$ 65,328	\$ 385,113	\$ -	\$ 56,469	\$ 506,910
Brooker	Bradford	\$ 5,183	\$ 8,819	\$ -	\$ 1,126	\$ 15,128
Hampton	Bradford	\$ 7,757	\$ 6,907	\$ 2,515	\$ 1,666	\$ 18,846
Lawtey	Bradford	\$ 13,179	\$ 13,879	\$ -	\$ 2,433	\$ 29,490
Starke	Bradford	\$ 125,408	\$ 40,777	\$ -	\$ 18,123	\$ 184,308
Cape Canaveral	Brevard	\$ 62,081	\$ 119,049	\$ 11,772	\$ 39,074	\$ 231,976
Cocoa	Brevard	\$ 327,756	\$ 207,008	\$ -	\$ 67,465	\$ 602,230
Cocoa Beach	Brevard	\$ 239,157	\$ 36,241	\$ -	\$ 44,207	\$ 319,605
Grant-Valkaria	Brevard	\$ -	\$ 60,639	\$ -	\$ 15,154	\$ 75,793
Indialantic	Brevard	\$ 54,072	\$ 11,654	\$ -	\$ 10,706	\$ 76,432
Indian Harbour Beach	Brevard	\$ 41,142	\$ 114,964	\$ 9,739	\$ 32,375	\$ 198,219
Malabar	Brevard	\$ 4,704	\$ 38,548	\$ 5,970	\$ 10,852	\$ 60,074
Melbourne	Brevard	\$ 731,356	\$ 998,709	\$ 183,054	\$ 299,414	\$ 2,212,533
Melbourne Beach	Brevard	\$ 19,175	\$ 40,996	\$ -	\$ 12,206	\$ 72,377
Melbourne Village	Brevard	\$ 1,852	\$ 8,627	\$ 1,600	\$ 2,606	\$ 14,685
Palm Bay	Brevard	\$ 91,142	\$ 1,891,539	\$ 706,845	\$ 406,170	\$ 3,095,696
Palm Shores	Brevard	\$ 943	\$ 8,950	\$ 3,487	\$ 3,543	\$ 16,923
Rockledge	Brevard	\$ 155,640	\$ 299,063	\$ 103,031	\$ 97,994	\$ 655,728
Satellite Beach	Brevard	\$ 109,567	\$ 122,350	\$ 3,934	\$ 39,790	\$ 275,642
Titusville	Brevard	\$ 518,566	\$ 622,507	\$ 119,811	\$ 172,135	\$ 1,433,019
West Melbourne	Brevard	\$ 34,950	\$ 159,950	\$ 109,226	\$ 72,264	\$ 376,390
Coconut Creek	Broward	\$ 21,380	\$ 808,863	\$ 297,240	\$ 246,544	\$ 1,374,028
Cooper City	Broward	\$ 22,887	\$ 599,098	\$ 67,678	\$ 133,004	\$ 822,667
Coral Springs	Broward	\$ 49,420	\$ 2,248,352	\$ 442,394	\$ 564,280	\$ 3,304,446
Dania Beach	Broward	\$ 201,595	\$ 178,011	\$ 142,572	\$ 138,111	\$ 660,289
Davie	Broward	\$ 166,836	\$ 1,292,312	\$ 401,170	\$ 428,634	\$ 2,288,952
Deerfield Beach	Broward	\$ 306,407	\$ 940,271	\$ 324,719	\$ 349,567	\$ 1,920,964
Fort Lauderdale	Broward	\$ 3,196,503	\$ 393,819	\$ 138,130	\$ 769,968	\$ 4,498,419
Hallandale Beach	Broward	\$ 491,404	\$ 272,633	\$ 64,382	\$ 172,938	\$ 1,001,357
Hillsboro Beach	Broward	\$ 3,190	\$ 21,499	\$ 2,640	\$ 8,737	\$ 36,066
Hollywood	Broward	\$ 2,090,384	\$ 1,094,500	\$ 246,964	\$ 655,948	\$ 4,087,795
Lauderdale-By-The-Sea	Broward	\$ 58,784	\$ 12,584	\$ 19,074	\$ 28,220	\$ 118,662
Lauderdale Lakes	Broward	\$ 210,740	\$ 556,914	\$ 206,669	\$ 151,876	\$ 1,126,199
Lauderhill	Broward	\$ 183,519	\$ 1,116,853	\$ 493,312	\$ 311,679	\$ 2,105,362
Lazy Lake	Broward	\$ 3,320	\$ 43	\$ -	\$ 112	\$ 3,475
Lighthouse Point	Broward	\$ 176,544	\$ 45,186	\$ 130	\$ 48,201	\$ 270,061
Margate	Broward	\$ 247,098	\$ 1,014,019	\$ 207,092	\$ 248,292	\$ 1,716,500
Miramar	Broward	\$ 284,110	\$ 984,076	\$ 897,481	\$ 568,684	\$ 2,734,351
North Lauderdale	Broward	\$ 8,186	\$ 787,638	\$ 342,169	\$ 191,158	\$ 1,329,151
Oakland Park	Broward	\$ 398,752	\$ 282,181	\$ 207,017	\$ 192,742	\$ 1,080,692
Parkland	Broward	\$ 511	\$ 211,574	\$ 141,632	\$ 111,658	\$ 465,374
Pembroke Park	Broward	\$ 112,788	\$ 5,945	\$ 9,979	\$ 28,434	\$ 157,146
Pembroke Pines	Broward	\$ 320,564	\$ 2,182,935	\$ 766,956	\$ 718,095	\$ 3,988,550
Plantation	Broward	\$ 444,753	\$ 1,246,947	\$ 213,557	\$ 395,871	\$ 2,301,128
Pompano Beach	Broward	\$ 918,495	\$ 756,933	\$ 350,398	\$ 464,179	\$ 2,490,005
Sea Ranch Lakes	Broward	\$ 59,037	\$ 765	\$ -	\$ 3,122	\$ 62,924
Southwest Ranches	Broward	\$ -	\$ 121,343	\$ -	\$ 34,226	\$ 155,569
Sunrise	Broward	\$ 173,630	\$ 1,562,011	\$ 266,794	\$ 393,467	\$ 2,395,902
Tamarac	Broward	\$ 96,778	\$ 1,098,792	\$ 289,189	\$ 281,576	\$ 1,766,335
West Park	Broward	\$ -	\$ 397,876	\$ -	\$ 65,964	\$ 463,840

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2013

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	\$ 350,466	\$ 304,437	\$ 1,388,981
Wilton Manors	Broward	\$ 350,732	\$ 14,698	\$ -	\$ 54,203	\$ 419,632
Altha	Calhoun	\$ 7,411	\$ 25,570	\$ -	\$ 1,044	\$ 34,025
Blountstown	Calhoun	\$ 57,485	\$ 25,265	\$ -	\$ 4,897	\$ 87,648
Punta Gorda	Charlotte	\$ 146,243	\$ 290,244	\$ -	\$ 90,744	\$ 527,231
Crystal River	Citrus	\$ 95,471	\$ 82,517	\$ -	\$ 12,083	\$ 190,071
Inverness	Citrus	\$ 119,126	\$ 158,993	\$ -	\$ 28,030	\$ 306,149
Green Cove Springs	Clay	\$ 82,207	\$ 86,797	\$ -	\$ 25,901	\$ 194,905
Keystone Heights	Clay	\$ 26,696	\$ 20,290	\$ -	\$ 5,062	\$ 52,048
Orange Park	Clay	\$ 92,507	\$ 214,419	\$ -	\$ 31,540	\$ 338,466
Penney Farms	Clay	\$ 3,053	\$ 34,801	\$ -	\$ 2,808	\$ 40,662
Everglades	Collier	\$ 9,969	\$ 7,822	\$ -	\$ 3,276	\$ 21,066
Marco Island	Collier	\$ -	\$ 313,452	\$ 10,502	\$ 134,406	\$ 458,360
Naples	Collier	\$ 386,057	\$ 278,555	\$ -	\$ 159,989	\$ 824,600
Fort White	Columbia	\$ 8,215	\$ 13,628	\$ -	\$ 2,692	\$ 24,535
Lake City	Columbia	\$ 241,791	\$ 97,728	\$ -	\$ 55,722	\$ 395,241
Arcadia	DeSoto	\$ 157,477	\$ 58,085	\$ 10,169	\$ 19,218	\$ 244,949
Cross City	Dixie	\$ 60,079	\$ 44,964	\$ -	\$ 3,129	\$ 108,172
Horseshoe Beach	Dixie	\$ 1,856	\$ 2,884	\$ -	\$ 306	\$ 5,046
Atlantic Beach	Duval	\$ 65,115	\$ 223,961	\$ 911	\$ 91,643	\$ 381,629
Baldwin	Duval	\$ 21,646	\$ 18,965	\$ 1,467	\$ 10,319	\$ 52,398
Jacksonville	Duval	\$ -	\$ 9,147,024	\$ 774,590	\$ -	\$ 9,921,614
Jacksonville (Duval)	Duval	\$ 5,826,077	\$ 1,493,270	\$ 1,702,549	\$ 2,878,027	\$ 11,899,922
Jacksonville Beach	Duval	\$ 219,174	\$ 271,792	\$ 6,933	\$ 154,696	\$ 652,595
Neptune Beach	Duval	\$ 41,884	\$ 120,975	\$ 552	\$ 50,959	\$ 214,371
Century	Escambia	\$ 53,674	\$ 37,553	\$ -	\$ 10,497	\$ 101,724
Pensacola	Escambia	\$ 727,797	\$ 1,208,512	\$ -	\$ 320,556	\$ 2,256,865
Beverly Beach	Flagler	\$ 4,223	\$ 2,419	\$ -	\$ 761	\$ 7,403
Bunnell	Flagler	\$ 38,218	\$ 17,416	\$ -	\$ 6,026	\$ 61,660
Palm Coast	Flagler	\$ -	\$ 1,405,740	\$ -	\$ 169,300	\$ 1,575,040
Marineland	Flagler/St. Johns	\$ -	\$ -	\$ -	\$ -	\$ -
Flagler Beach	Flagler/Volusia	\$ 23,161	\$ 61,267	\$ 19	\$ 10,183	\$ 94,630
Apalachicola	Franklin	\$ 51,929	\$ 26,876	\$ -	\$ 12,114	\$ 90,919
Carrabelle	Franklin	\$ 25,647	\$ 13,071	\$ -	\$ 7,368	\$ 46,087
Chattahoochee	Gadsden	\$ 81,632	\$ 20,315	\$ 3,945	\$ 5,382	\$ 111,274
Greensboro	Gadsden	\$ 9,894	\$ 16,933	\$ -	\$ 1,408	\$ 28,235
Gretna	Gadsden	\$ 11,242	\$ 196,491	\$ -	\$ 3,415	\$ 211,148
Havana	Gadsden	\$ 28,337	\$ 19,857	\$ -	\$ 4,103	\$ 52,297
Midway	Gadsden	\$ -	\$ 44,305	\$ 8,550	\$ 7,027	\$ 59,882
Quincy	Gadsden	\$ 166,567	\$ 53,139	\$ -	\$ 17,663	\$ 237,368
Bell	Gilchrist	\$ 5,992	\$ 3,449	\$ -	\$ 602	\$ 10,043
Trenton	Gilchrist	\$ 22,161	\$ 16,661	\$ 4,503	\$ 2,640	\$ 45,965
Fanning Springs	Gilchrist/Levy	\$ 7,553	\$ 7,022	\$ 641	\$ 1,739	\$ 16,956
Moore Haven	Glades	\$ 32,012	\$ 12,379	\$ 389	\$ 1,627	\$ 46,407
Port St. Joe	Gulf	\$ 64,183	\$ 12,435	\$ -	\$ 10,780	\$ 87,398
Wewahitchka	Gulf	\$ 23,114	\$ 39,495	\$ -	\$ 6,199	\$ 68,808
Jasper	Hamilton	\$ 59,554	\$ 6,604	\$ -	\$ 7,887	\$ 74,046
Jennings	Hamilton	\$ 12,571	\$ 16,539	\$ 4,877	\$ 2,183	\$ 36,170
White Springs	Hamilton	\$ 13,231	\$ 17,299	\$ -	\$ 1,932	\$ 32,462
Bowling Green	Hardee	\$ 24,763	\$ 46,667	\$ 36,815	\$ 5,947	\$ 114,192
Wauchula	Hardee	\$ 81,340	\$ 30,308	\$ 21,326	\$ 10,150	\$ 143,125
Zolfo Springs	Hardee	\$ 23,025	\$ 24,473	\$ 15,750	\$ 3,708	\$ 66,957
Clewiston	Hendry	\$ 116,479	\$ 64,991	\$ 13,364	\$ 20,185	\$ 215,019
LaBelle	Hendry	\$ 56,826	\$ 24,144	\$ 11,065	\$ 13,090	\$ 105,125
Brooksville	Hernando	\$ 175,729	\$ 197,686	\$ -	\$ 28,367	\$ 401,782
Weeki Wachee	Hernando	\$ 2,118	\$ 168	\$ -	\$ 44	\$ 2,330
Avon Park	Highlands	\$ 119,637	\$ 159,617	\$ 2,542	\$ 31,762	\$ 313,558
Lake Placid	Highlands	\$ 53,574	\$ 10,289	\$ -	\$ 7,991	\$ 71,854
Sebring	Highlands	\$ 168,381	\$ 89,615	\$ -	\$ 37,712	\$ 295,708
Plant City	Hillsborough	\$ 332,397	\$ 466,961	\$ 105,497	\$ 215,842	\$ 1,120,698
Tampa	Hillsborough	\$ 4,897,504	\$ 3,693,425	\$ 289,925	\$ 2,083,061	\$ 10,963,915
Temple Terrace	Hillsborough	\$ 205,169	\$ 350,033	\$ 65,692	\$ 152,551	\$ 773,445
Bonifay	Holmes	\$ 46,920	\$ 39,056	\$ -	\$ 4,340	\$ 90,316
Esto	Holmes	\$ 4,617	\$ 11,583	\$ 154	\$ 566	\$ 16,920
Noma	Holmes	\$ -	\$ 15,105	\$ -	\$ 328	\$ 15,433
Ponce de Leon	Holmes	\$ 8,741	\$ 5,469	\$ 2,248	\$ 929	\$ 17,387
Westville	Holmes	\$ 2,077	\$ 10,741	\$ 1,031	\$ 449	\$ 14,298

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2013

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	\$ 46,979	\$ 26,859	\$ 174,147
Indian River Shores	Indian River	\$ 286	\$ 46,729	\$ 5,255	\$ 20,161	\$ 72,431
Orchid	Indian River	\$ 30	\$ 943	\$ 1,915	\$ 2,145	\$ 5,033
Sebastian	Indian River	\$ 33,165	\$ 360,624	\$ 103,805	\$ 113,333	\$ 610,927
Vero Beach	Indian River	\$ 374,742	\$ 94,344	\$ -	\$ 78,660	\$ 547,746
Alford	Jackson	\$ 7,420	\$ 25,030	\$ -	\$ 1,792	\$ 34,242
Bascom	Jackson	\$ 2,835	\$ 2,155	\$ 570	\$ 443	\$ 6,003
Campbellton	Jackson	\$ 7,330	\$ 3,717	\$ -	\$ 843	\$ 11,890
Cottondale	Jackson	\$ 15,086	\$ 31,905	\$ -	\$ 3,419	\$ 50,410
Graceville	Jackson	\$ 36,420	\$ 47,038	\$ -	\$ 8,347	\$ 91,805
Grand Ridge	Jackson	\$ 10,018	\$ 28,606	\$ 1,570	\$ 3,268	\$ 43,462
Greenwood	Jackson	\$ 8,020	\$ 14,583	\$ 1,302	\$ 2,514	\$ 26,419
Jacob City	Jackson	\$ -	\$ 17,421	\$ -	\$ 916	\$ 18,337
Malone	Jackson	\$ 15,027	\$ 22,857	\$ -	\$ 1,832	\$ 39,716
Marianna	Jackson	\$ 136,106	\$ 62,701	\$ -	\$ 21,772	\$ 220,579
Sneads	Jackson	\$ 24,498	\$ 71,009	\$ -	\$ 6,775	\$ 102,282
Monticello	Jefferson	\$ 50,339	\$ 39,250	\$ -	\$ 11,865	\$ 101,454
Mayo	Lafayette	\$ 18,739	\$ 18,401	\$ 1,588	\$ 1,716	\$ 40,444
Astatula	Lake	\$ 3,333	\$ 36,874	\$ 5,461	\$ 6,952	\$ 52,620
Clermont	Lake	\$ 78,941	\$ 111,228	\$ 200,009	\$ 110,392	\$ 500,570
Eustis	Lake	\$ 182,142	\$ 207,820	\$ 37,952	\$ 71,285	\$ 499,199
Fruitland Park	Lake	\$ 20,503	\$ 58,754	\$ 9,987	\$ 15,663	\$ 104,906
Groveland	Lake	\$ 36,365	\$ 35,948	\$ 56,908	\$ 33,526	\$ 162,747
Howey-in-the-Hills	Lake	\$ 12,376	\$ 4,972	\$ 1,647	\$ 4,217	\$ 23,212
Lady Lake	Lake	\$ 13,366	\$ 274,260	\$ 14,104	\$ 53,487	\$ 355,217
Leesburg	Lake	\$ 309,234	\$ 85,875	\$ 43,247	\$ 77,273	\$ 515,628
Mascotte	Lake	\$ 21,939	\$ 63,723	\$ 39,090	\$ 19,592	\$ 144,343
Minneola	Lake	\$ 15,515	\$ 68,132	\$ 71,924	\$ 36,115	\$ 191,685
Montverde	Lake	\$ 1,908	\$ 27,123	\$ 995	\$ 5,619	\$ 35,645
Mount Dora	Lake	\$ 111,030	\$ 92,331	\$ 26,951	\$ 47,510	\$ 277,823
Tavares	Lake	\$ 57,583	\$ 143,514	\$ 60,706	\$ 53,583	\$ 315,385
Umatilla	Lake	\$ 39,637	\$ 28,000	\$ 10,964	\$ 13,274	\$ 91,875
Bonita Springs	Lee	\$ -	\$ 767,998	\$ -	\$ 256,312	\$ 1,024,310
Cape Coral	Lee	\$ 153,484	\$ 2,245,930	\$ 810,544	\$ 900,583	\$ 4,110,541
Fort Myers	Lee	\$ 893,274	\$ 476,770	\$ 148,713	\$ 363,173	\$ 1,881,930
Fort Myers Beach	Lee	\$ -	\$ 114,840	\$ 2,055	\$ 36,642	\$ 153,537
Sanibel	Lee	\$ -	\$ 110,861	\$ 3,965	\$ 37,763	\$ 152,588
Tallahassee	Leon	\$ 1,250,960	\$ 2,144,844	\$ 613,982	\$ 755,608	\$ 4,765,394
Bronson	Levy	\$ 10,844	\$ 19,075	\$ -	\$ 3,143	\$ 33,062
Cedar Key	Levy	\$ 16,864	\$ 6,982	\$ -	\$ 1,982	\$ 25,828
Chiefland	Levy	\$ 64,181	\$ 18,280	\$ -	\$ 6,339	\$ 88,800
Inglis	Levy	\$ 16,801	\$ 20,816	\$ -	\$ 3,741	\$ 41,358
Otter Creek	Levy	\$ 3,780	\$ 1,068	\$ -	\$ 378	\$ 5,226
Williston	Levy	\$ 47,202	\$ 27,271	\$ -	\$ 7,815	\$ 82,288
Yankeetown	Levy	\$ 5,909	\$ 9,231	\$ -	\$ 1,417	\$ 16,557
Bristol	Liberty	\$ 18,989	\$ 29,087	\$ -	\$ 1,658	\$ 49,733
Greenville	Madison	\$ 23,475	\$ 19,599	\$ -	\$ 1,762	\$ 44,835
Lee	Madison	\$ 5,990	\$ 8,796	\$ -	\$ 736	\$ 15,522
Madison	Madison	\$ 86,118	\$ 15,919	\$ -	\$ 5,941	\$ 107,978
Anna Maria	Manatee	\$ 13,693	\$ 21,460	\$ -	\$ 8,059	\$ 43,213
Bradenton	Manatee	\$ 376,545	\$ 925,115	\$ 21,528	\$ 265,421	\$ 1,588,609
Bradenton Beach	Manatee	\$ 27,417	\$ 9,653	\$ -	\$ 6,279	\$ 43,349
Holmes Beach	Manatee	\$ 55,071	\$ 56,709	\$ -	\$ 20,570	\$ 132,349
Palmetto	Manatee	\$ 169,179	\$ 130,632	\$ 7,669	\$ 67,339	\$ 374,819
Longboat Key	Manatee/Sarasota	\$ 47,549	\$ 89,878	\$ -	\$ 39,056	\$ 176,483
Bellevue	Marion	\$ 57,775	\$ 58,904	\$ -	\$ 20,119	\$ 136,798
Dunnellon	Marion	\$ 53,800	\$ 16,475	\$ -	\$ 7,772	\$ 78,048
McIntosh	Marion	\$ 7,411	\$ 7,048	\$ -	\$ 2,027	\$ 16,487
Ocala	Marion	\$ 643,622	\$ 741,273	\$ -	\$ 251,806	\$ 1,636,701
Reddick	Marion	\$ 5,166	\$ 18,464	\$ -	\$ 2,269	\$ 25,899
Jupiter Island	Martin	\$ 2,386	\$ 11,551	\$ -	\$ 5,984	\$ 19,920
Ocean Breeze Park	Martin	\$ 6,147	\$ 10,963	\$ -	\$ 2,600	\$ 19,710
Sewall's Point	Martin	\$ 1,035	\$ 42,879	\$ -	\$ 14,618	\$ 58,532
Stuart	Martin	\$ 276,026	\$ 205,673	\$ -	\$ 114,024	\$ 595,723
Aventura	Miami-Dade	\$ -	\$ 318,911	\$ 175,228	\$ 193,723	\$ 687,863
Bal Harbour	Miami-Dade	\$ 43,116	\$ 6,908	\$ -	\$ 13,613	\$ 63,637
Bay Harbor Islands	Miami-Dade	\$ 32,155	\$ 47,537	\$ 18,191	\$ 30,487	\$ 128,370

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2013

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	\$ 7,523	\$ 16,549	\$ 90,541
Coral Gables	Miami-Dade	\$ 693,530	\$ 134,974	\$ 67,461	\$ 253,408	\$ 1,149,372
Cutler Bay	Miami-Dade	\$ -	\$ 963,302	\$ -	\$ 218,230	\$ 1,181,532
Doral	Miami-Dade	\$ -	\$ 787,056	\$ -	\$ 247,579	\$ 1,034,635
El Portal	Miami-Dade	\$ 11,922	\$ 55,233	\$ 364	\$ 12,595	\$ 80,114
Florida City	Miami-Dade	\$ 61,201	\$ 88,402	\$ 78,066	\$ 60,914	\$ 288,584
Golden Beach	Miami-Dade	\$ 2,533	\$ 8,214	\$ 1,583	\$ 4,978	\$ 17,309
Hialeah	Miami-Dade	\$ 1,930,261	\$ 3,610,477	\$ 921,318	\$ 1,217,035	\$ 7,679,091
Hialeah Gardens	Miami-Dade	\$ 16,283	\$ 371,607	\$ 109,214	\$ 117,788	\$ 614,892
Homestead	Miami-Dade	\$ 326,447	\$ 408,779	\$ 562,497	\$ 327,697	\$ 1,625,419
Indian Creek	Miami-Dade	\$ 1,391	\$ 52	\$ -	\$ 466	\$ 1,909
Key Biscayne	Miami-Dade	\$ -	\$ 133,355	\$ 38,288	\$ 66,868	\$ 238,510
Medley	Miami-Dade	\$ 10,067	\$ 2,381	\$ 243	\$ 4,539	\$ 17,230
Metro Dade	Miami-Dade	\$ 48,210,108	\$ -	\$ -	\$ -	\$ 48,210,108
Miami	Miami-Dade	\$ 5,721,258	\$ 3,288,516	\$ 640,960	\$ 2,150,511	\$ 11,801,244
Miami Beach	Miami-Dade	\$ 1,489,227	\$ 508,031	\$ -	\$ 475,500	\$ 2,472,758
Miami Gardens	Miami-Dade	\$ -	\$ 2,872,242	\$ -	\$ 580,525	\$ 3,452,767
Miami Lakes	Miami-Dade	\$ -	\$ 567,392	\$ -	\$ 159,049	\$ 726,441
Miami Shores	Miami-Dade	\$ 143,763	\$ 88,038	\$ 13,171	\$ 56,841	\$ 301,813
Miami Springs	Miami-Dade	\$ 217,492	\$ 82,329	\$ 19,636	\$ 74,804	\$ 394,260
North Bay	Miami-Dade	\$ 66,164	\$ 63,889	\$ 16,061	\$ 38,661	\$ 184,775
North Miami	Miami-Dade	\$ 755,251	\$ 619,431	\$ 234,069	\$ 318,444	\$ 1,927,196
North Miami Beach	Miami-Dade	\$ 642,052	\$ 312,312	\$ 131,666	\$ 224,931	\$ 1,310,961
Opa-locka	Miami-Dade	\$ 242,147	\$ 159,769	\$ 13,996	\$ 82,441	\$ 498,354
Palmetto Bay	Miami-Dade	\$ -	\$ 436,942	\$ -	\$ 126,812	\$ 563,754
Pinecrest	Miami-Dade	\$ -	\$ 277,711	\$ 35,829	\$ 98,714	\$ 412,254
South Miami	Miami-Dade	\$ 289,293	\$ 10,591	\$ -	\$ 63,146	\$ 363,030
Sunny Isles Beach	Miami-Dade	\$ -	\$ 215,975	\$ 87,135	\$ 112,847	\$ 415,957
Surfside	Miami-Dade	\$ 104,228	\$ 4,350	\$ 3,800	\$ 31,115	\$ 143,493
Sweetwater	Miami-Dade	\$ 38,362	\$ 363,492	\$ 44,445	\$ 108,140	\$ 554,439
Virginia Gardens	Miami-Dade	\$ 40,502	\$ 11,653	\$ 649	\$ 12,865	\$ 65,670
West Miami	Miami-Dade	\$ 167,074	\$ 5,928	\$ -	\$ 32,312	\$ 205,315
Islamorada	Monroe	\$ -	\$ 178,167	\$ 7,959	\$ 77,315	\$ 263,441
Key Colony Beach	Monroe	\$ 3,918	\$ 19,319	\$ 104	\$ 10,070	\$ 33,411
Key West	Monroe	\$ 392,780	\$ 402,859	\$ 27,144	\$ 311,382	\$ 1,134,165
Layton	Monroe	\$ 2,685	\$ 2,824	\$ 13	\$ 2,325	\$ 7,847
Marathon	Monroe	\$ -	\$ 212,444	\$ -	\$ 104,834	\$ 317,278
Callahan	Nassau	\$ 25,665	\$ 5,441	\$ -	\$ 4,670	\$ 35,776
Fernandina Beach	Nassau	\$ 130,679	\$ 110,724	\$ -	\$ 47,575	\$ 288,978
Hilliard	Nassau	\$ 23,263	\$ 61,133	\$ 6,635	\$ 12,833	\$ 103,864
Cinco Bayou	Okaloosa	\$ 21,997	\$ 1,586	\$ -	\$ 2,589	\$ 26,172
Crestview	Okaloosa	\$ 138,336	\$ 242,914	\$ 122,419	\$ 141,833	\$ 645,502
Destin	Okaloosa	\$ -	\$ 196,895	\$ 23,687	\$ 83,195	\$ 303,777
Fort Walton Beach	Okaloosa	\$ 227,379	\$ 361,741	\$ -	\$ 131,888	\$ 721,007
Laurel Hill	Okaloosa	\$ 4,088	\$ 25,850	\$ -	\$ 3,631	\$ 33,569
Mary Esther	Okaloosa	\$ 13,743	\$ 76,834	\$ 2,206	\$ 26,037	\$ 118,820
Niceville	Okaloosa	\$ 54,427	\$ 242,668	\$ 23,052	\$ 86,210	\$ 406,357
Shalimar	Okaloosa	\$ 10,992	\$ 2,828	\$ 560	\$ 4,848	\$ 19,227
Valparaiso	Okaloosa	\$ 40,774	\$ 168,405	\$ -	\$ 34,049	\$ 243,228
Okeechobee	Okeechobee	\$ 176,013	\$ 71,610	\$ -	\$ 22,588	\$ 270,211
Apopka	Orange	\$ 183,788	\$ 514,398	\$ 347,156	\$ 466,193	\$ 1,511,535
Belle Isle	Orange	\$ 9,272	\$ 152,993	\$ 10,696	\$ 67,142	\$ 240,103
Eatonville	Orange	\$ 18,949	\$ 60,663	\$ -	\$ 23,491	\$ 103,103
Edgewood	Orange	\$ 63,799	\$ 7,004	\$ 1,020	\$ 28,066	\$ 99,889
Maitland	Orange	\$ 158,137	\$ 138,272	\$ 68,696	\$ 176,612	\$ 541,717
Oakland	Orange	\$ 7,322	\$ 18,104	\$ 20,327	\$ 28,458	\$ 74,211
Ocoee	Orange	\$ 78,748	\$ 610,195	\$ 262,022	\$ 399,253	\$ 1,350,218
Orlando	Orange	\$ 1,969,237	\$ 3,858,549	\$ 993,517	\$ 2,666,979	\$ 9,488,281
Windermere	Orange	\$ 10,267	\$ 35,450	\$ 12,551	\$ 27,606	\$ 85,874
Winter Garden	Orange	\$ 149,053	\$ 294,959	\$ 327,448	\$ 387,637	\$ 1,159,097
Winter Park	Orange	\$ 458,356	\$ 342,412	\$ 27,320	\$ 311,558	\$ 1,139,645
Kissimmee	Osceola	\$ 243,964	\$ 894,400	\$ 305,285	\$ 317,101	\$ 1,760,750
St. Cloud	Osceola	\$ 105,511	\$ 402,005	\$ 275,969	\$ 187,515	\$ 970,999
Atlantis	Palm Beach	\$ 6,296	\$ 21,897	\$ 3,864	\$ 11,097	\$ 43,153
Belle Glade	Palm Beach	\$ 302,170	\$ 370,085	\$ 67,327	\$ 96,672	\$ 836,254
Boca Raton	Palm Beach	\$ 523,997	\$ 934,776	\$ 174,757	\$ 467,070	\$ 2,100,600
Boynton Beach	Palm Beach	\$ 337,969	\$ 964,300	\$ 260,299	\$ 377,549	\$ 1,940,118

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2013

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	\$ 1,942	\$ 3,326	\$ 14,312
Cloud Lake	Palm Beach	\$ 3,753	\$ 274	\$ 50	\$ 747	\$ 4,824
Delray Beach	Palm Beach	\$ 362,476	\$ 882,567	\$ 105,545	\$ 334,961	\$ 1,685,549
Glen Ridge	Palm Beach	\$ 1,438	\$ 3,283	\$ 107	\$ 1,212	\$ 6,040
Golf	Palm Beach	\$ 1,033	\$ 2,030	\$ 424	\$ 1,395	\$ 4,881
Greenacres	Palm Beach	\$ 14,848	\$ 633,993	\$ 260,889	\$ 207,949	\$ 1,117,679
Gulf Stream	Palm Beach	\$ 1,397	\$ 9,474	\$ 1,368	\$ 5,197	\$ 17,436
Haverhill	Palm Beach	\$ 8,402	\$ 19,445	\$ 11,511	\$ 10,366	\$ 49,724
Highland Beach	Palm Beach	\$ 2,928	\$ 51,775	\$ 2,708	\$ 19,587	\$ 76,998
Hypoluxo	Palm Beach	\$ 2,273	\$ 21,689	\$ 12,488	\$ 14,323	\$ 50,773
Juno Beach	Palm Beach	\$ 13,616	\$ 36,407	\$ 2,932	\$ 17,578	\$ 70,533
Jupiter	Palm Beach	\$ 67,918	\$ 570,474	\$ 262,548	\$ 305,263	\$ 1,206,203
Jupiter Inlet Colony	Palm Beach	\$ 1,225	\$ 5,397	\$ 6	\$ 2,214	\$ 8,842
Lake Clarke Shores	Palm Beach	\$ 7,218	\$ 70,108	\$ 3,295	\$ 18,685	\$ 99,305
Lake Park	Palm Beach	\$ 253,135	\$ 16,751	\$ -	\$ 45,134	\$ 315,020
Lake Worth	Palm Beach	\$ 364,734	\$ 555,345	\$ 116,348	\$ 193,211	\$ 1,229,638
Lantana	Palm Beach	\$ 209,533	\$ 29,683	\$ 9,462	\$ 57,432	\$ 306,110
Loxahatchee Groves	Palm Beach	\$ -	\$ 60,273	\$ -	\$ 17,600	\$ 77,873
Manalapan	Palm Beach	\$ 1,985	\$ 3,310	\$ 446	\$ 2,247	\$ 7,988
Mangonia Park	Palm Beach	\$ 15,044	\$ 11,874	\$ 5,101	\$ 10,449	\$ 42,469
North Palm Beach	Palm Beach	\$ 82,307	\$ 179,019	\$ 1,486	\$ 66,630	\$ 329,442
Ocean Ridge	Palm Beach	\$ 4,910	\$ 21,892	\$ 1,321	\$ 9,885	\$ 38,007
Pahokee	Palm Beach	\$ 96,481	\$ 233,596	\$ -	\$ 30,529	\$ 360,605
Palm Beach	Palm Beach	\$ 171,886	\$ 29,242	\$ -	\$ 46,202	\$ 247,330
Palm Beach Gardens	Palm Beach	\$ 126,411	\$ 564,740	\$ 157,433	\$ 268,159	\$ 1,116,744
Palm Beach Shores	Palm Beach	\$ 11,360	\$ 7,533	\$ 105	\$ 6,320	\$ 25,319
Palm Springs	Palm Beach	\$ 90,524	\$ 237,677	\$ 133,340	\$ 105,261	\$ 566,802
Riviera Beach	Palm Beach	\$ 369,915	\$ 342,877	\$ 37,806	\$ 179,806	\$ 930,404
Royal Palm Beach	Palm Beach	\$ 3,712	\$ 414,848	\$ 215,403	\$ 188,949	\$ 822,912
South Bay	Palm Beach	\$ 42,669	\$ 86,119	\$ 4,040	\$ 16,681	\$ 149,509
South Palm Beach	Palm Beach	\$ 745	\$ 24,235	\$ -	\$ 6,481	\$ 31,461
Tequesta	Palm Beach	\$ 129,246	\$ 12,301	\$ -	\$ 31,154	\$ 172,701
Wellington	Palm Beach	\$ -	\$ 596,246	\$ 319,351	\$ 312,745	\$ 1,228,343
West Palm Beach	Palm Beach	\$ 1,326,451	\$ 764,585	\$ 198,278	\$ 551,262	\$ 2,840,576
Dade City	Pasco	\$ 134,787	\$ 135,017	\$ -	\$ 26,527	\$ 296,331
New Port Richey	Pasco	\$ 290,251	\$ 309,776	\$ -	\$ 61,449	\$ 661,476
Port Richey	Pasco	\$ 15,410	\$ 72,453	\$ -	\$ 11,007	\$ 98,870
St. Leo	Pasco	\$ 9,442	\$ 29,624	\$ 1,058	\$ 5,522	\$ 45,646
San Antonio	Pasco	\$ 14,350	\$ 24,736	\$ -	\$ 4,690	\$ 43,776
Zephyrhills	Pasco	\$ 110,964	\$ 236,781	\$ -	\$ 54,761	\$ 402,505
Belleair	Pinellas	\$ 15,115	\$ 54,353	\$ 494	\$ 17,134	\$ 87,096
Belleair Beach	Pinellas	\$ 4,762	\$ 31,009	\$ -	\$ 6,908	\$ 42,679
Belleair Bluffs	Pinellas	\$ 66,417	\$ 5,775	\$ -	\$ 8,994	\$ 81,186
Belleair Shore	Pinellas	\$ 352	\$ 529	\$ 281	\$ 483	\$ 1,644
Clearwater	Pinellas	\$ 1,191,562	\$ 1,270,006	\$ 118,479	\$ 477,993	\$ 3,058,040
Dunedin	Pinellas	\$ 313,081	\$ 591,613	\$ 32,777	\$ 156,394	\$ 1,093,864
Gulfport	Pinellas	\$ 133,248	\$ 166,253	\$ 3,493	\$ 53,271	\$ 356,265
Indian Rocks Beach	Pinellas	\$ 54,431	\$ 27,332	\$ -	\$ 18,215	\$ 99,978
Indian Shores	Pinellas	\$ 10,610	\$ 12,732	\$ -	\$ 6,289	\$ 29,631
Kenneth City	Pinellas	\$ 145,147	\$ 11,413	\$ 9,844	\$ 22,134	\$ 188,538
Largo	Pinellas	\$ 652,934	\$ 1,160,997	\$ 204,295	\$ 344,531	\$ 2,362,757
Madeira Beach	Pinellas	\$ 174,090	\$ 10,826	\$ -	\$ 18,879	\$ 203,794
North Redington Beach	Pinellas	\$ 11,820	\$ 7,712	\$ 1,379	\$ 6,275	\$ 27,187
Oldsmar	Pinellas	\$ 19,857	\$ 204,898	\$ 34,425	\$ 60,268	\$ 319,447
Pinellas Park	Pinellas	\$ 387,226	\$ 701,404	\$ 106,711	\$ 217,481	\$ 1,412,821
Redington Beach	Pinellas	\$ 4,793	\$ 22,244	\$ -	\$ 6,320	\$ 33,356
Redington Shores	Pinellas	\$ 12,192	\$ 29,311	\$ -	\$ 9,393	\$ 50,896
Safety Harbor	Pinellas	\$ 57,772	\$ 314,728	\$ 20,944	\$ 74,785	\$ 468,229
St. Petersburg	Pinellas	\$ 3,125,822	\$ 3,324,207	\$ 223,771	\$ 1,082,085	\$ 7,755,885
St. Pete Beach	Pinellas	\$ 199,235	\$ 25,108	\$ -	\$ 41,389	\$ 265,733
Seminole	Pinellas	\$ 166,578	\$ 83,971	\$ 69,891	\$ 76,317	\$ 396,757
South Pasadena	Pinellas	\$ 89,458	\$ 44,021	\$ -	\$ 21,983	\$ 155,462
Tarpon Springs	Pinellas	\$ 199,105	\$ 289,344	\$ 54,697	\$ 104,008	\$ 647,154
Treasure Island	Pinellas	\$ 104,086	\$ 47,176	\$ -	\$ 29,693	\$ 180,956
Auburndale	Polk	\$ 95,208	\$ 159,178	\$ 18,163	\$ 54,882	\$ 327,431
Bartow	Polk	\$ 247,027	\$ 225,594	\$ 17,361	\$ 69,473	\$ 559,454
Davenport	Polk	\$ 22,371	\$ 44,204	\$ 6,499	\$ 11,783	\$ 84,858

