

**2022**  
**Local Government Financial  
Information Handbook**

**December 2022**

**The Florida Legislature's  
Office of Economic and Demographic Research**





# **2022 Local Government Financial Information Handbook**

**December 2022**

**Includes Revenue Estimating Conference Results and Data**

**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 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.

General inquiries or suggested improvements that will make future editions of this publication more informative and useful as a resource document are always welcome. Please direct any such comments or questions to the EDR at the following address.

Steven O'Cain, Senior Legislative Analyst  
Office of Economic and Demographic Research  
111 West Madison Street, Suite 574  
Tallahassee, FL 32399-6588  
Phone: (850) 487-1402

## Introduction

The *Local Government Financial Information Handbook* is a reference for many of the revenue sources available to local governments and contains 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 serves as a guide to understanding constitutional and statutory provisions pertaining to 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 2022-23 fiscal year. The reader should note that the estimated distributions presented in this report 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 2021 county and municipal population estimates used for the 2022-23 fiscal year revenue-sharing calculations are provided in Appendix A. A comparison of the 2020 and 2021 adjusted population estimates used in the state revenue-sharing calculations for fiscal years 2021-22 and 2022-23 is provided in Appendix B. Finally, a listing of the 2023 federal, state, and county tax rates on motor fuel and diesel fuel by county is provided in Appendix C.

Additional information and data of potential interest to state and local officials can be found on the EDR's website.<sup>1</sup> The EDR utilizes the Local Government–Data A to Z section of the website to supplement this report by posting files summarizing historical collections or distributions for individual revenue sources.<sup>2</sup> These files are updated annually as the most recent data become available.

Section 218.32, F.S., requires county and municipal governments to complete an Annual Financial Report for the previous fiscal year no later than nine months after the end of the fiscal year and submit the report to the Florida Department of Financial Services. Using these data, the EDR continues to update expenditure and revenue profiles of individual county and municipal governments and post these files to the Local Government–Expenditures and Revenues Reported by Florida's Local Governments section of the website.<sup>3</sup> These files serve as another source of local government fiscal data.

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1. <http://edr.state.fl.us/Content/index.cfm>

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

3. <http://edr.state.fl.us/Content/local-government/data/revenues-expenditures/index.cfm>

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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 limited by the state constitution.

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

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

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, not all local government revenue sources are 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.

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1. Article VII, s. 1(a), Fla. Const.

2. Article VII, s. 9(a), Fla. Const.

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## Ad Valorem Tax

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

### Summary:

The ability of local governments to raise revenue for governmental operations is limited by the state constitution.

Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.<sup>1</sup>

Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all municipal purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the remaining portions of the state, 1.0 mill; and for all other special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.<sup>2</sup>

With the exception of the ad valorem tax and constitutionally and statutorily authorized home-rule revenue sources (i.e., fees and assessments), 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 local government revenue source 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.

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1. Article VII, s. 9(a), Fla. Const.

2. Article VII, s. 9(b), Fla. Const.

*County Millages:*

County government millages are composed of four categories of millage rates.<sup>3</sup>

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 Article VII, s. 12, Fla. Const.
3. County voted millage is the rate set by the county's governing body as authorized by a vote of the electors pursuant to Article VII, s. 9(b), Fla. Const.
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 that meets at least one of four criteria specified in law.<sup>4</sup>

*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.<sup>5</sup> 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 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.

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 that is less than countywide in order to fund municipal-type 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 may levy up to ten mills.<sup>6</sup>

*Municipal Millages:*

Municipal government millages are composed of four categories of millage rates.<sup>7</sup>

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 Article VII, s. 12, Fla. Const.
3. Municipal voted millage is the rate set by the municipality's governing body as authorized by a vote of the electors pursuant to Article VII, s. 9(b), Fla. Const.
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.

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

4. Section 189.012(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.<sup>8</sup> The voted levies, which are constitutionally available to counties and municipalities as well as school districts, do not count toward the ten-mill cap. School district millage rates are composed of five categories.<sup>9</sup>

1. Nonvoted required school operating millage necessary to meet Required Local Effort (RLE) is determined by the Commissioner of Education and set by the school board. For operating purposes, it is imposed pursuant to s. 1011.60(6), F.S., and 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 annually prescribes in the appropriations act the maximum amount of millage a district may levy.<sup>10</sup>
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 limits the maximum rate at 1.5 mills.<sup>11</sup> However, a district school board is authorized to levy an additional millage of up to 0.25 mills for fixed capital outlay under certain circumstances.<sup>12</sup>
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.

The Florida Department of Education's *2021-22 Funding for Florida School Districts*, provides an overview of school district funding and discussion of school district millages.<sup>13</sup>

*Independent Special District Millages:*

Independent special district millages are the rates set by the district's governing body, and the following issues must be addressed.<sup>14</sup>

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

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8. Counties, municipalities, and school districts may levy taxes in excess of the ten-mill limit to pay bonds or for periods no longer than two years when authorized by a vote of the electorate, pursuant to Article VII, s. 9(b), Fla. Const. In addition to the maximum millage levied pursuant to s. 1011.71, F.S., and the General Appropriations Act, a school district may levy, by local referendum or in a general election, additional millage for school operational purposes up to an amount that, when combined with nonvoted millage levied under this section, does not exceed the 10-mill limit established in Article VII, s. 9(b), Fla. Const. Any such levy shall be for a maximum of 4 years and shall be counted as part of the 10-mill limit.

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

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

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

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

13. <https://www.fldoe.org/core/fileparse.php/7507/urlt/Fefpdist.pdf>

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

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

#### **General Law Amendments:**

The list below represents the legislation enacted during the 2022 Regular Legislative Session that amended provisions in one or more of the following chapters of the Florida Statutes, which 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. These chapter laws are available via the Department of State's Division of Elections website.<sup>16</sup>

<u>Chapter Law #</u>	<u>Subject</u>
2022-97	Taxation
2022-103	Legal Notices
2022-214	Local Tax Referenda Requirements
2022-219	Homestead Property Tax Exemptions for Certain Individuals

#### **Eligibility Requirements:**

Florida's constitution authorizes counties, municipalities, and school districts to levy ad valorem taxes. At its discretion, the Legislature may authorize special districts to levy ad valorem taxes. Millage rates are fixed only by ordinance or resolution of the taxing authority's governing body in the manner specifically provided by general law or special law.<sup>17</sup> Millage rates vary among local governments subject to constitutional, statutory, and political limitations.

#### **Administrative Procedures:**

The DOR and units of local government administer the ad valorem tax. Two county constitutional officers, the property appraiser and tax collector, have primary responsibility for the administration and collection of ad valorem taxes at the local level. The property appraiser is charged with determining the 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.

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15. See the Florida Revenue Estimating Conference's 2022 *Florida Tax Handbook Including Fiscal Impact of Potential Change*, pp. 203-217 at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2022.pdf> for additional detail.

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

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

The DOR has general supervision of the assessment and valuation of property so that all property is placed on the tax rolls and valued according to its just valuation. Additionally, the DOR prescribes and furnishes all forms as well as prescribes rules and regulations to be used by property appraisers, tax collectors, clerks of circuit court, and value adjustment boards in administering and collecting ad valorem taxes.

**Distribution of Proceeds:**

The tax collector distributes taxes to each taxing authority.<sup>18</sup>

**Authorized Uses:**

Ad valorem taxes are considered general revenue for general-purpose local governments (i.e., county, municipality, or consolidated city-county government) as well as for school districts. An independent special district may be restricted in the expenditure of the revenue for the purpose associated with the 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.<sup>19</sup> Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase *ad valorem tax*. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Prior Years' Revenues:**

The DOR annually publishes online its *Florida Property Valuations & Tax Data*, which details property valuations and tax data by local jurisdiction.<sup>20</sup> 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.<sup>21</sup>

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18. Section 197.383, F.S.

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

20. [http://floridarevenue.com/property/Pages/DataPortal\\_DataBook.aspx](http://floridarevenue.com/property/Pages/DataPortal_DataBook.aspx)

21. <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 impose proprietary fees, 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 should 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. Generally, the courts have deemed special assessments to be valid if the assessed property has derived a special benefit from the improvement or service and the assessment has been fairly and reasonably apportioned among the properties receiving 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 entitled *Primer on Home Rule & Local Government Revenue Sources*, which is produced by the law firm of Nabors, Giblin, & Nickerson, P.A. 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

#### 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 have been 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 that 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 2022 Regular Legislative Session.

#### Attorney General Opinions:

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of these opinions are available via a searchable on-line database.<sup>1</sup> Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *franchise fees*, *user fees*, or *utility fees*. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

#### Prior Years' Revenues:

Summaries of prior years' franchise fee revenues as reported by local governments are available.<sup>2</sup>

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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

Sections 163.31801 and 403.0893, 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 such growth. 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 should meet the *dual rational nexus test* in order to withstand legal challenge. First, a reasonable connection, or rational nexus, should exist between the anticipated need for additional capital facilities and the population growth generated by the new development. Second, a rational nexus should exist between the local government's 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.<sup>1</sup> The Act was subsequently amended in 2009, 2011, 2019, 2020, and 2021 to impose additional requirements or restrictions on local governments and school districts.<sup>2</sup>

With respect to a school impact fee, the fee is imposed by the respective board of county commissioners at the request of the school board. The fee amount is usually determined after a study of the actual impact/costs of new residential construction on the school district has been made. As previously mentioned, state law and legal precedent require a rational nexus between the impact fee and actual costs associated with the new construction.

### General Law Amendments:

Chapter 2022-136, L.O.F., (CS/CS/HB 423) amends s. 553.791(2), F.S., to specify that local jurisdiction may not charge fees for building inspections if the fee owner or contractor hires a private provider to perform such services; however, the local jurisdiction may charge a reasonable administrative fee, which shall be based on the cost that is actually incurred, including the labor cost of the personnel providing the service, by the local jurisdiction or attributable to the local jurisdiction for the clerical and supervisory assistance required, or both. This change became effective July 1, 2022. On June 3, 2022, the Revenue Estimating Conference adopted a negative indeterminate fiscal impact to local governments resulting from this change.<sup>3</sup>

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1. Section 163.31801, F.S.

2. Chapters 2009-49, 2009-96, 2011-14, 2011-149, 2019-106, 2019-165, 2020-27, and 2020-58, L.O.F.

3. [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2022/\\_pdf/Impact0603.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2022/_pdf/Impact0603.pdf)

**Attorney General Opinions:**

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of these opinions are available via a searchable on-line database.<sup>4</sup> Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *building permit fees*, *impact fees*, *inspection fees*, or *stormwater fees*. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Prior Years' Revenues:**

Summaries of prior years' building permit fee and impact fee revenues as reported by local governments or school districts are available.<sup>5</sup>

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

5. <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 governments<sup>1</sup> and county emergency medical services.<sup>2</sup> Special districts derive their authority to levy special assessments through general law or special act creating the district.<sup>3</sup> 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 beach renourishment and restoration, 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 should 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.<sup>4</sup>

### General Law Amendments:

There were no general law amendments resulting from the 2022 Regular Legislative Session.

### Attorney General Opinions:

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of these opinions are available via a searchable on-line database.<sup>5</sup> Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase: *special assessments*. Local government officials seeking clarification should review the opinions in their entirety. The reader should keep

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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. For example, s. 153.73, F.S., for county water and sewer districts; s. 163.514, F.S., for neighborhood improvement districts; s. 190.021, F.S., for community development districts; and s. 191.009, F.S., for independent special fire control districts.

4. Section 197.3632, F.S.

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

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.<sup>6</sup>

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6. <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 has been 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.

Several revenue sharing programs require as a prerequisite that the county or municipality meet eligibility criteria. 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.<sup>1</sup>

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

*Alcoholic Beverage License Tax*

*Cardroom Revenues*

*Constitutional Fuel Tax*

*County Fuel Tax*

*County Revenue Sharing Program (Derives Funding from Transfers of 2.9 Percent of Net Cigarette Tax Collections and 2.0810 Percent of Sales and Use Tax Collections)*

*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 (Derives Funding from Separate Transfers of Net Sales Tax Proceeds)*

*Miami-Dade County Lake Belt Mitigation Fee*

*Mobile Home License Tax*

*Municipal Revenue Sharing Program (Derives Funding from Transfers of 1.3653 Percent of Sales and Use Tax Collections and Net Collections from the Municipal Fuel Tax)*

*Oil, Gas, and Sulfur Production Tax*

*Payments from State Forest Timber Sales to Eligible Fiscally Constrained County Governments*

*Phosphate Rock Severance Tax*

*State Housing Initiatives Partnership Program*

*Support for School Capital Outlay Purposes*

*Vessel Registration Fee*

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1. Section 218.23, F.S.

A special case of state-shared revenues is funding for school districts.<sup>2</sup> During the 2018-19 fiscal year, school districts received 39.90 percent of their financial support from state sources; 48.79 percent from local sources, including the Required Local Effort (RLE) portion of the Florida Education Finance Program (FEFP); and 11.31 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 sum of \$29,915,500, which is divided equally among Florida's counties in accordance with s. 212.20(6)(d)6.a., F.S. This distribution of funds to county governments may be shared with their respective school districts pursuant to local or special law. Additional minor funding sources include the distribution of 15 percent of gross receipts from timber sales within select state forests to the board of county commissioners and the school board of each eligible fiscally constrained counties in accordance with s. 589.081, F.S., and proceeds from mobile home licenses that are distributed to school districts and county and municipal governments pursuant to s. 320.081(5), 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.

*Communications 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 Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of Retail and Wholesale Merchants)*  
*Local Discretionary Sales Surtaxes*  
*Local Option Food and Beverage Taxes*  
*Motor Fuel and Diesel Fuel Taxes (Ninth-Cent, 1-6 Cents, and 1-5 Cents Local Option Fuel Taxes)*  
*Municipal Pari-mutuel Tax*  
*Municipal Parking Facility Space Surcharges*  
*Municipal Resort Tax*  
*Public Service Tax*  
*Tourist Development Taxes*  
*Tourist Impact Tax*

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2. Refer to the Florida Department of Education's September 2020 report *Financial Profiles of Florida School Districts: 2018-19 Financial Data Statistical Report* for an overview of school district funding available at <http://www.fldoe.org/core/fileparse.php/7507/urlt/1819Profiles.pdf>.

## **Alcoholic Beverage License Tax**

Section 561.342, Florida Statutes

### **Summary:**

A portion of an annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages and collected within a county or municipality is shared with those local governments. An annual license tax is imposed on the following: 1) any person operating a bottle club;<sup>1</sup> 2) vendors of malt beverages containing alcohol of 0.5 percent or more by volume, manufacturers engaged in the business of brewing only malt beverages, or distributors of alcoholic beverages containing less than 17.259 percent alcohol by volume;<sup>2</sup> 3) vendors authorized to sell brewed beverages containing malt, wines, and fortified wines; authorized wine manufacturers; or distributors authorized to sell brewed beverages containing malt, wines, and fortified wines in counties where the sale of intoxicating liquors, wines, and beers is permitted;<sup>3</sup> 4) vendors permitted to sell any alcoholic beverages regardless of alcoholic content, persons associated together as a chartered or incorporated club, and any caterer at a horse or dog racetrack or jai alai fronton;<sup>4</sup> and 5) authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers, as defined in s. 561.14(4)-(5), F.S.<sup>5</sup>

### **General Law Amendments:**

There were no general law amendments resulting from the 2022 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 Department of Business and Professional Regulation's Division of Alcoholic Beverages and Tobacco.<sup>6</sup>

### **Distribution of Proceeds:**

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

### **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>
79-36	Municipal taxation, alcoholic beverage distribution
74-131	Taxation and local sales, cigarette, or alcohol tax

The full texts of these opinions are available via a searchable on-line database.<sup>9</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>10</sup>

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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 receives 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 is \$1,000 for each table to be operated at the cardroom.<sup>1</sup> The cardroom employee occupational license fee is no greater than \$50 per employee for any 12-month period, and the cardroom business occupational license fee is no greater than \$250 for any 12-month period.<sup>2</sup> 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 but may not be based on the amount won by players.<sup>3</sup> Each cardroom operator pays a tax of 10 percent to the state of the cardroom operation’s monthly gross receipts.<sup>4</sup> An admission tax, equal to the greater of 15 percent of any admission charge to the licensee’s cardroom facility or 10 cents, is imposed on each person entering the cardroom.<sup>5</sup>

### General Law Amendments:

Chapter 2022-179, L.O.F., (SB 2510) made a number of changes to the Florida Gaming Control Commission, which was created in 2021 as an independent entity administratively housed with the Department of Legal Affairs, Office of Attorney General. The law creating the Commission also transferred the Division of Pari-mutuel Wagering, Department of Business and Professional Regulation to the Commission in order to consolidate the regulation of gaming in Florida. These changes became effective July 1, 2022.

### 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 Florida Gaming Control Commission does 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.<sup>6</sup>

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1. Section 849.086(5)(e), 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.

**Administrative Procedures:**

The Commission administers and regulates the operation of cardrooms and the proper collection of imposed taxes and fees.<sup>7</sup> The Commission may deny a license or the renewal thereof, or may 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.<sup>8</sup>

**Distribution of Proceeds:**

By September 1<sup>st</sup> of each year, the Commission determines 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 1<sup>st</sup> of each year, 25 percent of the taxes deposited into the Trust Fund are distributed to eligible local governments.<sup>9</sup>

**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>
2007-48	Gambling – telephone card sweepstakes
2007-36	Indian Gaming Compact - Legislature
96-45	Gambling – ordinance necessary for cardroom gaming

The full texts of these opinions are available via a searchable on-line database.<sup>10</sup> 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 Office of Economic and Demographic Research has no distribution data pertaining to this revenue source.

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

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)

Article XII, Section 9(c), 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.<sup>1</sup> The first call on the tax proceeds is to meet the debt service requirements, if any, on local bond issues backed by the tax proceeds. The remaining balance, called the surplus funds, is also used, as necessary, to meet the debt service requirements on local bond issues backed by the surplus funds. Any remaining surplus funds are used for the acquisition, construction, and maintenance of roads.

### General Law Amendments:

There were no general law amendments resulting from the 2022 Regular Legislative Session.

### Eligibility Requirements:

All counties are eligible to receive proceeds.

### Administrative Procedures:

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

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

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

1/4	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

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1. Article XII, s. 9(c), Fla. Const.

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 30<sup>th</sup> for each fiscal year. On or before July 31<sup>st</sup> following the end of each fiscal year, the DOR furnishes the certificate to the SBA. This certificate is conclusive as to the tax collected in each county for the prior fiscal year.<sup>5</sup>

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 Article IX, Section 16, State Constitution of 1885, debt assumed or refunded by the SBA payable from the tax. The remaining taxes credited to each county are surplus fuel tax funds.<sup>6</sup> These surplus fuel tax funds are divided into 80 percent and 20 percent portions.

In each fiscal year, the SBA distributes the 80 percent surplus fuel tax proceeds allocated to each county to the debt service requirements of each bond issue pledging the 80 percent surplus accruing to that county. The remaining 80 percent surplus fuel tax funds are advanced monthly, to the extent practicable, to the Board of County Commissioners (BOCC) for use in the county.<sup>7</sup> In each fiscal year, the SBA distributes the 20 percent surplus fuel tax proceeds allocated to each county to the debt service requirements of each bond issue pledging the 20 percent surplus accruing to that county. The remaining 20 percent surplus fuel tax funds are advanced monthly, to the extent practicable, to the BOCC for use in the county.<sup>8</sup>

The SBA assumes responsibility for distribution of a county's 80 percent share in the same manner as the 20 percent share is currently distributed pursuant to s. 206.47, F.S. However, the SBA ensures that county funds are made available to the Department of Transportation and held in escrow for any construction underway on behalf of the county pursuant to resolution of the county's governing body.<sup>9</sup>

**Authorized Uses:**

As previously mentioned, the taxes credited to each county are first distributed to meet the debt service requirements, if any, of the Article IX, Section 16, State Constitution of 1885, debt assumed or refunded by the SBA payable from the tax. The remaining monies, or surplus fuel tax funds, are used for the acquisition, construction, and maintenance of roads. The term *maintenance* means periodic and routine maintenance, as defined in s. 334.03, F.S., and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.<sup>10</sup>

*Periodic maintenance* is defined as those activities that are large in scope and require a major work effort to restore deteriorated components of the transportation system to a safe and serviceable condition. Such efforts may include, but not be limited to, the repair of large bridge structures, major repairs to bridges and bridge

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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.<sup>11</sup> *Routine maintenance* is defined as minor repairs and associated tasks necessary to maintain a safe and efficient transportation system and includes pavement patching; shoulder repair; cleaning and repair of drainage ditches, traffic signs, and structures; mowing; bridge inspection and maintenance; pavement striping; litter cleanup; and other similar activities.<sup>12</sup>

Any county that agreed prior to July 1, 1977, by resolution, to use the surplus proceeds to provide a connecting road to a planned interchange on the interstate system must provide the connecting road. Any surplus, not otherwise used to provide the connecting road, can be used on any road in the county at the discretion of the county's governing body.<sup>13</sup>

**Attorney General Opinions:**

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

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

The full texts of these opinions are available via a searchable on-line database.<sup>14</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Current 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 2023. The estimates are based on a statewide estimate of total constitutional fuel tax collections, and are net of the SBA's administrative deductions. A summary of prior years' disbursements is available.<sup>15</sup> A table listing the 2022 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

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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>

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

<b>Constitutional Fuel Tax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b>					
<b>County</b>	<b>Collection Component</b>	<b>Population Component</b>	<b>Area Component</b>	<b>Distribution Factor</b>	<b>Estimated Distribution</b>
Alachua	0.63772%	0.32491%	0.40960%	1.37220%	\$ 3,148,513
Baker	0.09984%	0.03276%	0.24530%	0.37790%	\$ 867,092
Bay	0.55119%	0.20353%	0.36710%	1.12180%	\$ 2,573,970
Bradford	0.07602%	0.03191%	0.12260%	0.23050%	\$ 528,882
Brevard	2.00451%	0.70408%	0.54030%	3.24890%	\$ 7,454,601
Broward	4.01534%	2.23227%	0.51240%	6.76000%	\$ 15,510,820
Calhoun	0.03306%	0.01562%	0.24060%	0.28930%	\$ 663,799
Charlotte	0.48990%	0.21756%	0.33840%	1.04590%	\$ 2,399,818
Citrus	0.30720%	0.17765%	0.27480%	0.75960%	\$ 1,742,902
Clay	0.38939%	0.25280%	0.26040%	0.90260%	\$ 2,071,016
Collier	0.80422%	0.43687%	0.86260%	2.10370%	\$ 4,826,940
Columbia	0.39170%	0.07969%	0.33290%	0.80430%	\$ 1,845,466
DeSoto	0.07139%	0.03885%	0.26590%	0.37610%	\$ 862,961
Dixie	0.05007%	0.01918%	0.30930%	0.37860%	\$ 868,698
Duval	2.71766%	1.16080%	0.35900%	4.23750%	\$ 9,722,944
Escambia	0.78126%	0.37040%	0.31990%	1.47160%	\$ 3,376,586
Flagler	0.23527%	0.13661%	0.21280%	0.58470%	\$ 1,341,594
Franklin	0.03667%	0.01411%	0.32150%	0.37230%	\$ 854,242
Gadsden	0.21489%	0.05002%	0.22460%	0.48950%	\$ 1,123,158
Gilchrist	0.04179%	0.02069%	0.14920%	0.21170%	\$ 485,746
Glades	0.06099%	0.01385%	0.41210%	0.48690%	\$ 1,117,192
Gulf	0.03652%	0.01692%	0.27390%	0.32730%	\$ 750,990
Hamilton	0.25767%	0.01510%	0.21750%	0.49030%	\$ 1,124,993
Hardee	0.07966%	0.02885%	0.26760%	0.37610%	\$ 862,961
Hendry	0.13837%	0.04628%	0.49600%	0.68060%	\$ 1,561,637
Hernando	0.41519%	0.22437%	0.20730%	0.84690%	\$ 1,943,212
Highlands	0.25899%	0.11652%	0.45980%	0.83530%	\$ 1,916,596
Hillsborough	3.34292%	1.70142%	0.52040%	5.56470%	\$ 12,768,204
Holmes	0.05781%	0.02245%	0.20860%	0.28890%	\$ 662,881
Indian River	0.42813%	0.18460%	0.22120%	0.83390%	\$ 1,913,384
Jackson	0.27181%	0.05388%	0.39660%	0.72230%	\$ 1,657,317
Jefferson	0.06295%	0.01666%	0.25160%	0.33120%	\$ 759,938
Lafayette	0.01712%	0.00906%	0.23090%	0.25710%	\$ 589,916
Lake	0.76935%	0.45681%	0.48500%	1.71120%	\$ 3,926,348
Lee	1.77421%	0.89340%	0.42980%	3.09740%	\$ 7,106,984
Leon	0.62917%	0.33783%	0.29790%	1.26490%	\$ 2,902,313
Levy	0.12497%	0.04975%	0.48590%	0.66060%	\$ 1,515,747
Liberty	0.02839%	0.00852%	0.34770%	0.38460%	\$ 882,465
Madison	0.15658%	0.02069%	0.30000%	0.47730%	\$ 1,095,165
Manatee	0.89966%	0.46944%	0.35570%	1.72480%	\$ 3,957,554
Marion	1.09908%	0.43515%	0.68440%	2.21860%	\$ 5,090,578
Martin	0.41032%	0.18158%	0.28450%	0.87640%	\$ 2,010,900
Miami-Dade	5.06581%	3.11880%	0.91700%	9.10160%	\$ 20,883,621
Monroe	0.27593%	0.09522%	0.82010%	1.19130%	\$ 2,733,438
Nassau	0.22713%	0.10618%	0.27480%	0.60810%	\$ 1,395,285
Okaloosa	0.58903%	0.24340%	0.41760%	1.25000%	\$ 2,868,125
Okeechobee	0.16008%	0.04469%	0.37080%	0.57560%	\$ 1,320,714

## Constitutional Fuel Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2023

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Orange	3.42934%	1.66440%	0.41850%	5.51220%	\$ 12,647,743
Osceola	0.90317%	0.46402%	0.62880%	1.99600%	\$ 4,579,822
Palm Beach	2.92310%	1.71526%	0.93300%	5.57140%	\$ 12,783,577
Pasco	1.18917%	0.65744%	0.32410%	2.17070%	\$ 4,980,671
Pinellas	1.82324%	1.10107%	0.18120%	3.10550%	\$ 7,125,570
Polk	1.80060%	0.85434%	0.83950%	3.49440%	\$ 8,017,901
Putnam	0.18981%	0.08411%	0.34560%	0.61950%	\$ 1,421,443
St. Johns	0.69908%	0.32597%	0.29250%	1.31750%	\$ 3,023,004
St. Lucie	0.76667%	0.38822%	0.25450%	1.40940%	\$ 3,233,868
Santa Rosa	0.39585%	0.21909%	0.48500%	1.09990%	\$ 2,523,721
Sarasota	0.87491%	0.50403%	0.24910%	1.62800%	\$ 3,735,446
Seminole	0.93407%	0.54507%	0.14620%	1.62530%	\$ 3,729,251
Sumter	0.47395%	0.15365%	0.24110%	0.86870%	\$ 1,993,232
Suwannee	0.17378%	0.04986%	0.28870%	0.51230%	\$ 1,175,472
Taylor	0.09100%	0.02392%	0.44040%	0.55530%	\$ 1,274,136
Union	0.03772%	0.01804%	0.10450%	0.16030%	\$ 367,808
Volusia	1.24971%	0.64313%	0.52300%	2.41580%	\$ 5,543,053
Wakulla	0.07173%	0.03917%	0.26040%	0.37130%	\$ 851,948
Walton	0.32109%	0.08898%	0.47960%	0.88970%	\$ 2,041,417
Washington	0.06508%	0.02853%	0.26040%	0.35400%	\$ 812,253
<b>Totals</b>	<b>50.00000%</b>	<b>25.00000%</b>	<b>25.00000%</b>	<b>100.00000%</b>	<b>\$ 229,450,000</b>

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.<sup>1</sup> The proceeds are to be used by counties for transportation-related expenses, including the reduction of bonded indebtedness incurred for transportation purposes. It is the legislative intent that these proceeds be used for such purposes in order to reduce the burden of county ad valorem taxes.<sup>2</sup> The proceeds are allocated to each county via the same formula used for distributing the Constitutional Fuel Tax.

### General Law Amendments:

There were no general law amendments resulting from the 2022 Regular Legislative Session.

### Eligibility Requirements:

All counties are eligible to receive proceeds.

### Administrative Procedures:

The tax is administered by the Department of Revenue (DOR). Prior to distributing the proceeds to county governments, the DOR deducts the General Revenue Service Charge pursuant to s. 215.20, F.S., and transfers the service charge proceeds to the state's General Revenue Fund.<sup>3</sup> Additionally, the DOR is authorized to deduct its administrative costs incurred in the collection, administration, enforcement, and distribution of the tax; however, the deduction may not exceed 2 percent of collections.

### Distribution of Proceeds:

The DOR distributes 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

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

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

3. Section 206.60(1)(a), F.S.

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

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

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 receives the proceeds.<sup>4</sup>

**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.<sup>5</sup> Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Current and Prior Years' Revenues:**

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 2023. 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 is available.<sup>6</sup> A table listing the 2022 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

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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, 2023					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.63772%	0.32491%	0.40960%	1.37220%	\$ 1,387,637
Baker	0.09984%	0.03276%	0.24530%	0.37790%	\$ 382,151
Bay	0.55119%	0.20353%	0.36710%	1.12180%	\$ 1,134,420
Bradford	0.07602%	0.03191%	0.12260%	0.23050%	\$ 233,093
Brevard	2.00451%	0.70408%	0.54030%	3.24890%	\$ 3,285,450
Broward	4.01534%	2.23227%	0.51240%	6.76000%	\$ 6,836,050
Calhoun	0.03306%	0.01562%	0.24060%	0.28930%	\$ 292,555
Charlotte	0.48990%	0.21756%	0.33840%	1.04590%	\$ 1,057,666
Citrus	0.30720%	0.17765%	0.27480%	0.75960%	\$ 768,146
Clay	0.38939%	0.25280%	0.26040%	0.90260%	\$ 912,754
Collier	0.80422%	0.43687%	0.86260%	2.10370%	\$ 2,127,367
Columbia	0.39170%	0.07969%	0.33290%	0.80430%	\$ 813,348
DeSoto	0.07139%	0.03885%	0.26590%	0.37610%	\$ 380,331
Dixie	0.05007%	0.01918%	0.30930%	0.37860%	\$ 382,859
Duval	2.71766%	1.16080%	0.35900%	4.23750%	\$ 4,285,172
Escambia	0.78126%	0.37040%	0.31990%	1.47160%	\$ 1,488,156
Flagler	0.23527%	0.13661%	0.21280%	0.58470%	\$ 591,278
Franklin	0.03667%	0.01411%	0.32150%	0.37230%	\$ 376,488
Gadsden	0.21489%	0.05002%	0.22460%	0.48950%	\$ 495,007
Gilchrist	0.04179%	0.02069%	0.14920%	0.21170%	\$ 214,082
Glades	0.06099%	0.01385%	0.41210%	0.48690%	\$ 492,378
Gulf	0.03652%	0.01692%	0.27390%	0.32730%	\$ 330,982
Hamilton	0.25767%	0.01510%	0.21750%	0.49030%	\$ 495,816
Hardee	0.07966%	0.02885%	0.26760%	0.37610%	\$ 380,331
Hendry	0.13837%	0.04628%	0.49600%	0.68060%	\$ 688,257
Hernando	0.41519%	0.22437%	0.20730%	0.84690%	\$ 856,428
Highlands	0.25899%	0.11652%	0.45980%	0.83530%	\$ 844,697
Hillsborough	3.34292%	1.70142%	0.52040%	5.56470%	\$ 5,627,303
Holmes	0.05781%	0.02245%	0.20860%	0.28890%	\$ 292,150
Indian River	0.42813%	0.18460%	0.22120%	0.83390%	\$ 843,281
Jackson	0.27181%	0.05388%	0.39660%	0.72230%	\$ 730,426
Jefferson	0.06295%	0.01666%	0.25160%	0.33120%	\$ 334,926
Lafayette	0.01712%	0.00906%	0.23090%	0.25710%	\$ 259,992
Lake	0.76935%	0.45681%	0.48500%	1.71120%	\$ 1,730,451
Lee	1.77421%	0.89340%	0.42980%	3.09740%	\$ 3,132,246
Leon	0.62917%	0.33783%	0.29790%	1.26490%	\$ 1,279,130
Levy	0.12497%	0.04975%	0.48590%	0.66060%	\$ 668,032
Liberty	0.02839%	0.00852%	0.34770%	0.38460%	\$ 388,927
Madison	0.15658%	0.02069%	0.30000%	0.47730%	\$ 482,670
Manatee	0.89966%	0.46944%	0.35570%	1.72480%	\$ 1,744,204
Marion	1.09908%	0.43515%	0.68440%	2.21860%	\$ 2,243,559
Martin	0.41032%	0.18158%	0.28450%	0.87640%	\$ 886,260
Miami-Dade	5.06581%	3.11880%	0.91700%	9.10160%	\$ 9,203,993
Monroe	0.27593%	0.09522%	0.82010%	1.19130%	\$ 1,204,702
Nassau	0.22713%	0.10618%	0.27480%	0.60810%	\$ 614,941
Okaloosa	0.58903%	0.24340%	0.41760%	1.25000%	\$ 1,264,063
Okeechobee	0.16008%	0.04469%	0.37080%	0.57560%	\$ 582,076

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2023					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Orange	3.42934%	1.66440%	0.41850%	5.51220%	\$ 5,574,212
Osceola	0.90317%	0.46402%	0.62880%	1.99600%	\$ 2,018,455
Palm Beach	2.92310%	1.71526%	0.93300%	5.57140%	\$ 5,634,078
Pasco	1.18917%	0.65744%	0.32410%	2.17070%	\$ 2,195,120
Pinellas	1.82324%	1.10107%	0.18120%	3.10550%	\$ 3,140,437
Polk	1.80060%	0.85434%	0.83950%	3.49440%	\$ 3,533,712
Putnam	0.18981%	0.08411%	0.34560%	0.61950%	\$ 626,469
St. Johns	0.69908%	0.32597%	0.29250%	1.31750%	\$ 1,332,322
St. Lucie	0.76667%	0.38822%	0.25450%	1.40940%	\$ 1,425,256
Santa Rosa	0.39585%	0.21909%	0.48500%	1.09990%	\$ 1,112,274
Sarasota	0.87491%	0.50403%	0.24910%	1.62800%	\$ 1,646,315
Seminole	0.93407%	0.54507%	0.14620%	1.62530%	\$ 1,643,585
Sumter	0.47395%	0.15365%	0.24110%	0.86870%	\$ 878,473
Suwannee	0.17378%	0.04986%	0.28870%	0.51230%	\$ 518,063
Taylor	0.09100%	0.02392%	0.44040%	0.55530%	\$ 561,547
Union	0.03772%	0.01804%	0.10450%	0.16030%	\$ 162,103
Volusia	1.24971%	0.64313%	0.52300%	2.41580%	\$ 2,442,978
Wakulla	0.07173%	0.03917%	0.26040%	0.37130%	\$ 375,477
Walton	0.32109%	0.08898%	0.47960%	0.88970%	\$ 899,709
Washington	0.06508%	0.02853%	0.26040%	0.35400%	\$ 357,983
<b>Totals</b>	<b>50.00000%</b>	<b>25.00000%</b>	<b>25.00000%</b>	<b>100.00000%</b>	<b>\$ 101,125,000</b>
Note: The dollar figures represent a 100 percent distribution of estimated monies.					



## County Revenue Sharing Program

Sections 210.20(2), 212.20(6), 218.20-.26, and 409.915, 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.<sup>1</sup> Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Counties, which receives 2.9 percent of net cigarette tax collections and 2.0810 percent of net 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.

Section 409.915, F.S., requires county governments' participation in the cost of certain services provided to county residents through Florida's Medicaid program. Although the state is responsible for the full portion of the state's share of the matching funds required for the Medicaid program, the state charges county governments an annual contribution in order to acquire a certain portion of the funds. By June 1<sup>st</sup> of each year, the Department of Revenue shall notify each county of its required annual contribution. Each county shall pay its contribution in equal monthly installments to the Department by the 5<sup>th</sup> day of each month. If a county fails to remit the payment by the 5<sup>th</sup> day of the month, the Department shall reduce the monthly Local Government Half-cent Sales Tax Program distribution of that county pursuant to s. 218.61, F.S., and, if necessary, by the amount of the monthly County Revenue Sharing Program installment pursuant to s. 218.26, F.S. The payments and the amounts by which the distributions are reduced shall be transferred to the state's General Revenue Fund.<sup>2</sup>

### General Law Amendments:

There were no general law amendments resulting from the 2022 Regular Legislative Session. 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.<sup>3</sup> As it relates to county revenue sharing, the term *minimum entitlement* is defined as the amount of revenue, as certified by the county government and determined by the Department of Revenue (DOR), which must be shared with the county so that the county will receive the amount of revenue necessary to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the Revenue Sharing Trust Fund for Counties [hereinafter Trust Fund].<sup>4</sup>

### Administrative Procedures:

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

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

2. Section 409.915(4), F.S.

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

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

transferred to the Trust Fund. The percentage of each tax source transferred into the Trust Fund is listed below, and the proportional contribution of each source during the state fiscal year ending 2023 is also noted.

2.9 percent of net cigarette tax collections <sup>5</sup> = 0.9 percent of total program funding

2.0810 percent of net sales and use tax collections <sup>6</sup> = 99.1 percent of total program funding

### Distribution of Proceeds:

An apportionment factor is calculated for each eligible county using a formula consisting of the following equally weighted factors: county population, unincorporated county population, and county sales tax collections.<sup>7</sup> A *county population factor* is each eligible county's percentage of the total population of all eligible counties in the state. Inmates and residents residing in institutions operated by the federal government as well as the Florida Departments of Corrections, Children and Families, and Health are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.<sup>8</sup> An *unincorporated county population factor* is each eligible county's percentage of the total population of the state residing in unincorporated areas of all eligible counties. A *county sales tax collections factor* is each eligible county's percentage of total sales tax collections in all eligible counties during the preceding year.

A county's apportionment factor is determined by the following formula.

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

Additionally, any unit of local government that is consolidated pursuant to the provisions contained in Article VIII, s. 6(e), Fla. Const., (i.e., the consolidated City of Jacksonville-Duval County government) receives an annual distribution from the Trust Fund equal to \$6.24 multiplied by its population.<sup>9</sup>

The distribution to an eligible county is determined by the following procedure.<sup>10</sup> First, a county government's entitlement is 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

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

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

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

8. Section 186.901, F.S.

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

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

of revenue necessary for a county to meet its obligations as the result of pledges, assignments, or trusts entered into that obligated Trust Fund monies. Finally, after making these adjustments, any remaining Trust Fund monies shall be distributed on the basis of additional money of each qualified county in proportion to the total additional money for all qualified counties.

**Authorized Uses:**

Statutory provisions exist that restrict the amount of funds that can be pledged for bonded indebtedness. Counties are allowed to pledge the guaranteed entitlement proceeds.<sup>11</sup> Additionally, the second guaranteed entitlement may also be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness.<sup>12</sup> However, in spite of these restrictions, a county may assign, pledge, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness, an amount up to 50 percent of the funds received in the prior year.<sup>13</sup> Consequently, it is possible that some portion of a county's growth monies will become available as a pledge for bonded indebtedness. Beyond these provisions, there are no other use restrictions on these revenues.

**Attorney General Opinions:**

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

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

The full texts of these opinions are available via a searchable on-line database.<sup>14</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Current and Prior Years' Revenues:**

The table included in this section lists the estimated distributions to county governments for state fiscal year ending 2023, and these figures represent a 95 percent distribution of the estimated monies. A summary of prior years' distributions is available.<sup>15</sup>

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

12. Section 218.25(2), 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>

<b>County Revenue Sharing Program</b> <b>Revenue Estimates for the State Fiscal Year Ending June 30, 2023</b>				
<b>County</b>	<b>First Guaranteed</b>	<b>Second Guaranteed</b>	<b>Growth Money</b>	<b>Yearly Total</b>
Alachua	\$ 254,168	\$ 1,007,247	\$ 5,670,004	\$ 6,931,419
Baker	\$ 28,273	\$ 90,639	\$ 607,878	\$ 726,790
Bay	\$ 154,793	\$ 684,481	\$ 4,997,917	\$ 5,837,191
Bradford	\$ 28,713	\$ 129,364	\$ 584,589	\$ 742,666
Brevard	\$ 464,254	\$ 1,807,775	\$ 12,570,731	\$ 14,842,760
Broward	\$ 3,573,165	\$ 4,779,269	\$ 30,776,345	\$ 39,128,779
Calhoun	\$ 14,713	\$ 68,369	\$ 250,182	\$ 333,264
Charlotte	\$ 187,080	\$ 493,387	\$ 5,978,713	\$ 6,659,180
Citrus	\$ 90,480	\$ 499,080	\$ 4,543,746	\$ 5,133,306
Clay	\$ 102,028	\$ 599,690	\$ 6,369,425	\$ 7,071,143
Collier	\$ 491,318	\$ 594,600	\$ 14,416,172	\$ 15,502,090
Columbia	\$ 72,308	\$ 288,232	\$ 1,953,945	\$ 2,314,485
DeSoto	\$ 30,961	\$ 132,516	\$ 745,337	\$ 908,814
Dixie	\$ 15,487	\$ 54,021	\$ 367,784	\$ 437,292
Duval	\$ 1,999,042	\$ 4,106,467	\$ 32,568,005	\$ 38,673,514
Escambia	\$ 728,024	\$ 1,779,956	\$ 8,890,624	\$ 11,398,604
Flagler	\$ 23,543	\$ 78,036	\$ 2,034,473	\$ 2,136,052
Franklin	\$ 18,862	\$ 41,026	\$ 314,322	\$ 374,210
Gadsden	\$ 80,864	\$ 239,311	\$ 756,255	\$ 1,076,430
Gilchrist	\$ 5,883	\$ 45,494	\$ 445,517	\$ 496,894
Glades	\$ 12,360	\$ 41,438	\$ 265,654	\$ 319,452
Gulf	\$ 68,034	\$ 19,920	\$ 318,997	\$ 406,951
Hamilton	\$ 23,270	\$ 109,630	\$ 174,345	\$ 307,245
Hardee	\$ 36,082	\$ 144,439	\$ 423,357	\$ 603,878
Hendry	\$ 28,673	\$ 148,507	\$ 960,912	\$ 1,138,092
Hernando	\$ 79,474	\$ 409,209	\$ 5,964,958	\$ 6,453,641
Highlands	\$ 104,948	\$ 349,039	\$ 2,633,107	\$ 3,087,094
Hillsborough	\$ 1,835,627	\$ 4,916,849	\$ 41,876,447	\$ 48,628,923
Holmes	\$ 20,087	\$ 112,718	\$ 372,281	\$ 505,086
Indian River	\$ 205,850	\$ 425,545	\$ 4,398,027	\$ 5,029,422
Jackson	\$ 67,470	\$ 259,685	\$ 883,529	\$ 1,210,684
Jefferson	\$ 29,079	\$ 67,261	\$ 444,269	\$ 540,609
Lafayette	\$ 6,472	\$ 29,717	\$ 159,307	\$ 195,496
Lake	\$ 256,097	\$ 708,355	\$ 9,288,636	\$ 10,253,088
Lee	\$ 578,772	\$ 1,764,708	\$ 20,901,243	\$ 23,244,723
Leon	\$ 316,798	\$ 1,026,649	\$ 5,543,514	\$ 6,886,961
Levy	\$ 34,157	\$ 137,533	\$ 1,118,914	\$ 1,290,604
Liberty	\$ 8,441	\$ 28,423	\$ 140,924	\$ 177,788
Madison	\$ 34,591	\$ 95,970	\$ 331,313	\$ 461,874
Manatee	\$ 530,269	\$ 1,054,577	\$ 12,111,905	\$ 13,696,751
Marion	\$ 251,941	\$ 1,024,873	\$ 11,061,796	\$ 12,338,610
Martin	\$ 244,331	\$ 553,167	\$ 5,061,823	\$ 5,859,321
Miami-Dade	\$ 5,895,217	\$ 10,571,522	\$ 60,167,396	\$ 76,634,135
Monroe	\$ 246,464	\$ 455,801	\$ 3,050,891	\$ 3,753,156
Nassau	\$ 65,716	\$ 252,268	\$ 2,629,517	\$ 2,947,501
Okaloosa	\$ 147,680	\$ 859,331	\$ 6,088,046	\$ 7,095,057
Okeechobee	\$ 41,041	\$ 173,472	\$ 1,024,636	\$ 1,239,149
Orange	\$ 1,632,765	\$ 3,816,110	\$ 48,367,233	\$ 53,816,108
Osceola	\$ 95,114	\$ 414,462	\$ 11,252,863	\$ 11,762,439
Palm Beach	\$ 2,570,430	\$ 2,766,174	\$ 36,474,403	\$ 41,811,007

<b>County Revenue Sharing Program</b> <b>Revenue Estimates for the State Fiscal Year Ending June 30, 2023</b>				
<b>County</b>	<b>First Guaranteed</b>	<b>Second Guaranteed</b>	<b>Growth Money</b>	<b>Yearly Total</b>
Pasco	\$ 310,426	\$ 1,782,481	\$ 17,068,024	\$ 19,160,931
Pinellas	\$ 2,452,694	\$ 3,368,283	\$ 17,633,995	\$ 23,454,972
Polk	\$ 857,616	\$ 2,627,126	\$ 17,790,175	\$ 21,274,917
Putnam	\$ 98,535	\$ 409,282	\$ 1,679,429	\$ 2,187,246
St. Johns	\$ 152,548	\$ 403,262	\$ 9,391,948	\$ 9,947,758
St. Lucie	\$ 187,010	\$ 618,973	\$ 6,139,722	\$ 6,945,705
Santa Rosa	\$ 77,885	\$ 448,253	\$ 5,495,935	\$ 6,022,073
Sarasota	\$ 1,119,924	\$ 1,148,225	\$ 11,978,967	\$ 14,247,116
Seminole	\$ 339,130	\$ 1,316,016	\$ 11,132,737	\$ 12,787,883
Sumter	\$ 35,653	\$ 182,301	\$ 3,782,510	\$ 4,000,464
Suwannee	\$ 32,719	\$ 175,516	\$ 1,078,629	\$ 1,286,864
Taylor	\$ 36,940	\$ 118,139	\$ 427,359	\$ 582,438
Union	\$ 18,615	\$ 33,326	\$ 259,031	\$ 310,972
Volusia	\$ 698,366	\$ 1,525,368	\$ 9,853,439	\$ 12,077,173
Wakulla	\$ 24,054	\$ 90,110	\$ 898,035	\$ 1,012,199
Walton	\$ 39,806	\$ 151,427	\$ 3,462,248	\$ 3,653,481
Washington	\$ 16,827	\$ 101,973	\$ 551,398	\$ 670,198
<b>Statewide Totals</b>	<b>\$ 30,329,957</b>	<b>\$ 64,756,373</b>	<b>\$ 546,955,788</b>	<b>\$ 642,042,118</b>
<b>Notes:</b> 1) These estimates represent a 95 percent distribution of trust fund monies plus the additional Duval County distribution as discussed in Note 2. 2) Duval County's total distribution includes \$6,342,355 pursuant to s. 218.23(2), F.S., (Calculation = \$6.24 times the 2021 adjusted countywide population of 1,016,403). 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in State FY 2022-23 has been estimated as follows: state sales tax, \$669.6 million or 99.1% and cigarette tax, \$5.9 million or 0.9%. 4) Unincorporated Duval County population is estimated based on data from prior to the incorporation of the entire county. 5) These estimates are based on data from the Revenue Estimating Conferences in and around August 2022 and do not include the impact of bills passed during the 2022 Legislative Session. The County Revenue Sharing estimates in the 2020 Local Government Financial Information Handbook were 86.0% of the actual distributions.				

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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 is divided into as many equal parts as there are counties in the state, and one part equaling \$446,500 is distributed to each county. This distribution specifically is in lieu of funds distributed under the then-existing s. 550.135, F.S., (i.e., distribution of pari-mutuel tax revenues to counties) prior to July 1, 2000. A local ordinance or special act may provide for subsequent distributions to other governmental entities within the county. 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 2022 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 begins each fiscal year on or before January 5<sup>th</sup> and continues monthly for a total of four months. It is possible that all or some portion of the \$446,500 received by a county government is 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 continues 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.

### **Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>1</sup>

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

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## Emergency Management Assistance

Sections 252.371-.373, Florida Statutes

### Summary:

An annual surcharge of \$2 is imposed on every homeowner's, mobile home owner's, tenant homeowner's, and condominium unit owner's insurance policy in order to provide funds for emergency management, preparedness, and assistance. In addition, an annual \$4 surcharge is imposed on every new or renewed commercial fire, commercial multiple peril, and business owner's property insurance policy. A portion of the proceeds is 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 2022 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

The policyholder pays the surcharge to the insurer, and the insurer collects the surcharge and remits 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 policy cancellation. All surcharge proceeds are deposited in the Emergency Management, Preparedness, and Assistance Trust Fund [hereinafter Trust Fund] and cannot be used to supplant existing funding.<sup>2</sup> The Trust Fund is administered by the Division of Emergency Management within the Executive Office of the Governor.<sup>3</sup>

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

### Distribution of Proceeds:

The Division allocates funds appropriated from the Trust Fund.

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1. Section 252.34(6), F.S.

2. Section 252.372, F.S.

3. Section 252.371, F.S.

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

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

**Authorized Uses:**

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

**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.<sup>7</sup>

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

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

## Enhanced 911 Fee

Sections 365.172-.173, Florida Statutes

### Summary:

Each voice communications service provider collects an enhanced 911 (E911) fee monthly from wireless and non-wireless service subscribers. The fee is imposed on each retail transaction of prepaid wireless service. The fee rate cannot exceed 50 cents per month for each service identifier or 50 cents for each retail transaction of prepaid wireless service. Effective January 1, 2015, the fee rate is 40 cents, but it may be adjusted in the future by the E911 Board. The fee provides funds to county governments to pay certain costs associated with their 911 or E911 systems and reimburses wireless telephone service providers for costs incurred to provide 911 or E911 systems.

### General Law Amendments:

There were no general law amendments resulting from the 2022 Regular Legislative Session.

### Eligibility Requirements:

All counties are eligible to receive three separate distributions, one based on the total number of wireless service identifiers in each county, a second based on the total number of non-wireless service identifiers in each county, and a third based on the total amount of fees on prepaid wireless services reported and paid in each county. Additionally, rural counties, defined as having a total population of less than 75,000, are eligible to receive separate distributions.

### Administrative Procedures:

Each voice communications service provider collects the fee as described in s. 365.172(8), F.S. However, sellers of prepaid wireless service collect the fee as described in s. 365.173(9), F.S.

The revenues derived from the fee levied on subscribers under s. 365.172(8), F.S., are paid by the E911 Board [hereinafter, Board] into the State Treasury on or before the 15<sup>th</sup> day of each month. Such monies are accounted for in the designated Emergency Communications Number E911 System Fund [hereinafter, Fund]. The revenues derived from the fee levied on prepaid wireless service under s. 365.172(9), F.S., less the administrative costs associated with fee collections, are transferred by the Department of Revenue to the Fund on or before the 25<sup>th</sup> day of each month following the month of receipt. For accounting purposes, the Fund is segregated into three separate categories: 1) the wireless category, and 2) the non-wireless category, and 3) the prepaid wireless category. The Chief Financial Officer invests all monies, and the funds are not subject to the General Revenue Service Charges pursuant to s. 215.20, F.S.<sup>1</sup>

The Board is charged with administering, with oversight by the Department of Management Services, the E911 fee, including receiving revenues derived from the fee; distributing portions of the revenues to wireless providers, counties; and Department; accounting for receipts, distributions, and income derived by the funds; and providing annual reports to the Governor and the Legislature on amounts collected and expended, the purposes for which expenditures have been made, and the status of E911 service in the state.<sup>2</sup>

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

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

**Distribution of Proceeds:**

As determined by the Board pursuant to s. 365.172(8)(g), F.S., and subject to any Board-approved modifications pursuant to s. 365.172(6)(a)3., or (8)(h), F.S., the monies in the wireless, non-wireless, and prepaid wireless categories of the fund are distributed as specified below.<sup>3</sup>

*Monies in the wireless category of the fund:*

1. Seventy-six percent are distributed monthly to counties based on the total number of service identifiers in each county.
2. Twenty percent are distributed to wireless providers in response to sworn invoices submitted to the Board by wireless providers.
3. Three percent are 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 is retained by the Board.

*Monies in the non-wireless category of the fund:*

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

*Monies in the prepaid wireless category of the fund:*

1. Sixty-one percent are distributed monthly to counties based on the total number of fees reported and paid in each county.
2. Thirty-five percent are retained by the Board to provide state E911 grants to be awarded to large (defined as any county that has a population of 750,000 or more), medium (defined as any county that has a population of 75,000 or more but less than 750,000), and rural (defined as any county that has a population of fewer than 75,000) counties.
3. Three percent are distributed monthly to rural counties, which are defined as those counties having a total population of less than 75,000.
4. One percent is retained by the Board.

**Authorized Uses:**

The monies in the wireless, non-wireless, and prepaid wireless categories of the fund are used as specified below.<sup>4</sup>

*Monies in the wireless category of the fund:*

1. The proceeds of the 76 percent portion distributed to counties are used for the payment of authorized expenditures, as specified in s. 365.172(10), 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)(t), F.S.
2. The proceeds of the 20 percent portion distributed to wireless providers are used to reimburse such providers for the actual costs incurred to provide 911 or E911 service and may include costs and

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

4. 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 3 percent portion distributed to rural counties are 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 by the Department of Management Services' Technology Program to rural counties for upgrading and replacing E911 systems.
4. The proceeds of the 1 percent portion retained by the Board are 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. Any funds retained for such purposes in a calendar year, which are not applied to such costs and expenses by March 31<sup>st</sup> of the following year, are redistributed as determined by the Board.

*Monies in the non-wireless category of the fund:*

1. The proceeds of the 96 percent portion distributed to counties are used exclusively for payment of authorized expenditures as specified in s. 365.172(10), F.S.
2. The proceeds of the 3 percent portion distributed to rural counties are 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 by the Department of Management Services' Technology Program to rural counties for upgrading and replacing E911 systems.
3. The proceeds of the 1 percent portion retained by the Board are 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. Any funds retained for such purposes in a calendar year, which are not applied to such costs and expenses by March 31<sup>st</sup> of the following year, are redistributed as determined by the Board.

*Monies in the prepaid wireless category of the fund:*

1. The proceeds of the 61 percent portion distributed to counties are used exclusively for payment of authorized expenditures as specified in s. 365.172(10), F.S. The monies from prepaid wireless E911 fees identified as nonspecific in accordance with s. 365.172(9), F.S., are distributed as determined by the E911 Board.
2. The proceeds of the 35 percent portion retained by the Board are used to provide state E911 grants to be awarded to counties in accordance with the following order of priority.
  - a. Upgrade or replace E911 systems.
  - b. Develop and maintain statewide 911 routing, geographic, and management information systems.
  - c. Develop and maintain next-generation 911 services and equipment.
3. The proceeds of the 3 percent portion distributed to rural counties are 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 by the Department of Management Services' Technology Program to rural counties for upgrading and replacing E911 systems.
4. The proceeds of the 1 percent portion retained by the Board are 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. Any funds retained for such purposes in a calendar year, which are not applied to such costs and expenses by March 31<sup>st</sup> of the following year, are redistributed as determined by the Board.