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2013

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	\$ 14,595	\$ 15,103	\$ 97,339
Eagle Lake	Polk	\$ 20,806	\$ 52,004	\$ 754	\$ 9,163	\$ 82,727
Fort Meade	Polk	\$ 76,018	\$ 139,315	\$ 12,355	\$ 22,860	\$ 250,547
Frostproof	Polk	\$ 59,573	\$ 16,744	\$ 254	\$ 12,157	\$ 88,728
Haines City	Polk	\$ 182,087	\$ 253,960	\$ 68,590	\$ 83,454	\$ 588,091
Highland Park	Polk	\$ -	\$ 2,740	\$ 962	\$ 935	\$ 4,636
Hillcrest Heights	Polk	\$ 498	\$ 4,933	\$ 347	\$ 1,032	\$ 6,810
Lake Alfred	Polk	\$ 36,465	\$ 67,725	\$ 23,065	\$ 20,377	\$ 147,632
Lake Hamilton	Polk	\$ 15,272	\$ 14,019	\$ -	\$ 5,002	\$ 34,293
Lake Wales	Polk	\$ 190,668	\$ 99,186	\$ 33,379	\$ 57,799	\$ 381,032
Lakeland	Polk	\$ 973,011	\$ 1,183,911	\$ 202,660	\$ 395,846	\$ 2,755,428
Mulberry	Polk	\$ 53,918	\$ 36,479	\$ 1,483	\$ 15,509	\$ 107,389
Polk City	Polk	\$ 15,070	\$ 51,140	\$ -	\$ 6,347	\$ 72,556
Winter Haven	Polk	\$ 439,141	\$ 303,030	\$ 73,694	\$ 137,637	\$ 953,502
Crescent City	Putnam	\$ 47,077	\$ 14,453	\$ -	\$ 4,491	\$ 66,021
Interlachen	Putnam	\$ 11,693	\$ 30,525	\$ -	\$ 3,995	\$ 46,213
Palatka	Putnam	\$ 276,527	\$ 92,156	\$ -	\$ 30,071	\$ 398,753
Pomona Park	Putnam	\$ 7,968	\$ 14,081	\$ 804	\$ 2,597	\$ 25,450
Welaka	Putnam	\$ 7,493	\$ 7,421	\$ -	\$ 1,996	\$ 16,911
Hastings	St. Johns	\$ 15,795	\$ 11,024	\$ -	\$ 3,262	\$ 30,081
St. Augustine	St. Johns	\$ 340,862	\$ 131,711	\$ -	\$ 72,973	\$ 545,545
St. Augustine Beach	St. Johns	\$ 7,099	\$ 95,665	\$ 7,221	\$ 34,734	\$ 144,719
Fort Pierce	St. Lucie	\$ 711,816	\$ 324,578	\$ 7,426	\$ 110,793	\$ 1,154,613
Port St. Lucie	St. Lucie	\$ 6,475	\$ 1,696,431	\$ 1,116,110	\$ 436,570	\$ 3,255,586
St. Lucie Village	St. Lucie	\$ 2,371	\$ 8,188	\$ -	\$ 1,565	\$ 12,124
Gulf Breeze	Santa Rosa	\$ 75,883	\$ 88,344	\$ -	\$ 19,304	\$ 183,531
Jay	Santa Rosa	\$ 20,822	\$ 7,321	\$ -	\$ 1,785	\$ 29,929
Milton	Santa Rosa	\$ 116,957	\$ 150,174	\$ -	\$ 29,303	\$ 296,434
North Port	Sarasota	\$ 24,372	\$ 435,594	\$ 531,179	\$ 334,656	\$ 1,325,802
Sarasota	Sarasota	\$ 937,613	\$ 519,388	\$ -	\$ 302,980	\$ 1,759,981
Venice	Sarasota	\$ 240,488	\$ 242,976	\$ -	\$ 121,057	\$ 604,521
Altamonte Springs	Seminole	\$ 57,567	\$ 824,280	\$ 89,708	\$ 198,242	\$ 1,169,797
Casselberry	Seminole	\$ 170,722	\$ 488,283	\$ 51,434	\$ 125,335	\$ 835,773
Lake Mary	Seminole	\$ -	\$ 175,333	\$ 41,128	\$ 66,033	\$ 282,494
Longwood	Seminole	\$ 80,818	\$ 231,114	\$ 7,098	\$ 65,245	\$ 384,274
Oviedo	Seminole	\$ 39,986	\$ 475,431	\$ 153,187	\$ 159,288	\$ 827,892
Sanford	Seminole	\$ 376,081	\$ 611,108	\$ 227,990	\$ 255,724	\$ 1,470,903
Winter Springs	Seminole	\$ 13,825	\$ 673,732	\$ 97,907	\$ 159,001	\$ 944,465
Bushnell	Sumter	\$ 36,546	\$ 37,825	\$ -	\$ 11,071	\$ 85,443
Center Hill	Sumter	\$ 8,283	\$ 27,199	\$ -	\$ 4,513	\$ 39,995
Coleman	Sumter	\$ 13,609	\$ 27,386	\$ -	\$ 3,211	\$ 44,206
Webster	Sumter	\$ 17,618	\$ 18,676	\$ -	\$ 3,585	\$ 39,880
Wildwood	Sumter	\$ 61,478	\$ 72,500	\$ 11,403	\$ 30,643	\$ 176,024
Branford	Suwannee	\$ 20,042	\$ 4,266	\$ -	\$ 1,986	\$ 26,295
Live Oak	Suwannee	\$ 153,904	\$ 117,320	\$ -	\$ 19,108	\$ 290,332
Perry	Taylor	\$ 180,555	\$ 57,391	\$ -	\$ 29,294	\$ 267,240
Lake Butler	Union	\$ 29,351	\$ 46,307	\$ -	\$ 3,458	\$ 79,117
Raiford	Union	\$ 1,694	\$ 8,057	\$ -	\$ 465	\$ 10,216
Worthington Springs	Union	\$ 4,563	\$ 2,353	\$ 3,767	\$ 330	\$ 11,013
Daytona Beach	Volusia	\$ 1,027,176	\$ 657,390	\$ -	\$ 224,477	\$ 1,909,044
Daytona Beach Shores	Volusia	\$ 91,781	\$ 7,979	\$ -	\$ 15,641	\$ 115,401
DeBary	Volusia	\$ -	\$ 241,559	\$ 70,253	\$ 71,152	\$ 382,963
DeLand	Volusia	\$ 318,746	\$ 142,072	\$ 119,716	\$ 99,550	\$ 680,084
Deltona	Volusia	\$ -	\$ 1,548,977	\$ 896,153	\$ 313,708	\$ 2,758,838
Edgewater	Volusia	\$ 68,458	\$ 392,955	\$ 97,327	\$ 76,418	\$ 635,158
Holly Hill	Volusia	\$ 155,248	\$ 143,841	\$ 8,011	\$ 42,938	\$ 350,038
Lake Helen	Volusia	\$ 8,885	\$ 58,031	\$ 5,849	\$ 9,664	\$ 82,429
New Smyrna Beach	Volusia	\$ 201,998	\$ 197,487	\$ 34,687	\$ 82,730	\$ 516,903
Oak Hill	Volusia	\$ 13,952	\$ 22,879	\$ 2,463	\$ 6,600	\$ 45,893
Orange City	Volusia	\$ 21,923	\$ 108,197	\$ 64,877	\$ 39,686	\$ 234,683
Ormond Beach	Volusia	\$ 294,368	\$ 472,729	\$ 67,921	\$ 140,429	\$ 975,447
Pierson	Volusia	\$ 18,098	\$ 13,177	\$ 9,540	\$ 6,393	\$ 47,209
Ponce Inlet	Volusia	\$ 4,946	\$ 32,790	\$ 4,264	\$ 11,166	\$ 53,167
Port Orange	Volusia	\$ 93,493	\$ 980,523	\$ 229,242	\$ 209,109	\$ 1,512,367
South Daytona	Volusia	\$ 132,655	\$ 192,449	\$ 11,133	\$ 45,122	\$ 381,359
St. Marks	Wakulla	\$ 9,455	\$ 15,580	\$ -	\$ 761	\$ 25,795
Sopchoppy	Wakulla	\$ 9,800	\$ 23,142	\$ -	\$ 1,186	\$ 34,128

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2013

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	\$ -	\$ 57,084	\$ 274,332
Freeport	Walton	\$ 11,372	\$ 31,161	\$ 3,099	\$ 19,842	\$ 65,474
Paxton	Walton	\$ 13,228	\$ 7,606	\$ 4,653	\$ 7,151	\$ 32,638
Caryville	Washington	\$ 11,357	\$ 1,616	\$ 197	\$ 765	\$ 13,935
Chipley	Washington	\$ 67,615	\$ 46,974	\$ -	\$ 9,780	\$ 124,369
Ebro	Washington	\$ 4,447	\$ 4,418	\$ -	\$ 738	\$ 9,603
Vernon	Washington	\$ 12,365	\$ 26,926	\$ -	\$ 1,877	\$ 41,168
Wausau	Washington	\$ 4,597	\$ 16,650	\$ -	\$ 1,046	\$ 22,294
Statewide Totals		\$ 124,683,365	\$ 122,417,058	\$ 27,919,603	\$ 47,600,000	\$ 322,620,025

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 2013 has been estimated to be as follows: state sales tax, \$236.7 million or 73.37%; municipal fuel tax, \$85.9 million or 26.6%; and the state alternative fuel user decal fee collections, 0.1 million or 0.02%.

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:

Chapter 2012-32, L.O.F., (HB 7087) defines a new class of oil, *mature field recovery oil*, and applies the current tiered tax rate structure for tertiary oil to this new class. Additionally, the legislation modifies the distribution of tax proceeds. These changes became effective on July 1, 2012. The Revenue Estimating Conference estimates that these changes will have a negative fiscal impact of (\$0.1) million to local governments in the 2012-13 fiscal year and a recurring negative impact of (\$0.1) million to those county governments eligible to receive tax proceeds.

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 oil, tertiary oil, and mature field recovery 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

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

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

3. Imposed pursuant to Section 211.025, F.S.

4. Imposed pursuant to Section 211.026, F.S.

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.

Prior Years' Revenues:

A summary of prior years' distributions is available.⁶

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

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:

Chapter 2012-32, L.O.F., (HB 7087) sets the tax rate at \$1.61 per ton severed, except for the eight year period from January 1, 2015, until December 31, 2022, when the tax rate is set at \$1.80 per ton severed. Additionally, the legislation eliminates the \$1.38 per ton surcharge and the base rate adjustment mechanism. During the eight year period when the tax rate is set at \$1.80, the distribution of tax proceeds is modified so that a higher proportion of total proceeds is directed to the Nonmandatory Land Reclamation Trust Fund and lower proportions of total proceeds are directed to the other uses. These changes became effective on July 1, 2012. The Revenue Estimating Conference estimates that these changes will have a recurring negative fiscal impact of (\$3.6) million to those county governments eligible to receive tax proceeds.

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

The tax rate shall be \$1.61 per ton severed, except for the time period beginning January 1, 2015, until December 31, 2022, when the tax rate shall be \$1.80 per ton severed.³ This severance tax shall be in addition to any ad valorem taxes levied upon the separately assessed mineral interest in the real property upon which the site of severance is located, or any other tax, permit, or license fee imposed by the state or its political subdivisions.⁴

Distribution of Proceeds:

Except during the period of January 1, 2015, until December 31, 2022, the proceeds from the severance taxes, interest, and penalties are exempt from the General Revenue Service Charge provided in s. 215.20, F.S., and 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;

1. Section 211.3103(1), F.S.

2. Section 211.3103(3), F.S.

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

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

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. These particular payments shall be made to the counties unless the Legislature by special act creates a local authority to promote and direct the county's economic development. If such an authority exists, payments shall be made to that authority;
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

During the period of January 1, 2015, until December 31, 2022, the proceeds from the severance taxes, interest, and penalties are exempt from the General Revenue Service Charge provided in s. 215.20, F.S., and shall be paid into the State Treasury as follows:

1. 22.8 percent to the Conservation and Recreation Lands Trust Fund;
2. 31.9 percent to the state's General Revenue Fund;
3. 11.5 percent for payment to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary;
4. 8.9 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. These particular payments shall be made to the counties unless the Legislature by special act creates a local authority to promote and direct the county's economic development. If such an authority exists, payments shall be made to that authority;
5. 16.1 percent to the Nonmandatory Land Reclamation Trust Fund;
6. 5.6 percent to the Phosphate Research Trust Fund in the Department of Education's Division of Universities; and
7. 3.2 percent to the Minerals Trust Fund.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

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

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

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

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>

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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:

There were no general law amendments resulting from the 2012 Regular Legislative Session.

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 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

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

2. Section 420.9079, F.S.

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

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

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.

<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.

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.

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

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 2012 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 applies to telecommunications, video, direct-to-home satellite, and related services. The definition of *communications services* encompasses voice, data, audio, video, or any other information or signals transmitted by any medium. Examples of services subject to the tax include, but are not limited to, local, long distance, and toll telephone; voice over Internet protocol telephone; video services; video streaming; direct-to-home satellite; mobile communications; private line services; pager and beeper; telephone charges made at a hotel or motel; facsimiles; and telex, telegram, and teletype. 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. The tax is comprised of two parts: the Florida communications services tax and the local communications services tax. 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.

Florida Communications Services Tax:

The Florida communications services tax includes both a state tax and a gross receipts tax. Although the gross receipts tax on communications services is imposed under Chapter 203, F.S., it is administered under Chapter 202, F.S. Communications services, except direct-to-home satellite service, are subject to the state tax of 6.65 percent and the gross receipts tax of 2.52 percent.¹ Direct-to-home satellite service is subject to the state tax of 10.8 percent and the gross receipts tax of 2.37 percent.²

Local Communications Services Tax:

A county or municipality may authorize by ordinance the levy of a local communications services tax.³ The local tax rates vary depending on the type of local government entity. For municipalities and charter counties that have not chosen to levy permit fees, the tax may be levied at a rate of 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 of 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.⁴ 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.⁵

General Law Amendments:

Chapter 2012-70, L.O.F., (CS/HB 809) updates and modifies a number of provisions regarding the manner in which the communications services tax is levied. The legislation makes several definitional changes including the definition of *sales price* to expand the existing provisions relating to what charges a communications services dealer may exclude from the taxable sales price of communications services. In addition, the

1. Sections 202.12(1)(a), 203.01(b), F.S.

2. Sections 202.12(1)(b), 203.01(b), F.S.

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

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

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

legislation modifies the requirements of s. 202.22, F.S., relating to a dealer that does not use one of the three approved local tax siting methods. Also, it requires the Department of Revenue to make jurisdiction-by-jurisdiction gross taxable sales and net tax information by fiscal year available to the public. The legislation also makes the revised definitions and liability provisions retroactive and remedial and creates a nine-member working group to review various aspects of communications services tax law and provide recommendations to the Governor and Legislature by February 1, 2013. These changes became effective on July 1, 2012.

The Revenue Estimating Conference estimates that the changes to dealer liability for incorrectly assigned service addresses will have a negative fiscal impact of (\$4.3) million to local governments in the 2012-13 fiscal year and a recurring negative impact of (\$4.7) million. Other changes in the legislation will have a negative indeterminate effect on local government revenues.

Eligibility Requirements:

County and municipal governments receive proceeds of the Florida 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.⁶

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.⁷

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.⁸

6. Section 202.16, F.S.

7. Section 202.22, F.S.

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

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.⁹

Distribution of Proceeds:

Florida 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.¹⁰

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 taxable sales and local 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 tax revenues raised by or distributed to a county or municipal government tax may be used for any public purpose, including the pledge of such revenues for the repayment of current or future bonded indebtedness. However, any revenue raised by a tax imposed pursuant to s. 202.19(5), F.S., (i.e., a local option sales tax imposed on communications services) 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.

9. Section 202.21, F.S.

10. Sections 202.18(1)(a), 202.18(2)(a), F.S.

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

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

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

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

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

Local Tax Rates and Current Year's Revenues:

The DOR maintains a list of historical, current, and upcoming local tax rates.¹⁶ The table included in this section lists the estimated local communications services tax distributions for local fiscal year ending 2013 as calculated by the DOR.

Additional Detail:

Compilations of communications services taxable sales within county unincorporated areas and municipal jurisdictions as well as local communications services tax distributions to counties and municipalities by fiscal year, as compiled from DOR source data, can be found on the EDR's website.¹⁷

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

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

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

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2013

Local Government	Estimated CST Base LFY 2013	2011 Revenue Sharing Population	Per Capita Consumption (See Note 4)	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-3)
ALACHUA BOCC	\$ 68,605,274	98,537	\$ 696	6.90%	\$ 4,940,127
Alachua	\$ 7,224,895	9,108	\$ 793	5.22%	\$ 385,253
Archer	\$ 659,292	1,139	\$ 579	5.22%	\$ 37,107
Gainesville	\$ 89,564,683	123,105	\$ 728	5.57%	\$ 5,035,204
Hawthorne	\$ 998,260	1,409	\$ 708	5.22%	\$ 54,279
High Springs	\$ 3,234,248	5,358	\$ 604	5.22%	\$ 174,905
La Crosse	\$ 160,564	352	\$ 456	3.42%	\$ 6,140
Micanopy	\$ 359,802	594	\$ 606	5.10%	\$ 20,251
Newberry	\$ 3,119,066	4,945	\$ 631	5.22%	\$ 167,571
Waldo	\$ 435,342	1,003	\$ 434	5.22%	\$ 23,521
BAKER BOCC	\$ 7,588,935	18,196	\$ 417	1.84%	\$ 139,597
Glen St. Mary	\$ 342,080	433	\$ 790	5.30%	\$ 20,487
Macclenny	\$ 3,958,494	6,350	\$ 623	6.02%	\$ 240,605
BAY BOCC	\$ 50,329,906	72,221	\$ 697	1.84%	\$ 1,019,752
Callaway	\$ 7,944,581	14,458	\$ 549	5.22%	\$ 449,415
Lynn Haven	\$ 13,194,406	18,585	\$ 710	5.22%	\$ 748,322
Mexico Beach	\$ 1,456,582	1,082	\$ 1,346	2.88%	\$ 35,373
Panama City	\$ 34,195,554	36,474	\$ 938	5.22%	\$ 1,939,146
Panama City Beach	\$ 18,683,703	12,025	\$ 1,554	5.22%	\$ 1,064,626
Parker	\$ 2,723,937	4,329	\$ 629	5.22%	\$ 151,779
Springfield	\$ 4,748,543	8,935	\$ 531	5.22%	\$ 260,524
BRADFORD BOCC	\$ 6,517,000	17,393	\$ 375	0.64%	\$ 42,584
Brooker	\$ 218,628	327	\$ 669	3.00%	\$ 7,848
Hampton	\$ 101,581	490	\$ 207	2.20%	\$ 2,619
Lawtey	\$ 336,830	727	\$ 463	1.10%	\$ 4,721
Starke	\$ 4,906,482	5,428	\$ 904	5.22%	\$ 271,183
BREVARD BOCC	\$ 155,053,996	205,458	\$ 755	5.22%	\$ 8,332,805
Cape Canaveral	\$ 10,284,902	9,936	\$ 1,035	5.22%	\$ 548,946
Cocoa	\$ 15,694,884	17,238	\$ 910	5.22%	\$ 853,997
Cocoa Beach	\$ 13,594,478	11,233	\$ 1,210	5.22%	\$ 736,367
Grant-Valkaria	\$ 2,643,287	3,867	\$ 684	5.22%	\$ 137,990
Indialantic	\$ 3,253,835	2,731	\$ 1,191	6.20%	\$ 214,171
Indian Harbour Beach	\$ 7,370,782	8,272	\$ 891	5.22%	\$ 402,235
Malabar	\$ 2,108,207	2,750	\$ 767	5.22%	\$ 115,185
Melbourne	\$ 76,892,142	76,354	\$ 1,007	5.93%	\$ 4,559,704
Melbourne Beach	\$ 2,781,728	3,105	\$ 896	5.22%	\$ 155,641
Melbourne Village	\$ 725,581	662	\$ 1,096	5.22%	\$ 41,005
Palm Bay	\$ 66,054,385	103,504	\$ 638	5.22%	\$ 3,597,668
Palm Shores	\$ 754,263	876	\$ 861	4.80%	\$ 38,305
Rockledge	\$ 21,124,468	25,000	\$ 845	5.22%	\$ 1,148,901
Satellite Beach	\$ 9,245,682	10,166	\$ 909	5.22%	\$ 508,526
Titusville	\$ 32,667,020	43,823	\$ 745	5.42%	\$ 1,835,640
West Melbourne	\$ 14,752,102	18,725	\$ 788	5.52%	\$ 838,998
BROWARD BOCC	\$ 28,711,792	15,403	\$ 1,864	5.22%	\$ 1,385,594
Coconut Creek	\$ 43,068,325	53,155	\$ 810	5.22%	\$ 2,323,835
Cooper City	\$ 24,752,303	29,154	\$ 849	4.80%	\$ 1,235,977
Coral Springs	\$ 102,356,306	121,651	\$ 841	5.22%	\$ 5,532,743
Dania Beach	\$ 22,401,148	29,596	\$ 757	5.32%	\$ 1,255,298
Davie	\$ 77,594,707	92,146	\$ 842	5.20%	\$ 4,158,570
Deerfield Beach	\$ 70,234,406	75,125	\$ 935	5.22%	\$ 3,775,886

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Local Government	Estimated CST Base LFY 2013	2011 Revenue Sharing Population	Per Capita Consumption (See Note 4)	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-3)
Fort Lauderdale	\$ 251,457,321	165,912	\$ 1,516	5.22%	\$ 13,655,843
Hallandale Beach	\$ 32,054,489	37,229	\$ 861	5.22%	\$ 1,778,130
Hillsboro Beach	\$ 2,692,371	1,875	\$ 1,436	1.20%	\$ 35,536
Hollywood	\$ 123,780,090	140,930	\$ 878	5.22%	\$ 6,815,876
Lauderdale-By-The-Sea	\$ 6,734,960	6,074	\$ 1,109	5.22%	\$ 368,157
Lauderdale Lakes	\$ 20,550,631	32,766	\$ 627	5.32%	\$ 1,128,472
Lauderhill	\$ 40,731,590	66,709	\$ 611	5.22%	\$ 2,209,880
Lazy Lake	\$ 25,531	24	\$ 1,064	0.60%	\$ 219
Lighthouse Point	\$ 10,507,553	10,377	\$ 1,013	6.22%	\$ 698,293
Margate	\$ 40,807,198	53,714	\$ 760	5.32%	\$ 2,274,395
Miramar	\$ 98,532,583	122,982	\$ 801	5.22%	\$ 5,250,984
North Lauderdale	\$ 24,190,941	41,248	\$ 586	5.22%	\$ 1,308,973
Oakland Park	\$ 34,825,423	41,549	\$ 838	5.42%	\$ 1,978,565
Parkland	\$ 20,718,503	24,391	\$ 849	5.22%	\$ 1,128,723
Pembroke Park	\$ 4,952,262	6,099	\$ 812	5.22%	\$ 266,687
Pembroke Pines	\$ 134,745,002	154,275	\$ 873	5.42%	\$ 7,518,508
Plantation	\$ 94,465,440	84,687	\$ 1,115	5.22%	\$ 5,096,828
Pompano Beach	\$ 104,178,871	100,073	\$ 1,041	5.22%	\$ 5,682,935
Sea Ranch Lakes	\$ 750,919	675	\$ 1,112	5.22%	\$ 40,891
Southwest Ranches	\$ 7,041,455	7,345	\$ 959	5.22%	\$ 388,401
Sunrise	\$ 80,250,533	84,375	\$ 951	5.22%	\$ 4,350,160
Tamarac	\$ 50,120,615	60,619	\$ 827	5.22%	\$ 2,741,713
West Park	\$ 5,497,060	14,078	\$ 390	5.22%	\$ 286,988
Weston	\$ 66,314,703	65,237	\$ 1,017	5.22%	\$ 3,595,510
Wilton Manors	\$ 10,970,458	11,743	\$ 934	5.62%	\$ 643,492
CALHOUN BOCC	\$ 3,583,653	9,951	\$ 360	1.84%	\$ 66,167
Altha	\$ 299,613	534	\$ 561	5.22%	\$ 15,967
Blountstown	\$ 2,065,058	2,512	\$ 822	5.22%	\$ 108,409
CHARLOTTE BOCC	\$ 99,909,153	143,108	\$ 698	5.22%	\$ 5,331,268
Punta Gorda	\$ 18,801,435	16,741	\$ 1,123	5.22%	\$ 996,185
CITRUS BOCC	\$ 76,806,066	130,464	\$ 589	2.24%	\$ 1,815,146
Crystal River	\$ 4,464,214	3,110	\$ 1,435	5.22%	\$ 243,693
Inverness	\$ 6,431,251	7,200	\$ 893	5.32%	\$ 355,880
CLAY BOCC	\$ 111,064,781	173,754	\$ 639	5.92%	\$ 6,858,845
Green Cove Springs	\$ 6,323,758	6,898	\$ 917	5.22%	\$ 341,748
Keystone Heights	\$ 1,296,561	1,338	\$ 969	5.22%	\$ 71,464
Orange Park	\$ 12,493,729	8,412	\$ 1,485	5.22%	\$ 665,270
Penney Farms	\$ 315,933	741	\$ 426	5.22%	\$ 17,749
COLLIER BOCC	\$ 233,528,936	287,399	\$ 813	2.10%	\$ 5,079,452
Everglades	\$ 533,799	406	\$ 1,315	3.90%	\$ 21,437
Marco Island	\$ 19,047,853	16,443	\$ 1,158	5.22%	\$ 1,013,002
Naples	\$ 50,103,542	19,451	\$ 2,576	5.22%	\$ 2,701,295
COLUMBIA BOCC	\$ 22,296,926	51,457	\$ 433	1.30%	\$ 322,286
Fort White	\$ 529,177	565	\$ 937	0.60%	\$ 3,882
Lake City	\$ 14,012,661	11,713	\$ 1,196	5.22%	\$ 831,454
DESOTO BOCC	\$ 8,022,203	25,028	\$ 321	2.34%	\$ 195,553
Arcadia	\$ 4,885,122	7,592	\$ 643	5.22%	\$ 268,645
DIXIE BOCC	\$ 4,489,517	13,224	\$ 339	1.84%	\$ 88,250
Cross City	\$ 1,540,484	1,728	\$ 891	2.50%	\$ 41,657
Horseshoe Beach	\$ 167,431	168	\$ 997	6.20%	\$ 10,708

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Local Government	Estimated CST Base LFY 2013	2011 Revenue Sharing Population	Per Capita Consumption (See Note 4)	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-3)
DUVAL - Jacksonville	\$ 745,649,522	821,485	\$ 908	5.22%	\$ 39,853,539
Atlantic Beach	\$ 11,027,426	12,670	\$ 870	5.22%	\$ 604,997
Baldwin	\$ 1,061,519	1,406	\$ 755	6.22%	\$ 67,420
Jacksonville Beach	\$ 24,245,680	21,441	\$ 1,131	5.22%	\$ 1,430,802
Neptune Beach	\$ 6,287,251	7,046	\$ 892	5.22%	\$ 327,227
ESCAMBIA BOCC	\$ 162,562,319	242,950	\$ 669	1.84%	\$ 3,153,717
Century	\$ 1,085,920	1,690	\$ 643	2.10%	\$ 23,353
Pensacola	\$ 66,802,591	51,880	\$ 1,288	5.22%	\$ 3,562,836
FLAGLER BOCC	\$ 11,101,099	13,127	\$ 846	1.84%	\$ 228,045
Beverly Beach	\$ 353,138	337	\$ 1,048	5.10%	\$ 19,238
Bunnell	\$ 2,244,008	2,700	\$ 831	5.75%	\$ 133,505
Flagler Beach (part)	\$ 4,391,563	4,444	\$ 988	5.10%	\$ 244,333
Marineland (part)	\$ 427,312	16	\$ 26,707	0.40%	\$ 2,089
Palm Coast	\$ 50,950,238	75,617	\$ 674	5.22%	\$ 2,731,941
FRANKLIN BOCC	\$ 5,543,213	6,240	\$ 888	0.90%	\$ 50,266
Apalachicola	\$ 1,987,294	2,239	\$ 888	3.60%	\$ 72,219
Carrabelle	\$ 954,492	1,350	\$ 707	5.82%	\$ 52,996
GADSDEN BOCC	\$ 12,287,329	28,126	\$ 437	1.84%	\$ 302,492
Chattahoochee	\$ 1,255,095	2,519	\$ 498	5.22%	\$ 80,761
Greensboro	\$ 300,430	602	\$ 499	5.12%	\$ 18,724
Gretna	\$ 613,259	1,460	\$ 420	4.02%	\$ 26,234
Havana	\$ 1,679,956	1,765	\$ 952	5.22%	\$ 92,388
Midway	\$ 2,239,451	3,076	\$ 728	3.70%	\$ 85,169
Quincy	\$ 5,847,354	7,470	\$ 783	5.22%	\$ 260,248
GILCHRIST BOCC	\$ 5,235,295	13,302	\$ 394	1.84%	\$ 110,409
Bell	\$ 239,198	440	\$ 544	4.50%	\$ 13,032
Fanning Springs (part)	\$ 238,719	345	\$ 692	5.62%	\$ 13,966
Trenton	\$ 1,365,328	1,985	\$ 688	5.22%	\$ 74,998
GLADES BOCC	\$ 3,606,873	10,195	\$ 354	1.84%	\$ 68,241
Moore Haven	\$ 614,175	1,637	\$ 375	1.20%	\$ 7,972
GULF BOCC	\$ 4,778,486	7,176	\$ 666	1.84%	\$ 87,633
Port St. Joe	\$ 3,286,960	3,462	\$ 949	5.22%	\$ 178,327
Wewahitchka	\$ 1,647,157	1,967	\$ 837	5.22%	\$ 86,336
HAMILTON BOCC	\$ 4,117,544	8,643	\$ 476	0.30%	\$ 15,584
Jasper	\$ 1,030,053	1,649	\$ 625	4.80%	\$ 53,137
Jennings	\$ 355,343	884	\$ 402	5.10%	\$ 19,746
White Springs	\$ 301,339	784	\$ 384	5.00%	\$ 16,360
HARDEE BOCC	\$ 6,944,274	16,086	\$ 432	1.34%	\$ 102,336
Bowling Green	\$ 644,560	2,914	\$ 221	3.32%	\$ 22,506
Wauchula	\$ 2,663,339	4,948	\$ 538	5.10%	\$ 145,068
Zolfo Springs	\$ 416,936	1,827	\$ 228	2.32%	\$ 10,615
HENDRY BOCC	\$ 12,526,439	26,083	\$ 480	1.84%	\$ 243,539
Clewiston	\$ 3,998,527	7,161	\$ 558	5.22%	\$ 217,617
LaBelle	\$ 3,591,465	4,628	\$ 776	4.22%	\$ 158,811
HERNANDO BOCC	\$ 98,972,273	164,878	\$ 600	1.40%	\$ 1,499,174
Brooksville	\$ 7,753,963	7,711	\$ 1,006	5.22%	\$ 433,213
Weeki Wachee	\$ 422,372	12	\$ 35,198	0.10%	\$ 735
HIGHLANDS BOCC	\$ 38,933,005	77,109	\$ 505	1.84%	\$ 758,131
Avon Park	\$ 5,250,968	8,865	\$ 592	5.22%	\$ 285,180
Lake Placid	\$ 2,345,102	2,175	\$ 1,078	5.22%	\$ 125,879

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Local Government	Estimated CST Base LFY 2013	2011 Revenue Sharing Population	Per Capita Consumption (See Note 4)	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-3)
Sebring	\$ 9,017,116	10,540	\$ 856	5.22%	\$ 502,671
HILLSBOROUGH BOCC	\$ 620,687,231	841,817	\$ 737	4.00%	\$ 25,246,299
Plant City	\$ 25,203,815	34,746	\$ 725	5.72%	\$ 1,481,871
Tampa	\$ 440,885,479	336,723	\$ 1,309	5.22%	\$ 23,019,316
Temple Terrace	\$ 28,925,302	24,442	\$ 1,183	5.40%	\$ 1,589,335
HOLMES BOCC	\$ 5,225,802	14,230	\$ 367	1.84%	\$ 97,007
Bonifay	\$ 2,203,613	2,762	\$ 798	5.82%	\$ 139,647
Esto	\$ 119,874	364	\$ 329	0.80%	\$ 962
Noma	\$ 64,971	198	\$ 328	0.10%	\$ 73
Ponce de Leon	\$ 256,093	589	\$ 435	2.70%	\$ 7,731
Westville	\$ 154,005	294	\$ 524	0.90%	\$ 1,785
INDIAN RIVER BOCC	\$ 70,182,247	91,411	\$ 768	1.84%	\$ 1,445,443
Fellsmere	\$ 1,461,008	5,220	\$ 280	5.22%	\$ 81,055
Indian River Shores	\$ 5,224,887	3,908	\$ 1,337	5.22%	\$ 279,066
Orchid	\$ 1,049,085	416	\$ 2,522	2.10%	\$ 21,668
Sebastian	\$ 16,184,731	21,995	\$ 736	5.22%	\$ 869,251
Vero Beach	\$ 24,550,453	15,256	\$ 1,609	5.12%	\$ 1,356,012
JACKSON BOCC	\$ 14,630,897	28,022	\$ 522	1.84%	\$ 290,488
Alford	\$ 226,530	489	\$ 463	1.50%	\$ 3,671
Bascom	\$ 64,360	121	\$ 532	1.32%	\$ 1,006
Campbellton	\$ 146,961	232	\$ 633	5.22%	\$ 8,073
Cottdale	\$ 390,151	931	\$ 419	5.22%	\$ 22,186
Graceville	\$ 1,748,897	2,278	\$ 768	5.22%	\$ 94,994
Grand Ridge	\$ 444,063	951	\$ 467	5.22%	\$ 24,081
Greenwood	\$ 358,007	684	\$ 523	5.22%	\$ 19,681
Jacob City	\$ 108,070	267	\$ 405	5.22%	\$ 5,641
Malone	\$ 652,932	644	\$ 1,014	5.22%	\$ 34,695
Marianna	\$ 4,778,893	5,959	\$ 802	5.22%	\$ 257,017
Sneads	\$ 1,224,668	1,862	\$ 658	3.30%	\$ 41,425
JEFFERSON BOCC	\$ 5,042,966	11,096	\$ 454	1.14%	\$ 59,441
Monticello	\$ 2,369,646	2,456	\$ 965	4.50%	\$ 115,616
LAFAYETTE BOCC	\$ 1,302,891	5,664	\$ 230	1.84%	\$ 25,538
Mayo	\$ 1,324,892	1,216	\$ 1,090	2.00%	\$ 27,695
LAKE BOCC	\$ 94,348,996	153,227	\$ 616	1.94%	\$ 1,918,166
Astatula	\$ 756,586	1,795	\$ 421	4.40%	\$ 34,430
Clermont	\$ 24,352,307	29,358	\$ 829	5.22%	\$ 1,324,022
Eustis	\$ 12,186,872	18,489	\$ 659	5.22%	\$ 653,306
Fruitland Park	\$ 3,289,279	4,152	\$ 792	5.22%	\$ 177,049
Groveland	\$ 5,417,301	8,800	\$ 616	5.22%	\$ 287,582
Howey-in-the-Hills	\$ 924,057	1,100	\$ 840	5.22%	\$ 49,934
Lady Lake	\$ 20,946,818	13,946	\$ 1,502	5.22%	\$ 1,125,161
Leesburg	\$ 20,410,495	20,408	\$ 1,000	5.22%	\$ 1,092,447
Mascotte	\$ 1,901,785	5,091	\$ 374	5.22%	\$ 101,926
Minneola	\$ 5,875,132	9,485	\$ 619	5.22%	\$ 313,560
Montverde	\$ 972,380	1,455	\$ 668	5.10%	\$ 50,178
Mount Dora	\$ 10,716,595	12,557	\$ 853	5.22%	\$ 571,985
Tavares	\$ 9,981,900	14,015	\$ 712	5.32%	\$ 605,096
Umatilla	\$ 2,149,364	3,458	\$ 622	5.22%	\$ 116,040
LEE BOCC	\$ 259,083,070	348,061	\$ 744	3.61%	\$ 9,658,882
Bonita Springs	\$ 37,901,050	44,301	\$ 856	1.82%	\$ 707,148

Forecast of Taxable Communication Services and Revenues

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Local Government	Estimated CST Base LFY 2013	2011 Revenue Sharing Population	Per Capita Consumption (See Note 4)	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-3)
Cape Coral	\$ 111,316,379	156,340	\$ 712	5.22%	\$ 5,916,037
Fort Myers	\$ 67,773,641	63,586	\$ 1,066	5.22%	\$ 3,646,092
Fort Myers Beach	\$ 13,806,897	6,262	\$ 2,205	5.22%	\$ 736,366
Sanibel	\$ 10,332,245	6,470	\$ 1,597	5.22%	\$ 550,831
LEON BOCC	\$ 64,837,969	93,728	\$ 692	5.22%	\$ 3,460,797
Tallahassee	\$ 147,064,317	180,954	\$ 813	6.10%	\$ 9,067,496
LEVY BOCC	\$ 13,635,102	31,277	\$ 436	1.84%	\$ 254,885
Bronson	\$ 590,879	1,100	\$ 537	2.50%	\$ 16,060
Cedar Key	\$ 572,456	707	\$ 810	2.10%	\$ 12,906
Chiefland	\$ 1,984,041	2,256	\$ 879	5.22%	\$ 107,939
Fanning Springs (part)	\$ 142,639	484	\$ 295	5.62%	\$ 8,566
Inglis	\$ 786,033	1,328	\$ 592	5.22%	\$ 43,703
Otter Creek	\$ 50,198	134	\$ 375	0.70%	\$ 409
Williston	\$ 1,889,529	2,765	\$ 683	5.22%	\$ 101,922
Yankeetown	\$ 336,514	494	\$ 681	5.72%	\$ 20,631
LIBERTY BOCC	\$ 2,873,261	5,863	\$ 490	0.60%	\$ 17,330
Bristol	\$ 510,693	952	\$ 536	5.22%	\$ 26,647
MADISON BOCC	\$ 5,203,881	13,527	\$ 385	1.84%	\$ 98,682
Greenville	\$ 280,372	830	\$ 338	4.62%	\$ 14,523
Lee	\$ 344,992	340	\$ 1,015	5.22%	\$ 19,082
Madison	\$ 2,741,232	2,872	\$ 954	5.22%	\$ 149,706
MANATEE BOCC	\$ 185,567,376	254,437	\$ 729	1.84%	\$ 3,562,586
Anna Maria	\$ 1,821,171	1,505	\$ 1,210	5.22%	\$ 97,039
Bradenton	\$ 41,778,922	49,688	\$ 841	5.72%	\$ 2,479,645
Bradenton Beach	\$ 1,675,690	1,177	\$ 1,424	5.72%	\$ 98,787
Holmes Beach	\$ 4,607,417	3,840	\$ 1,200	5.22%	\$ 247,484
Longboat Key (part)	\$ 3,947,659	2,395	\$ 1,648	5.22%	\$ 233,740
Palmetto	\$ 9,163,267	12,662	\$ 724	5.42%	\$ 512,952
MARION BOCC	\$ 156,249,476	263,602	\$ 593	1.74%	\$ 2,870,614
Belleview	\$ 4,122,662	4,560	\$ 904	5.12%	\$ 218,342
Dunnellon	\$ 2,309,612	1,737	\$ 1,330	5.22%	\$ 131,795
McIntosh	\$ 461,894	452	\$ 1,022	1.30%	\$ 6,512
Ocala	\$ 60,925,941	56,359	\$ 1,081	5.22%	\$ 3,252,889
Reddick	\$ 198,927	511	\$ 389	1.30%	\$ 3,454
MARTIN BOCC	\$ 107,700,841	126,214	\$ 853	1.84%	\$ 2,148,239
Jupiter Island	\$ 1,369,188	815	\$ 1,680	5.22%	\$ 75,490
Ocean Breeze Park	\$ 338,565	320	\$ 1,058	2.20%	\$ 9,779
Sewall's Point	\$ 2,125,281	2,002	\$ 1,062	3.12%	\$ 71,606
Stuart	\$ 21,842,369	15,613	\$ 1,399	5.22%	\$ 1,192,491
MIAMI-DADE BOCC	\$ 828,146,230	1,102,142	\$ 751	5.22%	\$ 44,906,690
Aventura	\$ 46,682,487	35,723	\$ 1,307	5.20%	\$ 2,732,359
Bal Harbour	\$ 5,653,945	2,502	\$ 2,260	5.22%	\$ 299,007
Bay Harbor Islands	\$ 5,778,106	5,634	\$ 1,026	5.22%	\$ 299,080
Biscayne Park	\$ 2,521,220	3,072	\$ 821	5.22%	\$ 136,062
Coral Gables	\$ 79,216,757	47,031	\$ 1,684	5.22%	\$ 4,320,798
Cutler Bay	\$ 24,895,066	40,644	\$ 613	5.22%	\$ 1,299,313
Doral	\$ 94,417,317	46,516	\$ 2,030	5.22%	\$ 5,116,273
El Portal	\$ 1,708,988	2,341	\$ 730	5.60%	\$ 102,109
Florida City	\$ 5,015,879	11,704	\$ 429	5.42%	\$ 286,427
Golden Beach	\$ 1,045,697	922	\$ 1,134	2.12%	\$ 24,534

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Local Government	Estimated CST Base LFY 2013	2011 Revenue Sharing Population	Per Capita Consumption (See Note 4)	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-3)
Hialeah	\$ 139,655,562	226,545	\$ 616	5.87%	\$ 8,524,075
Hialeah Gardens	\$ 13,505,545	21,794	\$ 620	5.22%	\$ 728,984
Homestead	\$ 32,539,984	61,485	\$ 529	5.42%	\$ 1,802,112
Indian Creek	\$ 167,212	89	\$ 1,879	0.70%	\$ 1,288
Islandia	\$ -	18	\$ -	0.00%	\$ -
Key Biscayne	\$ 18,069,617	12,363	\$ 1,462	5.22%	\$ 1,007,576
Medley	\$ 10,415,079	834	\$ 12,488	6.22%	\$ 678,800
Miami	\$ 508,536,518	404,142	\$ 1,258	5.22%	\$ 26,545,606
Miami Beach	\$ 104,038,799	88,349	\$ 1,178	5.22%	\$ 5,401,241
Miami Gardens	\$ 65,724,234	107,091	\$ 614	5.22%	\$ 4,028,560
Miami Lakes	\$ 25,674,773	29,357	\$ 875	5.22%	\$ 1,468,479
Miami Shores	\$ 9,457,851	10,608	\$ 892	5.72%	\$ 576,069
Miami Springs	\$ 12,521,169	13,844	\$ 904	5.22%	\$ 694,468
North Bay	\$ 5,775,766	7,349	\$ 786	4.90%	\$ 306,049
North Miami	\$ 34,663,334	58,806	\$ 589	5.22%	\$ 1,860,661
North Miami Beach	\$ 41,307,235	41,680	\$ 991	5.22%	\$ 2,212,664
Opa-locka	\$ 11,021,841	15,403	\$ 716	5.22%	\$ 609,019
Palmetto Bay	\$ 24,941,902	23,477	\$ 1,062	5.22%	\$ 1,342,131
Pinecrest	\$ 18,876,346	18,255	\$ 1,034	5.52%	\$ 1,056,818
South Miami	\$ 12,581,715	12,363	\$ 1,018	5.22%	\$ 653,990
Sunny Isles Beach	\$ 21,068,061	21,007	\$ 1,003	5.22%	\$ 1,018,173
Surfside	\$ 5,865,646	5,749	\$ 1,020	5.22%	\$ 314,434
Sweetwater	\$ 8,043,871	19,963	\$ 403	5.22%	\$ 426,465
Virginia Gardens	\$ 2,173,188	2,390	\$ 909	5.22%	\$ 118,592
West Miami	\$ 5,108,913	5,988	\$ 853	5.22%	\$ 274,430
MONROE BOCC	\$ 37,673,440	32,540	\$ 1,158	1.64%	\$ 651,329
Islamorada	\$ 8,129,311	6,147	\$ 1,322	5.22%	\$ 439,686
Key Colony Beach	\$ 603,742	796	\$ 758	5.10%	\$ 32,240
Key West	\$ 30,017,748	24,621	\$ 1,219	5.22%	\$ 1,574,644
Layton	\$ -	182	\$ -	0.00%	\$ -
Marathon	\$ 10,829,267	8,316	\$ 1,302	5.22%	\$ 585,252
NASSAU BOCC	\$ 39,143,786	57,896	\$ 676	1.84%	\$ 795,219
Callahan	\$ 1,244,116	1,125	\$ 1,106	4.50%	\$ 60,580
Fernandina Beach	\$ 12,894,954	11,464	\$ 1,125	5.12%	\$ 658,820
Hilliard	\$ 1,851,087	3,095	\$ 598	5.22%	\$ 102,765
OKALOOSA BOCC	\$ 80,172,552	103,583	\$ 774	2.30%	\$ 1,911,580
Cinco Bayou	\$ 574,496	384	\$ 1,496	5.12%	\$ 30,188
Crestview	\$ 17,960,108	21,474	\$ 836	5.22%	\$ 946,676
Destin	\$ 19,870,933	12,319	\$ 1,613	5.22%	\$ 1,060,792
Fort Walton Beach	\$ 25,797,747	19,534	\$ 1,321	5.62%	\$ 1,498,745
Laurel Hill	\$ 246,216	527	\$ 467	2.80%	\$ 6,960
Mary Esther	\$ 3,760,207	3,844	\$ 978	5.02%	\$ 193,244
Niceville	\$ 12,143,500	12,834	\$ 946	5.50%	\$ 683,731
Shalimar	\$ 1,389,712	720	\$ 1,930	5.00%	\$ 72,135
Valparaiso	\$ 3,257,042	5,061	\$ 644	5.22%	\$ 175,442
OKEECHOBEE BOCC	\$ 13,216,945	32,414	\$ 408	0.80%	\$ 117,412
Okeechobee	\$ 5,430,560	5,581	\$ 973	5.10%	\$ 297,423
ORANGE BOCC	\$ 505,994,665	740,246	\$ 684	4.98%	\$ 26,490,712
Apopka	\$ 30,645,415	42,110	\$ 728	6.12%	\$ 1,911,285
Bay Lake	\$ -	6	\$ -	0.00%	\$ -