**Attorney General Opinions:**

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

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

The full texts of these opinions are available via a searchable on-line database.<sup>5</sup> Local government officials seeking more clarification should review the opinion in its 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' distributions is available.<sup>6</sup>

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

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

## Fuel Tax Refunds and Credits

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

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2022 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 is refunded. When licensed as a local government user, a county or municipality is entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under s. 206.41(1)(b) and (g), F.S., on those gallons that would otherwise be eligible for refund.<sup>1</sup>

The portion of the state's fuel sales tax imposed by s. 206.41(1)(g), F.S., (i.e., the "fuel sales tax") which results from the collection of such tax paid by a school district or a private contractor operating school buses for a school district or by a nonpublic school on motor fuel or diesel fuel for use in a motor vehicle operated by such district, private contractor, or nonpublic school is returned to the school district or to the nonpublic school. When licensed as a local government user, a school district is entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under s. 206.41(1)(b) and (g), F.S., on those gallons that would otherwise be eligible for refund.<sup>2</sup>

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

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

### Administrative Procedures:

The Department of Revenue (DOR) administers the refund or credit of fuel taxes.

### Distribution of Proceeds:

The DOR pays claims on a quarterly basis.

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

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

3. Section 206.625, F.S.

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

**Authorized Uses:**

The refunds to the counties and municipalities are used for the construction, reconstruction, and maintenance of roads and streets within the respective jurisdiction.<sup>5</sup> The refunds to school districts are used to fund construction, reconstruction, and maintenance of roads and streets within the school district required as the result of the construction of new schools or the renovation of existing schools.<sup>6</sup> The school board selects the projects to be funded; however, the first priority is 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 are 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>
83-25	Eligibility for refund on motor fuel taxes
82-08	Authority of special district to refund tax
81-30	Refund provisions of ch. 206, F.S.
74-342	Return of gas taxes paid
74-341	Return of gas taxes paid

The full texts of these opinions are available via a searchable on-line database.<sup>7</sup> 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.

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

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

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



## Indian Gaming Revenues

Section 285.710, Florida Statutes

### Summary:

Florida's Governor and the Seminole Tribe of Florida [hereinafter Tribe] executed a gaming compact on April 7, 2010, which was subsequently ratified by the Legislature and later approved by the U.S. Department of the Interior.<sup>1</sup> A new gaming compact, executed by the Governor and the Tribe on April 23, 2021, as amended on May 17, 2021, was ratified by the Legislature and later approved by the U.S. Department of the Interior.<sup>2</sup>

The compact allows for select gaming activity in tribal facilities and requires the Tribe to make payments to the State for the privilege of conducting gaming activity in facilities located in Broward, Collier, Glades, Hendry, and Hillsborough counties. Three percent of the monies paid by the Tribe to the State are designated as the local government share and distributed to select county and municipal governments in those counties where the tribal gaming facilities are located.

A local distribution is expected in state FY 2022-23, but no additional distributions are projected thereafter. The Tribe discontinued payments to the State of Florida in March 2022. It is currently unknown when or if payments will resume.

### General Law Amendments:

There were no general law amendments resulting from the 2022 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

The Florida Gaming Control Commission is designated as the state compliance agency having the authority to carry out the state's oversight responsibilities under the compact.<sup>3</sup>

### Distribution of Proceeds:

All monies paid by the Tribe to the State are deposited into the General Revenue Fund, with three percent of those monies designated as the local government share.<sup>4</sup> The calculations necessary to determine the local government distributions are made by the Revenue Estimating Conference based upon the net win per facility as provided by the Tribe. The local government shares attributable to each casino are distributed in the following manner.

1. From the Seminole Indian Casino-Coconut Creek, Broward County receives 22.5 percent, the City of Coconut Creek receives 55 percent, the City of Coral Springs receives 12 percent, the City of Margate receives 8.5 percent, and the City of Parkland receives 2 percent.

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

2. Chapter 2021-268, L.O.F.

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

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

2. From the Seminole Indian Casino-Hollywood, Broward County receives 25 percent, the City of Hollywood receives 42.5 percent, the Town of Davie receives 22.5 percent, and the City of Dania Beach receives 10 percent.
3. From the Seminole Hard Rock Hotel & Casino-Hollywood, Broward County receives 25 percent, the City of Hollywood receives 42.5 percent, the Town of Davie receives 22.5 percent, and the City of Dania Beach receives 10 percent.
4. From the Seminole Indian Casino-Immokalee, Collier County receives 75 percent and the Immokalee Fire Control District receives 25 percent.
5. From the Seminole Indian Casino-Brighton, Glades County receives 100 percent.
6. From the Seminole Indian Casino-Big Cypress, Hendry County receives 100 percent.
7. From the Seminole Hard Rock Hotel & Casino-Tampa, Hillsborough County receives 100 percent.
8. From the additional facilities authorized to be added to the Tribe's Hollywood Reservation, Broward County receives 25 percent, the City of Hollywood receives 35 percent, the Town of Davie receives 30 percent, and the City of Dania Beach receives 10 percent.<sup>5</sup>

**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.

**Prior Years' Revenues:**

The Office of Economic and Demographic Research has no distribution data pertaining to this revenue source.

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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.<sup>1</sup> The county tax portion is either \$6 or \$12 per original appointment or renewal. The county tax is 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 is paid by each insurer for each county where the agent represents the insurer and has a place of business.<sup>2</sup> A county tax of \$3 per year is paid by each insurer for each county in this state in which an agent who resides outside of this state represents and engages in person in the activities of an agent for the insurer.<sup>3</sup> Municipal governments may also impose a tax on insurance agents not to exceed 50 percent of the applicable state tax.<sup>4</sup> This tax may apply only to those agents having business offices within the municipal jurisdiction. If no such office is required, the tax may be imposed by the municipal government where the agent's place of residence is located. An authorized use of the county or municipal tax proceeds is not specified in current law.

### **General Law Amendments:**

There were no general law amendments resulting from the 2022 Regular Legislative Session.

### **Eligibility Requirements:**

A county government receives 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 deposits county monies in the Agents County Tax Trust Fund.<sup>5</sup> The Department maintains 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., remits the balance to the counties. The payment and collection of the county tax by the state is in lieu of collection by the respective county tax collectors.<sup>6</sup>

### **Distribution of Proceeds:**

The Chief Financial Officer (CFO) annually, as of January 1<sup>st</sup> following the date of collection and thereafter at such other dates that the CFO elects, draws warrants on the State Treasury payable to the respective counties for the full net amount due to those counties.<sup>7</sup>

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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>
76-219	Power to levy regulatory fees on insurance agents
74-209	Occupational licensing of insurance companies

The full texts of these opinions are available via a searchable on-line database.<sup>8</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>9</sup>

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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:

A portion of civil penalties received by a county court, which result from traffic infractions pursuant to ch. 318, F.S., are paid monthly to local governments. From each violation, the amount of \$12.50 is used by the county to fund its participation in an intergovernmental radio communication program. If the county is not participating in such a program, the collected revenues are used to fund local law enforcement automation.

### General Law Amendments:

There were no general law amendments resulting from the 2022 Regular Legislative Session.

### Eligibility Requirements:

All counties are eligible to participate in the program.

### Administrative Procedures:

The clerk of circuit court remits \$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 are distributed to the county. If the county is not participating in an approved program, the funds are distributed to the municipality or special improvement district in which the violation occurred or to the county if the violation occurred in the unincorporated area.

### Authorized Uses:

The county uses 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 in such a program, the revenues are 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>
2009-21	Traffic fines, used for automation associated costs
2005-25	Traffic control, use of civil penalty
97-73	Civil penalty used for law enforcement automation
97-38	Clerks, distribution of civil penalties
94-38	Fees collected to upgrade the city's communications system

The full texts of these opinions are available via a searchable on-line database.<sup>1</sup> 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.

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

**Prior Years' Revenues:**

A summary of prior years' revenues reported by local governments is available.<sup>2</sup>

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

## Local Government Half-cent Sales Tax Program

Sections 202.18(2)(c), 212.20(6), 218.60-.67, and 409.915, Florida Statutes

### Summary:

Authorized in 1982, the Local Government Half-cent Sales Tax Program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Legislature.<sup>1</sup> It distributes a portion of state sales tax revenue via three separate distributions to eligible county or municipal governments. Additionally, the program distributes a portion of communications services tax revenue to eligible local governments. Allocation formulas serve as the basis for these separate distributions. The program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs.

The program includes three distributions of state sales tax revenues collected pursuant to ch. 212, F.S. The *ordinary* distribution to eligible county and municipal governments is possible due to the transfer of 8.9744 percent of net sales tax proceeds to the Local Government Half-cent Sales Tax Clearing Trust Fund [hereinafter Trust Fund].<sup>2</sup> The *emergency* and *supplemental* distributions are possible due to the transfer of 0.0966 percent of net sales tax proceeds to the Trust Fund.<sup>3</sup> The emergency and supplemental distributions are available to select counties that meet certain fiscal-related eligibility requirements or have an inmate population of greater than seven percent of the total county population, respectively.

As of July 1, 2006, the program includes a separate distribution from the Trust Fund to select counties that meet statutory criteria to qualify as a *fiscally constrained county*.<sup>4</sup> A fiscally constrained county is one that is entirely within a rural area of opportunity 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.

Section 409.915, F.S., requires county governments' participation in the cost of certain services provided to county residents through Florida's Medicaid program. Although the state is responsible for the full portion of the state's share of the matching funds required for the Medicaid program, the state charges county governments an annual contribution in order to acquire a certain portion of the funds. By June 1<sup>st</sup> of each year, the Department of Revenue shall notify each county of its required annual contribution. Each county shall pay its contribution in equal monthly installments to the Department by the 5<sup>th</sup> day of each month. If a county fails to remit the payment by the 5<sup>th</sup> day of the month, the Department shall reduce the monthly Local Government Half-cent Sales Tax Program distribution of that county pursuant to s. 218.61, F.S., and, if necessary, by the amount of the monthly County Revenue Sharing Program installment pursuant to s. 218.26, F.S. The payments and the amounts by which the distributions are reduced shall be transferred to the state's General Revenue Fund.<sup>5</sup>

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

2. Section 212.20(6)(d)2., F.S. Beginning July 1, 2003, the amount to be transferred shall be reduced by 0.1 percent, and the Department of Revenue shall distribute this amount to the Public Employees Relations Commission Trust Fund less \$5,000 each month, which shall be added to the amount calculated in s. 212.20(6)(d)3., F.S., and distributed accordingly.

3. Section 212.20(6)(d)3., F.S.

4. Section 218.67, F.S.

5. Section 409.915(4), F.S.

**General Law Amendments:**

There were no general law amendments resulting from the 2022 Regular Legislative Session. 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 and municipal governments via this revenue sharing program. 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., may participate in the program. 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., cannot participate in the program, and distributions to eligible units of local government in that county will be made as though the nonparticipating municipality had not incorporated. Additionally, 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., are deposited in the State General Revenue Fund for the twelve months following a determination of noncompliance by the Department of Revenue (DOR). Furthermore, a county or municipality may not participate in the distribution of monies during the 12 months following a determination of noncompliance by the Department of Revenue as provided in s. 200.065(13)(e), F.S.<sup>6</sup>

A county government, which meets certain criteria, participates in the monthly emergency and supplemental distributions, and such qualification is determined annually at the start of the fiscal year.<sup>7</sup> Participation in the emergency distribution is dependent on the existence of a defined fiscal emergency. The Legislature has declared that a fiscal emergency exists in any county that meets both conditions listed below.

1. The county has a population of 65,000 or less; and
2. The monies distributed to the county government pursuant to s. 218.62, F.S., for the prior fiscal year were less than the current per capita limitation, based on the county's population.

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

At the beginning of each fiscal year, the DOR calculates 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 receives a share of the appropriated total that is proportional to its supplemental allocation. Otherwise, each eligible county receives an amount equal to its supplemental allocation.

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6. Section 218.63, F.S.

7. Section 218.65, F.S.



**Administrative Procedures:**

Monies remitted by a sales tax dealer located within the county and transferred into the Trust Fund are earmarked for distribution to the governing body of that county and each municipality within that county.<sup>8</sup> Such distributions are made after funding is provided pursuant to s. 218.64(3), F.S. Monies in the Trust Fund are appropriated to the DOR and distributed monthly to participating units of local government.

**Distribution of Proceeds:**

Each participating county and municipal government receives a proportion of monies earmarked for distribution within that county.<sup>9</sup> Except in the case of error of population figures certified pursuant to s. 186.901, F.S., the apportionment factors remain in effect for the fiscal year. Any adjustments to revenue distributions to correct for population error are made subsequent to receipt by the DOR of the corrected certified population figures.

*Calculation of the Ordinary Distribution to Eligible County and Municipal Governments:*

The allocation factor for each county government is 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 determined by multiplying the allocation factor by the sales tax monies earmarked for distribution within that county.

The allocation factor for each municipal government is 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 determined by multiplying the allocation factor by the sales tax monies earmarked for distribution within its respective county.

*Calculation of the Emergency Distribution to Eligible County Governments:*

The monthly emergency distribution to each eligible county is made as follows.<sup>10</sup>

STEP #1. The 2022-23 state fiscal year per capita limitation of \$63.36 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 receives 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 receives its base allocation. Any excess monies, less any amounts distributed pursuant to s. 218.65(6), F.S., are distributed equally among the eligible counties on a per capita basis.

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8. Section 218.61, F.S.

9. Section 218.62, F.S.

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

*Calculation of the Supplemental Distribution to Eligible County Governments:*

The monthly supplemental distribution to each eligible county is made as follows.<sup>11</sup>

STEP #1. The 2022-23 state fiscal year per capita limitation of \$63.36 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 receives a share of the available revenue proportional to its supplemental allocation. Otherwise, each eligible county receives 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 is determined by the DOR at the beginning of the fiscal year, using the prior fiscal year's July 1<sup>st</sup> taxable value certified pursuant to s. 1011.62(4)(a)1.a., F.S.; tax data; population as defined in s. 218.21, F.S.; and the millage rate levied for the prior fiscal year. The distributions are allocated based upon the following factors.<sup>12</sup>

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

The *local effort factor* is 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 is 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 is in the same proportion as the sum of the county's two factors is to the sum of the two factors for all eligible counties.

*Transitional Provisions of the Emergency and Fiscally Constrained Counties Distributions:*

If monies deposited into the Trust Fund for the purpose of making the emergency distribution exceed the amount necessary to provide the base allocation to each eligible county, these monies may be used to provide a transitional distribution to certain counties whose population has exceeded the 65,000 limit.<sup>13</sup> Beginning on July 1<sup>st</sup> of the year following the year in which the county no longer qualifies for an emergency distribution, the county receives two-thirds of the amount received in the prior year. Beginning on July 1<sup>st</sup> of the second year following the year in which the county no longer qualifies for an emergency distribution, the county receives 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 receives 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.

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

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

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

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

*Special Distribution for Contested Property Taxes:*

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

**Authorized Uses:**

The proportion of the total proceeds received by a county government based on two-thirds of the incorporated area population is deemed countywide revenues and expended only for countywide tax relief or countywide programs. The remaining county government portion is deemed county revenues derived on behalf of the unincorporated area but may be expended on a countywide basis.<sup>16</sup>

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

*2021 Adjusted Population Figures Used for State Revenue-Sharing Purposes:*

Total county population: 283,538

Total unincorporated population: 110,921

Total incorporated population: 172,617

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

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

$$\frac{110,921 + (2/3 \times 172,617)}{283,538 + (2/3 \times 172,617)} = 0.56695918$$

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated FY 2023 ordinary distribution amount by the county government's distribution factor.

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

15. Section 218.66, F.S.

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

$$\$26,136,562 \times 0.56695918 = \$14,818,364$$

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.

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

$$A = \frac{(2/3 \times 172,617)}{[283,538 + (2/3 \times 172,617)]} = 0.28869388$$

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

$$B = \frac{110,921}{[283,538 + (2/3 \times 172,617)]} = 0.27826530$$

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.

$$\text{Proportion} = [A / (A + B)] = [0.28869388 / (0.28869388 + 0.27826530)] = 0.50919694$$

To determine Alachua County Government's portion of the ordinary distribution based on two-thirds of the incorporated area population that is 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.

$$\$14,818,364 \times 0.50919694 = \$7,545,466$$

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 the unincorporated population.

$$\text{Proportion} = [B / (A + B)] = [0.27826530 / (0.28869388 + 0.27826530)] = 0.49080306$$

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

$$\$14,818,364 \times 0.49080306 = \$7,272,898$$

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 are applied uniformly across all types of taxed utility services.<sup>17</sup>

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

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, a county may use up to \$3 million of the tax proceeds allocated annually to that county for any of the following purposes.

1. Funding 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. Funding a certified applicant as a motorsport entertainment complex as provided for in s. 288.1171, F.S.<sup>18</sup>

A county or municipality may pledge the proceeds for the payment of principal and interest on any capital project.<sup>19</sup> For any eligible county receiving a fiscally constrained distribution, the revenues may be used for any public purpose, except to pay debt service on bonds, notes, certificates of participation, or any other forms of indebtedness.<sup>20</sup>

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2002-36	Census correction, redistribution of sales tax
94-67	City of Port LaBelle referendum, eligibility for half-cent sales tax monies
92-87	Distribution of trust fund monies in the event of revised population estimate
82-41	Depositing sales tax money, procedures used by the Department of Revenue

The full texts of these opinions are available via a searchable on-line database.<sup>21</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Current and Prior Years' Revenues:**

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 2023 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Summaries of prior years' distributions are also available.<sup>22</sup>

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18. Section 218.64(3), F.S.

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

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

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

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

<b>Local Government Half-Cent Sales Tax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b>					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
<b>ALACHUA BOCC</b>	<b>\$ 14,818,363</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,818,363</b>
Alachua	\$ 705,252	\$ -	\$ -	\$ -	\$ 705,252
Archer	\$ 75,338	\$ -	\$ -	\$ -	\$ 75,338
Gainesville	\$ 9,390,884	\$ -	\$ -	\$ -	\$ 9,390,884
Hawthorne	\$ 96,254	\$ -	\$ -	\$ -	\$ 96,254
High Springs	\$ 426,128	\$ -	\$ -	\$ -	\$ 426,128
La Crosse	\$ 20,588	\$ -	\$ -	\$ -	\$ 20,588
Micanopy	\$ 42,882	\$ -	\$ -	\$ -	\$ 42,882
Newberry	\$ 504,417	\$ -	\$ -	\$ -	\$ 504,417
Waldo	\$ 56,454	\$ -	\$ -	\$ -	\$ 56,454
Countywide Total	\$ 26,136,562	\$ -	\$ -	\$ -	\$ 26,136,562
<b>BAKER BOCC</b>	<b>\$ 1,200,231</b>	<b>\$ 1,681,293</b>	<b>\$ 53,305</b>	<b>\$ 551,088</b>	<b>\$ 3,485,916</b>
Glen St. Mary	\$ 24,113	\$ -	\$ -	\$ -	\$ 24,113
Macclenny	\$ 381,047	\$ -	\$ -	\$ -	\$ 381,047
Countywide Total	\$ 1,605,391	\$ 1,681,293	\$ 53,305	\$ 551,088	\$ 3,891,076
<b>BAY BOCC</b>	<b>\$ 18,771,845</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,771,845</b>
Callaway	\$ 1,701,211	\$ -	\$ -	\$ -	\$ 1,701,211
Lynn Haven	\$ 2,445,629	\$ -	\$ -	\$ -	\$ 2,445,629
Mexico Beach	\$ 134,864	\$ -	\$ -	\$ -	\$ 134,864
Panama City	\$ 4,502,533	\$ -	\$ -	\$ -	\$ 4,502,533
Panama City Beach	\$ 2,442,768	\$ -	\$ -	\$ -	\$ 2,442,768
Parker	\$ 523,720	\$ -	\$ -	\$ -	\$ 523,720
Springfield	\$ 1,054,592	\$ -	\$ -	\$ -	\$ 1,054,592
Countywide Total	\$ 31,577,162	\$ -	\$ -	\$ -	\$ 31,577,162
<b>BRADFORD BOCC</b>	<b>\$ 1,638,535</b>	<b>\$ -</b>	<b>\$ 75,285</b>	<b>\$ 672,517</b>	<b>\$ 2,386,338</b>
Brooker	\$ 24,068	\$ -	\$ -	\$ -	\$ 24,068
Hampton	\$ 32,091	\$ -	\$ -	\$ -	\$ 32,091
Lawtey	\$ 47,327	\$ -	\$ -	\$ -	\$ 47,327
Starke	\$ 426,090	\$ -	\$ -	\$ -	\$ 426,090
Countywide Total	\$ 2,168,112	\$ -	\$ 75,285	\$ 672,517	\$ 2,915,914
<b>BREVARD BOCC</b>	<b>\$ 32,607,148</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,607,148</b>
Cape Canaveral	\$ 667,649	\$ -	\$ -	\$ -	\$ 667,649
Cocoa	\$ 1,317,532	\$ -	\$ -	\$ -	\$ 1,317,532
Cocoa Beach	\$ 760,633	\$ -	\$ -	\$ -	\$ 760,633
Grant-Valkaria	\$ 309,187	\$ -	\$ -	\$ -	\$ 309,187
Indialantic	\$ 201,320	\$ -	\$ -	\$ -	\$ 201,320
Indian Harbour Beach	\$ 604,497	\$ -	\$ -	\$ -	\$ 604,497
Malabar	\$ 200,650	\$ -	\$ -	\$ -	\$ 200,650
Melbourne	\$ 5,751,474	\$ -	\$ -	\$ -	\$ 5,751,474
Melbourne Beach	\$ 216,941	\$ -	\$ -	\$ -	\$ 216,941
Melbourne Village	\$ 46,593	\$ -	\$ -	\$ -	\$ 46,593
Palm Bay	\$ 8,230,134	\$ -	\$ -	\$ -	\$ 8,230,134
Palm Shores	\$ 80,649	\$ -	\$ -	\$ -	\$ 80,649
Rockledge	\$ 1,864,643	\$ -	\$ -	\$ -	\$ 1,864,643
Satellite Beach	\$ 759,694	\$ -	\$ -	\$ -	\$ 759,694
Titusville	\$ 3,285,819	\$ -	\$ -	\$ -	\$ 3,285,819
West Melbourne	\$ 1,886,632	\$ -	\$ -	\$ -	\$ 1,886,632
Countywide Total	\$ 58,791,196	\$ -	\$ -	\$ -	\$ 58,791,196
<b>BROWARD BOCC</b>	<b>\$ 98,143,271</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 98,143,271</b>
Coconut Creek	\$ 4,339,008	\$ -	\$ -	\$ -	\$ 4,339,008
Cooper City	\$ 2,578,992	\$ -	\$ -	\$ -	\$ 2,578,992
Coral Springs	\$ 10,088,789	\$ -	\$ -	\$ -	\$ 10,088,789
Dania Beach	\$ 2,387,276	\$ -	\$ -	\$ -	\$ 2,387,276
Davie	\$ 7,959,435	\$ -	\$ -	\$ -	\$ 7,959,435

<b>Local Government Half-Cent Sales Tax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b>					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Deerfield Beach	\$ 6,530,968	\$ -	\$ -	\$ -	\$ 6,530,968
Fort Lauderdale	\$ 13,948,693	\$ -	\$ -	\$ -	\$ 13,948,693
Hallandale Beach	\$ 3,085,839	\$ -	\$ -	\$ -	\$ 3,085,839
Hillsboro Beach	\$ 148,905	\$ -	\$ -	\$ -	\$ 148,905
Hollywood	\$ 11,535,550	\$ -	\$ -	\$ -	\$ 11,535,550
Lauderdale-By-The-Sea	\$ 465,084	\$ -	\$ -	\$ -	\$ 465,084
Lauderdale Lakes	\$ 2,747,691	\$ -	\$ -	\$ -	\$ 2,747,691
Lauderhill	\$ 5,588,654	\$ -	\$ -	\$ -	\$ 5,588,654
Lazy Lake	\$ 2,474	\$ -	\$ -	\$ -	\$ 2,474
Lighthouse Point	\$ 787,186	\$ -	\$ -	\$ -	\$ 787,186
Margate	\$ 4,402,214	\$ -	\$ -	\$ -	\$ 4,402,214
Miramar	\$ 10,197,431	\$ -	\$ -	\$ -	\$ 10,197,431
North Lauderdale	\$ 3,363,105	\$ -	\$ -	\$ -	\$ 3,363,105
Oakland Park	\$ 3,321,192	\$ -	\$ -	\$ -	\$ 3,321,192
Parkland	\$ 2,657,194	\$ -	\$ -	\$ -	\$ 2,657,194
Pembroke Park	\$ 466,508	\$ -	\$ -	\$ -	\$ 466,508
Pembroke Pines	\$ 12,796,442	\$ -	\$ -	\$ -	\$ 12,796,442
Plantation	\$ 6,944,993	\$ -	\$ -	\$ -	\$ 6,944,993
Pompano Beach	\$ 8,474,079	\$ -	\$ -	\$ -	\$ 8,474,079
Sea Ranch Lakes	\$ 40,113	\$ -	\$ -	\$ -	\$ 40,113
Southwest Ranches	\$ 575,450	\$ -	\$ -	\$ -	\$ 575,450
Sunrise	\$ 7,299,710	\$ -	\$ -	\$ -	\$ 7,299,710
Tamarac	\$ 5,436,525	\$ -	\$ -	\$ -	\$ 5,436,525
West Park	\$ 1,141,829	\$ -	\$ -	\$ -	\$ 1,141,829
Weston	\$ 5,121,321	\$ -	\$ -	\$ -	\$ 5,121,321
Wilton Manors	\$ 866,737	\$ -	\$ -	\$ -	\$ 866,737
Countywide Total	\$ 243,442,659	\$ -	\$ -	\$ -	\$ 243,442,659
<b>CALHOUN BOCC</b>	<b>\$ 395,663</b>	<b>\$ 966,925</b>	<b>\$ 32,490</b>	<b>\$ 668,034</b>	<b>\$ 2,063,113</b>
Altha	\$ 17,238	\$ -	\$ -	\$ -	\$ 17,238
Blountstown	\$ 79,316	\$ -	\$ -	\$ -	\$ 79,316
Countywide Total	\$ 492,218	\$ 966,925	\$ 32,490	\$ 668,034	\$ 2,159,668
<b>CHARLOTTE BOCC</b>	<b>\$ 18,642,461</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,642,461</b>
Punta Gorda	\$ 2,000,022	\$ -	\$ -	\$ -	\$ 2,000,022
Countywide Total	\$ 20,642,482	\$ -	\$ -	\$ -	\$ 20,642,482
<b>CITRUS BOCC</b>	<b>\$ 11,177,951</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,177,951</b>
Crystal River	\$ 252,499	\$ -	\$ -	\$ -	\$ 252,499
Inverness	\$ 571,785	\$ -	\$ -	\$ -	\$ 571,785
Countywide Total	\$ 12,002,234	\$ -	\$ -	\$ -	\$ 12,002,234
<b>CLAY BOCC</b>	<b>\$ 13,911,854</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,911,854</b>
Green Cove Springs	\$ 646,460	\$ -	\$ -	\$ -	\$ 646,460
Keystone Heights	\$ 94,382	\$ -	\$ -	\$ -	\$ 94,382
Orange Park	\$ 592,388	\$ -	\$ -	\$ -	\$ 592,388
Penney Farms	\$ 53,617	\$ -	\$ -	\$ -	\$ 53,617
Countywide Total	\$ 15,298,701	\$ -	\$ -	\$ -	\$ 15,298,701
<b>COLLIER BOCC</b>	<b>\$ 59,050,760</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 59,050,760</b>
Everglades	\$ 57,811	\$ -	\$ -	\$ -	\$ 57,811
Marco Island	\$ 2,561,818	\$ -	\$ -	\$ -	\$ 2,561,818
Naples	\$ 3,055,517	\$ -	\$ -	\$ -	\$ 3,055,517
Countywide Total	\$ 64,725,906	\$ -	\$ -	\$ -	\$ 64,725,906
<b>COLUMBIA BOCC</b>	<b>\$ 6,758,224</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,382</b>	<b>\$ 7,108,606</b>
Fort White	\$ 68,056	\$ -	\$ -	\$ -	\$ 68,056
Lake City	\$ 1,305,462	\$ -	\$ -	\$ -	\$ 1,305,462
Countywide Total	\$ 8,131,742	\$ -	\$ -	\$ 350,382	\$ 8,482,123
<b>DESOTO BOCC</b>	<b>\$ 1,493,883</b>	<b>\$ 1,965,193</b>	<b>\$ -</b>	<b>\$ 381,362</b>	<b>\$ 3,840,438</b>

<b>Local Government Half-Cent Sales Tax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b>					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Arcadia	\$ 381,596	\$ -	\$ -	\$ -	\$ 381,596
Countywide Total	\$ 1,875,479	\$ 1,965,193	\$ -	\$ 381,362	\$ 4,222,034
<b>DIXIE BOCC</b>	<b>\$ 457,760</b>	<b>\$ 1,231,891</b>	<b>\$ 34,684</b>	<b>\$ 672,517</b>	<b>\$ 2,396,852</b>
Cross City	\$ 53,393	\$ -	\$ -	\$ -	\$ 53,393
Horseshoe Beach	\$ 5,183	\$ -	\$ -	\$ -	\$ 5,183
Countywide Total	\$ 516,336	\$ 1,231,891	\$ 34,684	\$ 672,517	\$ 2,455,428
<b>JACKSONVILLE-DUVAL</b>	<b>\$ 121,569,446</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 121,569,446</b>
Atlantic Beach	\$ 1,641,876	\$ -	\$ -	\$ -	\$ 1,641,876
Baldwin	\$ 169,301	\$ -	\$ -	\$ -	\$ 169,301
Jacksonville Beach	\$ 2,923,898	\$ -	\$ -	\$ -	\$ 2,923,898
Neptune Beach	\$ 881,602	\$ -	\$ -	\$ -	\$ 881,602
Countywide Total	\$ 127,186,122	\$ -	\$ -	\$ -	\$ 127,186,122
<b>ESCAMBIA BOCC</b>	<b>\$ 33,994,598</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,994,598</b>
Century	\$ 193,873	\$ -	\$ -	\$ -	\$ 193,873
Pensacola	\$ 6,096,694	\$ -	\$ -	\$ -	\$ 6,096,694
Countywide Total	\$ 40,285,165	\$ -	\$ -	\$ -	\$ 40,285,165
<b>FLAGLER BOCC</b>	<b>\$ 3,572,393</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,572,393</b>
Beverly Beach	\$ 19,974	\$ -	\$ -	\$ -	\$ 19,974
Bunnell	\$ 145,738	\$ -	\$ -	\$ -	\$ 145,738
Flagler Beach (part)	\$ 214,041	\$ -	\$ -	\$ -	\$ 214,041
Marineland (part)	\$ -	\$ -	\$ -	\$ -	\$ -
Palm Coast	\$ 3,872,418	\$ -	\$ -	\$ -	\$ 3,872,418
Countywide Total	\$ 7,824,564	\$ -	\$ -	\$ -	\$ 7,824,564
<b>FRANKLIN BOCC</b>	<b>\$ 1,058,503</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 245,276</b>	<b>\$ 1,303,779</b>
Apalachicola	\$ 246,817	\$ -	\$ -	\$ -	\$ 246,817
Carrabelle	\$ 177,771	\$ -	\$ -	\$ -	\$ 177,771
Countywide Total	\$ 1,483,091	\$ -	\$ -	\$ 245,276	\$ 1,728,367
<b>GADSDEN BOCC</b>	<b>\$ 1,869,805</b>	<b>\$ 2,576,633</b>	<b>\$ -</b>	<b>\$ 627,683</b>	<b>\$ 5,074,121</b>
Chattahoochee	\$ 103,875	\$ -	\$ -	\$ -	\$ 103,875
Greensboro	\$ 24,760	\$ -	\$ -	\$ -	\$ 24,760
Gretna	\$ 71,756	\$ -	\$ -	\$ -	\$ 71,756
Havana	\$ 93,414	\$ -	\$ -	\$ -	\$ 93,414
Midway	\$ 190,140	\$ -	\$ -	\$ -	\$ 190,140
Quincy	\$ 400,151	\$ -	\$ -	\$ -	\$ 400,151
Countywide Total	\$ 2,753,900	\$ 2,576,633	\$ -	\$ 627,683	\$ 5,958,216
<b>GILCHRIST BOCC</b>	<b>\$ 575,886</b>	<b>\$ 1,296,759</b>	<b>\$ -</b>	<b>\$ 416,961</b>	<b>\$ 2,289,606</b>
Bell	\$ 18,109	\$ -	\$ -	\$ -	\$ 18,109
Fanning Springs (part)	\$ 18,320	\$ -	\$ -	\$ -	\$ 18,320
Trenton	\$ 72,613	\$ -	\$ -	\$ -	\$ 72,613
Countywide Total	\$ 684,929	\$ 1,296,759	\$ -	\$ 416,961	\$ 2,398,649
<b>GLADES BOCC</b>	<b>\$ 365,352</b>	<b>\$ 849,346</b>	<b>\$ 22,437</b>	<b>\$ 409,639</b>	<b>\$ 1,646,774</b>
Moore Haven	\$ 52,546	\$ -	\$ -	\$ -	\$ 52,546
Countywide Total	\$ 417,898	\$ 849,346	\$ 22,437	\$ 409,639	\$ 1,699,321
<b>GULF BOCC</b>	<b>\$ 963,839</b>	<b>\$ -</b>	<b>\$ 26,938</b>	<b>\$ 304,875</b>	<b>\$ 1,295,652</b>
Port St. Joe	\$ 290,841	\$ -	\$ -	\$ -	\$ 290,841
Wewahitchka	\$ 174,160	\$ -	\$ -	\$ -	\$ 174,160
Countywide Total	\$ 1,428,841	\$ -	\$ 26,938	\$ 304,875	\$ 1,760,653
<b>HAMILTON BOCC</b>	<b>\$ 454,966</b>	<b>\$ 829,400</b>	<b>\$ 31,553</b>	<b>\$ 448,345</b>	<b>\$ 1,764,265</b>
Jasper	\$ 112,649	\$ -	\$ -	\$ -	\$ 112,649
Jennings	\$ 32,527	\$ -	\$ -	\$ -	\$ 32,527
White Springs	\$ 33,091	\$ -	\$ -	\$ -	\$ 33,091
Countywide Total	\$ 633,233	\$ 829,400	\$ 31,553	\$ 448,345	\$ 1,942,531
<b>HARDEE BOCC</b>	<b>\$ 880,733</b>	<b>\$ 1,699,330</b>	<b>\$ -</b>	<b>\$ 394,544</b>	<b>\$ 2,974,607</b>
Bowling Green	\$ 101,952	\$ -	\$ -	\$ -	\$ 101,952



<b>Local Government Half-Cent Sales Tax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b>					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Wauchula	\$ 207,395	\$ -	\$ -	\$ -	\$ 207,395
Zolfo Springs	\$ 73,814	\$ -	\$ -	\$ -	\$ 73,814
Countywide Total	\$ 1,263,895	\$ 1,699,330	\$ -	\$ 394,544	\$ 3,357,768
<b>HENDRY BOCC</b>	<b>\$ 1,992,146</b>	<b>\$ 2,435,268</b>	<b>\$ -</b>	<b>\$ 331,807</b>	<b>\$ 4,759,221</b>
Clewiston	\$ 403,124	\$ -	\$ -	\$ -	\$ 403,124
LaBelle	\$ 274,603	\$ -	\$ -	\$ -	\$ 274,603
Countywide Total	\$ 2,669,873	\$ 2,435,268	\$ -	\$ 331,807	\$ 5,436,947
<b>HERNANDO BOCC</b>	<b>\$ 12,854,909</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,854,909</b>
Brooksville	\$ 610,132	\$ -	\$ -	\$ -	\$ 610,132
Countywide Total	\$ 13,465,041	\$ -	\$ -	\$ -	\$ 13,465,041
<b>HIGHLANDS BOCC</b>	<b>\$ 6,308,772</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 383,335</b>	<b>\$ 6,692,107</b>
Avon Park	\$ 649,799	\$ -	\$ -	\$ -	\$ 649,799
Lake Placid	\$ 158,623	\$ -	\$ -	\$ -	\$ 158,623
Sebring	\$ 728,208	\$ -	\$ -	\$ -	\$ 728,208
Countywide Total	\$ 7,845,401	\$ -	\$ -	\$ 383,335	\$ 8,228,736
<b>HILLSBOROUGH BOCC</b>	<b>\$ 138,703,373</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 138,703,373</b>
Plant City	\$ 4,170,286	\$ -	\$ -	\$ -	\$ 4,170,286
Tampa	\$ 40,605,249	\$ -	\$ -	\$ -	\$ 40,605,249
Temple Terrace	\$ 2,801,596	\$ -	\$ -	\$ -	\$ 2,801,596
Countywide Total	\$ 186,280,504	\$ -	\$ -	\$ -	\$ 186,280,504
<b>HOLMES BOCC</b>	<b>\$ 579,016</b>	<b>\$ 1,470,976</b>	<b>\$ -</b>	<b>\$ 649,724</b>	<b>\$ 2,699,715</b>
Bonifay	\$ 93,236	\$ -	\$ -	\$ -	\$ 93,236
Esto	\$ 11,659	\$ -	\$ -	\$ -	\$ 11,659
Noma	\$ 7,370	\$ -	\$ -	\$ -	\$ 7,370
Ponce de Leon	\$ 16,818	\$ -	\$ -	\$ -	\$ 16,818
Westville	\$ 9,213	\$ -	\$ -	\$ -	\$ 9,213
Countywide Total	\$ 717,312	\$ 1,470,976	\$ -	\$ 649,724	\$ 2,838,012
<b>INDIAN RIVER BOCC</b>	<b>\$ 12,837,715</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,837,715</b>
Fellsmere	\$ 428,433	\$ -	\$ -	\$ -	\$ 428,433
Indian River Shores	\$ 378,698	\$ -	\$ -	\$ -	\$ 378,698
Orchid	\$ 46,005	\$ -	\$ -	\$ -	\$ 46,005
Sebastian	\$ 2,260,641	\$ -	\$ -	\$ -	\$ 2,260,641
Vero Beach	\$ 1,456,708	\$ -	\$ -	\$ -	\$ 1,456,708
Countywide Total	\$ 17,408,200	\$ -	\$ -	\$ -	\$ 17,408,200
<b>JACKSON BOCC</b>	<b>\$ 2,514,220</b>	<b>\$ 2,254,377</b>	<b>\$ 113,647</b>	<b>\$ 557,965</b>	<b>\$ 5,440,210</b>
Alford	\$ 32,098	\$ -	\$ -	\$ -	\$ 32,098
Bascom	\$ 5,472	\$ -	\$ -	\$ -	\$ 5,472
Campbellton	\$ 12,879	\$ -	\$ -	\$ -	\$ 12,879
Cottondale	\$ 56,321	\$ -	\$ -	\$ -	\$ 56,321
Graceville	\$ 144,073	\$ -	\$ -	\$ -	\$ 144,073
Grand Ridge	\$ 58,857	\$ -	\$ -	\$ -	\$ 58,857
Greenwood	\$ 36,769	\$ -	\$ -	\$ -	\$ 36,769
Jacob City	\$ 14,614	\$ -	\$ -	\$ -	\$ 14,614
Malone	\$ 43,109	\$ -	\$ -	\$ -	\$ 43,109
Marianna	\$ 392,248	\$ -	\$ -	\$ -	\$ 392,248
Sneads	\$ 113,911	\$ -	\$ -	\$ -	\$ 113,911
Countywide Total	\$ 3,424,572	\$ 2,254,377	\$ 113,647	\$ 557,965	\$ 6,350,561
<b>JEFFERSON BOCC</b>	<b>\$ 1,878,901</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 356,434</b>	<b>\$ 2,235,336</b>
Monticello	\$ 380,196	\$ -	\$ -	\$ -	\$ 380,196
Countywide Total	\$ 2,259,098	\$ -	\$ -	\$ 356,434	\$ 2,615,532
<b>LAFAYETTE BOCC</b>	<b>\$ 199,618</b>	<b>\$ 563,462</b>	<b>\$ 22,551</b>	<b>\$ 672,517</b>	<b>\$ 1,458,148</b>
Mayo	\$ 32,204	\$ -	\$ -	\$ -	\$ 32,204
Countywide Total	\$ 231,821	\$ 563,462	\$ 22,551	\$ 672,517	\$ 1,490,352
<b>LAKE BOCC</b>	<b>\$ 21,481,592</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,481,592</b>

<b>Local Government Half-Cent Sales Tax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b>					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Astatula	\$ 126,739	\$ -	\$ -	\$ -	\$ 126,739
Clermont	\$ 2,911,860	\$ -	\$ -	\$ -	\$ 2,911,860
Eustis	\$ 1,525,685	\$ -	\$ -	\$ -	\$ 1,525,685
Fruitland Park	\$ 565,274	\$ -	\$ -	\$ -	\$ 565,274
Groveland	\$ 1,316,061	\$ -	\$ -	\$ -	\$ 1,316,061
Howey-in-the-Hills	\$ 109,471	\$ -	\$ -	\$ -	\$ 109,471
Lady Lake	\$ 1,045,512	\$ -	\$ -	\$ -	\$ 1,045,512
Leesburg	\$ 1,840,739	\$ -	\$ -	\$ -	\$ 1,840,739
Mascotte	\$ 477,045	\$ -	\$ -	\$ -	\$ 477,045
Minneola	\$ 979,894	\$ -	\$ -	\$ -	\$ 979,894
Montverde	\$ 110,318	\$ -	\$ -	\$ -	\$ 110,318
Mount Dora	\$ 1,087,410	\$ -	\$ -	\$ -	\$ 1,087,410
Tavares	\$ 1,277,421	\$ -	\$ -	\$ -	\$ 1,277,421
Umatilla	\$ 246,635	\$ -	\$ -	\$ -	\$ 246,635
Countywide Total	\$ 35,101,656	\$ -	\$ -	\$ -	\$ 35,101,656
<b>LEE BOCC</b>	<b>\$ 64,315,581</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,315,581</b>
Bonita Springs	\$ 5,415,584	\$ -	\$ -	\$ -	\$ 5,415,584
Cape Coral	\$ 19,937,540	\$ -	\$ -	\$ -	\$ 19,937,540
Estero	\$ 3,681,588	\$ -	\$ -	\$ -	\$ 3,681,588
Fort Myers	\$ 9,054,235	\$ -	\$ -	\$ -	\$ 9,054,235
Fort Myers Beach	\$ 552,441	\$ -	\$ -	\$ -	\$ 552,441
Sanibel	\$ 637,424	\$ -	\$ -	\$ -	\$ 637,424
Countywide Total	\$ 103,594,392	\$ -	\$ -	\$ -	\$ 103,594,392
<b>LEON BOCC</b>	<b>\$ 14,898,497</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,898,497</b>
Tallahassee	\$ 12,830,795	\$ -	\$ -	\$ -	\$ 12,830,795
Countywide Total	\$ 27,729,292	\$ -	\$ -	\$ -	\$ 27,729,292
<b>LEVY BOCC</b>	<b>\$ 2,331,468</b>	<b>\$ 2,201,277</b>	<b>\$ -</b>	<b>\$ 403,510</b>	<b>\$ 4,936,255</b>
Bronson	\$ 66,496	\$ -	\$ -	\$ -	\$ 66,496
Cedar Key	\$ 39,828	\$ -	\$ -	\$ -	\$ 39,828
Chiefland	\$ 135,137	\$ -	\$ -	\$ -	\$ 135,137
Fanning Springs (part)	\$ 40,408	\$ -	\$ -	\$ -	\$ 40,408
Inglis	\$ 85,975	\$ -	\$ -	\$ -	\$ 85,975
Otter Creek	\$ 6,377	\$ -	\$ -	\$ -	\$ 6,377
Williston	\$ 176,298	\$ -	\$ -	\$ -	\$ 176,298
Yankeetown	\$ 34,031	\$ -	\$ -	\$ -	\$ 34,031
Countywide Total	\$ 2,916,017	\$ 2,201,277	\$ -	\$ 403,510	\$ 5,520,804
<b>LIBERTY BOCC</b>	<b>\$ 198,166</b>	<b>\$ 476,881</b>	<b>\$ 26,138</b>	<b>\$ 418,068</b>	<b>\$ 1,119,254</b>
Bristol	\$ 31,498	\$ -	\$ -	\$ -	\$ 31,498
Countywide Total	\$ 229,664	\$ 476,881	\$ 26,138	\$ 418,068	\$ 1,150,751
<b>MADISON BOCC</b>	<b>\$ 551,310</b>	<b>\$ 1,302,006</b>	<b>\$ -</b>	<b>\$ 448,345</b>	<b>\$ 2,301,661</b>
Greenville	\$ 26,096	\$ -	\$ -	\$ -	\$ 26,096
Lee	\$ 13,559	\$ -	\$ -	\$ -	\$ 13,559
Madison	\$ 104,843	\$ -	\$ -	\$ -	\$ 104,843
Countywide Total	\$ 695,808	\$ 1,302,006	\$ -	\$ 448,345	\$ 2,446,159
<b>MANATEE BOCC</b>	<b>\$ 35,233,899</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,233,899</b>
Anna Maria	\$ 89,255	\$ -	\$ -	\$ -	\$ 89,255
Bradenton	\$ 5,158,313	\$ -	\$ -	\$ -	\$ 5,158,313
Bradenton Beach	\$ 82,305	\$ -	\$ -	\$ -	\$ 82,305
Holmes Beach	\$ 275,904	\$ -	\$ -	\$ -	\$ 275,904
Longboat Key (part)	\$ 252,127	\$ -	\$ -	\$ -	\$ 252,127
Palmetto	\$ 1,220,945	\$ -	\$ -	\$ -	\$ 1,220,945
Countywide Total	\$ 42,312,747	\$ -	\$ -	\$ -	\$ 42,312,747
<b>MARION BOCC</b>	<b>\$ 31,008,625</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,008,625</b>
Bellevue	\$ 492,414	\$ -	\$ -	\$ -	\$ 492,414

<b>Local Government Half-Cent Sales Tax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b>					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Dunnellon	\$ 169,968	\$ -	\$ -	\$ -	\$ 169,968
McIntosh	\$ 40,602	\$ -	\$ -	\$ -	\$ 40,602
Ocala	\$ 5,626,331	\$ -	\$ -	\$ -	\$ 5,626,331
Reddick	\$ 40,515	\$ -	\$ -	\$ -	\$ 40,515
Countywide Total	\$ 37,378,454	\$ -	\$ -	\$ -	\$ 37,378,454
<b>MARTIN BOCC</b>	<b>\$ 19,982,264</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,982,264</b>
Indiantown	\$ 889,212	\$ -	\$ -	\$ -	\$ 889,212
Jupiter Island	\$ 108,111	\$ -	\$ -	\$ -	\$ 108,111
Ocean Breeze	\$ 43,920	\$ -	\$ -	\$ -	\$ 43,920
Sewall's Point	\$ 269,872	\$ -	\$ -	\$ -	\$ 269,872
Stuart	\$ 2,387,088	\$ -	\$ -	\$ -	\$ 2,387,088
Countywide Total	\$ 23,680,466	\$ -	\$ -	\$ -	\$ 23,680,466
<b>MIAMI-DADE BOCC</b>	<b>\$ 201,471,763</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 201,471,763</b>
Aventura	\$ 3,675,925	\$ -	\$ -	\$ -	\$ 3,675,925
Bal Harbour	\$ 280,809	\$ -	\$ -	\$ -	\$ 280,809
Bay Harbor Islands	\$ 544,045	\$ -	\$ -	\$ -	\$ 544,045
Biscayne Park	\$ 283,996	\$ -	\$ -	\$ -	\$ 283,996
Coral Gables	\$ 4,570,253	\$ -	\$ -	\$ -	\$ 4,570,253
Cutler Bay	\$ 4,140,935	\$ -	\$ -	\$ -	\$ 4,140,935
Doral	\$ 7,348,298	\$ -	\$ -	\$ -	\$ 7,348,298
El Portal	\$ 181,288	\$ -	\$ -	\$ -	\$ 181,288
Florida City	\$ 1,261,730	\$ -	\$ -	\$ -	\$ 1,261,730
Golden Beach	\$ 86,956	\$ -	\$ -	\$ -	\$ 86,956
Hialeah	\$ 20,531,948	\$ -	\$ -	\$ -	\$ 20,531,948
Hialeah Gardens	\$ 2,099,241	\$ -	\$ -	\$ -	\$ 2,099,241
Homestead	\$ 7,383,718	\$ -	\$ -	\$ -	\$ 7,383,718
Indian Creek	\$ 7,649	\$ -	\$ -	\$ -	\$ 7,649
Key Biscayne	\$ 1,348,959	\$ -	\$ -	\$ -	\$ 1,348,959
Medley	\$ 95,333	\$ -	\$ -	\$ -	\$ 95,333
Miami	\$ 40,709,515	\$ -	\$ -	\$ -	\$ 40,709,515
Miami Beach	\$ 7,537,872	\$ -	\$ -	\$ -	\$ 7,537,872
Miami Gardens	\$ 10,244,257	\$ -	\$ -	\$ -	\$ 10,244,257
Miami Lakes	\$ 2,809,641	\$ -	\$ -	\$ -	\$ 2,809,641
Miami Shores	\$ 1,051,487	\$ -	\$ -	\$ -	\$ 1,051,487
Miami Springs	\$ 1,261,183	\$ -	\$ -	\$ -	\$ 1,261,183
North Bay Village	\$ 747,641	\$ -	\$ -	\$ -	\$ 747,641
North Miami	\$ 5,479,150	\$ -	\$ -	\$ -	\$ 5,479,150
North Miami Beach	\$ 3,983,504	\$ -	\$ -	\$ -	\$ 3,983,504
Opa-locka	\$ 1,508,758	\$ -	\$ -	\$ -	\$ 1,508,758
Palmetto Bay	\$ 2,230,722	\$ -	\$ -	\$ -	\$ 2,230,722
Pinecrest	\$ 1,677,116	\$ -	\$ -	\$ -	\$ 1,677,116
South Miami	\$ 1,099,108	\$ -	\$ -	\$ -	\$ 1,099,108
Sunny Isles Beach	\$ 2,062,819	\$ -	\$ -	\$ -	\$ 2,062,819
Surfside	\$ 509,263	\$ -	\$ -	\$ -	\$ 509,263
Sweetwater	\$ 1,815,700	\$ -	\$ -	\$ -	\$ 1,815,700
Virginia Gardens	\$ 215,888	\$ -	\$ -	\$ -	\$ 215,888
West Miami	\$ 662,415	\$ -	\$ -	\$ -	\$ 662,415
Countywide Total	\$ 340,918,882	\$ -	\$ -	\$ -	\$ 340,918,882
<b>MONROE BOCC</b>	<b>\$ 15,295,733</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,295,733</b>
Islamorada	\$ 1,588,900	\$ -	\$ -	\$ -	\$ 1,588,900
Key Colony Beach	\$ 177,065	\$ -	\$ -	\$ -	\$ 177,065
Key West	\$ 5,958,599	\$ -	\$ -	\$ -	\$ 5,958,599
Layton	\$ 47,113	\$ -	\$ -	\$ -	\$ 47,113
Marathon	\$ 2,213,877	\$ -	\$ -	\$ -	\$ 2,213,877

<b>Local Government Half-Cent Sales Tax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b>					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Countywide Total	\$ 25,281,288	\$ -	\$ -	\$ -	\$ 25,281,288
<b>NASSAU BOCC</b>	<b>\$ 6,659,371</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,659,371</b>
Callahan	\$ 123,033	\$ -	\$ -	\$ -	\$ 123,033
Fernandina Beach	\$ 997,954	\$ -	\$ -	\$ -	\$ 997,954
Hilliard	\$ 232,991	\$ -	\$ -	\$ -	\$ 232,991
Countywide Total	\$ 8,013,348	\$ -	\$ -	\$ -	\$ 8,013,348
<b>OKALOOSA BOCC</b>	<b>\$ 22,024,366</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,024,366</b>
Cinco Bayou	\$ 55,238	\$ -	\$ -	\$ -	\$ 55,238
Crestview	\$ 3,308,115	\$ -	\$ -	\$ -	\$ 3,308,115
Destin	\$ 1,718,421	\$ -	\$ -	\$ -	\$ 1,718,421
Fort Walton Beach	\$ 2,532,003	\$ -	\$ -	\$ -	\$ 2,532,003
Laurel Hill	\$ 75,423	\$ -	\$ -	\$ -	\$ 75,423
Mary Esther	\$ 486,747	\$ -	\$ -	\$ -	\$ 486,747
Niceville	\$ 1,939,132	\$ -	\$ -	\$ -	\$ 1,939,132
Shalimar	\$ 92,224	\$ -	\$ -	\$ -	\$ 92,224
Valparaiso	\$ 579,334	\$ -	\$ -	\$ -	\$ 579,334
Countywide Total	\$ 32,811,005	\$ -	\$ -	\$ -	\$ 32,811,005
<b>OKEECHOBEE BOCC</b>	<b>\$ 3,104,477</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 358,676</b>	<b>\$ 3,463,153</b>
Okeechobee	\$ 463,186	\$ -	\$ -	\$ -	\$ 463,186
Countywide Total	\$ 3,567,663	\$ -	\$ -	\$ 358,676	\$ 3,926,339
<b>ORANGE BOCC</b>	<b>\$ 198,656,437</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 198,656,437</b>
Apopka	\$ 8,827,795	\$ -	\$ -	\$ -	\$ 8,827,795
Belle Isle	\$ 1,093,534	\$ -	\$ -	\$ -	\$ 1,093,534
Eatonville	\$ 364,771	\$ -	\$ -	\$ -	\$ 364,771
Edgewood	\$ 417,526	\$ -	\$ -	\$ -	\$ 417,526
Maitland	\$ 3,041,572	\$ -	\$ -	\$ -	\$ 3,041,572
Oakland	\$ 606,603	\$ -	\$ -	\$ -	\$ 606,603
Ocoee	\$ 7,512,971	\$ -	\$ -	\$ -	\$ 7,512,971
Orlando	\$ 48,878,039	\$ -	\$ -	\$ -	\$ 48,878,039
Windermere	\$ 474,793	\$ -	\$ -	\$ -	\$ 474,793
Winter Garden	\$ 7,388,476	\$ -	\$ -	\$ -	\$ 7,388,476
Winter Park	\$ 4,671,836	\$ -	\$ -	\$ -	\$ 4,671,836
Countywide Total	\$ 281,934,353	\$ -	\$ -	\$ -	\$ 281,934,353
<b>OSCEOLA BOCC</b>	<b>\$ 25,525,483</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,525,483</b>
Kissimmee	\$ 5,748,554	\$ -	\$ -	\$ -	\$ 5,748,554
St. Cloud	\$ 4,340,932	\$ -	\$ -	\$ -	\$ 4,340,932
Countywide Total	\$ 35,614,969	\$ -	\$ -	\$ -	\$ 35,614,969
<b>PALM BEACH BOCC</b>	<b>\$ 110,542,801</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 110,542,801</b>
Atlantis	\$ 194,673	\$ -	\$ -	\$ -	\$ 194,673
Belle Glade	\$ 1,533,152	\$ -	\$ -	\$ -	\$ 1,533,152
Boca Raton	\$ 8,898,328	\$ -	\$ -	\$ -	\$ 8,898,328
Boynton Beach	\$ 7,352,288	\$ -	\$ -	\$ -	\$ 7,352,288
Briny Breezes	\$ 45,288	\$ -	\$ -	\$ -	\$ 45,288
Cloud Lake	\$ 12,343	\$ -	\$ -	\$ -	\$ 12,343
Delray Beach	\$ 6,075,977	\$ -	\$ -	\$ -	\$ 6,075,977
Glen Ridge	\$ 19,694	\$ -	\$ -	\$ -	\$ 19,694
Golf	\$ 23,324	\$ -	\$ -	\$ -	\$ 23,324
Greenacres	\$ 4,043,119	\$ -	\$ -	\$ -	\$ 4,043,119
Gulf Stream	\$ 86,128	\$ -	\$ -	\$ -	\$ 86,128
Haverhill	\$ 199,029	\$ -	\$ -	\$ -	\$ 199,029
Highland Beach	\$ 390,254	\$ -	\$ -	\$ -	\$ 390,254
Hypoluxo	\$ 243,772	\$ -	\$ -	\$ -	\$ 243,772
Juno Beach	\$ 350,502	\$ -	\$ -	\$ -	\$ 350,502
Jupiter	\$ 5,547,138	\$ -	\$ -	\$ -	\$ 5,547,138

<b>Local Government Half-Cent Sales Tax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b>					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Jupiter Inlet Colony	\$ 36,575	\$ -	\$ -	\$ -	\$ 36,575
Lake Clarke Shores	\$ 323,275	\$ -	\$ -	\$ -	\$ 323,275
Lake Park	\$ 820,350	\$ -	\$ -	\$ -	\$ 820,350
Lake Worth	\$ 3,863,693	\$ -	\$ -	\$ -	\$ 3,863,693
Lantana	\$ 1,048,966	\$ -	\$ -	\$ -	\$ 1,048,966
Loxahatchee Groves	\$ 306,667	\$ -	\$ -	\$ -	\$ 306,667
Manalapan	\$ 38,027	\$ -	\$ -	\$ -	\$ 38,027
Mangonia Park	\$ 194,401	\$ -	\$ -	\$ -	\$ 194,401
North Palm Beach	\$ 1,194,993	\$ -	\$ -	\$ -	\$ 1,194,993
Ocean Ridge	\$ 165,903	\$ -	\$ -	\$ -	\$ 165,903
Pahokee	\$ 475,383	\$ -	\$ -	\$ -	\$ 475,383
Palm Beach	\$ 839,771	\$ -	\$ -	\$ -	\$ 839,771
Palm Beach Gardens	\$ 5,423,165	\$ -	\$ -	\$ -	\$ 5,423,165
Palm Beach Shores	\$ 120,706	\$ -	\$ -	\$ -	\$ 120,706
Palm Springs	\$ 2,441,717	\$ -	\$ -	\$ -	\$ 2,441,717
Riviera Beach	\$ 3,460,098	\$ -	\$ -	\$ -	\$ 3,460,098
Royal Palm Beach	\$ 3,552,579	\$ -	\$ -	\$ -	\$ 3,552,579
South Bay	\$ 270,636	\$ -	\$ -	\$ -	\$ 270,636
South Palm Beach	\$ 133,594	\$ -	\$ -	\$ -	\$ 133,594
Tequesta	\$ 558,335	\$ -	\$ -	\$ -	\$ 558,335
Wellington	\$ 5,605,858	\$ -	\$ -	\$ -	\$ 5,605,858
West Palm Beach	\$ 10,807,395	\$ -	\$ -	\$ -	\$ 10,807,395
Westlake	\$ -	\$ -	\$ -	\$ -	\$ -
Countywide Total	\$ 187,239,899	\$ -	\$ -	\$ -	\$ 187,239,899
<b>PASCO BOCC</b>	<b>\$ 43,162,259</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,162,259</b>
Dade City	\$ 582,944	\$ -	\$ -	\$ -	\$ 582,944
New Port Richey	\$ 1,298,245	\$ -	\$ -	\$ -	\$ 1,298,245
Port Richey	\$ 245,950	\$ -	\$ -	\$ -	\$ 245,950
St. Leo	\$ 182,474	\$ -	\$ -	\$ -	\$ 182,474
San Antonio	\$ 100,156	\$ -	\$ -	\$ -	\$ 100,156
Zephyrhills	\$ 1,373,768	\$ -	\$ -	\$ -	\$ 1,373,768
Countywide Total	\$ 46,945,797	\$ -	\$ -	\$ -	\$ 46,945,797
<b>PINELLAS BOCC</b>	<b>\$ 57,477,043</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,477,043</b>
Belleair	\$ 338,462	\$ -	\$ -	\$ -	\$ 338,462
Belleair Beach	\$ 127,745	\$ -	\$ -	\$ -	\$ 127,745
Belleair Bluffs	\$ 181,364	\$ -	\$ -	\$ -	\$ 181,364
Belleair Shore	\$ 5,792	\$ -	\$ -	\$ -	\$ 5,792
Clearwater	\$ 9,222,867	\$ -	\$ -	\$ -	\$ 9,222,867
Dunedin	\$ 2,826,678	\$ -	\$ -	\$ -	\$ 2,826,678
Gulfport	\$ 921,848	\$ -	\$ -	\$ -	\$ 921,848
Indian Rocks Beach	\$ 289,306	\$ -	\$ -	\$ -	\$ 289,306
Indian Shores	\$ 93,382	\$ -	\$ -	\$ -	\$ 93,382
Kenneth City	\$ 394,038	\$ -	\$ -	\$ -	\$ 394,038
Largo	\$ 6,503,426	\$ -	\$ -	\$ -	\$ 6,503,426
Madeira Beach	\$ 304,178	\$ -	\$ -	\$ -	\$ 304,178
North Redington Beach	\$ 116,865	\$ -	\$ -	\$ -	\$ 116,865
Oldsmar	\$ 1,166,694	\$ -	\$ -	\$ -	\$ 1,166,694
Pinellas Park	\$ 4,245,731	\$ -	\$ -	\$ -	\$ 4,245,731
Redington Beach	\$ 107,394	\$ -	\$ -	\$ -	\$ 107,394
Redington Shores	\$ 170,640	\$ -	\$ -	\$ -	\$ 170,640
Safety Harbor	\$ 1,339,134	\$ -	\$ -	\$ -	\$ 1,339,134
St. Pete Beach	\$ 694,067	\$ -	\$ -	\$ -	\$ 694,067
St. Petersburg	\$ 20,387,041	\$ -	\$ -	\$ -	\$ 20,387,041
Seminole	\$ 1,515,958	\$ -	\$ -	\$ -	\$ 1,515,958

<b>Local Government Half-Cent Sales Tax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b>					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
South Pasadena	\$ 419,477	\$ -	\$ -	\$ -	\$ 419,477
Tarpon Springs	\$ 1,984,984	\$ -	\$ -	\$ -	\$ 1,984,984
Treasure Island	\$ 514,269	\$ -	\$ -	\$ -	\$ 514,269
Countywide Total	\$ 111,348,385	\$ -	\$ -	\$ -	\$ 111,348,385
<b>POLK BOCC</b>	<b>\$ 47,720,429</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,720,429</b>
Auburndale	\$ 1,218,189	\$ -	\$ -	\$ -	\$ 1,218,189
Bartow	\$ 1,429,360	\$ -	\$ -	\$ -	\$ 1,429,360
Davenport	\$ 781,559	\$ -	\$ -	\$ -	\$ 781,559
Dundee	\$ 409,304	\$ -	\$ -	\$ -	\$ 409,304
Eagle Lake	\$ 235,477	\$ -	\$ -	\$ -	\$ 235,477
Fort Meade	\$ 376,159	\$ -	\$ -	\$ -	\$ 376,159
Frostproof	\$ 216,842	\$ -	\$ -	\$ -	\$ 216,842
Haines City	\$ 2,149,416	\$ -	\$ -	\$ -	\$ 2,149,416
Highland Park	\$ 18,561	\$ -	\$ -	\$ -	\$ 18,561
Hillcrest Heights	\$ 18,340	\$ -	\$ -	\$ -	\$ 18,340
Lake Alfred	\$ 484,138	\$ -	\$ -	\$ -	\$ 484,138
Lake Hamilton	\$ 115,492	\$ -	\$ -	\$ -	\$ 115,492
Lake Wales	\$ 1,252,218	\$ -	\$ -	\$ -	\$ 1,252,218
Lakeland	\$ 8,575,054	\$ -	\$ -	\$ -	\$ 8,575,054
Mulberry	\$ 295,432	\$ -	\$ -	\$ -	\$ 295,432
Polk City	\$ 213,748	\$ -	\$ -	\$ -	\$ 213,748
Winter Haven	\$ 3,766,598	\$ -	\$ -	\$ -	\$ 3,766,598
Countywide Total	\$ 69,276,317	\$ -	\$ -	\$ -	\$ 69,276,317
<b>PUTNAM BOCC</b>	<b>\$ 3,965,507</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 417,405</b>	<b>\$ 4,382,912</b>
Crescent City	\$ 96,503	\$ -	\$ -	\$ -	\$ 96,503
Interlachen	\$ 83,787	\$ -	\$ -	\$ -	\$ 83,787
Palatka	\$ 607,821	\$ -	\$ -	\$ -	\$ 607,821
Pomona Park	\$ 45,349	\$ -	\$ -	\$ -	\$ 45,349
Welaka	\$ 41,748	\$ -	\$ -	\$ -	\$ 41,748
Countywide Total	\$ 4,840,716	\$ -	\$ -	\$ 417,405	\$ 5,258,120
<b>ST. JOHNS BOCC</b>	<b>\$ 25,798,719</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,798,719</b>
Marineland (part)	\$ -	\$ -	\$ -	\$ -	\$ -
St. Augustine	\$ 1,389,200	\$ -	\$ -	\$ -	\$ 1,389,200
St. Augustine Beach	\$ 638,943	\$ -	\$ -	\$ -	\$ 638,943
Countywide Total	\$ 27,826,862	\$ -	\$ -	\$ -	\$ 27,826,862
<b>ST. LUCIE BOCC</b>	<b>\$ 13,279,221</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,279,221</b>
Fort Pierce	\$ 2,541,365	\$ -	\$ -	\$ -	\$ 2,541,365
Port St. Lucie	\$ 11,296,980	\$ -	\$ -	\$ -	\$ 11,296,980
St. Lucie Village	\$ 32,177	\$ -	\$ -	\$ -	\$ 32,177
Countywide Total	\$ 27,149,743	\$ -	\$ -	\$ -	\$ 27,149,743
<b>SANTA ROSA BOCC</b>	<b>\$ 11,600,017</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,600,017</b>
Gulf Breeze	\$ 405,673	\$ -	\$ -	\$ -	\$ 405,673
Jay	\$ 34,896	\$ -	\$ -	\$ -	\$ 34,896
Milton	\$ 648,159	\$ -	\$ -	\$ -	\$ 648,159
Countywide Total	\$ 12,688,745	\$ -	\$ -	\$ -	\$ 12,688,745
<b>SARASOTA BOCC</b>	<b>\$ 41,859,334</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,859,334</b>
Longboat Key (part)	\$ 515,462	\$ -	\$ -	\$ -	\$ 515,462
North Port	\$ 8,457,055	\$ -	\$ -	\$ -	\$ 8,457,055
Sarasota	\$ 5,994,595	\$ -	\$ -	\$ -	\$ 5,994,595
Venice	\$ 2,825,730	\$ -	\$ -	\$ -	\$ 2,825,730
Countywide Total	\$ 59,652,176	\$ -	\$ -	\$ -	\$ 59,652,176
<b>SEMINOLE BOCC</b>	<b>\$ 30,327,020</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,327,020</b>
Altamonte Springs	\$ 3,595,601	\$ -	\$ -	\$ -	\$ 3,595,601
Casselberry	\$ 2,274,688	\$ -	\$ -	\$ -	\$ 2,274,688

<b>Local Government Half-Cent Sales Tax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b>					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Lake Mary	\$ 1,297,679	\$ -	\$ -	\$ -	\$ 1,297,679
Longwood	\$ 1,192,199	\$ -	\$ -	\$ -	\$ 1,192,199
Oviedo	\$ 3,083,054	\$ -	\$ -	\$ -	\$ 3,083,054
Sanford	\$ 4,776,645	\$ -	\$ -	\$ -	\$ 4,776,645
Winter Springs	\$ 2,982,576	\$ -	\$ -	\$ -	\$ 2,982,576
Countywide Total	\$ 49,529,461	\$ -	\$ -	\$ -	\$ 49,529,461
<b>SUMTER BOCC</b>	<b>\$ 9,002,864</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,002,864</b>
Bushnell	\$ 246,600	\$ -	\$ -	\$ -	\$ 246,600
Center Hill	\$ 64,124	\$ -	\$ -	\$ -	\$ 64,124
Coleman	\$ 48,489	\$ -	\$ -	\$ -	\$ 48,489
Webster	\$ 59,970	\$ -	\$ -	\$ -	\$ 59,970
Wildwood	\$ 1,580,584	\$ -	\$ -	\$ -	\$ 1,580,584
Countywide Total	\$ 11,002,630	\$ -	\$ -	\$ -	\$ 11,002,630
<b>SUWANNEE BOCC</b>	<b>\$ 2,475,083</b>	<b>\$ 2,091,465</b>	<b>\$ -</b>	<b>\$ 403,510</b>	<b>\$ 4,970,059</b>
Branford	\$ 45,265	\$ -	\$ -	\$ -	\$ 45,265
Live Oak	\$ 424,768	\$ -	\$ -	\$ -	\$ 424,768
Countywide Total	\$ 2,945,117	\$ 2,091,465	\$ -	\$ 403,510	\$ 5,440,092
<b>TAYLOR BOCC</b>	<b>\$ 1,386,119</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 324,718</b>	<b>\$ 1,710,838</b>
Perry	\$ 550,191	\$ -	\$ -	\$ -	\$ 550,191
Countywide Total	\$ 1,936,310	\$ -	\$ -	\$ 324,718	\$ 2,261,028
<b>UNION BOCC</b>	<b>\$ 351,998</b>	<b>\$ 927,288</b>	<b>\$ 96,740</b>	<b>\$ 784,604</b>	<b>\$ 2,160,629</b>
Lake Butler	\$ 66,473	\$ -	\$ -	\$ -	\$ 66,473
Raiford	\$ 7,613	\$ -	\$ -	\$ -	\$ 7,613
Worthington Springs	\$ 13,347	\$ -	\$ -	\$ -	\$ 13,347
Countywide Total	\$ 439,432	\$ 927,288	\$ 96,740	\$ 784,604	\$ 2,248,063
<b>VOLUSIA BOCC</b>	<b>\$ 26,730,651</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,730,651</b>
Daytona Beach	\$ 4,798,679	\$ -	\$ -	\$ -	\$ 4,798,679
Daytona Beach Shores	\$ 340,635	\$ -	\$ -	\$ -	\$ 340,635
DeBary	\$ 1,490,657	\$ -	\$ -	\$ -	\$ 1,490,657
DeLand	\$ 2,483,478	\$ -	\$ -	\$ -	\$ 2,483,478
Deltona	\$ 6,150,271	\$ -	\$ -	\$ -	\$ 6,150,271
Edgewater	\$ 1,510,671	\$ -	\$ -	\$ -	\$ 1,510,671
Flagler Beach (part)	\$ 4,664	\$ -	\$ -	\$ -	\$ 4,664
Holly Hill	\$ 840,154	\$ -	\$ -	\$ -	\$ 840,154
Lake Helen	\$ 188,680	\$ -	\$ -	\$ -	\$ 188,680
New Smyrna Beach	\$ 2,006,305	\$ -	\$ -	\$ -	\$ 2,006,305
Oak Hill	\$ 131,422	\$ -	\$ -	\$ -	\$ 131,422
Orange City	\$ 873,317	\$ -	\$ -	\$ -	\$ 873,317
Ormond Beach	\$ 2,852,612	\$ -	\$ -	\$ -	\$ 2,852,612
Pierson	\$ 100,202	\$ -	\$ -	\$ -	\$ 100,202
Ponce Inlet	\$ 219,058	\$ -	\$ -	\$ -	\$ 219,058
Port Orange	\$ 4,098,432	\$ -	\$ -	\$ -	\$ 4,098,432
South Daytona	\$ 851,101	\$ -	\$ -	\$ -	\$ 851,101
Countywide Total	\$ 55,670,989	\$ -	\$ -	\$ -	\$ 55,670,989
<b>WAKULLA BOCC</b>	<b>\$ 1,502,863</b>	<b>\$ 2,110,089</b>	<b>\$ 57,189</b>	<b>\$ 367,643</b>	<b>\$ 4,037,784</b>
St. Marks	\$ 13,424	\$ -	\$ -	\$ -	\$ 13,424
Sopchoppy	\$ 20,517	\$ -	\$ -	\$ -	\$ 20,517
Countywide Total	\$ 1,536,804	\$ 2,110,089	\$ 57,189	\$ 367,643	\$ 4,071,725
<b>WALTON BOCC</b>	<b>\$ 16,370,008</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,370,008</b>
DeFuniak Springs	\$ 1,343,116	\$ -	\$ -	\$ -	\$ 1,343,116
Freeport	\$ 1,662,429	\$ -	\$ -	\$ -	\$ 1,662,429
Paxton	\$ 126,272	\$ -	\$ -	\$ -	\$ 126,272
Countywide Total	\$ 19,501,825	\$ -	\$ -	\$ -	\$ 19,501,825
<b>WASHINGTON BOCC</b>	<b>\$ 1,000,709</b>	<b>\$ 1,584,225</b>	<b>\$ -</b>	<b>\$ 605,266</b>	<b>\$ 3,190,199</b>

## Local Government Half-Cent Sales Tax

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2023

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Caryville	\$ 13,310	\$ -	\$ -	\$ -	\$ 13,310
Chipley	\$ 166,655	\$ -	\$ -	\$ -	\$ 166,655
Ebro	\$ 11,107	\$ -	\$ -	\$ -	\$ 11,107
Vernon	\$ 34,699	\$ -	\$ -	\$ -	\$ 34,699
Wausau	\$ 17,671	\$ -	\$ -	\$ -	\$ 17,671
Countywide Total	\$ 1,244,151	\$ 1,584,225	\$ -	\$ 605,266	\$ 3,433,641
<b>STATEWIDE TOTALS</b>	<b>\$ 2,598,225,000</b>	<b>\$ 30,514,084</b>	<b>\$ 592,958</b>	<b>\$ 13,626,750</b>	<b>\$ 2,642,958,792</b>

## Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies and contain no adjustment for county contributions to Medicaid pursuant to s. 409.915, F.S.
- 2) The Ordinary Distribution amounts are estimated for the local fiscal year from October 1 to September 30.
- 3) The Emergency, Supplemental, and Fiscally Constrained distribution amounts are for the state fiscal year as these distributions require that eligibility to receive these distributions be determined at the start of each state fiscal year. It is possible that a county eligible for one or more of these distributions for state fiscal year 2022-23 will not be eligible for state fiscal year 2023-24 or, if still eligible, will receive a different amount for the final three months of local fiscal year 2022-23.
- 4) These estimates reflect the impact of Executive Order 18-158, which grants a fiscally constrained distribution to Putnam County, and Executive Order 21-149, which grants a fiscally constrained distribution to Highlands County.
- 5) These estimates are based on data from the Revenue Estimating Conferences in and around August 2022 and do not include the impacts of bills passed during the 2022 Legislative Session. The Half-Cent estimates in the 2020 Local Government Financial Information Handbook were 96.2% of the actual distributions.
- 6) Beginning in FY 2022-23 and resulting from annually updated inmate population data, the counties of Franklin, Holmes, Madison, Taylor, and Washington no longer meet the requirements of Section 218.65(8)(a), F.S., and no longer qualify for the Supplemental Distribution.



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

Section 373.41492, Florida Statutes

### **Summary:**

A mitigation fee is imposed on each ton of limerock and sand, extracted in raw, processed, or manufactured form, by any person who engages in the business of extracting such material from within the Miami-Dade County Lake Belt Area and certain sections of two separate townships. Originally, the mitigation fee was 45 cents per ton. However, the fee was reduced from 45 cents to 25 cents beginning January 1, 2016, from 25 cents to 15 cents beginning January 1, 2017, and from 15 cents to 5 cents beginning January 1, 2018. The proceeds are used to provide for the mitigation of wetland resources lost to mining activities and conduct water quality monitoring within the Miami-Dade County Lake Belt Area.

### **General Law Amendments:**

There were no general law amendments resulting from the 2022 Regular Legislative Session.

### **Eligibility Requirements:**

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

An interagency committee annually prepares and submits a report to the South Florida Water Management District's governing board, which evaluates the mitigation costs and revenues generated by the mitigation fee. This interagency committee consists 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. Additionally, the limerock mining industry selects a representative to serve as a nonvoting member, and additional members may be added at the discretion of the committee to represent federal regulatory, environmental, and fish and wildlife agencies. No sooner than January 31, 2010, and no more frequently than every 2 years thereafter, the committee submits to the Legislature a report recommending any needed adjustments to the mitigation fee.

### **Distribution of Proceeds:**

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

**Authorized Uses:**

The fee proceeds are 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 water quality monitoring to ensure the protection of water resources within the Lake Belt Area. 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.<sup>1</sup>

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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, and a sticker is issued as evidence of payment.<sup>1</sup> 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 2022 Regular Legislative Session.

### Eligibility Requirements:

A county government receives proceeds if taxable units are located within its unincorporated area. If taxable units are located within a municipal jurisdiction, then the municipal government receives proceeds. The district school board receives proceeds if taxable units are located within 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). The amount of the state license tax depends on the mobile home's length according to the following schedule.

#### *Park Trailers, Travel Trailers, Fifth-Wheel Trailers*<sup>2</sup>

1. Any park trailer, as defined in s. 320.01(1)(b)7., F.S.: \$25.
2. A travel trailer or fifth-wheel trailer, as defined in s. 320.01(1)(b), F.S., that exceeds 35 feet: \$25.

#### *Mobile Homes*<sup>3</sup>

1. Not extending 35 feet in length: \$20.
2. Over 35 feet in length, but not exceeding 40 feet: \$25.
3. Over 40 feet in length, but not exceeding 45 feet: \$30.
4. Over 45 feet in length, but not exceeding 50 feet: \$35.
5. Over 50 feet in length, but not exceeding 55 feet: \$40.
6. Over 55 feet in length, but not exceeding 60 feet: \$45.
7. Over 60 feet in length, but not exceeding 65 feet: \$50.
8. Over 65 feet in length: \$80.

Two deductions are made from the tax collections prior to the remaining balance being transferred into the License Tax Collection Trust Fund for distribution to governmental entities.<sup>4</sup> The first is a deduction of \$1.50

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1. Section 320.081(2), F.S.  
2. Section 320.08(10), F.S.  
3. Section 320.08(11), F.S.

for each sticker issued with the proceeds deposited into the State General Revenue Fund. The second deduction is for the \$1.00 surcharge for each sticker issued, authorized pursuant to s. 320.08015, F.S., with the proceeds deposited into the Florida Mobile Home Relocation Trust Fund.

The DHSMV keeps 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, are paid monthly to counties, municipalities, or school districts.<sup>5</sup>

**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.

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
88-20	Registration of mobile homes
75-42	Mobile home taxable as personal property
74-282	Owner of mobile home eligible for tax credit

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

**Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>7</sup>

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

5. Section 320.081(5), F.S.

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

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

## **Municipal Revenue Sharing Program**

Sections 206.605(1), 206.9955, 206.997, 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.<sup>1</sup> Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities, which currently receives 1.3653 percent of net sales and use tax collections and the net collections from the one-cent municipal fuel tax. As of January 1, 2014, the trust fund no longer received 12.5 percent of the state alternative fuel user decal fee collections due to the repeal of the annual decal fee program for motor vehicles powered by alternative fuels. Beginning January 1, 2024, 25 percent of the 4 cents of excise tax levied upon each motor fuel equivalent gallon of natural gas fuel, pursuant to s. 206.9955(2)(a), F.S., shall be transferred to the trust fund.<sup>2</sup> An allocation formula serves as the basis for revenue distribution 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 2022 Regular Legislative Session. 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 municipal 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 municipal government must have satisfied a number of statutory requirements.<sup>3</sup> As it relates to municipal revenue sharing, the minimum entitlement is defined as the amount of revenue, as certified by the municipal government and determined by the Department of Revenue (DOR), which must be shared with the municipality so that the municipality will receive the amount of revenue necessary to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the Revenue Sharing Trust Fund for Municipalities [hereinafter Trust Fund].<sup>4</sup>

### **Administrative Procedures:**

The municipal revenue sharing program is administered by the DOR, and monthly distributions are made to eligible municipal governments. The program is comprised of state sales taxes and municipal fuel taxes 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 2023, as determined by the DOR, is also noted.

1.3653 percent of net sales and use tax collections <sup>5</sup> = 81.0 percent of total program funding

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

2. Section 206.997, F.S.

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

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

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

One-cent municipal fuel tax on motor fuel <sup>6</sup> = 19.0 percent of total program funding

Once each fiscal year, the DOR computes apportionment factors for use during the fiscal year.<sup>7</sup> The computation is made prior to July 25<sup>th</sup> of each fiscal year and based upon information submitted and certified to the DOR prior to June 1<sup>st</sup> of each year. Except in the case of error, the apportionment factors 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 waives 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*.<sup>8</sup>

*Adjusted Municipal Population:*

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

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

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

*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.

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6. Section 206.605(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. 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 Article VIII, Section 3, 6(e) or (f), Fla. Const., (i.e., Miami-Dade County and City of Jacksonville-Duval County), the factors are further adjusted by multiplying the adjusted or recalculated population or sales tax collections, as the case may be, by a percentage that is derived by dividing the total amount of ad valorem taxes levied by the county government on real and personal property in the area of the county outside of municipal limits or urban service district limits by the total amount of ad valorem taxes levied on real and personal property by the county and municipal governments.<sup>10</sup>

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

This distribution was authorized in ch. 2000-355, L.O.F., which 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 receives 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 receives an amount proportionate to the amount it was due in state fiscal year 1999-2000.

*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

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

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 is 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) is 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 are calculated by dividing their actual receipts by the number of months they participated, and the results multiplied by 12.

In summary, the distribution to an eligible municipality is determined by the following procedure.<sup>11</sup> First, a municipal government's entitlement is 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 are 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:**

A few statutory restrictions exist regarding the authorized use of municipal revenue sharing proceeds. Funds derived from the municipal fuel tax on motor fuel are 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.<sup>12</sup> 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 19.0 percent of their estimated 2022-23 fiscal year distribution is derived from the municipal fuel tax. Therefore, at least that proportion of each municipality's revenue sharing distribution should be expended on those previously mentioned, transportation-related purposes.

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

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

12. Section 206.605, F.S.



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

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2007-09	Municipalities, minimum millage
2000-37	Municipal fuel tax, use of proceeds
94-26	Nonpayment of incentive pay to law enforcement officers
92-87	Distribution of trust fund monies in the event of revised population estimate
86-44	Authority to donate funds to non-profit club
85-16	Funding firefighters' supplemental compensation program
85-15	Funding for firefighter's supplemental compensation
83-32	Municipal fuel tax, use of proceeds for channel maintenance dredging
82-94	Municipal fuel tax, use of proceeds for sewer system repairs
78-110	Municipalities, financing restrictions
77-21	State revenue sharing trust fund, charter counties
76-223	Revenue-sharing for trust fund
75-231	Franchise fees and taxation
74-367	Revenue Sharing Act of 1972, applicability to regional housing authorities
73-246	Revenue Sharing Act of 1972, applicability

The full texts of these opinions are available via a searchable on-line database.<sup>15</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Current and Prior Years' Revenues:**

The table included in this section lists the estimated distributions to municipal governments for state fiscal year ending 2023, and these figures represent a 100 percent distribution of the estimated monies. A summary of prior years' distributions is available.<sup>16</sup>

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

14. Section 218.25(4), 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>

## Municipal Revenue Sharing Program

### Revenue Estimates for the State Fiscal Year Ending June 30, 2023

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	\$ 196,330	\$ 64,240	\$ 398,960
Archer	Alachua	\$ 18,029	\$ 33,656	\$ 1,055	\$ 7,417	\$ 60,156
Gainesville	Alachua	\$ 1,100,340	\$ 1,705,342	\$ 3,043,594	\$ 825,352	\$ 6,674,627
Hawthorne	Alachua	\$ 21,367	\$ 19,443	\$ 26,624	\$ 9,002	\$ 76,435
High Springs	Alachua	\$ 55,311	\$ 50,973	\$ 143,486	\$ 40,668	\$ 290,438
La Crosse	Alachua	\$ 3,761	\$ 546	\$ 9,234	\$ 2,429	\$ 15,970
Micanopy	Alachua	\$ 9,869	\$ 9,238	\$ 4,776	\$ 4,041	\$ 27,924
Newberry	Alachua	\$ 20,259	\$ 46,838	\$ 190,068	\$ 42,094	\$ 299,260
Waldo	Alachua	\$ 13,057	\$ 27,207	\$ 986	\$ 5,904	\$ 47,154
Glen St. Mary	Baker	\$ 13,069	\$ 5,756	\$ -	\$ 2,066	\$ 20,891
Maccleenny	Baker	\$ 53,341	\$ 79,062	\$ 171,780	\$ 32,321	\$ 336,503
Callaway	Bay	\$ 35,468	\$ 405,907	\$ 269,053	\$ 174,952	\$ 885,381
Lynn Haven	Bay	\$ 47,769	\$ 285,682	\$ 507,975	\$ 246,721	\$ 1,088,147
Mexico Beach	Bay	\$ 6,978	\$ 13,927	\$ 10,464	\$ 8,950	\$ 40,319
Panama City	Bay	\$ 510,541	\$ 605,083	\$ 534,165	\$ 418,167	\$ 2,067,956
Panama City Beach	Bay	\$ 90,906	\$ 18,273	\$ 493,800	\$ 167,698	\$ 770,677
Parker	Bay	\$ 32,217	\$ 121,916	\$ 55,516	\$ 46,952	\$ 256,601
Springfield	Bay	\$ 65,328	\$ 385,113	\$ 113,931	\$ 105,770	\$ 670,142
Brooker	Bradford	\$ 5,183	\$ 8,819	\$ 3,152	\$ 2,136	\$ 19,290
Hampton	Bradford	\$ 7,757	\$ 6,907	\$ 12,325	\$ 3,242	\$ 30,231
Lawtey	Bradford	\$ 13,179	\$ 13,879	\$ 7,874	\$ 4,736	\$ 39,668
Starke	Bradford	\$ 125,408	\$ 40,777	\$ 106,920	\$ 35,570	\$ 308,675
Cape Canaveral	Brevard	\$ 62,081	\$ 119,049	\$ 94,260	\$ 63,242	\$ 338,631
Cocoa	Brevard	\$ 327,756	\$ 207,008	\$ 207,614	\$ 118,477	\$ 860,855
Cocoa Beach	Brevard	\$ 239,157	\$ 36,241	\$ 29,878	\$ 69,807	\$ 375,083
Grant-Valkaria	Brevard	\$ -	\$ -	\$ 69,474	\$ 27,312	\$ 96,787
Indianalantic	Brevard	\$ 54,072	\$ 11,654	\$ 12,008	\$ 17,622	\$ 95,356
Indian Harbour Beach	Brevard	\$ 41,142	\$ 114,964	\$ 107,742	\$ 53,469	\$ 317,317
Malabar	Brevard	\$ 4,704	\$ 38,548	\$ 41,420	\$ 18,510	\$ 103,182
Melbourne	Brevard	\$ 731,356	\$ 998,709	\$ 1,493,815	\$ 515,604	\$ 3,739,483
Melbourne Beach	Brevard	\$ 19,175	\$ 40,996	\$ 23,583	\$ 19,250	\$ 103,003
Melbourne Village	Brevard	\$ 1,852	\$ 8,627	\$ 10,451	\$ 4,144	\$ 25,074
Palm Bay	Brevard	\$ 91,142	\$ 1,891,539	\$ 3,589,849	\$ 721,854	\$ 6,294,384
Palm Shores	Brevard	\$ 943	\$ 8,950	\$ 24,334	\$ 6,962	\$ 41,189
Rockledge	Brevard	\$ 155,640	\$ 299,063	\$ 599,683	\$ 170,230	\$ 1,224,616
Satellite Beach	Brevard	\$ 109,567	\$ 122,350	\$ 120,836	\$ 66,324	\$ 419,078
Titusville	Brevard	\$ 518,566	\$ 622,507	\$ 977,654	\$ 297,105	\$ 2,415,832
West Melbourne	Brevard	\$ 34,950	\$ 159,950	\$ 772,928	\$ 152,888	\$ 1,120,716
Coconut Creek	Broward	\$ 21,380	\$ 808,863	\$ 1,369,171	\$ 413,895	\$ 2,613,310
Cooper City	Broward	\$ 22,887	\$ 599,098	\$ 622,696	\$ 239,359	\$ 1,484,040
Coral Springs	Broward	\$ 49,420	\$ 2,248,352	\$ 2,794,627	\$ 909,735	\$ 6,002,134
Dania Beach	Broward	\$ 201,595	\$ 178,011	\$ 648,554	\$ 226,050	\$ 1,254,210
Davie	Broward	\$ 166,836	\$ 1,292,312	\$ 2,303,813	\$ 738,198	\$ 4,501,159
Deerfield Beach	Broward	\$ 306,407	\$ 940,271	\$ 1,917,841	\$ 563,334	\$ 3,727,852
Fort Lauderdale	Broward	\$ 3,196,503	\$ 393,819	\$ 2,243,976	\$ 1,327,389	\$ 7,161,686
Hallandale Beach	Broward	\$ 491,404	\$ 272,633	\$ 598,779	\$ 281,042	\$ 1,643,857
Hillsboro Beach	Broward	\$ 3,190	\$ 21,499	\$ 19,309	\$ 13,641	\$ 57,638
Hollywood	Broward	\$ 2,090,384	\$ 1,094,500	\$ 2,229,289	\$ 1,067,272	\$ 6,481,445
Lauderdale Lakes	Broward	\$ 210,740	\$ 556,914	\$ 1,069,287	\$ 257,483	\$ 2,094,423
Lauderdale-By-The-Sea	Broward	\$ 58,784	\$ 12,584	\$ 89,138	\$ 44,273	\$ 204,780
Lauderhill	Broward	\$ 183,519	\$ 1,116,853	\$ 2,326,925	\$ 510,316	\$ 4,137,613
Lazy Lake	Broward	\$ 3,320	\$ 43	\$ -	\$ 194	\$ 3,557
Lighthouse Point	Broward	\$ 176,544	\$ 45,186	\$ 78,851	\$ 74,264	\$ 374,846
Margate	Broward	\$ 247,098	\$ 1,014,019	\$ 1,225,822	\$ 417,458	\$ 2,904,397
Miramar	Broward	\$ 284,110	\$ 984,076	\$ 3,810,675	\$ 977,665	\$ 6,056,526
North Lauderdale	Broward	\$ 8,186	\$ 787,638	\$ 1,410,062	\$ 320,105	\$ 2,525,991
Oakland Park	Broward	\$ 398,752	\$ 282,181	\$ 944,570	\$ 321,586	\$ 1,947,089
Parkland	Broward	\$ 511	\$ 211,574	\$ 870,770	\$ 247,247	\$ 1,330,103
Pembroke Park	Broward	\$ 112,788	\$ 5,945	\$ 77,029	\$ 44,928	\$ 240,690
Pembroke Pines	Broward	\$ 320,564	\$ 2,182,935	\$ 3,911,892	\$ 1,183,058	\$ 7,598,449
Plantation	Broward	\$ 444,753	\$ 1,246,947	\$ 1,588,760	\$ 638,526	\$ 3,918,986
Pompano Beach	Broward	\$ 918,495	\$ 756,933	\$ 2,135,920	\$ 792,678	\$ 4,604,027
Sea Ranch Lakes	Broward	\$ 59,037	\$ 765	\$ -	\$ 4,812	\$ 64,614
Southwest Ranches	Broward	\$ -	\$ -	\$ 117,435	\$ 54,678	\$ 172,113
Sunrise	Broward	\$ 173,630	\$ 1,562,011	\$ 1,940,192	\$ 662,505	\$ 4,338,338
Tamarac	Broward	\$ 96,778	\$ 1,098,792	\$ 1,806,500	\$ 464,089	\$ 3,466,159
West Park	Broward	\$ -	\$ -	\$ 371,994	\$ 107,159	\$ 479,153
Weston	Broward	\$ -	\$ 734,078	\$ 1,518,951	\$ 474,582	\$ 2,727,612

## Municipal Revenue Sharing Program

### Revenue Estimates for the State Fiscal Year Ending June 30, 2023

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Wilton Manors	Broward	\$ 350,732	\$ 14,698	\$ 14,257	\$ 90,505	\$ 470,192
Altha	Calhoun	\$ 7,411	\$ 25,570	\$ -	\$ 1,491	\$ 34,472
Blountstown	Calhoun	\$ 57,485	\$ 25,265	\$ 26,361	\$ 6,775	\$ 115,887
Punta Gorda	Charlotte	\$ 146,243	\$ 290,244	\$ 125,609	\$ 194,349	\$ 756,446
Crystal River	Citrus	\$ 95,471	\$ 82,517	\$ -	\$ 21,829	\$ 199,817
Inverness	Citrus	\$ 119,126	\$ 158,993	\$ 1,253	\$ 49,447	\$ 328,820
Green Cove Springs	Clay	\$ 82,207	\$ 86,797	\$ 186,544	\$ 45,661	\$ 401,209
Keystone Heights	Clay	\$ 26,696	\$ 20,290	\$ 5,491	\$ 7,865	\$ 60,342
Orange Park	Clay	\$ 92,507	\$ 214,419	\$ 4,785	\$ 49,576	\$ 361,288
Penney Farms	Clay	\$ 3,053	\$ 34,801	\$ 14,659	\$ 4,480	\$ 56,993
Everglades	Collier	\$ 9,969	\$ 7,822	\$ -	\$ 6,420	\$ 24,211
Marco Island	Collier	\$ -	\$ 313,452	\$ 182,427	\$ 262,169	\$ 758,048
Naples	Collier	\$ 386,057	\$ 278,555	\$ -	\$ 314,335	\$ 978,947
Fort White	Columbia	\$ 8,215	\$ 13,628	\$ 6,009	\$ 5,730	\$ 33,582
Lake City	Columbia	\$ 241,791	\$ 97,728	\$ 130,226	\$ 116,050	\$ 585,795
Arcadia	DeSoto	\$ 157,477	\$ 58,085	\$ 157,172	\$ 33,261	\$ 405,995
Cross City	Dixie	\$ 60,079	\$ 44,964	\$ -	\$ 4,681	\$ 109,724
Horseshoe Beach	Dixie	\$ 1,856	\$ 2,884	\$ -	\$ 463	\$ 5,203
Atlantic Beach	Duval	\$ 65,115	\$ 223,961	\$ 130,316	\$ 156,368	\$ 575,759
Baldwin	Duval	\$ 21,646	\$ 18,965	\$ 25,050	\$ 16,049	\$ 81,710
Jacksonville	Duval	\$ 5,826,077	\$ 1,493,270	\$ 12,543,666	\$ -	\$ 19,863,013
Jacksonville (Duval)	Duval	\$ -	\$ 9,147,024	\$ 10,205,739	\$ 5,451,918	\$ 24,804,680
Jacksonville Beach	Duval	\$ 219,174	\$ 271,792	\$ 285,871	\$ 264,651	\$ 1,041,488
Neptune Beach	Duval	\$ 41,884	\$ 120,975	\$ 68,280	\$ 81,464	\$ 312,603
Century	Escambia	\$ 53,674	\$ 37,553	\$ 17,808	\$ 17,625	\$ 126,660
Pensacola	Escambia	\$ 727,797	\$ 1,208,512	\$ 274,357	\$ 560,880	\$ 2,771,546
Beverly Beach	Flagler	\$ 4,223	\$ 2,419	\$ 3,105	\$ 1,538	\$ 11,286
Bunnell	Flagler	\$ 38,218	\$ 17,416	\$ 47,875	\$ 13,986	\$ 117,495
Palm Coast	Flagler	\$ -	\$ -	\$ 1,749,337	\$ 359,866	\$ 2,109,203
Marineland	Flagler/St. Johns	\$ -	\$ -	\$ -	\$ -	\$ -
Flagler Beach	Flagler/Volusia	\$ 23,161	\$ 61,266	\$ 42,570	\$ 19,437	\$ 146,434
Apalachicola	Franklin	\$ 51,929	\$ 26,876	\$ 9,593	\$ 24,180	\$ 112,577
Carrabelle	Franklin	\$ 25,647	\$ 13,071	\$ 20,969	\$ 16,451	\$ 76,139
Chattahoochee	Gadsden	\$ 81,632	\$ 20,315	\$ 55,539	\$ 10,287	\$ 167,773
Greensboro	Gadsden	\$ 9,894	\$ 16,933	\$ 8,106	\$ 2,721	\$ 37,653
Gretna	Gadsden	\$ 11,242	\$ 196,491	\$ -	\$ 7,583	\$ 215,316
Havana	Gadsden	\$ 28,337	\$ 19,857	\$ 22,429	\$ 8,572	\$ 79,195
Midway	Gadsden	\$ -	\$ 44,305	\$ 78,596	\$ 15,777	\$ 138,678
Quincy	Gadsden	\$ 166,567	\$ 53,139	\$ 150,426	\$ 34,196	\$ 404,328
Bell	Gilchrist	\$ 5,992	\$ 3,449	\$ 9,592	\$ 1,774	\$ 20,807
Trenton	Gilchrist	\$ 22,161	\$ 16,661	\$ 44,240	\$ 7,203	\$ 90,265
Fanning Springs	Gilchrist/Levy	\$ 7,553	\$ 7,022	\$ 32,715	\$ 4,289	\$ 51,579
Moore Haven	Glades	\$ 32,012	\$ 12,379	\$ 24,778	\$ 4,887	\$ 74,056
Port St. Joe	Gulf	\$ 64,183	\$ 12,435	\$ 33,479	\$ 28,249	\$ 138,346
Wewahitchka	Gulf	\$ 23,114	\$ 39,495	\$ 54,607	\$ 15,392	\$ 132,608
Jasper	Hamilton	\$ 59,554	\$ 6,604	\$ 97,127	\$ 6,005	\$ 169,291
Jennings	Hamilton	\$ 12,571	\$ 16,539	\$ 23,956	\$ 3,234	\$ 56,299
White Springs	Hamilton	\$ 13,231	\$ 17,299	\$ 11,511	\$ 3,059	\$ 45,101
Bowling Green	Hardee	\$ 24,763	\$ 46,667	\$ 88,944	\$ 10,260	\$ 170,635
Wauchula	Hardee	\$ 81,340	\$ 30,308	\$ 124,415	\$ 18,434	\$ 254,496
Zolfo Springs	Hardee	\$ 23,025	\$ 24,473	\$ 62,524	\$ 6,290	\$ 116,312
Clewiston	Hendry	\$ 116,479	\$ 64,991	\$ 143,457	\$ 38,926	\$ 363,853
LaBelle	Hendry	\$ 56,826	\$ 24,144	\$ 104,084	\$ 24,983	\$ 210,037
Brooksville	Hernando	\$ 175,729	\$ 197,686	\$ -	\$ 54,834	\$ 428,249
Avon Park	Highlands	\$ 119,637	\$ 159,617	\$ 185,960	\$ 64,282	\$ 529,495
Lake Placid	Highlands	\$ 53,574	\$ 10,289	\$ 2,463	\$ 16,317	\$ 82,643
Sebring	Highlands	\$ 168,381	\$ 89,615	\$ 111,927	\$ 65,666	\$ 435,590
Plant City	Hillsborough	\$ 332,397	\$ 466,961	\$ 783,009	\$ 382,569	\$ 1,964,937
Tampa	Hillsborough	\$ 4,897,504	\$ 3,693,425	\$ 5,540,835	\$ 3,768,206	\$ 17,899,970
Temple Terrace	Hillsborough	\$ 205,169	\$ 350,033	\$ 497,244	\$ 257,665	\$ 1,310,111
Bonifay	Holmes	\$ 46,920	\$ 39,056	\$ 42,638	\$ 8,054	\$ 136,668
Esto	Holmes	\$ 4,617	\$ 11,583	\$ 7,013	\$ 1,108	\$ 24,320
Noma	Holmes	\$ -	\$ 15,105	\$ 9,605	\$ 554	\$ 25,264
Ponce de Leon	Holmes	\$ 8,741	\$ 5,469	\$ 8,736	\$ 1,595	\$ 24,540
Westville	Holmes	\$ 2,077	\$ 10,741	\$ 4,595	\$ 1,094	\$ 18,506
Fellsmere	Indian River	\$ 16,285	\$ 84,024	\$ 178,022	\$ 45,936	\$ 324,266
Indian River Shores	Indian River	\$ 286	\$ 46,729	\$ 43,135	\$ 35,443	\$ 125,593
Orchid	Indian River	\$ 30	\$ 943	\$ 8,841	\$ 3,471	\$ 13,285

## Municipal Revenue Sharing Program

### Revenue Estimates for the State Fiscal Year Ending June 30, 2023

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Sebastian	Indian River	\$ 33,165	\$ 360,624	\$ 617,859	\$ 207,522	\$ 1,219,170
Vero Beach	Indian River	\$ 374,742	\$ 94,344	\$ 5,226	\$ 136,730	\$ 611,042
Alford	Jackson	\$ 7,420	\$ 25,030	\$ -	\$ 2,813	\$ 35,263
Bascom	Jackson	\$ 2,835	\$ 2,155	\$ 46	\$ 675	\$ 5,711
Campbellton	Jackson	\$ 7,330	\$ 3,717	\$ -	\$ 1,227	\$ 12,274
Cottondale	Jackson	\$ 15,086	\$ 31,905	\$ 9,353	\$ 4,922	\$ 61,267
Graceville	Jackson	\$ 36,420	\$ 47,038	\$ 9,521	\$ 12,753	\$ 105,732
Grand Ridge	Jackson	\$ 10,018	\$ 28,606	\$ 18,936	\$ 4,886	\$ 62,446
Greenwood	Jackson	\$ 8,020	\$ 14,583	\$ 8,216	\$ 3,849	\$ 34,668
Jacob City	Jackson	\$ -	\$ 17,421	\$ -	\$ 1,633	\$ 19,054
Malone	Jackson	\$ 15,027	\$ 22,857	\$ -	\$ 2,515	\$ 40,399
Marianna	Jackson	\$ 136,106	\$ 62,701	\$ 54,341	\$ 33,569	\$ 286,716
Sneads	Jackson	\$ 24,498	\$ 71,009	\$ 16,238	\$ 9,887	\$ 121,632
Monticello	Jefferson	\$ 50,339	\$ 39,250	\$ 51,145	\$ 33,606	\$ 174,340
Mayo	Lafayette	\$ 18,739	\$ 18,401	\$ 20,778	\$ 3,106	\$ 61,024
Astatula	Lake	\$ 3,333	\$ 36,874	\$ 45,587	\$ 12,404	\$ 98,199
Clermont	Lake	\$ 78,941	\$ 111,228	\$ 1,261,760	\$ 279,831	\$ 1,731,759
Eustis	Lake	\$ 182,142	\$ 207,820	\$ 565,470	\$ 138,818	\$ 1,094,250
Fruitland Park	Lake	\$ 20,503	\$ 58,754	\$ 175,358	\$ 65,590	\$ 320,204
Groveland	Lake	\$ 36,365	\$ 35,948	\$ 654,740	\$ 128,581	\$ 855,635
Howey-in-the-Hills	Lake	\$ 12,376	\$ 4,972	\$ 31,944	\$ 10,823	\$ 60,115
Lady Lake	Lake	\$ 13,366	\$ 274,260	\$ 228,170	\$ 101,377	\$ 617,173
Leesburg	Lake	\$ 309,234	\$ 85,875	\$ 678,766	\$ 157,267	\$ 1,231,141
Mascotte	Lake	\$ 21,939	\$ 63,723	\$ 268,358	\$ 41,160	\$ 395,180
Minneola	Lake	\$ 15,515	\$ 68,132	\$ 456,386	\$ 84,473	\$ 624,506
Montverde	Lake	\$ 1,908	\$ 27,123	\$ 23,894	\$ 12,214	\$ 65,138
Mount Dora	Lake	\$ 111,030	\$ 92,331	\$ 323,085	\$ 97,517	\$ 623,963
Tavares	Lake	\$ 57,583	\$ 143,514	\$ 508,814	\$ 112,715	\$ 822,626
Umatilla	Lake	\$ 39,637	\$ 28,000	\$ 78,805	\$ 26,987	\$ 173,429
Bonita Springs	Lee	\$ -	\$ -	\$ 940,888	\$ 539,437	\$ 1,480,325
Cape Coral	Lee	\$ 153,484	\$ 2,245,930	\$ 5,185,856	\$ 1,821,507	\$ 9,406,778
Estero	Lee	\$ -	\$ -	\$ 643,349	\$ 321,132	\$ 964,481
Fort Myers	Lee	\$ 893,274	\$ 476,770	\$ 2,079,692	\$ 891,499	\$ 4,341,235
Fort Myers Beach	Lee	\$ -	\$ 114,840	\$ 37,124	\$ 63,814	\$ 215,779
Sanibel	Lee	\$ -	\$ 110,861	\$ 59,923	\$ 66,527	\$ 237,310
Tallahassee	Leon	\$ 1,250,960	\$ 2,144,844	\$ 4,087,037	\$ 1,125,877	\$ 8,608,719
Bronson	Levy	\$ 10,844	\$ 19,075	\$ 16,604	\$ 6,930	\$ 53,453
Cedar Key	Levy	\$ 16,864	\$ 6,982	\$ -	\$ 4,256	\$ 28,102
Chiefland	Levy	\$ 64,181	\$ 18,280	\$ -	\$ 13,070	\$ 95,531
Inglis	Levy	\$ 16,801	\$ 20,816	\$ 16,055	\$ 7,689	\$ 61,361
Otter Creek	Levy	\$ 3,780	\$ 1,068	\$ -	\$ 697	\$ 5,545
Williston	Levy	\$ 47,202	\$ 27,271	\$ 53,914	\$ 17,086	\$ 145,473
Yankeetown	Levy	\$ 5,909	\$ 9,231	\$ -	\$ 2,994	\$ 18,134
Bristol	Liberty	\$ 18,989	\$ 29,087	\$ 4	\$ 2,665	\$ 50,745
Greenville	Madison	\$ 23,475	\$ 19,599	\$ 15,232	\$ 2,255	\$ 60,561
Lee	Madison	\$ 5,990	\$ 8,796	\$ 4,347	\$ 1,021	\$ 20,154
Madison	Madison	\$ 86,118	\$ 15,919	\$ 32,528	\$ 8,890	\$ 143,455
Anna Maria	Manatee	\$ 13,693	\$ 21,460	\$ -	\$ 14,074	\$ 49,227
Bradenton	Manatee	\$ 376,545	\$ 925,115	\$ 825,847	\$ 505,984	\$ 2,633,491
Bradenton Beach	Manatee	\$ 27,417	\$ 9,653	\$ -	\$ 10,361	\$ 47,431
Holmes Beach	Manatee	\$ 55,071	\$ 56,709	\$ -	\$ 34,057	\$ 145,836
Palmetto	Manatee	\$ 169,179	\$ 130,632	\$ 172,783	\$ 118,055	\$ 590,648
Longboat Key	Manatee/Sarasota	\$ 47,549	\$ 89,878	\$ 40,593	\$ 68,844	\$ 246,864
Belleview	Marion	\$ 57,775	\$ 58,904	\$ 120,143	\$ 44,440	\$ 281,261
Dunnellon	Marion	\$ 53,800	\$ 16,475	\$ -	\$ 15,487	\$ 85,762
McIntosh	Marion	\$ 7,411	\$ 7,048	\$ 3,926	\$ 4,062	\$ 22,448
Ocala	Marion	\$ 643,622	\$ 741,273	\$ 914,377	\$ 516,242	\$ 2,815,513
Reddick	Marion	\$ 5,166	\$ 18,464	\$ 1,184	\$ 4,789	\$ 29,603
Indiantown	Martin	\$ -	\$ -	\$ 105,908	\$ 82,491	\$ 188,399
Jupiter Island	Martin	\$ 2,386	\$ 11,551	\$ 5,698	\$ 10,223	\$ 29,857
Ocean Breeze	Martin	\$ 6,147	\$ 10,963	\$ -	\$ 4,829	\$ 21,939
Sewall's Point	Martin	\$ 1,035	\$ 42,879	\$ 10,821	\$ 25,697	\$ 80,432
Stuart	Martin	\$ 276,026	\$ 205,673	\$ 145,187	\$ 202,607	\$ 829,492
Aventura	Miami-Dade	\$ -	\$ 318,911	\$ 858,447	\$ 321,366	\$ 1,498,724
Bal Harbour	Miami-Dade	\$ 43,116	\$ 6,908	\$ 21,392	\$ 24,755	\$ 96,171
Bay Harbor Islands	Miami-Dade	\$ 32,155	\$ 47,537	\$ 89,625	\$ 51,355	\$ 220,672
Biscayne Park	Miami-Dade	\$ 16,156	\$ 50,313	\$ 40,050	\$ 26,901	\$ 133,419
Coral Gables	Miami-Dade	\$ 693,530	\$ 134,974	\$ 668,386	\$ 430,991	\$ 1,927,881