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2013

Local Government	Estimated CST Base LFY 2013	2011 Revenue Sharing Population	Per Capita Consumption (See Note 4)	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-3)
Belle Isle	\$ 4,734,497	6,018	\$ 787	5.22%	\$ 258,582
Eatonville	\$ 1,979,448	2,136	\$ 927	5.22%	\$ 107,328
Edgewood	\$ 2,460,437	2,503	\$ 983	5.22%	\$ 134,146
Lake Buena Vista	\$ -	21	\$ -	0.00%	\$ -
Maitland	\$ 26,493,798	15,808	\$ 1,676	5.22%	\$ 1,447,760
Oakland	\$ 1,780,884	2,556	\$ 697	5.22%	\$ 94,374
Ocoee	\$ 25,559,572	36,020	\$ 710	5.22%	\$ 1,375,878
Orlando	\$ 306,079,310	241,588	\$ 1,267	5.22%	\$ 15,977,340
Windermere	\$ 3,399,625	2,877	\$ 1,182	5.22%	\$ 189,911
Winter Garden	\$ 25,831,745	35,281	\$ 732	5.22%	\$ 1,370,555
Winter Park	\$ 42,548,500	27,682	\$ 1,537	5.72%	\$ 2,499,217
OSCEOLA BOCC	\$ 115,488,542	176,290	\$ 655	5.22%	\$ 6,159,074
Kissimmee	\$ 49,868,391	60,182	\$ 829	5.22%	\$ 2,653,806
St. Cloud	\$ 23,221,835	36,980	\$ 628	5.10%	\$ 1,210,552
PALM BEACH BOCC	\$ 455,005,837	587,829	\$ 774	5.72%	\$ 27,092,301
Atlantis	\$ 2,566,933	2,019	\$ 1,271	5.10%	\$ 134,453
Belle Glade	\$ 8,830,834	17,426	\$ 507	5.12%	\$ 475,006
Boca Raton	\$ 145,488,701	84,652	\$ 1,719	5.42%	\$ 8,386,562
Boynton Beach	\$ 47,888,032	68,409	\$ 700	5.22%	\$ 2,645,408
Briny Breezes	\$ 181,802	601	\$ 302	5.22%	\$ 10,109
Cloud Lake	\$ 71,167	137	\$ 519	2.32%	\$ 1,830
Delray Beach	\$ 68,167,463	60,933	\$ 1,119	5.22%	\$ 3,697,560
Glen Ridge	\$ 174,438	219	\$ 797	5.22%	\$ 9,417
Golf	\$ 1,028,061	250	\$ 4,112	5.22%	\$ 54,541
Greenacres	\$ 21,773,128	37,873	\$ 575	6.44%	\$ 1,455,464
Gulf Stream	\$ 1,132,717	885	\$ 1,280	5.22%	\$ 60,015
Haverhill	\$ 1,141,098	1,894	\$ 602	2.60%	\$ 33,774
Highland Beach	\$ 5,161,982	3,542	\$ 1,457	5.22%	\$ 283,226
Hypoluxo	\$ 1,698,089	2,636	\$ 644	5.92%	\$ 105,704
Juno Beach	\$ 6,645,462	3,181	\$ 2,089	5.22%	\$ 353,986
Jupiter	\$ 56,703,886	55,542	\$ 1,021	5.22%	\$ 3,074,345
Jupiter Inlet Colony	\$ -	400	\$ -	0.00%	\$ -
Lake Clarke Shores	\$ 2,903,515	3,374	\$ 861	5.22%	\$ 156,777
Lake Park	\$ 7,122,749	8,198	\$ 869	5.32%	\$ 398,887
Lake Worth	\$ 22,747,767	34,901	\$ 652	5.22%	\$ 1,294,829
Lantana	\$ 6,093,538	10,404	\$ 586	5.42%	\$ 352,530
Loxahatchee Groves	\$ 2,619,273	3,162	\$ 828	5.22%	\$ 136,726
Manalapan	\$ 930,755	406	\$ 2,293	1.60%	\$ 17,624
Mangonia Park	\$ 1,889,008	1,812	\$ 1,042	5.62%	\$ 109,122
North Palm Beach	\$ 13,924,360	12,033	\$ 1,157	5.22%	\$ 763,143
Ocean Ridge	\$ 2,239,311	1,783	\$ 1,256	2.00%	\$ 48,792
Pahokee	\$ 2,639,169	5,546	\$ 476	5.22%	\$ 149,052
Palm Beach	\$ 21,861,399	8,350	\$ 2,618	5.22%	\$ 1,191,697
Palm Beach Gardens	\$ 54,209,035	48,630	\$ 1,115	3.50%	\$ 1,973,397
Palm Beach Shores	\$ 1,626,042	1,141	\$ 1,425	5.52%	\$ 91,975
Palm Springs	\$ 11,898,809	19,799	\$ 601	5.32%	\$ 653,527
Riviera Beach	\$ 27,197,830	32,535	\$ 836	5.22%	\$ 1,459,739
Royal Palm Beach	\$ 26,585,986	34,234	\$ 777	5.22%	\$ 1,448,215
South Bay	\$ 1,397,004	2,967	\$ 471	5.10%	\$ 74,389
South Palm Beach	\$ 897,799	1,174	\$ 765	5.60%	\$ 54,437

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2013

Local Government	Estimated CST Base LFY 2013	2011 Revenue Sharing Population	Per Capita Consumption (See Note 4)	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-3)
Tequesta	\$ 6,506,110	5,646	\$ 1,152	5.22%	\$ 354,605
Wellington	\$ 51,722,755	56,752	\$ 911	5.22%	\$ 2,773,976
West Palm Beach	\$ 126,908,748	100,482	\$ 1,263	5.42%	\$ 7,134,178
PASCO BOCC	\$ 281,215,099	425,804	\$ 660	1.84%	\$ 5,376,005
Dade City	\$ 5,511,880	6,485	\$ 850	5.22%	\$ 306,273
New Port Richey	\$ 15,003,384	14,959	\$ 1,003	5.62%	\$ 876,617
Port Richey	\$ 3,421,568	2,652	\$ 1,290	5.10%	\$ 188,278
St. Leo	\$ 392,399	1,378	\$ 285	5.22%	\$ 20,708
San Antonio	\$ 1,069,055	1,138	\$ 939	0.80%	\$ 9,177
Zephyrhills	\$ 10,678,955	13,317	\$ 802	5.52%	\$ 613,968
PINELLAS BOCC	\$ 205,862,078	269,593	\$ 764	5.22%	\$ 11,007,857
Belleair	\$ 3,707,621	3,877	\$ 956	5.22%	\$ 201,074
Belleair Beach	\$ 1,548,376	1,563	\$ 991	6.00%	\$ 103,792
Belleair Bluffs	\$ 2,033,285	2,048	\$ 993	5.22%	\$ 109,477
Belleair Shore	\$ 107,940	109	\$ 990	2.40%	\$ 2,811
Clearwater	\$ 111,005,799	107,853	\$ 1,029	5.12%	\$ 5,895,892
Dunedin	\$ 26,662,656	35,301	\$ 755	5.32%	\$ 1,449,076
Gulfport	\$ 8,229,356	12,022	\$ 685	6.12%	\$ 519,488
Indian Rocks Beach	\$ 4,222,347	4,102	\$ 1,029	2.30%	\$ 100,036
Indian Shores	\$ 2,273,032	1,421	\$ 1,600	5.22%	\$ 120,169
Kenneth City	\$ 2,654,913	4,989	\$ 532	5.10%	\$ 138,000
Largo	\$ 61,366,900	77,670	\$ 790	5.62%	\$ 3,517,417
Madeira Beach	\$ 4,294,247	4,295	\$ 1,000	5.72%	\$ 252,939
North Redington Beach	\$ 1,385,652	1,427	\$ 971	5.12%	\$ 72,453
Oldsmar	\$ 21,688,341	13,605	\$ 1,594	5.82%	\$ 1,287,481
Pinellas Park	\$ 40,322,226	49,293	\$ 818	5.40%	\$ 2,216,192
Redington Beach	\$ 1,253,066	1,424	\$ 880	5.40%	\$ 69,954
Redington Shores	\$ 2,124,510	2,128	\$ 998	5.22%	\$ 113,903
Safety Harbor	\$ 14,381,818	16,878	\$ 852	6.52%	\$ 957,999
St. Petersburg	\$ 214,341,664	245,871	\$ 872	5.62%	\$ 12,317,649
St. Pete Beach	\$ 9,824,716	9,334	\$ 1,053	5.70%	\$ 574,940
Seminole	\$ 15,134,499	17,222	\$ 879	5.22%	\$ 800,947
South Pasadena	\$ 4,464,644	4,981	\$ 896	5.72%	\$ 261,747
Tarpon Springs	\$ 18,867,801	23,465	\$ 804	5.72%	\$ 1,102,364
Treasure Island	\$ 7,006,007	6,715	\$ 1,043	5.22%	\$ 372,212
POLK BOCC	\$ 210,524,024	374,109	\$ 563	5.22%	\$ 11,199,299
Auburndale	\$ 13,503,864	13,593	\$ 993	5.22%	\$ 690,448
Bartow	\$ 10,975,640	17,119	\$ 641	6.12%	\$ 692,024
Davenport	\$ 2,937,384	2,963	\$ 991	3.52%	\$ 112,632
Dundee	\$ 2,194,170	3,749	\$ 585	5.72%	\$ 130,453
Eagle Lake	\$ 1,598,237	2,286	\$ 699	5.42%	\$ 89,693
Fort Meade	\$ 2,447,529	5,607	\$ 437	5.32%	\$ 137,196
Frostproof	\$ 2,003,011	3,008	\$ 666	5.32%	\$ 112,960
Haines City	\$ 11,963,330	20,661	\$ 579	5.22%	\$ 646,276
Highland Park	\$ -	230	\$ -	0.00%	\$ -
Hillcrest Heights	\$ 101,882	248	\$ 411	1.10%	\$ 1,233
Lake Alfred	\$ 2,956,923	5,023	\$ 589	5.22%	\$ 158,502
Lake Hamilton	\$ 814,164	1,243	\$ 655	3.72%	\$ 32,067
Lake Wales	\$ 9,944,106	14,261	\$ 697	5.22%	\$ 547,745
Lakeland	\$ 85,566,153	97,690	\$ 876	6.43%	\$ 5,666,107

Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2013

Local Government	Estimated CST Base LFY 2013	2011 Revenue Sharing Population	Per Capita Consumption (See Note 4)	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-3)
Mulberry	\$ 3,125,464	3,785	\$ 826	5.22%	\$ 168,781
Polk City	\$ 2,373,262	1,562	\$ 1,519	5.22%	\$ 129,403
Winter Haven	\$ 30,291,680	34,112	\$ 888	6.32%	\$ 1,965,155
PUTNAM BOCC	\$ 25,077,530	58,481	\$ 429	1.84%	\$ 506,691
Crescent City	\$ 1,045,065	1,524	\$ 686	5.10%	\$ 58,533
Interlachen	\$ 967,099	1,415	\$ 683	5.22%	\$ 55,306
Palatka	\$ 7,931,563	10,526	\$ 754	5.22%	\$ 164,233
Pomona Park	\$ 439,025	920	\$ 477	5.22%	\$ 25,148
Welaka	\$ 401,251	704	\$ 570	5.22%	\$ 23,268
ST. JOHNS BOCC	\$ 129,413,969	172,681	\$ 749	1.84%	\$ 2,549,800
Hastings	\$ 572,801	602	\$ 951	5.22%	\$ 31,803
Marineland (part)	\$ 2,578	-		0.40%	\$ 390
St. Augustine	\$ 19,465,191	13,053	\$ 1,491	5.22%	\$ 1,079,773
St. Augustine Beach	\$ 4,842,561	6,234	\$ 777	5.22%	\$ 271,925
ST. LUCIE BOCC	\$ 52,480,987	71,140	\$ 738	1.84%	\$ 1,070,455
Fort Pierce	\$ 31,753,349	41,773	\$ 760	5.22%	\$ 1,752,479
Port St. Lucie	\$ 113,867,997	166,035	\$ 686	5.22%	\$ 6,142,629
St. Lucie Village	\$ 466,407	610	\$ 765	1.60%	\$ 8,081
SANTA ROSA BOCC	\$ 81,863,154	134,592	\$ 608	1.58%	\$ 1,369,676
Gulf Breeze	\$ 7,200,461	5,765	\$ 1,249	4.25%	\$ 318,938
Jay	\$ 485,474	522	\$ 930	1.30%	\$ 7,802
Milton	\$ 10,104,627	9,037	\$ 1,118	5.82%	\$ 590,134
SARASOTA BOCC	\$ 216,989,244	246,073	\$ 882	4.82%	\$ 10,748,035
Longboat Key (part)	\$ 7,445,236	4,487	\$ 1,659	5.22%	\$ 410,809
North Port	\$ 34,388,239	57,893	\$ 594	5.72%	\$ 2,011,505
Sarasota	\$ 67,254,798	52,108	\$ 1,291	5.32%	\$ 3,715,738
Venice	\$ 22,110,021	20,752	\$ 1,065	5.22%	\$ 1,193,807
SEMINOLE BOCC	\$ 153,753,490	208,477	\$ 738	5.12%	\$ 8,177,441
Altamonte Springs	\$ 42,082,045	41,600	\$ 1,012	5.94%	\$ 2,538,189
Casselberry	\$ 18,975,783	26,328	\$ 721	5.42%	\$ 1,064,405
Lake Mary	\$ 37,691,624	13,868	\$ 2,718	5.22%	\$ 2,025,307
Longwood	\$ 18,165,253	13,620	\$ 1,334	5.52%	\$ 1,031,974
Oviedo	\$ 26,524,832	33,815	\$ 784	5.56%	\$ 1,531,439
Sanford	\$ 37,391,682	53,400	\$ 700	7.00%	\$ 2,668,476
Winter Springs	\$ 25,410,779	33,314	\$ 763	5.92%	\$ 1,569,033
SUMTER BOCC	\$ 46,161,964	75,802	\$ 609	1.84%	\$ 877,378
Bushnell	\$ 2,282,272	2,439	\$ 936	5.12%	\$ 121,284
Center Hill	\$ 287,351	962	\$ 299	5.22%	\$ 16,342
Coleman	\$ 421,044	705	\$ 597	5.22%	\$ 21,980
Webster	\$ 438,150	768	\$ 571	5.22%	\$ 25,640
Wildwood	\$ 4,157,159	6,928	\$ 600	5.22%	\$ 221,118
SUWANNEE BOCC	\$ 15,126,014	33,281	\$ 454	1.84%	\$ 286,461
Branford	\$ 802,206	705	\$ 1,138	4.60%	\$ 37,378
Live Oak	\$ 4,882,956	6,858	\$ 712	5.60%	\$ 279,735
TAYLOR BOCC	\$ 6,245,508	12,497	\$ 500	1.84%	\$ 124,714
Perry	\$ 5,385,401	6,977	\$ 772	5.62%	\$ 305,462
UNION BOCC	\$ 3,173,436	8,166	\$ 389	1.84%	\$ 58,952
Lake Butler	\$ 1,545,351	1,892	\$ 817	5.10%	\$ 85,039
Raiford	\$ -	255	\$ -	0.00%	\$ -
Worthington Springs	\$ 104,895	391	\$ 268	5.00%	\$ 5,239

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2013

Local Government	Estimated CST Base LFY 2013	2011 Revenue Sharing Population	Per Capita Consumption (See Note 4)	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-3)
VOLUSIA BOCC	\$ 75,758,785	113,966	\$ 665	5.22%	\$ 4,180,122
Daytona Beach	\$ 57,107,589	60,978	\$ 937	5.22%	\$ 3,010,570
Daytona Beach Shores	\$ 5,588,270	4,261	\$ 1,311	5.22%	\$ 301,814
DeBary	\$ 13,644,790	19,315	\$ 706	5.22%	\$ 734,409
DeLand	\$ 19,742,526	27,330	\$ 722	5.22%	\$ 1,069,385
Deltona	\$ 47,864,686	85,233	\$ 562	6.22%	\$ 3,080,956
Edgewater	\$ 13,844,418	20,734	\$ 668	5.22%	\$ 753,576
Flagler Beach (part)	\$ 24,936	60	\$ 416	5.10%	\$ 21,635
Holly Hill	\$ 9,308,113	11,652	\$ 799	5.22%	\$ 503,888
Lake Helen	\$ 1,796,915	2,614	\$ 687	5.22%	\$ 96,969
New Smyrna Beach	\$ 21,571,880	22,668	\$ 952	5.22%	\$ 1,168,951
Oak Hill	\$ 1,018,424	1,794	\$ 568	5.22%	\$ 54,540
Orange City	\$ 9,878,556	11,255	\$ 878	5.22%	\$ 524,850
Ormond Beach	\$ 36,689,574	38,372	\$ 956	5.22%	\$ 2,010,761
Pierson	\$ 946,460	1,724	\$ 549	5.10%	\$ 50,187
Ponce Inlet	\$ 3,302,889	3,039	\$ 1,087	5.42%	\$ 183,916
Port Orange	\$ 41,351,451	56,313	\$ 734	5.22%	\$ 2,246,577
South Daytona	\$ 9,138,624	12,285	\$ 744	5.72%	\$ 551,456
WAKULLA BOCC	\$ 13,855,970	26,867	\$ 516	5.22%	\$ 731,228
St. Marks	\$ 238,767	289	\$ 826	5.10%	\$ 12,521
Sopchoppy	\$ 277,715	457	\$ 608	1.20%	\$ 3,478
WALTON BOCC	\$ 46,494,747	46,276	\$ 1,005	0.70%	\$ 339,184
DeFuniak Springs	\$ 4,402,240	5,109	\$ 862	4.82%	\$ 219,130
Freeport	\$ 1,411,349	1,860	\$ 759	1.30%	\$ 19,027
Paxton	\$ 312,912	633	\$ 494	2.60%	\$ 8,168
WASHINGTON BOCC	\$ 6,991,659	17,250	\$ 405	1.84%	\$ 145,035
Caryville	\$ 69,205	288	\$ 240	5.22%	\$ 3,990
Chipley	\$ 2,767,172	3,595	\$ 770	5.42%	\$ 156,560
Ebro	\$ 105,894	260	\$ 407	0.60%	\$ 850
Vernon	\$ 328,965	705	\$ 467	5.40%	\$ 19,361
Wausau	\$ 154,040	389	\$ 396	5.22%	\$ 8,818
STATEWIDE TOTALS	\$ 15,454,154,536	18,777,429	\$ 823		\$ 749,589,741

Notes:

- All adjustments made to payments issued to local governments are subject to s. 202.18(3), F.S. **The estimates reflect the total after all relevant adjustments.** Adjustments that started in 2009 will affect 5 months in LFY 2012-13. Adjustments that start in 2012 will affect 7 months in LFY 2012-13.
- The estimate does not include administrative fees or revenues generated from county surtax conversion factors.
- The local government Communications Services Tax (CST) estimate uses the growth rate from the January 3, 2012 Revenue Estimating Conference (REC) estimate. Local impacts of (\$4.7) million under HB 809 as adopted by the REC were used to adjust the growth from the CST estimate.
- The per capita consumption figures are calculated by dividing each jurisdiction's Estimated Communications Services Tax Base figure by its respective 2011 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 2012.

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 2012 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 2012 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 2012 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 Based on the 2011 population estimates, 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. 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.

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 2012 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:

Chapter 2012-174, L.O.F., (CS/CS/CS/HB 599) provides for the dismissal of a uniform traffic citation for a red-light violation when the motor vehicle owner is deceased and an affidavit with specified supporting documents is filed with the issuing agency. This change became effective July 1, 2012.

Chapter 2012-174, L.O.F., (CS/CS/CS/HB 599) provides for the dismissal of a uniform traffic citation for a red-light violation when the motor vehicle owner is deceased and an affidavit with specified supporting documents is filed with the issuing agency. In addition, the legislation corrects references to a trust fund that receives a portion of the civil penalty. These changes became effective July 1, 2012.

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

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.

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.⁶

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 Emergency Medical Services Trust Fund.
3. \$3 shall be remitted to the DOR for deposit into the Brain and Spinal Cord Injury Trust Fund.
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.⁷

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 Emergency Medical Services 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.⁸ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

6. Section 316.0083(1)(b)3.a., F.S.

7. Section 316.0083(1)(b)3.b., F.S.

8. <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 2012 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
(Including the Panama City and Panama City Beach Merchant License 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 2012-102, L.O.F., (HB 7125) creates s. 205.067, F.S., to exempt any individual who is licensed and operating as a real estate sales or broker associate under ch. 475, F.S., from applying for an exemption from a local business tax, paying a local business tax, or obtaining a local business tax receipt when operating in the employ of another. Since Chapter 2011-78, L.O.F., created an exemption, which operates prospectively since October 13, 2010, from local business taxes imposed on individuals who are employees of another person, this legislation exempts from the tax those real estate sales and broker associates who are in a local governing authority that adopted a local business tax imposed upon employees prior to that date. This change becomes effective October 1, 2012. The Revenue Estimating Conference estimates that this legislation will have a recurring negative fiscal impact to local governments of (\$3.8) million beginning in the 2012-13 fiscal year.

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,

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.

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

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

5. Section 205.045, F.S.

6. Section 205.053, F.S.

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.

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

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 numerous 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

Panama City and Panama City Beach Merchant License Tax

Section 205.043 implemented by Part II, Chapter 7, Article II, Section 7-53, of the Panama City Municipal Code, 2005 codified through Ordinance No. 2447 (enacted April 24, 2012);¹⁷ and Code of Ordinances, Chapter 14, Section 14-29 (136), of the Panama City Beach Code of Ordinances codified through Ordinance No. 1216 (enacted January 12, 2012).¹⁸

Summary – Panama City Tax:

The City of Panama City levies separate license taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction. For retail merchants, the tax shall be \$10 for each \$1,000 (i.e., 1 percent) of gross sales with a minimum tax of \$1.50 per month. For wholesale merchants, the tax shall be \$0.50 for each \$1,000 of gross sales, or major fraction thereof, (i.e., 0.05 percent) with a minimum tax of \$1.50 per month. Additionally, the tax shall apply only to the first \$10,000 collected by a merchant for any single item of merchandise. The merchant shall pay the license tax by the 30th day of each month, based on the merchant's gross sales of the preceding month. If payment is made on or before the 20th day of the month such tax is payable, a 3 percent discount is allowed.

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

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

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

17. <http://library.municode.com/index.aspx?clientId=13862&stateId=9&stateName=Florida>

18. <http://library.municode.com/index.aspx?clientId=14445>

Summary – Panama City Beach Tax:

The City of Panama City Beach levies separate business taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction. For retail merchants, the tax shall be \$10 for each \$1,000 of gross sales, or major portion thereof, (i.e., 1 percent) with a minimum tax of \$50 per year. For wholesale merchants, the tax shall be \$1.50 for each \$1,000 of gross sales, or major fraction thereof, (i.e., 0.15 percent) with a minimum tax of \$50 per year. On the first day of each month, the merchant shall submit a true and correct statement of gross sales for the preceding month at which time the tax shall be paid. The statement and payment shall be delinquent on the 10th day of each month following application for receipt. Upon becoming delinquent, the receipt shall be subject to revocation by the city council, and the city clerk shall report at each regular city council meeting any delinquent merchant's business tax receipts. Once revoked, a merchant's receipts may be reinstated if all accrued taxes plus a 10 percent penalty of the gross amount is paid. No merchant shall transact business while his or her business tax receipt stands revoked. If payment is made on or before the 10th day of the month such tax is payable, a 3 percent discount is allowed.

The Cities of Panama City and Panama City Beach are the only known local governments in Florida that levy a license/business tax on the gross receipts of retail and wholesale merchants.

Prior Years' Revenues:

The annual amounts of general fund revenue generated from merchant licenses are reported separately from other local business tax revenues in the City of Panama City's annual budgets.¹⁹ However, such amounts are not separately reported in the City of Panama City Beach's annual budgets.²⁰ A summary of prior years' revenues reported by local governments is available.²¹

19. <http://www.pcgov.org/publications-3>

20. http://www.pcbgov.com/financial_statements.htm

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

Local Discretionary Sales Surtaxes

Sections 212.054-.055, Florida Statutes

Summary:

Eight different types of local discretionary sales surtaxes (also known 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 pertaining to the general administration of these taxes resulting from the 2012 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 2012 tax rates. The third table provides estimates of the revenue amounts that counties, municipalities, and school districts may expect to receive under a 1 percent levy during the local fiscal year ending 2013. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2013.

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: June 1, 2012)

https://revenue.law.state.fl.us/LawLibrary/Documents/2012/06/OTH-110530_History%20of%20sales%20tax,%206-01-12.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 September 1, 2012, 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
Okaloosa	Imposed Levy	0.5%	Oct. 1, 1989	Sep. 30, 1991
Okaloosa	Imposed Levy	1%	Aug. 1, 1995	Jul. 31, 1999

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of September 1, 2012, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
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
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

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of September 1, 2012, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
<i>Walton</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1995</i>	<i>Until Repealed</i>
<i>Washington</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1993</i>	<i>Until Repealed</i>
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
<i>Hillsborough</i>	<i>Increased Rate</i>	<i>0.5%</i>	<i>Oct. 1, 2001</i>	<i>Until Repealed</i>
County Public Hospital Surtax - s. 212.055(5), F.S.				
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 1992	Sep. 30, 1998
<i>Miami-Dade</i>	<i>Extended Levy</i>	<i>0.5%</i>	<i>Oct. 1, 1998</i>	<i>Until Repealed</i>
School Capital Outlay Surtax - s. 212.055(6), F.S.				
Bay	Imposed Levy	0.5%	May 1, 1998	Apr. 30, 2008
<i>Bay</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2011</i>	<i>Dec. 31, 2020</i>
<i>Calhoun</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2009</i>	<i>Dec. 31, 2018</i>
Escambia	Imposed Levy	0.5%	Jan. 1, 1998	Dec. 31, 2002
<i>Escambia</i>	<i>Extended Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2003</i>	<i>Dec. 31, 2017</i>
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
<i>Flagler</i>	<i>Extended Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2013</i>	<i>Dec. 31, 2022</i>
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
<i>Hernando</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2005</i>	<i>Dec. 31, 2014</i>
Jackson	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
<i>Jackson</i>	<i>Extended Levy</i>	<i>0.5%</i>	<i>Jul. 1, 2006</i>	<i>Dec. 31, 2015</i>
<i>Leon</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2003</i>	<i>Dec. 31, 2012</i>
<i>Liberty</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2012</i>	<i>Dec. 31, 2020</i>
<i>Manatee</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2003</i>	<i>Dec. 31, 2017</i>
Marion	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2009
Monroe	Imposed Levy	0.5%	Jan. 1, 1996	Dec. 31, 2005
<i>Monroe</i>	<i>Extended Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2006</i>	<i>Dec. 31, 2015</i>
<i>Orange</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2003</i>	<i>Dec. 31, 2015</i>
Palm Beach	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2010
<i>Polk</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2004</i>	<i>Dec. 31, 2018</i>
St. Lucie	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
<i>St. Lucie</i>	<i>Extended Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2006</i>	<i>Dec. 31, 2026</i>
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Oct. 1, 1998</i>	<i>Dec. 31, 2018</i>
<i>Volusia</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2002</i>	<i>Dec. 16, 2016</i>
Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.				
Alachua	Imposed Levy	0.25%	Jan. 1, 2005	Dec. 31, 2011
<i>Gadsden</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2009</i>	<i>Dec. 31, 2038</i>
<i>Madison</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2007</i>	<i>Until Repealed</i>
<i>Polk</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2005</i>	<i>Dec. 31, 2019</i>
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 by County" (Last Updated: September 1, 2012) found at https://revenue.law.state.fl.us/Pages/Home.aspx				

2012 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	0.0	3.5
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				0.5	2.5	1.5	1.0	0.5	0.0	0.5
Gilchrist				1					2.5	1.0	1.5	0.5	0.0	0.5
Glades			1						2.5	1.0	1.5	0.5	0.0	0.5
Gulf				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				0.5	2.5	1.0	1.5	0.5	0.5	0.0
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									2.0	0.0	2.0	0.5	0.0	0.5
Miami-Dade	0.5						0.5		2.0	1.0	1.0	0.5	0.0	0.5
Monroe			1					0.5	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

2012 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.	Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S.	Local Gov't Infrastructure Surtax s. 212.055(2), F.S.	Small County Surtax s. 212.055(3), F.S.	Indigent Care/ Trauma Center Surtaxes s. 212.055(4), F.S.	County Public Hospital Surtax s. 212.055(5), F.S.	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S.	School Capital Outlay Surtax s. 212.055(6), F.S.	Maximum Potential Tax Rate	Current Tax Rate	Unused Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unused Tax Rate		
	Up to 1%	Up to 1%	0.5% or 1%	0.5% or 1%	Up to 0.25%, 0.5%	0.5%	Up to 0.5%, 1%	Up to 0.5%								
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											3.0	0.0	3.0	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	18	28	1	1	3	15		48			15			

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) The following local discretionary sales surtax levies are scheduled to expire on December 31, 2012: Flagler County's 0.5% levy of the Local Government Infrastructure Surtax and Leon County's 0.5% levy of the School Capital Outlay Surtax.
- 12) The following local discretionary sales surtax levy is scheduled to expire on December 31, 2013: Holmes County's 1% levy of the Small County Surtax.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates by County" (Last Updated: September 1, 2012) found at <https://revenue.law.state.fl.us/Pages/Home.aspx>

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2013				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
ALACHUA BOCC	57.208764	\$ 17,967,300		
Alachua	2.651076	\$ 832,611		
Archer	0.331530	\$ 104,122		
Gainesville	35.832308	\$ 11,253,692		
Hawthorne	0.410119	\$ 128,804		
High Springs	1.559559	\$ 489,804		
La Crosse	0.102457	\$ 32,178		
Micanopy	0.172896	\$ 54,301		
Newberry	1.439347	\$ 452,049		
Waldo	0.291944	\$ 91,690		
Countywide Total	100.000000	\$ 31,406,551		
BAKER BOCC	77.007559	\$ 1,380,292		
Glen St. Mary	1.467747	\$ 26,308		
Macclenny	21.524694	\$ 385,811		
Countywide Total	100.000000	\$ 1,792,411		
BAY BOCC	58.982253	\$ 18,921,621		
Callaway	6.248586	\$ 2,004,558		
Lynn Haven	8.032230	\$ 2,576,755		
Mexico Beach	0.467628	\$ 150,016		
Panama City	15.339679	\$ 4,920,999		
Panama City Beach	5.197071	\$ 1,667,230		
Parker	1.870946	\$ 600,203		
Springfield	3.861607	\$ 1,238,811		
Countywide Total	100.000000	\$ 32,080,193		
BRADFORD BOCC	75.969393	\$ 1,676,110	75.886834	\$ 1,674,289
Brooker	1.127081	\$ 24,867	1.163324	\$ 25,666
Hampton	1.688898	\$ 37,262	1.720894	\$ 37,968
Lawtey	2.505773	\$ 55,285	2.512505	\$ 55,433
Starke	18.708855	\$ 412,773	18.716443	\$ 412,940
Countywide Total	100.000000	\$ 2,206,297	100.000000	\$ 2,206,297
BREVARD BOCC	56.026476	\$ 34,917,954		
Cape Canaveral	1.291741	\$ 805,065		
Cocoa	2.241045	\$ 1,396,710		
Cocoa Beach	1.460359	\$ 910,154		
Grant-Valkaria	0.502734	\$ 313,324		
Indialantic	0.355047	\$ 221,279		
Indian Harbour Beach	1.075410	\$ 670,239		
Malabar	0.357517	\$ 222,819		
Melbourne	9.926486	\$ 6,186,585		
Melbourne Beach	0.403669	\$ 251,583		
Melbourne Village	0.086064	\$ 53,639		
Palm Bay	13.456152	\$ 8,386,415		
Palm Shores	0.113885	\$ 70,978		
Rockledge	3.250153	\$ 2,025,626		
Satellite Beach	1.321642	\$ 823,700		
Titusville	5.697257	\$ 3,550,760		
West Melbourne	2.434364	\$ 1,517,194		
Countywide Total	100.000000	\$ 62,324,023		
BROWARD BOCC	40.317760	\$ 113,253,766		
Coconut Creek	1.827622	\$ 5,133,843		
Cooper City	1.002398	\$ 2,815,766		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2013				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Coral Springs	4.182711	\$ 11,749,358		
Dania Beach	1.017596	\$ 2,858,456		
Davie	3.168244	\$ 8,899,691		
Deerfield Beach	2.583013	\$ 7,255,760		
Fort Lauderdale	5.704531	\$ 16,024,196		
Hallandale Beach	1.280040	\$ 3,595,670		
Hillsboro Beach	0.064468	\$ 181,092		
Hollywood	4.845578	\$ 13,611,372		
Lauderdale-By-The-Sea	0.208842	\$ 586,642		
Lauderdale Lakes	1.126589	\$ 3,164,622		
Lauderhill	2.293647	\$ 6,442,922		
Lazy Lake	0.000825	\$ 2,318		
Lighthouse Point	0.356791	\$ 1,002,237		
Margate	1.846842	\$ 5,187,832		
Miramar	4.228475	\$ 11,877,909		
North Lauderdale	1.418225	\$ 3,983,835		
Oakland Park	1.428574	\$ 4,012,906		
Parkland	0.838633	\$ 2,355,744		
Pembroke Park	0.209701	\$ 589,057		
Pembroke Pines	5.304418	\$ 14,900,265		
Plantation	2.911782	\$ 8,179,282		
Pompano Beach	3.440797	\$ 9,665,300		
Sea Ranch Lakes	0.023208	\$ 65,193		
Southwest Ranches	0.252542	\$ 709,398		
Sunrise	2.901055	\$ 8,149,148		
Tamarac	2.084255	\$ 5,854,735		
West Park	0.484042	\$ 1,359,688		
Weston	2.243036	\$ 6,300,753		
Wilton Manors	0.403758	\$ 1,134,168		
Countywide Total	100.000000	\$ 280,902,924		
CALHOUN BOCC	79.730719	\$ 605,845		
Altha	3.553446	\$ 27,001		
Blountstown	16.715835	\$ 127,018		
Countywide Total	100.000000	\$ 759,864		
CHARLOTTE BOCC	90.210495	\$ 18,386,653		
Punta Gorda	9.789505	\$ 1,995,291		
Countywide Total	100.000000	\$ 20,381,944		
CITRUS BOCC	93.017144	\$ 11,285,850		
Crystal River	2.106371	\$ 255,568		
Inverness	4.876485	\$ 591,668		
Countywide Total	100.000000	\$ 12,133,086		
CLAY BOCC	91.422822	\$ 17,893,261	79.305486	\$ 14,190,338
Green Cove Springs	3.402460	\$ 608,811	3.621916	\$ 648,079
Keystone Heights	0.659973	\$ 118,091	0.968100	\$ 173,225
Orange Park	4.149245	\$ 742,435	6.824202	\$ 1,221,072
Penney Farms	0.365501	\$ 65,400	0.468575	\$ 83,843
*** School Board ***	0.000000	\$ -	8.811721	\$ 1,576,704
Countywide Total	100.000000	\$ 17,893,261	100.000000	\$ 17,893,261
COLLIER BOCC	89.565937	\$ 52,719,714		
Everglades	0.116701	\$ 68,692		
Marco Island	4.726372	\$ 2,782,006		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2013				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Naples	5.590990	\$ 3,290,932		
Countywide Total	100.000000	\$ 58,861,343		
COLUMBIA BOCC	82.928333	\$ 5,911,603		
Fort White	0.785591	\$ 56,001		
Lake City	16.286076	\$ 1,160,964		
Countywide Total	100.000000	\$ 7,128,568		
DESOTO BOCC	79.852093	\$ 1,649,373		
Arcadia	20.147907	\$ 416,162		
Countywide Total	100.000000	\$ 2,065,535		
DIXIE BOCC	88.427734	\$ 703,977		
Cross City	10.546875	\$ 83,964		
Horseshoe Beach	1.025391	\$ 8,163		
Countywide Total	100.000000	\$ 796,104		
JACKSONVILLE-DUVAL	95.230627	\$ 128,794,693	96.880000	\$ 131,025,388
Atlantic Beach	1.419819	\$ 1,920,235	0.970000	\$ 1,311,877
Baldwin	0.157558	\$ 213,090	0.110000	\$ 148,770
Jacksonville Beach	2.402710	\$ 3,249,546	1.500000	\$ 2,028,675
Neptune Beach	0.789585	\$ 1,067,875	0.540000	\$ 730,323
Countywide Total	100.000299	\$ 135,245,033	100.000000	\$ 135,245,033
ESCAMBIA BOCC	83.875790	\$ 34,633,307		
Century	0.508679	\$ 210,039		
Pensacola	15.615531	\$ 6,447,838		
Countywide Total	100.000000	\$ 41,291,184		
FLAGLER BOCC	45.193658	\$ 3,915,293		
Beverly Beach	0.222222	\$ 19,252		
Bunnell	1.780412	\$ 154,244		
Flagler Beach (part)	2.930425	\$ 253,874		
Marineland	0.010551	\$ 914		
Palm Coast	49.862732	\$ 4,319,793		
Countywide Total	100.000000	\$ 8,663,369		
FRANKLIN BOCC	70.634120	\$ 1,112,824	100.000000	\$ 1,575,477
Apalachicola	18.319924	\$ 288,626	0.000000	\$ -
Carrabelle	11.045957	\$ 174,027	0.000000	\$ -
Countywide Total	100.000000	\$ 1,575,477	100.000000	\$ 1,575,477
GADSDEN BOCC	69.985430	\$ 1,985,258		
Chattahoochee	4.475888	\$ 126,966		
Greensboro	1.069664	\$ 30,343		
Gretna	2.594203	\$ 73,589		
Havana	3.136142	\$ 88,962		
Midway	5.465594	\$ 155,041		
Quincy	13.273078	\$ 376,514		
Countywide Total	100.000000	\$ 2,836,674		
GILCHRIST BOCC	84.541261	\$ 587,890		
Bell	2.455540	\$ 17,076		
Fanning Springs (part)	1.925366	\$ 13,389		
Trenton	11.077833	\$ 77,034		
Countywide Total	100.000000	\$ 695,388		
GLADES BOCC	87.332989	\$ 347,796		
Moore Haven	12.667011	\$ 50,445		
Countywide Total	100.000000	\$ 398,241		
GULF BOCC	66.537916	\$ 813,024	83.237911	\$ 1,017,081

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Port St. Joe	21.338319	\$ 260,732	10.642351	\$ 130,038
Wewahitchka	12.123765	\$ 148,140	6.119738	\$ 74,777
Countywide Total	100.000000	\$ 1,221,896	100.000000	\$ 1,221,896
HAMILTON BOCC	76.593593	\$ 591,443		
Jasper	11.636167	\$ 89,853		
Jennings	6.237945	\$ 48,168		
White Springs	5.532295	\$ 42,719		
Countywide Total	100.000000	\$ 772,183		
HARDEE BOCC	69.941987	\$ 1,182,059		
Bowling Green	9.040050	\$ 152,782		
Wauchula	15.350093	\$ 259,425		
Zolfo Springs	5.667870	\$ 95,790		
Countywide Total	100.000000	\$ 1,690,057		
HENDRY BOCC	74.221176	\$ 2,064,771		
Clewiston	15.658848	\$ 435,616		
LaBelle	10.119976	\$ 281,529		
Countywide Total	100.000000	\$ 2,781,916		
HERNANDO BOCC	95.655125	\$ 15,029,420		
Brooksville	4.338123	\$ 681,610		
Weeki Wachee	0.006751	\$ 1,061		
Countywide Total	100.000000	\$ 15,712,091		
HIGHLANDS BOCC	80.915434	\$ 7,460,138		
Avon Park	7.839883	\$ 722,812		
Lake Placid	1.923491	\$ 177,340		
Sebring	9.321192	\$ 859,383		
Countywide Total	100.000000	\$ 9,219,672		
HILLSBOROUGH BOCC	73.635263	\$ 141,531,377	100.000000	\$ 192,205,978
Plant City	2.313826	\$ 4,447,312	0.000000	\$ -
Tampa	22.423255	\$ 43,098,837	0.000000	\$ -
Temple Terrace	1.627656	\$ 3,128,452	0.000000	\$ -
Countywide Total	100.000000	\$ 192,205,978	100.000000	\$ 192,205,978
HOLMES BOCC	80.194586	\$ 702,249		
Bonifay	13.002746	\$ 113,863		
Esto	1.713613	\$ 15,006		
Noma	0.932130	\$ 8,162		
Ponce de Leon	2.772852	\$ 24,281		
Westville	1.384072	\$ 12,120		
Countywide Total	100.000000	\$ 875,681		
INDIAN RIVER BOCC	72.376468	\$ 13,701,891		
Fellsmere	3.081415	\$ 583,356		
Indian River Shores	2.306929	\$ 436,734		
Orchid	0.245569	\$ 46,490		
Sebastian	12.983857	\$ 2,458,028		
Vero Beach	9.005761	\$ 1,704,918		
Countywide Total	100.000000	\$ 18,931,417		
JACKSON BOCC	72.300776	\$ 2,927,273		
Alford	0.939445	\$ 38,036		
Bascom	0.232460	\$ 9,412		
Campbellton	0.445708	\$ 18,046		
Cottondale	1.788596	\$ 72,416		
Graceville	4.376393	\$ 177,189		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2013				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Grand Ridge	1.827019	\$ 73,971		
Greenwood	1.314071	\$ 53,203		
Jacob City	0.512949	\$ 20,768		
Malone	1.237224	\$ 50,092		
Marianna	11.448167	\$ 463,507		
Sneads	3.577192	\$ 144,831		
Countywide Total	100.000000	\$ 4,048,744		
JEFFERSON BOCC	83.830758	\$ 651,160		
Monticello	16.169242	\$ 125,595		
Countywide Total	100.000000	\$ 776,755		
LAFAYETTE BOCC	84.188627	\$ 254,896		
Mayo	15.811373	\$ 47,872		
Countywide Total	100.000000	\$ 302,768		
LAKE BOCC	63.369134	\$ 20,522,244	33.333333	\$ 10,795,079
Astatula	0.456269	\$ 147,764	0.399566	\$ 129,400
Clermont	7.462469	\$ 2,416,738	6.064142	\$ 1,963,887
Eustis	4.699693	\$ 1,522,007	4.483113	\$ 1,451,867
Fruitland Park	1.055391	\$ 341,791	1.048029	\$ 339,407
Groveland	2.236860	\$ 724,412	1.809986	\$ 586,168
Howey-in-the-Hills	0.279607	\$ 90,552	0.298382	\$ 96,632
Lady Lake	3.544914	\$ 1,148,029	3.509187	\$ 1,136,458
Leesburg	5.187481	\$ 1,679,978	5.110158	\$ 1,654,937
Mascotte	1.294074	\$ 419,089	1.144289	\$ 370,581
Minneola	2.410979	\$ 780,801	2.258297	\$ 731,355
Montverde	0.369844	\$ 119,775	0.289519	\$ 93,761
Mount Dora	3.191846	\$ 1,033,687	2.877218	\$ 931,794
Tavares	3.562453	\$ 1,153,709	3.282446	\$ 1,063,028
Umatilla	0.878984	\$ 284,661	0.759003	\$ 245,805
*** School Board ***	0.000000	\$ -	33.333333	\$ 10,795,079
Countywide Total	100.000000	\$ 32,385,236	100.000000	\$ 32,385,236
LEE BOCC	65.793144	\$ 63,558,443		
Bonita Springs	5.471560	\$ 5,285,716		
Cape Coral	19.309356	\$ 18,653,502		
Fort Myers	7.853426	\$ 7,586,680		
Fort Myers Beach	0.773412	\$ 747,142		
Sanibel	0.799102	\$ 771,960		
Countywide Total	100.000000	\$ 96,603,443		
LEON BOCC	54.225712	\$ 19,443,395	10.000000	\$ 3,585,641
Tallahassee	45.774288	\$ 16,413,018	10.000000	\$ 3,585,641
*** Blueprint 2000 ***	0.000000	\$ -	80.000000	\$ 28,685,130
Countywide Total	100.000000	\$ 35,856,413	100.000000	\$ 35,856,413
LEVY BOCC	80.164228	\$ 2,437,446		
Bronson	2.354267	\$ 71,583		
Cedar Key	1.513152	\$ 46,008		
Chiefland	4.828388	\$ 146,810		
Fanning Springs (part)	1.035878	\$ 31,497		
Inglis	2.842243	\$ 86,420		
Otter Creek	0.286793	\$ 8,720		
Williston	5.917772	\$ 179,934		
Yankeetown	1.057280	\$ 32,147		
Countywide Total	100.000000	\$ 3,040,566		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2013				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
LIBERTY BOCC	87.220905	\$ 262,106		
Bristol	12.779095	\$ 38,402		
Countywide Total	100.000000	\$ 300,508		
MADISON BOCC	80.052968	\$ 833,838	100.000000	\$ 1,041,608
Greenville	4.096001	\$ 42,664	0.000000	\$ -
Lee	1.677880	\$ 17,477	0.000000	\$ -
Madison	14.173151	\$ 147,629	0.000000	\$ -
Countywide Total	100.000000	\$ 1,041,608	100.000000	\$ 1,041,608
MANATEE BOCC	80.904589	\$ 37,680,549		
Anna Maria	0.403252	\$ 187,811		
Bradenton	13.313494	\$ 6,200,634		
Bradenton Beach	0.315368	\$ 146,879		
Holmes Beach	1.028897	\$ 479,199		
Longboat Key (part)	0.641721	\$ 298,875		
Palmetto	3.392679	\$ 1,580,108		
Countywide Total	100.000000	\$ 46,574,056		
MARION BOCC	82.788635	\$ 27,955,034		
Bellevue	1.233654	\$ 416,565		
Dunnellon	0.469925	\$ 158,678		
McIntosh	0.122283	\$ 41,291		
Ocala	15.247258	\$ 5,148,504		
Reddick	0.138245	\$ 46,681		
Countywide Total	100.000000	\$ 33,766,753		
MARTIN BOCC	88.092516	\$ 20,563,692		
Jupiter Island	0.517579	\$ 120,820		
Ocean Breeze Park	0.203221	\$ 47,438		
Sewall's Point	1.271402	\$ 296,787		
Stuart	9.915282	\$ 2,314,553		
Countywide Total	100.000000	\$ 23,343,291		
MIAMI-DADE BOCC	59.202174	\$ 239,509,161		
Aventura	1.037295	\$ 4,196,497		
Bal Harbour	0.072651	\$ 293,918		
Bay Harbor Islands	0.163596	\$ 661,844		
Biscayne Park	0.089202	\$ 360,878		
Coral Gables	1.365648	\$ 5,524,884		
Cutler Bay	1.180187	\$ 4,774,583		
Doral	1.350694	\$ 5,464,386		
El Portal	0.067976	\$ 275,005		
Florida City	0.339851	\$ 1,374,907		
Golden Beach	0.026772	\$ 108,310		
Hialeah	6.578229	\$ 26,612,977		
Hialeah Gardens	0.632836	\$ 2,560,212		
Homestead	1.785351	\$ 7,222,843		
Indian Creek	0.002584	\$ 10,455		
Key Biscayne	0.358987	\$ 1,452,322		
Medley	0.024217	\$ 97,973		
Miami	11.735146	\$ 47,475,874		
Miami Beach	2.565406	\$ 10,378,644		
Miami Gardens	3.109621	\$ 12,580,328		
Miami Lakes	0.852445	\$ 3,448,662		
Miami Shores	0.308026	\$ 1,246,156		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2013				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Miami Springs	0.401991	\$ 1,626,300		
North Bay	0.213394	\$ 863,311		
North Miami	1.707561	\$ 6,908,132		
North Miami Beach	1.210270	\$ 4,896,285		
Opa-locka	0.447260	\$ 1,809,440		
Palmetto Bay	0.681706	\$ 2,757,919		
Pinecrest	0.530074	\$ 2,144,474		
South Miami	0.358987	\$ 1,452,322		
Sunny Isles Beach	0.609984	\$ 2,467,761		
Surfside	0.166935	\$ 675,354		
Sweetwater	0.579669	\$ 2,345,118		
Virginia Gardens	0.069399	\$ 280,761		
West Miami	0.173875	\$ 703,430		
Countywide Total	100.000000	\$ 404,561,426		
MONROE BOCC	59.659652	\$ 16,497,623		
Islamorada	6.189709	\$ 1,711,634		
Key Colony Beach	0.801531	\$ 221,646		
Key West	24.792065	\$ 6,855,725		
Layton	0.183265	\$ 50,678		
Marathon	8.373779	\$ 2,315,593		
Countywide Total	100.000000	\$ 27,652,899		
NASSAU BOCC	81.336570	\$ 6,686,071		
Callahan	1.338712	\$ 110,045		
Fernandina Beach	13.641773	\$ 1,121,388		
Hilliard	3.682945	\$ 302,747		
Countywide Total	100.000000	\$ 8,220,252		
OKALOOSA BOCC	66.856852	\$ 21,159,995		
Cinco Bayou	0.165938	\$ 52,519		
Crestview	9.279580	\$ 2,936,959		
Destin	5.323421	\$ 1,684,847		
Fort Walton Beach	8.441246	\$ 2,671,629		
Laurel Hill	0.227733	\$ 72,077		
Mary Esther	1.661111	\$ 525,737		
Niceville	5.545969	\$ 1,755,283		
Shalimar	0.311134	\$ 98,473		
Valparaiso	2.187015	\$ 692,184		
Countywide Total	100.000000	\$ 31,649,702		
OKEECHOBEE BOCC	86.621333	\$ 3,454,467		
Okeechobee	13.378667	\$ 533,542		
Countywide Total	100.000000	\$ 3,988,009		
ORANGE BOCC	71.033539	\$ 247,071,631		
Apopka	2.942208	\$ 10,233,703		
Belle Isle	0.420475	\$ 1,462,513		
Eatonville	0.149241	\$ 519,097		
Edgewood	0.174884	\$ 608,287		
Maitland	1.104498	\$ 3,841,709		
Oakland	0.178587	\$ 621,167		
Ocoee	2.516702	\$ 8,753,692		
Orlando	16.879652	\$ 58,711,467		
Windermere	0.201015	\$ 699,177		
Winter Garden	2.465069	\$ 8,574,098		

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Winter Park	1.934130	\$ 6,727,366		
Countywide Total	100.000000	\$ 347,823,909		
OSCEOLA BOCC	71.273111	\$ 28,655,808	53.572205	\$ 21,539,046
Kissimmee	17.793393	\$ 7,153,947	13.465247	\$ 5,413,788
St. Cloud	10.933496	\$ 4,395,882	7.962549	\$ 3,201,394
*** School Board ***	0.000000	\$ -	25.000000	\$ 10,051,409
Countywide Total	100.000000	\$ 40,205,637	100.000000	\$ 40,205,637
PALM BEACH BOCC	59.474829	\$ 122,052,491		
Atlantis	0.111483	\$ 228,782		
Belle Glade	0.962208	\$ 1,974,616		
Boca Raton	4.674214	\$ 9,592,285		
Boynton Beach	3.777327	\$ 7,751,720		
Briny Breeze	0.033185	\$ 68,102		
Cloud Lake	0.007565	\$ 15,524		
Delray Beach	3.364527	\$ 6,904,582		
Glen Ridge	0.012092	\$ 24,816		
Golf	0.013804	\$ 28,329		
Greenacres	2.091227	\$ 4,291,554		
Gulf Stream	0.048867	\$ 100,283		
Haverhill	0.104581	\$ 214,617		
Highland Beach	0.195578	\$ 401,359		
Hypoluxo	0.145552	\$ 298,697		
Juno Beach	0.175645	\$ 360,453		
Jupiter	3.066853	\$ 6,293,705		
Jupiter Inlet Colony	0.022087	\$ 45,326		
Lake Clarke Shores	0.186302	\$ 382,323		
Lake Park	0.452667	\$ 928,951		
Lake Worth	1.927122	\$ 3,954,783		
Lantana	0.574476	\$ 1,178,922		
Loxahatchee Groves	0.174596	\$ 358,300		
Manalapan	0.022418	\$ 46,006		
Mangonia Park	0.100053	\$ 205,326		
North Palm Beach	0.664424	\$ 1,363,511		
Ocean Ridge	0.098452	\$ 202,039		
Pahokee	0.306232	\$ 628,441		
Palm Beach	0.461060	\$ 946,175		
Palm Beach Gardens	2.685194	\$ 5,510,476		
Palm Beach Shores	0.063002	\$ 129,292		
Palm Springs	1.093238	\$ 2,243,510		
Riviera Beach	1.796479	\$ 3,686,682		
Royal Palm Beach	1.890293	\$ 3,879,203		
South Bay	0.163828	\$ 336,204		
South Palm Beach	0.064825	\$ 133,031		
Tequesta	0.311754	\$ 639,773		
Wellington	3.133665	\$ 6,430,815		
West Palm Beach	5.548297	\$ 11,386,051		
Countywide Total	100.000000	\$ 205,217,052		
PASCO BOCC	91.890157	\$ 40,699,819	45.000000	\$ 15,045,224
Dade City	1.317146	\$ 583,388	1.680000	\$ 561,688
New Port Richey	3.038271	\$ 1,345,706	4.240000	\$ 1,417,594
Port Richey	0.538639	\$ 238,573	0.810000	\$ 270,814

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2013				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
St. Leo	0.279881	\$ 123,964	0.170000	\$ 56,838
San Antonio	0.231135	\$ 102,374	0.190000	\$ 63,524
Zephyrhills	2.704770	\$ 1,197,992	2.910000	\$ 972,925
*** School Board ***	0.000000	\$ -	45.000000	\$ 15,045,224
*** School Board ***	0.000000	\$ -	lump sum	\$ 10,857,984
Countywide Total	100.000000	\$ 44,291,816	100.000000	\$ 44,291,816
PINELLAS BOCC	51.991552	\$ 67,668,906	100.000000	\$ 130,153,658
Belleair	0.287416	\$ 374,083	0.000000	\$ -
Belleair Beach	0.115871	\$ 150,810	0.000000	\$ -
Belleair Bluffs	0.151826	\$ 197,607	0.000000	\$ -
Belleair Shore	0.008081	\$ 10,517	0.000000	\$ -
Clearwater	7.995539	\$ 10,406,487	0.000000	\$ -
Dunedin	2.616993	\$ 3,406,112	0.000000	\$ -
Gulfport	0.891235	\$ 1,159,975	0.000000	\$ -
Indian Rocks Beach	0.304096	\$ 395,792	0.000000	\$ -
Indian Shores	0.105344	\$ 137,109	0.000000	\$ -
Kenneth City	0.369853	\$ 481,377	0.000000	\$ -
Largo	5.757962	\$ 7,494,199	0.000000	\$ -
Madeira Beach	0.318404	\$ 414,415	0.000000	\$ -
North Redington Beach	0.105789	\$ 137,688	0.000000	\$ -
Oldsmar	1.008589	\$ 1,312,715	0.000000	\$ -
Pinellas Park	3.654271	\$ 4,756,168	0.000000	\$ -
Redington Beach	0.105566	\$ 137,398	0.000000	\$ -
Redington Shores	0.157756	\$ 205,326	0.000000	\$ -
Safety Harbor	1.251228	\$ 1,628,519	0.000000	\$ -
St. Petersburg	18.227321	\$ 23,723,524	0.000000	\$ -
St. Pete Beach	0.691964	\$ 900,616	0.000000	\$ -
Seminole	1.276730	\$ 1,661,711	0.000000	\$ -
South Pasadena	0.369260	\$ 480,605	0.000000	\$ -
Tarpon Springs	1.739547	\$ 2,264,084	0.000000	\$ -
Treasure Island	0.497808	\$ 647,915	0.000000	\$ -
Countywide Total	100.000000	\$ 130,153,658	100.000000	\$ 130,153,658
POLK BOCC	69.822327	\$ 45,874,722		
Auburndale	1.805957	\$ 1,186,551		
Bartow	2.274419	\$ 1,494,341		
Davenport	0.393662	\$ 258,644		
Dundee	0.498090	\$ 327,255		
Eagle Lake	0.303716	\$ 199,548		
Fort Meade	0.744942	\$ 489,443		
Frostproof	0.399641	\$ 262,572		
Haines City	2.745007	\$ 1,803,527		
Highland Park	0.030558	\$ 20,077		
Hillcrest Heights	0.032949	\$ 21,648		
Lake Alfred	0.667353	\$ 438,464		
Lake Hamilton	0.165144	\$ 108,503		
Lake Wales	1.894707	\$ 1,244,862		
Lakeland	12.979030	\$ 8,527,493		
Mulberry	0.502873	\$ 330,398		
Polk City	0.207526	\$ 136,349		
Winter Haven	4.532098	\$ 2,977,683		
Countywide Total	100.000000	\$ 65,702,081		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2013				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
PUTNAM BOCC	81.957288	\$ 4,628,807		
Crescent City	1.822327	\$ 102,922		
Interlachen	1.691990	\$ 95,561		
Palatka	12.586493	\$ 710,864		
Pomona Park	1.100092	\$ 62,131		
Welaka	0.841810	\$ 47,544		
Countywide Total	100.000000	\$ 5,647,829		
ST. JOHNS BOCC	90.337140	\$ 22,523,895		
Hastings	0.292475	\$ 72,923		
St. Augustine	6.341662	\$ 1,581,176		
St. Augustine Beach	3.028723	\$ 755,156		
Countywide Total	100.000000	\$ 24,933,150		
ST. LUCIE BOCC	50.199202	\$ 13,061,711		
Fort Pierce	9.981521	\$ 2,597,168		
Port St. Lucie	39.673519	\$ 10,322,954		
St. Lucie Village	0.145758	\$ 37,926		
Countywide Total	100.000000	\$ 26,019,758		
SANTA ROSA BOCC	90.430395	\$ 11,932,277		
Gulf Breeze	3.600155	\$ 475,040		
Jay	0.325981	\$ 43,013		
Milton	5.643469	\$ 744,655		
Countywide Total	100.000000	\$ 13,194,985		
SARASOTA BOCC	71.315431	\$ 40,471,899	48.814092	\$ 27,702,266
Longboat Key (part)	0.951698	\$ 540,094	0.970077	\$ 550,524
North Port	12.279176	\$ 6,968,500	10.784046	\$ 6,120,005
Sarasota	11.052171	\$ 6,272,168	10.211890	\$ 5,795,304
Venice	4.401525	\$ 2,497,889	4.219895	\$ 2,394,814
*** School Board ***	0.000000	\$ -	25.000000	\$ 14,187,638
Countywide Total	100.000000	\$ 56,750,550	100.000000	\$ 56,750,550
SEMINOLE BOCC	62.007288	\$ 35,625,969	100.000000	\$ 57,454,486
Altamonte Springs	7.318978	\$ 4,205,081	0.000000	\$ -
Casselberry	4.632069	\$ 2,661,331	0.000000	\$ -
Lake Mary	2.439894	\$ 1,401,829	0.000000	\$ -
Longwood	2.396262	\$ 1,376,760	0.000000	\$ -
Oviedo	5.949309	\$ 3,418,145	0.000000	\$ -
Sanford	9.395035	\$ 5,397,869	0.000000	\$ -
Winter Springs	5.861165	\$ 3,367,502	0.000000	\$ -
Countywide Total	100.000000	\$ 57,454,486	100.000000	\$ 57,454,486
SUMTER BOCC	87.638260	\$ 8,293,365		
Bushnell	2.554676	\$ 241,754		
Center Hill	1.007625	\$ 95,353		
Coleman	0.738436	\$ 69,880		
Webster	0.804424	\$ 76,124		
Wildwood	7.256578	\$ 686,703		
Countywide Total	100.000000	\$ 9,463,179		
SUWANNEE BOCC	83.517849	\$ 2,592,648		
Branford	1.536416	\$ 47,695		
Live Oak	14.945735	\$ 463,961		
Countywide Total	100.000000	\$ 3,104,304		
TAYLOR BOCC	71.080192	\$ 1,443,910	100.000000	\$ 2,031,381
Perry	28.919808	\$ 587,471	0.000000	\$ -

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Countywide Total	100.000000	\$ 2,031,381	100.000000	\$ 2,031,381
UNION BOCC	79.525653	\$ 442,798		
Lake Butler	15.262988	\$ 84,984		
Raiford	2.057115	\$ 11,454		
Worthington Springs	3.154243	\$ 17,563		
Countywide Total	100.000000	\$ 556,799		
VOLUSIA BOCC	49.157847	\$ 31,092,796		
Daytona Beach	8.166576	\$ 5,165,435		
Daytona Beach Shores	0.570661	\$ 360,949		
DeBary	2.586792	\$ 1,636,170		
DeLand	3.660214	\$ 2,315,119		
Deltona	11.414966	\$ 7,220,072		
Edgewater	2.776834	\$ 1,756,373		
Flagler Beach (part)	0.008036	\$ 5,083		
Holly Hill	1.560513	\$ 987,039		
Lake Helen	0.350084	\$ 221,431		
New Smyrna Beach	3.035848	\$ 1,920,202		
Oak Hill	0.240264	\$ 151,969		
Orange City	1.507344	\$ 953,409		
Ormond Beach	5.139031	\$ 3,250,485		
Pierson	0.230889	\$ 146,040		
Ponce Inlet	0.407003	\$ 257,433		
Port Orange	7.541809	\$ 4,770,264		
South Daytona	1.645288	\$ 1,040,660		
Countywide Total	100.000000	\$ 63,250,930		
WAKULLA BOCC	97.346172	\$ 1,791,832	100.000000	\$ 1,840,680
St. Marks	1.028092	\$ 18,924	0.000000	\$ -
Sopchoppy	1.625737	\$ 29,925	0.000000	\$ -
Countywide Total	100.000000	\$ 1,840,680	100.000000	\$ 1,840,680
WALTON BOCC	87.103451	\$ 12,781,126		
DeFuniak Springs	8.667255	\$ 1,271,790		
Freeport	3.155430	\$ 463,012		
Paxton	1.073864	\$ 157,573		
Countywide Total	100.000000	\$ 14,673,501		
WASHINGTON BOCC	79.840893	\$ 1,253,504		
Caryville	1.108616	\$ 17,405		
Chipley	13.838455	\$ 217,264		
Ebro	1.000834	\$ 15,713		
Vernon	2.713800	\$ 42,607		
Wausau	1.497402	\$ 23,509		
Countywide Total	100.000000	\$ 1,570,003		
STATEWIDE TOTALS		\$ 2,832,846,478		

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, 2013				
	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 September 10, 2012, the U.S. Census Bureau revised the 2010 census counts for the City of Panama City and unincorporated Bay County, which also caused their respective 2011 revenue-sharing populations to change as well. Panama City's population was decreased by 981; unincorporated Bay County's population was increased by 981. Consequently, Panama City's estimated distribution was decreased by \$121,759, and the estimated distributions for Bay County and all Bay County municipalities were increased by small amounts. The estimated distributions for all other counties and municipalities remained unchanged.</p>				

Local Discretionary Sales Surtax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2013

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2012 Tax Rate	Countywide Realized Tax Revenues	Unused Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2012 Tax Rate	Districtwide Realized Tax Revenues	Unused Tax Rate	Districtwide Unrealized Tax Revenues
Alachua	\$ 31,406,551	3.5	0.0	\$ -	3.5	\$ 109,922,929	0.5	0.0	\$ -	0.5	\$ 15,703,276
Baker	\$ 1,792,411	2.5	1.0	\$ 1,792,411	1.5	\$ 2,688,617	0.5	0.0	\$ -	0.5	\$ 896,206
Bay	\$ 32,080,193	3.0	0.0	\$ -	3.0	\$ 96,240,579	0.5	0.5	\$ 16,040,097	0.0	\$ -
Bradford	\$ 2,206,297	2.5	1.0	\$ 2,206,297	1.5	\$ 3,309,446	0.5	0.0	\$ -	0.5	\$ 1,103,149
Brevard	\$ 62,324,023	3.0	0.0	\$ -	3.0	\$ 186,972,069	0.5	0.0	\$ -	0.5	\$ 31,162,012
Broward	\$ 280,902,924	3.0	0.0	\$ -	3.0	\$ 842,708,772	0.5	0.0	\$ -	0.5	\$ 140,451,462
Calhoun	\$ 759,864	2.5	1.0	\$ 759,864	1.5	\$ 1,139,796	0.5	0.5	\$ 379,932	0.0	\$ -
Charlotte	\$ 20,381,944	3.0	1.0	\$ 20,381,944	2.0	\$ 40,763,888	0.5	0.0	\$ -	0.5	\$ 10,190,972
Citrus	\$ 12,133,086	3.0	0.0	\$ -	3.0	\$ 36,399,258	0.5	0.0	\$ -	0.5	\$ 6,066,543
Clay	\$ 17,893,261	3.0	1.0	\$ 17,893,261	2.0	\$ 35,786,522	0.5	0.0	\$ -	0.5	\$ 8,946,631
Collier	\$ 58,861,343	2.0	0.0	\$ -	2.0	\$ 117,722,686	0.5	0.0	\$ -	0.5	\$ 29,430,672
Columbia	\$ 7,128,568	3.0	1.0	\$ 7,128,568	2.0	\$ 14,257,136	0.5	0.0	\$ -	0.5	\$ 3,564,284
DeSoto	\$ 2,065,535	2.5	1.0	\$ 2,065,535	1.5	\$ 3,098,303	0.5	0.0	\$ -	0.5	\$ 1,032,768
Dixie	\$ 796,104	2.5	1.0	\$ 796,104	1.5	\$ 1,194,156	0.5	0.0	\$ -	0.5	\$ 398,052
Duval	\$ 135,245,033	3.0	1.0	\$ 135,245,033	2.0	\$ 270,490,066	0.5	0.0	\$ -	0.5	\$ 67,622,517
Escambia	\$ 41,291,184	3.0	1.0	\$ 41,291,184	2.0	\$ 82,582,368	0.5	0.5	\$ 20,645,592	0.0	\$ -
Flagler	\$ 8,663,369	2.0	0.5	\$ 1,082,921	1.5	\$ 16,243,817	0.5	0.5	\$ 4,331,685	0.0	\$ -
Franklin	\$ 1,575,477	3.5	1.0	\$ 1,575,477	2.5	\$ 3,938,693	0.5	0.0	\$ -	0.5	\$ 787,739
Gadsden	\$ 2,836,674	2.5	1.5	\$ 4,255,011	1.0	\$ 2,836,674	0.5	0.0	\$ -	0.5	\$ 1,418,337
Gilchrist	\$ 695,388	2.5	1.0	\$ 695,388	1.5	\$ 1,043,082	0.5	0.0	\$ -	0.5	\$ 347,694
Glades	\$ 398,241	2.5	1.0	\$ 398,241	1.5	\$ 597,362	0.5	0.0	\$ -	0.5	\$ 199,121
Gulf	\$ 1,221,896	3.5	1.0	\$ 1,221,896	2.5	\$ 3,054,740	0.5	0.0	\$ -	0.5	\$ 610,948
Hamilton	\$ 772,183	2.5	1.0	\$ 772,183	1.5	\$ 1,158,275	0.5	0.0	\$ -	0.5	\$ 386,092
Hardee	\$ 1,690,057	2.5	1.0	\$ 1,690,057	1.5	\$ 2,535,086	0.5	0.0	\$ -	0.5	\$ 845,029
Hendry	\$ 2,781,916	2.5	1.0	\$ 2,781,916	1.5	\$ 4,172,874	0.5	0.0	\$ -	0.5	\$ 1,390,958
Hernando	\$ 15,712,091	3.0	0.0	\$ -	3.0	\$ 47,136,273	0.5	0.5	\$ 7,856,046	0.0	\$ -
Highlands	\$ 9,219,672	2.0	1.0	\$ 9,219,672	1.0	\$ 9,219,672	0.5	0.0	\$ -	0.5	\$ 4,609,836
Hillsborough	\$ 192,205,978	3.0	1.0	\$ 192,205,978	2.0	\$ 384,411,956	0.5	0.0	\$ -	0.5	\$ 96,102,989
Holmes	\$ 875,681	2.5	1.0	\$ 875,681	1.5	\$ 1,313,522	0.5	0.0	\$ -	0.5	\$ 437,841
Indian River	\$ 18,931,417	2.0	1.0	\$ 18,931,417	1.0	\$ 18,931,417	0.5	0.0	\$ -	0.5	\$ 9,465,709
Jackson	\$ 4,048,744	2.0	1.0	\$ 4,048,744	1.0	\$ 4,048,744	0.5	0.5	\$ 2,024,372	0.0	\$ -
Jefferson	\$ 776,755	2.5	1.0	\$ 776,755	1.5	\$ 1,165,133	0.5	0.0	\$ -	0.5	\$ 388,378
Lafayette	\$ 302,768	2.5	1.0	\$ 302,768	1.5	\$ 454,152	0.5	0.0	\$ -	0.5	\$ 151,384
Lake	\$ 32,385,236	2.0	1.0	\$ 32,385,236	1.0	\$ 32,385,236	0.5	0.0	\$ -	0.5	\$ 16,192,618
Lee	\$ 96,603,443	3.0	0.0	\$ -	3.0	\$ 289,810,329	0.5	0.0	\$ -	0.5	\$ 48,301,722
Leon	\$ 35,856,413	3.5	1.0	\$ 35,856,413	2.5	\$ 89,641,033	0.5	0.5	\$ 4,482,052	0.0	\$ 13,446,155
Levy	\$ 3,040,566	2.5	1.0	\$ 3,040,566	1.5	\$ 4,560,849	0.5	0.0	\$ -	0.5	\$ 1,520,283
Liberty	\$ 300,508	2.5	1.0	\$ 300,508	1.5	\$ 450,762	0.5	0.5	\$ 150,254	0.0	\$ -
Madison	\$ 1,041,608	1.5	1.5	\$ 1,562,412	0.0	\$ -	0.5	0.0	\$ -	0.5	\$ 520,804
Manatee	\$ 46,574,056	3.0	0.0	\$ -	3.0	\$ 139,722,168	0.5	0.5	\$ 23,287,028	0.0	\$ -
Marion	\$ 33,766,753	2.0	0.0	\$ -	2.0	\$ 67,533,506	0.5	0.0	\$ -	0.5	\$ 16,883,377
Martin	\$ 23,343,291	2.0	0.0	\$ -	2.0	\$ 46,686,582	0.5	0.0	\$ -	0.5	\$ 11,671,646
Miami-Dade	\$ 404,561,426	2.0	1.0	\$ 404,561,426	1.0	\$ 404,561,426	0.5	0.0	\$ -	0.5	\$ 202,280,713
Monroe	\$ 27,652,899	2.0	1.0	\$ 27,652,899	1.0	\$ 27,652,899	0.5	0.5	\$ 13,826,450	0.0	\$ -
Nassau	\$ 8,220,252	2.0	1.0	\$ 8,220,252	1.0	\$ 8,220,252	0.5	0.0	\$ -	0.5	\$ 4,110,126

Local Discretionary Sales Surtax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2013

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2012 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2012 Tax Rate	Districtwide Realized Tax Revenues	Unutilized Tax Rate	Districtwide Unrealized Tax Revenues
Okaloosa	\$ 31,649,702	3.0	0.0	\$ -	3.0	\$ 94,949,106	0.5	0.0	\$ -	0.5	\$ 15,824,851
Okeechobee	\$ 3,988,009	2.5	1.0	\$ 3,988,009	1.5	\$ 5,982,014	0.5	0.0	\$ -	0.5	\$ 1,994,005
Orange	\$ 347,823,909	3.0	0.0	\$ -	3.0	\$ 1,043,471,727	0.5	0.5	\$ 173,911,955	0.0	\$ -
Osceola	\$ 40,205,637	3.0	1.0	\$ 40,205,637	2.0	\$ 80,411,274	0.5	0.0	\$ -	0.5	\$ 20,102,819
Palm Beach	\$ 205,217,052	3.0	0.0	\$ -	3.0	\$ 615,651,156	0.5	0.0	\$ -	0.5	\$ 102,608,526
Pasco	\$ 44,291,816	3.0	1.0	\$ 44,291,816	2.0	\$ 88,583,632	0.5	0.0	\$ -	0.5	\$ 22,145,908
Pinellas	\$ 130,153,658	3.0	1.0	\$ 130,153,658	2.0	\$ 260,307,316	0.5	0.0	\$ -	0.5	\$ 65,076,829
Polk	\$ 65,702,081	3.0	0.5	\$ 32,851,041	2.5	\$ 164,255,203	0.5	0.5	\$ 32,851,041	0.0	\$ -
Putnam	\$ 5,647,829	2.0	1.0	\$ 5,647,829	1.0	\$ 5,647,829	0.5	0.0	\$ -	0.5	\$ 2,823,915
St. Johns	\$ 24,933,150	2.0	0.0	\$ -	2.0	\$ 49,866,300	0.5	0.0	\$ -	0.5	\$ 12,466,575
St. Lucie	\$ 26,019,758	2.0	0.0	\$ -	2.0	\$ 52,039,516	0.5	0.5	\$ 13,009,879	0.0	\$ -
Santa Rosa	\$ 13,194,985	3.0	0.0	\$ -	3.0	\$ 39,584,955	0.5	0.5	\$ 6,597,493	0.0	\$ -
Sarasota	\$ 56,750,550	3.0	1.0	\$ 56,750,550	2.0	\$ 113,501,100	0.5	0.0	\$ -	0.5	\$ 28,375,275
Seminole	\$ 57,454,486	3.0	0.0	\$ -	3.0	\$ 172,363,458	0.5	0.0	\$ -	0.5	\$ 28,727,243
Sumter	\$ 9,463,179	2.0	1.0	\$ 9,463,179	1.0	\$ 9,463,179	0.5	0.0	\$ -	0.5	\$ 4,731,590
Suwannee	\$ 3,104,304	2.5	1.0	\$ 3,104,304	1.5	\$ 4,656,456	0.5	0.0	\$ -	0.5	\$ 1,552,152
Taylor	\$ 2,031,381	2.5	1.0	\$ 2,031,381	1.5	\$ 3,047,072	0.5	0.0	\$ -	0.5	\$ 1,015,691
Union	\$ 556,799	2.5	1.0	\$ 556,799	1.5	\$ 835,199	0.5	0.0	\$ -	0.5	\$ 278,400
Volusia	\$ 63,250,930	3.0	0.0	\$ -	3.0	\$ 189,752,790	0.5	0.5	\$ 31,625,465	0.0	\$ -
Wakulla	\$ 1,840,680	3.5	1.0	\$ 1,840,680	2.5	\$ 4,601,700	0.5	0.0	\$ -	0.5	\$ 920,340
Walton	\$ 14,673,501	3.0	1.0	\$ 14,673,501	2.0	\$ 29,347,002	0.5	0.0	\$ -	0.5	\$ 7,336,751
Washington	\$ 1,570,003	2.5	1.0	\$ 1,570,003	1.5	\$ 2,355,005	0.5	0.0	\$ -	0.5	\$ 785,002
Statewide	\$ 2,832,846,478			\$ 1,331,102,405		\$ 6,489,436,086			\$ 351,019,337		\$ 1,065,403,902

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 2013 calendar year, the Department must have received notice no later than November 16, 2012, prior to the January 1, 2013 effective date.
- A county's unutilized tax rate is determined by subtracting its 2012 tax rate 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, 2012 through September 30, 2013) with two exceptions. Flagler County's levy of the Local Government Infrastructure Surtax and Leon County's levy of the School Capital Outlay Surtax are scheduled to expire on December 31, 2012. Consequently, the realized tax revenues for these levies correspond to the period of October 1 to December 31, 2012, and the unrealized tax revenues for these levies correspond to the period of January 1 to September 30, 2013.

Data Sources:

- Office of Economic and Demographic Research, "2012 Local Government Financial Information Handbook" Table: 2012 Local Discretionary Sales Surtax Rates in Florida's Counties.
- Office of Economic and Demographic Research, "2012 Local Government Financial Information Handbook" Table: Local Discretionary Sales Surtax - Revenue Estimates for the Local Fiscal Year Ending September 30, 2013.

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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 2012 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:

Chapter 2012-117, L.O.F., (CS/CS/HB 7117) authorizes the surtax proceeds to be used for the additional purpose of providing loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum. This change became effective on July 1, 2012.

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 provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum.
4. 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.

Additionally, the term *energy efficiency improvement* means any energy conservation and efficiency improvement that reduces consumption through conservation or a more efficient use of electricity, natural gas, propane, or other forms of energy on the property, including, but not limited to, air sealing; installation of insulation; installation of energy-efficient heating, cooling, or ventilation systems; installation of solar panels; building modifications to increase the use of daylight or shade; replacement of windows; installation of energy controls or energy recovery systems; installation of electric vehicle charging equipment; and installation of efficient lighting equipment.

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
2012-19	Infrastructure surtax, beach erosion projects/studies

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 2012 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 2012 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 by law from levying this surtax because it already has statutory 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 2011 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 by law 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 2012 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 2012 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 2012 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 2012 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.

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

1. Florida Department of Revenue, History of Local Sales Tax and Current Rates (Last Updated: September 1, 2012) https://revenue.law.state.fl.us/LawLibraryDocuments/2012/09/OTH-111031_History%20of%20sales%20tax,%2009-01-12.pdf

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.

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

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

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 2012 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:

Chapter 2012-174, L.O.F., (CS/CS/HB 599) revises the imposition date for the ninth-cent fuel tax and the imposition and rate change date for the 1 to 6 cents and 1 to 5 cents fuel taxes from July 1st of each year to October 1st. These changes became effective on July 1, 2012.

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.

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.

The total administrative costs shall be prorated among those counties levying the tax according to formula, which shall be revised on July 1st of each year. Two-thirds of the amount deducted shall be based on the county's proportional share of the number of dealers who are registered for purposes of ch. 212, F.S., on June 30th of the preceding state fiscal year. One-third of the amount deducted shall be based on the county's share of the total amount of tax collected during the preceding state fiscal year. The DOR has the authority to promulgate rules necessary to enforce these taxes, and these rules shall have the full force and effect of law.

The ninth-cent fuel tax proceeds shall be transferred to the Ninth-Cent Fuel Tax Trust Fund. The 1 to 6 cents of optional fuel tax shall be collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c), F.S. The 1 to 5 cents of optional fuel tax shall be collected and remitted in the same manner provided by s. 206.41(1)(e), F.S. The 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 October 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 October 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 may 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

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.

Distribution of Proceeds:

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

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

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.

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.

Tax Rates and Current Year's Revenues:

A table listing the 2012 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C. The first table immediately following this section lists the estimated motor fuel gallons sold in each county, the ninth-cent fuel tax rates on motor and diesel fuels, and estimated tax receipts for the local fiscal year ending 2013. The second table provides estimated distributions of the 1 to 6 cents and 1 to 5 cents local option fuel taxes for the local fiscal year ending 2013 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 ending 2013.