## Municipal Revenue Sharing Program

### Revenue Estimates for the State Fiscal Year Ending June 30, 2023

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Cutler Bay	Miami-Dade	\$ -	\$ -	\$ 1,026,030	\$ 384,095	\$ 1,410,125
Doral	Miami-Dade	\$ -	\$ -	\$ 1,400,476	\$ 600,692	\$ 2,001,168
El Portal	Miami-Dade	\$ 11,922	\$ 55,233	\$ -	\$ 18,138	\$ 85,293
Florida City	Miami-Dade	\$ 61,201	\$ 88,402	\$ 441,320	\$ 112,939	\$ 703,863
Golden Beach	Miami-Dade	\$ 2,533	\$ 8,214	\$ 10,041	\$ 7,975	\$ 28,763
Hialeah	Miami-Dade	\$ 1,930,261	\$ 3,610,477	\$ 4,356,260	\$ 2,026,775	\$ 11,923,773
Hialeah Gardens	Miami-Dade	\$ 16,283	\$ 371,607	\$ 541,587	\$ 199,732	\$ 1,129,210
Homestead	Miami-Dade	\$ 326,447	\$ 408,779	\$ 3,043,309	\$ 644,558	\$ 4,423,093
Indian Creek	Miami-Dade	\$ 1,391	\$ 52	\$ 396	\$ 735	\$ 2,574
Key Biscayne	Miami-Dade	\$ -	\$ 133,355	\$ 242,631	\$ 109,190	\$ 485,176
Medley	Miami-Dade	\$ 10,067	\$ 2,381	\$ 10,012	\$ 8,109	\$ 30,568
Metro Dade	Miami-Dade	\$ 48,210,108	\$ -	\$ -	\$ -	\$ 48,210,108
Miami	Miami-Dade	\$ 5,721,258	\$ 3,288,516	\$ 6,228,313	\$ 4,167,773	\$ 19,405,860
Miami Beach	Miami-Dade	\$ 1,489,227	\$ 508,031	\$ 491,679	\$ 795,162	\$ 3,284,099
Miami Gardens	Miami-Dade	\$ -	\$ -	\$ 2,820,394	\$ 966,026	\$ 3,786,420
Miami Lakes	Miami-Dade	\$ -	\$ -	\$ 571,943	\$ 271,220	\$ 843,163
Miami Shores	Miami-Dade	\$ 143,763	\$ 88,038	\$ 153,707	\$ 91,362	\$ 476,870
Miami Springs	Miami-Dade	\$ 217,492	\$ 82,329	\$ 185,782	\$ 120,396	\$ 605,999
North Bay Village	Miami-Dade	\$ 66,164	\$ 63,889	\$ 128,449	\$ 76,596	\$ 335,098
North Miami	Miami-Dade	\$ 755,251	\$ 619,431	\$ 1,167,284	\$ 549,938	\$ 3,091,905
North Miami Beach	Miami-Dade	\$ 642,052	\$ 312,312	\$ 733,668	\$ 403,112	\$ 2,091,144
Opa-locka	Miami-Dade	\$ 242,147	\$ 159,769	\$ 220,142	\$ 152,938	\$ 774,996
Palmetto Bay	Miami-Dade	\$ -	\$ -	\$ 441,434	\$ 209,048	\$ 650,482
Pinecrest	Miami-Dade	\$ -	\$ 277,711	\$ 232,563	\$ 157,082	\$ 667,356
South Miami	Miami-Dade	\$ 289,293	\$ 10,591	\$ 75,892	\$ 109,115	\$ 484,891
Sunny Isles Beach	Miami-Dade	\$ -	\$ 215,975	\$ 405,426	\$ 200,416	\$ 821,818
Surfside	Miami-Dade	\$ 104,228	\$ 4,350	\$ 40,463	\$ 50,701	\$ 199,742
Sweetwater	Miami-Dade	\$ 38,362	\$ 363,492	\$ 280,999	\$ 188,765	\$ 871,617
Virginia Gardens	Miami-Dade	\$ 40,502	\$ 11,653	\$ 18,402	\$ 20,610	\$ 91,167
West Miami	Miami-Dade	\$ 167,074	\$ 5,928	\$ 81,263	\$ 73,132	\$ 327,397
Islamorada	Monroe	\$ -	\$ 178,167	\$ 158,363	\$ 154,797	\$ 491,327
Key Colony Beach	Monroe	\$ 3,918	\$ 19,319	\$ 11,826	\$ 19,157	\$ 54,220
Key West	Monroe	\$ 392,780	\$ 402,859	\$ 575,435	\$ 607,945	\$ 1,979,019
Layton	Monroe	\$ 2,685	\$ 2,824	\$ 4,074	\$ 4,514	\$ 14,098
Marathon	Monroe	\$ -	\$ -	\$ 259,496	\$ 218,563	\$ 478,059
Callahan	Nassau	\$ 25,665	\$ 5,441	\$ 17,461	\$ 10,082	\$ 58,649
Fernandina Beach	Nassau	\$ 130,679	\$ 110,724	\$ 84,464	\$ 100,599	\$ 426,466
Hilliard	Nassau	\$ 23,263	\$ 61,133	\$ 51,817	\$ 23,092	\$ 159,305
Cinco Bayou	Okaloosa	\$ 21,997	\$ 1,586	\$ -	\$ 4,827	\$ 28,410
Crestview	Okaloosa	\$ 138,336	\$ 242,914	\$ 927,009	\$ 300,305	\$ 1,608,564
Destin	Okaloosa	\$ -	\$ 196,895	\$ 227,257	\$ 155,383	\$ 579,536
Fort Walton Beach	Okaloosa	\$ 227,379	\$ 361,741	\$ 322,519	\$ 242,584	\$ 1,154,223
Laurel Hill	Okaloosa	\$ 4,088	\$ 25,850	\$ 5,231	\$ 6,764	\$ 41,933
Mary Esther	Okaloosa	\$ 13,743	\$ 76,834	\$ 63,187	\$ 46,498	\$ 200,262
Niceville	Okaloosa	\$ 54,427	\$ 242,668	\$ 337,444	\$ 171,794	\$ 806,333
Shalimar	Okaloosa	\$ 10,992	\$ 2,828	\$ 10,327	\$ 9,720	\$ 33,867
Valparaiso	Okaloosa	\$ 40,774	\$ 168,405	\$ 5,296	\$ 62,146	\$ 276,621
Okeechobee	Okeechobee	\$ 176,013	\$ 71,610	\$ -	\$ 40,855	\$ 288,477
Apopka	Orange	\$ 183,788	\$ 514,398	\$ 1,897,850	\$ 836,884	\$ 3,432,921
Belle Isle	Orange	\$ 9,272	\$ 152,993	\$ 114,942	\$ 115,705	\$ 392,911
Eatonville	Orange	\$ 18,949	\$ 60,663	\$ 14,063	\$ 35,893	\$ 129,568
Edgewood	Orange	\$ 63,799	\$ 7,004	\$ 26,490	\$ 43,775	\$ 141,068
Maitland	Orange	\$ 158,137	\$ 138,272	\$ 409,200	\$ 331,178	\$ 1,036,786
Oakland	Orange	\$ 7,322	\$ 18,104	\$ 113,776	\$ 58,186	\$ 197,388
Ocoee	Orange	\$ 78,748	\$ 610,195	\$ 1,500,425	\$ 773,158	\$ 2,962,526
Orlando	Orange	\$ 1,969,237	\$ 3,858,549	\$ 7,204,103	\$ 4,654,215	\$ 17,686,104
Windermere	Orange	\$ 10,267	\$ 35,450	\$ 53,251	\$ 47,249	\$ 146,217
Winter Garden	Orange	\$ 149,053	\$ 294,959	\$ 1,563,655	\$ 756,064	\$ 2,763,730
Winter Park	Orange	\$ 458,356	\$ 342,412	\$ 352,681	\$ 479,213	\$ 1,632,662
Kissimmee	Osceola	\$ 243,964	\$ 894,400	\$ 2,145,426	\$ 556,802	\$ 3,840,592
St. Cloud	Osceola	\$ 105,511	\$ 402,005	\$ 1,983,514	\$ 370,908	\$ 2,861,938
Atlantis	Palm Beach	\$ 6,296	\$ 21,897	\$ 26,049	\$ 17,813	\$ 72,055
Belle Glade	Palm Beach	\$ 302,170	\$ 370,085	\$ 448,595	\$ 156,179	\$ 1,277,029
Boca Raton	Palm Beach	\$ 523,997	\$ 934,776	\$ 1,497,217	\$ 825,146	\$ 3,781,135
Boynton Beach	Palm Beach	\$ 337,969	\$ 964,300	\$ 1,767,641	\$ 680,269	\$ 3,750,179
Briny Breezes	Palm Beach	\$ 4,322	\$ 4,722	\$ 5,320	\$ 5,236	\$ 19,600
Cloud Lake	Palm Beach	\$ 3,753	\$ 274	\$ 1,227	\$ 1,201	\$ 6,455
Delray Beach	Palm Beach	\$ 362,476	\$ 882,567	\$ 914,913	\$ 583,339	\$ 2,743,296

## Municipal Revenue Sharing Program

### Revenue Estimates for the State Fiscal Year Ending June 30, 2023

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Glen Ridge	Palm Beach	\$ 1,438	\$ 3,283	\$ 2,242	\$ 2,039	\$ 9,003
Golf	Palm Beach	\$ 1,033	\$ 2,030	\$ 2,595	\$ 2,355	\$ 8,013
Greenacres	Palm Beach	\$ 14,848	\$ 633,993	\$ 1,343,424	\$ 346,728	\$ 2,338,993
Gulf Stream	Palm Beach	\$ 1,397	\$ 9,474	\$ 9,522	\$ 8,965	\$ 29,358
Haverhill	Palm Beach	\$ 8,402	\$ 19,445	\$ 59,215	\$ 18,173	\$ 105,235
Highland Beach	Palm Beach	\$ 2,928	\$ 51,775	\$ 45,732	\$ 31,795	\$ 132,230
Hypoluxo	Palm Beach	\$ 2,273	\$ 21,689	\$ 50,295	\$ 24,488	\$ 98,744
Juno Beach	Palm Beach	\$ 13,616	\$ 36,407	\$ 42,683	\$ 30,040	\$ 122,747
Jupiter	Palm Beach	\$ 67,918	\$ 570,474	\$ 1,242,818	\$ 547,515	\$ 2,428,725
Jupiter Inlet Colony	Palm Beach	\$ 1,225	\$ 5,397	\$ 2,376	\$ 3,580	\$ 12,578
Lake Clarke Shores	Palm Beach	\$ 7,218	\$ 70,108	\$ 44,510	\$ 29,749	\$ 151,584
Lake Park	Palm Beach	\$ 253,135	\$ 16,751	\$ 59,988	\$ 77,424	\$ 407,298
Lake Worth	Palm Beach	\$ 364,734	\$ 555,345	\$ 961,826	\$ 336,915	\$ 2,218,820
Lantana	Palm Beach	\$ 209,533	\$ 29,683	\$ 143,826	\$ 103,447	\$ 486,489
Loxahatchee Groves	Palm Beach	\$ -	\$ -	\$ 55,330	\$ 29,717	\$ 85,047
Manalapan	Palm Beach	\$ 1,985	\$ 3,310	\$ 3,586	\$ 3,712	\$ 12,593
Mangonia Park	Palm Beach	\$ 15,044	\$ 11,874	\$ 37,253	\$ 17,832	\$ 82,003
North Palm Beach	Palm Beach	\$ 82,307	\$ 179,019	\$ 127,848	\$ 110,921	\$ 500,095
Ocean Ridge	Palm Beach	\$ 4,910	\$ 21,892	\$ 14,681	\$ 16,069	\$ 57,552
Pahokee	Palm Beach	\$ 96,481	\$ 233,596	\$ 90,202	\$ 47,923	\$ 468,202
Palm Beach	Palm Beach	\$ 171,886	\$ 29,242	\$ 34,608	\$ 72,871	\$ 308,606
Palm Beach Gardens	Palm Beach	\$ 126,411	\$ 564,740	\$ 1,129,598	\$ 490,440	\$ 2,311,189
Palm Beach Shores	Palm Beach	\$ 11,360	\$ 7,533	\$ 11,839	\$ 10,751	\$ 41,484
Palm Springs	Palm Beach	\$ 90,524	\$ 237,677	\$ 825,838	\$ 206,712	\$ 1,360,751
Riviera Beach	Palm Beach	\$ 369,915	\$ 342,877	\$ 519,529	\$ 312,574	\$ 1,544,895
Royal Palm Beach	Palm Beach	\$ 3,712	\$ 414,848	\$ 1,010,549	\$ 343,520	\$ 1,772,629
South Bay	Palm Beach	\$ 42,669	\$ 86,119	\$ 59,010	\$ 29,177	\$ 216,975
South Palm Beach	Palm Beach	\$ 745	\$ 24,235	\$ 11,109	\$ 12,659	\$ 48,748
Tequesta	Palm Beach	\$ 129,246	\$ 12,301	\$ 41,304	\$ 50,978	\$ 233,829
Wellington	Palm Beach	\$ -	\$ 596,246	\$ 1,402,656	\$ 543,670	\$ 2,542,573
West Palm Beach	Palm Beach	\$ 1,326,451	\$ 764,585	\$ 1,992,782	\$ 1,009,768	\$ 5,093,586
Westlake	Palm Beach	\$ -	\$ -	\$ 24,273	\$ -	\$ 24,273
Dade City	Pasco	\$ 134,787	\$ 135,017	\$ 59,560	\$ 55,492	\$ 384,856
New Port Richey	Pasco	\$ 290,251	\$ 309,776	\$ 148,637	\$ 125,579	\$ 874,243
Port Richey	Pasco	\$ 15,410	\$ 72,453	\$ 2,934	\$ 22,554	\$ 113,351
San Antonio	Pasco	\$ 14,350	\$ 24,736	\$ 4,879	\$ 10,050	\$ 54,015
St. Leo	Pasco	\$ 9,442	\$ 29,624	\$ 467,329	\$ 10,269	\$ 516,663
Zephyrhills	Pasco	\$ 110,964	\$ 236,781	\$ 333,464	\$ 127,675	\$ 808,884
Belleair	Pinellas	\$ 15,115	\$ 54,353	\$ 41,469	\$ 28,405	\$ 139,342
Belleair Beach	Pinellas	\$ 4,762	\$ 31,009	\$ 2,728	\$ 11,242	\$ 49,740
Belleair Bluffs	Pinellas	\$ 66,417	\$ 5,775	\$ -	\$ 14,614	\$ 86,806
Belleair Shore	Pinellas	\$ 352	\$ 529	\$ 618	\$ 765	\$ 2,263
Clearwater	Pinellas	\$ 1,191,562	\$ 1,270,006	\$ 1,644,852	\$ 818,530	\$ 4,924,949
Dunedin	Pinellas	\$ 313,081	\$ 591,613	\$ 424,282	\$ 262,886	\$ 1,591,862
Gulfport	Pinellas	\$ 133,248	\$ 166,253	\$ 99,825	\$ 87,586	\$ 486,911
Indian Rocks Beach	Pinellas	\$ 54,431	\$ 27,332	\$ 9,090	\$ 29,391	\$ 120,244
Indian Shores	Pinellas	\$ 10,610	\$ 12,732	\$ 2,729	\$ 10,265	\$ 36,335
Kenneth City	Pinellas	\$ 145,147	\$ 11,413	\$ 82,211	\$ 35,723	\$ 274,494
Largo	Pinellas	\$ 652,934	\$ 1,160,997	\$ 1,491,032	\$ 587,061	\$ 3,892,025
Madeira Beach	Pinellas	\$ 174,090	\$ 10,826	\$ -	\$ 30,874	\$ 215,789
North Redington Beach	Pinellas	\$ 11,820	\$ 7,712	\$ 13,848	\$ 10,590	\$ 43,970
Oldsmar	Pinellas	\$ 19,857	\$ 204,898	\$ 247,274	\$ 104,075	\$ 576,104
Pinellas Park	Pinellas	\$ 387,226	\$ 701,404	\$ 968,547	\$ 375,428	\$ 2,432,604
Redington Beach	Pinellas	\$ 4,793	\$ 22,244	\$ 4,626	\$ 10,435	\$ 42,098
Redington Shores	Pinellas	\$ 12,192	\$ 29,311	\$ 11,211	\$ 15,228	\$ 67,942
Safety Harbor	Pinellas	\$ 57,772	\$ 314,728	\$ 215,492	\$ 122,875	\$ 710,867
Seminole	Pinellas	\$ 166,578	\$ 83,971	\$ 390,601	\$ 136,653	\$ 777,803
South Pasadena	Pinellas	\$ 89,458	\$ 44,021	\$ 35,278	\$ 35,326	\$ 204,082
St. Pete Beach	Pinellas	\$ 199,235	\$ 25,108	\$ 14,185	\$ 66,265	\$ 304,794
St. Petersburg	Pinellas	\$ 3,125,822	\$ 3,324,207	\$ 3,195,657	\$ 1,879,012	\$ 11,524,698
Tarpon Springs	Pinellas	\$ 199,105	\$ 289,344	\$ 443,255	\$ 179,680	\$ 1,111,384
Treasure Island	Pinellas	\$ 104,086	\$ 47,176	\$ 26,570	\$ 48,094	\$ 225,927
Auburndale	Polk	\$ 95,208	\$ 159,178	\$ 255,562	\$ 120,541	\$ 630,489
Bartow	Polk	\$ 247,027	\$ 225,594	\$ 382,183	\$ 144,419	\$ 999,222
Davenport	Polk	\$ 22,371	\$ 44,204	\$ 340,077	\$ 49,834	\$ 456,487
Dundee	Polk	\$ 25,917	\$ 41,724	\$ 163,467	\$ 36,280	\$ 267,388
Eagle Lake	Polk	\$ 20,806	\$ 52,004	\$ 66,936	\$ 19,566	\$ 159,312
Fort Meade	Polk	\$ 76,018	\$ 139,315	\$ 74,943	\$ 41,335	\$ 331,611

## Municipal Revenue Sharing Program

### Revenue Estimates for the State Fiscal Year Ending June 30, 2023

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Frostproof	Polk	\$ 59,573	\$ 16,744	\$ 35,773	\$ 24,105	\$ 136,195
Haines City	Polk	\$ 182,087	\$ 253,960	\$ 710,094	\$ 190,648	\$ 1,336,788
Highland Park	Polk	\$ -	\$ 2,740	\$ 5,914	\$ 1,883	\$ 10,538
Hillcrest Heights	Polk	\$ 498	\$ 4,933	\$ 2,699	\$ 1,748	\$ 9,878
Lake Alfred	Polk	\$ 36,465	\$ 67,725	\$ 192,576	\$ 44,915	\$ 341,681
Lake Hamilton	Polk	\$ 15,272	\$ 14,019	\$ 23,509	\$ 10,829	\$ 63,629
Lake Wales	Polk	\$ 190,668	\$ 99,186	\$ 379,688	\$ 115,784	\$ 785,326
Lakeland	Polk	\$ 973,011	\$ 1,183,911	\$ 2,198,389	\$ 772,701	\$ 5,128,012
Mulberry	Polk	\$ 53,918	\$ 36,479	\$ 50,608	\$ 28,908	\$ 169,913
Polk City	Polk	\$ 15,070	\$ 51,140	\$ 32,134	\$ 17,386	\$ 115,730
Winter Haven	Polk	\$ 439,141	\$ 303,030	\$ 1,271,279	\$ 330,185	\$ 2,343,635
Crescent City	Putnam	\$ 47,077	\$ 14,453	\$ 1,171	\$ 7,896	\$ 70,597
Interlachen	Putnam	\$ 11,693	\$ 30,525	\$ 13,174	\$ 6,795	\$ 62,187
Palatka	Putnam	\$ 276,527	\$ 92,156	\$ 52,454	\$ 53,508	\$ 474,645
Pomona Park	Putnam	\$ 7,968	\$ 14,081	\$ 6,940	\$ 4,388	\$ 33,378
Welaka	Putnam	\$ 7,493	\$ 7,421	\$ 4,333	\$ 3,588	\$ 22,835
Gulf Breeze	Santa Rosa	\$ 75,883	\$ 88,344	\$ 3,155	\$ 35,231	\$ 202,613
Jay	Santa Rosa	\$ 20,822	\$ 7,321	\$ -	\$ 3,141	\$ 31,284
Milton	Santa Rosa	\$ 116,957	\$ 150,174	\$ 171,363	\$ 63,557	\$ 502,051
North Port	Sarasota	\$ 24,372	\$ 435,594	\$ 2,613,182	\$ 786,551	\$ 3,859,699
Sarasota	Sarasota	\$ 937,613	\$ 519,388	\$ 393,839	\$ 589,636	\$ 2,440,476
Venice	Sarasota	\$ 240,488	\$ 242,976	\$ 370,929	\$ 244,823	\$ 1,099,216
Altamonte Springs	Seminole	\$ 57,567	\$ 824,280	\$ 801,315	\$ 310,053	\$ 1,993,215
Casselberry	Seminole	\$ 170,722	\$ 488,283	\$ 528,916	\$ 207,243	\$ 1,395,164
Lake Mary	Seminole	\$ -	\$ 175,333	\$ 277,200	\$ 120,377	\$ 572,909
Longwood	Seminole	\$ 80,818	\$ 231,114	\$ 202,538	\$ 109,400	\$ 623,870
Oviedo	Seminole	\$ 39,986	\$ 475,431	\$ 887,282	\$ 274,555	\$ 1,677,254
Sanford	Seminole	\$ 376,081	\$ 611,108	\$ 1,429,916	\$ 420,432	\$ 2,837,537
Winter Springs	Seminole	\$ 13,825	\$ 673,732	\$ 748,851	\$ 265,007	\$ 1,701,415
St. Augustine	St. Johns	\$ 340,862	\$ 131,711	\$ -	\$ 143,195	\$ 615,768
St. Augustine Beach	St. Johns	\$ 7,099	\$ 95,665	\$ 75,819	\$ 64,564	\$ 243,147
Fort Pierce	St. Lucie	\$ 711,816	\$ 324,578	\$ 809,619	\$ 232,784	\$ 2,078,797
Port St. Lucie	St. Lucie	\$ 6,475	\$ 1,696,431	\$ 6,172,765	\$ 1,052,814	\$ 8,928,485
St. Lucie Village	St. Lucie	\$ 2,371	\$ 8,188	\$ 4,524	\$ 3,457	\$ 18,540
Bushnell	Sumter	\$ 36,546	\$ 37,825	\$ 44,645	\$ 18,094	\$ 137,110
Center Hill	Sumter	\$ 8,283	\$ 27,199	\$ -	\$ 8,200	\$ 43,682
Coleman	Sumter	\$ 13,609	\$ 27,386	\$ -	\$ 5,172	\$ 46,167
Webster	Sumter	\$ 17,618	\$ 18,676	\$ 1,946	\$ 5,630	\$ 43,870
Wildwood	Sumter	\$ 61,478	\$ 72,500	\$ 443,602	\$ 114,879	\$ 692,459
Branford	Suwannee	\$ 20,042	\$ 4,266	\$ 8,154	\$ 4,036	\$ 36,498
Live Oak	Suwannee	\$ 153,904	\$ 117,320	\$ 59,418	\$ 37,346	\$ 367,988
Perry	Taylor	\$ 180,555	\$ 57,391	\$ 89,706	\$ 46,268	\$ 373,919
Lake Butler	Union	\$ 29,351	\$ 46,307	\$ 54,120	\$ 5,400	\$ 135,178
Raiford	Union	\$ 1,694	\$ 8,057	\$ -	\$ 743	\$ 10,494
Worthington Springs	Union	\$ 4,563	\$ 2,353	\$ 17,362	\$ 1,162	\$ 25,440
Daytona Beach	Volusia	\$ 1,027,176	\$ 657,390	\$ 1,009,271	\$ 417,069	\$ 3,110,907
Daytona Beach Shores	Volusia	\$ 91,781	\$ 7,979	\$ 31,554	\$ 26,770	\$ 158,084
DeBary	Volusia	\$ -	\$ 241,559	\$ 491,549	\$ 130,692	\$ 863,800
DeLand	Volusia	\$ 318,746	\$ 142,072	\$ 1,033,553	\$ 223,199	\$ 1,717,570
Deltona	Volusia	\$ -	\$ 1,548,977	\$ 3,287,493	\$ 559,075	\$ 5,395,545
Edgewater	Volusia	\$ 68,458	\$ 392,955	\$ 510,964	\$ 142,445	\$ 1,114,823
Holly Hill	Volusia	\$ 155,248	\$ 143,841	\$ 210,092	\$ 74,063	\$ 583,245
Lake Helen	Volusia	\$ 8,885	\$ 58,031	\$ 54,979	\$ 16,987	\$ 138,882
New Smyrna Beach	Volusia	\$ 201,998	\$ 197,487	\$ 507,992	\$ 169,677	\$ 1,077,154
Oak Hill	Volusia	\$ 13,952	\$ 22,879	\$ 29,779	\$ 12,602	\$ 79,212
Orange City	Volusia	\$ 21,923	\$ 108,197	\$ 341,319	\$ 74,148	\$ 545,588
Ormond Beach	Volusia	\$ 294,368	\$ 472,729	\$ 729,541	\$ 250,046	\$ 1,746,685
Pierson	Volusia	\$ 18,098	\$ 13,177	\$ 34,648	\$ 11,021	\$ 76,945
Ponce Inlet	Volusia	\$ 4,946	\$ 32,790	\$ 37,615	\$ 19,158	\$ 94,509
Port Orange	Volusia	\$ 93,493	\$ 980,523	\$ 1,417,584	\$ 375,343	\$ 2,866,942
South Daytona	Volusia	\$ 132,655	\$ 192,449	\$ 208,716	\$ 77,798	\$ 611,618
St. Marks	Wakulla	\$ 9,455	\$ 15,580	\$ -	\$ 1,398	\$ 26,433
Sopchoppy	Wakulla	\$ 9,800	\$ 23,142	\$ -	\$ 2,044	\$ 34,986
DeFuniak Springs	Walton	\$ 100,398	\$ 116,851	\$ 155,069	\$ 134,014	\$ 506,331
Freeport	Walton	\$ 11,372	\$ 31,161	\$ 323,232	\$ 124,991	\$ 490,757
Paxton	Walton	\$ 13,228	\$ 7,606	\$ 20,395	\$ 14,556	\$ 55,786
Caryville	Washington	\$ 11,357	\$ 1,616	\$ 10,197	\$ 1,221	\$ 24,391
Chipley	Washington	\$ 67,615	\$ 46,974	\$ 25,765	\$ 14,682	\$ 155,036

<b>Municipal Revenue Sharing Program</b> <b>Revenue Estimates for the State Fiscal Year Ending June 30, 2023</b>						
<b>Municipality</b>	<b>County</b>	<b>Guaranteed</b>	<b>Section 212.20(6)(d)5., F.S. Distribution</b>	<b>Growth Money</b>	<b>Section 218.245(3), F.S. Distribution</b>	<b>Yearly Total</b>
Ebro	Washington	\$ 4,447	\$ 4,418	\$ -	\$ 979	\$ 9,844
Vernon	Washington	\$ 12,365	\$ 26,926	\$ 1,959	\$ 3,003	\$ 44,253
Wausau	Washington	\$ 4,597	\$ 16,650	\$ 10,543	\$ 1,319	\$ 33,109
<b>Statewide Totals</b>		<b>\$ 124,665,452</b>	<b>\$ 113,752,619</b>	<b>\$ 217,499,574</b>	<b>\$ 86,682,356</b>	<b>\$ 542,600,000</b>
<b>Notes:</b> 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 contributions of each revenue source comprising the Municipal Revenue Sharing Program in State FY 2022-23 has been estimated to be as follows: state sales tax, \$439.3 million or 81.0% and municipal fuel tax, \$103.3 million or 19.0%. 5) Unincorporated Duval County population is estimated based on data from prior to the incorporation of the entire county. 6) These estimates are based on data from the Revenue Estimating Conferences in and around August 2022 and do not include the impacts of bills passed during the 2022 Legislative Session. The Municipal Revenue Sharing estimates in the 2020 Local Government Financial Information Handbook were 90.8% of the actual distributions. 7) The Local Government Financial Information Handbooks published between 2011 and 2021 had the "Guaranteed" and "Section 212.20 (6)(d)5., F.S. Distribution" amounts for Jacksonville in the Jacksonville Duval row, and the same amounts for Jacksonville Duval in the Jacksonville row. These have been corrected.						



## Oil, Gas, and Sulfur Production Tax

Section 211.06(2)(b), Florida Statutes

### Summary:

An excise tax is levied on every person who extracts gas, oil, or sulfur for sale, transport, storage, profit, or commercial use. The tax rate is calculated separately for oil, gas, or sulfur; however, the tax rates are all based on the volume of oil, gas, or sulfur produced in a particular month. A portion of the revenue is distributed to those counties where the oil, gas, or sulfur is severed. An authorized use of the proceeds is not specified in current law.

### General Law Amendments:

There were no general law amendments resulting from the 2022 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

The revenue generated from these types of excise taxes is deposited into the Oil and Gas Tax Trust Fund, which is administered by the Department of Revenue.

### Distribution of Proceeds:

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

### Authorized Uses:

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

### Attorney General Opinions:

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

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

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

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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.

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

**Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>6</sup>

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

## Payments from State Forest Timber Sales to Eligible Fiscally Constrained County Governments

Section 589.08, Florida Statutes

### Summary:

Two separate statutory authorizations provide that a portion of the gross receipts of timber sales within state forests are paid to eligible fiscally constrained counties. Section 589.08(2), F.S., provides that 15 percent of the gross receipts from a state forest's timber sales are paid to the fiscally constrained county or counties, as described in s. 218.67(1), F.S., in which the forest is located in proportion to the acreage located in each county for use by the county or counties for school purposes. Section 589.08(3), F.S., provides that 15 percent of the gross receipts from timber sales within the Goethe State Forests are paid to each fiscally constrained county in which a portion of the respective forest is located in proportion to the forest acreage located in such county. The funds are divided equally between the board of county commissioners and the school board of each fiscally constrained county. Although separate tracts of Goethe State Forest are located within Alachua and Levy counties, only Levy County is currently fiscally constrained. Consequently, separate and equal payments are made to the county's board of county commissioners and school board.

### General Law Amendments:

There were no general law amendments resulting from the 2022 Regular Legislative Session.

### Eligibility Requirements:

As specified below, there are 38 state forests and 1 ranch in Florida that total approximately 1.15 million acres.<sup>1</sup> Only 14 of those forests are located within the geographic boundaries of one or more of the 29 counties that are currently fiscally constrained.<sup>2</sup>

State Forest	Location	Fiscally Constrained County?
Babcock Ranch	Charlotte County	No
Belmore	Clay County	No
Big Shoals	Hamilton County	Yes
Blackwater River	Okaloosa and Santa Rosa counties	No
Carl Duval Moore	Putnam County	Yes
Cary	Duval and Nassau counties	No
Charles H. Bronson	Orange and Seminole counties	No
Deep Creek	St. Johns County	No
Etoniah Creek	Putnam County	Yes
Four Creeks	Nassau County	No
Goethe	Alachua and Levy counties	Levy only

1. <http://www.fdacs.gov/Divisions-Offices/Florida-Forest-Service/Our-Forests/State-Forests>

2. The Department of Revenue determined the following 29 counties to be fiscally constrained for the 2022-23 fiscal year: Baker, Bradford, Calhoun, Columbia, DeSoto, Dixie, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Highlands, Holmes, Jackson, Jefferson, Lafayette, Levy, Liberty, Madison, Okeechobee, Putnam, Suwannee, Taylor, Union, Wakulla, and Washington.

State Forest	Location	Fiscally Constrained County?
Holopaw	Osceola County	No
Indian Lake	Marion County	No
Jennings	Clay and Duval counties	No
John M. Bethea	Baker County	Yes
Kissimmee Bend		
Lake George	Volusia County	No
Lake Talquin	Gadsden, Leon, and Liberty counties	Gadsden and Liberty only
Lake Wales Ridge	Polk County	No
Little Big Econ	Seminole County	No
Matanzas	St. Johns County	No
Myakka	Sarasota County	No
Newnans Lake	Alachua County	No
Okaloacoochee Slough	Collier and Hendry counties	Hendry only
Peace River	DeSoto County	Yes
Picayune Strand	Collier County	No
Pine Log	Bay and Washington counties	Washington only
Plank Road	Jefferson and Leon counties	Jefferson only
Point Washington	Walton County	No
Ralph E. Simmons	Nassau County	No
Ross Prairie	Marion County	No
Seminole	Lake County	No
Tate's Hell	Franklin and Liberty counties	Yes
Tiger Bay	Volusia County	No
Twin Rivers	Hamilton, Madison, and Suwannee counties	Yes
Wakulla	Leon and Wakulla counties	Wakulla only
Watson Island	St. Johns County	No
Welaka	Putnam County	Yes
Withlacoochee	Citrus, Hernando, Pasco, and Sumter counties	No

**Administrative Procedures:**

The Florida Forest Service of the Department of Agriculture and Consumer Services is charged with protecting and managing the state's forest resources and administering these annual payments to eligible fiscally constrained counties.

**Distribution of Proceeds:**

Two conditions must be satisfied in order for payment to be made in any given fiscal year. First, all or part of a state forest must be located within a fiscally constrained county. Second, timber sales must have occurred within such forest. Consequently, not all fiscally constrained counties have received payments in prior years.<sup>3</sup>

**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.

**Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>4</sup>

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3. Chapter 2009-66, L.O.F., amended ss. 589.08 and 589.081, F.S., to restrict payments to eligible fiscally constrained counties rather than to all eligible counties, which was the situation prior to this law change.

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

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## 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 portion of the total net tax proceeds are returned to those counties where phosphate rock is severed. Counties use the tax proceeds for phosphate-related expenses or, in a particular circumstance, purposes related to local economic development.

### General Law Amendments:

There were no general law amendments resulting from the 2022 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

The tax is administered, collected, and enforced by the Department of Revenue.<sup>1</sup> The tax applies to the total production of the producer during the taxable year as measured on the basis of bone-dry tons produced at the point of severance.<sup>2</sup> For the period of January 1, 2015, until December 31, 2022, the tax rate is \$1.80 per ton severed. Thereafter, the tax rate will be \$1.61 per ton severed.<sup>3</sup> This severance tax is 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.<sup>4</sup>

### Distribution of Proceeds:

From July 1, 2015, until December 31, 2022, the proceeds from the severance taxes, interest, and penalties will be exempt from the General Revenue Service Charge provided in s. 215.20, F.S., and paid into the State Treasury as follows:

1. 22.8 percent to the State Park 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 opportunity 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 are 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 are 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 of the Department of Education; and
7. 3.2 percent to the Minerals Trust Fund.<sup>5</sup>

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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.

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

Beginning January 1, 2023, 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 paid into the State Treasury as follows:

1. 25.5 percent to the State Park Trust Fund;
2. 35.7 percent to the state's General Revenue Fund;
3. 12.8 percent for payment to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary;
4. 10.0 percent for payment to counties that have been designated a rural area of opportunity 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 are 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 are 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 of the Department of Education; and
7. 3.6 percent to the Minerals Trust Fund.<sup>6</sup>

**Authorized Uses:**

The tax proceeds received by counties are used for phosphate-related expenses. The term *phosphate-related expenses* means those expenses that provide for infrastructure or services in support of the phosphate industry, including environmental education, reclamation or restoration of phosphate lands, maintenance and restoration of reclaimed lands and county-owned environmental lands which were formerly phosphate lands, community infrastructure on such reclaimed lands and county-owned environmental lands which were formerly phosphate lands, and similar expenses directly related to support of the industry.<sup>7</sup>

**Attorney General Opinions:**

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

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

The full texts of these opinions are available via a searchable on-line database.<sup>8</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>9</sup>

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

7. Section 211.3103(6)(c), F.S.

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

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



## State Housing Initiatives Partnership Program

Sections 420.907-.9079, Florida Statutes

### Summary:

The State Housing Initiatives Partnership (SHIP) Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production and preservation of affordable housing, to further the housing element of local government comprehensive plans specific to affordable housing, and to increase housing-related employment. Portions of the documentary stamp tax are transferred into the Local Government Housing Trust Fund for distribution to eligible county and municipal governments to fund the implementation of local housing assistance plans.

### General Law Amendments:

There were no general law amendments resulting from the 2022 Regular Legislative Session.

### Eligibility Requirements:

A county or eligible municipality, as defined in s. 420.9071, F.S., must satisfy a number of requirements in order to be eligible to receive funds under the program.<sup>1</sup>

### Administrative Procedures:

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

After the distributions specified in s. 201.15(1)-(4)(b), F.S., 4.5 percent of remaining documentary stamp taxes in each fiscal year are paid into the State Treasury to the credit of the State Housing Trust Fund. Half of that amount is paid to the credit of the Local Government Housing Trust Fund.<sup>3</sup> After the distributions specified in s. 201.15(1)-(4)(c), F.S., 5.20254 percent of remaining documentary stamp taxes in each fiscal year are paid into the State Treasury to the credit of the State Housing Trust Fund. From those funds, 87.5 percent are paid to the credit of the Local Government Housing Trust Fund.<sup>4</sup>

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

### Distribution of Proceeds:

Monies in the Local Government Housing Trust Fund are distributed by the FHFC to each approved county and eligible municipality within the county as provided in s. 420.9073, F.S. Distributions are allocated to the participating county and to each eligible municipality within the county according to an interlocal agreement

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

2. Section 420.9079, F.S.

3. Section 201.15(4)(c), F.S.

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

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

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

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 are distributed to the county.<sup>7</sup> Local housing distributions are disbursed on a quarterly or more frequent basis, subject to the availability of funds.<sup>8</sup> Each county's share of funds to be distributed from the portion of funds received pursuant to s. 201.15(4)(c), F.S., are calculated for each fiscal year pursuant to the procedure specified in s. 420.9073, F.S.

**Authorized Uses:**

A county or eligible municipality expends its portion of the local housing distribution only to implement a local housing assistance plan or as provided in s. 420.9072(7), F.S. Proceeds may not be expended for the purpose of providing ongoing rent subsidies, except for: 1) security and utility deposit assistance; 2) eviction prevention not to exceed 6 months of rent; or 3) a rent subsidy program for very low-income households with at least one adult who is a person with special needs as defined in s. 420.0004, F.S., or homeless as defined in s. 420.621, F.S. This period of rental assistance may not exceed 12 months for any eligible household.<sup>9</sup> Additionally, funds may not be pledged to pay the debt service on any bonds.<sup>10</sup>

**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.<sup>11</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Prior Years' Revenues:**

A summary of prior years' disbursement allocations is available.<sup>12</sup>

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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>

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

## **Support for School Capital Outlay Purposes**

### **Gross Receipts Tax on Utilities**

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

### **Motor Vehicle License Tax**

Article XII, Section 9(d), 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.<sup>1</sup> The tax consists of four separate rates.<sup>2</sup>

1. The rate applied to utility services is 2.5 percent.
2. The rate applied to communications services is 2.37 percent.
3. 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.
4. The rate applied to electrical power or energy taxed under s. 203.01(1)(a)3., F.S., is 2.6 percent.

The tax proceeds are placed in the Public Education Capital Outlay and Debt Service Trust Fund. The Public Education Capital Outlay or PECO program provides funding for educational facilities construction and fixed capital outlay needs for school districts, the Florida College System, the State University System, and other public education programs.

The monies in the trust fund in each fiscal year may only be used for the following purposes and in the following order of priority.

1. The payment of principal and interest on any bonds due in the 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.<sup>3</sup>

The second source of revenue is a portion of the revenues derived from the licensing of motor vehicles and mobile homes.<sup>4</sup> The state constitution provides that the first proceeds of revenues derived from such licensing are placed in the District Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of school districts and community colleges. The revenue is distributed annually among school districts and community colleges based on the constitutional formula.

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

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1. Section 9(a)(2), Art. XII, State Constitution.
  2. Section 203.01(1)(b), F.S.
  3. Section 9(a)(2), Art. XII, State Constitution.
  4. Section 9(d), Art. XII, State Constitution.

1. The compliance with bond obligations based on motor vehicle tax anticipation certificates issued prior to the enactment of the 1968 Florida Constitution.
2. The debt service on bonds or motor vehicle license revenue anticipation certificates.
3. The debt service on bonds where the proceeds of such bonds were used for capital outlay needs.
4. The payment of the State Board of Education's expenses in administering the distribution and use of the motor vehicle license tax by school districts.
5. The construction and maintenance of capital outlay projects, and those school purposes as determined by the school district or the Legislature, after all major capital outlay needs of the school district have been met.

## **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 optional annual registration fee on vessels registered, operated, used, or stored on the water of this state within its jurisdiction. This optional fee is 50 percent of the applicable state registration fee as provided in s. 328.72(1), F.S. A municipality that was imposing a registration fee before April 1, 1984, may continue to levy such fee. Monies received from the fee are 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 2022 Regular Legislative Session.

### **Eligibility Requirements:**

All counties are eligible to impose the optional fee subject to an ordinance adopted by the governing body. A municipality that was imposing a registration fee before April 1, 1984, is permitted to continue levying its fee.<sup>1</sup>

### **Administrative Procedures:**

County tax collectors collect both the state and any optional county fees.<sup>2</sup> Except as provided in s. 328.72(18), F.S., the amount of the state fee varies by vessel class for each 12 month period registered according to the following schedule. The county portion of the state fee, which is derived from recreational vessels only, is noted as well.<sup>3</sup>

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.

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

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

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

Pursuant to s. 328.72(18), F.S., the state fee for a recreational vessel equipped with an emergency position-indicating radio beacon, or for a recreational vessel the owner of which owns a personal locator beacon, shall be the following.

1. Class A-1: \$2.95.
2. Class A-2: \$11.00.
3. Class 1: \$20.40.
4. Class 2: \$57.50.
5. Class 3: \$94.95.
6. Class 4: \$113.40.
7. Class 5: \$141.15.

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 optional fee is 50 percent of the applicable state registration fee as provided in s. 328.72(1), F.S., and not the reduced state registration fee specified in s. 328.72(18), F.S.<sup>4</sup>

**Distribution of Proceeds:**

The county portion of the state fee is distributed by the tax collector to the board of county commissioners.<sup>5</sup> From the vessel registration fees designated for use by counties, the following remittances are made.

1. \$1 shall be remitted to the state for deposit into the Save the Manatee Trust Fund.
2. \$1 shall be remitted to the state for deposit into the Marine Resources Conservation Trust Fund to fund a grant program for public launching facilities pursuant to s. 206.606, F.S., giving priority consideration to counties with more than 35,000 registered vessels.
3. For each 12 month period registered, the following amounts shall be remitted to the state for deposit into the Marine Resources Conservation Trust Fund to fund derelict vessel removal grants, as appropriated by the Legislature, pursuant to s. 823.11(4)(c), F.S.
  - a. Class A-2: \$0.25.
  - b. Class 1: \$2.06.
  - c. Class 2: \$9.26.
  - d. Class 3: \$16.45.
  - e. Class 4: \$20.06.
  - f. Class 5: \$25.46.
4. Any undisbursed balances identified pursuant to s. 216.301, F.S., shall be available for reappropriation to fund the Florida Boating Improvement Program or public boating access in accordance with s. 206.606, F.S.

The county retains the optional registration fee proceeds less \$1, which is remitted to the state for deposit in the Save the Manatee Trust Fund.<sup>6</sup> Any county that imposes the optional fee may establish, by interlocal agreement with one or more municipalities located in the county, a distribution formula for dividing the proceeds or for the use of the funds for boating-related projects located within the county and/or municipality

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

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

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

or municipalities.<sup>7</sup>

**Authorized Uses:**

The portion of the state fees returned to county governments are for the sole purposes of providing, maintaining, or operating recreational channel marking and other uniform waterway markers, public boat ramps, lifts, and hoists, marine railways, boat piers, docks, mooring buoys, and other public launching facilities; and removing derelict vessels, debris that specifically impede boat access, not including the dredging of channels, and vessels and floating structures deemed a hazard to public safety and health for failure to comply with s. 327.53, F.S.<sup>8</sup>

County governments shall demonstrate through an annual detailed accounting report of vessel registration revenues that the registration fees were spent as provided, and this report is to be provided to the Fish and Wildlife Conservation Commission no later than November 1<sup>st</sup> of each year. If a county's report is not provided to the Commission by January 1<sup>st</sup> of the year following the November 1<sup>st</sup> deadline, the county's tax collector may 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 are returned to the county. If not, the monies remain in the Trust Fund and may be appropriated for specified purposes.

The optional fee proceeds are expended for the patrol, regulation, and maintenance of the lakes, rivers, and waters and for other boating-related activities of such county or municipality.<sup>9</sup>

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2005-51	Boats, exemption for non-motored powered boats
92-88	Operation of commercial mullet vessels
90-60	Municipality's regulation of resident vessels

The full texts of these opinions are available via a searchable on-line database.<sup>10</sup> Local government officials seeking more clarification should review the opinion in its 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' fee revenues retained by county governments is available.<sup>11</sup>

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

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

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

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

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

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## **Communications Services Tax**

Chapter 202 and Section 337.401, Florida Statutes

### **Summary:**

The Communications Services Tax (CST) 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 CST and the local CST. 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 CST 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 4.92 percent and the gross receipts tax of 2.52 percent for a combined rate of 7.44 percent.<sup>1</sup> Direct-to-home satellite service is subject to the state tax of 9.07 percent and the gross receipts tax of 2.37 percent for a combined rate of 11.44 percent.<sup>2</sup>

### *Local Communications Services Tax:*

A county or municipality may authorize by ordinance the levy of a local CST.<sup>3</sup> 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.<sup>4</sup> In addition to the local CST, 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 CST, and the rate is determined in accordance with s. 202.20(3), F.S.<sup>5</sup>

### **General Law Amendments:**

Chapter 202-151, L.O.F., (SB 2514) amends s. 202.30(1), F.S., to require a dealer of communications services to remit taxes by electronic funds transfer (EFT) when the amount of tax paid in the prior state fiscal year was \$5,000 or more. This change becomes effective on January 1, 2023.

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

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

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

4. Section 202.19(2), F.S. See also the Florida Department of Revenue's discussion of Florida Communications Services Tax rates at <https://floridarevenue.com/taxes/taxesfees/Pages/cst.aspx>.

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

**Eligibility Requirements:**

County and municipal governments receive proceeds of the Florida CST. Counties, municipalities, and school boards may be eligible to receive proceeds of the local CST.

**Administrative Procedures:**

The CST, as imposed pursuant to Chapters 202 and 203, F.S., (i.e., the gross receipts tax on communications services) is paid by the purchaser and collected from the purchaser by the dealer of such services. Each dealer who makes retail sales of communications services adds the amount of applicable taxes to the price of services sold and states the taxes separately from the price of services on all invoices.<sup>6</sup> The Department of Revenue (DOR) administers the statewide collection of the state and local tax payments. Dealers who collect local CST notify the DOR of the method employed to accurately assign addresses to the appropriate taxing jurisdiction. The DOR maintains a database that provides the local taxing jurisdiction for all addresses in Florida. The database contains county and municipal names for every address and is based on information provided by the local taxing jurisdiction and updated at least once every six months.<sup>7</sup>

The amount of collected revenue is dependent on the jurisdiction's local CST rate. A county government's local CST is charged to those billable customers residing within the unincorporated area. A municipal government's local CST is charged to those billable customers residing within the incorporated area. The proceeds of each local CST levied by a county or municipality, less the DOR's costs of administration, is 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 are prorated among those taxing jurisdictions on the basis of the amount collected for a particular jurisdiction relative to the amount collected for all such jurisdictions.<sup>8</sup>

Any adoption, repeal, or change in the rate of a local CST imposed under s. 202.19, F.S., is effective with respect to taxable services included on bills that are dated on or after the January 1<sup>st</sup> subsequent to such adoption, repeal, or change. The local government must notify the DOR of the adoption, repeal, or change by the September 1<sup>st</sup> that immediately precedes the January 1<sup>st</sup> effective date.<sup>9</sup>

**Use of Public Rights-of-Way by Communications Services Providers:**

Section 337.401(3)-(9), F.S., governs the use of public rights-of-way by providers of communications services. It is the Legislature's intent that county and municipal governments treat providers of communications services in a nondiscriminatory and competitively neutral manner when imposing rules or regulations governing the placement or maintenance of communications facilities in the public roads or rights-of-way and take into account the distinct engineering, construction, operation, maintenance, public works and safety requirements of the provider's facilities when imposing such rules or regulations.

As of January 1, 2019, any county or municipality that elected to require permit fees from any provider of communications services that uses or occupies county or municipal roads or rights-of-way pursuant to former s. 337.401(3)(c) or (j), F.S. (2018), may continue to require and collect such fees. According to the DOR, only three local governments: the City of Bowling Green in Hardee County, Collier County, and Orange County,

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6. Section 202.16, F.S.

7. Section 202.22, F.S.

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

9. Section 202.21, F.S.

impose permit fees as of January 1, 2019.<sup>10</sup> However, a county or municipality that had not elected, as of January 1, 2019, to require such permit fees may not elect to impose them in the future.

**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.<sup>11</sup> The proceeds derived from the 4.92 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.<sup>12</sup>

The proceeds derived from the 9.07 percent state tax on direct-to-home satellite service are distributed pursuant to s. 202.18(2), F.S.<sup>13</sup> This provision specifies that 55.9 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 44.1 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 not to exceed 1 percent of total revenues, are distributed monthly to the appropriate jurisdictions. The proceeds of taxes imposed pursuant to s. 202.19(5), F.S., are distributed in the same manner as the local option sales taxes.<sup>14</sup>

**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) is used for the same purposes as the underlying local option sales tax imposed by the county or school board pursuant to s. 212.055, F.S.<sup>15</sup>

**Attorney General Opinions:**

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

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

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10. [http://floridarevenue.com/taxes/Documents/cst\\_rate\\_table.xlsx](http://floridarevenue.com/taxes/Documents/cst_rate_table.xlsx)

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

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

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

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

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

The full text of this opinion is available via a searchable on-line database.<sup>16</sup> Local government officials seeking more clarification should review the opinion in its 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.

**Local Tax Rates and Current Year's Revenues:**

The DOR maintains a list of historical, current, and upcoming local tax rates.<sup>17</sup> The table included in this section lists the estimated local CST distributions for local fiscal year ending 2023 as calculated by the DOR.