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, 2013

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	107,226,758	\$ 0.01	\$ 1,047,069	\$ 0.01	\$ 124,805	\$ 1,171,874
Baker	16,158,327	\$ 0.01	\$ 157,786	\$ 0.01	\$ 27,952	\$ 185,738
Bay	89,829,166	\$ 0.01	\$ 877,182	\$ 0.01	\$ 111,104	\$ 988,286
Bradford	13,570,185	\$ -	\$ 132,513	\$ 0.01	\$ 22,896	\$ 22,896
Brevard	209,206,365	\$ -	\$ 2,042,900	\$ 0.01	\$ 768,233	\$ 768,233
Broward	776,310,809	\$ 0.01	\$ 7,580,675	\$ 0.01	\$ 815,153	\$ 8,395,828
Calhoun	3,837,624	\$ -	\$ 37,474	\$ 0.01	\$ 23,535	\$ 23,535
Charlotte	78,131,224	\$ 0.01	\$ 762,951	\$ 0.01	\$ 128,765	\$ 891,716
Citrus	50,482,672	\$ 0.01	\$ 492,963	\$ 0.01	\$ 53,891	\$ 546,855
Clay	76,247,736	\$ 0.01	\$ 744,559	\$ 0.01	\$ 72,524	\$ 817,084
Collier	129,814,727	\$ 0.01	\$ 1,267,641	\$ 0.01	\$ 116,984	\$ 1,384,624
Columbia	43,854,147	\$ 0.01	\$ 428,236	\$ 0.01	\$ 145,228	\$ 573,464
DeSoto	10,229,810	\$ 0.01	\$ 99,894	\$ 0.01	\$ 31,365	\$ 131,259
Dixie	6,363,286	\$ -	\$ 62,137	\$ 0.01	\$ 26,858	\$ 26,858
Duval	434,704,131	\$ -	\$ 4,244,886	\$ 0.01	\$ 997,119	\$ 997,119
Escambia	128,338,575	\$ 0.01	\$ 1,253,226	\$ 0.01	\$ 247,597	\$ 1,500,823
Flagler	35,500,003	\$ 0.01	\$ 346,658	\$ 0.01	\$ 39,080	\$ 385,738
Franklin	5,695,998	\$ -	\$ 55,621	\$ 0.01	\$ 12,189	\$ 12,189
Gadsden	24,544,704	\$ -	\$ 239,679	\$ 0.01	\$ 207,941	\$ 207,941
Gilchrist	6,133,318	\$ 0.01	\$ 59,892	\$ 0.01	\$ 9,430	\$ 69,321
Glades	3,780,651	\$ 0.01	\$ 36,918	\$ 0.01	\$ 12,085	\$ 49,003
Gulf	5,322,822	\$ 0.01	\$ 51,977	\$ 0.01	\$ 10,211	\$ 62,188
Hamilton	7,188,113	\$ -	\$ 70,192	\$ 0.01	\$ 73,427	\$ 73,427
Hardee	10,076,462	\$ 0.01	\$ 98,397	\$ 0.01	\$ 36,461	\$ 134,858
Hendry	14,908,806	\$ 0.01	\$ 145,584	\$ 0.01	\$ 85,881	\$ 231,465
Hernando	71,299,071	\$ 0.01	\$ 696,235	\$ 0.01	\$ 120,352	\$ 816,588
Highlands	40,835,381	\$ 0.01	\$ 398,757	\$ 0.01	\$ 110,173	\$ 508,930
Hillsborough	573,159,423	\$ 0.01	\$ 5,596,902	\$ 0.01	\$ 993,339	\$ 6,590,241
Holmes	8,039,197	\$ 0.01	\$ 78,503	\$ 0.01	\$ 33,949	\$ 112,452
Indian River	63,023,832	\$ -	\$ 615,428	\$ 0.01	\$ 167,178	\$ 167,178
Jackson	28,451,623	\$ 0.01	\$ 277,830	\$ 0.01	\$ 218,756	\$ 496,587
Jefferson	6,720,337	\$ 0.01	\$ 65,624	\$ 0.01	\$ 49,534	\$ 115,159
Lafayette	2,226,678	\$ -	\$ 21,744	\$ 0.01	\$ 8,724	\$ 8,724
Lake	133,535,033	\$ 0.01	\$ 1,303,970	\$ 0.01	\$ 143,051	\$ 1,447,021
Lee	266,818,311	\$ 0.01	\$ 2,605,481	\$ 0.01	\$ 325,035	\$ 2,930,515
Leon	129,146,138	\$ 0.01	\$ 1,261,112	\$ 0.01	\$ 130,258	\$ 1,391,370
Levy	20,299,211	\$ -	\$ 198,222	\$ 0.01	\$ 43,689	\$ 43,689
Liberty	2,182,354	\$ 0.01	\$ 21,311	\$ 0.01	\$ 21,106	\$ 42,417
Madison	10,537,468	\$ -	\$ 102,898	\$ 0.01	\$ 191,042	\$ 191,042
Manatee	139,509,660	\$ 0.01	\$ 1,362,312	\$ 0.01	\$ 181,480	\$ 1,543,792
Marion	158,495,086	\$ 0.01	\$ 1,547,705	\$ 0.01	\$ 434,355	\$ 1,982,059
Martin	71,662,728	\$ 0.01	\$ 699,787	\$ 0.01	\$ 76,318	\$ 776,105
Miami-Dade	986,996,171	\$ 0.01	\$ 9,638,018	\$ 0.01	\$ 1,250,744	\$ 10,888,762
Monroe	47,972,372	\$ 0.01	\$ 468,450	\$ 0.01	\$ 39,335	\$ 507,785
Nassau	29,871,550	\$ 0.01	\$ 291,696	\$ 0.01	\$ 78,074	\$ 369,770
Okaloosa	99,898,020	\$ 0.01	\$ 975,504	\$ 0.01	\$ 78,916	\$ 1,054,421
Okeechobee	23,666,034	\$ 0.01	\$ 231,099	\$ 0.01	\$ 71,811	\$ 302,909
Orange	560,941,861	\$ -	\$ 5,477,597	\$ 0.01	\$ 1,012,296	\$ 1,012,296
Osceola	157,994,512	\$ 0.01	\$ 1,542,816	\$ 0.01	\$ 132,204	\$ 1,675,020
Palm Beach	524,207,689	\$ 0.01	\$ 5,118,888	\$ 0.01	\$ 586,966	\$ 5,705,854
Pasco	180,813,202	\$ 0.01	\$ 1,765,641	\$ 0.01	\$ 233,446	\$ 1,999,087

Ninth-Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

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	347,165,084	\$ 0.01	\$ 3,390,067	\$ 0.01	\$ 331,368	\$ 3,721,435
Polk	222,062,099	\$ 0.01	\$ 2,168,436	\$ 0.01	\$ 733,218	\$ 2,901,654
Putnam	26,129,719	\$ 0.01	\$ 255,157	\$ 0.01	\$ 63,304	\$ 318,461
St. Johns	102,941,380	\$ -	\$ 1,005,223	\$ 0.01	\$ 209,119	\$ 209,119
St. Lucie	114,763,971	\$ 0.01	\$ 1,120,670	\$ 0.01	\$ 195,609	\$ 1,316,279
Santa Rosa	65,712,966	\$ -	\$ 641,687	\$ 0.01	\$ 80,020	\$ 80,020
Sarasota	145,301,487	\$ 0.01	\$ 1,418,869	\$ 0.01	\$ 157,334	\$ 1,576,203
Seminole	186,364,078	\$ 0.01	\$ 1,819,845	\$ 0.01	\$ 158,966	\$ 1,978,812
Sumter	44,823,029	\$ 0.01	\$ 437,697	\$ 0.01	\$ 314,504	\$ 752,201
Suwannee	19,760,984	\$ 0.01	\$ 192,966	\$ 0.01	\$ 75,023	\$ 267,989
Taylor	10,478,170	\$ -	\$ 102,319	\$ 0.01	\$ 61,660	\$ 61,660
Union	3,704,131	\$ 0.01	\$ 36,171	\$ 0.01	\$ 28,551	\$ 64,722
Volusia	209,580,240	\$ 0.01	\$ 2,046,551	\$ 0.01	\$ 231,325	\$ 2,277,876
Wakulla	9,102,225	\$ 0.01	\$ 88,883	\$ 0.01	\$ 20,422	\$ 109,305
Walton	28,630,014	\$ 0.01	\$ 279,572	\$ 0.01	\$ 53,177	\$ 332,750
Washington	9,721,060	\$ 0.01	\$ 94,926	\$ 0.01	\$ 18,789	\$ 113,716
Totals	8,172,000,000		\$ 79,799,580		\$ 13,665,234	\$ 78,414,293

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, 2013

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	\$ 3,443,095	\$ 0.05	52.1500000	\$ 2,559,401
Alachua		1.8750000	\$ 123,793		1.8750000	\$ 92,021
Archer		0.8550000	\$ 56,450		0.8550000	\$ 41,961
Gainesville		38.6350000	\$ 2,550,795		38.6350000	\$ 1,896,116
Hawthorne		1.0600000	\$ 69,984		1.0600000	\$ 52,022
High Springs		2.1100000	\$ 139,308		2.1100000	\$ 103,554
La Crosse		0.2950000	\$ 19,477		0.2950000	\$ 14,478
Micanopy		0.9000000	\$ 59,421		0.9000000	\$ 44,170
Newberry		1.2550000	\$ 82,859		1.2550000	\$ 61,592
Waldo		0.8650000	\$ 57,110		0.8650000	\$ 42,452
Countywide Total		100.0000000	\$ 6,602,292		100.0000000	\$ 4,907,769
BAKER BOCC	\$ 0.06	86.0000000	\$ 898,737	\$ -		
Glen St. Mary		1.0000000	\$ 10,450			
Macclenny		13.0000000	\$ 135,856			
Countywide Total		100.0000000	\$ 1,045,043			\$ 147,467
BAY BOCC	\$ 0.06	60.8100000	\$ 3,386,951	\$ -		
Callaway		3.6690000	\$ 204,353			
Lynn Haven		3.8390000	\$ 213,822			
Mexico Beach		0.8250000	\$ 45,950			
Panama City		22.7020000	\$ 1,264,439			
Panama City Beach		4.2950000	\$ 239,220			
Parker		1.8800000	\$ 104,711			
Springfield		1.9800000	\$ 110,281			
Countywide Total		100.0000000	\$ 5,569,726			\$ 819,817
BRADFORD BOCC	\$ 0.06	70.0000000	\$ 614,980	\$ -		
Brooker		1.8000000	\$ 15,814			
Hampton		1.9000000	\$ 16,692			
Lawtey		2.9000000	\$ 25,478			
Starke		23.4000000	\$ 205,579			
Countywide Total		100.0000000	\$ 878,543			\$ 123,847
BREVARD BOCC	\$ 0.06	47.1400427	\$ 7,660,275	\$ -		
Cape Canaveral		1.8093989	\$ 294,028			
Cocoa		1.8808877	\$ 305,645			
Cocoa Beach		2.4059384	\$ 390,966			
Grant-Valkaria		0.3808116	\$ 61,882			
Indialantic		0.5213589	\$ 84,721			
Indian Harbor Beach		1.7878376	\$ 290,524			
Malabar		0.5139053	\$ 83,510			
Melbourne		13.2470836	\$ 2,152,656			
Melbourne Beach		0.4076174	\$ 66,238			
Melbourne Village		0.0862882	\$ 14,022			
Palm Bay		16.1978969	\$ 2,632,164			
Palm Shores		0.0914209	\$ 14,856			
Rockledge		3.5542664	\$ 577,570			
Satellite Beach		2.0562326	\$ 334,139			
Titusville		5.5595393	\$ 903,427			
West Melbourne		2.3594736	\$ 383,415			
Countywide Total		100.0000000	\$ 16,250,038			\$ 1,909,301
BROWARD BOCC	\$ 0.06	62.5000000	\$ 29,500,234	\$ 0.05	64.0380000	\$ 22,753,819
Coconut Creek		1.1457400	\$ 540,794		1.0987488	\$ 390,405
Cooper City		0.6181820	\$ 291,784		0.5928288	\$ 210,642
Coral Springs		2.6223230	\$ 1,237,746		2.5147728	\$ 893,543

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

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		0.6418300	\$ 302,946		0.6155064	\$ 218,700
Davie		1.9920780	\$ 940,268		1.9103768	\$ 678,790
Deerfield Beach		1.6245080	\$ 766,774		1.5578812	\$ 553,542
Fort Lauderdale		3.5843420	\$ 1,691,823		3.4373366	\$ 1,221,346
Hallandale Beach		0.8036790	\$ 379,339		0.7707168	\$ 273,849
Hillsboro Beach		0.0406030	\$ 19,165		0.0389374	\$ 13,835
Hollywood		3.0483180	\$ 1,438,817		2.9232968	\$ 1,038,698
Lauderdale-By-The-Sea		0.1311420	\$ 61,900		0.1257638	\$ 44,686
Lauderdale Lakes		0.7057980	\$ 333,139		0.6768516	\$ 240,497
Lauderhill		1.4484320	\$ 683,665		1.3890268	\$ 493,545
Lazy Lake		0.0005210	\$ 246		0.0004984	\$ 177
Lighthouse Point		0.2239980	\$ 105,728		0.2148118	\$ 76,326
Margate		1.1538600	\$ 544,626		1.1065368	\$ 393,172
Miramar		2.6427870	\$ 1,247,405		2.5343972	\$ 900,516
North Lauderdale		0.8883490	\$ 419,304		0.8519150	\$ 302,700
Oakland Park		0.8957120	\$ 422,779		0.8589756	\$ 305,209
Parkland		0.5188950	\$ 244,920		0.4976138	\$ 176,811
Pembroke Park		0.1321380	\$ 62,370		0.1267184	\$ 45,025
Pembroke Pines		3.3510970	\$ 1,581,730		3.2136574	\$ 1,141,869
Plantation		1.8396930	\$ 868,342		1.7642408	\$ 626,866
Pompano Beach		2.1621340	\$ 1,020,535		2.0734580	\$ 736,736
Sea Ranch Lakes		0.0145090	\$ 6,848		0.0139134	\$ 4,944
Southwest Ranches		0.1590550	\$ 75,075		0.1525316	\$ 54,197
Sunrise		1.8285190	\$ 863,068		1.7535252	\$ 623,058
Tamarac		1.3085410	\$ 617,636		1.2548732	\$ 445,878
Weston		1.4147800	\$ 667,781		1.3567552	\$ 482,079
West Park		0.3065470	\$ 144,691		0.2939744	\$ 104,454
Wilton Manors		0.2518900	\$ 118,893		0.2415592	\$ 85,830
Countywide Total		100.0000000	\$ 47,200,374		100.0000000	\$ 35,531,746
CALHOUN BOCC	\$ 0.06	79.8900000	\$ 275,061	\$ -		
Altha		1.2200000	\$ 4,200			
Blountstown		18.8900000	\$ 65,038			
Countywide Total		100.0000000	\$ 344,300			\$ 35,024
CHARLOTTE BOCC	\$ 0.06	89.6600000	\$ 4,501,185	\$ 0.05	93.2600000	\$ 3,335,039
Punta Gorda		10.3400000	\$ 519,097		6.7400000	\$ 241,027
Countywide Total		100.0000000	\$ 5,020,283		100.0000000	\$ 3,576,066
CITRUS BOCC	\$ 0.06	90.9500000	\$ 2,803,841	\$ 0.05	90.9500000	\$ 2,101,483
Crystal River		3.5000000	\$ 107,899		3.5000000	\$ 80,871
Inverness		5.5500000	\$ 171,097		5.5500000	\$ 128,238
Countywide Total		100.0000000	\$ 3,082,838		100.0000000	\$ 2,310,592
CLAY BOCC	\$ 0.06	85.9000000	\$ 3,952,256	\$ -		
Green Cove Springs		5.7000000	\$ 262,257			
Keystone Heights		1.7000000	\$ 78,217			
Orange Park		6.1000000	\$ 280,661			
Penney Farms		0.6000000	\$ 27,606			
Countywide Total		100.0000000	\$ 4,600,996			\$ 695,867
COLLIER BOCC	\$ 0.06	84.6600000	\$ 6,593,061	\$ 0.05	84.6600000	\$ 5,030,176
Everglades		0.1900000	\$ 14,797		0.1900000	\$ 11,289
Marco Island		4.8700000	\$ 379,261		4.8700000	\$ 289,357
Naples		10.2800000	\$ 800,575		10.2800000	\$ 610,799
Countywide Total		100.0000000	\$ 7,787,693		100.0000000	\$ 5,941,620
COLUMBIA BOCC	\$ 0.06	71.3900000	\$ 2,303,580	\$ -		

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

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	\$ 35,494			
Lake City		27.5100000	\$ 887,680			
Countywide Total		100.0000000	\$ 3,226,755			\$ 401,441
DESOTO BOCC	\$ 0.06	78.0000000	\$ 578,290	\$ 0.05	82.0000000	\$ 383,939
Arcadia		22.0000000	\$ 163,107		18.0000000	\$ 84,279
Countywide Total		100.0000000	\$ 741,398		100.0000000	\$ 468,218
DIXIE BOCC	\$ 0.06	81.2500000	\$ 412,753	\$ -		
Cross City		12.5000000	\$ 63,500			
Horseshoe Beach		6.2500000	\$ 31,750			
Countywide Total		100.0000000	\$ 508,003			\$ 58,074
JACKSONVILLE-DUVAL	\$ 0.06	95.0817000	\$ 28,076,406	\$ -		
Atlantic Beach		1.4652000	\$ 432,655			
Baldwin		0.1650000	\$ 48,722			
Jacksonville Beach		2.4733000	\$ 730,334			
Neptune Beach		0.8148000	\$ 240,600			
Countywide Total		100.0000000	\$ 29,528,717			\$ 3,967,284
ESCAMBIA BOCC	\$ 0.06	81.1500000	\$ 6,861,212	\$ -		
Century		0.6300000	\$ 53,266			
Pensacola		18.2200000	\$ 1,540,496			
Countywide Total		100.0000000	\$ 8,454,975			\$ 1,171,269
FLAGLER BOCC	\$ 0.06	19.5300000	\$ 424,095	\$ -		
Beverly Beach		0.3000000	\$ 6,515			
Bunnell		2.6400000	\$ 57,328			
Flagler Beach		4.1100000	\$ 89,249			
Palm Coast		73.4200000	\$ 1,594,318			
Countywide Total		100.0000000	\$ 2,171,503			\$ 323,987
FRANKLIN BOCC	\$ 0.05	75.0800000	\$ 247,922	\$ -		
Appalachicola		16.8500000	\$ 55,641			
Carrabelle		8.0700000	\$ 26,648			
Countywide Total		100.0000000	\$ 330,211			\$ 51,984
GADSDEN BOCC	\$ 0.06	76.3000000	\$ 1,972,574	\$ -		
Chattahoochee		7.4600000	\$ 192,862			
Greensboro		0.3300000	\$ 8,531			
Gretna		1.2800000	\$ 33,092			
Havana		3.7700000	\$ 97,465			
Midway		0.2300000	\$ 5,946			
Quincy		10.6300000	\$ 274,816			
Countywide Total		100.0000000	\$ 2,585,287			\$ 224,005
GILCHRIST BOCC	\$ 0.06	85.5700000	\$ 333,825	\$ -		
Bell		1.3000000	\$ 5,072			
Fanning Springs (part)		2.0600000	\$ 8,036			
Trenton		11.0700000	\$ 43,186			
Countywide Total		100.0000000	\$ 390,119			\$ 55,975
GLADES BOCC	\$ 0.06	80.0000000	\$ 223,584	\$ -		
Moore Haven		20.0000000	\$ 55,896			
Countywide Total		100.0000000	\$ 279,479			\$ 34,504
GULF BOCC	\$ 0.06	100.0000000	\$ 353,867	\$ -		\$ 48,578
HAMILTON BOCC	\$ 0.06	82.0000000	\$ 663,643	\$ -		
Jasper		10.0000000	\$ 80,932			
Jennings		4.0000000	\$ 32,373			
White Springs		4.0000000	\$ 32,373			
Countywide Total		100.0000000	\$ 809,321			\$ 65,602

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

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	\$ 650,215	\$ 0.05	90.0200000	\$ 415,172
Bowling Green		3.7700000	\$ 28,744		1.6500000	\$ 7,610
Wachula		7.4300000	\$ 56,650		5.1700000	\$ 23,844
Zolfo Springs		3.5200000	\$ 26,838		3.1600000	\$ 14,574
Countywide Total		100.0000000	\$ 762,448		100.0000000	\$ 461,200
HENDRY BOCC	\$ 0.06	65.0000000	\$ 852,643	\$ 0.02	65.0000000	\$ 177,418
Clewiston		20.6700000	\$ 271,141		20.6700000	\$ 56,419
LaBelle		14.3300000	\$ 187,975		14.3300000	\$ 39,114
Countywide Total		100.0000000	\$ 1,311,759		100.0000000	\$ 272,950
HERNANDO BOCC	\$ 0.06	95.5300000	\$ 4,395,497	\$ 0.02	95.5300000	\$ 1,246,995
Brooksville		4.4700000	\$ 205,672		4.4700000	\$ 58,349
Countywide Total		100.0000000	\$ 4,601,169		100.0000000	\$ 1,305,343
HIGHLANDS BOCC	\$ 0.06	84.8333300	\$ 2,433,303	\$ 0.05	80.4000000	\$ 1,502,704
Avon Park		5.3766700	\$ 154,221		8.3000000	\$ 155,130
Lake Placid		1.7600000	\$ 50,483		1.5000000	\$ 28,036
Sebring		8.0300000	\$ 230,327		9.8000000	\$ 183,165
Countywide Total		100.0000000	\$ 2,868,334		100.0000000	\$ 1,869,035
HILLSBOROUGH BOCC	\$ 0.06	67.8700000	\$ 25,163,490	\$ -		
Plant City		2.8200000	\$ 1,045,544			
Tampa		27.3100000	\$ 10,125,459			
Temple Terrace		2.0000000	\$ 741,520			
Countywide Total		100.0000000	\$ 37,076,013			\$ 5,230,882
HOLMES BOCC	\$ 0.06	86.0000000	\$ 544,982	\$ -		
Bonifay		10.0000000	\$ 63,370			
Esto		1.0000000	\$ 6,337			
Noma		1.0000000	\$ 6,337			
Ponce de Leon		1.0000000	\$ 6,337			
Westville		1.0000000	\$ 6,337			
Countywide Total		100.0000000	\$ 633,700			\$ 73,369
INDIAN RIVER BOCC	\$ 0.06	72.3600000	\$ 3,183,030	\$ -		
Fellsmere		3.0800000	\$ 135,486			
Indian River Shores		1.0800000	\$ 47,508			
Orchid		0.2000000	\$ 8,798			
Sebastian		12.5600000	\$ 552,499			
Vero Beach		10.7200000	\$ 471,560			
Countywide Total		100.0000000	\$ 4,398,880			\$ 575,181
JACKSON BOCC	\$ 0.06	75.0400000	\$ 2,096,505	\$ -		
Alford		0.9600000	\$ 26,821			
Campbellton		0.2000000	\$ 5,588			
Cottondale		1.2300000	\$ 34,364			
Graceville		4.6500000	\$ 129,914			
Grand Ridge		1.4300000	\$ 39,952			
Greenwood		0.7500000	\$ 20,954			
Malone		0.8600000	\$ 24,027			
Marianna		11.7600000	\$ 328,557			
Sneads		3.1200000	\$ 87,168			
Countywide Total		100.0000000	\$ 2,793,850			\$ 259,661
JEFFERSON BOCC	\$ 0.06	88.3700000	\$ 573,337	\$ -		
Monticello		11.6300000	\$ 75,454			
Countywide Total		100.0000000	\$ 648,792			\$ 61,332
LAFAYETTE BOCC	\$ 0.06	100.0000000	\$ 174,825	\$ -		\$ 20,322
LAKE BOCC	\$ 0.06	66.3766667	\$ 5,407,722	\$ -		

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

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	\$ 30,565			
Clermont		3.7691667	\$ 307,075			
Eustis		6.7879000	\$ 553,012			
Fruitland Park		0.9792333	\$ 79,778			
Groveland		1.2958667	\$ 105,575			
Howey-in-the-Hills		0.2582000	\$ 21,036			
Lady Lake		1.7440333	\$ 142,087			
Leesburg		7.8357333	\$ 638,379			
Mascotte		0.8613667	\$ 70,176			
Minneola		0.5556333	\$ 45,268			
Montverde		0.2879667	\$ 23,461			
Mount Dora		4.0516000	\$ 330,085			
Tavares		3.6762667	\$ 299,506			
Umatilla		1.1452000	\$ 93,300			
Countywide Total		100.0000000	\$ 8,147,022			\$ 1,218,694
LEE BOCC	\$ 0.06	50.4900000	\$ 8,329,764	\$ 0.05	50.4900000	\$ 6,165,977
Bonita Springs		4.5400000	\$ 749,002		4.5400000	\$ 554,437
Cape Coral		24.9500000	\$ 4,116,213		24.9500000	\$ 3,046,962
Fort Myers		14.0000000	\$ 2,309,699		14.0000000	\$ 1,709,718
Fort Myers Beach		1.0200000	\$ 168,278		1.0200000	\$ 124,565
Sanibel		5.0000000	\$ 824,892		5.0000000	\$ 610,614
Countywide Total		100.0000000	\$ 16,497,849		100.0000000	\$ 12,212,274
LEON BOCC	\$ 0.06	46.6700000	\$ 3,652,077	\$ -		
Tallahassee		53.3300000	\$ 4,173,243			
Countywide Total		100.0000000	\$ 7,825,320			\$ 1,178,639
LEVY BOCC	\$ 0.06	89.2300000	\$ 1,217,277	\$ -		
Bronson		1.3000000	\$ 17,735			
Cedar Key		0.9300000	\$ 12,687			
Chiefland		3.0000000	\$ 40,926			
Fanning Springs (part)		0.2400000	\$ 3,274			
Inglis		2.2000000	\$ 30,012			
Otter Creek		0.1400000	\$ 1,910			
Williston		2.3500000	\$ 32,059			
Yankeetown		0.6100000	\$ 8,322			
Countywide Total		100.0000000	\$ 1,364,201			\$ 185,259
LIBERTY BOCC	\$ 0.06	90.0000000	\$ 215,906	\$ -		
Bristol		10.0000000	\$ 23,990			
Countywide Total		100.0000000	\$ 239,896			\$ 19,917
MADISON BOCC	\$ 0.06	70.1700000	\$ 1,157,897	\$ -		
Greenville		6.1600000	\$ 101,648			
Lee		1.9800000	\$ 32,673			
Madison		21.6900000	\$ 357,913			
Countywide Total		100.0000000	\$ 1,650,131			\$ 96,169
MANATEE BOCC	\$ 0.06	100.0000000	\$ 8,685,658	\$ 0.05	100.0000000	\$ 6,385,357
MARION BOCC	\$ 0.06	70.1000000	\$ 7,818,112	\$ 0.05	70.1000000	\$ 5,085,278
Bellevue		2.5600000	\$ 285,512		2.5600000	\$ 185,711
Dunnellon		2.5600000	\$ 285,512		2.5600000	\$ 185,711
McIntosh		0.6400000	\$ 71,378		0.6400000	\$ 46,428
Ocala		23.5000000	\$ 2,620,908		23.5000000	\$ 1,704,765
Reddick		0.6400000	\$ 71,378		0.6400000	\$ 46,428
Countywide Total		100.0000000	\$ 11,152,799		100.0000000	\$ 7,254,320
MARTIN BOCC	\$ 0.06	86.8300000	\$ 3,793,131	\$ 0.05	86.8300000	\$ 2,848,027

Local Option Fuel Taxes

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Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Jupiter Island		1.3500000	\$ 58,974		1.3500000	\$ 44,280
Ocean Breeze		0.0900000	\$ 3,932		0.0900000	\$ 2,952
Sewall's Point		2.3300000	\$ 101,785		2.3300000	\$ 76,424
Stuart		9.4000000	\$ 410,635		9.4000000	\$ 308,320
Countywide Total		100.0000000	\$ 4,368,456		100.0000000	\$ 3,280,003
MIAMI-DADE BOCC	\$ 0.06	70.3980000	\$ 43,142,237	\$ 0.03	73.9980000	\$ 20,057,076
Aventura		0.6060000	\$ 371,377		0.5320000	\$ 144,198
Bal Harbour		0.0400000	\$ 24,513		0.0350000	\$ 9,487
Bay Harbor Islands		0.1120000	\$ 68,637		0.0980000	\$ 26,563
Biscayne Park		0.0900000	\$ 55,155		0.0790000	\$ 21,413
Coral Gables		1.3350000	\$ 818,132		1.1720000	\$ 317,669
Cutler Bay		0.8610000	\$ 527,649		0.7560000	\$ 204,913
Doral		0.8750000	\$ 536,229		0.7690000	\$ 208,437
El Portal		0.0660000	\$ 40,447		0.0580000	\$ 15,721
Florida City		0.2670000	\$ 163,626		0.2350000	\$ 63,696
Golden Beach		0.0420000	\$ 25,739		0.0370000	\$ 10,029
Hialeah		4.4460000	\$ 2,724,657		3.9050000	\$ 1,058,446
Hialeah Gardens		0.4390000	\$ 269,034		0.3850000	\$ 104,354
Homestead		1.3060000	\$ 800,360		1.1470000	\$ 310,893
Indian Creek		0.0070000	\$ 4,290		0.0060000	\$ 1,626
Key Biscayne		0.2470000	\$ 151,370		0.2170000	\$ 58,818
Medley		0.0950000	\$ 58,219		0.0840000	\$ 22,768
Miami		7.9980000	\$ 4,901,441		7.0250000	\$ 1,904,118
Miami Beach		1.6520000	\$ 1,012,401		1.4510000	\$ 393,292
Miami Gardens		2.5640000	\$ 1,571,305		2.2520000	\$ 610,402
Miami Lakes		0.6580000	\$ 403,244		0.5780000	\$ 156,666
Miami Shores		0.3080000	\$ 188,753		0.2710000	\$ 73,454
Miami Springs		0.4360000	\$ 267,195		0.3830000	\$ 103,812
North Bay		0.1290000	\$ 79,055		0.1140000	\$ 30,900
North Miami		1.2700000	\$ 778,298		1.1150000	\$ 302,220
North Miami Beach		0.9540000	\$ 584,643		0.8380000	\$ 227,139
Opa Locka		0.3310000	\$ 202,848		0.2910000	\$ 78,875
Palmetto Bay		0.6640000	\$ 406,921		0.5840000	\$ 158,293
Pinecrest		0.5530000	\$ 338,897		0.4860000	\$ 131,730
South Miami		0.2970000	\$ 182,011		0.2610000	\$ 70,744
Sunny Isles Beach		0.3530000	\$ 216,330		0.3100000	\$ 84,025
Surfside		0.1210000	\$ 74,153		0.1060000	\$ 28,731
Sweetwater		0.3010000	\$ 184,463		0.2650000	\$ 71,828
Virginia Gardens		0.0530000	\$ 32,480		0.0470000	\$ 12,739
West Miami		0.1260000	\$ 77,217		0.1100000	\$ 29,815
Countywide Total		100.0000000	\$ 61,283,328		100.0000000	\$ 27,104,889
MONROE BOCC	\$ 0.06	60.5000000	\$ 1,158,702	\$ 0.03	45.2100000	\$ 595,604
Islamorada		See note	\$ 294,500		9.0600000	\$ 119,358
Key Colony Beach		2.0000000	\$ 57,089		1.0900000	\$ 14,360
Key West		36.5000000	\$ 1,041,870		31.2100000	\$ 411,166
Layton		1.0000000	\$ 28,544		0.2600000	\$ 3,425
Marathon		See note	\$ 273,733		13.1700000	\$ 173,504
Countywide Total		100.0000000	\$ 2,854,439		100.0000000	\$ 1,317,417
NASSAU BOCC	\$ 0.06	85.6065000	\$ 1,778,321	\$ -		
Callahan		0.7494000	\$ 15,567			
Fernandina Beach		9.0497000	\$ 187,991			
Hilliard		4.5944000	\$ 95,440			

Local Option Fuel Taxes

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	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Countywide Total		100.000000	\$ 2,077,321			\$ 272,620
OKALOOSA BOCC	\$ 0.06	60.000000	\$ 3,555,042	\$ -		
Cinco Bayou		0.426200	\$ 25,253			
Crestview		8.673400	\$ 513,905			
Destin		8.792500	\$ 520,962			
Fort Walton Beach		10.884000	\$ 644,885			
Laurel Hill		0.510200	\$ 30,230			
Mary Esther		2.210900	\$ 130,997			
Niceville		4.846300	\$ 287,147			
Shalimar		0.680300	\$ 40,308			
Valparaiso		2.976200	\$ 176,342			
Countywide Total		100.000000	\$ 5,925,069			\$ 911,709
OKEECHOBEE BOCC	\$ 0.06	80.660000	\$ 1,379,330	\$ 0.05	80.660000	\$ 873,705
Okeechobee		19.340000	\$ 330,725		19.340000	\$ 209,490
Countywide Total		100.000000	\$ 1,710,055		100.000000	\$ 1,083,194
ORANGE BOCC	\$ 0.06	63.970000	\$ 23,378,813	\$ -		
Apopka		3.670000	\$ 1,341,258			
Belle Isle		0.540000	\$ 197,351			
Eatonville		0.210000	\$ 76,748			
Edgewood		0.210000	\$ 76,748			
Maitland		1.510000	\$ 551,853			
Oakland		0.170000	\$ 62,129			
Ocoee		3.080000	\$ 1,125,633			
Orlando		21.000000	\$ 7,674,771			
Windermere		0.240000	\$ 87,712			
Winter Garden		2.840000	\$ 1,037,921			
Winter Park		2.560000	\$ 935,591			
Countywide Total		100.000000	\$ 36,546,527			\$ 5,119,380
OSCEOLA BOCC	\$ 0.06	62.500000	\$ 5,883,836	\$ -		
Kissimmee		25.000000	\$ 2,353,534			
St. Cloud		12.500000	\$ 1,176,767			
Countywide Total		100.000000	\$ 9,414,138			\$ 1,441,921
PALM BEACH BOCC	\$ 0.06	66.565000	\$ 21,380,158	\$ 0.05	78.924000	\$ 18,936,224
Atlantis		0.195000	\$ 62,632		0.123000	\$ 29,511
Belle Glade		0.921000	\$ 295,818		0.580000	\$ 139,159
Boca Raton		4.187000	\$ 1,344,832		2.639000	\$ 633,175
Boynton Beach		2.479000	\$ 796,235		1.563000	\$ 375,010
Briny Breezes		0.013000	\$ 4,175		0.009000	\$ 2,159
Cloud Lake		0.012000	\$ 3,854		0.009000	\$ 2,159
Delray Beach		2.794000	\$ 897,411		1.761000	\$ 422,516
Glen Ridge		0.025000	\$ 8,030		0.016000	\$ 3,839
Golf		0.068000	\$ 21,841		0.043000	\$ 10,317
Greenacres		0.825000	\$ 264,984		0.520000	\$ 124,764
Gulfstream		0.066000	\$ 21,199		0.041000	\$ 9,837
Haverhill		0.082000	\$ 26,338		0.052000	\$ 12,476
Highland Beach		0.064000	\$ 20,556		0.040000	\$ 9,597
Hypoluxo		0.035000	\$ 11,242		0.022000	\$ 5,278
Juno Beach		0.110000	\$ 35,331		0.069000	\$ 16,555
Jupiter		2.424000	\$ 778,570		1.528000	\$ 366,613
Jupiter Inlet Colony		0.040000	\$ 12,848		0.025000	\$ 5,998
Lake Clarke Shores		0.222000	\$ 71,305		0.140000	\$ 33,590
Lake Park		0.491000	\$ 157,705		0.310000	\$ 74,378

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

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
Lake Worth		1.7410000	\$ 559,196		1.0970000	\$ 263,203
Lantana		0.5620000	\$ 180,510		0.3540000	\$ 84,935
Loxahatchee Groves		0.7760000	\$ 249,245		0.4890000	\$ 117,326
Manalapan		0.0370000	\$ 11,884		0.0230000	\$ 5,518
Mangonia Park		0.1240000	\$ 39,828		0.0780000	\$ 18,715
North Palm Beach		0.5630000	\$ 180,831		0.3550000	\$ 85,175
Ocean Ridge		0.1070000	\$ 34,368		0.0670000	\$ 16,075
Pahokee		0.3510000	\$ 112,738		0.2210000	\$ 53,024
Palm Beach		0.6440000	\$ 206,848		0.4060000	\$ 97,412
Palm Beach Gardens		1.4550000	\$ 467,335		0.9170000	\$ 220,016
Palm Beach Shores		0.0770000	\$ 24,732		0.0490000	\$ 11,757
Palm Springs		0.7030000	\$ 225,798		0.4430000	\$ 106,289
Riviera Beach		1.4880000	\$ 477,934		0.9380000	\$ 225,054
Royal Palm Beach		1.3890000	\$ 446,136		0.8760000	\$ 210,179
South Bay		0.2540000	\$ 81,583		0.1600000	\$ 38,389
South Palm Beach		0.0160000	\$ 5,139		0.0100000	\$ 2,399
Tequesta		0.3640000	\$ 116,914		0.2290000	\$ 54,944
Wellington		3.1470000	\$ 1,010,792		1.9840000	\$ 476,021
West Palm Beach		4.5840000	\$ 1,472,345		2.8900000	\$ 693,397
Countywide Total		100.0000000	\$ 32,119,219		100.0000000	\$ 23,992,986
PASCO BOCC	\$ 0.06	87.9772000	\$ 9,893,987	\$ -		
Dade City		2.1618000	\$ 243,118			
New Port Richey		4.3827000	\$ 492,882			
Port Richey		1.0274000	\$ 115,542			
St. Leo		0.0934000	\$ 10,504			
San Antonio		0.7200000	\$ 80,972			
Zephyrhills		3.6375000	\$ 409,076			
Countywide Total		100.0000000	\$ 11,246,080			\$ 1,650,174
PINELLAS BOCC	\$ 0.06	100.0000000	\$ 20,929,893	\$ -		\$ 3,168,367
POLK BOCC	\$ 0.06	64.9830000	\$ 10,634,377	\$ 0.05	64.9830000	\$ 6,604,731
Auburndale		2.0290000	\$ 332,043		2.0290000	\$ 206,223
Bartow		2.8880000	\$ 472,617		2.8880000	\$ 293,530
Davenport		0.4990000	\$ 81,661		0.4990000	\$ 50,717
Dundee		0.6160000	\$ 100,808		0.6160000	\$ 62,609
Eagle Lake		0.4710000	\$ 77,078		0.4710000	\$ 47,871
Fort Meade		1.0450000	\$ 171,013		1.0450000	\$ 106,212
Frostproof		0.8440000	\$ 138,119		0.8440000	\$ 85,782
Haines City		2.5770000	\$ 421,722		2.5770000	\$ 261,921
Highland Park		0.0460000	\$ 7,528		0.0460000	\$ 4,675
Hillcrest Heights		0.0460000	\$ 7,528		0.0460000	\$ 4,675
Lake Alfred		0.6750000	\$ 110,463		0.6750000	\$ 68,606
Lake Hamilton		0.3640000	\$ 59,568		0.3640000	\$ 36,996
Lake Wales		2.0500000	\$ 335,480		2.0500000	\$ 208,358
Lakeland		14.1700000	\$ 2,318,901		14.1700000	\$ 1,440,208
Mulberry		1.1250000	\$ 184,105		1.1250000	\$ 114,343
Polk City		0.4200000	\$ 68,732		0.4200000	\$ 42,688
Winter Haven		5.1520000	\$ 843,118		5.1520000	\$ 523,638
Countywide Total		100.0000000	\$ 16,364,860		100.0000000	\$ 10,163,782
PUTNAM BOCC	\$ 0.06	78.4450000	\$ 1,407,237	\$ 0.05	78.4450000	\$ 938,169
Crescent City		2.3770000	\$ 42,641		2.3770000	\$ 28,428
Interlachen		1.9278000	\$ 34,583		1.9278000	\$ 23,056
Palatka		15.3344000	\$ 275,086		15.3344000	\$ 183,393

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

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
Pomona Park		1.0522000	\$ 18,876		1.0522000	\$ 12,584
Welaka		0.8636000	\$ 15,492		0.8636000	\$ 10,328
Countywide Total		100.0000000	\$ 1,793,915		100.0000000	\$ 1,195,957
ST. JOHNS BOCC	\$ 0.06	88.9000000	\$ 6,064,099	\$ -		
Hastings		0.3000000	\$ 20,464			
St. Augustine		7.4000000	\$ 504,773			
St. Augustine Beach		3.4000000	\$ 231,923			
Countywide Total		100.0000000	\$ 6,821,258			\$ 939,484
ST. LUCIE BOCC	\$ 0.06	19.6787000	\$ 1,458,106	\$ 0.05	19.6787000	\$ 1,033,672
Fort Pierce		18.1326000	\$ 1,343,547		18.1326000	\$ 952,460
Port St. Lucie		62.1070000	\$ 4,601,860		62.1070000	\$ 3,262,324
St. Lucie Village		0.0817000	\$ 6,054		0.0817000	\$ 4,291
Countywide Total		100.0000000	\$ 7,409,567		100.0000000	\$ 5,252,747
SANTA ROSA BOCC	\$ 0.06	90.4800000	\$ 3,685,213	\$ -		
Gulf Breeze		4.0800000	\$ 166,177			
Jay		0.3900000	\$ 15,885			
Milton		5.0500000	\$ 205,684			
Countywide Total		100.0000000	\$ 4,072,958			\$ 599,723
SARASOTA BOCC	\$ 0.06	63.9200000	\$ 5,664,155	\$ 0.05	63.9200000	\$ 4,250,967
Longboat Key		1.8100000	\$ 160,390		1.8100000	\$ 120,373
North Port		15.1200000	\$ 1,339,831		15.1200000	\$ 1,005,548
Sarasota		13.6800000	\$ 1,212,228		13.6800000	\$ 909,781
Venice		5.4700000	\$ 484,714		5.4700000	\$ 363,780
Countywide Total		100.0000000	\$ 8,861,319		100.0000000	\$ 6,650,449
SEMINOLE BOCC	\$ 0.06	63.6000000	\$ 7,080,977	\$ -		
Altamonte Springs		6.6000000	\$ 734,818			
Casselberry		4.4000000	\$ 489,879			
Lake Mary		2.2000000	\$ 244,939			
Longwood		3.1000000	\$ 345,142			
Oviedo		6.6000000	\$ 734,818			
Sanford		8.8000000	\$ 979,758			
Winter Springs		4.7000000	\$ 523,280			
Countywide Total		100.0000000	\$ 11,133,612			\$ 1,700,833
SUMTER BOCC	\$ 0.06	87.5790000	\$ 3,707,080	\$ -		
Bushnell		2.5880000	\$ 109,546			
Center Hill		1.0580000	\$ 44,783			
Coleman		0.7530000	\$ 31,873			
Webster		0.8400000	\$ 35,556			
Wildwood		7.1820000	\$ 304,003			
Countywide Total		100.0000000	\$ 4,232,841			\$ 409,073
SUWANNEE BOCC	\$ 0.06	81.5700000	\$ 1,231,411	\$ 0.05	81.5700000	\$ 737,768
Branford		1.0000000	\$ 15,096		1.0000000	\$ 9,045
Live Oak		17.4300000	\$ 263,130		17.4300000	\$ 157,647
Countywide Total		100.0000000	\$ 1,509,637		100.0000000	\$ 904,460
TAYLOR BOCC	\$ 0.06	70.0000000	\$ 649,629	\$ -		
Perry		30.0000000	\$ 278,413			
Countywide Total		100.0000000	\$ 928,042			\$ 95,628
UNION BOCC	\$ 0.06	82.8300000	\$ 302,761	\$ -		
Lake Butler		9.1700000	\$ 33,518			
Raiford		0.2700000	\$ 987			
Worthington Springs		7.7300000	\$ 28,255			
Countywide Total		100.0000000	\$ 365,521			\$ 33,805

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2013

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	\$ 7,336,971	\$ 0.05	57.2390000	\$ 5,490,644
Daytona Beach		7.7080000	\$ 988,022		7.7080000	\$ 739,389
Daytona Beach Shores		1.2280000	\$ 157,407		1.2280000	\$ 117,796
DeBary		2.0380000	\$ 261,234		2.0380000	\$ 195,495
DeLand		2.3500000	\$ 301,226		2.3500000	\$ 225,423
Deltona		9.4280000	\$ 1,208,494		9.4280000	\$ 904,380
Edgewater		1.8470000	\$ 236,751		1.8470000	\$ 177,173
Holly Hill		1.2470000	\$ 159,842		1.2470000	\$ 119,618
Lake Helen		0.2530000	\$ 32,430		0.2530000	\$ 24,269
New Smyrna Beach		3.3200000	\$ 425,562		3.3200000	\$ 318,471
Oak Hill		0.1520000	\$ 19,484		0.1520000	\$ 14,581
Orange City		0.8400000	\$ 107,672		0.8400000	\$ 80,577
Ormond Beach		5.0870000	\$ 652,058		5.0870000	\$ 487,970
Pierson		0.2100000	\$ 26,918		0.2100000	\$ 20,144
Ponce Inlet		0.6530000	\$ 83,702		0.6530000	\$ 62,639
Port Orange		5.0170000	\$ 643,086		5.0170000	\$ 481,255
South Daytona		1.3830000	\$ 177,275		1.3830000	\$ 132,664
Countywide Total		100.0000000	\$ 12,818,133		100.0000000	\$ 9,592,488
WAKULLA BOCC	\$ 0.06	100.0000000	\$ 617,310	\$ -		\$ 83,071
WALTON BOCC	\$ 0.06	85.7600000	\$ 1,608,918	\$ -		
DeFuniak Springs		13.4500000	\$ 252,331			
Freeport		0.7900000	\$ 14,821			
Countywide Total		100.0000000	\$ 1,876,070			\$ 261,289
WASHINGTON BOCC	\$ 0.06	85.7600000	\$ 551,100	\$ -		
Caryville		0.1200000	\$ 771			
Chipley		12.3500000	\$ 79,362			
Vernon		1.4600000	\$ 9,382			
Wausau		0.3100000	\$ 1,992			
Countywide Total		100.0000000	\$ 642,607			\$ 88,718
STATEWIDE TOTALS			\$ 526,516,584			\$ 173,034,864

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, 2013

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2012 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2012 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2012 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2012 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	1	\$ 1,171,874	0	\$ -	6	\$ 6,602,292	0	\$ -	5	\$ 4,907,769	0	\$ -	12	\$ 12,681,934	0	\$ -
Baker	1	\$ 185,738	0	\$ -	6	\$ 1,045,043	0	\$ -	5	\$ 737,337	0	\$ -	7	\$ 1,230,781	5	\$ 737,337
Bay	1	\$ 988,286	0	\$ -	6	\$ 5,569,726	0	\$ -	0	\$ -	5	\$ 4,099,085	7	\$ 6,558,012	5	\$ 4,099,085
Bradford	0	\$ 22,896	1	\$ 132,513	6	\$ 878,543	0	\$ -	0	\$ -	5	\$ 619,235	6	\$ 901,439	6	\$ 751,748
Brevard	0	\$ 768,233	1	\$ 2,042,900	6	\$ 16,250,038	0	\$ -	0	\$ -	5	\$ 9,546,505	6	\$ 17,018,272	6	\$ 11,589,405
Broward	1	\$ 8,395,828	0	\$ -	6	\$ 47,200,374	0	\$ -	5	\$ 35,531,746	0	\$ -	12	\$ 91,127,948	0	\$ -
Calhoun	0	\$ 23,535	1	\$ 37,474	6	\$ 344,300	0	\$ -	0	\$ -	5	\$ 175,118	6	\$ 367,835	6	\$ 212,593
Charlotte	1	\$ 891,716	0	\$ -	6	\$ 5,020,283	0	\$ -	5	\$ 3,576,066	0	\$ -	12	\$ 9,488,065	0	\$ -
Citrus	1	\$ 546,855	0	\$ -	6	\$ 3,082,838	0	\$ -	5	\$ 2,310,592	0	\$ -	12	\$ 5,940,284	0	\$ -
Clay	1	\$ 817,084	0	\$ -	6	\$ 4,600,996	0	\$ -	0	\$ -	5	\$ 3,479,337	7	\$ 5,418,079	5	\$ 3,479,337
Collier	1	\$ 1,384,624	0	\$ -	6	\$ 7,787,693	0	\$ -	5	\$ 5,941,620	0	\$ -	12	\$ 15,113,937	0	\$ -
Columbia	1	\$ 573,464	0	\$ -	6	\$ 3,226,755	0	\$ -	0	\$ -	5	\$ 2,007,204	7	\$ 3,800,219	5	\$ 2,007,204
DeSoto	1	\$ 131,259	0	\$ -	6	\$ 741,398	0	\$ -	5	\$ 468,218	0	\$ -	12	\$ 1,340,875	0	\$ -
Dixie	0	\$ 26,858	1	\$ 62,137	6	\$ 508,003	0	\$ -	0	\$ -	5	\$ 290,369	6	\$ 534,861	6	\$ 352,507
Duval	0	\$ 997,119	1	\$ 4,244,886	6	\$ 29,528,717	0	\$ -	0	\$ -	5	\$ 19,836,419	6	\$ 30,525,836	6	\$ 24,081,305
Escambia	1	\$ 1,500,823	0	\$ -	6	\$ 8,454,975	0	\$ -	0	\$ -	5	\$ 5,856,346	7	\$ 9,955,798	5	\$ 5,856,346
Flagler	1	\$ 385,738	0	\$ -	6	\$ 2,171,503	0	\$ -	0	\$ -	5	\$ 1,619,936	7	\$ 2,557,241	5	\$ 1,619,936
Franklin	0	\$ 12,189	1	\$ 55,621	5	\$ 330,206	1	\$ 51,984	0	\$ -	5	\$ 259,920	5	\$ 342,395	7	\$ 367,525
Gadsden	0	\$ 207,941	1	\$ 239,679	6	\$ 2,585,287	0	\$ -	0	\$ -	5	\$ 1,120,024	6	\$ 2,793,228	6	\$ 1,359,703
Gilchrist	1	\$ 69,321	0	\$ -	6	\$ 390,119	0	\$ -	0	\$ -	5	\$ 279,876	7	\$ 459,441	5	\$ 279,876
Glades	1	\$ 49,003	0	\$ -	6	\$ 279,479	0	\$ -	0	\$ -	5	\$ 172,519	7	\$ 328,483	5	\$ 172,519
Gulf	1	\$ 62,188	0	\$ -	6	\$ 353,867	0	\$ -	0	\$ -	5	\$ 242,891	7	\$ 416,056	5	\$ 242,891
Hamilton	0	\$ 73,427	1	\$ 70,192	6	\$ 809,321	0	\$ -	0	\$ -	5	\$ 328,008	6	\$ 882,748	6	\$ 398,200
Hardee	1	\$ 134,858	0	\$ -	6	\$ 762,448	0	\$ -	5	\$ 461,200	0	\$ -	12	\$ 1,358,505	0	\$ -
Hendry	1	\$ 231,465	0	\$ -	6	\$ 1,311,759	0	\$ -	2	\$ 272,950	3	\$ 409,426	9	\$ 1,816,175	3	\$ 409,426
Hernando	1	\$ 816,588	0	\$ -	6	\$ 4,601,169	0	\$ -	2	\$ 1,305,343	3	\$ 1,958,015	9	\$ 6,723,100	3	\$ 1,958,015
Highlands	1	\$ 508,930	0	\$ -	6	\$ 2,868,334	0	\$ -	5	\$ 1,869,035	0	\$ -	12	\$ 5,246,300	0	\$ -
Hillsborough	1	\$ 6,590,241	0	\$ -	6	\$ 37,076,013	0	\$ -	0	\$ -	5	\$ 26,154,411	7	\$ 43,666,254	5	\$ 26,154,411
Holmes	1	\$ 112,452	0	\$ -	6	\$ 633,700	0	\$ -	0	\$ -	5	\$ 366,845	7	\$ 746,152	5	\$ 366,845
Indian River	0	\$ 167,178	1	\$ 615,428	6	\$ 4,398,880	0	\$ -	0	\$ -	5	\$ 2,875,904	6	\$ 4,566,058	6	\$ 3,491,331
Jackson	1	\$ 496,587	0	\$ -	6	\$ 2,793,850	0	\$ -	0	\$ -	5	\$ 1,298,304	7	\$ 3,290,436	5	\$ 1,298,304
Jefferson	0	\$ 115,159	0	\$ -	6	\$ 648,792	0	\$ -	0	\$ -	5	\$ 306,662	7	\$ 763,950	5	\$ 306,662
Lafayette	0	\$ 8,724	1	\$ 21,744	6	\$ 174,825	0	\$ -	0	\$ -	5	\$ 101,608	6	\$ 183,549	6	\$ 123,351
Lake	1	\$ 1,447,021	0	\$ -	6	\$ 8,147,022	0	\$ -	0	\$ -	5	\$ 6,093,471	7	\$ 9,594,043	5	\$ 6,093,471
Lee	1	\$ 2,930,515	0	\$ -	6	\$ 16,497,849	0	\$ -	5	\$ 12,212,274	0	\$ -	12	\$ 31,640,638	0	\$ -
Leon	1	\$ 1,391,370	0	\$ -	6	\$ 7,825,320	0	\$ -	0	\$ -	5	\$ 5,893,197	7	\$ 9,216,690	5	\$ 5,893,197
Levy	0	\$ 43,689	1	\$ 198,222	6	\$ 1,364,201	0	\$ -	0	\$ -	5	\$ 926,294	6	\$ 1,407,890	6	\$ 1,124,515
Liberty	1	\$ 42,417	0	\$ -	6	\$ 239,896	0	\$ -	0	\$ -	5	\$ 99,585	7	\$ 282,312	5	\$ 99,585
Madison	0	\$ 191,042	1	\$ 102,898	6	\$ 1,650,131	0	\$ -	0	\$ -	5	\$ 480,846	6	\$ 1,841,173	6	\$ 583,744
Manatee	1	\$ 1,543,792	0	\$ -	6	\$ 8,685,658	0	\$ -	5	\$ 6,385,357	0	\$ -	12	\$ 16,614,807	0	\$ -
Marion	1	\$ 1,982,059	0	\$ -	6	\$ 11,152,799	0	\$ -	5	\$ 7,254,320	0	\$ -	12	\$ 20,389,179	0	\$ -
Martin	1	\$ 776,105	0	\$ -	6	\$ 4,368,456	0	\$ -	5	\$ 3,280,003	0	\$ -	12	\$ 8,424,564	0	\$ -
Miami-Dade	1	\$ 10,888,762	0	\$ -	6	\$ 61,283,328	0	\$ -	3	\$ 27,104,889	2	\$ 18,069,926	10	\$ 99,276,979	2	\$ 18,069,926
Monroe	1	\$ 507,785	0	\$ -	6	\$ 2,854,439	0	\$ -	3	\$ 1,317,417	2	\$ 878,278	10	\$ 4,678,941	2	\$ 878,278
Nassau	1	\$ 369,770	0	\$ -	6	\$ 2,077,321	0	\$ -	0	\$ -	5	\$ 1,363,099	7	\$ 2,447,090	5	\$ 1,363,099
Okaloosa	1	\$ 1,054,421	0	\$ -	6	\$ 5,925,069	0	\$ -	0	\$ -	5	\$ 4,558,546	7	\$ 6,979,490	5	\$ 4,558,546
Okeechobee	1	\$ 302,909	0	\$ -	6	\$ 1,710,055	0	\$ -	5	\$ 1,083,194	0	\$ -	12	\$ 3,096,159	0	\$ -
Orange	0	\$ 1,012,296	1	\$ 5,477,597	6	\$ 36,546,527	0	\$ -	0	\$ -	5	\$ 25,596,899	6	\$ 37,558,823	6	\$ 31,074,496
Osceola	1	\$ 1,675,020	0	\$ -	6	\$ 9,414,138	0	\$ -	0	\$ -	5	\$ 7,209,606	7	\$ 11,089,158	5	\$ 7,209,606
Palm Beach	1	\$ 5,705,854	0	\$ -	6	\$ 32,119,219	0	\$ -	5	\$ 23,992,986	0	\$ -	12	\$ 61,818,059	0	\$ -
Pasco	1	\$ 1,999,087	0	\$ -	6	\$ 11,246,080	0	\$ -	0	\$ -	5	\$ 8,250,868	7	\$ 13,245,167	5	\$ 8,250,868
Pinellas	1	\$ 3,721,435	0	\$ -	6	\$ 20,929,893	0	\$ -	0	\$ -	5	\$ 15,841,837	7	\$ 24,651,328	5	\$ 15,841,837
Polk	1	\$ 2,901,654	0	\$ -	6	\$ 16,364,860	0	\$ -	5	\$ 10,163,782	0	\$ -	12	\$ 29,430,297	0	\$ -
Putnam	1	\$ 318,461	0	\$ -	6	\$ 1,793,915	0	\$ -	5	\$ 1,195,957	0	\$ -	12	\$ 3,308,333	0	\$ -
St. Johns	0	\$ 209,119	1	\$ 1,005,223	6	\$ 6,821,258	0	\$ -	0	\$ -	5	\$ 4,697,421	6	\$ 7,030,378	6	\$ 5,702,644
St. Lucie	1	\$ 1,316,279	0	\$ -	6	\$ 7,409,567	0	\$ -	5	\$ 5,252,747	0	\$ -	12	\$ 13,978,593	0	\$ -
Santa Rosa	0	\$ 80,020	1	\$ 641,687	6	\$ 4,072,958	0	\$ -	0	\$ -	5	\$ 2,998,614	6	\$ 4,152,978	6	\$ 3,640,301
Sarasota	1	\$ 1,576,203	0	\$ -	6	\$ 8,861,319	0	\$ -	5	\$ 6,650,449	0	\$ -	12	\$ 17,087,971	0	\$ -
Seminole	1	\$ 1,978,812	0	\$ -	6	\$ 11,133,612	0	\$ -	0	\$ -	5	\$ 8,504,166	7	\$ 13,112,424	5	\$ 8,504,166

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, 2013

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2012 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2012 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2012 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2012 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Sumter	1	\$ 752,201	0	\$ -	6	\$ 4,232,841	0	\$ -	0	\$ -	5	\$ 2,045,364	7	\$ 4,985,042	5	\$ 2,045,364
Suwannee	1	\$ 267,989	0	\$ -	6	\$ 1,509,637	0	\$ -	5	\$ 904,460	0	\$ -	12	\$ 2,682,086	0	\$ -
Taylor	0	\$ 61,660	1	\$ 102,319	6	\$ 928,042	0	\$ -	0	\$ -	5	\$ 478,140	6	\$ 989,701	6	\$ 580,459
Union	1	\$ 64,722	0	\$ -	6	\$ 365,521	0	\$ -	0	\$ -	5	\$ 169,027	7	\$ 430,243	5	\$ 169,027
Volusia	1	\$ 2,277,876	0	\$ -	6	\$ 12,818,133	0	\$ -	5	\$ 9,592,488	0	\$ -	12	\$ 24,688,497	0	\$ -
Wakulla	1	\$ 109,305	0	\$ -	6	\$ 617,310	0	\$ -	0	\$ -	5	\$ 415,353	7	\$ 726,615	5	\$ 415,353
Walton	1	\$ 332,750	0	\$ -	6	\$ 1,876,070	0	\$ -	0	\$ -	5	\$ 1,306,445	7	\$ 2,208,820	5	\$ 1,306,445
Washington	1	\$ 113,716	0	\$ -	6	\$ 642,607	0	\$ -	0	\$ -	5	\$ 443,591	7	\$ 756,323	5	\$ 443,591
Florida Total		\$ 78,414,293		\$ 15,050,521		\$ 526,516,579		\$ 51,984		\$ 173,034,864		\$ 200,461,873		\$ 777,965,736		\$ 215,564,378

Notes:

- 1) The estimation of realized and unrealized revenues reflects countywide totals and assumes those tax rates in effect beginning January 1, 2012. Tax rates for 2013 are not yet available.
- 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, "2012 Local Government Financial Information Handbook" Table: 2012 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties.
- 2) Office of Economic and Demographic Research, "2012 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, 2013.
- 3) Office of Economic and Demographic Research, "2012 Local Government Financial Information Handbook" Table: Local Option Fuel Taxes - Revenue Estimates for the Local Fiscal Year Ending September 30, 2013.

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. The proceeds may be used to fund specified transportation expenditures.

General Law Amendments:

Chapter 2012-174, L.O.F., (CS/CS/HB 599) revises the imposition date for the ninth-cent fuel tax from July 1st of each year to October 1st. Additionally, the legislation incorporates the installation, operation, maintenance, and repair of street lighting, traffic signs, traffic engineering, signalization, and pavement markings as permitted uses of the tax proceeds. These changes became effective on July 1, 2012.

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 October 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 installation, operation, maintenance, and repair.
5. Traffic signs, traffic engineering, signalization, and pavement markings installation, operation, maintenance, and repair.
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:

Chapter 2012-174, L.O.F., (CS/CS/HB 599) revises the imposition and rate change date for the 1 to 6 cents fuel tax from July 1st of each year to October 1st. Additionally, the legislation incorporates the installation, operation, maintenance, and repair of street lighting, traffic signs, traffic engineering, signalization, and pavement markings as permitted uses of the tax proceeds. These changes became effective on July 1, 2012.

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 October 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 installation, operation, maintenance, and repair.
5. Traffic signs, traffic engineering, signalization, and pavement markings, installation, operation, maintenance, and repair.
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

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

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

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:

Chapter 2012-174, L.O.F., (CS/CS/HB 599) revises the imposition and rate change date for the 1 to 5 cents fuel tax from July 1st of each year to October 1st. Additionally, the legislation incorporates the installation, operation, maintenance, and repair of street lighting, traffic signs, traffic engineering, signalization, and pavement markings as permitted uses of the tax proceeds. These changes became effective on July 1, 2012.

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 October 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 may 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

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

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Municipal 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 2012 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 2012 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, 2011 population estimates, only six municipalities (i.e., Hialeah, Jacksonville, Miami, Orlando, St. Petersburg, and Tampa) were located in a county having a population greater than 500,000 and had a municipal population of 200,000 or more.

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 2012 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 2012 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 the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
74-379	Utility tax and sewer system
74-157	Municipal utility tax exemptions
75-05	Public service tax and exempt organizations
75-20	Services for users residing outside city limits
75-49	Fuel adjustment charge
75-209	Church property and taxation
76-42	Exemption from municipal public service tax
77-24	Fuel adjustment charge
78-44	Exemption from tax, church group
78-124	Municipalities, housing authorities, tax exemption
78-142	Municipalities, taxation, bonds, issuance
79-26	Public service tax, utility services
82-06	Fuel oil sale; taxable
82-96	Pledging use of service tax for sewer system
87-45	Authority to place cap on public service tax
89-11	Municipality, authority to impose utility tax cap
93-35	Past due public service tax
93-38	Municipality / not require state or county to pay tax
94-08	Municipality grant church exempt from public service tax
94-76	Imposition of monetary cap on items or services tax
95-02	Municipality tax certain services if taxing one utility
95-42	Part of audit w/info from its telecommunications audit exempt
97-83	Taxation, collection of past-due municipal utility tax
2003-61	Public Service Tax, exemptions

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.

Tax Rates Imposed by Taxing Authorities:

As previously mentioned, taxing authorities are required to furnish information to the DOR. This information

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

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

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

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

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

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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:

Chapter 2012-180, L.O.F., (HB 1015) permits county governments to use tax revenues for purposes related to publicly owned and operated aquariums, including acquisition, construction, maintenance, or promotion. This change became effective on July 1, 2012.

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

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.

development plan only applies to the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., since the other levies are exempted from these requirements.

The plan shall set forth the anticipated net tax revenue to be derived by the county for two years following the levy of the tax as well as indicate the tax district in which the tourist development tax is proposed. In addition, the plan shall provide a list, in order of priority, of the proposed uses of the tax revenue by specific project or special use as well as the approximate cost or expense allocation for each specific project or special use. The governing body shall adopt the county plan for tourist development as part of the ordinance levying the tax.

Administrative Procedures:

It is the Legislature's intent that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, condominium or timeshare resort for a term of six months or less is exercising a taxable privilege, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to the provisions of ch. 212, F.S.

The tax shall be charged by the person receiving the consideration for rent or lease at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting any applicable tax to the DOR. The DOR shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied. The DOR shall promulgate 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.

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.

<u>Opinion #</u>	<u>Subject</u>
77-81	Counties, tourist development tax
79-30	Tourist development tax, usage
83-18	Use of tourist tax for convention center
86-68	Use of tourist development tax to maintain beaches
86-87	Funds used for advertising
86-96	Authority to increase tourist development tax
87-16	Use of tourist tax to improve shoreline
88-37	Local option tourist development tax
88-49	Use of tourist development tax
89-50	Tourist tax revenues used for travel expenses
90-14	Revenues derived from tourist development tax
90-55	Tourist development tax, beach facilities
90-59	Tourist development tax, hydrilla and weed control
90-83	Immunity from suit, county tourist development councils
91-62	Tourist development tax revenues
92-03	Clerk of Court's authority regarding tourist development tax
92-16	Tourist development tax – Concert in the Park
92-34	Use of tourist development tax revenue
92-66	Tourist development tax revenues, purchase of all terrain vehicles
94-12	County use of tourist development tax revenues for rail trail
95-71	Tourist development tax, infrastructure surtax
96-26	Tourist development tax, creation of second district
96-54	Tourist development tax funds for raceway facility
97-13	Tourist development tax, foreign national's residence
97-48	Tourist development tax revenues for artificial reef
97-64	Tourist development tax, convention development tax
98-74	Tourist development tax, construction of war memorial
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 2012 tax rates. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2013.

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: September 1, 2012) https://revenue.law.state.fl.us/LawLibraryDocuments/2012/09/OTH-111031_History%20of%20sales%20tax,%2009-01-12.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 September 1, 2012, 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 September 1, 2012, 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>Baker</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2012</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>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1996</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 1986</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1986</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1989</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1988</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2008</i>	-
<i>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>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Active Levies, as of September 1, 2012, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1994</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1994</i>	-
Escambia (Navarre Beach exempt)	Imposed Levy	1%	May 1, 1996	Apr. 30, 1999
<i>Escambia (Navarre Beach exempt)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2000</i>	-
<i>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>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2012</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2004</i>	-
High Tourism Impact Tax - s. 125.0104(3)(m), F.S.				
<i>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 September 1, 2012, 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.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
<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.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1987	Mar. 31, 1992
Volusia (portion)	Increased Rate	2%	Apr. 1, 1992	Sep. 30, 2000
<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.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
<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>			
Citrus	Sep. 1, 1991	Dec. 31, 2005		
<i>Clay</i>	<i>Jan. 1, 1989</i>			
<i>Collier</i>	<i>Jan. 1, 1993</i>			
<i>Duval</i>	<i>Dec. 1, 1990</i>			
<i>Escambia</i>	<i>Jun. 1, 1989</i>			
<i>Gulf</i>	<i>Jun. 1, 2001</i>			
<i>Hernando</i>	<i>Jan. 1, 1993</i>			
<i>Hillsborough</i>	<i>Jan. 1, 1992</i>			
<i>Indian River</i>	<i>Oct. 1, 2000</i>			
<i>Lake</i>	<i>Nov. 1, 1998</i>			
<i>Lee</i>	<i>May 1, 1988</i>			
<i>Leon</i>	<i>Oct. 1, 1994</i>			
<i>Manatee</i>	<i>Oct. 1, 1989</i>			
<i>Marion</i>	<i>Apr. 1, 2008</i>			
<i>Martin</i>	<i>Nov. 1, 2002</i>			
<i>Miami-Dade</i>	<i>Apr. 1, 1988</i>			
<i>Monroe (Tourist Development Taxes,</i>	<i>Jan. 1, 1991</i>			
<i>Monroe (Tourist Impact Tax)</i>	<i>Jan. 1, 1996</i>			
<i>Nassau</i>	<i>May 1, 1989</i>			
<i>Ocala</i>	<i>Jul. 1, 1992</i>			

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Active Levies, as of September 1, 2012, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<i>Orange</i>	<i>Jan. 1, 1992</i>			
<i>Osceola</i>	<i>May 1, 1992</i>			
<i>Palm Beach</i>	<i>Jan. 1, 1993</i>			
<i>Pinellas</i>	<i>Oct. 1, 1990</i>			
<i>Polk</i>	<i>Jan. 1, 1994</i>			
<i>Putnam</i>	<i>Apr. 1, 1999</i>			
<i>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 by County" (Last Updated: September 1, 2012) <https://revenue.law.state.fl.us/Pages/Home.aspx>

Taxable Sales Reported by Transient Rental Facilities

State Fiscal Years Ended June 30, 2004 - 2013

County	2004	2005	2006	2007	2008	2009	2010	2011	2012 (est.)	2013 (est.)
Alachua	\$ 55,904,993	\$ 58,584,056	\$ 65,615,424	\$ 74,594,673	\$ 75,917,950	\$ 65,985,970	\$ 65,658,413	\$ 66,764,676	\$ 69,602,940	\$ 70,546,286
Baker	\$ 1,504,500	\$ 1,699,572	\$ 1,603,440	\$ 1,741,451	\$ 1,351,770	\$ 1,218,154	\$ 978,419	\$ 840,385	\$ 846,386	\$ 869,807
Bay	\$ 196,208,387	\$ 208,158,496	\$ 183,988,163	\$ 205,883,807	\$ 220,615,421	\$ 257,737,516	\$ 232,109,551	\$ 237,176,016	\$ 277,895,499	\$ 289,115,293
Bradford	\$ 2,580,981	\$ 2,622,384	\$ 2,642,988	\$ 2,704,138	\$ 2,708,650	\$ 2,562,224	\$ 2,259,884	\$ 2,041,857	\$ 2,130,625	\$ 2,175,924
Brevard	\$ 118,405,980	\$ 138,017,993	\$ 166,546,628	\$ 172,366,524	\$ 176,303,417	\$ 159,168,832	\$ 160,305,862	\$ 164,148,420	\$ 166,285,611	\$ 167,336,495
Broward	\$ 654,875,401	\$ 705,221,067	\$ 777,095,108	\$ 802,185,494	\$ 840,297,004	\$ 717,890,868	\$ 699,454,719	\$ 764,820,163	\$ 842,144,851	\$ 870,650,309
Calhoun	\$ 123,889	\$ 124,139	\$ 112,493	\$ 105,841	\$ 110,629	\$ 88,919	\$ 93,633	\$ 96,358	\$ 97,322	\$ 97,461
Charlotte	\$ 45,588,167	\$ 44,867,990	\$ 48,404,996	\$ 44,563,667	\$ 44,150,162	\$ 41,037,361	\$ 42,168,318	\$ 41,613,104	\$ 46,822,755	\$ 47,536,091
Citrus	\$ 16,915,167	\$ 17,942,932	\$ 18,476,567	\$ 19,545,020	\$ 20,971,656	\$ 20,168,718	\$ 21,516,465	\$ 18,858,689	\$ 19,896,831	\$ 19,619,287
Clay	\$ 11,948,733	\$ 12,444,196	\$ 12,623,704	\$ 12,914,586	\$ 14,635,620	\$ 15,825,800	\$ 14,483,278	\$ 14,380,911	\$ 15,113,724	\$ 15,412,557
Collier	\$ 313,330,067	\$ 353,421,354	\$ 392,064,458	\$ 353,863,988	\$ 368,128,308	\$ 317,620,585	\$ 319,328,433	\$ 306,160,212	\$ 341,479,701	\$ 347,483,706
Columbia	\$ 16,271,833	\$ 18,768,712	\$ 21,071,923	\$ 20,029,588	\$ 19,580,587	\$ 19,147,110	\$ 17,050,484	\$ 19,545,225	\$ 20,700,892	\$ 21,384,022
DeSoto	\$ 1,473,428	\$ 1,517,631	\$ 1,578,336	\$ 1,641,470	\$ 1,707,128	\$ 1,691,764	\$ 1,744,209	\$ 1,798,279	\$ 1,829,631	\$ 1,829,886
Dixie	\$ 784,000	\$ 807,520	\$ 839,821	\$ 873,414	\$ 908,350	\$ 1,160,161	\$ 1,196,042	\$ 1,233,033	\$ 1,257,694	\$ 1,245,623
Duval	\$ 212,759,328	\$ 253,346,688	\$ 246,503,395	\$ 258,543,775	\$ 278,887,590	\$ 245,315,509	\$ 228,738,469	\$ 239,032,912	\$ 251,825,329	\$ 259,113,709
Escambia	\$ 126,929,725	\$ 128,311,967	\$ 113,095,231	\$ 119,002,462	\$ 136,216,083	\$ 132,542,672	\$ 136,432,615	\$ 139,713,211	\$ 169,291,904	\$ 174,360,215
Flagler	\$ 16,931,340	\$ 20,380,075	\$ 26,051,942	\$ 29,314,259	\$ 30,298,172	\$ 26,924,544	\$ 27,127,008	\$ 32,647,008	\$ 36,952,821	\$ 38,481,719
Franklin	\$ 28,909,511	\$ 29,499,501	\$ 33,492,460	\$ 35,818,210	\$ 38,940,899	\$ 37,386,261	\$ 37,048,249	\$ 37,385,979	\$ 43,136,770	\$ 44,313,212
Gadsden	\$ 1,485,454	\$ 1,467,751	\$ 1,961,062	\$ 3,246,307	\$ 3,844,048	\$ 4,377,602	\$ 3,691,542	\$ 4,119,461	\$ 4,666,765	\$ 4,820,768
Gilchrist	\$ 852,180	\$ 897,032	\$ 944,244	\$ 993,941	\$ 1,048,933	\$ 1,029,357	\$ 1,277,031	\$ 1,496,742	\$ 1,403,574	\$ 1,351,558
Glades	\$ 777,870	\$ 801,207	\$ 825,243	\$ 850,000	\$ 775,543	\$ 702,378	\$ 821,850	\$ 818,518	\$ 830,525	\$ 808,917
Gulf	\$ 10,173,967	\$ 11,669,207	\$ 10,142,467	\$ 16,589,656	\$ 16,869,490	\$ 16,977,036	\$ 18,808,357	\$ 19,253,269	\$ 21,985,374	\$ 22,067,016
Hamilton	\$ 1,114,285	\$ 1,213,745	\$ 1,578,692	\$ 1,723,357	\$ 1,479,858	\$ 1,095,290	\$ 793,231	\$ 1,049,938	\$ 1,002,255	\$ 1,035,329
Hardee	\$ 1,180,217	\$ 1,268,447	\$ 1,527,334	\$ 1,588,427	\$ 1,651,964	\$ 1,626,808	\$ 1,706,592	\$ 1,744,026	\$ 1,764,954	\$ 1,756,813
Hendry	\$ 5,103,589	\$ 5,285,291	\$ 6,577,038	\$ 7,200,436	\$ 5,314,203	\$ 3,401,627	\$ 3,327,241	\$ 3,851,646	\$ 4,427,635	\$ 4,573,747
Hernando	\$ 9,915,767	\$ 11,936,720	\$ 12,603,417	\$ 14,115,419	\$ 12,593,398	\$ 11,483,336	\$ 10,575,923	\$ 10,782,145	\$ 10,667,369	\$ 10,857,285
Highlands	\$ 13,231,189	\$ 17,217,031	\$ 17,746,896	\$ 17,309,328	\$ 17,545,187	\$ 16,009,673	\$ 15,545,762	\$ 14,322,495	\$ 15,494,534	\$ 15,704,919
Hillsborough	\$ 316,207,780	\$ 386,592,182	\$ 408,460,676	\$ 441,240,774	\$ 430,109,735	\$ 380,735,219	\$ 342,605,509	\$ 342,662,613	\$ 408,737,195	\$ 429,880,047
Holmes	\$ 443,714	\$ 390,921	\$ 533,985	\$ 420,883	\$ 448,102	\$ 477,606	\$ 572,323	\$ 1,120,633	\$ 757,104	\$ 757,450
Indian River	\$ 40,940,118	\$ 45,865,631	\$ 39,580,971	\$ 37,668,933	\$ 40,447,866	\$ 34,066,213	\$ 33,629,727	\$ 36,394,191	\$ 41,518,295	\$ 43,050,533
Jackson	\$ 7,368,862	\$ 9,032,350	\$ 8,734,597	\$ 8,506,226	\$ 7,997,812	\$ 6,501,992	\$ 6,009,848	\$ 9,063,114	\$ 6,838,792	\$ 7,044,905
Jefferson	\$ 1,344,611	\$ 1,720,657	\$ 1,808,855	\$ 1,432,150	\$ 1,615,564	\$ 1,409,084	\$ 1,286,043	\$ 1,219,663	\$ 1,189,147	\$ 1,203,396
Lafayette	\$ 158,616	\$ 144,148	\$ 159,711	\$ 152,000	\$ 147,284	\$ 150,230	\$ 153,234	\$ 156,299	\$ 158,018	\$ 157,882
Lake	\$ 45,006,100	\$ 51,389,328	\$ 57,139,686	\$ 58,661,492	\$ 58,514,303	\$ 49,197,218	\$ 47,547,280	\$ 48,787,502	\$ 49,599,432	\$ 50,429,021
Lee	\$ 404,701,900	\$ 387,490,350	\$ 444,659,401	\$ 448,782,117	\$ 474,537,924	\$ 444,990,537	\$ 453,611,319	\$ 471,088,156	\$ 522,725,681	\$ 532,579,811
Leon	\$ 75,231,400	\$ 81,079,561	\$ 84,209,240	\$ 86,967,922	\$ 85,372,427	\$ 76,790,239	\$ 71,710,039	\$ 77,169,801	\$ 81,429,516	\$ 83,962,662
Levy	\$ 6,736,129	\$ 6,944,846	\$ 8,076,041	\$ 8,498,242	\$ 8,406,417	\$ 7,355,987	\$ 7,725,631	\$ 7,581,067	\$ 7,832,243	\$ 7,820,550
Liberty	\$ 119,114	\$ 157,607	\$ 134,913	\$ 125,000	\$ 83,790	\$ 110,490	\$ 108,705	\$ 110,896	\$ 112,128	\$ 111,593
Madison	\$ 2,268,187	\$ 2,584,372	\$ 2,895,695	\$ 3,150,150	\$ 2,875,674	\$ 2,655,758	\$ 2,344,814	\$ 2,790,466	\$ 2,836,432	\$ 2,930,035
Manatee	\$ 105,276,914	\$ 109,532,158	\$ 119,010,865	\$ 125,222,264	\$ 128,560,133	\$ 114,705,715	\$ 126,965,315	\$ 135,280,670	\$ 154,935,339	\$ 156,842,963
Marion	\$ 57,515,955	\$ 58,689,750	\$ 56,439,347	\$ 56,563,005	\$ 53,701,567	\$ 44,296,398	\$ 39,673,139	\$ 44,386,588	\$ 42,439,526	\$ 43,698,165
Martin	\$ 31,373,908	\$ 32,662,770	\$ 34,324,146	\$ 31,194,758	\$ 26,300,948	\$ 25,479,264	\$ 26,054,314	\$ 27,731,796	\$ 29,250,341	\$ 29,578,630
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	\$ 1,285,150,845	\$ 1,456,864,250	\$ 1,513,448,155
Monroe	\$ 461,363,853	\$ 479,770,079	\$ 472,637,711	\$ 488,062,644	\$ 540,152,224	\$ 469,007,116	\$ 486,364,585	\$ 559,767,193	\$ 615,849,955	\$ 632,489,014
Nassau	\$ 61,315,200	\$ 76,163,268	\$ 78,015,931	\$ 81,475,122	\$ 87,182,231	\$ 69,825,191	\$ 69,192,379	\$ 73,748,567	\$ 75,692,673	\$ 77,115,145
Okaloosa	\$ 194,384,700	\$ 199,300,620	\$ 184,116,051	\$ 205,895,575	\$ 221,863,452	\$ 206,807,843	\$ 200,776,184	\$ 190,037,684	\$ 245,013,351	\$ 253,098,792
Okeechobee	\$ 6,232,896	\$ 7,425,241	\$ 7,585,232	\$ 7,125,727	\$ 6,468,798	\$ 5,225,876	\$ 5,700,925	\$ 5,517,984	\$ 5,549,852	\$ 5,483,460
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	\$ 2,735,741,667	\$ 3,002,993,333	\$ 3,117,851,661
Osceola	\$ 465,696,020	\$ 620,126,216	\$ 551,083,486	\$ 549,271,440	\$ 607,570,774	\$ 551,729,145	\$ 496,245,954	\$ 538,492,671	\$ 553,385,759	\$ 572,070,536
Palm Beach	\$ 484,045,875	\$ 556,600,117	\$ 588,503,498	\$ 580,142,798	\$ 555,139,359	\$ 455,870,564	\$ 459,071,848	\$ 506,011,995	\$ 543,106,098	\$ 557,016,563
Pasco	\$ 34,022,518	\$ 35,852,212	\$ 40,609,728	\$ 37,758,722	\$ 41,728,456	\$ 33,202,199	\$ 31,589,671	\$ 33,253,837	\$ 36,513,876	\$ 37,824,550
Pinellas	\$ 427,603,475	\$ 455,990,950	\$ 481,143,302	\$ 492,363,469	\$ 519,212,023	\$ 476,115,581	\$ 455,098,382	\$ 477,873,790	\$ 539,914,833	\$ 559,013,154
Polk	\$ 105,443,529	\$ 136,314,664	\$ 137,310,953	\$ 146,666,851	\$ 150,698,292	\$ 135,340,143	\$ 120,812,842	\$ 132,251,359	\$ 136,587,350	\$ 141,644,121

Taxable Sales Reported by Transient Rental Facilities State Fiscal Years Ended June 30, 2004 - 2013

County	2004	2005	2006	2007	2008	2009	2010	2011	2012 (est.)	2013 (est.)
Putnam	\$ 5,441,750	\$ 5,843,360	\$ 5,577,463	\$ 5,696,538	\$ 6,921,430	\$ 5,420,729	\$ 4,711,937	\$ 5,364,050	\$ 5,677,720	\$ 5,865,085
St. Johns	\$ 145,487,230	\$ 165,147,699	\$ 174,638,792	\$ 181,236,162	\$ 184,662,053	\$ 144,393,920	\$ 147,671,885	\$ 159,383,734	\$ 170,789,307	\$ 174,502,681
St. Lucie	\$ 46,897,938	\$ 53,014,715	\$ 56,743,509	\$ 50,711,141	\$ 50,558,016	\$ 42,399,372	\$ 38,958,110	\$ 46,439,496	\$ 51,425,224	\$ 53,122,256
Santa Rosa	\$ 8,839,000	\$ 13,542,569	\$ 14,411,609	\$ 20,379,872	\$ 22,477,523	\$ 22,334,158	\$ 21,959,800	\$ 22,054,635	\$ 26,707,622	\$ 27,588,974
Sarasota	\$ 220,222,867	\$ 250,800,233	\$ 247,754,513	\$ 261,635,469	\$ 264,232,357	\$ 241,386,769	\$ 241,129,559	\$ 239,885,564	\$ 273,933,131	\$ 280,598,812
Seminole	\$ 58,229,467	\$ 81,539,029	\$ 86,626,672	\$ 83,316,714	\$ 80,154,526	\$ 62,718,252	\$ 58,425,828	\$ 58,908,786	\$ 68,097,995	\$ 71,142,661
Sumter	\$ 13,001,000	\$ 13,028,330	\$ 13,915,298	\$ 14,613,433	\$ 16,349,911	\$ 15,562,315	\$ 17,132,210	\$ 17,858,248	\$ 19,314,568	\$ 19,304,734
Suwannee	\$ 4,206,300	\$ 4,878,927	\$ 5,146,058	\$ 5,343,461	\$ 5,856,278	\$ 5,146,813	\$ 5,049,072	\$ 5,516,842	\$ 7,877,658	\$ 8,137,621
Taylor	\$ 5,193,223	\$ 5,082,814	\$ 5,229,981	\$ 5,115,943	\$ 5,737,667	\$ 5,782,212	\$ 5,882,267	\$ 7,349,033	\$ 6,675,300	\$ 6,712,993
Union	\$ 11,000	\$ 12,000	\$ 13,154	\$ 14,000	\$ 14,980	\$ 15,430	\$ 15,980	\$ 16,028	\$ 16,396	\$ 16,333
Volusia	\$ 245,790,180	\$ 241,777,500	\$ 271,153,443	\$ 263,063,352	\$ 265,765,628	\$ 228,549,804	\$ 222,868,317	\$ 229,191,542	\$ 240,770,402	\$ 245,539,972
Wakulla	\$ 1,142,300	\$ 1,311,011	\$ 1,650,329	\$ 1,867,502	\$ 2,452,188	\$ 2,074,589	\$ 2,177,117	\$ 2,514,733	\$ 3,183,257	\$ 3,288,304
Walton	\$ 246,080,733	\$ 225,551,092	\$ 218,602,226	\$ 256,407,612	\$ 274,612,769	\$ 263,997,822	\$ 257,660,532	\$ 263,446,383	\$ 331,393,197	\$ 342,329,172
Washington	\$ 1,726,511	\$ 2,964,199	\$ 2,831,789	\$ 3,154,451	\$ 3,024,167	\$ 2,801,272	\$ 2,602,672	\$ 2,569,576	\$ 2,084,732	\$ 2,055,111
Statewide Total	\$ 9,147,958,350	\$ 10,225,060,405	\$ 10,705,178,806	\$ 11,167,068,338	\$ 11,638,533,193	\$ 10,282,440,090	\$ 10,051,282,188	\$ 10,949,584,370	\$ 12,139,331,296	\$ 12,531,859,456
% Change	-	11.8%	4.7%	4.3%	4.2%	-11.7%	-2.2%	8.9%	10.9%	3.2%