**Additional Detail:**

Compilations of communications services taxable sales within county unincorporated areas and municipal jurisdictions as well as local CST distributions to counties and municipalities by fiscal year, as compiled from DOR source data, can be found on the EDR's website.<sup>18</sup>

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

17. <http://floridarevenue.com/taxes/taxesfees/Pages/cst.aspx>

18. <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, 2023

Local Government	Estimated CST Base LFY 2022-23	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2021 Revenue Sharing Population	Per Capita Consumption (See Note 3)
<b>ALACHUA BOCC</b>	<b>\$ 74,111,978</b>	<b>6.90%</b>	<b>\$ 5,123,866</b>	<b>110,921</b>	<b>\$ 668</b>
Alachua	\$ 6,304,900	5.22%	\$ 332,359	10,756	\$ 586
Archer	\$ 664,572	5.22%	\$ 34,899	1,149	\$ 578
Gainesville	\$ 68,002,604	5.57%	\$ 3,817,837	143,223	\$ 475
Hawthorne	\$ 948,670	5.22%	\$ 49,600	1,468	\$ 646
High Springs	\$ 3,309,058	5.22%	\$ 173,552	6,499	\$ 509
La Crosse	\$ 410,592	3.42%	\$ 14,045	314	\$ 1,308
Micanopy	\$ 456,533	5.10%	\$ 23,309	654	\$ 698
Newberry	\$ 3,840,027	5.22%	\$ 201,804	7,693	\$ 499
Waldo	\$ 455,239	5.22%	\$ 23,946	861	\$ 529
<b>BAKER BOCC</b>	<b>\$ 6,086,571</b>	<b>1.84%</b>	<b>\$ 112,042</b>	<b>18,361</b>	<b>\$ 331</b>
Glen St. Mary	\$ 717,840	5.30%	\$ 38,068	476	\$ 1,508
Macclenny	\$ 4,760,075	6.02%	\$ 276,626	7,522	\$ 633
<b>BAY BOCC</b>	<b>\$ 44,266,618</b>	<b>1.84%</b>	<b>\$ 819,836</b>	<b>78,699</b>	<b>\$ 562</b>
Callaway	\$ 5,616,674	5.22%	\$ 295,787	13,081	\$ 429
Lynn Haven	\$ 10,229,888	5.22%	\$ 539,857	18,805	\$ 544
Mexico Beach	\$ 897,216	2.88%	\$ 26,105	1,037	\$ 865
Panama City	\$ 29,779,121	5.22%	\$ 1,561,125	34,621	\$ 860
Panama City Beach	\$ 20,340,132	5.22%	\$ 1,064,922	18,783	\$ 1,083
Parker	\$ 1,552,864	5.22%	\$ 81,909	4,027	\$ 386
Springfield	\$ 2,716,839	5.22%	\$ 143,346	8,109	\$ 335
<b>BRADFORD BOCC</b>	<b>\$ 5,011,667</b>	<b>0.64%</b>	<b>\$ 33,964</b>	<b>17,465</b>	<b>\$ 287</b>
Brooker	\$ 200,769	3.00%	\$ 6,030	327	\$ 614
Hampton	\$ 181,777	2.20%	\$ 4,000	436	\$ 417
Lawtey	\$ 287,224	1.10%	\$ 3,160	643	\$ 447
Starke	\$ 3,270,941	5.22%	\$ 171,940	5,789	\$ 565
<b>BREVARD BOCC</b>	<b>\$ 127,306,711</b>	<b>5.22%</b>	<b>\$ 6,667,435</b>	<b>226,002</b>	<b>\$ 563</b>
Cape Canaveral	\$ 6,938,246	5.22%	\$ 364,647	9,959	\$ 697
Cocoa	\$ 13,455,912	5.22%	\$ 706,203	19,653	\$ 685
Cocoa Beach	\$ 9,106,881	5.22%	\$ 478,995	11,346	\$ 803
Grant-Valkaria	\$ 2,369,109	5.22%	\$ 124,617	4,612	\$ 514
Indialantic	\$ 3,078,963	5.80%	\$ 179,550	3,003	\$ 1,025
Indian Harbour Beach	\$ 4,744,021	5.22%	\$ 249,456	9,017	\$ 526
Malabar	\$ 2,045,176	5.22%	\$ 107,457	2,993	\$ 683
Melbourne	\$ 68,648,591	5.93%	\$ 4,104,292	85,792	\$ 800
Melbourne Beach	\$ 2,689,657	5.22%	\$ 141,222	3,236	\$ 831
Melbourne Village	\$ 384,052	5.22%	\$ 20,120	695	\$ 553
Palm Bay	\$ 52,800,723	5.22%	\$ 2,784,721	122,765	\$ 430
Palm Shores	\$ 1,044,147	5.22%	\$ 55,164	1,203	\$ 868
Rockledge	\$ 19,387,152	5.22%	\$ 1,018,160	27,814	\$ 697
Satellite Beach	\$ 7,778,732	5.22%	\$ 408,658	11,332	\$ 686
Titusville	\$ 25,808,024	5.22%	\$ 1,356,758	49,013	\$ 527
West Melbourne	\$ 13,667,267	5.52%	\$ 760,084	28,142	\$ 486
<b>BROWARD BOCC</b>	<b>\$ 31,579,305</b>	<b>5.22%</b>	<b>\$ 1,648,440</b>	<b>17,032</b>	<b>\$ 1,854</b>
Coconut Creek	\$ 29,908,113	5.22%	\$ 1,573,210	57,871	\$ 517
Cooper City	\$ 14,973,102	5.22%	\$ 789,701	34,397	\$ 435
Coral Springs	\$ 63,049,916	5.22%	\$ 3,317,130	134,558	\$ 469
Dania Beach	\$ 19,071,349	5.32%	\$ 1,023,984	31,840	\$ 599
Davie	\$ 57,315,150	5.20%	\$ 3,005,923	106,158	\$ 540
Deerfield Beach	\$ 55,410,811	5.22%	\$ 2,919,898	87,106	\$ 636
Fort Lauderdale	\$ 210,153,401	5.22%	\$ 11,073,403	186,039	\$ 1,130
Hallandale Beach	\$ 23,459,350	5.22%	\$ 1,232,518	41,157	\$ 570
Hillsboro Beach	\$ 2,625,832	1.20%	\$ 31,781	1,986	\$ 1,322

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Hollywood	\$ 91,477,172	5.22%	\$ 4,812,574	153,854	\$ 595
Lauderdale-By-The-Sea	\$ 5,974,388	5.22%	\$ 315,635	36,647	\$ 163
Lauderdale Lakes	\$ 13,616,820	5.32%	\$ 734,069	6,203	\$ 2,195
Lauderhill	\$ 26,310,619	5.22%	\$ 1,387,656	74,538	\$ 353
Lazy Lake	\$ 547,353	0.60%	\$ 3,284	33	\$ 16,586
Lighthouse Point	\$ 8,862,034	6.22%	\$ 556,917	10,499	\$ 844
Margate	\$ 30,218,804	5.32%	\$ 1,639,892	58,714	\$ 515
Miramar	\$ 70,161,105	5.22%	\$ 3,693,416	136,007	\$ 516
North Lauderdale	\$ 13,623,973	5.22%	\$ 719,084	44,855	\$ 304
Oakland Park	\$ 23,845,996	5.42%	\$ 1,304,706	44,296	\$ 538
Parkland	\$ 22,282,126	5.22%	\$ 1,171,074	35,440	\$ 629
Pembroke Park	\$ 2,606,198	5.22%	\$ 141,661	6,222	\$ 419
Pembroke Pines	\$ 84,488,753	5.42%	\$ 4,612,107	170,671	\$ 495
Plantation	\$ 61,998,397	5.22%	\$ 3,258,628	92,628	\$ 669
Pompano Beach	\$ 76,509,851	5.22%	\$ 4,037,711	113,022	\$ 677
Sea Ranch Lakes	\$ 595,784	5.22%	\$ 31,440	535	\$ 1,114
Southwest Ranches	\$ 6,556,854	5.22%	\$ 343,973	7,675	\$ 854
Sunrise	\$ 57,438,654	5.22%	\$ 3,017,327	97,359	\$ 590
Tamarac	\$ 39,496,212	5.22%	\$ 2,015,483	72,509	\$ 545
West Park	\$ 4,197,921	5.22%	\$ 221,844	15,229	\$ 276
Weston	\$ 39,046,909	5.22%	\$ 2,053,409	68,305	\$ 572
Wilton Manors	\$ 9,829,620	5.62%	\$ 556,837	11,560	\$ 850
<b>CALHOUN BOCC</b>	<b>\$ 2,738,401</b>	<b>1.84%</b>	<b>\$ 50,465</b>	<b>9,494</b>	<b>\$ 288</b>
Altha	\$ 339,243	5.22%	\$ 17,730	494	\$ 687
Blountstown	\$ 1,343,844	5.22%	\$ 72,429	2,273	\$ 591
<b>CHARLOTTE BOCC</b>	<b>\$ 90,672,896</b>	<b>5.22%</b>	<b>\$ 4,757,494</b>	<b>169,965</b>	<b>\$ 533</b>
Punta Gorda	\$ 15,189,870	5.22%	\$ 798,847	19,639	\$ 773
<b>CITRUS BOCC</b>	<b>\$ 74,106,220</b>	<b>2.24%</b>	<b>\$ 1,674,250</b>	<b>144,337</b>	<b>\$ 513</b>
Crystal River	\$ 4,616,455	5.22%	\$ 242,120	3,429	\$ 1,346
Inverness	\$ 6,321,856	5.32%	\$ 338,172	7,765	\$ 814
<b>CLAY BOCC</b>	<b>\$ 91,671,115</b>	<b>5.92%</b>	<b>\$ 5,454,983</b>	<b>200,075</b>	<b>\$ 458</b>
Green Cove Springs	\$ 8,147,209	5.22%	\$ 427,075	9,959	\$ 818
Keystone Heights	\$ 1,833,862	5.22%	\$ 96,020	1,454	\$ 1,261
Orange Park	\$ 11,191,184	5.22%	\$ 588,736	9,126	\$ 1,226
Penney Farms	\$ 300,038	5.22%	\$ 15,667	826	\$ 363
<b>COLLIER BOCC</b>	<b>\$ 190,825,259</b>	<b>2.10%</b>	<b>\$ 4,024,998</b>	<b>347,031</b>	<b>\$ 550</b>
Everglades	\$ 433,065	3.90%	\$ 16,892	363	\$ 1,193
Marco Island	\$ 17,062,043	2.10%	\$ 362,841	16,086	\$ 1,061
Naples	\$ 59,835,279	5.22%	\$ 3,146,702	19,186	\$ 3,119
<b>COLUMBIA BOCC</b>	<b>\$ 21,481,082</b>	<b>5.22%</b>	<b>\$ 1,123,982</b>	<b>54,171</b>	<b>\$ 397</b>
Fort White	\$ 891,075	0.60%	\$ 5,348	631	\$ 1,412
Lake City	\$ 11,536,519	5.22%	\$ 606,389	12,104	\$ 953
<b>DESOTO BOCC</b>	<b>\$ 5,860,202</b>	<b>2.34%</b>	<b>\$ 138,343</b>	<b>24,293</b>	<b>\$ 241</b>
Arcadia	\$ 3,379,243	5.22%	\$ 178,935	7,479	\$ 452
<b>DIXIE BOCC</b>	<b>\$ 2,980,595</b>	<b>1.84%</b>	<b>\$ 54,944</b>	<b>13,410</b>	<b>\$ 222</b>
Cross City	\$ 821,029	2.50%	\$ 20,800	1,710	\$ 480
Horseshoe Beach	\$ 106,808	6.20%	\$ 6,627	166	\$ 643
<b>DUVAL - Jacksonville</b>	<b>\$ 591,519,922</b>	<b>5.22%</b>	<b>\$ 31,082,826</b>	<b>970,156</b>	<b>\$ 610</b>
Atlantic Beach	\$ 9,355,479	5.22%	\$ 491,853	13,519	\$ 692
Baldwin	\$ 802,514	6.22%	\$ 50,184	1,394	\$ 576
Jacksonville Beach	\$ 22,987,178	5.22%	\$ 1,211,266	24,075	\$ 955
Neptune Beach	\$ 4,994,233	5.22%	\$ 262,542	7,259	\$ 688

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<b>ESCAMBIA BOCC</b>	<b>\$ 118,573,272</b>	<b>1.84%</b>	<b>\$ 2,188,680</b>	<b>266,232</b>	<b>\$ 445</b>
Century	\$ 853,278	2.10%	\$ 18,225	1,732	\$ 493
Pensacola	\$ 58,082,256	5.22%	\$ 3,055,002	54,466	\$ 1,066
<b>FLAGLER BOCC</b>	<b>\$ 12,780,624</b>	<b>1.84%</b>	<b>\$ 235,706</b>	<b>17,677</b>	<b>\$ 723</b>
Beverly Beach	\$ 301,467	5.10%	\$ 15,476	479	\$ 629
Bunnell	\$ 2,643,720	5.75%	\$ 152,751	3,495	\$ 756
Flagler Beach (part)	\$ 3,845,798	5.10%	\$ 197,371	5,133	\$ 749
Marineland (part)	\$ 795,720	0.40%	\$ 3,187	12	\$ 66,310
Palm Coast	\$ 50,396,921	5.22%	\$ 2,648,290	92,866	\$ 543
<b>FRANKLIN BOCC</b>	<b>\$ 4,883,920</b>	<b>0.90%</b>	<b>\$ 44,232</b>	<b>7,446</b>	<b>\$ 656</b>
Apalachicola	\$ 1,743,757	3.60%	\$ 63,318	2,370	\$ 736
Carrabelle	\$ 940,185	5.82%	\$ 55,399	1,707	\$ 551
<b>GADSDEN BOCC</b>	<b>\$ 6,857,439</b>	<b>1.84%</b>	<b>\$ 126,467</b>	<b>24,357</b>	<b>\$ 282</b>
Chattahoochee	\$ 920,860	5.22%	\$ 48,671	1,976	\$ 466
Greensboro	\$ 226,362	5.12%	\$ 11,596	471	\$ 481
Gretna	\$ 444,052	4.02%	\$ 18,101	1,365	\$ 325
Havana	\$ 1,086,913	5.22%	\$ 57,312	1,777	\$ 612
Midway	\$ 1,706,152	3.70%	\$ 63,864	3,617	\$ 472
Quincy	\$ 4,788,700	5.22%	\$ 251,348	7,612	\$ 629
<b>GILCHRIST BOCC</b>	<b>\$ 4,039,758</b>	<b>1.84%</b>	<b>\$ 74,420</b>	<b>14,310</b>	<b>\$ 282</b>
Bell	\$ 373,733	4.50%	\$ 16,915	515	\$ 726
Fanning Springs (part)	\$ 382,801	5.62%	\$ 21,727	521	\$ 735
Trenton	\$ 759,259	5.22%	\$ 40,147	2,065	\$ 368
<b>GLADES BOCC</b>	<b>\$ 2,290,154</b>	<b>1.84%</b>	<b>\$ 42,428</b>	<b>9,618</b>	<b>\$ 238</b>
Moore Haven	\$ 985,862	1.20%	\$ 12,050	1,530	\$ 644
<b>GULF BOCC</b>	<b>\$ 4,713,594</b>	<b>1.84%</b>	<b>\$ 86,903</b>	<b>7,974</b>	<b>\$ 591</b>
Port St. Joe	\$ 2,610,884	5.22%	\$ 137,597	3,547	\$ 736
Wewahitchka	\$ 1,176,770	5.22%	\$ 62,021	2,124	\$ 554
<b>HAMILTON BOCC</b>	<b>\$ 1,883,047</b>	<b>0.30%</b>	<b>\$ 5,653</b>	<b>7,740</b>	<b>\$ 243</b>
Jasper	\$ 1,359,897	4.80%	\$ 65,989	2,594	\$ 524
Jennings	\$ 543,893	5.10%	\$ 27,755	749	\$ 726
White Springs	\$ 473,369	5.00%	\$ 23,700	762	\$ 621
<b>HARDEE BOCC</b>	<b>\$ 3,122,657</b>	<b>1.34%</b>	<b>\$ 41,883</b>	<b>14,689</b>	<b>\$ 213</b>
Bowling Green	\$ 661,564	5.10%	\$ 33,485	2,395	\$ 276
Wauchula	\$ 2,879,755	5.10%	\$ 147,906	4,872	\$ 591
Zolfo Springs	\$ 679,955	2.32%	\$ 16,049	1,734	\$ 392
<b>HENDRY BOCC</b>	<b>\$ 5,971,422</b>	<b>1.84%</b>	<b>\$ 111,724</b>	<b>28,153</b>	<b>\$ 212</b>
Clewiston	\$ 3,559,223	5.22%	\$ 187,666	7,368	\$ 483
LaBelle	\$ 3,668,427	4.22%	\$ 155,719	5,019	\$ 731
<b>HERNANDO BOCC</b>	<b>\$ 91,809,401</b>	<b>1.84%</b>	<b>\$ 1,714,401</b>	<b>186,988</b>	<b>\$ 491</b>
Brooksville	\$ 11,786,809	5.22%	\$ 618,405	9,165	\$ 1,286
<b>HIGHLANDS BOCC</b>	<b>\$ 30,042,667</b>	<b>1.84%</b>	<b>\$ 553,189</b>	<b>79,054</b>	<b>\$ 380</b>
Avon Park	\$ 4,244,688	5.22%	\$ 223,514	9,721	\$ 437
Lake Placid	\$ 2,471,449	5.22%	\$ 129,685	2,373	\$ 1,041
Sebring	\$ 7,928,724	5.22%	\$ 417,119	10,894	\$ 728
<b>HILLSBOROUGH BOCC</b>	<b>\$ 479,725,333</b>	<b>4.00%</b>	<b>\$ 19,330,008</b>	<b>1,031,247</b>	<b>\$ 465</b>
Plant City	\$ 19,696,066	5.72%	\$ 1,136,195	40,198	\$ 490
Tampa	\$ 323,545,847	5.22%	\$ 17,036,332	391,400	\$ 827
Temple Terrace	\$ 19,685,066	5.40%	\$ 1,069,151	27,005	\$ 729
<b>HOLMES BOCC</b>	<b>\$ 2,977,671</b>	<b>1.84%</b>	<b>\$ 54,879</b>	<b>14,531</b>	<b>\$ 205</b>
Bonifay	\$ 1,899,429	5.82%	\$ 111,484	2,783	\$ 683
Esto	\$ 71,958	0.80%	\$ 576	348	\$ 207

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Noma	\$ 98,811	0.10%	\$ 99	220	\$ 449
Ponce de Leon	\$ 198,116	2.70%	\$ 5,354	502	\$ 395
Westville	\$ 96,515	0.90%	\$ 870	275	\$ 351
<b>INDIAN RIVER BOCC</b>	<b>\$ 63,543,583</b>	<b>1.84%</b>	<b>\$ 1,177,500</b>	<b>110,240</b>	<b>\$ 576</b>
Fellsmere	\$ 2,199,181	5.22%	\$ 115,770	4,824	\$ 456
Indian River Shores	\$ 5,797,903	5.22%	\$ 303,470	4,264	\$ 1,360
Orchid	\$ 795,336	2.10%	\$ 16,880	518	\$ 1,535
Sebastian	\$ 15,571,969	5.22%	\$ 818,073	25,454	\$ 612
Vero Beach	\$ 24,397,717	5.12%	\$ 1,255,630	16,402	\$ 1,487
<b>JACKSON BOCC</b>	<b>\$ 8,681,102</b>	<b>1.84%</b>	<b>\$ 160,004</b>	<b>28,582</b>	<b>\$ 304</b>
Alford	\$ 262,048	1.50%	\$ 3,934	481	\$ 545
Bascom	\$ 44,502	1.32%	\$ 588	82	\$ 543
Campbellton	\$ 139,848	5.22%	\$ 7,314	193	\$ 725
Cottondale	\$ 503,086	5.22%	\$ 26,295	844	\$ 596
Graceville	\$ 1,668,028	5.22%	\$ 87,502	2,159	\$ 773
Grand Ridge	\$ 562,236	5.22%	\$ 29,407	882	\$ 637
Greenwood	\$ 356,626	5.22%	\$ 18,639	551	\$ 647
Jacob City	\$ 46,352	5.22%	\$ 2,429	219	\$ 212
Malone	\$ 289,005	5.22%	\$ 15,444	646	\$ 447
Marianna	\$ 4,076,639	5.22%	\$ 214,541	5,878	\$ 694
Sneads	\$ 902,631	5.22%	\$ 47,481	1,707	\$ 529
<b>JEFFERSON BOCC</b>	<b>\$ 4,041,071</b>	<b>1.14%</b>	<b>\$ 46,106</b>	<b>11,214</b>	<b>\$ 360</b>
Monticello	\$ 1,284,399	4.50%	\$ 58,299	2,623	\$ 490
<b>LAFAYETTE BOCC</b>	<b>\$ 1,458,810</b>	<b>1.84%</b>	<b>\$ 26,890</b>	<b>5,886</b>	<b>\$ 248</b>
Mayo	\$ 877,079	2.00%	\$ 17,735	1,064	\$ 824
<b>LAKE BOCC</b>	<b>\$ 74,627,151</b>	<b>1.94%</b>	<b>\$ 1,454,137</b>	<b>190,321</b>	<b>\$ 392</b>
Astatula	\$ 611,279	5.22%	\$ 32,363	1,945	\$ 314
Clermont	\$ 27,041,673	5.22%	\$ 1,423,115	44,687	\$ 605
Eustis	\$ 10,814,041	5.22%	\$ 568,776	23,414	\$ 462
Fruitland Park	\$ 5,072,412	5.22%	\$ 266,719	8,675	\$ 585
Groveland	\$ 8,213,851	5.22%	\$ 432,236	20,197	\$ 407
Howey-in-the-Hills	\$ 998,322	5.22%	\$ 52,347	1,680	\$ 594
Lady Lake	\$ 10,713,275	5.22%	\$ 562,624	16,045	\$ 668
Leesburg	\$ 16,879,208	5.22%	\$ 888,376	28,249	\$ 598
Mascotte	\$ 2,299,306	5.22%	\$ 120,140	7,321	\$ 314
Minneola	\$ 6,170,550	5.22%	\$ 324,839	15,038	\$ 410
Montverde	\$ 1,271,934	5.10%	\$ 65,321	1,693	\$ 751
Mount Dora	\$ 10,702,159	5.22%	\$ 562,831	16,688	\$ 641
Tavares	\$ 11,032,959	5.32%	\$ 590,803	19,604	\$ 563
Umatilla	\$ 2,406,199	5.22%	\$ 126,347	3,785	\$ 636
<b>LEE BOCC</b>	<b>\$ 196,250,271</b>	<b>3.61%</b>	<b>\$ 7,142,616</b>	<b>385,410</b>	<b>\$ 509</b>
Bonita Springs	\$ 37,046,247	3.61%	\$ 1,349,136	54,740	\$ 677
Cape Coral	\$ 104,558,923	5.22%	\$ 5,508,264	201,526	\$ 519
Estero	\$ 26,376,624	3.61%	\$ 958,502	37,213	\$ 709
Fort Myers	\$ 69,795,085	5.22%	\$ 3,666,087	91,519	\$ 763
Fort Myers Beach	\$ 10,723,546	5.22%	\$ 561,314	5,584	\$ 1,920
Sanibel	\$ 9,156,899	5.22%	\$ 480,668	6,443	\$ 1,421
<b>LEON BOCC</b>	<b>\$ 50,990,708</b>	<b>5.22%</b>	<b>\$ 2,668,395</b>	<b>97,550</b>	<b>\$ 523</b>
Tallahassee	\$ 112,235,923	6.10%	\$ 6,904,953	197,276	\$ 569
<b>LEVY BOCC</b>	<b>\$ 7,966,462</b>	<b>1.84%</b>	<b>\$ 147,742</b>	<b>33,494</b>	<b>\$ 238</b>
Bronson	\$ 616,598	2.50%	\$ 15,594	1,147	\$ 538
Cedar Key	\$ 514,153	2.10%	\$ 10,801	687	\$ 748



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Chiefland	\$ 1,666,511	5.22%	\$ 87,537	2,331	\$ 715
Fanning Springs (part)	\$ 73,215	5.62%	\$ 4,115	697	\$ 105
Inglis	\$ 726,399	5.22%	\$ 38,198	1,483	\$ 490
Otter Creek	\$ 129,408	0.70%	\$ 906	110	\$ 1,176
Williston	\$ 1,359,468	5.22%	\$ 71,612	3,041	\$ 447
Yankeetown	\$ 364,284	5.72%	\$ 20,860	587	\$ 621
<b>LIBERTY BOCC</b>	<b>\$ 1,900,409</b>	<b>0.60%</b>	<b>\$ 11,412</b>	<b>5,366</b>	<b>\$ 354</b>
Bristol	\$ 648,487	5.22%	\$ 33,887	954	\$ 680
<b>MADISON BOCC</b>	<b>\$ 3,533,857</b>	<b>1.84%</b>	<b>\$ 65,104</b>	<b>12,919</b>	<b>\$ 274</b>
Greenville	\$ 476,060	4.62%	\$ 22,007	741	\$ 642
Lee	\$ 318,900	5.22%	\$ 16,673	385	\$ 828
Madison	\$ 1,836,146	5.22%	\$ 97,125	2,977	\$ 617
<b>MANATEE BOCC</b>	<b>\$ 173,140,576</b>	<b>1.84%</b>	<b>\$ 3,199,201</b>	<b>333,677</b>	<b>\$ 519</b>
Anna Maria	\$ 2,268,517	5.22%	\$ 118,750	976	\$ 2,324
Bradenton	\$ 39,330,763	5.72%	\$ 2,266,466	56,406	\$ 697
Bradenton Beach	\$ 1,626,623	5.72%	\$ 93,472	900	\$ 1,807
Holmes Beach	\$ 4,468,351	5.22%	\$ 234,184	3,017	\$ 1,481
Longboat Key (part)	\$ 4,277,616	5.22%	\$ 224,959	2,757	\$ 1,552
Palmetto	\$ 6,832,747	5.42%	\$ 373,627	13,351	\$ 512
<b>MARION BOCC</b>	<b>\$ 127,691,877</b>	<b>1.735%</b>	<b>\$ 2,218,116</b>	<b>304,516</b>	<b>\$ 419</b>
Bellevue	\$ 4,206,057	5.12%	\$ 216,497	5,603	\$ 751
Dunnellon	\$ 2,882,428	5.22%	\$ 151,705	1,934	\$ 1,490
McIntosh	\$ 468,444	5.22%	\$ 24,483	462	\$ 1,014
Ocala	\$ 54,756,671	5.22%	\$ 2,874,743	64,020	\$ 855
Reddick	\$ 251,151	1.30%	\$ 3,268	461	\$ 545
<b>MARTIN BOCC</b>	<b>\$ 81,799,805</b>	<b>1.84%</b>	<b>\$ 1,516,536</b>	<b>129,621</b>	<b>\$ 631</b>
Indiantown	\$ 1,251,799	5.22%	\$ 66,503	6,580	\$ 190
Jupiter Island	\$ 2,113,343	5.22%	\$ 110,337	800	\$ 2,642
Ocean Breeze	\$ 159,507	2.20%	\$ 3,509	325	\$ 491
Sewall's Point	\$ 1,552,500	3.12%	\$ 48,863	1,997	\$ 777
Stuart	\$ 22,529,260	5.22%	\$ 1,185,757	17,664	\$ 1,275
<b>MIAMI-DADE BOCC</b>	<b>\$ 507,923,620</b>	<b>5.22%</b>	<b>\$ 26,761,012</b>	<b>1,191,683</b>	<b>\$ 426</b>
Aventura	\$ 35,041,672	5.20%	\$ 1,833,391	40,371	\$ 868
Bal Harbour	\$ 5,051,585	5.22%	\$ 264,382	3,084	\$ 1,638
Bay Harbor Islands	\$ 3,238,362	5.22%	\$ 170,312	5,975	\$ 542
Biscayne Park	\$ 1,321,746	5.22%	\$ 70,899	3,119	\$ 424
Coral Gables	\$ 52,617,022	5.22%	\$ 2,760,662	50,193	\$ 1,048
Cutler Bay	\$ 19,256,516	5.22%	\$ 1,012,137	45,478	\$ 423
Doral	\$ 71,214,077	5.22%	\$ 3,743,303	80,703	\$ 882
El Portal	\$ 735,062	5.60%	\$ 41,660	1,991	\$ 369
Florida City	\$ 3,737,649	5.42%	\$ 204,783	13,857	\$ 270
Golden Beach	\$ 1,053,338	2.12%	\$ 22,334	955	\$ 1,103
Hialeah	\$ 81,217,699	5.87%	\$ 4,825,175	225,493	\$ 360
Hialeah Gardens	\$ 6,066,785	5.22%	\$ 322,195	23,055	\$ 263
Homestead	\$ 30,848,073	5.42%	\$ 1,686,004	81,092	\$ 380
Indian Creek	\$ 376,622	0.70%	\$ 2,636	84	\$ 4,484
Key Biscayne	\$ 13,339,794	5.22%	\$ 699,154	14,815	\$ 900
Medley	\$ 9,219,098	6.22%	\$ 578,986	1,047	\$ 8,805
Miami	\$ 397,880,969	5.22%	\$ 20,933,493	447,094	\$ 890
Miami Beach	\$ 70,580,175	5.22%	\$ 3,710,651	82,785	\$ 853
Miami Gardens	\$ 40,370,212	5.22%	\$ 2,128,922	112,508	\$ 359
Miami Lakes	\$ 17,621,964	5.22%	\$ 927,867	30,857	\$ 571

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2023

Local Government	Estimated CST Base LFY 2022-23	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2021 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Miami Shores	\$ 8,223,046	5.72%	\$ 474,277	11,548	\$ 712
Miami Springs	\$ 7,562,391	5.22%	\$ 399,310	13,851	\$ 546
North Bay Village	\$ 3,876,826	4.90%	\$ 191,421	8,211	\$ 472
North Miami	\$ 19,533,147	5.22%	\$ 1,033,046	60,175	\$ 325
North Miami Beach	\$ 33,729,978	5.22%	\$ 1,774,971	43,749	\$ 771
Opa-locka	\$ 10,425,057	5.22%	\$ 547,444	16,570	\$ 629
Palmetto Bay	\$ 16,071,620	5.22%	\$ 844,470	24,499	\$ 656
Pinecrest	\$ 16,689,421	5.52%	\$ 926,535	18,419	\$ 906
South Miami	\$ 7,337,623	5.22%	\$ 388,077	12,071	\$ 608
Sunny Isles Beach	\$ 14,365,660	5.22%	\$ 755,489	22,655	\$ 634
Surfside	\$ 3,528,096	5.22%	\$ 189,175	5,593	\$ 631
Sweetwater	\$ 6,855,539	5.22%	\$ 361,456	19,941	\$ 344
Virginia Gardens	\$ 1,023,366	5.22%	\$ 54,128	2,371	\$ 432
West Miami	\$ 2,986,904	5.22%	\$ 158,527	7,275	\$ 411
<b>MONROE BOCC</b>	<b>\$ 32,829,526</b>	<b>1.64%</b>	<b>\$ 541,841</b>	<b>38,689</b>	<b>\$ 849</b>
Islamorada	\$ 4,296,437	5.22%	\$ 226,354	7,116	\$ 604
Key Colony Beach	\$ 1,259,825	5.10%	\$ 64,358	793	\$ 1,589
Key West	\$ 25,764,639	5.22%	\$ 1,350,445	26,686	\$ 965
Layton	\$ -	0.00%	\$ -	211	\$ -
Marathon	\$ 11,399,381	5.22%	\$ 597,203	9,915	\$ 1,150
<b>NASSAU BOCC</b>	<b>\$ 38,045,332</b>	<b>1.84%</b>	<b>\$ 702,771</b>	<b>75,285</b>	<b>\$ 505</b>
Callahan	\$ 2,942,263	4.50%	\$ 132,659	1,609	\$ 1,829
Fernandina Beach	\$ 15,708,952	5.12%	\$ 807,453	13,051	\$ 1,204
Hilliard	\$ 1,844,511	5.22%	\$ 96,881	3,047	\$ 605
<b>OKALOOSA BOCC</b>	<b>\$ 64,387,880</b>	<b>2.30%</b>	<b>\$ 1,487,965</b>	<b>122,720</b>	<b>\$ 525</b>
Cinco Bayou	\$ 352,243	5.12%	\$ 18,251	457	\$ 771
Crestview	\$ 16,226,411	5.22%	\$ 852,646	27,369	\$ 593
Destin	\$ 18,209,351	5.22%	\$ 956,431	14,217	\$ 1,281
Fort Walton Beach	\$ 19,295,953	5.62%	\$ 1,091,554	20,948	\$ 921
Laurel Hill	\$ 331,170	2.80%	\$ 9,284	624	\$ 531
Mary Esther	\$ 5,573,495	5.02%	\$ 282,621	4,027	\$ 1,384
Niceville	\$ 12,769,007	5.50%	\$ 706,450	16,043	\$ 796
Shalimar	\$ 1,953,039	5.00%	\$ 97,761	763	\$ 2,560
Valparaiso	\$ 2,395,123	5.22%	\$ 126,226	4,793	\$ 500
<b>OKEECHOBEE BOCC</b>	<b>\$ 9,960,549</b>	<b>0.80%</b>	<b>\$ 80,285</b>	<b>31,893</b>	<b>\$ 312</b>
Okeechobee	\$ 4,395,860	5.10%	\$ 225,604	5,284	\$ 832
<b>ORANGE BOCC</b>	<b>\$ 374,580,040</b>	<b>4.98%</b>	<b>\$ 18,783,695</b>	<b>919,744</b>	<b>\$ 407</b>
Apopka	\$ 29,987,701	6.12%	\$ 1,847,676	56,727	\$ 529
Bay Lake	\$ -	0.00%	\$ -	29	\$ -
Belle Isle	\$ 3,709,732	5.22%	\$ 197,316	7,027	\$ 528
Eatonville	\$ 1,903,628	5.22%	\$ 99,907	2,344	\$ 812
Edgewood	\$ 1,727,052	5.22%	\$ 91,643	2,683	\$ 644
Lake Buena Vista	\$ -	0.00%	\$ -	24	\$ -
Maitland	\$ 18,025,049	5.22%	\$ 949,221	19,545	\$ 922
Oakland	\$ 1,663,164	5.22%	\$ 87,913	3,898	\$ 427
Ocoee	\$ 20,975,929	5.22%	\$ 1,105,534	48,278	\$ 434
Orlando	\$ 278,885,475	5.22%	\$ 14,700,632	314,088	\$ 888
Windermere	\$ 7,325,332	5.22%	\$ 384,033	3,051	\$ 2,401
Winter Garden	\$ 25,678,213	5.22%	\$ 1,351,189	47,478	\$ 541
Winter Park	\$ 31,826,411	5.72%	\$ 1,844,578	30,021	\$ 1,060
<b>OSCEOLA BOCC</b>	<b>\$ 112,245,379</b>	<b>5.22%</b>	<b>\$ 5,882,008</b>	<b>264,314</b>	<b>\$ 425</b>
Kissimmee	\$ 40,399,960	5.22%	\$ 2,126,866	80,824	\$ 500

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2023

Local Government	Estimated CST Base LFY 2022-23	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2021 Revenue Sharing Population	Per Capita Consumption (See Note 3)
St. Cloud	\$ 20,226,515	5.10%	\$ 1,042,573	61,033	\$ 331
<b>PALM BEACH BOCC</b>	<b>\$ 353,608,741</b>	<b>5.72%</b>	<b>\$ 20,261,129</b>	<b>652,866</b>	<b>\$ 542</b>
Atlantis	\$ 2,900,576	5.10%	\$ 148,348	2,145	\$ 1,352
Belle Glade	\$ 5,283,622	5.12%	\$ 274,169	16,893	\$ 313
Boca Raton	\$ 148,107,625	5.42%	\$ 8,087,712	98,046	\$ 1,511
Boynton Beach	\$ 54,368,051	5.22%	\$ 2,861,122	81,011	\$ 671
Briny Breezes	\$ 130,555	5.22%	\$ 6,823	499	\$ 262
Cloud Lake	\$ 165,735	2.32%	\$ 3,866	136	\$ 1,219
Delray Beach	\$ 60,807,983	5.22%	\$ 3,199,405	66,948	\$ 908
Glen Ridge	\$ 138,259	5.22%	\$ 7,225	217	\$ 637
Golf	\$ 648,852	5.22%	\$ 34,531	257	\$ 2,525
Greenacres	\$ 23,463,663	6.44%	\$ 1,521,057	44,549	\$ 527
Gulf Stream	\$ 1,032,953	5.22%	\$ 56,008	949	\$ 1,088
Haverhill	\$ 1,147,765	2.60%	\$ 30,787	2,193	\$ 523
Highland Beach	\$ 4,876,486	5.22%	\$ 262,015	4,300	\$ 1,134
Hypoluxo	\$ 2,253,928	5.92%	\$ 134,002	2,686	\$ 839
Juno Beach	\$ 4,644,837	5.22%	\$ 243,364	3,862	\$ 1,203
Jupiter	\$ 48,840,495	5.22%	\$ 2,567,261	61,121	\$ 799
Jupiter Inlet Colony	\$ 414,229	5.22%	\$ 21,650	403	\$ 1,028
Lake Clarke Shores	\$ 2,000,133	5.22%	\$ 105,111	3,562	\$ 562
Lake Park	\$ 5,224,064	5.32%	\$ 280,459	9,039	\$ 578
Lake Worth	\$ 17,728,980	5.22%	\$ 933,795	42,572	\$ 416
Lantana	\$ 4,548,188	5.42%	\$ 249,478	11,558	\$ 394
Loxahatchee Groves	\$ 1,821,846	5.22%	\$ 95,595	3,379	\$ 539
Manalapan	\$ 952,878	1.60%	\$ 20,442	419	\$ 2,274
Mangonia Park	\$ 1,450,095	5.62%	\$ 82,578	2,142	\$ 677
North Palm Beach	\$ 13,721,292	5.22%	\$ 719,753	13,167	\$ 1,042
Ocean Ridge	\$ 2,146,330	2.00%	\$ 43,207	1,828	\$ 1,174
Pahokee	\$ 1,408,224	5.22%	\$ 73,530	5,238	\$ 269
Palm Beach	\$ 22,113,844	5.22%	\$ 1,157,219	9,253	\$ 2,390
Palm Beach Gardens	\$ 60,849,037	3.50%	\$ 2,142,626	59,755	\$ 1,018
Palm Beach Shores	\$ 1,419,402	5.52%	\$ 78,593	1,330	\$ 1,067
Palm Springs	\$ 10,085,974	5.32%	\$ 541,565	26,904	\$ 375
Riviera Beach	\$ 22,058,469	5.22%	\$ 1,160,061	38,125	\$ 579
Royal Palm Beach	\$ 18,693,564	5.22%	\$ 984,226	39,144	\$ 478
South Bay	\$ 1,029,338	5.10%	\$ 53,347	2,982	\$ 345
South Palm Beach	\$ 1,537,748	5.60%	\$ 86,390	1,472	\$ 1,045
Tequesta	\$ 6,534,073	5.22%	\$ 342,576	6,152	\$ 1,062
Wellington	\$ 37,432,209	5.22%	\$ 1,970,467	61,768	\$ 606
West Palm Beach	\$ 95,067,610	5.42%	\$ 5,185,101	119,081	\$ 798
Westlake	\$ 1,013,622	5.22%	\$ 53,152	1,757	\$ 577
<b>PASCO BOCC</b>	<b>\$ 244,725,996</b>	<b>1.84%</b>	<b>\$ 4,546,930</b>	<b>526,278</b>	<b>\$ 465</b>
Dade City	\$ 4,612,832	5.22%	\$ 242,290	7,549	\$ 611
New Port Richey	\$ 15,362,930	5.62%	\$ 870,183	16,812	\$ 914
Port Richey	\$ 3,694,443	5.10%	\$ 189,380	3,185	\$ 1,160
St. Leo	\$ 278,440	5.22%	\$ 14,773	2,363	\$ 118
San Antonio	\$ 1,428,839	0.80%	\$ 11,592	1,297	\$ 1,102
Zephyrhills	\$ 13,153,738	5.52%	\$ 730,081	17,790	\$ 739
<b>PINELLAS BOCC</b>	<b>\$ 157,263,138</b>	<b>5.22%</b>	<b>\$ 8,256,262</b>	<b>275,474</b>	<b>\$ 571</b>
Belleair	\$ 3,077,210	5.22%	\$ 162,640	4,324	\$ 712
Belleair Beach	\$ 925,592	6.00%	\$ 55,893	1,632	\$ 567
Belleair Bluffs	\$ 893,878	5.22%	\$ 47,213	2,317	\$ 386

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2023

Local Government	Estimated CST Base LFY 2022-23	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2021 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Belleair Shore	\$ 113,765	2.40%	\$ 2,748	74	\$ 1,537
Clearwater	\$ 82,362,189	5.12%	\$ 4,259,497	117,826	\$ 699
Dunedin	\$ 24,083,271	5.32%	\$ 1,289,906	36,112	\$ 667
Gulfport	\$ 7,242,831	6.12%	\$ 446,675	11,777	\$ 615
Indian Rocks Beach	\$ 3,566,825	2.30%	\$ 82,762	3,696	\$ 965
Indian Shores	\$ 1,772,336	5.22%	\$ 92,844	1,193	\$ 1,486
Kenneth City	\$ 1,718,539	5.10%	\$ 88,736	5,034	\$ 341
Largo	\$ 49,438,652	5.62%	\$ 2,801,128	83,084	\$ 595
Madeira Beach	\$ 4,380,198	5.72%	\$ 251,928	3,886	\$ 1,127
North Redington Beach	\$ 1,357,041	5.12%	\$ 69,790	1,493	\$ 909
Oldsmar	\$ 12,517,282	5.82%	\$ 734,820	14,905	\$ 840
Pinellas Park	\$ 28,771,535	5.40%	\$ 1,564,235	54,241	\$ 530
Redington Beach	\$ 913,779	5.40%	\$ 49,480	1,372	\$ 666
Redington Shores	\$ 1,530,993	5.22%	\$ 80,022	2,180	\$ 702
Safety Harbor	\$ 10,984,076	6.52%	\$ 720,867	17,108	\$ 642
St. Petersburg	\$ 159,211,683	5.62%	\$ 9,030,639	260,453	\$ 611
St. Pete Beach	\$ 7,994,191	5.70%	\$ 458,778	8,867	\$ 902
Seminole	\$ 12,064,528	5.22%	\$ 636,201	19,367	\$ 623
South Pasadena	\$ 2,975,607	5.72%	\$ 171,344	5,359	\$ 555
Tarpon Springs	\$ 15,847,482	5.72%	\$ 913,202	25,359	\$ 625
Treasure Island	\$ 5,080,827	5.22%	\$ 266,692	6,570	\$ 773
<b>POLK BOCC</b>	<b>\$ 185,282,916</b>	<b>5.22%</b>	<b>\$ 9,705,788</b>	<b>452,781</b>	<b>\$ 409</b>
Auburndale	\$ 9,247,370	5.22%	\$ 486,060	16,539	\$ 559
Bartow	\$ 8,941,423	6.12%	\$ 551,711	19,406	\$ 461
Davenport	\$ 8,491,409	3.52%	\$ 300,407	10,611	\$ 800
Dundee	\$ 2,688,320	5.72%	\$ 154,713	5,557	\$ 484
Eagle Lake	\$ 1,456,262	5.42%	\$ 79,475	3,197	\$ 456
Fort Meade	\$ 2,069,598	5.32%	\$ 111,251	5,107	\$ 405
Frostproof	\$ 1,782,089	5.32%	\$ 95,437	2,944	\$ 605
Haines City	\$ 13,194,328	5.22%	\$ 693,516	29,182	\$ 452
Highland Park	\$ -	0.00%	\$ -	252	\$ -
Hillcrest Heights	\$ 90,739	1.10%	\$ 999	249	\$ 364
Lake Alfred	\$ 2,848,043	5.22%	\$ 149,789	6,573	\$ 433
Lake Hamilton	\$ 554,140	3.72%	\$ 20,863	1,568	\$ 353
Lake Wales	\$ 9,534,493	5.22%	\$ 501,308	17,001	\$ 561
Lakeland	\$ 74,650,056	6.43%	\$ 4,815,600	116,421	\$ 641
Mulberry	\$ 3,200,425	5.22%	\$ 168,103	4,011	\$ 798
Polk City	\$ 4,934,968	5.22%	\$ 258,131	2,902	\$ 1,701
Winter Haven	\$ 36,647,693	6.32%	\$ 2,326,571	51,138	\$ 717
<b>PUTNAM BOCC</b>	<b>\$ 20,376,757</b>	<b>1.84%</b>	<b>\$ 375,303</b>	<b>58,246</b>	<b>\$ 350</b>
Crescent City	\$ 1,095,176	5.10%	\$ 56,123	1,662	\$ 659
Interlachen	\$ 1,827,576	5.22%	\$ 95,672	1,443	\$ 1,267
Palatka	\$ 6,450,761	5.22%	\$ 338,915	10,468	\$ 616
Pomona Park	\$ 500,740	5.22%	\$ 26,157	781	\$ 641
Welaka	\$ 650,656	5.22%	\$ 33,979	719	\$ 905
<b>ST. JOHNS BOCC</b>	<b>\$ 161,455,457</b>	<b>1.84%</b>	<b>\$ 2,989,572</b>	<b>263,539</b>	<b>\$ 613</b>
Hastings	\$ -	0.00%	\$ -	-	\$ -
Marineland (part)	\$ 520,813	0.40%	\$ 2,083	3	\$ 173,604
St. Augustine	\$ 17,841,467	5.22%	\$ 936,356	14,976	\$ 1,191
St. Augustine Beach	\$ 7,144,705	5.22%	\$ 374,744	6,888	\$ 1,037
<b>ST. LUCIE BOCC</b>	<b>\$ 43,858,783</b>	<b>1.84%</b>	<b>\$ 813,822</b>	<b>76,566</b>	<b>\$ 573</b>
Fort Pierce	\$ 27,173,615	5.22%	\$ 1,428,497	48,257	\$ 563

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2023

Local Government	Estimated CST Base LFY 2022-23	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2021 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Port St. Lucie	\$ 109,648,179	5.22%	\$ 5,772,115	214,514	\$ 511
St. Lucie Village	\$ 353,444	1.60%	\$ 5,663	611	\$ 578
<b>SANTA ROSA BOCC</b>	<b>\$ 70,853,553</b>	<b>1.58%</b>	<b>\$ 1,133,631</b>	<b>170,455</b>	<b>\$ 416</b>
Gulf Breeze	\$ 8,377,701	5.22%	\$ 439,490	6,359	\$ 1,317
Jay	\$ 591,085	5.10%	\$ 30,147	547	\$ 1,081
Milton	\$ 8,079,043	5.82%	\$ 474,154	10,160	\$ 795
<b>SARASOTA BOCC</b>	<b>\$ 180,176,216</b>	<b>4.82%</b>	<b>\$ 8,722,841</b>	<b>277,126</b>	<b>\$ 650</b>
Longboat Key (part)	\$ 6,474,192	5.22%	\$ 337,953	4,762	\$ 1,360
North Port	\$ 36,323,453	5.72%	\$ 2,092,596	78,129	\$ 465
Sarasota	\$ 62,542,090	5.32%	\$ 3,363,795	55,380	\$ 1,129
Venice	\$ 29,180,691	5.22%	\$ 1,529,263	26,105	\$ 1,118
<b>SEMINOLE BOCC</b>	<b>\$ 109,463,304</b>	<b>5.12%</b>	<b>\$ 5,674,432</b>	<b>227,792</b>	<b>\$ 481</b>
Altamonte Springs	\$ 30,962,994	5.94%	\$ 1,853,234	46,735	\$ 663
Casselberry	\$ 14,356,096	5.42%	\$ 785,191	29,566	\$ 486
Lake Mary	\$ 22,320,953	5.22%	\$ 1,098,143	16,867	\$ 1,323
Longwood	\$ 12,809,805	5.52%	\$ 714,410	15,496	\$ 827
Oviedo	\$ 16,902,649	5.56%	\$ 950,994	40,073	\$ 422
Sanford	\$ 33,389,101	7.00%	\$ 2,356,794	62,086	\$ 538
Winter Springs	\$ 22,849,375	5.92%	\$ 1,361,539	38,767	\$ 589
<b>SUMTER BOCC</b>	<b>\$ 72,475,981</b>	<b>1.84%</b>	<b>\$ 1,342,055</b>	<b>101,547</b>	<b>\$ 714</b>
Bushnell	\$ 2,183,150	5.12%	\$ 112,736	3,265	\$ 669
Center Hill	\$ 423,610	5.22%	\$ 22,369	849	\$ 499
Coleman	\$ 457,928	5.22%	\$ 23,911	642	\$ 713
Webster	\$ 865,911	5.22%	\$ 45,416	794	\$ 1,091
Wildwood	\$ 9,662,601	5.22%	\$ 506,233	20,927	\$ 462
<b>SUWANNEE BOCC</b>	<b>\$ 10,476,543</b>	<b>1.84%</b>	<b>\$ 193,066</b>	<b>34,576</b>	<b>\$ 303</b>
Branford	\$ 1,269,757	4.60%	\$ 58,460	724	\$ 1,754
Live Oak	\$ 5,194,696	5.60%	\$ 292,447	6,794	\$ 765
<b>TAYLOR BOCC</b>	<b>\$ 4,697,331</b>	<b>1.84%</b>	<b>\$ 86,536</b>	<b>12,802</b>	<b>\$ 367</b>
Perry	\$ 4,168,858	5.62%	\$ 235,835	6,910	\$ 603
<b>UNION BOCC</b>	<b>\$ 2,412,882</b>	<b>1.84%</b>	<b>\$ 44,455</b>	<b>8,912</b>	<b>\$ 271</b>
Lake Butler	\$ 1,468,158	5.10%	\$ 75,241	2,017	\$ 728
Raiford	\$ 354,760	5.22%	\$ 18,528	231	\$ 1,536
Worthington Springs	\$ 73,739	5.00%	\$ 3,690	405	\$ 182
<b>VOLUSIA BOCC</b>	<b>\$ 61,864,733</b>	<b>5.22%</b>	<b>\$ 3,239,608</b>	<b>114,820</b>	<b>\$ 539</b>
Daytona Beach	\$ 52,338,353	5.22%	\$ 2,745,004	74,086	\$ 706
Daytona Beach Shores	\$ 4,269,651	5.22%	\$ 223,904	5,259	\$ 812
DeBary	\$ 11,932,168	5.22%	\$ 627,947	23,014	\$ 518
DeLand	\$ 17,625,351	5.22%	\$ 928,282	38,342	\$ 460
Deltona	\$ 33,397,365	6.22%	\$ 2,102,039	94,953	\$ 352
Edgewater	\$ 11,358,344	5.22%	\$ 597,548	23,323	\$ 487
Flagler Beach (part)	\$ 74,332	5.10%	\$ 3,791	72	\$ 1,032
Holly Hill	\$ 7,272,329	5.22%	\$ 382,278	12,971	\$ 561
Lake Helen	\$ 1,550,837	5.22%	\$ 81,514	2,913	\$ 532
New Smyrna Beach	\$ 24,141,126	5.22%	\$ 1,266,210	30,975	\$ 779
Oak Hill	\$ 1,132,937	5.22%	\$ 59,585	2,029	\$ 558
Orange City	\$ 8,335,041	5.22%	\$ 438,235	13,483	\$ 618
Ormond Beach	\$ 32,964,041	5.22%	\$ 1,731,399	44,041	\$ 748
Pierson	\$ 691,470	5.10%	\$ 35,700	1,547	\$ 447
Ponce Inlet	\$ 3,276,714	5.42%	\$ 178,276	3,382	\$ 969
Port Orange	\$ 33,271,321	5.22%	\$ 1,749,908	63,275	\$ 526
South Daytona	\$ 8,123,352	5.72%	\$ 468,032	13,140	\$ 618

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2023

Local Government	Estimated CST Base LFY 2022-23	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2021 Revenue Sharing Population	Per Capita Consumption (See Note 3)
<b>WAKULLA BOCC</b>	<b>\$ 11,640,752</b>	<b>5.22%</b>	<b>\$ 610,252</b>	<b>31,095</b>	<b>\$ 374</b>
St. Marks	\$ 217,880	5.10%	\$ 11,116	282	\$ 773
Sopchoppy	\$ 310,890	1.20%	\$ 3,733	431	\$ 721
<b>WALTON BOCC</b>	<b>\$ 51,330,752</b>	<b>0.70%</b>	<b>\$ 360,550</b>	<b>62,887</b>	<b>\$ 816</b>
DeFuniak Springs	\$ 4,379,365	4.82%	\$ 212,425	5,914	\$ 741
Freeport	\$ 3,646,365	1.30%	\$ 47,743	7,320	\$ 498
Paxton	\$ 239,983	2.60%	\$ 6,243	556	\$ 432
<b>WASHINGTON BOCC</b>	<b>\$ 4,331,857</b>	<b>1.84%</b>	<b>\$ 79,809</b>	<b>18,267</b>	<b>\$ 237</b>
Caryville	\$ 105,710	5.22%	\$ 5,521	290	\$ 365
Chipley	\$ 2,105,726	5.42%	\$ 115,093	3,631	\$ 580
Ebro	\$ 81,456	0.60%	\$ 490	242	\$ 337
Vernon	\$ 402,078	5.40%	\$ 21,827	756	\$ 532
Wausau	\$ 72,664	5.22%	\$ 3,802	385	\$ 189
<b>STATEWIDE TOTALS</b>	<b>\$ 12,553,634,130</b>		<b>\$ 589,722,596</b>	<b>21,802,278</b>	<b>\$ 576</b>

Notes:

1. 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 2018 will affect 5 months in LFY 2022-23. Adjustments that started in 2022 will affect 7 months in LFY 2022-23.
2. The estimate does not include administrative fees or revenues generated from county surtax conversion factors.
3. The City of Westlake in Palm Beach County was incorporated as of June 20, 2016. The Village of Indiantown in Martin County was incorporated as of December 31, 2017. The Town of Hastings in St. Johns County was dissolved as of February 28, 2018 and is no longer incorporated. The City of Weeki Wachee in Hernando County was dissolved as of June 9, 2020 and is no longer incorporated.
4. The per capita consumption figures are calculated by dividing each jurisdiction's Estimated Communications Services Tax Base figure by its respective 2021 revenue sharing population figure. The revenue sharing population estimates reflect those certified to the Department of Revenue by the Executive Office of the Governor in June 2022.
5. More detailed CST information may also be found through the Local Government CST Information Sharing System at <https://taxapps.floridarevenue.com/cstinfosharing/>

## 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. During the 2022-23 state fiscal year, the three counties levying a convention development tax will realize an estimated \$162.6 million in revenue, and no revenues will go unrealized because all three counties are levying their respective taxes at the maximum rate.

### General Law Amendments:

There were no general law amendments resulting from the 2022 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 is 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. This policy gives priority to bookings in accordance with the minimum number of hotel rooms to be utilized in connection with such bookings or with the impact of such bookings on the amount of tax generated.<sup>1</sup>

### Administrative Procedures:

The convention development tax on transient rentals applies 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 is 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 keeps 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 promulgates such rules and publishes the forms to enforce these taxes.<sup>2</sup>

A county may exempt itself from the requirements that the tax be administered by the DOR according to ch. 212, F.S., if the county adopts an ordinance providing for local collection and administration of the tax. A

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

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

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 also adopts an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the DOR.<sup>3</sup>

**Reporting Requirements:**

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

**Distribution of Proceeds:**

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

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2002-34	Convention development tax, taxability of boat slips
98-34	Convention development tax, rental proceeds
97-64	Tourist development tax/convention development tax
88-37	Local option tourist development tax
83-71	Authority of Department of Revenue to collect taxes

The full texts of these opinions are available via a searchable on-line database.<sup>5</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Tax Rates 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.

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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 may 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. During the 2022-23 state fiscal year, Duval County will realize an estimated \$10.9 million in revenue, and no revenues will go unrealized because the county is levying the tax at the maximum rate.

### **Counties Eligible to Levy:**

A county operating under a government consolidated with one or more municipalities in the county (i.e., currently Duval County) is eligible to levy this tax.

### **Authorized Uses of Proceeds:**

The tax proceeds and any accrued interest are used in any of the following manners; however, the authorized use described in #1 below applies 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 is levied pursuant to an ordinance enacted by the county's governing body. During the 2022-23 state fiscal year, Miami-Dade County will realize an estimated \$135 million in revenue, and no revenues will go unrealized because the county is levying the tax at the maximum rate.

Prior to the county enacting an ordinance imposing the levy, the county notifies 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 designate or appoint an authority that has the power to approve the concept, location, program, and design of the facilities or improvements to be developed. In addition, such authority administers and disburses 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 is 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:**

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, are used in the following manner.

1. Two-thirds of the proceeds are used to extend, enlarge, and improve the largest existing publicly owned convention center in the county.
2. One-third of the proceeds are 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 provides 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 within the county; however, the combined effect is to authorize a countywide tax. The taxes are 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. During the 2022-23 state fiscal year, Volusia County will realize an estimated \$17.0 million in revenue, and no revenues will go unrealized because the county is levying the separate taxes at the maximum rate.

The Special District Convention Development Tax is imposed within the boundaries of the special taxing district (i.e., Halifax Area Advertising Authority). The Special Convention Development Tax is 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 is 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 are selected from persons involved in the tourism and lodging industries doing business within the special district, and the majority of members are to represent the lodging industry. The authority consists of 11 members and serves without compensation at the pleasure of the county's governing body, and the authority's annual budget is subject to approval of the county's governing body.

**Counties Eligible to Levy:**

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, are 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 is imposed pursuant to an ordinance approved by a majority vote of the total membership of the county's governing body.

### **General Law Amendments:**

Chapter 2022-97, L.O.F., (CS/HB 7071) amends s. 125.0167(5), F.S., to prohibit counties from imposing requirements on borrowers who benefit from homeownership assistance other than requiring proof that the borrower's income does not exceed 140 percent of the area median income and to prohibit counties from creating requirements that restrict participation by eligible borrowers. Additionally, the legislation provides that borrowers are only subject to loan qualifications of lenders licensed to provide mortgage financing. These changes became effective on July 1, 2022.

### **Eligibility Requirements:**

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

### **Administrative Procedures:**

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

The surtax rate cannot exceed 45 cents for each \$100 or fractional part thereof on deeds and other instruments relating to real property or interests in real property.<sup>3</sup> The surtax is applicable to those documents taxable under the provisions of s. 201.02, F.S., except that there is no surtax on any document pursuant to which the interest granted, assigned, transferred, or conveyed involves only a single-family residence. Such single-family residence may be a condominium unit, a unit held through stock ownership or membership representing a proprietary interest in a corporation owning a fee or leasehold initially in excess of 98 years, or a detached dwelling.<sup>4</sup> According to the Department of Revenue (DOR), Miami-Dade County currently levies the surtax at the maximum rate of 45 cents.

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

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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.

1. The county includes 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 adopts a housing plan every three years that includes provisions substantially similar to the plans required in s. 420.9075(1), F.S.
3. The county adopts an affordable housing element of its comprehensive land use plan that complies with s. 163.3177(6)(f), F.S.
4. The county requires by resolution that the staff or entity, which has administrative authority for implementing the housing plan, prepares and submits 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 pays all taxes, penalties, and interest collected under this section to the county's governing body less any costs of administration.<sup>6</sup> The county deposits the revenues into the Trust Fund, except that a portion of such revenues may be deposited into the county's Home Investment Trust Fund as defined by and created pursuant to federal law.<sup>7</sup>

#### **Authorized Uses:**

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

A county uses the surtax revenues 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 include, but are not limited to, providing funds for first and second mortgages and acquiring property for the purpose of forming housing cooperatives. Special consideration is given toward utilizing the revenues in community development corporations' neighborhood economic development programs. No more than 50 percent of the revenues collected each year can be used to help finance new construction, and the surtax proceeds cannot be used for rent subsidies or grants.<sup>9</sup>

No more than 10 percent of the surtax revenues collected by the DOR and remitted to the county in any fiscal year can be used for administrative costs.<sup>10</sup> Notwithstanding the provisions of s. 125.0167(3), F.S., after the authorized administrative cost deduction, no less than 35 percent of the surtax revenues can be used to provide homeownership assistance for low and moderate-income families, and no less than 35 percent can 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 can 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,

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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.



but is not limited to, reducing: 1) the cost of the home with below-market construction financing, 2) the amount of down payment and closing costs paid by the borrower, and 3) the mortgage payment to an affordable amount for the purchaser or using any other financial assistance measure set forth in s. 420.5088, F.S.<sup>11</sup> A local government receiving surtax funds can only use the funds to rehabilitate its own property after the majority of its governing body determines that no other funding sources are available.<sup>12</sup>

*Housing Choice Assistance Voucher Program*<sup>13</sup>:

The governing body of each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) may create a housing choice assistance voucher program by county ordinance and pursuant to procedures and requirements provided by such ordinance. 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 distributes the allocation to employers in the form of vouchers pursuant to the program's established rules and procedures.

The vouchers can 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.<sup>14</sup>

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

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 2022 Regular Legislative Session.

#### **Eligibility Requirements:**

Counties with a population of 500,000 or more and municipalities with a population of 200,000 or more are eligible to impose the fee.<sup>1</sup> Based on the 2021 population estimates, the twelve counties of Brevard, Broward, Duval, Hillsborough, Lee, Miami-Dade, Orange, Palm Beach, Pasco, Pinellas, Polk, and Volusia have a total population of 500,000 or more. Likewise, the eight municipalities of Cape Coral, Hialeah, Jacksonville, Miami, Orlando, Port St. Lucie, 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 is collected on a voluntary basis as set forth by the county or municipality, and the fee is 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., qualify for stewardship grants.<sup>2</sup>

#### **Distribution of Proceeds:**

The law is silent to this issue. Therefore, it is assumed that each eligible local government imposing the fee retains all proceeds, unless an interlocal agreement provides otherwise.

#### **Authorized Uses:**

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

#### **Attorney General Opinions:**

No opinions specifically relevant to this fee have been issued.

#### **Prior Years' Revenues:**

The Office of Economic and Demographic Research has no collections data pertaining to this revenue source.

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

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

3. Ibid.

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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 are 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 2022 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 must, on or before January 25<sup>th</sup> of each year, file with the chief fiscal officer of the primary host local government a certified, notarized statement indicating the gross receipts from all charges imposed during the preceding calendar year for the storage, treatment, or disposal of hazardous waste at the facility.<sup>1</sup> The facility's owner is responsible for paying the tax annually on or before July 1<sup>st</sup>.<sup>2</sup> The primary host local government is responsible for regulating, controlling, administering, and enforcing this tax.<sup>3</sup>

### Distribution of Proceeds:

The primary host local government retains all proceeds.

### Authorized Uses:

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

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

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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.

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.

**Prior Years' Revenues:**

The Office of Economic and Demographic Research has no collections data pertaining to this revenue source.

## 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, which authorized the use of traffic infraction detectors.<sup>1</sup> 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.<sup>2</sup> A civil penalty of \$158 is imposed on the motor vehicle's owner when a traffic infraction detector has indicated that the driver failed to stop at a traffic signal, and a traffic ticket has been issued by a state or local traffic enforcement officer. Eligible county or municipal governments receive or retain a local government share of the penalty.

### General Law Amendments:

There were no general law amendments resulting from the 2022 Regular Legislative Session.