2012 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions											Local Option Food and Beverage Taxes s. 212.0306, F.S.		
	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S.	Convention Development Taxes s. 212.0305(4), F.S.			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%)
	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, Subcounty Convention Tax (up to 3%)					
Alachua *	2	1	1		1				5	5	0			
Baker *	2	1							5	3	2			
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								5	2	3			
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			

2012 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	1							5	4	1		
Walton *	2	1	1		0.5					6	4.5	1.5		
Washington	2	1								5	3	2		
# Eligible to Levy:	67	57	67	5	65	1	1	1	1		67		1	1
# Levying:	62	45	36	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.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates by County" (Last Updated: September 1, 2012) <https://revenue.law.state.fl.us/Pages/Home.aspx>

Local Option Tourist Tax Levies in Florida's Counties
Estimation of Realized and Unrealized Tax Revenues
Local Fiscal Year Ending September 30, 2013

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	2012 Tax Rate	Countywide Realized Tax Revenues	Unused Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2012 Tax Rate	Countywide Realized Tax Revenues	Unused Tax Rate	Countywide Unrealized Tax Revenues
Alachua	\$ 705,463	5	5	\$ 3,527,314	0	\$ -			\$ -		\$ -
Baker	\$ 8,698	5	3	\$ 26,094	2	\$ 17,396			\$ -		\$ -
Bay	\$ 2,891,153	5	5	\$ 14,455,765	0	\$ -			\$ -		\$ -
Bradford	\$ 21,759	5	4	\$ 87,037	1	\$ 21,759			\$ -		\$ -
Brevard	\$ 1,673,365	5	5	\$ 8,366,825	0	\$ -			\$ -		\$ -
Broward	\$ 8,706,503	6	5	\$ 43,532,515	1	\$ 8,706,503			\$ -		\$ -
Calhoun	\$ 975	4	0	\$ -	4	\$ 3,898			\$ -		\$ -
Charlotte	\$ 475,361	5	5	\$ 2,376,805	0	\$ -			\$ -		\$ -
Citrus	\$ 196,193	5	3	\$ 588,579	2	\$ 392,386			\$ -		\$ -
Clay	\$ 154,126	5	3	\$ 462,377	2	\$ 308,251			\$ -		\$ -
Collier	\$ 3,474,837	5	4	\$ 13,899,348	1	\$ 3,474,837			\$ -		\$ -
Columbia	\$ 213,840	5	3	\$ 641,521	2	\$ 427,680			\$ -		\$ -
DeSoto	\$ 18,299	4	2	\$ 36,598	2	\$ 36,598			\$ -		\$ -
Dixie	\$ 12,456	4	2	\$ 24,912	2	\$ 24,912			\$ -		\$ -
Duval	\$ 2,591,137	4	4	\$ 10,364,548	0	\$ -	2	2	\$ 5,182,274	0	\$ -
Escambia	\$ 1,743,602	5	4	\$ 6,974,409	1	\$ 1,743,602			\$ -		\$ -
Flagler	\$ 384,817	5	4	\$ 1,539,269	1	\$ 384,817			\$ -		\$ -
Franklin	\$ 443,132	5	2	\$ 886,264	3	\$ 1,329,396			\$ -		\$ -
Gadsden	\$ 48,208	5	2	\$ 96,415	3	\$ 144,623			\$ -		\$ -
Gilchrist	\$ 13,516	5	2	\$ 27,031	3	\$ 40,547			\$ -		\$ -
Glades	\$ 8,089	5	2	\$ 16,178	3	\$ 24,268			\$ -		\$ -
Gulf	\$ 220,670	5	4	\$ 882,681	1	\$ 220,670			\$ -		\$ -
Hamilton	\$ 10,353	5	3	\$ 31,060	2	\$ 20,707			\$ -		\$ -
Hardee	\$ 17,568	4	0	\$ -	4	\$ 70,273			\$ -		\$ -
Hendry	\$ 45,737	5	3	\$ 137,212	2	\$ 91,475			\$ -		\$ -
Hernando	\$ 108,573	5	3	\$ 325,719	2	\$ 217,146			\$ -		\$ -
Highlands	\$ 157,049	5	2	\$ 314,098	3	\$ 471,148			\$ -		\$ -
Hillsborough	\$ 4,298,840	5	5	\$ 21,494,202	0	\$ -			\$ -		\$ -
Holmes	\$ 7,574	5	2	\$ 15,149	3	\$ 22,723			\$ -		\$ -
Indian River	\$ 430,505	5	4	\$ 1,722,021	1	\$ 430,505			\$ -		\$ -
Jackson	\$ 70,449	5	4	\$ 281,796	1	\$ 70,449			\$ -		\$ -
Jefferson	\$ 12,034	5	2	\$ 24,068	3	\$ 36,102			\$ -		\$ -
Lafayette	\$ 1,579	4	0	\$ -	4	\$ 6,315			\$ -		\$ -
Lake	\$ 504,290	5	4	\$ 2,017,161	1	\$ 504,290			\$ -		\$ -
Lee	\$ 5,325,798	5	5	\$ 26,628,991	0	\$ -			\$ -		\$ -
Leon	\$ 839,627	5	5	\$ 4,198,133	0	\$ -			\$ -		\$ -
Levy	\$ 78,206	5	2	\$ 156,411	3	\$ 234,617			\$ -		\$ -
Liberty	\$ 1,116	4	0	\$ -	4	\$ 4,464			\$ -		\$ -
Madison	\$ 29,300	5	3	\$ 87,901	2	\$ 58,601			\$ -		\$ -
Manatee	\$ 1,568,430	5	5	\$ 7,842,148	0	\$ -			\$ -		\$ -
Marion	\$ 436,982	5	2	\$ 873,963	3	\$ 1,310,945			\$ -		\$ -
Martin	\$ 295,786	5	4	\$ 1,183,145	1	\$ 295,786			\$ -		\$ -
Miami-Dade	\$ 15,134,482	3	3	\$ 45,403,445	0	\$ -	3	3	\$ 45,403,445	0	\$ -

Local Option Tourist Tax Levies in Florida's Counties
Estimation of Realized and Unrealized Tax Revenues
Local Fiscal Year Ending September 30, 2013

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	2012 Tax Rate	Countywide Realized Tax Revenues	Unused Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2012 Tax Rate	Countywide Realized Tax Revenues	Unused Tax Rate	Countywide Unrealized Tax Revenues
Monroe	\$ 6,324,890	7	5	\$ 31,624,451	2	\$ 12,649,780			\$ -		\$ -
Nassau	\$ 771,151	5	4	\$ 3,084,606	1	\$ 771,151			\$ -		\$ -
Okaloosa	\$ 2,530,988	5	5	\$ 12,654,940	0	\$ -			\$ -		\$ -
Okeechobee	\$ 54,835	5	3	\$ 164,504	2	\$ 109,669			\$ -		\$ -
Orange	\$ 31,178,517	6	6	\$ 187,071,100	0	\$ -			\$ -		\$ -
Osceola	\$ 5,720,705	6	6	\$ 34,324,232	0	\$ -			\$ -		\$ -
Palm Beach	\$ 5,570,166	5	5	\$ 27,850,828	0	\$ -			\$ -		\$ -
Pasco	\$ 378,245	5	2	\$ 756,491	3	\$ 1,134,736			\$ -		\$ -
Pinellas	\$ 5,590,132	5	5	\$ 27,950,658	0	\$ -			\$ -		\$ -
Polk	\$ 1,416,441	5	5	\$ 7,082,206	0	\$ -			\$ -		\$ -
Putnam	\$ 58,651	5	4	\$ 234,603	1	\$ 58,651			\$ -		\$ -
St. Johns	\$ 1,745,027	5	4	\$ 6,980,107	1	\$ 1,745,027			\$ -		\$ -
St. Lucie	\$ 531,223	5	5	\$ 2,656,113	0	\$ -			\$ -		\$ -
Santa Rosa	\$ 275,890	5	4	\$ 1,103,559	1	\$ 275,890			\$ -		\$ -
Sarasota	\$ 2,805,988	5	5	\$ 14,029,941	0	\$ -			\$ -		\$ -
Seminole	\$ 711,427	5	5	\$ 3,557,133	0	\$ -			\$ -		\$ -
Sumter	\$ 193,047	5	2	\$ 386,095	3	\$ 579,142			\$ -		\$ -
Suwannee	\$ 81,376	5	2	\$ 162,752	3	\$ 244,129			\$ -		\$ -
Taylor	\$ 67,130	5	3	\$ 201,390	2	\$ 134,260			\$ -		\$ -
Union	\$ 163	4	0	\$ -	4	\$ 653			\$ -		\$ -
Volusia	\$ 2,455,400	3	3	\$ 7,366,199	0	\$ -	3	3	\$ 7,366,199	0	\$ -
Wakulla	\$ 32,883	5	4	\$ 131,532	1	\$ 32,883			\$ -		\$ -
Walton	\$ 3,423,292	6	4.5	\$ 15,404,813	1.5	\$ 5,134,938			\$ -		\$ -
Washington	\$ 20,551	5	3	\$ 61,653	2	\$ 41,102			\$ -		\$ -
Statewide	\$ 125,318,595			\$ 606,389,013		\$ 44,059,701			\$ 57,951,918		\$ -

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 September 1, 2012, 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, 2012 through September 30, 2013).

Data Sources:

- 1) Office of Economic and Demographic Research, "2012 Local Government Financial Information Handbook" Table: 2012 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, "2012 Local Government Financial Information Handbook" Table: Taxable Sales Reported by Transient Rental Facilities: State Fiscal Years Ended June 30, 2004-2013.

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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, auditoriums, aquariums, 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

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

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

than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 750,000, may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)4., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board shall provide.

Additional 1 Percent Tax

Section 125.0104(3)(d), Florida Statutes

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, auditoriums, aquariums, 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, auditoriums, aquariums, 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

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

and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 750,000, may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board shall provide.

Additional Professional Sports Franchise Facility Tax

Section 125.0104(3)(n), Florida Statutes

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. Any county authorized to levy the Consolidated County Convention Development Tax (i.e., Duval County) pursuant to s. 212.0305(4)(a), F.S., is permitted to levy this tax.

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 2012 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 2011 Population Estimates
for Florida's Counties and Municipalities
Used in the FY 2012-13 State Revenue-Sharing
Calculations

Adjusted 2011 Population Estimates for Florida's Counties and Municipalities						
Used for the FY 2012-13 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2011 Total Population	April 1, 2011 Inmate Population	April 1, 2011 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	247,337	1,787	245,550	-	-	245,550
Alachua	9,108	-	9,108	-	-	9,108
Archer	1,139	-	1,139	-	-	1,139
Gainesville	124,379	1,274	123,105	-	-	123,105
Hawthorne	1,409	-	1,409	-	-	1,409
High Springs	5,358	-	5,358	-	-	5,358
La Crosse	352	-	352	-	-	352
Micanopy	594	-	594	-	-	594
Newberry	4,945	-	4,945	-	-	4,945
Waldo	1,003	-	1,003	-	-	1,003
Unincorporated County	99,050	513	98,537	-	-	98,537
Baker County	26,927	1,948	24,979	-	-	24,979
Glen St. Mary	433	-	433	-	-	433
Macclenny	6,347	-	6,347	3	-	6,350
Unincorporated County	20,147	1,948	18,199	(3)	-	18,196
Bay County	169,278	1,169	168,109	-	-	168,109
Callaway	14,383	-	14,383	75	-	14,458
Lynn Haven	18,585	-	18,585	-	-	18,585
Mexico Beach	1,082	-	1,082	-	-	1,082
Panama City	35,609	121	35,488	5	-	35,493
Panama City Beach	12,025	-	12,025	-	-	12,025
Parker	4,329	-	4,329	-	-	4,329
Springfield	8,908	-	8,908	27	-	8,935
Unincorporated County	74,357	1,048	73,309	(107)	-	73,202
Bradford County	28,662	4,297	24,365	-	-	24,365
Brooker	327	-	327	-	-	327
Hampton	490	-	490	-	-	490
Lawtey	727	-	727	-	-	727
Starke	5,441	13	5,428	-	-	5,428
Unincorporated County	21,677	4,284	17,393	-	-	17,393
Brevard County	545,184	1,484	543,700	-	-	543,700
Cape Canaveral	9,936	-	9,936	-	-	9,936
Cocoa	17,238	-	17,238	-	-	17,238
Cocoa Beach	11,233	-	11,233	-	-	11,233
Grant-Valkaria	3,867	-	3,867	-	-	3,867
Indialantic	2,731	-	2,731	-	-	2,731
Indian Harbour Beach	8,272	-	8,272	-	-	8,272
Malabar	2,750	-	2,750	-	-	2,750
Melbourne	76,354	-	76,354	-	-	76,354
Melbourne Beach	3,105	-	3,105	-	-	3,105
Melbourne Village	662	-	662	-	-	662
Palm Bay	103,504	-	103,504	-	-	103,504
Palm Shores	876	-	876	-	-	876
Rockledge	25,026	26	25,000	-	-	25,000
Satellite Beach	10,166	-	10,166	-	-	10,166
Titusville	43,852	29	43,823	-	-	43,823
West Melbourne	18,712	-	18,712	13	-	18,725
Unincorporated County	206,900	1,429	205,471	(13)	-	205,458
Broward County	1,753,162	1,946	1,751,216	-	-	1,751,216
Coconut Creek	53,155	-	53,155	-	-	53,155
Cooper City	29,159	5	29,154	-	-	29,154
Coral Springs	121,651	-	121,651	-	-	121,651
Dania Beach	29,596	-	29,596	-	-	29,596
Davie	92,151	5	92,146	-	-	92,146
Deerfield Beach	75,125	-	75,125	-	-	75,125
Fort Lauderdale	166,205	293	165,912	-	-	165,912
Hallandale Beach	37,229	-	37,229	-	-	37,229
Hillsboro Beach	1,875	-	1,875	-	-	1,875
Hollywood	140,930	-	140,930	-	-	140,930
Lauderdale-By-The-Sea	6,074	-	6,074	-	-	6,074
Lauderdale Lakes	32,766	-	32,766	-	-	32,766
Lauderhill	66,709	-	66,709	-	-	66,709
Lazy Lake Village	24	-	24	-	-	24
Lighthouse Point	10,377	-	10,377	-	-	10,377
Margate	53,714	-	53,714	-	-	53,714
Miramar	122,982	-	122,982	-	-	122,982

Adjusted 2011 Population Estimates for Florida's Counties and Municipalities						
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County / Municipality	April 1, 2011 Total Population	April 1, 2011 Inmate Population	April 1, 2011 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	41,248	-	41,248	-	-	41,248
Oakland Park	41,549	-	41,549	-	-	41,549
Parkland	24,391	-	24,391	-	-	24,391
Pembroke Park	6,099	-	6,099	-	-	6,099
Pembroke Pines	154,889	614	154,275	-	-	154,275
Plantation	84,687	-	84,687	-	-	84,687
Pompano Beach	100,319	246	100,073	-	-	100,073
Sea Ranch Lakes	675	-	675	-	-	675
Southwest Ranches	7,345	-	7,345	-	-	7,345
Sunrise	84,375	-	84,375	-	-	84,375
Tamarac	60,619	-	60,619	-	-	60,619
Weston	65,237	-	65,237	-	-	65,237
West Park	14,078	-	14,078	-	-	14,078
Wilton Manors	11,743	-	11,743	-	-	11,743
Unincorporated County	16,186	783	15,403	-	-	15,403
Calhoun County	14,685	1,688	12,997	-	-	12,997
Altha	534	-	534	-	-	534
Blountstown	2,512	-	2,512	-	-	2,512
Unincorporated County	11,639	1,688	9,951	-	-	9,951
Charlotte County	160,463	614	159,849	-	-	159,849
Punta Gorda	16,741	-	16,741	-	-	16,741
Unincorporated County	143,722	614	143,108	-	-	143,108
Citrus County	140,956	182	140,774	-	-	140,774
Crystal River	3,110	-	3,110	-	-	3,110
Inverness	7,200	-	7,200	-	-	7,200
Unincorporated County	130,646	182	130,464	-	-	130,464
Clay County	191,143	-	191,143	-	-	191,143
Green Cove Springs	6,898	-	6,898	-	-	6,898
Keystone Heights	1,338	-	1,338	-	-	1,338
Orange Park	8,412	-	8,412	-	-	8,412
Penney Farms	741	-	741	-	-	741
Unincorporated County	173,754	-	173,754	-	-	173,754
Collier County	323,785	86	323,699	-	-	323,699
Everglades	406	-	406	-	-	406
Marco Island	16,443	-	16,443	-	-	16,443
Naples	19,451	-	19,451	-	-	19,451
Unincorporated County	287,485	86	287,399	-	-	287,399
Columbia County	67,528	3,793	63,735	-	-	63,735
Fort White	565	-	565	-	-	565
Lake City	12,052	339	11,713	-	-	11,713
Unincorporated County	54,911	3,454	51,457	-	-	51,457
DeSoto County	34,708	2,088	32,620	-	-	32,620
Arcadia	7,592	-	7,592	-	-	7,592
Unincorporated County	27,116	2,088	25,028	-	-	25,028
Dixie County	16,385	1,265	15,120	-	-	15,120
Cross City	1,728	-	1,728	-	-	1,728
Horseshoe Beach	168	-	168	-	-	168
Unincorporated County	14,489	1,265	13,224	-	-	13,224
Duval County	864,601	553	864,048	-	-	864,048
Atlantic Beach	12,670	-	12,670	-	-	12,670
Baldwin	1,406	-	1,406	-	-	1,406
Jacksonville	822,038	553	821,485	-	-	821,485
Jacksonville Beach	21,441	-	21,441	-	-	21,441
Neptune Beach	7,046	-	7,046	-	-	7,046
Escambia County	299,261	2,741	296,520	-	-	296,520
Century	1,690	-	1,690	-	-	1,690
Pensacola	51,939	59	51,880	-	-	51,880
Unincorporated County	245,632	2,682	242,950	-	-	242,950
Flagler County	96,241	-	96,241	-	-	96,241
Beverly Beach	337	-	337	-	-	337
Bunnell	2,700	-	2,700	-	-	2,700
Flagler Beach (part)	4,444	-	4,444	-	-	4,444
Marineland (part)	16	-	16	-	-	16
Palm Coast	75,617	-	75,617	-	-	75,617
Unincorporated County	13,127	-	13,127	-	-	13,127
Franklin County	11,527	1,698	9,829	-	-	9,829

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County / Municipality	April 1, 2011 Total Population	April 1, 2011 Inmate Population	April 1, 2011 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	2,239	-	2,239	-	-	2,239
Carrabelle	2,737	1,387	1,350	-	-	1,350
Unincorporated County	6,551	311	6,240	-	-	6,240
Gadsden County	48,200	3,182	45,018	-	-	45,018
Chattahoochee	3,784	1,265	2,519	-	-	2,519
Greensboro	602	-	602	-	-	602
Gretna	1,460	-	1,460	-	-	1,460
Havana	1,765	-	1,765	-	-	1,765
Midway	3,076	-	3,076	-	-	3,076
Quincy	7,868	398	7,470	-	-	7,470
Unincorporated County	29,645	1,519	28,126	-	-	28,126
Gilchrist County	16,983	911	16,072	-	-	16,072
Bell	440	-	440	-	-	440
Fanning Springs (part)	270	-	270	75	-	345
Trenton	1,985	-	1,985	-	-	1,985
Unincorporated County	14,288	911	13,377	(75)	-	13,302
Glades County	12,812	980	11,832	-	-	11,832
Moore Haven	1,637	-	1,637	-	-	1,637
Unincorporated County	11,175	980	10,195	-	-	10,195
Gulf County	15,789	3,184	12,605	-	-	12,605
Port St. Joe	3,462	-	3,462	-	-	3,462
Wewahitchka	1,967	-	1,967	-	-	1,967
Unincorporated County	10,360	3,184	7,176	-	-	7,176
Hamilton County	14,744	2,784	11,960	-	-	11,960
Jasper	2,868	1,219	1,649	-	-	1,649
Jennings	884	-	884	-	-	884
White Springs	784	-	784	-	-	784
Unincorporated County	10,208	1,565	8,643	-	-	8,643
Hardee County	27,653	1,878	25,775	-	-	25,775
Bowling Green	2,914	-	2,914	-	-	2,914
Wauchula	4,948	-	4,948	-	-	4,948
Zolfo Springs	1,827	-	1,827	-	-	1,827
Unincorporated County	17,964	1,878	16,086	-	-	16,086
Hendry County	38,908	1,036	37,872	-	-	37,872
Clewiston	7,161	-	7,161	-	-	7,161
LaBelle	4,628	-	4,628	-	-	4,628
Unincorporated County	27,119	1,036	26,083	-	-	26,083
Hernando County	173,078	477	172,601	-	-	172,601
Brooksville	7,711	-	7,711	-	-	7,711
Weeki Wachee	12	-	12	-	-	12
Unincorporated County	165,355	477	164,878	-	-	164,878
Highlands County	98,712	23	98,689	-	-	98,689
Avon Park	8,865	-	8,865	-	-	8,865
Lake Placid	2,175	-	2,175	-	-	2,175
Sebring	10,540	-	10,540	-	-	10,540
Unincorporated County	77,132	23	77,109	-	-	77,109
Hillsborough County	1,238,951	1,223	1,237,728	-	-	1,237,728
Plant City	34,746	-	34,746	-	-	34,746
Tampa	337,368	645	336,723	-	-	336,723
Temple Terrace	24,442	-	24,442	-	-	24,442
Unincorporated County	842,395	578	841,817	-	-	841,817
Holmes County	19,901	1,464	18,437	-	-	18,437
Bonifay	2,762	-	2,762	-	-	2,762
Esto	364	-	364	-	-	364
Noma	198	-	198	-	-	198
Ponce de Leon	589	-	589	-	-	589
Westville	294	-	294	-	-	294
Unincorporated County	15,694	1,464	14,230	-	-	14,230
Indian River County	138,694	488	138,206	-	-	138,206
Fellsmere	5,220	-	5,220	-	-	5,220
Indian River Shores	3,908	-	3,908	-	-	3,908
Orchid	416	-	416	-	-	416
Sebastian	21,995	-	21,995	-	-	21,995
Vero Beach	15,256	-	15,256	-	-	15,256
Unincorporated County	91,899	488	91,411	-	-	91,411
Jackson County	49,964	7,524	42,440	-	-	42,440

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				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Alford	489	-	489	-	-	489
Bascom	121	-	121	-	-	121
Campbellton	232	-	232	-	-	232
Cottondale	931	-	931	-	-	931
Graceville	2,278	-	2,278	-	-	2,278
Grand Ridge	951	-	951	-	-	951
Greenwood	684	-	684	-	-	684
Jacob City	267	-	267	-	-	267
Malone	2,167	1,523	644	-	-	644
Marianna	6,008	79	5,929	30	-	5,959
Sneads	1,862	-	1,862	-	-	1,862
Unincorporated County	33,974	5,922	28,052	(30)	-	28,022
Jefferson County	14,666	1,114	13,552	-	-	13,552
Monticello	2,456	-	2,456	-	-	2,456
Unincorporated County	12,210	1,114	11,096	-	-	11,096
Lafayette County	8,752	1,872	6,880	-	-	6,880
Mayo	1,225	9	1,216	-	-	1,216
Unincorporated County	7,527	1,863	5,664	-	-	5,664
Lake County	298,265	929	297,336	-	-	297,336
Astatula	1,795	-	1,795	-	-	1,795
Clermont	29,358	-	29,358	-	-	29,358
Eustis	18,483	-	18,483	6	-	18,489
Fruitland Park	4,086	-	4,086	66	-	4,152
Groveland	8,800	-	8,800	-	-	8,800
Howey-in-the-Hills	1,100	-	1,100	-	-	1,100
Lady Lake	13,946	-	13,946	-	-	13,946
Leesburg	20,251	-	20,251	157	-	20,408
Mascotte	5,091	-	5,091	-	-	5,091
Minneola	9,485	-	9,485	-	-	9,485
Montverde	1,455	-	1,455	-	-	1,455
Mount Dora	12,557	-	12,557	-	-	12,557
Tavares	14,015	-	14,015	-	-	14,015
Umatilla	3,456	-	3,456	2	-	3,458
Unincorporated County	154,387	929	153,458	(231)	-	153,227
Lee County	625,310	290	625,020	-	-	625,020
Bonita Springs	44,307	6	44,301	-	-	44,301
Cape Coral	156,369	29	156,340	-	-	156,340
Fort Myers	63,662	76	63,586	-	-	63,586
Fort Myers Beach	6,262	-	6,262	-	-	6,262
Sanibel	6,470	-	6,470	-	-	6,470
Unincorporated County	348,240	179	348,061	-	-	348,061
Leon County	276,278	1,596	274,682	-	-	274,682
Tallahassee	182,482	1,528	180,954	-	-	180,954
Unincorporated County	93,796	68	93,728	-	-	93,728
Levy County	40,767	222	40,545	-	-	40,545
Bronson	1,100	-	1,100	-	-	1,100
Cedar Key	707	-	707	-	-	707
Chiefland	2,256	-	2,256	-	-	2,256
Fanning Springs (part)	484	-	484	-	-	484
Inglis	1,328	-	1,328	-	-	1,328
Otter Creek	134	-	134	-	-	134
Williston	2,765	-	2,765	-	-	2,765
Yankeetown	494	-	494	-	-	494
Unincorporated County	31,499	222	31,277	-	-	31,277
Liberty County	8,370	1,555	6,815	-	-	6,815
Bristol	1,000	48	952	-	-	952
Unincorporated County	7,370	1,507	5,863	-	-	5,863
Madison County	19,298	1,729	17,569	-	-	17,569
Greenville	830	-	830	-	-	830
Lee	340	-	340	-	-	340
Madison	2,872	-	2,872	-	-	2,872
Unincorporated County	15,256	1,729	13,527	-	-	13,527
Manatee County	325,905	201	325,704	-	-	325,704
Anna Maria	1,505	-	1,505	-	-	1,505
Bradenton	49,724	36	49,688	-	-	49,688
Bradenton Beach	1,177	-	1,177	-	-	1,177

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				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Holmes Beach	3,840	-	3,840	-	-	3,840
Longboat Key (part)	2,395	-	2,395	-	-	2,395
Palmetto	12,708	48	12,660	2	-	12,662
Unincorporated County	254,566	117	254,439	(2)	-	254,437
Marion County	331,745	4,524	327,221	-	-	327,221
Bellevue	4,561	5	4,556	4	-	4,560
Dunnellon	1,737	-	1,737	-	-	1,737
McIntosh	452	-	452	-	-	452
Ocala	56,545	186	56,359	-	-	56,359
Reddick	511	-	511	-	-	511
Unincorporated County	267,939	4,333	263,606	(4)	-	263,602
Martin County	146,689	1,725	144,964	-	-	144,964
Jupiter Island	815	-	815	-	-	815
Ocean Breeze Park	320	-	320	-	-	320
Sewall's Point	2,002	-	2,002	-	-	2,002
Stuart	15,636	23	15,613	-	-	15,613
Unincorporated County	127,916	1,702	126,214	-	-	126,214
Miami-Dade County	2,516,515	9,335	2,507,180	-	-	2,507,180
Aventura	35,723	-	35,723	-	-	35,723
Bal Harbour	2,502	-	2,502	-	-	2,502
Bay Harbor Islands	5,634	-	5,634	-	-	5,634
Biscayne Park	3,072	-	3,072	-	-	3,072
Coral Gables	47,031	-	47,031	-	-	47,031
Cutler Bay	40,644	-	40,644	-	-	40,644
Doral	46,516	-	46,516	-	-	46,516
El Portal	2,341	-	2,341	-	-	2,341
Florida City	11,704	-	11,704	-	-	11,704
Golden Beach	922	-	922	-	-	922
Hialeah	226,545	-	226,545	-	-	226,545
Hialeah Gardens	21,794	-	21,794	-	-	21,794
Homestead	61,503	18	61,485	-	-	61,485
Indian Creek Village	89	-	89	-	-	89
Islandia	18	-	18	-	-	18
Key Biscayne	12,363	-	12,363	-	-	12,363
Medley	834	-	834	-	-	834
Miami	406,385	2,243	404,142	-	-	404,142
Miami Beach	88,349	-	88,349	-	-	88,349
Miami Gardens	107,091	-	107,091	-	-	107,091
Miami Lakes	29,369	12	29,357	-	-	29,357
Miami Shores	10,608	-	10,608	-	-	10,608
Miami Springs	13,844	-	13,844	-	-	13,844
North Bay	7,349	-	7,349	-	-	7,349
North Miami	58,806	-	58,806	-	-	58,806
North Miami Beach	41,680	-	41,680	-	-	41,680
Opa-locka	15,403	-	15,403	-	-	15,403
Palmetto Bay	23,477	-	23,477	-	-	23,477
Pinecrest	18,255	-	18,255	-	-	18,255
South Miami	12,363	-	12,363	-	-	12,363
Sunny Isles Beach	21,007	-	21,007	-	-	21,007
Surfside	5,749	-	5,749	-	-	5,749
Sweetwater	19,963	-	19,963	-	-	19,963
Virginia Gardens	2,390	-	2,390	-	-	2,390
West Miami	5,988	-	5,988	-	-	5,988
Unincorporated County	1,109,204	7,062	1,102,142	-	-	1,102,142
Monroe County	72,670	68	72,602	-	-	72,602
Islamorada	6,147	-	6,147	-	-	6,147
Key Colony Beach	796	-	796	-	-	796
Key West	24,626	5	24,621	-	-	24,621
Layton	182	-	182	-	-	182
Marathon	8,316	-	8,316	-	-	8,316
Unincorporated County	32,603	63	32,540	-	-	32,540
Nassau County	73,684	104	73,580	-	-	73,580
Callahan	1,125	-	1,125	-	-	1,125
Fernandina Beach	11,510	46	11,464	-	-	11,464
Hilliard	3,095	-	3,095	-	-	3,095
Unincorporated County	57,954	58	57,896	-	-	57,896

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				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Okaloosa County	181,679	1,399	180,280	-	-	180,280
Cinco Bayou	384	-	384	-	-	384
Crestview	21,474	-	21,474	-	-	21,474
Destin	12,319	-	12,319	-	-	12,319
Fort Walton Beach	19,534	-	19,534	-	-	19,534
Laurel Hill	527	-	527	-	-	527
Mary Esther	3,844	-	3,844	-	-	3,844
Niceville	12,834	-	12,834	-	-	12,834
Shalimar	720	-	720	-	-	720
Valparaiso	5,061	-	5,061	-	-	5,061
Unincorporated County	104,982	1,399	103,583	-	-	103,583
Okeechobee County	39,870	1,875	37,995	-	-	37,995
Okeechobee	5,581	-	5,581	-	-	5,581
Unincorporated County	34,289	1,875	32,414	-	-	32,414
Orange County	1,157,342	2,490	1,154,852	-	-	1,154,852
Apopka	42,089	-	42,089	21	-	42,110
Bay Lake	6	-	6	-	-	6
Belle Isle	6,018	-	6,018	-	-	6,018
Eatonville	2,198	62	2,136	-	-	2,136
Edgewood	2,503	-	2,503	-	-	2,503
Lake Buena Vista	21	-	21	-	-	21
Maitland	15,808	-	15,808	-	-	15,808
Oakland	2,556	-	2,556	-	-	2,556
Ocoee	36,005	-	36,005	15	-	36,020
Orlando	241,978	448	241,530	58	-	241,588
Windermere	2,481	-	2,481	396	-	2,877
Winter Garden	35,281	-	35,281	-	-	35,281
Winter Park	27,727	45	27,682	-	-	27,682
Unincorporated County	742,671	1,935	740,736	(490)	-	740,246
Osceola County	273,867	415	273,452	-	-	273,452
Kissimmee	60,375	193	60,182	-	-	60,182
St. Cloud	35,844	-	35,844	1,136	-	36,980
Unincorporated County	177,648	222	177,426	(1,136)	-	176,290
Palm Beach County	1,325,758	4,001	1,321,757	-	-	1,321,757
Atlantis	2,019	-	2,019	-	-	2,019
Belle Glade	17,426	-	17,426	-	-	17,426
Boca Raton	84,652	-	84,652	-	-	84,652
Boynton Beach	68,409	-	68,409	-	-	68,409
Briny Breezes	601	-	601	-	-	601
Cloud Lake	137	-	137	-	-	137
Delray Beach	60,831	-	60,831	102	-	60,933
Glen Ridge	219	-	219	-	-	219
Golf	250	-	250	-	-	250
Greenacres	37,873	-	37,873	-	-	37,873
Gulf Stream	885	-	885	-	-	885
Haverhill	1,894	-	1,894	-	-	1,894
Highland Beach	3,542	-	3,542	-	-	3,542
Hypoluxo	2,636	-	2,636	-	-	2,636
Juno Beach	3,181	-	3,181	-	-	3,181
Jupiter	55,542	-	55,542	-	-	55,542
Jupiter Inlet Colony	400	-	400	-	-	400
Lake Clarke Shores	3,374	-	3,374	-	-	3,374
Lake Park	8,198	-	8,198	-	-	8,198
Lake Worth	34,901	-	34,901	-	-	34,901
Lantana	10,466	62	10,404	-	-	10,404
Loxahatchee Groves	3,162	-	3,162	-	-	3,162
Manalapan	406	-	406	-	-	406
Mangonia Park	1,812	-	1,812	-	-	1,812
North Palm Beach	12,033	-	12,033	-	-	12,033
Ocean Ridge	1,783	-	1,783	-	-	1,783
Pahokee	5,920	374	5,546	-	-	5,546
Palm Beach	8,350	-	8,350	-	-	8,350
Palm Beach Gardens	48,630	-	48,630	-	-	48,630
Palm Beach Shores	1,141	-	1,141	-	-	1,141
Palm Springs	19,082	-	19,082	717	-	19,799
Riviera Beach	32,535	-	32,535	-	-	32,535

Adjusted 2011 Population Estimates for Florida's Counties and Municipalities						
Used for the FY 2012-13 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2011 Total Population	April 1, 2011 Inmate Population	April 1, 2011 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Royal Palm Beach	34,234	-	34,234	-	-	34,234
South Bay	4,827	1,860	2,967	-	-	2,967
South Palm Beach	1,174	-	1,174	-	-	1,174
Tequesta	5,646	-	5,646	-	-	5,646
Wellington	56,752	-	56,752	-	-	56,752
West Palm Beach	100,801	319	100,482	-	-	100,482
Unincorporated County	590,034	1,386	588,648	(819)	-	587,829
Pasco County	466,533	800	465,733	-	-	465,733
Dade City	6,485	-	6,485	-	-	6,485
New Port Richey	14,959	-	14,959	-	-	14,959
Port Richey	2,652	-	2,652	-	-	2,652
St. Leo	1,378	-	1,378	-	-	1,378
San Antonio	1,138	-	1,138	-	-	1,138
Zephyrhills	13,317	-	13,317	-	-	13,317
Unincorporated County	426,604	800	425,804	-	-	425,804
Pinellas County	918,496	1,310	917,186	-	-	917,186
Belleair	3,877	-	3,877	-	-	3,877
Belleair Beach	1,563	-	1,563	-	-	1,563
Belleair Bluffs	2,048	-	2,048	-	-	2,048
Belleair Shore	109	-	109	-	-	109
Clearwater	107,805	-	107,805	48	-	107,853
Dunedin	35,307	6	35,301	-	-	35,301
Gulfport	12,022	-	12,022	-	-	12,022
Indian Rocks Beach	4,102	-	4,102	-	-	4,102
Indian Shores	1,421	-	1,421	-	-	1,421
Kenneth City	4,989	-	4,989	-	-	4,989
Largo	77,653	-	77,653	17	-	77,670
Madeira Beach	4,295	-	4,295	-	-	4,295
North Redington Beach	1,427	-	1,427	-	-	1,427
Oldsmar	13,597	-	13,597	8	-	13,605
Pinellas Park	49,286	-	49,286	7	-	49,293
Redington Beach	1,424	-	1,424	-	-	1,424
Redington Shores	2,128	-	2,128	-	-	2,128
Safety Harbor	16,881	6	16,875	3	-	16,878
St. Petersburg	246,293	422	245,871	-	-	245,871
St. Pete Beach	9,334	-	9,334	-	-	9,334
Seminole	17,215	-	17,215	7	-	17,222
South Pasadena	4,981	-	4,981	-	-	4,981
Tarpon Springs	23,465	-	23,465	-	-	23,465
Treasure Island	6,715	-	6,715	-	-	6,715
Unincorporated County	270,559	876	269,683	(90)	-	269,593
Polk County	604,792	3,543	601,249	-	-	601,249
Auburndale	13,593	-	13,593	-	-	13,593
Bartow	17,323	204	17,119	-	-	17,119
Davenport	2,961	-	2,961	2	-	2,963
Dundee	3,749	-	3,749	-	-	3,749
Eagle Lake	2,286	-	2,286	-	-	2,286
Fort Meade	5,607	-	5,607	-	-	5,607
Frostproof	3,008	-	3,008	-	-	3,008
Haines City	20,661	-	20,661	-	-	20,661
Highland Park	230	-	230	-	-	230
Hillcrest Heights	248	-	248	-	-	248
Lake Alfred	5,023	-	5,023	-	-	5,023
Lake Hamilton	1,243	-	1,243	-	-	1,243
Lake Wales	14,261	-	14,261	-	-	14,261
Lakeland	97,690	-	97,690	-	-	97,690
Mulberry	3,785	-	3,785	-	-	3,785
Polk City	1,562	-	1,562	-	-	1,562
Winter Haven	34,112	-	34,112	-	-	34,112
Unincorporated County	377,450	3,339	374,111	(2)	-	374,109
Putnam County	74,052	482	73,570	-	-	73,570
Crescent City	1,524	-	1,524	-	-	1,524
Interlachen	1,415	-	1,415	-	-	1,415
Palatka	10,522	-	10,522	4	-	10,526
Pomona Park	920	-	920	-	-	920
Welaka	704	-	704	-	-	704

Adjusted 2011 Population Estimates for Florida's Counties and Municipalities						
Used for the FY 2012-13 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2011 Total Population	April 1, 2011 Inmate Population	April 1, 2011 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Unincorporated County	58,967	482	58,485	(4)	-	58,481
St. Johns County	192,852	282	192,570	-	-	192,570
Hastings	602	-	602	-	-	602
Marineland (part)	-	-	-	-	-	-
St. Augustine	13,053	-	13,053	-	-	13,053
St. Augustine Beach	6,234	-	6,234	-	-	6,234
Unincorporated County	172,963	282	172,681	-	-	172,681
St. Lucie County	279,696	138	279,558	-	-	279,558
Fort Pierce	41,789	44	41,745	28	-	41,773
Port St. Lucie	166,041	6	166,035	-	-	166,035
St. Lucie Village	610	-	610	-	-	610
Unincorporated County	71,256	88	71,168	(28)	-	71,140
Santa Rosa County	154,901	4,985	149,916	-	-	149,916
Gulf Breeze	5,765	-	5,765	-	-	5,765
Jay	522	-	522	-	-	522
Milton	9,115	78	9,037	-	-	9,037
Unincorporated County	139,499	4,907	134,592	-	-	134,592
Sarasota County	381,319	6	381,313	-	-	381,313
Longboat Key (part)	4,487	-	4,487	-	-	4,487
North Port	57,893	-	57,893	-	-	57,893
Sarasota	52,114	6	52,108	-	-	52,108
Venice	20,752	-	20,752	-	-	20,752
Unincorporated County	246,073	-	246,073	-	-	246,073
Seminole County	424,587	165	424,422	-	-	424,422
Altamonte Springs	41,600	-	41,600	-	-	41,600
Casselberry	26,321	6	26,315	13	-	26,328
Lake Mary	13,868	-	13,868	-	-	13,868
Longwood	13,620	-	13,620	-	-	13,620
Oviedo	33,815	-	33,815	-	-	33,815
Sanford	53,422	33	53,389	11	-	53,400
Winter Springs	33,314	-	33,314	-	-	33,314
Unincorporated County	208,627	126	208,501	(24)	-	208,477
Sumter County	96,615	9,011	87,604	-	-	87,604
Bushnell	2,439	-	2,439	-	-	2,439
Center Hill	962	-	962	-	-	962
Coleman	705	-	705	-	-	705
Webster	768	-	768	-	-	768
Wildwood	6,926	-	6,926	2	-	6,928
Unincorporated County	84,815	9,011	75,804	(2)	-	75,802
Suwannee County	43,215	2,371	40,844	-	-	40,844
Branford	705	-	705	-	-	705
Live Oak	6,858	-	6,858	-	-	6,858
Unincorporated County	35,652	2,371	33,281	-	-	33,281
Taylor County	22,500	3,026	19,474	-	-	19,474
Perry	6,977	-	6,977	-	-	6,977
Unincorporated County	15,523	3,026	12,497	-	-	12,497
Union County	15,473	4,769	10,704	-	-	10,704
Lake Butler	1,892	-	1,892	-	-	1,892
Raiford	255	-	255	-	-	255
Worthington Springs	391	-	391	-	-	391
Unincorporated County	12,935	4,769	8,166	-	-	8,166
Volusia County	495,400	1,807	493,593	-	-	493,593
Daytona Beach	61,031	53	60,978	-	-	60,978
Daytona Beach Shores	4,259	-	4,259	2	-	4,261
DeBary	19,315	-	19,315	-	-	19,315
DeLand	27,330	-	27,330	-	-	27,330
Deltona	85,233	-	85,233	-	-	85,233
Edgewater	20,734	-	20,734	-	-	20,734
Flagler Beach (part)	60	-	60	-	-	60
Holly Hill	11,652	-	11,652	-	-	11,652
Lake Helen	2,614	-	2,614	-	-	2,614
New Smyrna Beach	22,668	-	22,668	-	-	22,668
Oak Hill	1,794	-	1,794	-	-	1,794
Orange City	11,143	-	11,143	112	-	11,255
Ormond Beach	38,376	4	38,372	-	-	38,372
Pierson	1,724	-	1,724	-	-	1,724

**Adjusted 2011 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2012-13 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2011 Total Population	April 1, 2011 Inmate Population	April 1, 2011 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Ponce Inlet	3,039	-	3,039	-	-	3,039
Port Orange	56,313	-	56,313	-	-	56,313
South Daytona	12,285	-	12,285	-	-	12,285
Unincorporated County	115,830	1,750	114,080	(114)	-	113,966
Wakulla County	30,877	3,264	27,613	-	-	27,613
St. Marks	289	-	289	-	-	289
Sopchoppy	457	-	457	-	-	457
Unincorporated County	30,131	3,264	26,867	-	-	26,867
Walton County	55,450	1,572	53,878	-	-	53,878
DeFuniak Springs	5,149	40	5,109	-	-	5,109
Freeport	1,860	-	1,860	-	-	1,860
Paxton	633	-	633	-	-	633
Unincorporated County	47,808	1,532	46,276	-	-	46,276
Washington County	24,638	2,151	22,487	-	-	22,487
Caryville	409	121	288	-	-	288
Chipley	3,620	25	3,595	-	-	3,595
Ebro	260	-	260	-	-	260
Vernon	705	-	705	-	-	705
Wausau	389	-	389	-	-	389
Unincorporated County	19,255	2,005	17,250	-	-	17,250
Statewide Total	18,905,048	127,619	18,777,429	-	-	18,777,429
Statewide Incorporated	9,506,423	18,828	9,487,595	3,174	-	9,490,769
Statewide Unincorporated	9,398,625	108,791	9,289,834	(3,174)	-	9,286,660

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, 2011. 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, 2011 through February 28, 2012. The column "Adjusted Total Population Used for State Revenue Sharing" reflects all these adjustments.
- 4) On September 10, 2012, the U.S. Census Bureau revised the 2010 census counts for the City of Panama City and unincorporated Bay County, which also caused their respective 2011 revenue-sharing populations to change as well. Panama City's population was decreased by 981; unincorporated Bay County's population was increased by 981.

Data Sources: Bureau of Economic and Business Research, University of Florida, and the Executive Office of the Governor.

Appendix B:
Comparison of 2010 and 2011
Adjusted Population Estimates
Used for the FY 2011-12 and FY 2012-13
State Revenue-Sharing Calculations

Comparison of 2010 and 2011 Adjusted Population Estimates Used for FY 2011-12 and FY 2012-13 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Alachua County	245,429	245,550	121	0.0%
Alachua	9,059	9,108	49	0.5%
Archer	1,118	1,139	21	1.9%
Gainesville	123,035	123,105	70	0.1%
Hawthorne	1,417	1,409	(8)	-0.6%
High Springs	5,350	5,358	8	0.1%
La Crosse	360	352	(8)	-2.2%
Micanopy	600	594	(6)	-1.0%
Newberry	4,950	4,945	(5)	-0.1%
Waldo	1,015	1,003	(12)	-1.2%
Unincorporated County	98,525	98,537	12	0.0%
Baker County	25,108	24,979	(129)	-0.5%
Glen St. Mary	437	433	(4)	-0.9%
Macclenny	6,374	6,350	(24)	-0.4%
Unincorporated County	18,297	18,196	(101)	-0.6%
Bay County	167,694	168,109	415	0.2%
Callaway	14,405	14,458	53	0.4%
Lynn Haven	18,493	18,585	92	0.5%
Mexico Beach	1,072	1,082	10	0.9%
Panama City	36,387	35,493	(894)	-2.5%
Panama City Beach	12,018	12,025	7	0.1%
Parker	4,317	4,329	12	0.3%
Springfield	8,903	8,935	32	0.4%
Unincorporated County	72,099	73,202	1,103	1.5%
Bradford County	24,384	24,365	(19)	-0.1%
Brooker	338	327	(11)	-3.3%
Hampton	500	490	(10)	-2.0%
Lawtey	730	727	(3)	-0.4%
Starke	5,438	5,428	(10)	-0.2%
Unincorporated County	17,378	17,393	15	0.1%
Brevard County	541,811	543,700	1,889	0.3%
Cape Canaveral	9,927	9,936	9	0.1%
Cocoa	17,140	17,238	98	0.6%
Cocoa Beach	11,231	11,233	2	0.0%
Grant-Valkaria	3,850	3,867	17	0.4%
Indialantic	2,720	2,731	11	0.4%
Indian Harbour Beach	8,225	8,272	47	0.6%
Malabar	2,757	2,750	(7)	-0.3%
Melbourne	76,068	76,354	286	0.4%
Melbourne Beach	3,101	3,105	4	0.1%
Melbourne Village	662	662	-	0.0%
Palm Bay	103,190	103,504	314	0.3%
Palm Shores	900	876	(24)	-2.7%
Rockledge	24,896	25,000	104	0.4%
Satellite Beach	10,109	10,166	57	0.6%
Titusville	43,732	43,823	91	0.2%
West Melbourne	18,359	18,725	366	2.0%
Unincorporated County	204,944	205,458	514	0.3%
Broward County	1,746,069	1,751,216	5,147	0.3%
Coconut Creek	52,909	53,155	246	0.5%

Comparison of 2010 and 2011 Adjusted Population Estimates Used for FY 2011-12 and FY 2012-13 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Cooper City	28,543	29,154	611	2.1%
Coral Springs	121,096	121,651	555	0.5%
Dania Beach	29,639	29,596	(43)	-0.1%
Davie	91,986	92,146	160	0.2%
Deerfield Beach	75,018	75,125	107	0.1%
Fort Lauderdale	165,237	165,912	675	0.4%
Hallandale Beach	37,113	37,229	116	0.3%
Hillsboro Beach	1,875	1,875	-	0.0%
Hollywood	140,768	140,930	162	0.1%
Lauderdale-By-The-Sea	6,056	6,074	18	0.3%
Lauderdale Lakes	32,593	32,766	173	0.5%
Lauderhill	66,887	66,709	(178)	-0.3%
Lazy Lake Village	24	24	-	0.0%
Lighthouse Point	10,344	10,377	33	0.3%
Margate	53,284	53,714	430	0.8%
Miramar	122,041	122,982	941	0.8%
North Lauderdale	41,023	41,248	225	0.5%
Oakland Park	41,363	41,549	186	0.4%
Parkland	23,962	24,391	429	1.8%
Pembroke Park	6,102	6,099	(3)	0.0%
Pembroke Pines	154,105	154,275	170	0.1%
Plantation	84,955	84,687	(268)	-0.3%
Pompano Beach	99,614	100,073	459	0.5%
Sea Ranch Lakes	670	675	5	0.7%
Southwest Ranches	7,345	7,345	-	0.0%
Sunrise	84,439	84,375	(64)	-0.1%
Tamarac	60,427	60,619	192	0.3%
Weston	65,333	65,237	(96)	-0.1%
West Park	14,156	14,078	(78)	-0.6%
Wilton Manors	11,632	11,743	111	1.0%
Unincorporated County	15,530	15,403	(127)	-0.8%
Calhoun County	12,993	12,997	4	0.0%
Altha	536	534	(2)	-0.4%
Blountstown	2,514	2,512	(2)	-0.1%
Unincorporated County	9,943	9,951	8	0.1%
Charlotte County	158,888	159,849	961	0.6%
Punta Gorda	16,641	16,741	100	0.6%
Unincorporated County	142,247	143,108	861	0.6%
Citrus County	141,049	140,774	(275)	-0.2%
Crystal River	3,108	3,110	2	0.1%
Inverness	7,210	7,200	(10)	-0.1%
Unincorporated County	130,731	130,464	(267)	-0.2%
Clay County	190,865	191,143	278	0.1%
Green Cove Springs	6,908	6,898	(10)	-0.1%
Keystone Heights	1,350	1,338	(12)	-0.9%
Orange Park	8,412	8,412	-	0.0%
Penney Farms	749	741	(8)	-1.1%
Unincorporated County	173,446	173,754	308	0.2%
Collier County	321,420	323,699	2,279	0.7%
Everglades	400	406	6	1.5%

Comparison of 2010 and 2011 Adjusted Population Estimates Used for FY 2011-12 and FY 2012-13 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Marco Island	16,413	16,443	30	0.2%
Naples	19,537	19,451	(86)	-0.4%
Unincorporated County	285,070	287,399	2,329	0.8%
Columbia County	63,822	63,735	(87)	-0.1%
Fort White	567	565	(2)	-0.4%
Lake City	11,738	11,713	(25)	-0.2%
Unincorporated County	51,517	51,457	(60)	-0.1%
DeSoto County	32,702	32,620	(82)	-0.3%
Arcadia	7,637	7,592	(45)	-0.6%
Unincorporated County	25,065	25,028	(37)	-0.1%
Dixie County	15,140	15,120	(20)	-0.1%
Cross City	1,728	1,728	-	0.0%
Horseshoe Beach	169	168	(1)	-0.6%
Unincorporated County	13,243	13,224	(19)	-0.1%
Duval County	863,686	864,048	362	0.0%
Atlantic Beach	12,655	12,670	15	0.1%
Baldwin	1,425	1,406	(19)	-1.3%
Jacksonville	821,207	821,485	278	0.0%
Jacksonville Beach	21,362	21,441	79	0.4%
Neptune Beach	7,037	7,046	9	0.1%
Escambia County	294,992	296,520	1,528	0.5%
Century	1,698	1,690	(8)	-0.5%
Pensacola	51,851	51,880	29	0.1%
Unincorporated County	241,443	242,950	1,507	0.6%
Flagler County	95,696	96,241	545	0.6%
Beverly Beach	338	337	(1)	-0.3%
Bunnell	2,676	2,700	24	0.9%
Flagler Beach (part)	4,424	4,444	20	0.5%
Marineland (part)	16	16	-	0.0%
Palm Coast	75,180	75,617	437	0.6%
Unincorporated County	13,062	13,127	65	0.5%
Franklin County	9,814	9,829	15	0.2%
Apalachicola	2,231	2,239	8	0.4%
Carrabelle	1,357	1,350	(7)	-0.5%
Unincorporated County	6,226	6,240	14	0.2%
Gadsden County	43,102	45,018	1,916	4.4%
Chattahoochee	2,301	2,519	218	9.5%
Greensboro	602	602	-	0.0%
Gretna	1,460	1,460	-	0.0%
Havana	1,754	1,765	11	0.6%
Midway	3,004	3,076	72	2.4%
Quincy	7,551	7,470	(81)	-1.1%
Unincorporated County	26,430	28,126	1,696	6.4%
Gilchrist County	16,036	16,072	36	0.2%
Bell	456	440	(16)	-3.5%
Fanning Springs (part)	278	345	67	24.1%
Trenton	1,999	1,985	(14)	-0.7%
Unincorporated County	13,303	13,302	(1)	0.0%
Glades County	11,903	11,832	(71)	-0.6%
Moore Haven	1,680	1,637	(43)	-2.6%

Comparison of 2010 and 2011 Adjusted Population Estimates Used for FY 2011-12 and FY 2012-13 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Unincorporated County	10,223	10,195	(28)	-0.3%
Gulf County	12,568	12,605	37	0.3%
Port St. Joe	3,445	3,462	17	0.5%
Wewahitchka	1,981	1,967	(14)	-0.7%
Unincorporated County	7,142	7,176	34	0.5%
Hamilton County	11,883	11,960	77	0.6%
Jasper	3,172	1,649	(1,523)	-48.0%
Jennings	878	884	6	0.7%
White Springs	777	784	7	0.9%
Unincorporated County	7,056	8,643	1,587	22.5%
Hardee County	25,845	25,775	(70)	-0.3%
Bowling Green	2,930	2,914	(16)	-0.5%
Wauchula	5,001	4,948	(53)	-1.1%
Zolfo Springs	1,827	1,827	-	0.0%
Unincorporated County	16,087	16,086	(1)	0.0%
Hendry County	37,901	37,872	(29)	-0.1%
Clewiston	7,155	7,161	6	0.1%
LaBelle	4,640	4,628	(12)	-0.3%
Unincorporated County	26,106	26,083	(23)	-0.1%
Hernando County	172,316	172,601	285	0.2%
Brooksville	7,719	7,711	(8)	-0.1%
Weeki Wachee	12	12	-	0.0%
Unincorporated County	164,585	164,878	293	0.2%
Highlands County	98,762	98,689	(73)	-0.1%
Avon Park	8,836	8,865	29	0.3%
Lake Placid	2,223	2,175	(48)	-2.2%
Sebring	10,491	10,540	49	0.5%
Unincorporated County	77,212	77,109	(103)	-0.1%
Hillsborough County	1,228,066	1,237,728	9,662	0.8%
Plant City	34,727	34,746	19	0.1%
Tampa	335,145	336,723	1,578	0.5%
Temple Terrace	24,544	24,442	(102)	-0.4%
Unincorporated County	833,650	841,817	8,167	1.0%
Holmes County	18,505	18,437	(68)	-0.4%
Bonifay	2,793	2,762	(31)	-1.1%
Esto	364	364	-	0.0%
Noma	211	198	(13)	-6.2%
Ponce de Leon	598	589	(9)	-1.5%
Westville	289	294	5	1.7%
Unincorporated County	14,250	14,230	(20)	-0.1%
Indian River County	137,524	138,206	682	0.5%
Fellsmere	5,197	5,220	23	0.4%
Indian River Shores	3,901	3,908	7	0.2%
Orchid	415	416	1	0.2%
Sebastian	21,929	21,995	66	0.3%
Vero Beach	15,220	15,256	36	0.2%
Unincorporated County	90,862	91,411	549	0.6%
Jackson County	41,901	42,440	539	1.3%
Alford	489	489	-	0.0%
Bascom	121	121	-	0.0%

Comparison of 2010 and 2011 Adjusted Population Estimates				
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County / Municipality	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Campbellton	230	232	2	0.9%
Cottdale	933	931	(2)	-0.2%
Graceville	2,278	2,278	-	0.0%
Grand Ridge	892	951	59	6.6%
Greenwood	686	684	(2)	-0.3%
Jacob City	250	267	17	6.8%
Malone	500	644	144	28.8%
Marianna	5,942	5,959	17	0.3%
Sneads	1,849	1,862	13	0.7%
Unincorporated County	27,731	28,022	291	1.0%
Jefferson County	13,566	13,552	(14)	-0.1%
Monticello	2,476	2,456	(20)	-0.8%
Unincorporated County	11,090	11,096	6	0.1%
Lafayette County	6,854	6,880	26	0.4%
Mayo	1,237	1,216	(21)	-1.7%
Unincorporated County	5,617	5,664	47	0.8%
Lake County	295,913	297,336	1,423	0.5%
Astatula	1,810	1,795	(15)	-0.8%
Clermont	28,742	29,358	616	2.1%
Eustis	18,560	18,489	(71)	-0.4%
Fruitland Park	4,078	4,152	74	1.8%
Groveland	8,729	8,800	71	0.8%
Howey-in-the-Hills	1,098	1,100	2	0.2%
Lady Lake	13,926	13,946	20	0.1%
Leesburg	20,119	20,408	289	1.4%
Mascotte	5,101	5,091	(10)	-0.2%
Minneola	9,403	9,485	82	0.9%
Montverde	1,463	1,455	(8)	-0.5%
Mount Dora	12,370	12,557	187	1.5%
Tavares	13,951	14,015	64	0.5%
Umatilla	3,456	3,458	2	0.1%
Unincorporated County	153,107	153,227	120	0.1%
Lee County	618,443	625,020	6,577	1.1%
Bonita Springs	43,908	44,301	393	0.9%
Cape Coral	154,276	156,340	2,064	1.3%
Fort Myers	62,214	63,586	1,372	2.2%
Fort Myers Beach	6,277	6,262	(15)	-0.2%
Sanibel	6,469	6,470	1	0.0%
Unincorporated County	345,299	348,061	2,762	0.8%
Leon County	273,914	274,682	768	0.3%
Tallahassee	179,887	180,954	1,067	0.6%
Unincorporated County	94,027	93,728	(299)	-0.3%
Levy County	40,572	40,545	(27)	-0.1%
Bronson	1,113	1,100	(13)	-1.2%
Cedar Key	702	707	5	0.7%
Chiefland	2,245	2,256	11	0.5%
Fanning Springs (part)	486	484	(2)	-0.4%
Inglis	1,325	1,328	3	0.2%
Otter Creek	134	134	-	0.0%
Williston	2,768	2,765	(3)	-0.1%

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County / Municipality	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Yankeetown	502	494	(8)	-1.6%
Unincorporated County	31,297	31,277	(20)	-0.1%
Liberty County	6,748	6,815	67	1.0%
Bristol	944	952	8	0.8%
Unincorporated County	5,804	5,863	59	1.0%
Madison County	17,563	17,569	6	0.0%
Greenville	843	830	(13)	-1.5%
Lee	352	340	(12)	-3.4%
Madison	2,843	2,872	29	1.0%
Unincorporated County	13,525	13,527	2	0.0%
Manatee County	322,617	325,704	3,087	1.0%
Anna Maria	1,503	1,505	2	0.1%
Bradenton	49,498	49,688	190	0.4%
Bradenton Beach	1,171	1,177	6	0.5%
Holmes Beach	3,836	3,840	4	0.1%
Longboat Key (part)	2,398	2,395	(3)	-0.1%
Palmetto	12,558	12,662	104	0.8%
Unincorporated County	251,653	254,437	2,784	1.1%
Marion County	326,694	327,221	527	0.2%
Bellevue	4,486	4,560	74	1.6%
Dunnellon	1,733	1,737	4	0.2%
McIntosh	452	452	-	0.0%
Ocala	56,145	56,359	214	0.4%
Reddick	506	511	5	1.0%
Unincorporated County	263,372	263,602	230	0.1%
Martin County	144,550	144,964	414	0.3%
Jupiter Island	817	815	(2)	-0.2%
Ocean Breeze Park	355	320	(35)	-9.9%
Sewall's Point	1,996	2,002	6	0.3%
Stuart	15,569	15,613	44	0.3%
Unincorporated County	125,813	126,214	401	0.3%
Miami-Dade County	2,486,436	2,507,180	20,744	0.8%
Aventura	35,762	35,723	(39)	-0.1%
Bal Harbour	2,513	2,502	(11)	-0.4%
Bay Harbor Islands	5,628	5,634	6	0.1%
Biscayne Park	3,055	3,072	17	0.6%
Coral Gables	46,780	47,031	251	0.5%
Cutler Bay	40,286	40,644	358	0.9%
Doral	45,704	46,516	812	1.8%
El Portal	2,325	2,341	16	0.7%
Florida City	11,245	11,704	459	4.1%
Golden Beach	919	922	3	0.3%
Hialeah	224,669	226,545	1,876	0.8%
Hialeah Gardens	21,744	21,794	50	0.2%
Homestead	60,494	61,485	991	1.6%
Indian Creek Village	86	89	3	3.5%
Islandia	18	18	-	0.0%
Key Biscayne	12,344	12,363	19	0.2%
Medley	838	834	(4)	-0.5%
Miami	396,992	404,142	7,150	1.8%

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Miami Beach	87,779	88,349	570	0.6%
Miami Gardens	107,167	107,091	(76)	-0.1%
Miami Lakes	29,361	29,357	(4)	0.0%
Miami Shores	10,493	10,608	115	1.1%
Miami Springs	13,809	13,844	35	0.3%
North Bay	7,137	7,349	212	3.0%
North Miami	58,786	58,806	20	0.0%
North Miami Beach	41,523	41,680	157	0.4%
Opa-locka	15,219	15,403	184	1.2%
Palmetto Bay	23,410	23,477	67	0.3%
Pinecrest	18,223	18,255	32	0.2%
South Miami	11,657	12,363	706	6.1%
Sunny Isles Beach	20,832	21,007	175	0.8%
Surfside	5,744	5,749	5	0.1%
Sweetwater	19,963	19,963	-	0.0%
Virginia Gardens	2,375	2,390	15	0.6%
West Miami	5,965	5,988	23	0.4%
Unincorporated County	1,095,591	1,102,142	6,551	0.6%
Monroe County	73,023	72,602	(421)	-0.6%
Islamorada	6,119	6,147	28	0.5%
Key Colony Beach	797	796	(1)	-0.1%
Key West	24,644	24,621	(23)	-0.1%
Layton	184	182	(2)	-1.1%
Marathon	8,297	8,316	19	0.2%
Unincorporated County	32,982	32,540	(442)	-1.3%
Nassau County	73,214	73,580	366	0.5%
Callahan	1,123	1,125	2	0.2%
Fernandina Beach	11,441	11,464	23	0.2%
Hilliard	3,086	3,095	9	0.3%
Unincorporated County	57,564	57,896	332	0.6%
Okaloosa County	179,257	180,280	1,023	0.6%
Cinco Bayou	383	384	1	0.3%
Crestview	20,978	21,474	496	2.4%
Destin	12,305	12,319	14	0.1%
Fort Walton Beach	19,507	19,534	27	0.1%
Laurel Hill	537	527	(10)	-1.9%
Mary Esther	3,851	3,844	(7)	-0.2%
Niceville	12,751	12,834	83	0.7%
Shalimar	717	720	3	0.4%
Valparaiso	5,036	5,061	25	0.5%
Unincorporated County	103,192	103,583	391	0.4%
Okeechobee County	38,100	37,995	(105)	-0.3%
Okeechobee	5,621	5,581	(40)	-0.7%
Unincorporated County	32,479	32,414	(65)	-0.2%
Orange County	1,142,720	1,154,852	12,132	1.1%
Apopka	41,577	42,110	533	1.3%
Bay Lake	47	6	(41)	-87.2%
Belle Isle	5,988	6,018	30	0.5%
Eatonville	2,095	2,136	41	2.0%
Edgewood	2,503	2,503	-	0.0%

Comparison of 2010 and 2011 Adjusted Population Estimates Used for FY 2011-12 and FY 2012-13 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Lake Buena Vista	10	21	11	110.0%
Maitland	15,751	15,808	57	0.4%
Oakland	2,538	2,556	18	0.7%
Ocoee	35,607	36,020	413	1.2%
Orlando	237,852	241,588	3,736	1.6%
Windermere	2,462	2,877	415	16.9%
Winter Garden	34,571	35,281	710	2.1%
Winter Park	27,786	27,682	(104)	-0.4%
Unincorporated County	733,933	740,246	6,313	0.9%
Osceola County	268,272	273,452	5,180	1.9%
Kissimmee	59,497	60,182	685	1.2%
St. Cloud	35,183	36,980	1,797	5.1%
Unincorporated County	173,592	176,290	2,698	1.6%
Palm Beach County	1,316,481	1,321,757	5,276	0.4%
Atlantis	2,005	2,019	14	0.7%
Belle Glade	17,467	17,426	(41)	-0.2%
Boca Raton	84,392	84,652	260	0.3%
Boynton Beach	68,217	68,409	192	0.3%
Briny Breezes	601	601	-	0.0%
Cloud Lake	135	137	2	1.5%
Delray Beach	60,522	60,933	411	0.7%
Glen Ridge	219	219	-	0.0%
Golf	252	250	(2)	-0.8%
Greenacres	37,573	37,873	300	0.8%
Gulf Stream	939	885	(54)	-5.8%
Haverhill	1,873	1,894	21	1.1%
Highland Beach	3,539	3,542	3	0.1%
Hypoluxo	2,588	2,636	48	1.9%
Juno Beach	3,176	3,181	5	0.2%
Jupiter	55,156	55,542	386	0.7%
Jupiter Inlet Colony	400	400	-	0.0%
Lake Clarke Shores	3,376	3,374	(2)	-0.1%
Lake Park	8,155	8,198	43	0.5%
Lake Worth	34,910	34,901	(9)	0.0%
Lantana	10,377	10,404	27	0.3%
Loxahatchee Groves	3,180	3,162	(18)	-0.6%
Manalapan	406	406	-	0.0%
Mangonia Park	1,888	1,812	(76)	-4.0%
North Palm Beach	12,039	12,033	(6)	0.0%
Ocean Ridge	1,786	1,783	(3)	-0.2%
Pahokee	5,516	5,546	30	0.5%
Palm Beach	8,348	8,350	2	0.0%
Palm Beach Gardens	48,452	48,630	178	0.4%
Palm Beach Shores	1,142	1,141	(1)	-0.1%
Palm Springs	19,019	19,799	780	4.1%
Riviera Beach	32,488	32,535	47	0.1%
Royal Palm Beach	34,140	34,234	94	0.3%
South Bay	3,014	2,967	(47)	-1.6%
South Palm Beach	1,171	1,174	3	0.3%
Tequesta	5,629	5,646	17	0.3%

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County / Municipality	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Wellington	56,508	56,752	244	0.4%
West Palm Beach	99,604	100,482	878	0.9%
Unincorporated County	586,279	587,829	1,550	0.3%
Pasco County	463,893	465,733	1,840	0.4%
Dade City	6,437	6,485	48	0.7%
New Port Richey	14,911	14,959	48	0.3%
Port Richey	2,671	2,652	(19)	-0.7%
St. Leo	1,340	1,378	38	2.8%
San Antonio	1,138	1,138	-	0.0%
Zephyrhills	13,288	13,317	29	0.2%
Unincorporated County	424,108	425,804	1,696	0.4%
Pinellas County	915,218	917,186	1,968	0.2%
Belleair	3,869	3,877	8	0.2%
Belleair Beach	1,560	1,563	3	0.2%
Belleair Bluffs	2,031	2,048	17	0.8%
Belleair Shore	109	109	-	0.0%
Clearwater	107,935	107,853	(82)	-0.1%
Dunedin	35,315	35,301	(14)	0.0%
Gulfport	12,029	12,022	(7)	-0.1%
Indian Rocks Beach	4,113	4,102	(11)	-0.3%
Indian Shores	1,420	1,421	1	0.1%
Kenneth City	4,998	4,989	(9)	-0.2%
Largo	77,798	77,670	(128)	-0.2%
Madeira Beach	4,263	4,295	32	0.8%
North Redington Beach	1,417	1,427	10	0.7%
Oldsmar	13,609	13,605	(4)	0.0%
Pinellas Park	49,109	49,293	184	0.4%
Redington Beach	1,427	1,424	(3)	-0.2%
Redington Shores	2,121	2,128	7	0.3%
Safety Harbor	16,887	16,878	(9)	-0.1%
St. Petersburg	244,344	245,871	1,527	0.6%
St. Pete Beach	9,346	9,334	(12)	-0.1%
Seminole	17,233	17,222	(11)	-0.1%
South Pasadena	4,964	4,981	17	0.3%
Tarpon Springs	23,486	23,465	(21)	-0.1%
Treasure Island	6,705	6,715	10	0.1%
Unincorporated County	269,130	269,593	463	0.2%
Polk County	598,621	601,249	2,628	0.4%
Auburndale	13,507	13,593	86	0.6%
Bartow	17,098	17,119	21	0.1%
Davenport	2,900	2,963	63	2.2%
Dundee	3,717	3,749	32	0.9%
Eagle Lake	2,255	2,286	31	1.4%
Fort Meade	5,626	5,607	(19)	-0.3%
Frostproof	2,992	3,008	16	0.5%
Haines City	20,539	20,661	122	0.6%
Highland Park	230	230	-	0.0%
Hillcrest Heights	254	248	(6)	-2.4%
Lake Alfred	5,015	5,023	8	0.2%
Lake Hamilton	1,231	1,243	12	1.0%

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Lake Wales	14,225	14,261	36	0.3%
Lakeland	97,422	97,690	268	0.3%
Mulberry	3,817	3,785	(32)	-0.8%
Polk City	1,562	1,562	-	0.0%
Winter Haven	33,874	34,112	238	0.7%
Unincorporated County	372,357	374,109	1,752	0.5%
Putnam County	73,919	73,570	(349)	-0.5%
Crescent City	1,577	1,524	(53)	-3.4%
Interlachen	1,403	1,415	12	0.9%
Palatka	10,560	10,526	(34)	-0.3%
Pomona Park	912	920	8	0.9%
Welaka	701	704	3	0.4%
Unincorporated County	58,766	58,481	(285)	-0.5%
St. Johns County	189,778	192,570	2,792	1.5%
Hastings	580	602	22	3.8%
Marineland (part)	-	-	-	-
St. Augustine	12,975	13,053	78	0.6%
St. Augustine Beach	6,176	6,234	58	0.9%
Unincorporated County	170,047	172,681	2,634	1.5%
St. Lucie County	277,640	279,558	1,918	0.7%
Fort Pierce	41,772	41,773	1	0.0%
Port St. Lucie	164,599	166,035	1,436	0.9%
St. Lucie Village	590	610	20	3.4%
Unincorporated County	70,679	71,140	461	0.7%
Santa Rosa County	148,252	149,916	1,664	1.1%
Gulf Breeze	5,763	5,765	2	0.0%
Jay	533	522	(11)	-2.1%
Milton	8,748	9,037	289	3.3%
Unincorporated County	133,208	134,592	1,384	1.0%
Sarasota County	379,442	381,313	1,871	0.5%
Longboat Key (part)	4,490	4,487	(3)	-0.1%
North Port	57,357	57,893	536	0.9%
Sarasota	51,928	52,108	180	0.3%
Venice	20,748	20,752	4	0.0%
Unincorporated County	244,919	246,073	1,154	0.5%
Seminole County	422,541	424,422	1,881	0.4%
Altamonte Springs	41,496	41,600	104	0.3%
Casselberry	26,235	26,328	93	0.4%
Lake Mary	13,822	13,868	46	0.3%
Longwood	13,657	13,620	(37)	-0.3%
Oviedo	33,342	33,815	473	1.4%
Sanford	53,528	53,400	(128)	-0.2%
Winter Springs	33,282	33,314	32	0.1%
Unincorporated County	207,179	208,477	1,298	0.6%
Sumter County	84,291	87,604	3,313	3.9%
Bushnell	2,424	2,439	15	0.6%
Center Hill	988	962	(26)	-2.6%
Coleman	703	705	2	0.3%
Webster	785	768	(17)	-2.2%
Wildwood	6,709	6,928	219	3.3%

Comparison of 2010 and 2011 Adjusted Population Estimates				
Used for FY 2011-12 and FY 2012-13 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Unincorporated County	72,682	75,802	3,120	4.3%
Suwannee County	40,688	40,844	156	0.4%
Branford	712	705	(7)	-1.0%
Live Oak	6,850	6,858	8	0.1%
Unincorporated County	33,126	33,281	155	0.5%
Taylor County	19,508	19,474	(34)	-0.2%
Perry	7,017	6,977	(40)	-0.6%
Unincorporated County	12,491	12,497	6	0.0%
Union County	10,703	10,704	1	0.0%
Lake Butler	1,897	1,892	(5)	-0.3%
Raiford	255	255	-	0.0%
Worthington Springs	181	391	210	116.0%
Unincorporated County	8,370	8,166	(204)	-2.4%
Volusia County	492,663	493,593	930	0.2%
Daytona Beach	60,953	60,978	25	0.0%
Daytona Beach Shores	4,247	4,261	14	0.3%
DeBary	19,320	19,315	(5)	0.0%
DeLand	27,031	27,330	299	1.1%
Deltona	85,182	85,233	51	0.1%
Edgewater	20,750	20,734	(16)	-0.1%
Flagler Beach (part)	60	60	-	0.0%
Holly Hill	11,659	11,652	(7)	-0.1%
Lake Helen	2,624	2,614	(10)	-0.4%
New Smyrna Beach	22,464	22,668	204	0.9%
Oak Hill	1,792	1,794	2	0.1%
Orange City	10,776	11,255	479	4.4%
Ormond Beach	38,131	38,372	241	0.6%
Pierson	1,736	1,724	(12)	-0.7%
Ponce Inlet	3,032	3,039	7	0.2%
Port Orange	56,780	56,313	(467)	-0.8%
South Daytona	12,252	12,285	33	0.3%
Unincorporated County	113,874	113,966	92	0.1%
Wakulla County	27,486	27,613	127	0.5%
St. Marks	293	289	(4)	-1.4%
Sopchoppy	457	457	-	0.0%
Unincorporated County	26,736	26,867	131	0.5%
Walton County	53,479	53,878	399	0.7%
DeFuniak Springs	5,141	5,109	(32)	-0.6%
Freeport	1,787	1,860	73	4.1%
Paxton	644	633	(11)	-1.7%
Unincorporated County	45,907	46,276	369	0.8%
Washington County	22,435	22,487	52	0.2%
Caryville	280	288	8	2.9%
Chipley	3,580	3,595	15	0.4%
Ebro	270	260	(10)	-3.7%
Vernon	687	705	18	2.6%
Wausau	383	389	6	1.6%
Unincorporated County	17,235	17,250	15	0.1%
Statewide Total	18,673,368	18,777,429	104,061	0.6%
Statewide Incorporated	9,442,935	9,491,750	48,815	0.5%

**Comparison of 2010 and 2011 Adjusted Population Estimates
Used for FY 2011-12 and FY 2012-13 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2010 Adjusted Total Population Used for State Revenue Sharing	April 1, 2011 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Statewide Unincorporated	9,230,433	9,285,679	55,246	0.6%

Notes:

1) 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.

2) On September 10, 2012, the U.S. Census Bureau revised the 2010 census counts for the City of Panama City and unincorporated Bay County, which also caused their respective 2011 revenue-sharing populations to change as well. Panama City's population was decreased by 981 from 36,474 to 35,493; unincorporated Bay County's population was increased by 981 from 72,221 to 73,202.

Data Sources: Bureau of Economic and Business Research, University of Florida, and the Executive Office of the Governor.

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Appendix C:

2012 Federal, State, and County Tax Rates on
Motor Fuel and Diesel Fuel in Florida's
Counties

2012 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				County (Local Option)							
	Federal 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	Federal 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 Tax
Alachua	18.4	12.6	6.9	2	1	1	1	6	5	53.9	0	0	0	0	24.4	12.6	6.9	4	1	6	n/a	54.9
Baker	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Bay	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Bradford	18.4	12.6	6.9	2	1	1	0	6	0	47.9	1	0	5	6	24.4	12.6	6.9	4	1	6	n/a	54.9
Brevard	18.4	12.6	6.9	2	1	1	0	6	0	47.9	1	0	5	6	24.4	12.6	6.9	4	1	6	n/a	54.9
Broward	18.4	12.6	6.9	2	1	1	1	6	5	53.9	0	0	0	0	24.4	12.6	6.9	4	1	6	n/a	54.9
Calhoun	18.4	12.6	6.9	2	1	1	0	6	0	47.9	1	0	5	6	24.4	12.6	6.9	4	1	6	n/a	54.9
Charlotte	18.4	12.6	6.9	2	1	1	1	6	5	53.9	0	0	0	0	24.4	12.6	6.9	4	1	6	n/a	54.9
Citrus	18.4	12.6	6.9	2	1	1	1	6	5	53.9	0	0	0	0	24.4	12.6	6.9	4	1	6	n/a	54.9
Clay	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Collier	18.4	12.6	6.9	2	1	1	1	6	5	53.9	0	0	0	0	24.4	12.6	6.9	4	1	6	n/a	54.9
Columbia	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
DeSoto	18.4	12.6	6.9	2	1	1	1	6	5	53.9	0	0	0	0	24.4	12.6	6.9	4	1	6	n/a	54.9
Dixie	18.4	12.6	6.9	2	1	1	0	6	0	47.9	1	0	5	6	24.4	12.6	6.9	4	1	6	n/a	54.9
Duval	18.4	12.6	6.9	2	1	1	0	6	0	47.9	1	0	5	6	24.4	12.6	6.9	4	1	6	n/a	54.9
Escambia	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Flagler	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Franklin	18.4	12.6	5.8	2	1	1	0	5	0	45.8	1	1	5	7	24.4	12.6	6.9	4	1	6	n/a	54.9
Gadsden	18.4	12.6	6.9	2	1	1	0	6	0	47.9	1	0	5	6	24.4	12.6	6.9	4	1	6	n/a	54.9
Gilchrist	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Glades	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Gulf	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Hamilton	18.4	12.6	6.9	2	1	1	0	6	0	47.9	1	0	5	6	24.4	12.6	6.9	4	1	6	n/a	54.9
Hardee	18.4	12.6	6.9	2	1	1	1	6	5	53.9	0	0	0	0	24.4	12.6	6.9	4	1	6	n/a	54.9
Hendry	18.4	12.6	6.9	2	1	1	1	6	2	50.9	0	0	3	3	24.4	12.6	6.9	4	1	6	n/a	54.9
Hernando	18.4	12.6	6.9	2	1	1	1	6	2	50.9	0	0	3	3	24.4	12.6	6.9	4	1	6	n/a	54.9
Highlands	18.4	12.6	6.9	2	1	1	1	6	5	53.9	0	0	0	0	24.4	12.6	6.9	4	1	6	n/a	54.9
Hillsborough	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Holmes	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Indian River	18.4	12.6	6.9	2	1	1	0	6	0	47.9	1	0	5	6	24.4	12.6	6.9	4	1	6	n/a	54.9
Jackson	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Jefferson	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Lafayette	18.4	12.6	6.9	2	1	1	0	6	0	47.9	1	0	5	6	24.4	12.6	6.9	4	1	6	n/a	54.9
Lake	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Lee	18.4	12.6	6.9	2	1	1	1	6	5	53.9	0	0	0	0	24.4	12.6	6.9	4	1	6	n/a	54.9
Leon	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Levy	18.4	12.6	6.9	2	1	1	0	6	0	47.9	1	0	5	6	24.4	12.6	6.9	4	1	6	n/a	54.9
Liberty	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Madison	18.4	12.6	6.9	2	1	1	0	6	0	47.9	1	0	5	6	24.4	12.6	6.9	4	1	6	n/a	54.9
Manatee	18.4	12.6	6.9	2	1	1	1	6	5	53.9	0	0	0	0	24.4	12.6	6.9	4	1	6	n/a	54.9
Marion	18.4	12.6	6.9	2	1	1	1	6	5	53.9	0	0	0	0	24.4	12.6	6.9	4	1	6	n/a	54.9
Martin	18.4	12.6	6.9	2	1	1	1	6	5	53.9	0	0	0	0	24.4	12.6	6.9	4	1	6	n/a	54.9
Miami-Dade	18.4	12.6	6.9	2	1	1	1	6	3	51.9	0	0	2	2	24.4	12.6	6.9	4	1	6	n/a	54.9
Monroe	18.4	12.6	6.9	2	1	1	1	6	3	51.9	0	0	2	2	24.4	12.6	6.9	4	1	6	n/a	54.9
Nassau	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Okaloosa	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Okeechobee	18.4	12.6	6.9	2	1	1	1	6	5	53.9	0	0	0	0	24.4	12.6	6.9	4	1	6	n/a	54.9
Orange	18.4	12.6	6.9	2	1	1	0	6	0	47.9	1	0	5	6	24.4	12.6	6.9	4	1	6	n/a	54.9
Osceola	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Palm Beach	18.4	12.6	6.9	2	1	1	1	6	5	53.9	0	0	0	0	24.4	12.6	6.9	4	1	6	n/a	54.9
Pasco	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Pinellas	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Polk	18.4	12.6	6.9	2	1	1	1	6	5	53.9	0	0	0	0	24.4	12.6	6.9	4	1	6	n/a	54.9
Putnam	18.4	12.6	6.9	2	1	1	1	6	5	53.9	0	0	0	0	24.4	12.6	6.9	4	1	6	n/a	54.9
St. Johns	18.4	12.6	6.9	2	1	1	0	6	0	47.9	1	0	5	6	24.4	12.6	6.9	4	1	6	n/a	54.9
St. Lucie	18.4	12.6	6.9	2	1	1	1	6	5	53.9	0	0	0	0	24.4	12.6	6.9	4	1	6	n/a	54.9
Santa Rosa	18.4	12.6	6.9	2	1	1	0	6	0	47.9	1	0	5	6	24.4	12.6	6.9	4	1	6	n/a	54.9
Sarasota	18.4	12.6	6.9	2	1	1	1	6	5	53.9	0	0	0	0	24.4	12.6	6.9	4	1	6	n/a	54.9
Seminole	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Sumter	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Suwannee	18.4	12.6	6.9	2	1	1	1	6	5	53.9	0	0	0	0	24.4	12.6	6.9	4	1	6	n/a	54.9
Taylor	18.4	12.6	6.9	2	1	1	0	6	0	47.9	1	0	5	6	24.4	12.6	6.9	4	1	6	n/a	54.9
Union	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Volusia	18.4	12.6	6.9	2	1	1	1	6	5	53.9	0	0	0	0	24.4	12.6	6.9	4	1	6	n/a	54.9
Wakulla	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Walton	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9
Washington	18.4	12.6	6.9	2	1	1	1	6	0	48.9	0	0	5	5	24.4	12.6	6.9	4	1	6	n/a	54.9

2012 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)			
	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	Total Tax

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 2012: None.
- 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, 2012" (<https://taxlaw.state.fl.us/wordfiles/MSF%20TIP%2011B05-01.pdf>).
- 2) Florida Department of Transportation, Office of Financial Development.

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