### Eligibility Requirements:

A county or municipal government may use traffic infraction detectors to enforce obedience of traffic control devices when a driver fails to stop at a traffic signal on streets and highways under its jurisdiction. 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.<sup>3</sup> 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, are paid to the Department of Revenue (DOR) on a weekly basis by means of electronic funds transfer.<sup>4</sup> Each county or municipality operating a traffic infraction detector submits an annual report to the DHSMV by October 1<sup>st</sup>, which details the results of using traffic infraction detectors and enforcement procedures for the preceding state fiscal year.<sup>5</sup>

### Distribution of Proceeds:

If enforcement is made by the DHSMV's traffic infraction enforcement officer, the \$158 penalty is divided and remitted in the following manner.<sup>6</sup>

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

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

2. Section 316.003(98), F.S.

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

4. Section 316.0083(1)(b)2., F.S.

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

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

4. \$45 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 is divided and remitted in the following manner.<sup>7</sup>

1. \$70 to the DOR for deposit into the state's General Revenue Fund.
2. \$10 to the DOR for deposit into the Department of Health Emergency Medical Services Trust Fund.
3. \$3 to the DOR for deposit into the Brain and Spinal Cord Injury Trust Fund.
4. \$75 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 opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2013-26	Local hearing officer – dual office-holding
2013-18	Dual office-holding – code enforcement boards
2010-35	Traffic cameras, requirements for use

The full texts of these opinions are available via a searchable on-line database.<sup>8</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Prior Years' Revenues:**

A summary of prior years' state portion collection reports is available.<sup>9</sup>

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

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

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



## 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.<sup>1</sup> The tax revenues are distributed to the municipality or special fire control district according to the insured property's location. The net tax proceeds are paid into the firefighters' pension trust fund established by municipalities and special fire control districts.<sup>2</sup>

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

### General Law Amendments:

There were no general law amendments resulting from the 2022 Regular Legislative Session.

### Eligibility Requirements:

Each municipality or special fire control district, described and classified in s. 175.041, F.S., having a lawfully established firefighters' pension trust fund, providing pension benefits to firefighters as provided under Chapter 175, F.S., may assess and impose on every insurance company, corporation, or other insurer engaged in the business of property insurance, an excise tax amounting to 1.85 percent of the gross amount of receipts of premiums from policyholders on all premiums collected on property insurance policies covering property within the corporate limits of such municipalities or within the legally defined boundaries of special fire control districts. This section of law also applies to any municipality consisting of a single consolidated government, consisting of a former county and one or more municipalities, consolidated pursuant to Article VIII, s. 3 or 6(e), Fla. Const. (i.e., the City of Jacksonville).<sup>5</sup>

Each municipality, described and classified in s. 185.03, F.S., having a lawfully established municipal police officers' retirement trust fund, providing pension or relief benefits to police officers as provided under Chapter 185, F.S., may assess and impose on every insurance company, corporation, or other insurer engaged in the business of casualty insurance, an excise tax amounting to 0.85 percent of the gross amount of receipts of premiums from policyholders on all premiums collected on casualty insurance policies covering property within the corporate limits of such municipalities. This section of law also applies to any municipality consisting of a single consolidated government, consisting of a former county and one or more municipalities, consolidated pursuant to Article VIII, s. 3 or 6(e), Fla. Const. (i.e., the City of Jacksonville).<sup>6</sup>

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

2. Section 175.091, F.S.

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

4. Section 185.07, F.S.

5. Section 175.101, F.S.

6. Section 185.08(1), F.S.

**Administrative Procedures:**

Both excise taxes are payable annually on March 1<sup>st</sup> of each year after the passage of an ordinance, in the case of a municipal government; or resolution, in the case of a special fire control district, assessing and imposing the taxes.<sup>7</sup> Tax installments are paid according to the provisions of s. 624.5092(2)(a)-(c), F.S. The DOR creates, maintains, and updates an electronic database that designates the local taxing jurisdiction for each street address and address range in the state, and insurance companies are required to exercise due diligence in employing the database to correctly assign parcels to local jurisdictions for tax purposes.<sup>8</sup> The DOR keeps a separate account of all taxes collected on behalf of each municipality or special fire control district. All tax collections are transferred to the Police and Firefighters' Premium Tax Trust Fund [hereinafter Trust Fund] and separately accounted for by the Department of Management Services' Division of Retirement, which administers the Trust Fund.<sup>9</sup>

**Distribution of Proceeds:**

The Chief Financial Officer disburses those monies collected from both taxes to eligible municipalities and special fire control districts on or before July 1<sup>st</sup> and at other times authorized by the Division of Retirement.<sup>10</sup> Separate from the issue of funding firefighters' pension trust funds, every qualified firefighter is paid supplemental salary compensation by the employing agency if the firefighter has achieved the specified level of educational attainment, and an employing agency may include any municipality, county, or special district that employs such firefighters.

**Authorized Uses:**

The net proceeds of the 1.85 percent tax are used to supplement firefighters' pension trust funds, and the 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>
2003-54	City pension fund, amendment of investment authority
2001-67	Firefighters' and Police Officers' pension, premium tax
91-15	Retirement plans
89-90	Police officers' retirement trust fund, s. 185.15
84-100	Contract with private firm for fire protection
78-148	Municipal pension trust funds
78-69	Funds intended for firefighters and policemen, pension
78-03	Trustee of pension plan, city officer
75-277	Fire protection outside boundaries
74-220	Consolidation of police forces of two cities

The full texts of these opinions are available via a searchable on-line database.<sup>11</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the

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

8. Sections 175.1015; 185.085, F.S.

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

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

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

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.<sup>12</sup>

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

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**Local Business Tax**  
**(Including Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of**  
**Retail and Wholesale Merchants)**  
Chapter 205, Florida Statutes

**Summary:**

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

**General Law Amendments:**

There were no general law amendments resulting from the 2022 Regular Legislative Session.

**Eligibility Requirements:**

County and municipal governments are eligible to levy, by appropriate resolution or ordinance, a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction.<sup>1</sup> If adopted by ordinance 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) is authorized to levy and collect an additional business tax up to 50 percent of the appropriate business tax imposed under s. 205.033(1), F.S.<sup>2</sup>

**Administrative Procedures:**

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

The governing body of a municipality that levies the tax may request that the county in which the municipality is located issue the municipal receipt and collect the tax. The governing body of a county that levies the tax may request that municipalities within the county issue the county receipt and collect the tax. However, before any local government issues any business receipts on behalf of another local government, appropriate agreements must be entered into by the affected local governments.<sup>5</sup> All business tax receipts are sold by the appropriate tax collector beginning July 1<sup>st</sup> of each year. The taxes are due and payable on or before September 30<sup>th</sup> of each year, and the receipts expire on September 30<sup>th</sup> of the succeeding year. In several situations, administrative penalties are also imposed.<sup>6</sup>

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

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

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

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

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

5. Section 205.045, F.S.

6. Section 205.053, F.S.

have implemented s. 205.0535, F.S. If no adjacent local government has implemented s. 205.0535, F.S., or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, then an alternative method is authorized. In such a case, the rate structure or classifications prescribed in the ordinance of the local government seeking to impose the tax may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535, F.S., in counties or municipalities that have a comparable population.<sup>7</sup>

Once a local government has a local business tax in place, changes to the tax must satisfy certain statutory requirements.<sup>8</sup> A county or municipality may pass an ordinance repealing or decreasing a local business tax by majority vote of the governing body, as long as the ordinance does not result in an increase of local business taxes for any taxpayer.<sup>9</sup> However, before passing an ordinance that reclassifies businesses, professions, and occupations, or establishes new rate structures, a county or municipality must establish an equity study commission to recommend appropriate classifications and rate structures.<sup>10</sup> After the study is complete, a county or municipality may pass a reclassification and revision ordinance by majority vote; however, there are statutory limits on any tax increases.<sup>11</sup> After a reclassification ordinance is passed, a county or municipality may increase or decrease its tax rates by up to five percent, every other year; however, an ordinance that increases the tax must be passed by a majority vote plus one of the governing body.<sup>12</sup> State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business taxes. State law also regulates the issuance of local business tax receipts to certain individuals or businesses.<sup>13</sup>

#### **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, are apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's total population.<sup>14</sup> Within 15 days following the month of receipt, the apportioned revenues are sent to each governing authority; however, this provision does not apply to counties that established a new rate structure pursuant to s. 205.0535, F.S.<sup>15</sup>

#### **Authorized Uses:**

The tax proceeds are considered general revenue for the county or municipality. Additionally, the county business tax proceeds may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.<sup>16</sup> The proceeds of the additional county business tax imposed pursuant to s. 205.033(6), F.S., are distributed by the county's governing body to a designated organization or agency for the purpose of implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.<sup>17</sup>

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7. Section 205.0315, F.S.

8. Section 205.0535, F.S.

9. Section 205.0535(5), F.S.

10. Section 205.0535(2), F.S.

11. Section 205.0535(3), F.S.

12. Section 205.0535(4), F.S.

13. See Sections 205.054 – 205.192, F.S.

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

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

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

17. Section 205.033(6)(b), 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>
2019-04	Local business tax – E-Verify
2014-11	Taxation, business tax, occupational license tax
2011-20	Business license tax, firearms, municipalities
2010-41	Local business tax, reclassify/exempt businesses
2010-23	Local business taxes, amendment of ordinance

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.<sup>18</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Prior Years' Revenues:**

A summary of prior years' revenues reported by local governments is available.<sup>19</sup>

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

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

## **Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of Retail and Wholesale Merchants**

Section 205.043, Florida Statutes,  
as implemented by Part II, Chapter 7, Article II, Section 7-53, of the Panama City Municipal Code;<sup>20</sup>  
and Chapter 14, Section 14-29 (136), of the Code of Ordinances, City of Panama City Beach, Florida.<sup>21</sup>

### **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 is \$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 is \$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 applies only to the first \$5,000 collected by a merchant for any single item of merchandise. The merchant pays the license tax by the 30<sup>th</sup> day of each month based on the merchant's gross sales of the preceding month. If payment is made on or before the 20<sup>th</sup> day of the month such tax is payable, a 3 percent discount is allowed.

### **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 is \$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 is \$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 submits a statement of gross sales for the preceding month at which time the tax is paid. The statement and payment are delinquent on the 10<sup>th</sup> day of each month following application for receipt. Upon becoming delinquent, the receipt is subject to revocation by the city council, and the city clerk reports 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 are paid. No merchant can transact business while his or her business tax receipt stands revoked. If payment is made on or before the 10<sup>th</sup> 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.

### **General Law Amendments:**

There were no general law amendments resulting from the 2022 Regular Legislative Session.

### **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.<sup>22</sup> However, such amounts are not separately reported in the City of Panama City Beach's annual budgets or financial statements.<sup>23</sup>

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20. [https://www.municode.com/library/fl/panama\\_city/codes/code\\_of\\_ordinances](https://www.municode.com/library/fl/panama_city/codes/code_of_ordinances) (see Subpart A-General Ordinances, Chapter 7-Business Licenses and Business Regulations, Section 7-53-Amounts of License Taxes-MERCHANTS).

21. [https://www.municode.com/library/fl/panama\\_city\\_beach/codes/code\\_of\\_ordinances](https://www.municode.com/library/fl/panama_city_beach/codes/code_of_ordinances) (see Chapter 14-Licenses and License Taxes, Section 14-29 Business Tax Schedule-MERCHANTS).

22. <http://www.pcgov.org/archive.aspx>

23. <https://www.pcbfl.gov/departments/finance/budgets-financial-statements>



## Local Discretionary Sales Surtaxes

Sections 212.054-.055, Florida Statutes

### Summary:

Nine separate local discretionary sales surtaxes, also known as *local option sales taxes*, are currently authorized in law and represent potential revenue sources for county governments generally.<sup>1</sup> With particular surtax levies, municipal governments and school districts may receive all or some of the revenue proceeds. The local discretionary sales surtaxes apply to all transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions authorized pursuant to ch. 212, F.S., and communications services as defined for purposes of ch. 202, F.S.<sup>2</sup>

The total potential surtax rate varies from county to county depending on the particular surtaxes that can be levied 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.

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

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 are 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.<sup>3</sup>

During the 2022-23 local fiscal year, the 60 county governments and 30 school districts levying one or more local discretionary sales surtaxes will realize an estimated \$5.53 billion in revenue. The 66 county governments and 37 school districts not currently levying all possible local discretionary sales surtaxes at the maximum possible rates will allow an estimated \$12.48 billion to go unrealized. Among county governments, only Madison County currently levies its maximum potential tax rate.

### **General Law Amendments:**

There were no general law amendments resulting from the 2022 Regular Legislative Session. It is not unusual for legislation to pass 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 collected by local governments. However, a summary of such changes is not provided here.

### **Administrative Procedures:**

Legislation enacted in 2018 required the completion of a performance audit prior to any referendum to adopt a local discretionary sales surtax held on or after March 23, 2018.<sup>4</sup> Legislation enacted in 2019 amended that requirement.<sup>5</sup> For any surtax referendum held on or after January 1, 2020, an independent certified public accountant (CPA), licensed pursuant to Chapter 473, F.S., must conduct a performance audit of the program associated with the proposed surtax. At least 180 days prior to the referendum date, the county or school district must provide the Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) with a copy of the final resolution or ordinance. Within 60 days after receiving the final resolution or ordinance, OPPAGA must procure the CPA and may use carryforward funds to pay for the CPA's services. The performance audit must be completed at least 60 days before the referendum is held. The audit report, including any findings, recommendations, or other accompanying documents, must be made available on the county or school district's official website and kept on the website for two years from the date posted. A county or school district's failure to comply with the requirements of providing OPPAGA with a copy of the final resolution or ordinance at least 180 days prior to the referendum date, or publishing the performance audit results on its website at least 60 days before the referendum date, will render the referendum void.

The term *performance audit* means an examination of the program conducted according to applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies. At a minimum, a performance audit must address the following issues.

1. The economy, efficiency, or effectiveness of the program.
2. The program's structure or design to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.

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

4. Chapter 2018-118, L.O.F.

5. Chapter 2019-64, L.O.F.

5. The accuracy or adequacy of public documents, reports, and requests prepared by the county or school district that relate to the program.
6. The program's compliance with appropriate policies, rules, and laws.

The administrative procedures relevant to local discretionary sales surtaxes are outlined in s. 212.054, F.S. The Department of Revenue (DOR) administers, collects, and enforces the surtaxes.<sup>6</sup> The governing body of any county levying a local discretionary sales surtax enacts an ordinance levying the surtax in accordance with the procedures described in s. 125.66(2), F.S.<sup>7</sup> Current law requires that any initial levy or rate change can only take effect on January 1<sup>st</sup>, and any levy termination can only take effect on December 31<sup>st</sup>.<sup>8</sup>

The proceeds of each county's discretionary sales surtax collections are transferred to the Discretionary Sales Surtax Clearing Trust Fund [hereinafter, the Trust Fund]. A separate account in the Trust Fund is 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 is used only for those costs solely and directly attributable to the surtax, and the costs are prorated among those counties levying the surtax on the basis of the amount collected for a particular county to the total amount collected for all counties.<sup>9</sup>

### **Reporting Requirements:**

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

Additionally, the governing body of any county or school board proposing a surtax levy must notify the DOR by October 1<sup>st</sup> if the referendum or consideration of the ordinance that would result in a surtax imposition, termination, or rate change is scheduled to occur on or after October 1<sup>st</sup> of that year. Failure to timely provide this notification to the DOR results in the delay of the effective date for a period of one year.<sup>11</sup>

### **Distribution of Proceeds:**

After the distribution of monthly proceeds under s. 212.054(4)(b), F.S., DOR distributes the remaining funds using a distribution factor determined for each levying county that is multiplied by the total amount available for distribution. The county's distribution factor equals 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 quarterly distribution period divided by the sum of all such products of the counties levying the surtax during the most recent quarterly distribution period. The DOR computes distribution factors for eligible counties once each quarter and makes appropriate quarterly distributions. A

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

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

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

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

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

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

county that fails to timely provide information waives its rights to challenge the DOR's determination of the county's share of the out-of-state and non-discretionary county revenues.<sup>12</sup>

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2019-10	Audit exemption to extend discretionary sales surtax

The full texts of these opinions are available via a searchable on-line database.<sup>13</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Tax Rates 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 provides a historical summary of surtax impositions, expirations, extensions, rate changes, and repeals based on information obtained from the DOR.<sup>14</sup> The second table illustrates the counties eligible to levy the various local discretionary sales surtaxes and the 2023 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 2023. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2023.

**Additional Detail:**

Additional information regarding each of the nine individual authorizations to levy can be found in the sections immediately following the four tables previously discussed. Historical local option sales tax receipts and distributions to counties compiled from DOR source data can be found on the EDR's website.<sup>15</sup> Local option sales tax collections and distributions data by fiscal year and by month can be found on the DOR's website.<sup>16</sup>

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

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

14. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: November 16, 2022) found at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf> and *Discretionary Sales Surtax Information for Calendar Year 2023* (DR-15DSS) available at [https://floridarevenue.com/Pages/forms\\_index.aspx#discretionary](https://floridarevenue.com/Pages/forms_index.aspx#discretionary)

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

16. <http://floridarevenue.com/taxes/Pages/distributions.aspx>

## History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

### Active Levies, as of January 1, 2023, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
<b>Charter County and Regional Transportation System Surtax - s. 212.055(1), F.S.</b>				
<b>Broward</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2048</b>
<b>Duval</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 1989</b>	<b>Until Repealed</b>
Hillsborough	Imposed Levy	1%	Jan. 1, 2019	Dec. 31, 2048
Hillsborough	Terminated Levy	1%	Mar. 15, 2021	-
<b>Miami-Dade</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2003</b>	<b>Until Repealed</b>
Walton	Imposed Levy	0.5%	Jan. 1, 2013	Dec. 31, 2015
<b>Local Government Infrastructure Surtax - s. 212.055(2), F.S.</b>				
Alachua	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2002
Alachua	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2010
Alachua	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2022
<b>Alachua</b>	<b>Increased Rate</b>	<b>1.0%</b>	<b>Jan. 1, 2023</b>	<b>Dec. 31, 2032</b>
Bay	Imposed Levy	0.5%	Jun. 1, 1988	Dec. 31, 1993
Bay	Increased Rate	1%	Jan. 1, 1994	Dec. 31, 1994
Bay	Decreased Rate	0.5%	Jan. 1, 1995	May 31, 2003
<b>Bay</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2017</b>	<b>Dec. 31, 2026</b>
<b>Brevard</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2017</b>	<b>Dec. 31, 2026</b>
Charlotte	Imposed Levy	1%	Apr. 1, 1995	Mar. 31, 1999
Charlotte	Extended Levy	1%	-	Dec. 31, 2002
Charlotte	Extended Levy	1%	-	Dec. 31, 2008
Charlotte	Extended Levy	1%	-	Dec. 31, 2014
Charlotte	Extended Levy	1%	-	Dec. 31, 2020
<b>Charlotte</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2026</b>
Clay	Imposed Levy	1%	Feb. 1, 1990	Jan. 31, 2005
Clay	Extended Levy	1%	-	Dec. 31, 2019
<b>Clay</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2039</b>
<b>Collier</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2025</b>
DeSoto	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Dixie	Imposed Levy	1%	Apr. 1, 1990	Mar. 31, 2005
<b>Duval</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2001</b>	<b>Dec. 31, 2030</b>
Escambia	Imposed Levy	1%	Jun. 1, 1992	May 31, 1999
Escambia	Extended Levy	1%	-	May 31, 2007
Escambia	Extended Levy	1%	-	Dec. 31, 2017
<b>Escambia</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2028</b>
Flagler	Imposed Levy	1%	Dec. 1, 1990	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%	-	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%	-	Dec. 31, 2018
<b>Highlands</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2033</b>
<b>Hillsborough</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Dec. 1, 1996</b>	<b>Nov. 30, 2026</b>
Indian River	Imposed Levy	1%	Jun. 1, 1989	May 31, 2004
Indian River	Extended Levy	1%	-	Dec. 31, 2019
<b>Indian River</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2034</b>
Jackson	Imposed Levy	1%	Jun. 1, 1988	Jul. 1, 1992
Jefferson	Imposed Levy	1%	Jun. 1, 1988	May 31, 2003
Lake	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2002
Lake	Extended Levy	1%	-	Dec. 31, 2017
<b>Lake</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2032</b>
Leon	Imposed Levy	1%	Dec. 1, 1989	Nov. 30, 2004
Leon	Extended Levy	1%	-	Dec. 31, 2019
<b>Leon</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2039</b>

## History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

### Active Levies, as of January 1, 2023, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
Madison	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004
Manatee	Imposed Levy	1%	Jan. 1, 1990	Jan. 1, 1993
Manatee	Imposed Levy	1%	Jul. 1, 1994	Jun. 30, 1999
<b>Manatee</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2017</b>	<b>Dec. 31, 2031</b>
Marion	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2004
Marion	Imposed Levy	1%	Jan. 1, 2017	Dec. 31, 2020
<b>Marion</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Dec. 31, 2024</b>
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%	-	Dec. 31, 2018
Monroe	Extended Levy	1%	-	Dec. 31, 2033
<b>Monroe</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Dec. 31, 2048</b>
Okaloosa	Imposed Levy	0.5%	Oct. 1, 1989	Sep. 30, 1991
Okaloosa	Imposed Levy	1%	Aug. 1, 1995	Jul. 31, 1999
<b>Okaloosa</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2028</b>
Osceola	Imposed Levy	1%	Sep. 1, 1990	Aug. 31, 2005
Osceola	Extended Levy	1%	-	Aug. 31, 2025
<b>Osceola</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Dec. 31, 2045</b>
<b>Palm Beach</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2017</b>	<b>Dec. 31, 2026</b>
Pasco	Imposed Levy	1%	Jan. 1, 2005	Dec. 31, 2014
Pasco	Extended Levy	1%	-	Dec. 31, 2024
<b>Pasco</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Dec. 31, 2039</b>
Pinellas	Imposed Levy	1%	Feb. 1, 1990	Dec. 31, 2019
<b>Pinellas</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Dec. 31, 2029</b>
Putnam	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2017
<b>Putnam</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Dec. 31, 2032</b>
<b>St. Lucie</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2028</b>
Santa Rosa	Imposed Levy	1%	Sep. 1, 1993	Sep. 1, 1998
Santa Rosa	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2021
<b>Santa Rosa</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2026</b>
Sarasota	Imposed Levy	1%	Sep. 1, 1989	Aug. 31, 2004
Sarasota	Extended Levy	1%	-	Aug. 31, 2009
Sarasota	Extended Levy	1%	-	Dec. 31, 2024
<b>Sarasota</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Dec. 31, 2039</b>
Seminole	Imposed Levy	1%	Oct. 1, 1991	Sep. 30, 2001
Seminole	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2011
<b>Seminole</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2015</b>	<b>Dec. 31, 2024</b>
Suwannee	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Taylor	Imposed Levy	1%	Aug. 1, 1989	Dec. 31, 1999
Wakulla	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Wakulla	Extended Levy	1%	-	Dec. 31, 2017
<b>Wakulla</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Dec. 31, 2037</b>
<b>Small County Surtax - s. 212.055(3), F.S.</b>				
<b>Baker</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1994</b>	<b>Until Repealed</b>
<b>Bradford</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1993</b>	<b>Until Repealed</b>
Calhoun	Imposed Levy	1%	Jan. 1, 1993	Dec. 31, 2000
Calhoun	Extended Levy	1%	-	Dec. 31, 2008
<b>Calhoun</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Until Repealed</b>
<b>Columbia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 1994</b>	<b>Until Repealed</b>
<b>DeSoto</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Until Repealed</b>
<b>Dixie</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2005</b>	<b>Dec. 31, 2029</b>
<b>Flagler</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2013</b>	<b>Dec. 31, 2032</b>
<b>Franklin</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2008</b>	<b>Until Repealed</b>
<b>Gadsden</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1996</b>	<b>Until Repealed</b>
<b>Gilchrist</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1992</b>	<b>Until Repealed</b>
<b>Glades</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2022</b>	<b>Dec. 31, 2031</b>

## History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

### Active Levies, as of January 1, 2023, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
Gulf	Imposed Levy	0.5%	Jan. 1, 2006	Dec. 31, 2009
<b>Gulf</b>	<b>Increased Rate</b>	<b>1%</b>	<b>Jan. 1, 2010</b>	<b>Until Repealed</b>
Hamilton	Imposed Levy	1%	Jul. 1, 2005	Dec. 31, 2019
<b>Hamilton</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2029</b>
Hardee	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2004
<b>Hardee</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Until Repealed</b>
<b>Hendry</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Until Repealed</b>
Holmes	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Holmes	Extended Levy	1%	-	Sep. 30, 2006
Holmes	Extended Levy	1%	-	Dec. 31, 2013
<b>Holmes</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2028</b>
Jackson	Imposed Levy	1%	Jun. 1, 1995	May 31, 2010
<b>Jackson</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2025</b>
<b>Jefferson</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 2003</b>	<b>Until Repealed</b>
<b>Lafayette</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Sep. 1, 2006</b>	<b>Until Repealed</b>
<b>Levy</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1992</b>	<b>Until Repealed</b>
<b>Liberty</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 1992</b>	<b>Until Repealed</b>
<b>Madison</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2004</b>	<b>Until Repealed</b>
Nassau	Imposed Levy	0.5%	Dec. 1, 1993	Nov. 30, 1994
<b>Nassau</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1996</b>	<b>Until Repealed</b>
Okeechobee	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
<b>Okeechobee</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Until Repealed</b>
<b>Sumter</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1993</b>	<b>Until Repealed</b>
<b>Suwannee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Until Repealed</b>
Taylor	Imposed Levy	1%	Jan. 1, 2000	Dec. 31, 2029
<b>Taylor</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2037</b>
Union	Imposed Levy	1%	Feb. 1, 1993	Jan. 31, 1996
Union	Extended Levy	1%	-	Jan. 31, 2001
Union	Extended Levy	1%	-	Dec. 31, 2005
<b>Union</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Until Repealed</b>
<b>Walton</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1995</b>	<b>Until Repealed</b>
<b>Washington</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 1993</b>	<b>Until Repealed</b>
<b>Indigent Care and Trauma Center Surtax - s. 212.055(4), F.S.</b>				
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1991	Sep. 30, 1997
Hillsborough	Decreased Rate	0.25%	Oct. 1, 1997	Feb. 28, 2001
Hillsborough	Extended Levy	0.25%	-	Sep. 30, 2001
<b>Hillsborough</b>	<b>Increased Rate</b>	<b>0.5%</b>	<b>Oct. 1, 2001</b>	<b>Until Repealed</b>
<b>County Public Hospital Surtax - s. 212.055(5), F.S.</b>				
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 1992	Sep. 30, 1998
<b>Miami-Dade</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>-</b>	<b>Until Repealed</b>
<b>School Capital Outlay Surtax - s. 212.055(6), F.S.</b>				
<b>Alachua</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2030</b>
Bay	Imposed Levy	0.5%	May 1, 1998	Apr. 30, 2008
Bay	Imposed Levy	0.5%	Jan. 1, 2011	Dec. 31, 2020
<b>Bay</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>-</b>	<b>Dec. 31, 2030</b>
Brevard	Imposed Levy	0.5%	Jan. 1, 2015	Dec. 31, 2020
<b>Brevard</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>-</b>	<b>Dec. 31, 2026</b>
Calhoun	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2018
<b>Calhoun</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>-</b>	<b>Dec. 31, 2028</b>
<b>Clay</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2021</b>	<b>Dec. 31, 2050</b>
<b>Columbia</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2023</b>	<b>Dec. 31, 2042</b>
<b>Duval</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2021</b>	<b>Dec. 31, 2035</b>
Escambia	Imposed Levy	0.5%	Jan. 1, 1998	Dec. 31, 2002
Escambia	Extended Levy	0.5%	-	Dec. 31, 2017
<b>Escambia</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>-</b>	<b>Dec. 31, 2027</b>
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Flagler	Extended Levy	0.5%	-	Dec. 31, 2022

## History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

### Active Levies, as of January 1, 2023, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
<b>Flagler</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2032</b>
<b>Franklin</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2023</b>	<b>Dec. 31, 2042</b>
Gulf	Imposed Levy	0.5%	Jul. 1, 1997	Dec. 31, 2009
<b>Hendry</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2023</b>	<b>Dec. 31, 2042</b>
Hernando	Imposed Levy	0.5%	Jan. 1, 1999	Dec. 31, 2003
Hernando	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2014
<b>Hernando</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2016</b>	<b>Dec. 31, 2025</b>
<b>Highlands</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2017</b>	<b>Dec. 31, 2036</b>
<b>Hillsborough</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2028</b>
Jackson	Imposed Levy	0.5%	Jul. 1, 1996	Dec. 31, 2015
<b>Jackson</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jul. 1, 2016</b>	<b>Dec. 31, 2025</b>
<b>Lee</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2028</b>
Leon	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
<b>Leon</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2027</b>
Liberty	Imposed Levy	0.5%	Jan. 1, 2012	Dec. 31, 2020
Manatee	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2017
<b>Manatee</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2032</b>
Marion	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2009
<b>Martin</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2025</b>
Monroe	Imposed Levy	0.5%	Jan. 1, 1996	Dec. 31, 2005
Monroe	Extended Levy	0.5%	-	Dec. 31, 2015
<b>Monroe</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2025</b>
<b>Okaloosa</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2021</b>	<b>Dec. 31, 2030</b>
Orange	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2015
<b>Orange</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2025</b>
<b>Osceola</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2017</b>	<b>Dec. 31, 2036</b>
Palm Beach	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2010
Polk	Imposed Levy	0.5%	Jan. 1, 2004	Dec. 31, 2018
<b>Polk</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2033</b>
<b>St. Johns</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2016</b>	<b>Dec. 31, 2025</b>
St. Lucie	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
<b>St. Lucie</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2026</b>
Santa Rosa	Imposed Levy	0.5%	Oct. 1, 1998	Sep. 30, 2008
Santa Rosa	Extended Levy	0.5%	-	Dec. 31, 2018
<b>Santa Rosa</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2028</b>
Volusia	Imposed Levy	0.5%	Jan. 1, 2002	Dec. 31, 2016
<b>Volusia</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2031</b>
<b>Wakulla</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2023</b>	<b>Dec. 31, 2032</b>
<b>Washington</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2028</b>
<b>Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.</b>				
Alachua	Imposed Levy	0.25%	Jan. 1, 2005	Dec. 31, 2011
<b>DeSoto</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2015</b>	<b>Dec. 31, 2035</b>
<b>Gadsden</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2009</b>	<b>Dec. 31, 2038</b>
<b>Holmes</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2021</b>	<b>Dec. 31, 2026</b>
<b>Madison</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2007</b>	<b>Until Repealed</b>
Polk	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2019
<b>Polk</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2044</b>
<b>Emergency Fire Rescue Services and Facilities Surtax - s. 212.055(8), F.S.</b>				
Liberty	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2021
<b>Liberty</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2026</b>
<b>Pension Liability Surtax - s. 212.055(9), F.S.</b>				
No county government has authorized the levy of this surtax.				

## Notes:

- Chapter 2016-146, Laws of Florida, authorized the Pension Liability Surtax, effective July 1, 2016.
- Effective March 15, 2021, the 1% Charter County and Regional Transportation System Surtax in Hillsborough County was terminated after the Florida Supreme Court ruled that the county's levy was unconstitutional.



## History of Local Discretionary Sales Surtax Levies

### Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

### Active Levies, as of January 1, 2023, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
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Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: November 16, 2022) available at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf> and "Discretionary Sales Surtax Information for Calendar Year 2023" (DR-15DSS) available at [https://floridarevenue.com/Pages/forms\\_index.aspx#discretionary](https://floridarevenue.com/Pages/forms_index.aspx#discretionary)

### History of Local Discretionary Sales Surtax Imposition Attempts That Were Withdrawn from Further Consideration by County BOCCs or School Boards or Failed in Elections

#### **CY 2020**

Liberty County's 0.5% School Capital Outlay Surtax failed in election.  
Union County's 1% Emergency Fire Rescue Services and Facilities Surtax passed in election. However, the result of the referendum was voided because the requirements of s. 212.055(11), F.S., related to the performance audit were not completed.

#### **CY 2019**

Osceola County's 1% Charter County and Regional Transportation System Surtax failed in election.  
Santa Rosa County's increase in Local Government Infrastructure Surtax from 0.5% to 1% failed in election.  
Volusia County's 0.5% Local Government Infrastructure Surtax failed in election.

#### **CY 2018**

Columbia County's 1% Charter County and Regional Transportation System Surtax failed in election.  
Hernando County's 0.5% Local Discretionary Sales Surtax (not specifically identified) withdrawn from consideration.  
Okaloosa County's 0.5% School Capital Outlay Surtax withdrawn from consideration.  
Volusia County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.

#### **CY 2017**

Martin County's 1% Local Government Infrastructure Surtax failed in election.

#### **CY 2016**

Broward County's 0.5% Charter County and Regional Transportation System Surtax failed in election.  
Broward County's 0.5% Local Government Infrastructure Surtax failed in election.  
Citrus County's 0.5% School Capital Outlay Surtax failed in election.  
Hernando County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.  
Hillsborough County's 0.5% Charter County & Regional Transportation System Surtax withdrawn from consideration.  
Leon County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.  
Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election.  
St. Lucie County's 0.5% Local Government Infrastructure Surtax failed in election.

#### **CY 2015**

St. Johns County's 1% Local Government Infrastructure Surtax withdrawn from consideration.

#### **CY 2014**

Alachua County's 1% Charter County and Regional Transportation System Surtax failed in election.  
Citrus County's 1% Charter County and Regional Transportation System Surtax failed in election.  
Hernando County's 1% Local Government Infrastructure Surtax failed in election.  
Highland County's 0.5% School Capital Outlay Surtax failed in election.  
Marion County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.  
Martin County's 1% Local Government Infrastructure Surtax failed in election.  
Palm Beach County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.  
Pinellas County's 1% Charter County and Regional Transportation System Surtax failed in election.  
Polk County's 1% Charter County and Regional Transportation System Surtax failed in election.  
Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election.  
Washington County's 0.5% School Capital Outlay Surtax failed in election.

#### **CY 2013**

Franklin County's 0.5% Voter-Approved Indigent Care Surtax withdrawn from consideration.

## History of Local Discretionary Sales Surtax Levies

### Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

### Active Levies, as of January 1, 2023, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
Manatee County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
Martin County's 1% Local Government Infrastructure Surtax withdrawn from consideration.				
<b>CY 2012</b>				
Alachua County's 0.75% Charter County and Regional Transportation System Surtax failed in election.				
Brevard County's 0.5% School Capital Outlay Surtax failed in election.				
<b>CY 2011</b>				
None.				
<b>CY 2010</b>				
Hillsborough County's 1% Charter County and Regional Transportation System Surtax failed in election.				
Martin County's 1% Local Government Infrastructure Surtax withdrawn from consideration.				
Nassau County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.				
Okaloosa County's 0.5% School Capital Outlay Surtax failed in election.				
Okeechobee County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.				
Osceola County's 1% Charter County and Regional Transportation System Surtax failed in election.				
Palm Beach County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.				
Polk County's 0.5% Charter County and Regional Transportation System Surtax failed in election.				
Seminole County's 0.5% School Capital Outlay Surtax failed in election.				
<b>CY 2009</b>				
None.				
<b>CY 2008</b>				
St. Johns County's 1% Local Government Infrastructure Surtax failed in election.				
<b>CY 2007</b>				
Charlotte County's 0.5% School Capital Outlay Surtax failed in election.				
Escambia County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
Jackson County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
<b>CY 2006</b>				
Broward County's 1% Charter County Transit System Surtax failed in election.				
Franklin County's 1% Small County Surtax withdrawn from consideration.				
Gadsden County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
Leon County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
Marion County's 1% Local Government Infrastructure Surtax failed in election.				
Okaloosa County's 1% Local Government Infrastructure Surtax failed in election.				
Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election.				
<b>CY 2005</b>				
Marion County's 1% Local Government Infrastructure Surtax withdrawn from consideration.				
Martin County's 1% Local Government Infrastructure Surtax withdrawn from consideration.				
<b>CY 2004</b>				
Alachua County's 1% Local Government Infrastructure Surtax failed in election.				
Bay County's 0.5% Local Government Infrastructure Surtax failed in election.				
Escambia County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
Hernando County's 0.5% Local Government Infrastructure Surtax failed in election.				
Manatee County's 0.5% Local Government Infrastructure Surtax failed in election.				
Martin County's 1% Local Government Infrastructure Surtax failed in election.				
Osceola County's 0.5% School Capital Outlay Surtax failed in election.				
Data Source: Florida Department of Revenue.				

## 2023 Local Discretionary Sales Surtax Rates in Florida's Counties

County Government Levies										School District Levy						
County	Charter County and Regional Transportation System Surtax s. 212.055(1), F.S. Up to 1%	Certain Levy Combinations Are Subject to Tax Rate Caps - See Notes Below						Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S. Up to 1%	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	School Capital Outlay Surtax s. 212.055(6), F.S. Up to 0.5%	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	
		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 and Trauma Center Surtax 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%	Pension Liability Surtax s. 212.055(9), F.S. Up to 0.5%									
Alachua		1							3.5	1.0	2.5		0.5	0.5	0.5	0.0
Baker			1						2.5	1.0	1.5			0.5	0.0	0.5
Bay		0.5							2.0	0.5	1.5		0.5	0.5	0.5	0.0
Bradford			1						2.5	1.0	1.5			0.5	0.0	0.5
Brevard		0.5							3.0	0.5	2.5		0.5	0.5	0.5	0.0
Broward	1								3.0	1.0	2.0			0.5	0.0	0.5
Calhoun			1						2.5	1.0	1.5		0.5	0.5	0.5	0.0
Charlotte		1							3.0	1.0	2.0			0.5	0.0	0.5
Citrus									2.0	0.0	2.0			0.5	0.0	0.5
Clay		1							3.0	1.0	2.0		0.5	0.5	0.5	0.0
Collier		1							2.0	1.0	1.0			0.5	0.0	0.5
Columbia			1						3.0	1.0	2.0		0.5	0.5	0.5	0.0
DeSoto			1			0.5			2.5	1.5	1.0			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	0.5	0.5	0.0
Escambia		1							2.0	1.0	1.0		0.5	0.5	0.5	0.0
Flagler			0.5						2.0	0.5	1.5		0.5	0.5	0.5	0.0
Franklin			1						2.5	1.0	1.5			0.5	0.5	0.0
Gadsden			1			0.5			2.5	1.5	1.0		0.5	0.5	0.0	0.5
Gilchrist			1						2.5	1.0	1.5			0.5	0.0	0.5
Glades			1						2.0	1.0	1.0			0.5	0.0	0.5
Gulf			1						2.5	1.0	1.5			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	0.5	0.5	0.0
Hernando									3.0	0.0	3.0		0.5	0.5	0.5	0.0
Highlands		1							2.0	1.0	1.0		0.5	0.5	0.5	0.0
Hillsborough		0.5		0.5					3.0	1.0	2.0		0.5	0.5	0.5	0.0
Holmes			1						2.5	1.5	1.0			0.5	0.0	0.5
Indian River		1							2.0	1.0	1.0			0.5	0.0	0.5
Jackson			1						2.0	1.0	1.0		0.5	0.5	0.5	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	0.5	0.5	0.0
Leon		1							3.5	1.0	2.5		0.5	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	1.5	1.0			0.5	0.0	0.5
Madison			1						1.5	1.5	0.0			0.5	0.0	0.5
Manatee		0.5							3.0	0.5	2.5		0.5	0.5	0.5	0.0
Marion		1							2.0	1.0	1.0			0.5	0.0	0.5
Martin									2.0	0.0	2.0		0.5	0.5	0.5	0.0
Miami-Dade	0.5				0.5				2.0	1.0	1.0			0.5	0.0	0.5
Monroe		1							2.0	1.0	1.0		0.5	0.5	0.5	0.0
Nassau			1						2.0	1.0	1.0			0.5	0.0	0.5
Okaloosa		0.5							2.0	0.5	1.5		0.5	0.5	0.5	0.0
Okeechobee			1						2.5	1.0	1.5			0.5	0.0	0.5
Orange									3.0	0.0	3.0		0.5	0.5	0.5	0.0
Osceola		1							3.0	1.0	2.0		0.5	0.5	0.5	0.0
Palm Beach		1							3.0	1.0	2.0			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			3.0	0.5	2.5		0.5	0.5	0.5	0.0
Putnam		1							2.0	1.0	1.0			0.5	0.0	0.5
St. Johns									2.0	0.0	2.0		0.5	0.5	0.5	0.0
St. Lucie		0.5							2.0	0.5	1.5		0.5	0.5	0.5	0.0
Santa Rosa		0.5							2.0	0.5	1.5		0.5	0.5	0.5	0.0
Sarasota		1							3.0	1.0	2.0			0.5	0.0	0.5
Seminole		1							3.0	1.0	2.0			0.5	0.0	0.5
Sumter			1						2.0	1.0	1.0			0.5	0.0	0.5
Suwannee			1						2.5	1.0	1.5			0.5	0.0	0.5
Taylor			1						2.5	1.0	1.5			0.5	0.0	0.5
Union			1						2.5	1.0	1.5			0.5	0.0	0.5
Volusia									3.0	0.0	3.0		0.5	0.5	0.5	0.0
Wakulla		1							3.5	1.0	2.5		0.5	0.5	0.5	0.0
Walton			1						2.0	1.0	1.0			0.5	0.0	0.5
Washington			1						2.5	1.0	1.5		0.5	0.5	0.5	0.0

## 2023 Local Discretionary Sales Surtax Rates in Florida's Counties

County Government Levies										School District Levy						
County	Certain Levy Combinations Are Subject to Tax Rate Caps - See Notes Below								Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S. Up to 1%	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	School Capital Outlay Surtax s. 212.055(6), F.S. Up to 0.5%	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
	Charter County and Regional Transportation System Surtax s. 212.055(1), F.S. Up to 1%	Local Gov't Infrastructure Surtax s. 212.055(2), F.S. 0.5% or 1%	Small County Surtax s. 212.055(3), F.S. 0.5% or 1%	Indigent Care and Trauma Center Surtax 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%	Pension Liability Surtax s. 212.055(9), F.S. Up to 0.5%									
# Eligible to Levy:	23	67	31	65	1	60	27	65		67			67			67
# Levying:	3	27	30	1	1	5	0	1		60			30			30
Notes:																
1) Boxed areas indicate those counties eligible to impose particular surtaxes authorized for county governments or school districts eligible to impose the School Capital Outlay 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 cannot 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 cannot 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 cannot 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 cannot 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 cannot 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 cannot 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. Effective July 1, 2010, Chapter 2010-225, L.O.F., renamed the Charter County Transportation System Surtax as the Charter County and Regional Transportation System Surtax and extended 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 Transit Authority, and Jacksonville Transportation Authority). As a result of the legislation, seven counties within the Northwest Florida Transportation Corridor Authority (i.e., Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton) and three counties of the Tampa Bay Area Regional Transit Authority (i.e., Hernando, Manatee, and Pasco) are eligible to levy this surtax. Effective March 15, 2021, the 1% Charter County and Regional Transportation System Surtax in Hillsborough County was terminated after the Florida Supreme Court ruled that the county's levy was unconstitutional. Effective July 1, 2021, Chapter 2021-188, L.O.F., dissolved the Northwest Florida Transportation Corridor Authority by repealing Part III of Chapter 343, F.S. Consequently, the non-charter counties of Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton, which were served by the authority, are no longer eligible to levy this surtax. Although Wakulla County was also served by the Authority, it is still eligible to levy the surtax because it is also a charter county.																
8) 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 can levy the surtax within the boundaries of the Reedy Creek Improvement District pursuant to s. 212.055(8)(j), F.S.																
9) 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 did not change. 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 increased by 2%. For all other counties, the maximum potential tax rate 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%.																
10) Effective July 1, 2016, Chapter 2016-146, L.O.F., created the Pension Liability Surtax and specified that a county considering a Pension Liability Surtax levy must currently levy the Local Government Infrastructure Surtax, which is scheduled to terminate and is not subject to renewal. Additionally, the legislation created a number of preconditions that must be satisfied prior to a Pension Liability Surtax levy and specified that a county may not levy this surtax as well as the Local Government Infrastructure Surtax, Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax, in excess of a combined rate of 1%.																
11) Surtax rate changes effective January 1, 2023: Alachua County increased its Local Government Infrastructure Surtax rate from 0.5% to 1%. Additionally, the four counties of Columbia, Franklin, Hendry, and Wakulla imposed the 0.5% School Capital Outlay Surtax. Flagler County extended its 0.5% School Capital Outlay Surtax that was scheduled to expire on December 31, 2022.																
12) No levies are scheduled to expire on December 30, 2023.																
13) The following levies are scheduled to expire on December 30, 2024: Jackson County's 1% Small County Surtax levy; Marion County's 1% Local Government Infrastructure Surtax levy; and Seminole County's 1% Local Government Infrastructure Surtax levy.																
14) The following levies are scheduled to expire on December 30, 2025: Collier County's 1% Local Government Infrastructure Surtax levy; Hernando County's 0.5% School Capital Outlay Surtax levy; Jackson County's 0.5% School Capital Outlay Surtax levy; Martin County's 0.5% School Capital Outlay Surtax levy; Monroe County's 0.5% School Capital Outlay Surtax levy; Orange County's 0.5% School Capital Outlay Surtax levy; and St. Johns County's 0.5% School Capital Outlay Surtax levy.																
Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: November 16, 2022) available at <a href="https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf">https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf</a> and "Discretionary Sales Surtax Information for Calendar Year 2023" (DR-15DSS) available at <a href="https://floridarevenue.com/Pages/forms_index.aspx#discretionary">https://floridarevenue.com/Pages/forms_index.aspx#discretionary</a>																

<b>Local Discretionary Sales Surtax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b> <b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
<b>ALACHUA BOCC</b>	<b>56.695918</b>	<b>\$ 32,048,975</b>		
Alachua	2.698336	\$ 1,525,311		
Archer	0.288247	\$ 162,940		
Gainesville	35.930068	\$ 20,310,490		
Hawthorne	0.368274	\$ 208,177		
High Springs	1.630391	\$ 921,625		
La Crosse	0.078773	\$ 44,528		
Micanopy	0.164068	\$ 92,744		
Newberry	1.929928	\$ 1,090,946		
Waldo	0.215997	\$ 122,099		
Countywide Total	100.000000	\$ 56,527,835		
<b>BAKER BOCC</b>	<b>74.762551</b>	<b>\$ 2,734,028</b>		
Glen St. Mary	1.502004	\$ 54,927		
Macclenny	23.735445	\$ 867,993		
Countywide Total	100.000000	\$ 3,656,948		
<b>BAY BOCC</b>	<b>59.447538</b>	<b>\$ 39,441,798</b>		
Callaway	5.387473	\$ 3,574,439		
Lynn Haven	7.744930	\$ 5,138,547		
Mexico Beach	0.427093	\$ 283,365		
Panama City	14.258826	\$ 9,460,337		
Panama City Beach	7.735869	\$ 5,132,535		
Parker	1.658539	\$ 1,100,395		
Springfield	3.339731	\$ 2,215,819		
Countywide Total	100.000000	\$ 66,347,235		
<b>BRADFORD BOCC</b>	<b>75.574290</b>	<b>\$ 3,546,130</b>		
Brooker	1.110105	\$ 52,089		
Hampton	1.480140	\$ 69,452		
Lawtey	2.182867	\$ 102,425		
Starke	19.652597	\$ 922,148		
Countywide Total	100.000000	\$ 4,692,244		
<b>BREVARD BOCC</b>	<b>55.462638</b>	<b>\$ 70,375,511</b>	<b>100.000000</b>	<b>\$ 126,888,142</b>
Cape Canaveral	1.135627	\$ 1,440,976	0.000000	\$ -
Cocoa	2.241036	\$ 2,843,609	0.000000	\$ -
Cocoa Beach	1.293787	\$ 1,641,662	0.000000	\$ -
Grant-Valkaria	0.525907	\$ 667,314	0.000000	\$ -
Indialantic	0.342433	\$ 434,507	0.000000	\$ -
Indian Harbour Beach	1.028211	\$ 1,304,677	0.000000	\$ -
Malabar	0.341293	\$ 433,060	0.000000	\$ -
Melbourne	9.782883	\$ 12,413,318	0.000000	\$ -
Melbourne Beach	0.369002	\$ 468,220	0.000000	\$ -
Melbourne Village	0.079251	\$ 100,560	0.000000	\$ -
Palm Bay	13.998923	\$ 17,762,973	0.000000	\$ -
Palm Shores	0.137178	\$ 174,063	0.000000	\$ -
Rockledge	3.171637	\$ 4,024,431	0.000000	\$ -
Satellite Beach	1.292191	\$ 1,639,637	0.000000	\$ -
Titusville	5.588964	\$ 7,091,733	0.000000	\$ -
West Melbourne	3.209039	\$ 4,071,890	0.000000	\$ -
Countywide Total	100.000000	\$ 126,888,142	100.000000	\$ 126,888,142
<b>BROWARD BOCC</b>	<b>40.314738</b>	<b>\$ 201,872,875</b>		
Coconut Creek	1.782353	\$ 8,924,994		
Cooper City	1.059384	\$ 5,304,782		
Coral Springs	4.144216	\$ 20,751,833		

<b>Local Discretionary Sales Surtax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b> <b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Dania Beach	0.980632	\$ 4,910,435		
Davie	3.269532	\$ 16,371,922		
Deerfield Beach	2.682754	\$ 13,433,681		
Fort Lauderdale	5.729765	\$ 28,691,347		
Hallandale Beach	1.267583	\$ 6,347,324		
Hillsboro Beach	0.061166	\$ 306,285		
Hollywood	4.738508	\$ 23,727,705		
Lauderdale-By-The-Sea	0.191045	\$ 956,640		
Lauderdale Lakes	1.128681	\$ 5,651,782		
Lauderhill	2.295676	\$ 11,495,416		
Lazy Lake	0.001016	\$ 5,089		
Lighthouse Point	0.323356	\$ 1,619,179		
Margate	1.808317	\$ 9,055,003		
Miramar	4.188843	\$ 20,975,301		
North Lauderdale	1.381477	\$ 6,917,638		
Oakland Park	1.364261	\$ 6,831,427		
Parkland	1.091507	\$ 5,465,635		
Pembroke Park	0.191630	\$ 959,571		
Pembroke Pines	5.256450	\$ 26,321,260		
Plantation	2.852825	\$ 14,285,296		
Pompano Beach	3.480934	\$ 17,430,504		
Sea Ranch Lakes	0.016477	\$ 82,509		
Southwest Ranches	0.236380	\$ 1,183,656		
Sunrise	2.998534	\$ 15,014,921		
Tamarac	2.233185	\$ 11,182,499		
Weston	2.103707	\$ 10,534,149		
West Park	0.469034	\$ 2,348,650		
Wilton Manors	0.356033	\$ 1,782,809		
Countywide Total	100.000000	\$ 500,742,118		
<b>CALHOUN BOCC</b>	<b>80.383770</b>	<b>\$ 1,144,401</b>		
Altha	3.502139	\$ 49,859		
Blountstown	16.114091	\$ 229,412		
Countywide Total	100.000000	\$ 1,423,672		
<b>CHARLOTTE BOCC</b>	<b>90.311138</b>	<b>\$ 39,486,134</b>		
Punta Gorda	9.688862	\$ 4,236,196		
Countywide Total	100.000000	\$ 43,722,331		
<b>CITRUS BOCC</b>	<b>93.132248</b>	<b>\$ 22,613,117</b>		
Crystal River	2.103763	\$ 510,807		
Inverness	4.763989	\$ 1,156,728		
Countywide Total	100.000000	\$ 24,280,652		
<b>CLAY BOCC</b>	<b>90.934870</b>	<b>\$ 27,561,231</b>		
Green Cove Springs	4.225585	\$ 1,280,722		
Keystone Heights	0.616929	\$ 186,984		
Orange Park	3.872145	\$ 1,173,599		
Penney Farms	0.350470	\$ 106,223		
Countywide Total	100.000000	\$ 30,308,759		
<b>COLLIER BOCC</b>	<b>91.232034</b>	<b>\$ 121,253,490</b>		
Everglades	0.089316	\$ 118,707		
Marco Island	3.957949	\$ 5,260,379		
Naples	4.720701	\$ 6,274,128		
Countywide Total	100.000000	\$ 132,906,705		
<b>COLUMBIA BOCC</b>	<b>83.109184</b>	<b>\$ 12,076,461</b>		

<b>Local Discretionary Sales Surtax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b> <b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Fort White	0.836914	\$ 121,611		
Lake City	16.053902	\$ 2,332,767		
Countywide Total	100.000000	\$ 14,530,838		
<b>DESOTO BOCC</b>	<b>79.653409</b>	<b>\$ 3,681,950</b>		
Arcadia	20.346591	\$ 940,514		
Countywide Total	100.000000	\$ 4,622,464		
<b>DIXIE BOCC</b>	<b>88.655513</b>	<b>\$ 1,433,410</b>		
Cross City	10.340657	\$ 167,191		
Horseshoe Beach	1.003830	\$ 16,230		
Countywide Total	100.000000	\$ 1,616,831		
<b>JACKSONVILLE-DUVAL</b>	<b>95.583892</b>	<b>\$ 237,793,462</b>	<b>96.880000</b>	<b>\$ 241,017,918</b>
Atlantic Beach	1.290924	\$ 3,211,559	0.970000	\$ 2,413,165
Baldwin	0.133113	\$ 331,157	0.110000	\$ 273,658
Jacksonville Beach	2.298912	\$ 5,719,231	1.500000	\$ 3,731,698
Neptune Beach	0.693159	\$ 1,724,440	0.540000	\$ 1,343,411
Countywide Total	100.000000	\$ 248,779,849	100.000000	\$ 248,779,849
<b>ESCAMBIA BOCC</b>	<b>84.384905</b>	<b>\$ 68,122,437</b>		
Century	0.481251	\$ 388,505		
Pensacola	15.133844	\$ 12,217,284		
Countywide Total	100.000000	\$ 80,728,226		
<b>FLAGLER BOCC</b>	<b>45.652058</b>	<b>\$ 8,828,135</b>		
Beverly Beach	0.255260	\$ 49,362		
Bunnell	1.862490	\$ 360,166		
Flagler Beach (part)	2.735383	\$ 528,965		
Marineland (part)	0.006395	\$ 1,237		
Palm Coast	49.488415	\$ 9,570,005		
Countywide Total	100.000000	\$ 19,337,869		
<b>FRANKLIN BOCC</b>	<b>71.371392</b>	<b>\$ 2,418,945</b>	<b>100.000000</b>	<b>\$ 3,389,237</b>
Apalachicola	16.642090	\$ 564,040	0.000000	\$ -
Carrabelle	11.986518	\$ 406,251	0.000000	\$ -
Countywide Total	100.000000	\$ 3,389,237	100.000000	\$ 3,389,237
<b>GADSDEN BOCC</b>	<b>67.896616</b>	<b>\$ 3,773,352</b>		
Chattahoochee	3.771928	\$ 209,625		
Greensboro	0.899078	\$ 49,966		
Gretna	2.605608	\$ 144,807		
Havana	3.392063	\$ 188,514		
Midway	6.904385	\$ 383,711		
Quincy	14.530322	\$ 807,522		
Countywide Total	100.000000	\$ 5,557,496		
<b>GILCHRIST BOCC</b>	<b>84.079747</b>	<b>\$ 1,651,817</b>		
Bell	2.643963	\$ 51,943		
Fanning Springs (part)	2.674767	\$ 52,548		
Trenton	10.601523	\$ 208,276		
Countywide Total	100.000000	\$ 1,964,583		
<b>GLADES BOCC</b>	<b>87.426036</b>	<b>\$ 1,106,269</b>	<b>80.000000</b>	<b>\$ 1,012,302</b>
Moore Haven	12.573964	\$ 159,108	20.000000	\$ 253,075
Countywide Total	100.000000	\$ 1,265,377	100.000000	\$ 1,265,377
<b>GULF BOCC</b>	<b>67.456051</b>	<b>\$ 2,468,827</b>	<b>33.728026</b>	<b>\$ 1,234,414</b>
Port St. Joe	20.355032	\$ 744,975	10.177516	\$ 372,487
Wewahitchka	12.188917	\$ 446,103	6.094458	\$ 223,051
*** County ***	0.000000	\$ -	50.000000	\$ 1,829,953
Countywide Total	100.000000	\$ 3,659,905	100.000000	\$ 3,659,905

<b>Local Discretionary Sales Surtax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b> <b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
<b>HAMILTON BOCC</b>	<b>71.848211</b>	<b>\$ 1,110,337</b>		
Jasper	17.789462	\$ 274,917		
Jennings	5.136587	\$ 79,380		
White Springs	5.225740	\$ 80,758		
Countywide Total	100.000000	\$ 1,545,393		
<b>HARDEE BOCC</b>	<b>69.684076</b>	<b>\$ 2,310,288</b>		
Bowling Green	8.066508	\$ 267,435		
Wauchula	16.409197	\$ 544,026		
Zolfo Springs	5.840219	\$ 193,625		
Countywide Total	100.000000	\$ 3,315,374		
<b>HENDRY BOCC</b>	<b>74.615763</b>	<b>\$ 4,652,403</b>		
Clewiston	15.098979	\$ 941,444		
LaBelle	10.285258	\$ 641,301		
Countywide Total	100.000000	\$ 6,235,147		
<b>HERNANDO BOCC</b>	<b>95.468771</b>	<b>\$ 33,941,793</b>		
Brooksville	4.531229	\$ 1,610,977		
Countywide Total	100.000000	\$ 35,552,770		
<b>HIGHLANDS BOCC</b>	<b>80.413630</b>	<b>\$ 13,898,451</b>		
Avon Park	8.282543	\$ 1,431,530		
Lake Placid	2.021857	\$ 349,452		
Sebring	9.281969	\$ 1,604,268		
Countywide Total	100.000000	\$ 17,283,701		
<b>HILLSBOROUGH BOCC</b>	<b>74.459415</b>	<b>\$ 270,370,091</b>	<b>100.000000</b>	<b>\$ 363,110,685</b>
Plant City	2.238713	\$ 8,129,006	0.000000	\$ -
Tampa	21.797906	\$ 79,150,525	0.000000	\$ -
Temple Terrace	1.503966	\$ 5,461,063	0.000000	\$ -
Countywide Total	100.000000	\$ 363,110,685	100.000000	\$ 363,110,685
<b>HOLMES BOCC</b>	<b>80.720191</b>	<b>\$ 1,488,094</b>		
Bonifay	12.997992	\$ 239,621		
Esto	1.625333	\$ 29,963		
Noma	1.027509	\$ 18,942		
Ponce de Leon	2.344589	\$ 43,223		
Westville	1.284387	\$ 23,678		
Countywide Total	100.000000	\$ 1,843,522		
<b>INDIAN RIVER BOCC</b>	<b>73.745217</b>	<b>\$ 26,298,323</b>		
Fellsmere	2.461099	\$ 877,654		
Indian River Shores	2.175399	\$ 775,770		
Orchid	0.264272	\$ 94,242		
Sebastian	12.986072	\$ 4,630,970		
Vero Beach	8.367940	\$ 2,984,096		
Countywide Total	100.000000	\$ 35,661,056		
<b>JACKSON BOCC</b>	<b>73.417080</b>	<b>\$ 5,330,219</b>		
Alford	0.937281	\$ 68,048		
Bascom	0.159786	\$ 11,601		
Campbellton	0.376081	\$ 27,304		
Cottdale	1.644626	\$ 119,403		
Graceville	4.207046	\$ 305,440		
Grand Ridge	1.718673	\$ 124,779		
Greenwood	1.073683	\$ 77,951		
Jacob City	0.426745	\$ 30,983		
Malone	1.258801	\$ 91,391		
Marianna	11.453922	\$ 831,576		



<b>Local Discretionary Sales Surtax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b> <b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Sneads	3.326275	\$ 241,494		
Countywide Total	100.000000	\$ 7,260,190		
<b>JEFFERSON BOCC</b>	<b>83.170434</b>	<b>\$ 1,656,679</b>		
Monticello	16.829566	\$ 335,230		
Countywide Total	100.000000	\$ 1,991,908		
<b>LAFAYETTE BOCC</b>	<b>86.108452</b>	<b>\$ 616,447</b>		
Mayo	13.891548	\$ 99,449		
Countywide Total	100.000000	\$ 715,896		
<b>LAKE BOCC</b>	<b>61.198229</b>	<b>\$ 44,662,743</b>	<b>33.333333</b>	<b>\$ 24,326,817</b>
Astatula	0.361062	\$ 263,504	0.310176	\$ 226,368
Clermont	8.295505	\$ 6,054,097	7.126397	\$ 5,200,877
Eustis	4.346476	\$ 3,172,077	3.733915	\$ 2,725,028
Fruitland Park	1.610390	\$ 1,175,270	1.383434	\$ 1,009,636
Groveland	3.749285	\$ 2,736,245	3.220888	\$ 2,350,619
Howey-in-the-Hills	0.311868	\$ 227,603	0.267916	\$ 195,526
Lady Lake	2.978526	\$ 2,173,741	2.558754	\$ 1,867,390
Leesburg	5.244024	\$ 3,827,113	4.504970	\$ 3,287,747
Mascotte	1.359039	\$ 991,833	1.167506	\$ 852,051
Minneola	2.791590	\$ 2,037,315	2.398164	\$ 1,750,191
Montverde	0.314281	\$ 229,364	0.269989	\$ 197,039
Mount Dora	3.097889	\$ 2,260,854	2.661296	\$ 1,942,226
Tavares	3.639203	\$ 2,655,907	3.126321	\$ 2,281,603
Umatilla	0.702631	\$ 512,784	0.603608	\$ 440,516
*** School Board ***	0.000000	\$ -	33.333333	\$ 24,326,817
Countywide Total	100.000000	\$ 72,980,450	100.000000	\$ 72,980,450
<b>LEE BOCC</b>	<b>62.084037</b>	<b>\$ 144,875,849</b>		
Bonita Springs	5.227680	\$ 12,199,024		
Cape Coral	19.245771	\$ 44,910,860		
Estero	3.553849	\$ 8,293,063		
Fort Myers	8.740082	\$ 20,395,368		
Fort Myers Beach	0.533273	\$ 1,244,416		
Sanibel	0.615308	\$ 1,435,848		
Countywide Total	100.000000	\$ 233,354,428		
<b>LEON BOCC</b>	<b>53.728372</b>	<b>\$ 31,968,203</b>	<b>12.000000</b>	<b>\$ 7,139,960</b>
Tallahassee	46.271628	\$ 27,531,465	10.000000	\$ 5,949,967
*** Blueprint 2000 ***	0.000000	\$ -	78.000000	\$ 46,409,741
Countywide Total	100.000000	\$ 59,499,668	100.000000	\$ 59,499,668
<b>LEVY BOCC</b>	<b>79.953876</b>	<b>\$ 5,088,259</b>		
Bronson	2.280363	\$ 145,122		
Cedar Key	1.365832	\$ 86,921		
Chiefland	4.634287	\$ 294,926		
Fanning Springs (part)	1.385713	\$ 88,187		
Inglis	2.948369	\$ 187,634		
Otter Creek	0.218692	\$ 13,918		
Williston	6.045846	\$ 384,757		
Yankeetown	1.167021	\$ 74,269		
Countywide Total	100.000000	\$ 6,363,993		
<b>LIBERTY BOCC</b>	<b>86.285221</b>	<b>\$ 531,825</b>		
Bristol	13.714779	\$ 84,532		
Countywide Total	100.000000	\$ 616,357		
<b>MADISON BOCC</b>	<b>79.233027</b>	<b>\$ 1,561,946</b>	<b>100.000000</b>	<b>\$ 1,971,332</b>
Greenville	3.750506	\$ 73,935	0.000000	\$ -

<b>Local Discretionary Sales Surtax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b> <b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Lee	1.948644	\$ 38,414	0.000000	\$ -
Madison	15.067823	\$ 297,037	0.000000	\$ -
Countywide Total	100.000000	\$ 1,971,332	100.000000	\$ 1,971,332
<b>MANATEE BOCC</b>	<b>83.270176</b>	<b>\$ 76,133,416</b>		
Anna Maria	0.210941	\$ 192,862		
Bradenton	12.190919	\$ 11,146,083		
Bradenton Beach	0.194515	\$ 177,844		
Holmes Beach	0.652058	\$ 596,173		
Longboat Key (part)	0.595865	\$ 544,796		
Palmetto	2.885526	\$ 2,638,219		
Countywide Total	100.000000	\$ 91,429,392		
<b>MARION BOCC</b>	<b>82.958553</b>	<b>\$ 62,261,706</b>		
Bellevue	1.317373	\$ 988,710		
Dunnellon	0.454721	\$ 341,275		
McIntosh	0.108625	\$ 81,525		
Ocala	15.052338	\$ 11,297,017		
Reddick	0.108390	\$ 81,348		
Countywide Total	100.000000	\$ 75,051,581		
<b>MARTIN BOCC</b>	<b>84.382900</b>	<b>\$ 42,358,762</b>		
Indiantown	3.755043	\$ 1,884,967		
Jupiter Island	0.456540	\$ 229,175		
Ocean Breeze	0.185469	\$ 93,102		
Sewall's Point	1.139639	\$ 572,079		
Stuart	10.080408	\$ 5,060,191		
Countywide Total	100.000000	\$ 50,198,277		
<b>MIAMI-DADE BOCC</b>	<b>59.096687</b>	<b>\$ 451,056,177</b>		
Aventura	1.078240	\$ 8,229,682		
Bal Harbour	0.082368	\$ 628,677		
Bay Harbor Islands	0.159582	\$ 1,218,012		
Biscayne Park	0.083303	\$ 635,812		
Coral Gables	1.340569	\$ 10,231,909		
Cutler Bay	1.214639	\$ 9,270,750		
Doral	2.155439	\$ 16,451,413		
El Portal	0.053176	\$ 405,868		
Florida City	0.370097	\$ 2,824,768		
Golden Beach	0.025506	\$ 194,678		
Hialeah	6.022532	\$ 45,967,046		
Hialeah Gardens	0.615760	\$ 4,699,792		
Homestead	2.165828	\$ 16,530,711		
Indian Creek	0.002243	\$ 17,124		
Key Biscayne	0.395683	\$ 3,020,057		
Medley	0.027964	\$ 213,432		
Miami	11.941115	\$ 91,140,702		
Miami Beach	2.211045	\$ 16,875,832		
Miami Gardens	3.004896	\$ 22,934,904		
Miami Lakes	0.824138	\$ 6,290,240		
Miami Shores	0.308427	\$ 2,354,075		
Miami Springs	0.369936	\$ 2,823,545		
North Bay Village	0.219302	\$ 1,673,823		
North Miami	1.607171	\$ 12,266,753		
North Miami Beach	1.168461	\$ 8,918,291		
Opa-locka	0.442556	\$ 3,377,816		

<b>Local Discretionary Sales Surtax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b> <b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Palmetto Bay	0.654326	\$ 4,994,154		
Pinecrest	0.491940	\$ 3,754,737		
South Miami	0.322396	\$ 2,460,689		
Sunny Isles Beach	0.605076	\$ 4,618,252		
Surfside	0.149379	\$ 1,140,140		
Sweetwater	0.532590	\$ 4,064,999		
Virginia Gardens	0.063325	\$ 483,331		
West Miami	0.194303	\$ 1,483,018		
Charter County and Regional Transportation System Surtax distribution	0.000000	\$ -	50.000000	\$ 381,625,607
County Public Hospital Surtax distribution	0.000000	\$ -	50.000000	\$ 381,625,607
Countywide Total	100.000000	\$ 763,251,213	100.000000	\$ 763,251,213
<b>MONROE BOCC</b>	<b>60.502190</b>	<b>\$ 34,072,179</b>		
Islamorada	6.284887	\$ 3,539,372		
Key Colony Beach	0.700382	\$ 394,424		
Key West	23.569208	\$ 13,273,144		
Layton	0.186356	\$ 104,948		
Marathon	8.756977	\$ 4,931,545		
Countywide Total	100.000000	\$ 56,315,613		
<b>NASSAU BOCC</b>	<b>83.103470</b>	<b>\$ 16,193,719</b>		
Callahan	1.535354	\$ 299,182		
Fernandina Beach	12.453640	\$ 2,426,743		
Hilliard	2.907535	\$ 566,569		
Countywide Total	100.000000	\$ 19,486,213		
<b>OKALOOSA BOCC</b>	<b>67.124938</b>	<b>\$ 44,964,126</b>		
Cinco Bayou	0.168352	\$ 112,772		
Crestview	10.082334	\$ 6,753,725		
Destin	5.237332	\$ 3,508,265		
Fort Walton Beach	7.716933	\$ 5,169,243		
Laurel Hill	0.229872	\$ 153,982		
Mary Esther	1.483487	\$ 993,725		
Niceville	5.910003	\$ 3,958,859		
Shalimar	0.281078	\$ 188,282		
Valparaiso	1.765670	\$ 1,182,747		
Countywide Total	100.000000	\$ 66,985,725		
<b>OKEECHOBEE BOCC</b>	<b>87.017093</b>	<b>\$ 7,167,006</b>		
Okeechobee	12.982907	\$ 1,069,314		
Countywide Total	100.000000	\$ 8,236,320		
<b>ORANGE BOCC</b>	<b>70.459599</b>	<b>\$ 491,064,005</b>		
Apopka	3.131092	\$ 21,821,958		
Bay Lake	0.001601	\$ 11,156		
Belle Isle	0.387861	\$ 2,703,173		
Eatonville	0.129379	\$ 901,699		
Edgewood	0.148090	\$ 1,032,107		
Lake Buena Vista	0.001325	\$ 9,232		
Maitland	1.078802	\$ 7,518,645		
Oakland	0.215153	\$ 1,499,497		
Ocoee	2.664742	\$ 18,571,765		
Orlando	17.336336	\$ 120,824,566		

<b>Local Discretionary Sales Surtax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b> <b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Windermere	0.168402	\$ 1,173,670		
Winter Garden	2.620586	\$ 18,264,018		
Winter Park	1.657033	\$ 11,548,592		
Countywide Total	100.000000	\$ 696,944,083		
<b>OSCEOLA BOCC</b>	<b>71.670660</b>	<b>\$ 63,550,620</b>	<b>53.752995</b>	<b>\$ 47,662,965</b>
Kissimmee	16.140836	\$ 14,312,135	12.105627	\$ 10,734,101
St. Cloud	12.188504	\$ 10,807,588	9.141378	\$ 8,105,691
*** School Board ***	0.000000	\$ -	25.000000	\$ 22,167,586
Countywide Total	100.000000	\$ 88,670,344	100.000000	\$ 88,670,344
<b>PALM BEACH BOCC</b>	<b>58.976187</b>	<b>\$ 229,537,757</b>	<b>30.000000</b>	<b>\$ 116,761,241</b>
Atlantis	0.103911	\$ 404,425	0.050659	\$ 197,166
Belle Glade	0.818353	\$ 3,185,062	0.398965	\$ 1,552,787
Boca Raton	4.749671	\$ 18,485,916	2.315568	\$ 9,012,285
Boynton Beach	3.924439	\$ 15,274,081	1.913249	\$ 7,446,446
Briny Breezes	0.024173	\$ 94,083	0.011785	\$ 45,868
Cloud Lake	0.006588	\$ 25,642	0.003212	\$ 12,501
Delray Beach	3.243181	\$ 12,622,596	1.581121	\$ 6,153,790
Glen Ridge	0.010512	\$ 40,914	0.005125	\$ 19,946
Golf	0.012450	\$ 48,456	0.006070	\$ 23,623
Greenacres	2.158100	\$ 8,399,415	1.052121	\$ 4,094,897
Gulf Stream	0.045973	\$ 178,928	0.022413	\$ 87,231
Haverhill	0.106236	\$ 413,475	0.051792	\$ 201,578
Highland Beach	0.208306	\$ 810,736	0.101554	\$ 395,251
Hypoluxo	0.130119	\$ 506,427	0.063436	\$ 246,894
Juno Beach	0.187088	\$ 728,154	0.091209	\$ 354,991
Jupiter	2.960902	\$ 11,523,955	1.443504	\$ 5,618,178
Jupiter Inlet Colony	0.019523	\$ 75,983	0.009518	\$ 37,043
Lake Clarke Shores	0.172555	\$ 671,591	0.084124	\$ 327,415
Lake Park	0.437879	\$ 1,704,243	0.213475	\$ 830,855
Lake Worth Beach	2.062328	\$ 8,026,665	1.005430	\$ 3,913,174
Lantana	0.559908	\$ 2,179,183	0.272967	\$ 1,062,399
Loxahatchee Groves	0.163690	\$ 637,088	0.079802	\$ 310,594
Manalapan	0.020298	\$ 79,000	0.009896	\$ 38,514
Mangonia Park	0.103766	\$ 403,860	0.050588	\$ 196,890
North Palm Beach	0.637853	\$ 2,482,550	0.310967	\$ 1,210,297
Ocean Ridge	0.088554	\$ 344,657	0.043172	\$ 168,028
Pahokee	0.253746	\$ 987,590	0.123707	\$ 481,471
Palm Beach	0.448246	\$ 1,744,591	0.218530	\$ 850,526
Palm Beach Gardens	2.894729	\$ 11,266,404	1.411243	\$ 5,492,617
Palm Beach Shores	0.064430	\$ 250,763	0.031411	\$ 122,252
Palm Springs	1.303318	\$ 5,072,569	0.635396	\$ 2,472,987
Riviera Beach	1.846900	\$ 7,188,213	0.900404	\$ 3,504,410
Royal Palm Beach	1.896264	\$ 7,380,339	0.924470	\$ 3,598,075
South Bay	0.144458	\$ 562,236	0.070426	\$ 274,102
South Palm Beach	0.071309	\$ 277,536	0.034764	\$ 135,305
Tequesta	0.298023	\$ 1,159,918	0.145293	\$ 565,485
Wellington	2.992245	\$ 11,645,942	1.458785	\$ 5,677,650
Westlake	0.085115	\$ 331,271	0.041495	\$ 161,502
West Palm Beach	5.768676	\$ 22,451,924	2.812355	\$ 10,945,800
*** School Board ***	0.000000	\$ -	50.000000	\$ 194,602,068
Countywide Total	100.000000	\$ 389,204,135	100.000000	\$ 389,204,135
<b>PASCO BOCC</b>	<b>91.940626</b>	<b>\$ 92,256,919</b>	<b>45.000000</b>	<b>\$ 45,154,809</b>

<b>Local Discretionary Sales Surtax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b> <b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Dade City	1.241738	\$ 1,246,010	1.620000	\$ 1,625,573
New Port Richey	2.765414	\$ 2,774,927	3.740000	\$ 3,752,866
Port Richey	0.523902	\$ 525,704	0.670000	\$ 672,305
St. Leo	0.388691	\$ 390,028	0.340000	\$ 341,170
San Antonio	0.213344	\$ 214,078	0.290000	\$ 290,998
Zephyrhills	2.926285	\$ 2,936,352	3.340000	\$ 3,351,490
*** School Board ***	0.000000	\$ -	45.000000	\$ 45,154,809
Countywide Total	100.000000	\$ 100,344,020	100.000000	\$ 100,344,020
<b>PINELLAS BOCC</b>	<b>51.619108</b>	<b>\$ 120,160,410</b>		
Belleair	0.303967	\$ 707,583		
Belleair Beach	0.114726	\$ 267,062		
Belleair Bluffs	0.162880	\$ 379,156		
Belleair Shore	0.005202	\$ 12,109		
Clearwater	8.282893	\$ 19,281,151		
Dunedin	2.538589	\$ 5,909,400		
Gulfport	0.827896	\$ 1,927,199		
Indian Rocks Beach	0.259820	\$ 604,817		
Indian Shores	0.083865	\$ 195,224		
Kenneth City	0.353878	\$ 823,768		
Largo	5.840611	\$ 13,595,939		
Madeira Beach	0.273177	\$ 635,908		
North Redington Beach	0.104954	\$ 244,316		
Oldsmar	1.047787	\$ 2,439,067		
Pinellas Park	3.813016	\$ 8,876,045		
Redington Beach	0.096448	\$ 224,515		
Redington Shores	0.153249	\$ 356,737		
Safety Harbor	1.202652	\$ 2,799,568		
St. Pete Beach	0.623329	\$ 1,451,004		
St. Petersburg	18.309238	\$ 42,620,759		
Seminole	1.361455	\$ 3,169,233		
South Pasadena	0.376725	\$ 876,951		
Tarpon Springs	1.782679	\$ 4,149,769		
Treasure Island	0.461856	\$ 1,075,121		
Countywide Total	100.000000	\$ 232,782,811		
<b>POLK BOCC</b>	<b>68.884189</b>	<b>\$ 101,401,908</b>		
Auburndale	1.758450	\$ 2,588,550		
Bartow	2.063273	\$ 3,037,270		
Davenport	1.128176	\$ 1,660,748		
Dundee	0.590828	\$ 869,737		
Eagle Lake	0.339910	\$ 500,368		
Fort Meade	0.542983	\$ 799,306		
Frostproof	0.313010	\$ 460,771		
Haines City	3.102671	\$ 4,567,330		
Highland Park	0.026793	\$ 39,441		
Hillcrest Heights	0.026474	\$ 38,971		
Lake Alfred	0.698851	\$ 1,028,753		
Lake Hamilton	0.166712	\$ 245,411		
Lakeland	12.378045	\$ 18,221,270		
Lake Wales	1.807570	\$ 2,660,858		
Mulberry	0.426455	\$ 627,769		
Polk City	0.308545	\$ 454,197		
Winter Haven	5.437064	\$ 8,003,705		

<b>Local Discretionary Sales Surtax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b> <b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Countywide Total	100.000000	\$ 147,206,362		
<b>PUTNAM BOCC</b>	<b>81.919849</b>	<b>\$ 8,675,716</b>		
Crescent City	1.993579	\$ 211,130		
Interlachen	1.730887	\$ 183,309		
Palatka	12.556427	\$ 1,329,788		
Pomona Park	0.936814	\$ 99,213		
Welaka	0.862445	\$ 91,337		
Countywide Total	100.000000	\$ 10,590,493		
<b>ST. JOHNS BOCC</b>	<b>92.710611</b>	<b>\$ 65,644,976</b>		
Marineland (part)	0.001000	\$ 708		
St. Augustine	4.992266	\$ 3,534,840		
St. Augustine Beach	2.296122	\$ 1,625,800		
Countywide Total	100.000000	\$ 70,806,324		
<b>ST. LUCIE BOCC</b>	<b>48.911036</b>	<b>\$ 28,953,652</b>		
Fort Pierce	9.360549	\$ 5,541,123		
Port St. Lucie	41.609897	\$ 24,631,629		
St. Lucie Village	0.118517	\$ 70,158		
Countywide Total	100.000000	\$ 59,196,563		
<b>SANTA ROSA BOCC</b>	<b>91.419737</b>	<b>\$ 47,055,939</b>		
Gulf Breeze	3.197111	\$ 1,645,630		
Jay	0.275015	\$ 141,557		
Milton	5.108137	\$ 2,629,281		
Countywide Total	100.000000	\$ 51,472,407		
<b>SARASOTA BOCC</b>	<b>70.172351</b>	<b>\$ 86,620,110</b>	<b>47.076044</b>	<b>\$ 58,110,240</b>
Longboat Key (part)	0.864112	\$ 1,066,652	0.808932	\$ 998,538
North Port	14.177279	\$ 17,500,304	13.271957	\$ 16,382,782
Sarasota	10.049248	\$ 12,404,700	9.408550	\$ 11,613,828
Venice	4.737010	\$ 5,847,322	4.434518	\$ 5,473,928
*** School Board ***	0.000000	\$ -	25.000000	\$ 30,859,772
Countywide Total	100.000000	\$ 123,439,089	100.000000	\$ 123,439,089
<b>SEMINOLE BOCC</b>	<b>61.230264</b>	<b>\$ 61,710,666</b>	<b>55.600000</b>	<b>\$ 56,036,228</b>
Altamonte Springs	7.259520	\$ 7,316,477	3.730000	\$ 3,759,265
Casselberry	4.592596	\$ 4,628,629	2.380000	\$ 2,398,673
Lake Mary	2.620013	\$ 2,640,570	1.300000	\$ 1,310,200
Longwood	2.407051	\$ 2,425,936	1.200000	\$ 1,209,415
Oviedo	6.224687	\$ 6,273,525	3.070000	\$ 3,094,087
Sanford	9.644048	\$ 9,719,713	4.730000	\$ 4,767,111
Winter Springs	6.021821	\$ 6,069,067	2.990000	\$ 3,013,459
*** School Board ***	0.000000	\$ -	25.000000	\$ 25,196,146
Countywide Total	100.000000	\$ 100,784,583	100.000000	\$ 100,784,583
<b>SUMTER BOCC</b>	<b>81.824651</b>	<b>\$ 20,982,757</b>		
Bushnell	2.241285	\$ 574,745		
Center Hill	0.582803	\$ 149,451		
Coleman	0.440706	\$ 113,013		
Webster	0.545048	\$ 139,770		
Wildwood	14.365507	\$ 3,683,828		
Countywide Total	100.000000	\$ 25,643,565		
<b>SUWANNEE BOCC</b>	<b>84.040250</b>	<b>\$ 5,953,422</b>		
Branford	1.536959	\$ 108,878		
Live Oak	14.422791	\$ 1,021,712		
Countywide Total	100.000000	\$ 7,084,013		
<b>TAYLOR BOCC</b>	<b>71.585613</b>	<b>\$ 2,521,926</b>		

<b>Local Discretionary Sales Surtax</b> <b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2023</b> <b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Perry	28.414387	\$ 1,001,025		
Countywide Total	100.000000	\$ 3,522,951		
<b>UNION BOCC</b>	<b>80.102997</b>	<b>\$ 957,653</b>		
Lake Butler	15.127122	\$ 180,849		
Raiford	1.732457	\$ 20,712		
Worthington Springs	3.037424	\$ 36,313		
Countywide Total	100.000000	\$ 1,195,527		
<b>VOLUSIA BOCC</b>	<b>48.015404</b>	<b>\$ 59,754,920</b>		
Daytona Beach	8.619713	\$ 10,727,187		
Daytona Beach Shores	0.611871	\$ 761,470		
DeBary	2.677619	\$ 3,332,283		
DeLand	4.460992	\$ 5,551,681		
Deltona	11.047534	\$ 13,748,598		
Edgewater	2.713570	\$ 3,377,024		
Flagler Beach (part)	0.008377	\$ 10,425		
Holly Hill	1.509142	\$ 1,878,119		
Lake Helen	0.338920	\$ 421,784		
New Smyrna Beach	3.603860	\$ 4,484,985		
Oak Hill	0.236069	\$ 293,786		
Orange City	1.568712	\$ 1,952,254		
Ormond Beach	5.124055	\$ 6,376,860		
Pierson	0.179989	\$ 223,996		
Ponce Inlet	0.393487	\$ 489,692		
Port Orange	7.361881	\$ 9,161,823		
South Daytona	1.528805	\$ 1,902,589		
Countywide Total	100.000000	\$ 124,449,477		
<b>WAKULLA BOCC</b>	<b>97.791430</b>	<b>\$ 4,021,747</b>	<b>100.000000</b>	<b>\$ 4,112,577</b>
St. Marks	0.873516	\$ 35,924	0.000000	\$ -
Sopchoppy	1.335054	\$ 54,905	0.000000	\$ -
Countywide Total	100.000000	\$ 4,112,577	100.000000	\$ 4,112,577
<b>WALTON BOCC</b>	<b>83.940903</b>	<b>\$ 35,911,697</b>		
DeFuniak Springs	6.887128	\$ 2,946,459		
Freeport	8.524481	\$ 3,646,953		
Paxton	0.647488	\$ 277,009		
Countywide Total	100.000000	\$ 42,782,119		
<b>WASHINGTON BOCC</b>	<b>80.433098</b>	<b>\$ 2,569,532</b>		
Caryville	1.069834	\$ 34,177		
Chipley	13.395064	\$ 427,921		
Ebro	0.892758	\$ 28,520		
Vernon	2.788948	\$ 89,096		
Wausau	1.420297	\$ 45,373		
Countywide Total	100.000000	\$ 3,194,620		
<b>STATEWIDE TOTALS</b>		<b>\$ 5,640,631,580</b>		

## Local Discretionary Sales Surtax

**Revenue Estimates for the Local Fiscal Year Ending September 30, 2023**

**### Refer to the Table Notes for Instructions on Using These Estimates ###**

Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution

**Notes:**

1) This table is designed to provide local governments with an estimate of possible revenues from the hypothetical imposition of a 1% local option sales surtax. Currently, there are nine statutorily-authorized local option sales surtaxes: the Charter County and Regional Transportation System Surtax, the Local Government Infrastructure Surtax, the Small County Surtax, the Indigent Care and Trauma Center Surtax, the County Public Hospital Surtax, the School Capital Outlay Surtax, the Voter-Approved Indigent Care Surtax, the Emergency Fire Rescue Services and Facilities Surtax, and the Pension Liability Surtax. Of the nine, only three surtaxes, the Local Government Infrastructure Surtax, the Small County Surtax, and the Emergency Fire Rescue Services and Facilities Surtax, require the proceeds to be shared with municipalities.

2) Of the nine statutorily-authorized surtaxes, the two most utilized surtaxes are the Local Government Infrastructure Surtax with 27 counties levying and the Small County Surtax with 30 counties levying. Both the Local Government Infrastructure Surtax and Small County Surtax require the proceeds to be shared with municipalities, either by interlocal agreement or by default formula methodology (i.e., Local Government Half-cent Sales Tax Program formula). This table lists the estimated distributions to individual local governments assuming a 1% levy of either the Local Government Infrastructure Surtax or Small County Surtax.

3) The distribution percentages and estimated distributions listed under the heading "1% Tax Rate - Default Formula" reflect the use of the default formula methodology. Estimated distributions are provided for every jurisdiction even though some counties do not currently impose a local discretionary sales surtax. For those counties that currently do not levy a surtax, these estimated distributions can assist local officials considering a future levy.

4) For those jurisdictions where the distribution of local discretionary sales surtax proceeds is governed by an interlocal agreement, the distribution percentages per the agreement as well as the estimated distributions are listed in the column labeled "1% Tax Rate - Interlocal Agreement". The amounts and percentages are presented in the fashion that the interlocal agreement directs the Department of Revenue to distribute the proceeds. The percentages used are those that the Department understands will be in effect for the 2022-23 local fiscal year.

5) If a county imposes a surtax that does not require the proceeds to be shared (i.e., Charter County and Regional Transportation System Surtax, Indigent Care and Trauma Center Surtax, County Public Hospital Surtax, School Capital Outlay Surtax, and Voter-Approved Indigent Care Surtax), then county or school district officials should refer to the estimated countywide total. If the imposed surtax is levied at a rate other than 1%, then the estimated countywide total should be adjusted accordingly (e.g., multiplying the countywide total by 0.5 for a School Capital Outlay Surtax levy).

6) If the reader is uncertain which surtax(es) is/are imposed in a particular county, please refer to the EDR table entitled "2023 Local Discretionary Sales Surtax Rates in Florida's Counties".

7) Revenue estimates published in this table are based on the \$5,000 cap on transactions, and the dollar figures represent a 100 percent distribution of estimated monies.



# Local Discretionary Sales Surtax Levies in Florida's Counties

## Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2023

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2023 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2023 Tax Rate	Districtwide Realized Tax Revenues	Unutilized Tax Rate	Districtwide Unrealized Tax Revenues
Alachua	\$ 56,527,835	3.5	1.0	\$ 49,461,856	2.5	\$ 148,385,567	0.5	0.5	\$ 28,263,918	0.0	\$ -
Baker	\$ 3,656,948	2.5	1.0	\$ 3,656,948	1.5	\$ 5,485,422	0.5	0.0	\$ -	0.5	\$ 1,828,474
Bay	\$ 66,347,235	2.0	0.5	\$ 33,173,617	1.5	\$ 99,520,852	0.5	0.5	\$ 33,173,617	0.0	\$ -
Bradford	\$ 4,692,244	2.5	1.0	\$ 4,692,244	1.5	\$ 7,038,367	0.5	0.0	\$ -	0.5	\$ 2,346,122
Brevard	\$ 126,888,142	3.0	0.5	\$ 63,444,071	2.5	\$ 317,220,355	0.5	0.5	\$ 63,444,071	0.0	\$ -
Broward	\$ 500,742,118	3.0	1.0	\$ 500,742,118	2.0	\$ 1,001,484,236	0.5	0.0	\$ -	0.5	\$ 250,371,059
Calhoun	\$ 1,423,672	2.5	1.0	\$ 1,423,672	1.5	\$ 2,135,508	0.5	0.5	\$ 711,836	0.0	\$ -
Charlotte	\$ 43,722,331	3.0	1.0	\$ 43,722,331	2.0	\$ 87,444,661	0.5	0.0	\$ -	0.5	\$ 21,861,165
Citrus	\$ 24,280,652	2.0	0.0	\$ -	2.0	\$ 48,561,303	0.5	0.0	\$ -	0.5	\$ 12,140,326
Clay	\$ 30,308,759	3.0	1.0	\$ 30,308,759	2.0	\$ 60,617,518	0.5	0.5	\$ 15,154,380	0.0	\$ -
Collier	\$ 132,906,705	2.0	1.0	\$ 132,906,705	1.0	\$ 132,906,705	0.5	0.0	\$ -	0.5	\$ 66,453,352
Columbia	\$ 14,530,838	3.0	1.0	\$ 14,530,838	2.0	\$ 29,061,677	0.5	0.5	\$ 5,449,064	0.0	\$ 1,816,355
DeSoto	\$ 4,622,464	2.5	1.5	\$ 6,933,696	1.0	\$ 4,622,464	0.5	0.0	\$ -	0.5	\$ 2,311,232
Dixie	\$ 1,616,831	2.5	1.0	\$ 1,616,831	1.5	\$ 2,425,246	0.5	0.0	\$ -	0.5	\$ 808,415
Duval	\$ 248,779,849	3.0	1.0	\$ 248,779,849	2.0	\$ 497,559,698	0.5	0.5	\$ 124,389,925	0.0	\$ -
Escambia	\$ 80,728,226	2.0	1.0	\$ 80,728,226	1.0	\$ 80,728,226	0.5	0.5	\$ 40,364,113	0.0	\$ -
Flagler	\$ 19,337,869	2.0	0.5	\$ 9,668,935	1.5	\$ 29,006,804	0.5	0.5	\$ 9,668,935	0.0	\$ -
Franklin	\$ 3,389,237	2.5	1.0	\$ 3,389,237	1.5	\$ 5,083,855	0.5	0.5	\$ 1,270,964	0.0	\$ 423,655
Gadsden	\$ 5,557,496	2.5	1.5	\$ 8,336,244	1.0	\$ 5,557,496	0.5	0.0	\$ -	0.5	\$ 2,778,748
Gilchrist	\$ 1,964,583	2.5	1.0	\$ 1,964,583	1.5	\$ 2,946,875	0.5	0.0	\$ -	0.5	\$ 982,292
Glades	\$ 1,265,377	2.5	1.0	\$ 1,265,377	1.5	\$ 1,898,066	0.5	0.0	\$ -	0.5	\$ 632,689
Gulf	\$ 3,659,905	2.5	1.0	\$ 3,659,905	1.5	\$ 5,489,858	0.5	0.0	\$ -	0.5	\$ 1,829,953
Hamilton	\$ 1,545,393	2.5	1.0	\$ 1,545,393	1.5	\$ 2,318,089	0.5	0.0	\$ -	0.5	\$ 772,696
Hardee	\$ 3,315,374	2.5	1.0	\$ 3,315,374	1.5	\$ 4,973,061	0.5	0.0	\$ -	0.5	\$ 1,657,687
Hendry	\$ 6,235,147	2.5	1.0	\$ 6,235,147	1.5	\$ 9,352,721	0.5	0.5	\$ 2,338,180	0.0	\$ 779,393
Hernando	\$ 35,552,770	3.0	0.0	\$ -	3.0	\$ 106,658,311	0.5	0.5	\$ 17,776,385	0.0	\$ -
Highlands	\$ 17,283,701	2.0	1.0	\$ 17,283,701	1.0	\$ 17,283,701	0.5	0.5	\$ 8,641,850	0.0	\$ -
Hillsborough	\$ 363,110,685	3.0	1.0	\$ 363,110,685	2.0	\$ 726,221,369	0.5	0.5	\$ 181,555,342	0.0	\$ -
Holmes	\$ 1,843,522	2.5	1.5	\$ 2,765,282	1.0	\$ 1,843,522	0.5	0.0	\$ -	0.5	\$ 921,761
Indian River	\$ 35,661,056	2.0	1.0	\$ 35,661,056	1.0	\$ 35,661,056	0.5	0.0	\$ -	0.5	\$ 17,830,528
Jackson	\$ 7,260,190	2.0	1.0	\$ 7,260,190	1.0	\$ 7,260,190	0.5	0.5	\$ 3,630,095	0.0	\$ -
Jefferson	\$ 1,991,908	2.5	1.0	\$ 1,991,908	1.5	\$ 2,987,862	0.5	0.0	\$ -	0.5	\$ 995,954
Lafayette	\$ 715,896	2.5	1.0	\$ 715,896	1.5	\$ 1,073,844	0.5	0.0	\$ -	0.5	\$ 357,948
Lake	\$ 72,980,450	2.0	1.0	\$ 72,980,450	1.0	\$ 72,980,450	0.5	0.0	\$ -	0.5	\$ 36,490,225
Lee	\$ 233,354,428	3.0	0.0	\$ -	3.0	\$ 700,063,284	0.5	0.5	\$ 116,677,214	0.0	\$ -
Leon	\$ 59,499,668	3.5	1.0	\$ 59,499,668	2.5	\$ 148,749,170	0.5	0.5	\$ 29,749,834	0.0	\$ -
Levy	\$ 6,363,993	2.5	1.0	\$ 6,363,993	1.5	\$ 9,545,990	0.5	0.0	\$ -	0.5	\$ 3,181,997
Liberty	\$ 616,357	2.5	1.5	\$ 924,535	1.0	\$ 616,357	0.5	0.0	\$ -	0.5	\$ 308,178
Madison	\$ 1,971,332	1.5	1.5	\$ 2,956,999	0.0	\$ -	0.5	0.0	\$ -	0.5	\$ 985,666
Manatee	\$ 91,429,392	3.0	0.5	\$ 45,714,696	2.5	\$ 228,573,480	0.5	0.5	\$ 45,714,696	0.0	\$ -
Marion	\$ 75,051,581	2.0	1.0	\$ 75,051,581	1.0	\$ 75,051,581	0.5	0.0	\$ -	0.5	\$ 37,525,790
Martin	\$ 50,198,277	2.0	0.0	\$ -	2.0	\$ 100,396,554	0.5	0.5	\$ 25,099,138	0.0	\$ -
Miami-Dade	\$ 763,251,213	2.0	1.0	\$ 763,251,213	1.0	\$ 763,251,213	0.5	0.0	\$ -	0.5	\$ 381,625,607
Monroe	\$ 56,315,613	2.0	1.0	\$ 56,315,613	1.0	\$ 56,315,613	0.5	0.5	\$ 28,157,806	0.0	\$ -
Nassau	\$ 19,486,213	2.0	1.0	\$ 19,486,213	1.0	\$ 19,486,213	0.5	0.0	\$ -	0.5	\$ 9,743,107
Okaloosa	\$ 66,985,725	2.0	0.5	\$ 33,492,863	1.5	\$ 100,478,588	0.5	0.5	\$ 33,492,863	0.0	\$ -
Okeechobee	\$ 8,236,320	2.5	1.0	\$ 8,236,320	1.5	\$ 12,354,480	0.5	0.0	\$ -	0.5	\$ 4,118,160

## Local Discretionary Sales Surtax Levies in Florida's Counties

### Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2023

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2023 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2023 Tax Rate	Districtwide Realized Tax Revenues	Unutilized Tax Rate	Districtwide Unrealized Tax Revenues
Orange	\$ 696,944,083	3.0	0.0	\$ -	3.0	\$ 2,090,832,250	0.5	0.5	\$ 348,472,042	0.0	\$ -
Osceola	\$ 88,670,344	3.0	1.0	\$ 88,670,344	2.0	\$ 177,340,687	0.5	0.5	\$ 44,335,172	0.0	\$ -
Palm Beach	\$ 389,204,135	3.0	1.0	\$ 389,204,135	2.0	\$ 778,408,270	0.5	0.0	\$ -	0.5	\$ 194,602,068
Pasco	\$ 100,344,020	3.0	1.0	\$ 100,344,020	2.0	\$ 200,688,039	0.5	0.0	\$ -	0.5	\$ 50,172,010
Pinellas	\$ 232,782,811	3.0	1.0	\$ 232,782,811	2.0	\$ 465,565,623	0.5	0.0	\$ -	0.5	\$ 116,391,406
Polk	\$ 147,206,362	3.0	0.5	\$ 73,603,181	2.5	\$ 368,015,905	0.5	0.5	\$ 73,603,181	0.0	\$ -
Putnam	\$ 10,590,493	2.0	1.0	\$ 10,590,493	1.0	\$ 10,590,493	0.5	0.0	\$ -	0.5	\$ 5,295,247
St. Johns	\$ 70,806,324	2.0	0.0	\$ -	2.0	\$ 141,612,649	0.5	0.5	\$ 35,403,162	0.0	\$ -
St. Lucie	\$ 59,196,563	2.0	0.5	\$ 29,598,281	1.5	\$ 88,794,844	0.5	0.5	\$ 29,598,281	0.0	\$ -
Santa Rosa	\$ 51,472,407	2.0	0.5	\$ 25,736,203	1.5	\$ 77,208,610	0.5	0.5	\$ 25,736,203	0.0	\$ -
Sarasota	\$ 123,439,089	3.0	1.0	\$ 123,439,089	2.0	\$ 246,878,178	0.5	0.0	\$ -	0.5	\$ 61,719,544
Seminole	\$ 100,784,583	3.0	1.0	\$ 100,784,583	2.0	\$ 201,569,167	0.5	0.0	\$ -	0.5	\$ 50,392,292
Sumter	\$ 25,643,565	2.0	1.0	\$ 25,643,565	1.0	\$ 25,643,565	0.5	0.0	\$ -	0.5	\$ 12,821,782
Suwannee	\$ 7,084,013	2.5	1.0	\$ 7,084,013	1.5	\$ 10,626,019	0.5	0.0	\$ -	0.5	\$ 3,542,006
Taylor	\$ 3,522,951	2.5	1.0	\$ 3,522,951	1.5	\$ 5,284,426	0.5	0.0	\$ -	0.5	\$ 1,761,475
Union	\$ 1,195,527	2.5	1.0	\$ 1,195,527	1.5	\$ 1,793,290	0.5	0.0	\$ -	0.5	\$ 597,763
Volusia	\$ 124,449,477	3.0	0.0	\$ -	3.0	\$ 373,348,430	0.5	0.5	\$ 62,224,738	0.0	\$ -
Wakulla	\$ 4,112,577	3.5	1.0	\$ 4,112,577	2.5	\$ 10,281,441	0.5	0.5	\$ 1,542,216	0.0	\$ 514,072
Walton	\$ 42,782,119	2.0	1.0	\$ 42,782,119	1.0	\$ 42,782,119	0.5	0.0	\$ -	0.5	\$ 21,391,059
Washington	\$ 3,194,620	2.5	1.0	\$ 3,194,620	1.5	\$ 4,791,930	0.5	0.5	\$ 1,597,310	0.0	\$ -
Statewide	\$ 5,640,631,580			\$ 4,090,853,327		\$ 11,100,733,390			\$ 1,437,236,532		\$ 1,383,079,258

#### Notes:

- 1) Pursuant to law, no initial levy, rate increase, or rate decrease takes effect on a date other than January 1st, and no levy terminates on a day other than December 31st. The governing body of any county or school board that levies a surtax must 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 2023 calendar year, the Department must receive notice no later than November 16, 2022, prior to the January 1, 2023 effective date.
- 2) A county's unutilized tax rate is determined by subtracting its 2023 tax rate from its maximum potential tax rate.
- 3) Surtax rate changes effective January 1, 2023: Alachua County increased its Local Government Infrastructure Surtax rate from 0.5% to 1%. Additionally, the four counties of Columbia, Franklin, Hendry, and Wakulla imposed the 0.5% School Capital Outlay Surtax. Flagler County extended its 0.5% School Capital Outlay Surtax that was scheduled to expire on December 31, 2022.

#### Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2023 Local Discretionary Sales Surtax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, Table: Local Discretionary Sales Surtax - Revenue Estimates for the Local Fiscal Year Ending September 30, 2023.

## 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. During the 2022-23 local fiscal year, the three counties levying this surtax (i.e., Broward, Duval, and Miami-Dade) will realize an estimated \$1.01 billion in revenue. The 22 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$3.57 billion to go unrealized.

### General Law Amendments:

There were no general law amendments resulting from the 2022 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. Any such surtax levied pursuant to a referendum held on or after July 1, 2020, shall not be levied for more than 30 years. 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:

Twenty-three counties are currently eligible to levy this surtax. 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 all 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
Tampa Bay Area Regional Transit Authority	Part III of Ch. 343, F.S. (ss. 343.90 – 343.976)	Hernando, Hillsborough, Manatee, Pasco, and Pinellas
Jacksonville Transportation Authority	Ch. 349, F.S.	Duval

Nine of Florida's twenty charter counties (i.e., Broward, Duval, Hillsborough, Miami-Dade, Orange, Osceola, Palm Beach, Pinellas, and Seminole) are also within one of the qualified regional transportation or transit authorities. The three non-charter counties of Hernando, Manatee, and Pasco, which are within the Tampa Bay Area Regional Transit Authority, are also eligible to levy this surtax due to the statutory eligibility requirements.

**Distribution of Proceeds:**

The surtax proceeds are 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:**

Pursuant to Chapter 2019-169, F.S., the authorized uses of the surtax proceeds changed effective October 1, 2022. Except as set forth in #4 and #5 below, the surtax proceeds can 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 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, 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. 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 must revise such agreements no less than every five years in order to include any municipalities created since the prior agreements were executed.
4. To the extent not prohibited by contracts or bond covenants in effect on that date, a county as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County only] shall use proceeds from the surtax only for the following purposes:
  - a. The planning, design, engineering, or construction of fixed guideway rapid transit systems, rail systems, and bus systems, including bus rapid transit systems, and for the development of dedicated facilities for autonomous vehicles as defined in s. 316.003, F.S.

- b. The acquisition of rights-of-way for fixed guideway rapid transit systems, rail systems, and bus systems, including bus rapid transit systems, and for the development of dedicated facilities for autonomous vehicles as defined in s. 316.003, F.S.
  - c. The purchase of buses or other capital costs for bus systems, including bus rapid transit systems.
  - d. The payment of principal and interest on bonds previously issued related to fixed guideway rapid transit systems, rail systems, or bus systems.
  - e. As security by the governing body of the county to refinance existing bonds or to issue new bonds for the planning, design, engineering, or construction of fixed guideway rapid transit systems, rail systems, bus rapid transit systems, or bus systems.
  - f. For the operation and maintenance of fixed guideway rapid transit systems and bus routes or extensions thereof, including bus rapid transit systems, which were implemented or constructed subsequent to the passage of the surtax, and for operation and maintenance of services authorized by electors in passing the surtax or included in the ordinance authorizing the levy of the surtax subject to the electorate's approval.
5. To the extent not prohibited by contracts or bond covenants in effect on October 1, 2022, no more than 25 percent of the surtax proceeds may be distributed to municipalities in total in a county as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County only]. Such municipalities may use the surtax proceeds to plan, develop, construct, operate, and maintain roads and bridges in the municipality and to pay the principal and interest on bonds issued to construct roads or bridges. The governing body of the municipality may pledge the proceeds for bonds issued to refinance existing bonds or new bonds issued to construct such roads or bridges. Additionally, each such municipality may use surtax proceeds for transit systems within the municipality.

As it relates to authorized uses, 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 may 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; acquire land for public recreation, conservation, or protection of natural resources; or 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. During the 2022-23 local fiscal year, the 27 counties levying this surtax will realize an estimated \$2.24 billion in revenue. The 18 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$2.56 billion to go unrealized.

### **General Law Amendments:**

There were no general law amendments resulting from the 2022 Regular Legislative Session.

### **Authorization to Levy:**

Local governments may levy this surtax at a rate of 0.5 or 1 percent 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 takes 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 cannot 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 are distributed to the county and its respective municipalities according to one of the following procedures.

1. An interlocal agreement approved by 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 are 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 any interest in land for public recreation, conservation, or protection of natural resources or to prevent or satisfy private property rights claims resulting from limitations imposed by the designation of an area of critical state concern.
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 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; installation of systems for natural gas fuel as defined in s. 206.9951, F.S.; and installation of efficient lighting equipment.

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, any related land acquisition, land improvement, design, and engineering costs, and all other professional and related costs required to bring the public facilities into service. For this purpose, the term *public facilities* means facilities as defined in ss. 163.3164(39),<sup>1</sup> 163.3221(13),<sup>2</sup> or 189.012(5),<sup>3</sup> F.S., and includes

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1. Section 163.3164(39), F.S., defines the term *public facilities* as major capital improvements, including transportation, sanitary sewer, solid waste, drainage, potable water, educational, parks and recreational facilities.

2. Section 163.3221(13), F.S., which defines the term *public facilities* as major capital improvements, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, educational, parks and recreational, and health systems and facilities.

3. Section 189.012(5), F.S., which defines the term *public facilities* as major capital improvements, including, but not limited to,



facilities that are necessary to carry out governmental purposes, including, but not limited to, fire stations, general governmental office buildings, and animal shelters, regardless of whether the facilities are owned by the local taxing authority or another governmental entity.

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, maintenance, 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. 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.
6. Instructional technology used solely in a school district's classrooms. Pursuant to this provision, the term *instructional technology* means an interactive device that assists a teacher in instructing a class or a group of students and includes the necessary hardware and software to operate the interactive device. The term also includes support systems in which an interactive device may mount and is not required to be affixed to the facilities.

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

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transportation facilities, sanitary sewer facilities, solid waste facilities, water management and control facilities, potable water facilities, alternative water systems, educational facilities, parks and recreational facilities, health systems and facilities, and, except for spoil disposal by those ports listed in s. 311.09(1), F.S., spoil disposal sites for maintenance dredging in waters of the state.

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>
2016-02	Infrastructure surtax, emergency generators
2012-19	Infrastructure surtax, beach erosion projects/studies
2009-28	Counties, use of infrastructure surtax monies
2007-51	Municipalities, use of infrastructure surtax monies
2003-17	Infrastructure surtax use to purchase computer system
2001-45	Local government infrastructure surtax, health care
2000-06	Expenditure of infrastructure surtax revenues
99-24	Capital improvements to property leased by county
95-73	Counties, infrastructure surtax used to fund engineers
95-71	Tourist development tax / infrastructure surtax

94-79	Uses of local government infrastructure surtax
94-46	Vehicles purchased with proceeds of sales surtax
93-92	Local government infrastructure surtax, purchase of vehicle
92-81	Discretionary local option infrastructure sales surtax
92-08	Local government infrastructure surtax proceeds
90-96	Infrastructure surtax proceeds, payment of debt
88-59	Use of discretionary surtax for construction

The full texts of these opinions are available via a searchable on-line database.<sup>4</sup> 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.

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

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## **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, may 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. During the 2022-23 local fiscal year, the 30 counties levying this surtax will realize an estimated \$199 million in revenue. The single county not currently levying this surtax at the maximum rate (i.e., Flagler) will allow an estimated \$9.7 million to go unrealized.

### **General Law Amendments:**

There were no general law amendments resulting from the 2022 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 cannot 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 of these eligible counties currently levy the Local Government Infrastructure Surtax at the 0.5 or 1 percent rate and are only able to levy the Small County Surtax at the 0.5 percent rate or not at all.

### **Distribution of Proceeds:**

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

1. An interlocal agreement approved by 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 acquiring 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 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.<sup>1</sup> Local government officials seeking more clarification should review the opinion in its 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.

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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, subject to 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. During the 2022-23 local fiscal year, the single county levying this surtax (i.e., Hillsborough) will realize an estimated \$182 million in revenue. The 17 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$905 million to go unrealized.

### General Law Amendments:

There were no general law amendments resulting from the 2022 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 subject to 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 must 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 must 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 cannot 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 2022 population estimates, the five non-consolidated counties having a total population of 800,000 or more (i.e., Broward, Hillsborough, Lee, Orange, Palm Beach, and Pinellas counties) are eligible to levy the 0.5 percent surtax. Although Duval County has a total population greater than 800,000, the 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 levy expires 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 remain the property of the state and are 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 performs the following duties.

1. Maintains the monies in an indigent health care trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.
3. Disburses the funds, including any interest earned, to any provider of health care services upon directive from the authorizing county. If a county has a population of at least 800,000 and has levied the 0.5 percent surtax, notwithstanding any directive of the authorizing county, the Clerk of Circuit Court is required to annually send \$6.5 million to a hospital in the county with a Level I trauma center on October 1<sup>st</sup>. Alternatively, the clerk is required to annually send \$3.5 million to a hospital within the county that has a Level I trauma center if the county enacts and implements a hospital lien law pursuant to ch. 98-499, L.O.F. Such funds are sent in recognition of the Level I trauma center status and are 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 instead sends the funds to the Agency for Health Care Administration to accomplish that purpose to the extent allowed through the General Appropriations Act.
4. Prepares on a biennial basis an audit of the indigent health care trust fund. Beginning February 1, 2004, and every two years thereafter, the audit is 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 remain the property of the state and are 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 performs the following duties.

1. Maintains the monies in a trauma services trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.
3. Disburses 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 instead sends the funds to the Agency for Health Care Administration to accomplish that purpose to the extent allowed through the General Appropriations Act.



4. Prepares 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 are 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 are 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.<sup>1</sup> Local government officials seeking more clarification should review the opinion in its 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.

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

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## County Public Hospital Surtax

Section 212.055(5), Florida Statutes

### 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 are used to supplement the operation, maintenance, and administration of the county public general hospital. During the 2022-23 local fiscal year, Miami-Dade County will realize an estimated \$382 million in revenue, and no revenues will go unrealized.

### General Law Amendments:

There were no general law amendments resulting from the 2022 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 cannot 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 are 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 are 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, which 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, is 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 are expended for school-related capital projects, technology implementation, and bond financing of such projects. During the 2022-23 local fiscal year, the 30 school districts levying this surtax will realize an estimated \$1.44 billion in revenue. The 37 eligible school districts not currently levying this surtax at the maximum rate will allow an estimated \$1.38 billion to go unrealized.

### **General Law Amendments:**

Chapter 2022-97, L.O.F., (CS/HB 7071) expanded the authorized uses to include any purchase, lease-purchase, lease, or maintenance of school buses, as defined in s. 1006.25, F.S., which have a life expectancy of 5 years or more. These additional uses may apply to a surtax in effect on the date this act became law only to the extent such use was authorized in the original referendum adopting the surtax or is authorized pursuant to a subsequent resolution conditioned to take effect only upon approval of a majority vote of the county's electors voting in a referendum. This change became effective on July 1, 2022.

### **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 must include a statement that provides a brief and general description of the school capital outlay projects to be funded by the surtax. Furthermore, the resolution must include a statement that the revenues collected must be shared with eligible charter schools based on their proportionate share of the total school district enrollment. The 2020 law change related to the sharing of surtax proceeds with eligible charter schools applies only to levies authorized by vote of the electors on or after July 1, 2020.

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 are distributed to the school board imposing the surtax.

### **Authorized Uses of Proceeds:**

The surtax proceeds are 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 are 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 to service 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 cannot be used for operational expenses.

Surtax revenues shared with charter schools must be expended by the charter school in a manner consistent with the allowable uses set forth in s. 1013.62(4), F.S. All revenues and expenditures must be accounted for in a charter school's monthly or quarterly financial statement pursuant to s. 1002.33(9), F.S. The charter school's eligibility to receive surtax funds shall be determined in accordance with s. 1013.62(1), F.S. If a school's charter is not renewed or is terminated and the school is dissolved under the provisions of law under which the school was organized, any unencumbered surtax funds shall revert to the sponsor.

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2008-08	School Capital Outlay Surtax, required uses
2006-38	Schools, use of school capital outlay surtax
2003-37	School capital outlay surtax
2002-55	School capital outlay surtax, charter schools
2002-12	School capital outlay surtax, contingent on cap
98-29	School sale surtax referendum, authority to set date

The full texts of these opinions are available via a searchable on-line database.<sup>1</sup> 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.

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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 may 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 cannot 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. During the 2022-23 local fiscal year, the five counties levying this surtax (i.e., DeSoto, Gadsden, Holmes, Madison, and Polk) will realize an estimated \$81 million in revenue. The 37 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$635 million to go unrealized.

### **General Law Amendments:**

There were no general law amendments resulting from the 2022 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 cannot 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 must 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.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax cannot 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 are 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 performs the following duties.

1. Maintains the monies in an indigent health care trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.
3. Disburses 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. Disburses the funds, including any interest earned, to service the authorized bonded indebtedness upon directive from the authorizing county, which directive may be irrevocably given at the time the bonded indebtedness is incurred.

**Authorized Uses of Proceeds:**

The surtax proceeds are 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.<sup>1</sup> Local government officials seeking more clarification should review the opinion in its 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.

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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 may 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. During the 2022-23 local fiscal year, the single county levying this surtax (i.e., Liberty) at the 0.5 percent rate will realize an estimated \$308,178 in revenue. The 65 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$4.88 billion to go unrealized.

### **General Law Amendments:**

There were no general law amendments resulting from the 2022 Regular Legislative Session.

### **Authorization to Levy:**

Eligible county governments may levy this surtax at a rate of up to 1 percent pursuant to an ordinance enacted by the county's governing body and approved by the voters in a countywide referendum. The referendum must 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. Surtax collections must be initiated on January 1<sup>st</sup> of the year following a successful referendum in order to coincide with s. 212.054(5), F.S.

Upon the surtax taking effect and initiation of collections, each local government entity receiving a share of surtax proceeds must 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. Madison and Miami-Dade counties currently levy two separate discretionary surtaxes without expiration. 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 this surtax within the district's boundaries. This provision relates specifically to the Reedy Creek Improvement District, which is located within portions of Orange and Osceola counties. The cities of Bay Lake and Lake Buena Vista as well as the Walt Disney World Resort Complex are located within the district.<sup>1</sup> This provision prevents either county from levying the surtax within

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1. <https://www.rcid.org/about/>

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 are prohibited from levying this surtax within the Reedy Creek Improvement District's boundaries.

**Distribution of Proceeds:**

The surtax proceeds, less an administrative fee that may be retained by the Department of Revenue, are distributed by the Department to the county. The county distributes the surtax proceeds it receives from the Department to each local government entity providing emergency fire rescue services in the county. The surtax proceeds, less an administrative fee not to exceed 2 percent of the surtax collected, must be distributed by the county based on each entity's average annual expenditures for fire control and emergency fire rescue services in the five fiscal years preceding the fiscal year in which the surtax takes effect in proportion to the average annual total of the expenditures for such entities in the five fiscal years preceding the fiscal year in which the surtax takes effect. The county must revise the distribution proportions to reflect a change in the service area of an entity receiving a distribution of the surtax proceeds. If an entity declines its share of surtax revenue, such revenue must be redistributed proportionally to the entities that are participating in the sharing of such revenue based on each participating entity's average annual expenditures for fire control and emergency fire rescue services in the preceding five fiscal years in proportion to the average annual total of the expenditures for the participating entities in the preceding five fiscal years.

If a local government entity requests personnel or equipment from any other service provider on a long-term basis and the personnel or equipment is provided, the local government entity 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.

Use of the surtax proceeds does not relieve a local government entity from complying with 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 is used to further reduce ad valorem taxes in the next fiscal year. These proceeds are applied as a rebate to the final millage after the TRIM notice is completed. If a local government entity receiving a share of the surtax is unable to further reduce ad valorem taxes because the millage rate is zero, the funds must be applied to reduce any non-ad valorem assessments levied for the authorized purposes. If no ad valorem or non-ad valorem reduction is possible, the surplus surtax collections must be returned to the county, which must reduce the county millage rates to offset the surplus surtax proceeds.

**Authorized Uses of Proceeds:**

The surtax proceeds are 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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## **Pension Liability Surtax**

Section 212.055(9), Florida Statutes

### **Summary:**

Chapter 2016-146, F.S., created the Pension Liability Surtax effective July 1, 2016. The county's governing body may levy the surtax, at a rate not to exceed 0.5 percent, pursuant to an ordinance conditioned to take effect upon approval by a majority vote of county electors voting in a referendum. The surtax proceeds must be used to fund an underfunded defined benefit retirement plan or system. However, in order to impose this surtax, a county must satisfy five prerequisites. No eligible county has levied this surtax since its authorization in law. During the 2022-23 local fiscal year, the 27 potentially eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$1.39 billion to go unrealized.

### **General Law Amendments:**

There were no general law amendments resulting from the 2022 Regular Legislative Session.

### **Authorization to Levy:**

Eligible county governments may levy this surtax at a rate not to exceed 0.5 percent pursuant to an ordinance conditioned to take effect upon approval by a majority vote of electors in a countywide referendum. A county may not impose the surtax unless the underfunded defined benefit retirement plan or system is below 80 percent of actuarial funding at the time the ordinance or referendum is passed. The most recent actuarial report submitted to the Department of Management Services (DMS) pursuant to s. 112.63, F.S., must be used to establish the level of actuarial funding for purposes of determining eligibility to impose the surtax.

The county's governing body may only impose the surtax if the following five prerequisites are satisfied.

1. An employee, including a police officer or firefighter, who enters employment on or after the date when the local government certifies that the defined benefit retirement plan or system formerly available to such an employee has been closed may not enroll in a defined benefit retirement plan or system that will receive surtax proceeds.
2. The local government and the collective bargaining representative for the members of the underfunded defined benefit retirement plan or system or, if there is no representative, a majority of the members of the plan or system, mutually consent to requiring each member to make an employee retirement contribution of at least 10 percent of each member's salary for each pay period beginning with the first pay period after the plan or system is closed.
3. The pension board of trustees for the underfunded defined benefit retirement plan or system, if such board exists, is prohibited from participating in the collective bargaining process and engaging in the determination of pension benefits.
4. The county currently levies a Local Government Infrastructure Surtax pursuant to s. 212.055(2), F.S., which is scheduled to terminate and is not subject to renewal.
5. The Pension Liability Surtax does not take effect until the Local Government Infrastructure Surtax described in #4 above is terminated.

The ordinance providing for the surtax imposition must specify how the proceeds will be used.

1. The ordinance must specify the method of determining the percentage of surtax proceeds, and the frequency of such payments, distributed to each eligible defined benefit retirement plan or system if

the surtax proceeds are actuarially recognized as provided in s. 112.64(6), F.S.

2. The ordinance must specify the local government's intention to incur debt for the purpose of making advanced payments toward the unfunded liability of an underfunded defined benefit retirement plan or system if the surtax proceeds are not actuarially recognized as provided in s. 112.64(6), F.S.

The referendum to adopt the surtax must meet the requirements of s. 101.161, F.S., and must include a brief and general description of the purposes for which the surtax proceeds will be used. The surtax levy will terminate on December 31<sup>st</sup> of the year in which the actuarial funding level is expected to reach or exceed 100 percent for the defined benefit retirement plan or system for which the surtax was levied or December 31, 2060, whichever occurs first. The most recent actuarial report submitted to the DMS pursuant to s. 112.63, F.S., must be used to establish the level of actuarial funding.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax cannot levy it along with the Local Government Infrastructure Surtax, 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:**

As previously mentioned, the Pension Liability Surtax can only be imposed by a county that currently levies a Local Government Infrastructure Surtax, which is scheduled to terminate and not subject to renewal. The county must then terminate the Local Government Infrastructure Surtax as a prerequisite to imposition of the Pension Liability Surtax. During the 2023 calendar year, 27 counties will be levying a Local Government Infrastructure Surtax. Consequently, these counties (i.e., Alachua, Bay, Brevard, Charlotte, Clay, Collier, Duval, Escambia, Highlands, Hillsborough, Indian River, Lake, Leon, Manatee, Marion, Monroe, Okaloosa, Osceola, Palm Beach, Pasco, Pinellas, Putnam, St. Lucie, Santa Rosa, Sarasota, Seminole, and Wakulla) are potentially eligible to levy the Pension Liability Surtax, assuming the other prerequisites are satisfied.

**Distribution of Proceeds:**

Pursuant to s. 212.054(4), F.S., the surtax proceeds, less an administrative fee that may be retained by the Department of Revenue (DOR), are distributed back to the local government that generated the proceeds.

**Authorized Uses of Proceeds:**

The surtax proceeds are to be used in the following manner.

1. If the surtax proceeds have been actuarially recognized as provided in s. 112.64(6), F.S., the local government must distribute the proceeds to an eligible defined benefit retirement plan or system, not including the Florida Retirement System.
2. If the surtax proceeds have not been actuarially recognized, the local government is authorized to distribute the proceeds to an eligible defined benefit retirement plan or system, not including the Florida Retirement System, to pledge the surtax proceeds to repay debts incurred for the purpose of making advanced payments toward the unfunded liability of an underfunded defined benefit retirement plan or system and to reimburse itself from the surtax proceeds for any borrowing costs associated with such debts.

**Attorney General Opinions:**

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

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

Section 212.0306, Florida Statutes

### **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 are 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 are used for construction and operation of domestic violence centers. The remainder is 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 2022 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 does 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 must appoint a representative task force to prepare and submit a countywide plan to the county's governing body for its approval. The task force includes, but is not limited to, service providers, homeless persons' advocates, and impacted jurisdictions. The plan addresses the needs of persons who have become, or are about to become, homeless, and the county's governing body adopts 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 locally administers 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 should provide for brackets applicable to taxable transactions. The county appoints 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 appoints a member, and the county manager appoints two members to the oversight board.

**Reporting Requirements:**

The county furnishes 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 distributes 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 allocates the proceeds for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.).

The 1 percent tax proceeds are 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 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 are 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 are used by the county to assist persons who have become or are about to become homeless. These funds are 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 are made available for construction and operation of domestic violence centers. The remainder is 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.



## **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.<sup>1</sup> Known as the ninth-cent fuel tax, this tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum, and the proceeds are used to fund specified transportation expenditures. The second is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county.<sup>2</sup> This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum, and the proceeds are used to fund specified transportation expenditures. The third tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county, and diesel fuel is not subject to this tax.<sup>3</sup> This additional tax may 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, and the proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan. A countywide referendum to authorize the levy of any of these taxes must be held only at a general election, as defined in s. 97.021, F.S.

The Legislature has authorized the statewide equalization of local option tax rates on diesel fuel by requiring that the full 6 cents of the 1 to 6 cents fuel tax as well as the 1 cent ninth-cent fuel tax be levied on diesel fuel in every county even though the county government may not have imposed either tax on motor fuel or may not be levying the tax on motor fuel at the maximum rate.<sup>4</sup> Consequently, 7 cents worth of local option tax revenue on diesel fuel are distributed to local governments, regardless of whether or not the county government is levying these two taxes on motor fuel at any rate. During the 2022-23 local fiscal year, the counties currently levying one or more local option fuel taxes will realize an estimated \$1.02 billion in revenue. The counties not currently levying all possible local option fuel taxes at the maximum rate will allow an estimated \$174 million to go unrealized.

### **General Law Amendments:**

Chapter 2022-214, L.O.F., (CS/CS/HB 777) amends ss. 336.021 and 336.025, F.S., to require a referendum authorizing the levy of the Ninth-Cent Fuel Tax, 1 to 6 Cents Local Option Fuel Tax, or 1 to 5 Cents Local Option Fuel Tax to be held at a general election, as defined in s. 97.021, F.S. These changes became effective on October 1, 2022.

### **Administrative Procedures:**

The Department of Revenue (DOR) administers these taxes and has the authority to deduct its administrative costs incurred in tax collection, administration, enforcement, and distribution of proceeds.<sup>5</sup> Such administrative costs may not exceed 2 percent of collections. Additionally, several deductions (i.e., General Revenue Service Charge, collection allowances, and refunds) from one or more of the local option fuel tax collections are statutorily authorized. The total administrative costs are prorated among those counties levying the tax

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1. Section 336.021(1)(a), F.S.

2. Section 336.025(1)(a), F.S.

3. Section 336.025(1)(b), F.S.

4. See Sections 336.021(6), 336.025(9), F.S.

5. See Sections 336.021(2)(a), 336.025(2)(a), F.S.

according to formula, which shall be revised on July 1<sup>st</sup> of each year. Two-thirds of the amounts deducted are based on the county's proportional share of the number of dealers who are registered for purposes of ch. 212, F.S., on June 30<sup>th</sup> of the preceding state fiscal year. One-third of the amounts deducted are 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 have the full force and effect of law.

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

### **Reporting Requirements:**

All local option fuel tax impositions must be levied before October 1<sup>st</sup> of each year to be effective January 1<sup>st</sup> of the following year.<sup>6</sup> However, tax levies that were in effect on July 1, 2002, and expire on August 31<sup>st</sup> of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1<sup>st</sup> and is effective September 1<sup>st</sup> of the year of expiration. Additionally, the imposition of the 1 to 6 cents tax cannot exceed 30 years.

A certified copy of the ordinance proposing the levy of the ninth-cent fuel tax pursuant to referendum must be furnished to the DOR by the county within 10 days after the ordinance's approval; however, the failure to furnish the certified copy does not invalidate the ordinance's passage. Within 10 days after referendum passage, the county notifies 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 notifies the DOR within 10 days after the ordinance's adoption, and the county furnishes the DOR with a certified copy of the ordinance.<sup>7</sup>

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

Any dispute as to a county's determination of the distribution proportions for these two taxes are 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 is collected, and the Clerk of the Circuit Court holds such funds in escrow.<sup>10</sup>

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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 are 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 are distributed monthly by the DOR to each county according to the procedure specified in law.<sup>11</sup>

With regard to the ninth-cent fuel tax, the county's governing body 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 tax proceeds with municipalities.<sup>12</sup>

A county's proceeds from the 1 to 6 cents and 1 to 5 cents fuel taxes are 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 a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation does not 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 cannot 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 recalculation date.

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

Any newly incorporated municipality, eligible for participation in the distribution of monies under the Local Government Half-cent Sales Tax and Municipal Revenue Sharing Programs and located in a county levying the 1 to 6 cents or 1 to 5 cents fuel tax, is entitled to receive a distribution of the tax revenues in the first full fiscal year following incorporation.<sup>14</sup> The distribution is 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 does not 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 cannot 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 redistribution date.

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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 2023 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 2023. 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 2023 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 2023.

**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. Additionally, a primer detailing Florida's transportation tax sources is available via the Department of Transportation's website.<sup>15</sup> Historical local option fuel tax distributions to counties compiled from DOR source data can be found on the EDR's website.<sup>16</sup> Local option fuel tax collections and distributions data by fiscal year and by month can be found via this DOR webpage.<sup>17</sup>

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15. <https://fdotewp1.dot.state.fl.us/FMSupportApps/Documents/pra/Primer.pdf>

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

17. <http://floridarevenue.com/taxes/Pages/distributions.aspx>

**Ninth-Cent Fuel Tax****Estimated Gallons and Tax by Fuel Type****Revenue Estimates for the Local Fiscal Year Ending September 30, 2023**

<b>County</b>	<b>Estimated Motor Fuel Gallons</b>	<b>Motor Fuel Tax Rate</b>	<b>Estimated Tax Receipts from Motor Fuel</b>	<b>Diesel Fuel Tax Rate</b>	<b>Estimated Tax Receipts from Diesel Fuel</b>	<b>Total Estimated Tax Receipts</b>
Alachua	130,116,099	\$ 0.01	\$ 1,288,160	\$ 0.01	\$ 180,466	\$ 1,468,626
Baker	19,759,659	\$ 0.01	\$ 195,622	\$ 0.01	\$ 34,603	\$ 230,225
Bay	110,371,521	\$ 0.01	\$ 1,092,687	\$ 0.01	\$ 170,791	\$ 1,263,478
Bradford	12,959,763	\$ 0.01	\$ 128,303	\$ 0.01	\$ 29,723	\$ 158,025
Brevard	255,120,633	\$ -	\$ 2,525,715	\$ 0.01	\$ 2,014,158	\$ 2,014,158
Broward	853,330,274	\$ 0.01	\$ 8,448,037	\$ 0.01	\$ 1,077,174	\$ 9,525,212
Calhoun	4,225,509	\$ -	\$ 41,833	\$ 0.01	\$ 24,497	\$ 24,497
Charlotte	98,326,451	\$ 0.01	\$ 973,440	\$ 0.01	\$ 168,631	\$ 1,142,071
Citrus	60,654,266	\$ 0.01	\$ 600,482	\$ 0.01	\$ 79,629	\$ 680,111
Clay	73,905,196	\$ 0.01	\$ 731,667	\$ 0.01	\$ 103,108	\$ 834,776
Collier	173,091,124	\$ 0.01	\$ 1,713,616	\$ 0.01	\$ 172,657	\$ 1,886,272
Columbia	62,566,212	\$ 0.01	\$ 619,410	\$ 0.01	\$ 311,835	\$ 931,246
DeSoto	11,375,092	\$ 0.01	\$ 112,614	\$ 0.01	\$ 36,797	\$ 149,412
Dixie	6,709,072	\$ -	\$ 66,420	\$ 0.01	\$ 40,289	\$ 40,289
Duval	488,724,427	\$ 0.01	\$ 4,838,411	\$ 0.01	\$ 1,250,648	\$ 6,089,059
Escambia	137,345,158	\$ 0.01	\$ 1,359,728	\$ 0.01	\$ 325,495	\$ 1,685,223
Flagler	45,799,930	\$ 0.01	\$ 453,423	\$ 0.01	\$ 54,775	\$ 508,198
Franklin	6,277,480	\$ -	\$ 62,148	\$ 0.01	\$ 14,877	\$ 14,877
Gadsden	25,670,041	\$ -	\$ 254,135	\$ 0.01	\$ 231,815	\$ 231,815
Gilchrist	8,212,416	\$ 0.01	\$ 81,304	\$ 0.01	\$ 12,177	\$ 93,480
Glades	6,310,771	\$ 0.01	\$ 62,477	\$ 0.01	\$ 70,964	\$ 133,441
Gulf	6,508,808	\$ 0.01	\$ 64,438	\$ 0.01	\$ 10,513	\$ 74,951
Hamilton	16,274,819	\$ -	\$ 161,122	\$ 0.01	\$ 389,823	\$ 389,823
Hardee	12,870,553	\$ 0.01	\$ 127,419	\$ 0.01	\$ 46,858	\$ 174,277
Hendry	19,868,366	\$ 0.01	\$ 196,698	\$ 0.01	\$ 109,418	\$ 306,116
Hernando	76,148,963	\$ 0.01	\$ 753,881	\$ 0.01	\$ 162,654	\$ 916,535
Highlands	45,377,100	\$ 0.01	\$ 449,237	\$ 0.01	\$ 131,415	\$ 580,652
Hillsborough	632,887,748	\$ 0.01	\$ 6,265,639	\$ 0.01	\$ 1,298,637	\$ 7,564,276
Holmes	8,537,728	\$ 0.01	\$ 84,524	\$ 0.01	\$ 39,932	\$ 124,456
Indian River	72,880,223	\$ -	\$ 721,520	\$ 0.01	\$ 196,247	\$ 196,247
Jackson	33,497,482	\$ 0.01	\$ 331,628	\$ 0.01	\$ 247,715	\$ 579,343
Jefferson	9,403,342	\$ 0.01	\$ 93,094	\$ 0.01	\$ 45,700	\$ 138,794
Lafayette	2,304,604	\$ -	\$ 22,816	\$ 0.01	\$ 14,258	\$ 14,258
Lake	161,763,080	\$ 0.01	\$ 1,601,467	\$ 0.01	\$ 198,024	\$ 1,799,492
Lee	367,685,889	\$ 0.01	\$ 3,640,120	\$ 0.01	\$ 504,336	\$ 4,144,455
Leon	130,594,425	\$ 0.01	\$ 1,292,895	\$ 0.01	\$ 167,156	\$ 1,460,052
Levy	21,708,836	\$ -	\$ 214,919	\$ 0.01	\$ 55,757	\$ 55,757
Liberty	3,356,308	\$ 0.01	\$ 33,228	\$ 0.01	\$ 24,221	\$ 57,449
Madison	14,340,940	\$ 0.01	\$ 141,976	\$ 0.01	\$ 190,254	\$ 332,230
Manatee	183,564,480	\$ 0.01	\$ 1,817,303	\$ 0.01	\$ 267,753	\$ 2,085,056
Marion	201,526,210	\$ 0.01	\$ 1,995,125	\$ 0.01	\$ 554,552	\$ 2,549,678
Martin	84,692,958	\$ 0.01	\$ 838,467	\$ 0.01	\$ 114,611	\$ 953,078
Miami-Dade	1,046,832,007	\$ 0.01	\$ 10,363,720	\$ 0.01	\$ 1,467,915	\$ 11,831,635
Monroe	56,691,014	\$ 0.01	\$ 561,246	\$ 0.01	\$ 55,493	\$ 616,738
Nassau	42,004,960	\$ 0.01	\$ 415,852	\$ 0.01	\$ 98,781	\$ 514,633
Okaloosa	121,871,355	\$ 0.01	\$ 1,206,536	\$ 0.01	\$ 115,189	\$ 1,321,725
Okeechobee	29,345,328	\$ 0.01	\$ 290,521	\$ 0.01	\$ 99,024	\$ 389,545
Orange	685,208,419	\$ -	\$ 6,783,618	\$ 0.01	\$ 1,340,978	\$ 1,340,978
Osceola	199,354,996	\$ 0.01	\$ 1,973,630	\$ 0.01	\$ 201,269	\$ 2,174,899
Palm Beach	594,322,264	\$ 0.01	\$ 5,883,838	\$ 0.01	\$ 821,573	\$ 6,705,410
Pasco	247,136,774	\$ 0.01	\$ 2,446,674	\$ 0.01	\$ 339,977	\$ 2,786,651

**Ninth-Cent Fuel Tax****Estimated Gallons and Tax by Fuel Type****Revenue Estimates for the Local Fiscal Year Ending September 30, 2023**

<b>County</b>	<b>Estimated Motor Fuel Gallons</b>	<b>Motor Fuel Tax Rate</b>	<b>Estimated Tax Receipts from Motor Fuel</b>	<b>Diesel Fuel Tax Rate</b>	<b>Estimated Tax Receipts from Diesel Fuel</b>	<b>Total Estimated Tax Receipts</b>
Pinellas	358,858,083	\$ 0.01	\$ 3,552,724	\$ 0.01	\$ 474,568	\$ 4,027,292
Polk	326,900,770	\$ 0.01	\$ 3,236,344	\$ 0.01	\$ 951,036	\$ 4,187,380
Putnam	33,212,746	\$ 0.01	\$ 328,809	\$ 0.01	\$ 79,364	\$ 408,173
St. Johns	126,105,281	\$ -	\$ 1,248,452	\$ 0.01	\$ 267,315	\$ 267,315
St. Lucie	156,274,990	\$ 0.01	\$ 1,547,135	\$ 0.01	\$ 278,186	\$ 1,825,321
Santa Rosa	73,608,041	\$ 0.01	\$ 728,725	\$ 0.01	\$ 113,995	\$ 842,721
Sarasota	177,989,165	\$ 0.01	\$ 1,762,107	\$ 0.01	\$ 184,674	\$ 1,946,781
Seminole	192,099,962	\$ 0.01	\$ 1,901,805	\$ 0.01	\$ 194,972	\$ 2,096,776
Sumter	77,219,782	\$ 0.01	\$ 764,482	\$ 0.01	\$ 358,002	\$ 1,122,484
Suwannee	27,306,693	\$ 0.01	\$ 270,338	\$ 0.01	\$ 94,215	\$ 364,553
Taylor	11,896,657	\$ -	\$ 117,778	\$ 0.01	\$ 75,926	\$ 75,926
Union	4,560,718	\$ 0.01	\$ 45,151	\$ 0.01	\$ 33,482	\$ 78,633
Volusia	237,213,729	\$ 0.01	\$ 2,348,435	\$ 0.01	\$ 336,720	\$ 2,685,155
Wakulla	12,165,892	\$ 0.01	\$ 120,443	\$ 0.01	\$ 32,015	\$ 152,459
Walton	55,999,415	\$ 0.01	\$ 554,399	\$ 0.01	\$ 188,686	\$ 743,085
Washington	11,877,003	\$ 0.01	\$ 117,583	\$ 0.01	\$ 26,265	\$ 143,848
<b>Totals</b>	<b>9,602,700,000</b>		<b>\$ 95,067,493</b>		<b>\$ 19,404,561</b>	<b>\$ 102,251,578</b>

**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, 2023

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 Methodology	FY 2021-22 Distribution Percentage	FY 2022-23 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2021-22 Distribution Percentage	FY 2022-23 Estimated Distribution
<b>ALACHUA BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>50.0000000</b>	<b>\$ 4,096,719</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>50.0000000</b>	<b>\$ 2,972,531</b>
Alachua			2.3200000	\$ 190,088			2.3200000	\$ 137,925
Archer			0.5800000	\$ 47,522			0.5800000	\$ 34,481
Gainesville			40.8000000	\$ 3,342,923			40.8000000	\$ 2,425,585
Hawthorne			0.7700000	\$ 63,089			0.7700000	\$ 45,777
High Springs			2.2100000	\$ 181,075			2.2100000	\$ 131,386
La Crosse			0.1700000	\$ 13,929			0.1700000	\$ 10,107
Micanopy			0.6200000	\$ 50,799			0.6200000	\$ 36,859
Newberry			1.9700000	\$ 161,411			1.9700000	\$ 117,118
Waldo			0.5600000	\$ 45,883			0.5600000	\$ 33,292
Countywide Total			100.0000000	\$ 8,193,439			100.0000000	\$ 5,945,062
<b>BAKER BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>86.0000000</b>	<b>\$ 1,107,210</b>	<b>\$ -</b>			
Glen St. Mary			1.0000000	\$ 12,875				
Maccleeny			13.0000000	\$ 167,369				
Countywide Total			100.0000000	\$ 1,287,453				\$ 180,566
<b>BAY BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>59.7700000</b>	<b>\$ 3,965,319</b>	<b>\$ -</b>			
Callaway			3.6600000	\$ 272,511				
Lynn Haven			4.9400000	\$ 347,423				
Mexico Beach			1.1600000	\$ 250,628				
Panama City			21.4100000	\$ 1,430,796				
Panama City Beach			4.4200000	\$ 324,073				
Parker			1.4100000	\$ 199,614				
Springfield			3.2300000	\$ 266,014				
Countywide Total			100.0000000	\$ 7,056,377				\$ 1,008,585
<b>BRADFORD BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>70.0000000</b>	<b>\$ 620,596</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>70.0000000</b>	<b>\$ 414,496</b>
Brooker			1.8000000	\$ 15,958			1.8000000	\$ 10,658
Hampton			1.9000000	\$ 16,845			1.9000000	\$ 11,251
Lawtey			2.9000000	\$ 25,710			2.9000000	\$ 17,172
Starke			23.4000000	\$ 207,457			23.4000000	\$ 138,560
Countywide Total			100.0000000	\$ 886,566			100.0000000	\$ 592,137
<b>BREVARD BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>47.1400427</b>	<b>\$ 12,269,088</b>	<b>\$ -</b>			
Cape Canaveral			1.4468589	\$ 376,572				
Cocoa			2.3843437	\$ 620,571				
Cocoa Beach			1.3934592	\$ 362,674				
Grant-Valkaria			0.6107648	\$ 158,963				
Indialantic			0.5409517	\$ 140,793				
Indian Harbor Beach			1.4090418	\$ 366,730				
Malabar			0.4682722	\$ 121,877				
Melbourne			14.6480485	\$ 3,812,432				
Melbourne Beach			0.4365187	\$ 113,612				
Melbourne Village			0.0785726	\$ 20,450				
Palm Bay			15.9800602	\$ 4,159,113				
Palm Shores			0.1094077	\$ 28,475				
Rockledge			3.5885730	\$ 933,994				
Satellite Beach			1.9822211	\$ 515,911				
Titusville			4.5150196	\$ 1,175,119				
West Melbourne			3.2678437	\$ 850,518				
Countywide Total			100.0000000	\$ 26,026,893				\$ 2,331,315
<b>BROWARD BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>62.5000000</b>	<b>\$ 33,185,133</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>64.0380000</b>	<b>\$ 24,967,799</b>
Coconut Creek			1.1503910	\$ 610,814			1.1032100	\$ 430,131
Cooper City			0.6652760	\$ 353,236			0.6379906	\$ 248,746
Coral Springs			2.5288340	\$ 1,342,715			2.4251182	\$ 945,530
Dania Beach			0.6302370	\$ 334,632			0.6043896	\$ 235,646
Davie			2.0551430	\$ 1,091,203			1.9708550	\$ 768,417
Deerfield Beach			1.5685610	\$ 832,846			1.5042286	\$ 586,484
Fort Lauderdale			3.7037770	\$ 1,966,565			3.5518728	\$ 1,384,841
Hallandale Beach			0.7814630	\$ 414,927			0.7494124	\$ 292,189
Hillsboro Beach			0.0378940	\$ 20,120			0.0363400	\$ 14,169
Hollywood			2.9700880	\$ 1,577,004			2.8482752	\$ 1,110,515
Lauderdale-By-The-Sea			0.1233480	\$ 65,493			0.1182888	\$ 46,120
Lauderdale Lakes			0.7145950	\$ 379,423			0.6852876	\$ 267,187
Lauderhill			1.4184890	\$ 753,164			1.3603120	\$ 530,373
Lazy Lake			0.0005480	\$ 291			0.0005252	\$ 205
Lighthouse Point			0.2061210	\$ 109,442			0.1976668	\$ 77,068
Margate			1.1611120	\$ 616,507			1.1134908	\$ 434,139
Miramar			2.7168390	\$ 1,442,539			2.6054122	\$ 1,015,825
North Lauderdale			0.8910970	\$ 473,139			0.8545502	\$ 333,181
Oakland Park			0.8942270	\$ 474,801			0.8575516	\$ 334,351
Parkland			0.6932910	\$ 368,111			0.6648564	\$ 259,221

## Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2023

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 Methodology	FY 2021-22 Distribution Percentage	FY 2022-23 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2021-22 Distribution Percentage	FY 2022-23 Estimated Distribution
Pembroke Park			0.1246780	\$ 66,199			0.1195646	\$ 46,617
Pembroke Pines			3.3052300	\$ 1,754,952			3.1696718	\$ 1,235,824
Plantation			1.7764030	\$ 943,203			1.7035466	\$ 664,196
Pompano Beach			2.2095190	\$ 1,173,171			2.1188990	\$ 826,138
Sea Ranch Lakes			0.0133420	\$ 7,084			0.0127954	\$ 4,989
Southwest Ranches			0.1523210	\$ 80,877			0.1460742	\$ 56,953
Sunrise			1.8454820	\$ 979,881			1.7697926	\$ 690,025
Tamarac			1.2929310	\$ 686,497			1.2399034	\$ 483,426
Weston			1.3193220	\$ 700,510			1.2652122	\$ 493,294
West Park			0.2979130	\$ 158,181			0.2856942	\$ 111,389
Wilton Manors			0.2515280	\$ 133,552			0.2412120	\$ 94,046
Countywide Total			100.0000000	\$ 53,096,213			100.0000000	\$ 38,989,036
<b>CALHOUN BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>79.8900000</b>	<b>\$ 301,904</b>	<b>\$ -</b>			
Altha			1.2200000	\$ 4,610				
Blountstown			18.8900000	\$ 71,385				
Countywide Total			100.0000000	\$ 377,900				\$ 38,613
<b>CHARLOTTE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>89.0200000</b>	<b>\$ 5,684,081</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>93.2600000</b>	<b>\$ 4,189,779</b>
Punta Gorda			10.9800000	\$ 701,092			6.7400000	\$ 302,800
Countywide Total			100.0000000	\$ 6,385,173			100.0000000	\$ 4,492,579
<b>CITRUS BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>90.9500000</b>	<b>\$ 3,449,220</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>90.9500000</b>	<b>\$ 2,520,516</b>
Crystal River			3.5000000	\$ 132,735			3.5000000	\$ 96,996
Inverness			5.5500000	\$ 210,480			5.5500000	\$ 153,808
Countywide Total			100.0000000	\$ 3,792,436			100.0000000	\$ 2,771,320
<b>CLAY BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>81.4145140</b>	<b>\$ 3,791,844</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>82.9600000</b>	<b>\$ 2,801,361</b>
Green Cove Springs			5.1511440	\$ 239,912			3.4300000	\$ 115,823
Keystone Heights			1.4224460	\$ 66,250			0.9700000	\$ 32,755
Orange Park			11.5160380	\$ 536,354			12.1500000	\$ 410,276
Penney Farms			0.4958580	\$ 23,094			0.4900000	\$ 16,546
Countywide Total			100.0000000	\$ 4,657,454			100.0000000	\$ 3,376,761
<b>COLLIER BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>85.4800000</b>	<b>\$ 8,971,211</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>85.4800000</b>	<b>\$ 6,760,280</b>
Everglades			0.1900000	\$ 19,941			0.1900000	\$ 15,026
Marco Island			6.1200000	\$ 642,300			6.1200000	\$ 484,007
Naples			8.2100000	\$ 861,648			8.2100000	\$ 649,297
Countywide Total			100.0000000	\$ 10,495,099			100.0000000	\$ 7,908,610
<b>COLUMBIA BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>71.3900000</b>	<b>\$ 3,776,643</b>	<b>\$ -</b>			
Fort White			1.1000000	\$ 58,192				
Lake City			27.5100000	\$ 1,455,322				
Countywide Total			100.0000000	\$ 5,290,156				\$ 571,736
<b>DESOTO BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>78.0000000</b>	<b>\$ 657,084</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>83.0000000</b>	<b>\$ 431,378</b>
Arcadia			22.0000000	\$ 185,331			17.0000000	\$ 88,355
Countywide Total			100.0000000	\$ 842,416			100.0000000	\$ 519,733
<b>DIXIE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>81.2500000</b>	<b>\$ 494,303</b>	<b>\$ -</b>			
Cross City			12.5000000	\$ 76,047				
Horseshoe Beach			6.2500000	\$ 38,023				
Countywide Total			100.0000000	\$ 608,373				\$ 61,308
<b>JACKSONVILLE-DUVAL</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>95.3305000</b>	<b>\$ 32,614,389</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>95.3305000</b>	<b>\$ 21,287,333</b>
Atlantic Beach			1.4085000	\$ 481,875			1.4085000	\$ 314,519
Baldwin			0.1446000	\$ 49,470			0.1446000	\$ 32,289
Jacksonville Beach			2.3835000	\$ 815,441			2.3835000	\$ 532,236
Neptune Beach			0.7329000	\$ 250,739			0.7329000	\$ 163,657
Countywide Total			100.0000000	\$ 34,211,914			100.0000000	\$ 22,330,034
<b>ESCAMBIA BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>84.0400000</b>	<b>\$ 7,949,065</b>	<b>\$ 0.04</b>	<b>Interlocal</b>	<b>100.0000000</b>	<b>\$ 5,020,289</b>
Century			0.8100000	\$ 76,615			0.0000000	\$ -
Pensacola			15.1500000	\$ 1,432,988			0.0000000	\$ -
Countywide Total			100.0000000	\$ 9,458,669			100.0000000	\$ 5,020,289
<b>FLAGLER BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>19.7500000</b>	<b>\$ 559,230</b>	<b>\$ -</b>			
Beverly Beach			0.2900000	\$ 8,211				
Bunnell			3.2600000	\$ 92,308				
Flagler Beach			3.8100000	\$ 107,882				
Palm Coast			72.8900000	\$ 2,063,913				
Countywide Total			100.0000000	\$ 2,831,545				\$ 418,524
<b>FRANKLIN BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>75.0800000</b>	<b>\$ 324,581</b>	<b>\$ -</b>			
Appalachicola			16.8500000	\$ 72,845				
Carrabelle			8.0700000	\$ 34,888				
Countywide Total			100.0000000	\$ 432,314				\$ 57,364
<b>GADSDEN BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>77.9447000</b>	<b>\$ 2,177,555</b>	<b>\$ -</b>			
Chattahoochee			6.8309000	\$ 190,836				
Greensboro			0.5810000	\$ 16,232				
Gretna			1.3216000	\$ 36,922				



Local Option Fuel Taxes								
Revenue Estimates for the Local Fiscal Year Ending September 30, 2023								
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 Methodology	FY 2021-22 Distribution Percentage	FY 2022-23 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2021-22 Distribution Percentage	FY 2022-23 Estimated Distribution
Havana			3.3009000	\$ 92,218				
Midway			1.1996000	\$ 33,513				
Quincy			8.8213000	\$ 246,442				
Countywide Total			100.0000000	\$ 2,793,718				\$ 234,575
<b>GILCHRIST BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>87.0700000</b>	<b>\$ 454,379</b>	<b>\$ -</b>			
Bell			0.9700000	\$ 5,062				
Fanning Springs (part)			2.9900000	\$ 15,603				
Trenton			8.9700000	\$ 46,810				
Countywide Total			100.0000000	\$ 521,855				\$ 75,046
<b>GLADES BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>80.0000000</b>	<b>\$ 616,526</b>	<b>\$ -</b>			
Moore Haven			20.0000000	\$ 154,132				
Countywide Total			100.0000000	\$ 770,658				\$ 57,668
<b>GULF BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>100.0000000</b>	<b>\$ 418,773</b>	<b>\$ -</b>			<b>\$ 59,478</b>
<b>HAMILTON BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>72.4900000</b>	<b>\$ 2,340,218</b>	<b>\$ -</b>			
Jasper			13.5600000	\$ 437,762				
Jennings			7.4000000	\$ 238,897				
White Springs			6.5500000	\$ 211,456				
Countywide Total			100.0000000	\$ 3,228,332				\$ 148,721
<b>HARDEE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>86.0000000</b>	<b>\$ 846,673</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>89.5800000</b>	<b>\$ 526,785</b>
Bowling Green			3.5200000	\$ 34,655			1.0800000	\$ 6,351
Wauchula			7.2200000	\$ 71,081			8.3100000	\$ 48,868
Zolfo Springs			3.2600000	\$ 32,095			1.0300000	\$ 6,057
Countywide Total			100.0000000	\$ 984,503			100.0000000	\$ 588,061
<b>HENDRY BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>65.0000000</b>	<b>\$ 1,132,484</b>	<b>\$ 0.02</b>	<b>Interlocal</b>	<b>65.0000000</b>	<b>\$ 236,027</b>
Clewiston			20.6700000	\$ 360,130			20.6700000	\$ 75,056
LaBelle			14.3300000	\$ 249,669			14.3300000	\$ 52,035
Countywide Total			100.0000000	\$ 1,742,283			100.0000000	\$ 363,118
<b>HERNANDO BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>95.0000000</b>	<b>\$ 4,880,481</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>95.0000000</b>	<b>\$ 3,305,316</b>
Brooksville			5.0000000	\$ 256,867			5.0000000	\$ 173,964
Countywide Total			100.0000000	\$ 5,137,348			100.0000000	\$ 3,479,280
<b>HIGHLANDS BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>81.3473700</b>	<b>\$ 2,658,658</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>81.4500000</b>	<b>\$ 1,688,703</b>
Avon Park			8.4022900	\$ 274,610			7.1400000	\$ 148,034
Lake Placid			2.0121100	\$ 65,761			2.1600000	\$ 44,783
Sebring			8.2382300	\$ 269,248			9.2500000	\$ 191,780
Countywide Total			100.0000000	\$ 3,268,278			100.0000000	\$ 2,073,300
<b>HILLSBOROUGH BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>68.9000000</b>	<b>\$ 29,198,545</b>	<b>\$ -</b>			
Plant City			2.6900000	\$ 1,139,972				
Tampa			26.5900000	\$ 11,268,350				
Temple Terrace			1.8200000	\$ 771,282				
Countywide Total			100.0000000	\$ 42,378,149				\$ 5,783,384
<b>HOLMES BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>85.0000000</b>	<b>\$ 600,240</b>	<b>\$ -</b>			
Bonifay			10.0000000	\$ 70,616				
Esto			1.0000000	\$ 7,062				
Noma			1.0000000	\$ 7,062				
Ponce de Leon			2.0000000	\$ 14,123				
Westville			1.0000000	\$ 7,062				
Countywide Total			100.0000000	\$ 706,164				\$ 78,019
<b>INDIAN RIVER BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>70.1056720</b>	<b>\$ 3,617,644</b>	<b>\$ -</b>			
Fellsmere			3.2808840	\$ 169,303				
Indian River Shores			1.4717420	\$ 75,946				
Orchid			0.2109570	\$ 10,886				
Sebastian			14.4927840	\$ 747,867				
Vero Beach			10.4379610	\$ 538,627				
Countywide Total			100.0000000	\$ 5,160,272				\$ 665,986
<b>JACKSON BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>75.3200000</b>	<b>\$ 2,498,272</b>	<b>\$ -</b>			
Alford			0.9800000	\$ 32,505				
Campbellton			0.1900000	\$ 6,302				
Cottondale			1.1600000	\$ 38,476				
Graceville			4.6400000	\$ 153,903				
Grand Ridge			1.3700000	\$ 45,441				
Greenwood			0.7500000	\$ 24,877				
Malone			0.7500000	\$ 24,877				
Marianna			11.9100000	\$ 395,040				
Sneads			2.9300000	\$ 97,185				
Countywide Total			100.0000000	\$ 3,316,878				\$ 306,103
<b>JEFFERSON BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>88.9100000</b>	<b>\$ 700,679</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>88.7800000</b>	<b>\$ 381,437</b>
Monticello			11.0900000	\$ 87,398			11.2200000	\$ 48,206
Countywide Total			100.0000000	\$ 788,077			100.0000000	\$ 429,643
<b>LAFAYETTE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>100.0000000</b>	<b>\$ 211,489</b>	<b>\$ -</b>			<b>\$ 21,060</b>

## Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2023

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 Methodology	FY 2021-22 Distribution Percentage	FY 2022-23 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2021-22 Distribution Percentage	FY 2022-23 Estimated Distribution
<b>LAKE BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>66.3800000</b>	<b>\$ 6,656,749</b>	<b>\$ -</b>			
Astatula			0.5653500	\$ 56,695				
Clermont			5.9134700	\$ 593,017				
Eustis			4.8513000	\$ 486,500				
Fruitland Park			1.7454000	\$ 175,033				
Groveland			3.2246100	\$ 323,372				
Howey-in-the-Hills			0.4281200	\$ 42,933				
Lady Lake			2.6098500	\$ 261,722				
Leesburg			3.9334300	\$ 394,454				
Mascotte			1.1732200	\$ 117,653				
Minneola			2.3825300	\$ 238,926				
Montverde			0.6822500	\$ 68,418				
Mount Dora			2.5594200	\$ 256,665				
Tavares			2.7779100	\$ 278,576				
Umatilla			0.7731400	\$ 77,532				
Countywide Total			100.0000000	\$ 10,028,245				\$ 1,478,205
<b>LEE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>50.4900000</b>	<b>\$ 11,673,023</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>50.4900000</b>	<b>\$ 8,482,184</b>
Bonita Springs			4.5300000	\$ 1,047,312			4.5300000	\$ 761,028
Cape Coral			27.2900000	\$ 6,309,305			27.2900000	\$ 4,584,646
Esteros			2.5200000	\$ 582,611			2.5200000	\$ 423,353
Fort Myers			10.6700000	\$ 2,466,848			10.6700000	\$ 1,792,531
Fort Myers Beach			1.0000000	\$ 231,195			1.0000000	\$ 167,997
Sanibel			3.5000000	\$ 809,182			3.5000000	\$ 587,991
Countywide Total			100.0000000	\$ 23,119,474			100.0000000	\$ 16,799,730
<b>LEON BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>46.6700000</b>	<b>\$ 3,798,807</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>50.0000000</b>	<b>\$ 2,983,458</b>
Tallahassee			53.3300000	\$ 4,340,912			50.0000000	\$ 2,983,458
Countywide Total			100.0000000	\$ 8,139,720			100.0000000	\$ 5,966,917
<b>LEVY BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>90.5900000</b>	<b>\$ 1,377,779</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>90.5900000</b>	<b>\$ 898,550</b>
Bronson			0.1300000	\$ 1,977			0.1300000	\$ 1,289
Cedar Key			0.3600000	\$ 5,475			0.3600000	\$ 3,571
Chiefland			1.9500000	\$ 29,657			1.9500000	\$ 19,342
Fanning Springs (part)			0.1800000	\$ 2,738			0.1800000	\$ 1,785
Inglis			1.0000000	\$ 15,209			1.0000000	\$ 9,919
Otter Creek			0.0800000	\$ 1,217			0.0800000	\$ 794
Williston			5.1300000	\$ 78,022			5.1300000	\$ 50,884
Yankeetown			0.5800000	\$ 8,821			0.5800000	\$ 5,753
Countywide Total			100.0000000	\$ 1,520,896			100.0000000	\$ 991,886
<b>LIBERTY BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>85.0000000</b>	<b>\$ 279,432</b>	<b>\$ -</b>			
Bristol			15.0000000	\$ 49,312				
Countywide Total			100.0000000	\$ 328,744				\$ 30,670
<b>MADISON BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>70.1700000</b>	<b>\$ 1,350,935</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>70.1700000</b>	<b>\$ 459,785</b>
Greenville			6.1600000	\$ 118,594			6.1600000	\$ 40,363
Lee			1.9800000	\$ 38,120			1.9800000	\$ 12,974
Madison			21.6900000	\$ 417,583			21.6900000	\$ 142,122
Countywide Total			100.0000000	\$ 1,925,232			100.0000000	\$ 655,244
<b>MANATEE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>100.0000000</b>	<b>\$ 11,638,030</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>100.0000000</b>	<b>\$ 8,387,142</b>
<b>MARION BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>80.4600000</b>	<b>\$ 11,538,290</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>80.4600000</b>	<b>\$ 7,408,613</b>
Bellevue			1.2100000	\$ 173,519			1.2100000	\$ 111,415
Dunnellon			0.6300000	\$ 90,345			0.6300000	\$ 58,009
McIntosh			0.1800000	\$ 25,813			0.1800000	\$ 16,574
Ocala			17.4100000	\$ 2,496,665			17.4100000	\$ 1,603,082
Reddick			0.1100000	\$ 15,774			0.1100000	\$ 10,129
Countywide Total			100.0000000	\$ 14,340,405			100.0000000	\$ 9,207,821
<b>MARTIN BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>82.8900000</b>	<b>\$ 4,406,434</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>82.8900000</b>	<b>\$ 3,207,560</b>
Indiantown			4.2500000	\$ 225,930			4.2500000	\$ 164,460
Jupiter Island			2.3600000	\$ 125,458			2.3600000	\$ 91,324
Ocean Breeze			0.0700000	\$ 3,721			0.0700000	\$ 2,709
Sewall's Point			2.2500000	\$ 119,610			2.2500000	\$ 87,067
Stuart			8.1800000	\$ 434,849			8.1800000	\$ 316,538
Countywide Total			100.0000000	\$ 5,316,003			100.0000000	\$ 3,869,659
<b>MIAMI-DADE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>70.4000000</b>	<b>\$ 46,474,716</b>	<b>\$ 0.03</b>	<b>Interlocal</b>	<b>74.0000000</b>	<b>\$ 21,236,616</b>
Aventura			0.5570000	\$ 367,705			0.4930000	\$ 141,482
Bal Harbour			0.0400000	\$ 26,406			0.0360000	\$ 10,331
Bay Harbor Islands			0.1050000	\$ 69,316			0.0930000	\$ 26,689
Biscayne Park			0.0840000	\$ 55,453			0.0750000	\$ 21,524
Coral Gables			1.2830000	\$ 846,975			1.1260000	\$ 323,141
Cutler Bay			0.8400000	\$ 554,528			0.7420000	\$ 212,940
Doral			1.1430000	\$ 754,554			1.0010000	\$ 287,268
El Portal			0.0590000	\$ 38,949			0.0520000	\$ 14,923

## 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 Methodology	FY 2021-22 Distribution Percentage	FY 2022-23 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2021-22 Distribution Percentage	FY 2022-23 Estimated Distribution
Florida City			0.2780000	\$ 183,522			0.2440000	\$ 70,023
Golden Beach			0.0400000	\$ 26,406			0.0350000	\$ 10,044
Hialeah			4.1490000	\$ 2,738,972			3.6690000	\$ 1,052,934
Hialeah Gardens			0.4190000	\$ 276,604			0.3700000	\$ 106,183
Homestead			1.4280000	\$ 942,697			1.2620000	\$ 362,170
Indian Creek			0.0060000	\$ 3,961			0.0060000	\$ 1,722
Key Biscayne			0.2270000	\$ 149,855			0.2010000	\$ 57,683
Medley			0.0990000	\$ 65,355			0.0850000	\$ 24,393
Miami			8.4370000	\$ 5,569,704			7.3440000	\$ 2,107,591
Miami Beach			1.5950000	\$ 1,052,943			1.4100000	\$ 404,644
Miami Gardens			2.4280000	\$ 1,602,850			2.1450000	\$ 615,575
Miami Lakes			0.6150000	\$ 405,994			0.5340000	\$ 153,248
Miami Shores			0.2870000	\$ 189,464			0.2530000	\$ 72,606
Miami Springs			0.4090000	\$ 270,002			0.3610000	\$ 103,600
North Bay Village			0.1400000	\$ 92,421			0.1240000	\$ 35,586
North Miami			1.1560000	\$ 763,136			1.0230000	\$ 293,582
North Miami Beach			0.9440000	\$ 623,184			0.8340000	\$ 239,342
Opa Locka			0.3370000	\$ 222,471			0.2990000	\$ 85,807
Palmetto Bay			0.6420000	\$ 423,818			0.5600000	\$ 160,710
Pinecrest			0.5140000	\$ 339,318			0.4530000	\$ 130,003
South Miami			0.2860000	\$ 188,804			0.2540000	\$ 72,893
Sunny Isles Beach			0.3480000	\$ 229,733			0.3050000	\$ 87,529
Surfside			0.1110000	\$ 73,277			0.0990000	\$ 28,411
Sweetwater			0.3920000	\$ 258,780			0.3470000	\$ 99,583
Virginia Gardens			0.0490000	\$ 32,347			0.0430000	\$ 12,340
West Miami			0.1530000	\$ 101,003			0.1220000	\$ 35,012
Countywide Total			100.0000000	\$ 66,015,222			100.0000000	\$ 28,698,129
<b>MONROE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>60.5000000</b>	<b>\$ 1,501,541</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>45.2100000</b>	<b>\$ 1,171,046</b>
Islamorada			0.0000000	\$ 294,500			9.0600000	\$ 234,676
Key Colony Beach			2.0000000	\$ 68,621			1.0900000	\$ 28,234
Key West			36.5000000	\$ 1,252,327			31.2100000	\$ 808,413
Layton			1.0000000	\$ 34,310			0.2600000	\$ 6,735
Marathon			0.0000000	\$ 279,733			13.1700000	\$ 341,134
Countywide Total			100.0000000	\$ 3,431,032			100.0000000	\$ 2,590,237
<b>NASSAU BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>85.6065000</b>	<b>\$ 2,472,478</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>85.6065000</b>	<b>\$ 1,642,981</b>
Callahan			0.7494000	\$ 21,644			0.7494000	\$ 14,383
Fernandina Beach			9.0497000	\$ 261,372			9.0497000	\$ 173,684
Hilliard			4.5944000	\$ 132,695			4.5944000	\$ 88,177
Countywide Total			100.0000000	\$ 2,888,189			100.0000000	\$ 1,919,225
<b>OKALOOSA BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>64.0000000</b>	<b>\$ 4,704,775</b>	<b>\$ 0.03</b>	<b>Default</b>	<b>64.0000000</b>	<b>\$ 2,138,249</b>
Cinco Bayou			0.3828000	\$ 28,140			0.3828000	\$ 12,789
Crestview			7.8062000	\$ 573,850			7.8062000	\$ 260,806
Destin			7.9133000	\$ 581,723			7.9133000	\$ 264,384
Fort Walton Beach			9.7956000	\$ 720,095			9.7956000	\$ 327,272
Laurel Hill			0.4593000	\$ 33,764			0.4593000	\$ 15,345
Mary Esther			1.9899000	\$ 146,282			1.9899000	\$ 66,483
Niceville			4.3618000	\$ 320,645			4.3618000	\$ 145,728
Shalimar			0.6124000	\$ 45,019			0.6124000	\$ 20,460
Valparaiso			2.6787000	\$ 196,917			2.6787000	\$ 89,496
Countywide Total			100.0000000	\$ 7,351,212			100.0000000	\$ 3,341,014
<b>OKEECHOBEE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>80.6600000</b>	<b>\$ 1,772,762</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>80.6600000</b>	<b>\$ 1,081,490</b>
Okeechobee			19.3400000	\$ 425,058			19.3400000	\$ 259,311
Countywide Total			100.0000000	\$ 2,197,820			100.0000000	\$ 1,340,801
<b>ORANGE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>63.1093000</b>	<b>\$ 28,709,330</b>	<b>\$ -</b>			
Apopka			3.7888000	\$ 1,723,580				
Bay Lake			0.0000000	\$ -				
Belle Isle			0.5212000	\$ 237,101				
Eatonville			0.1661000	\$ 75,561				
Edgewood			0.1972000	\$ 89,709				
Lake Buena Vista			0.0000000	\$ -				
Maitland			1.4915000	\$ 678,505				
Oakland			0.2691000	\$ 122,417				
Ocoee			3.5167000	\$ 1,599,797				
Orlando			21.1386000	\$ 9,616,254				
Windermere			0.2136000	\$ 97,170				
Winter Garden			3.4241000	\$ 1,557,672				
Winter Park			2.1638000	\$ 984,344				
Countywide Total			100.0000000	\$ 45,491,441				\$ 6,261,495
<b>OSCEOLA BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>62.5000000</b>	<b>\$ 7,563,784</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>100.0000000</b>	<b>\$ 9,108,618</b>

## 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 Methodology	FY 2021-22 Distribution Percentage	FY 2022-23 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2021-22 Distribution Percentage	FY 2022-23 Estimated Distribution
Kissimmee			25.000000	\$ 3,025,514			0.000000	\$ -
St. Cloud			12.500000	\$ 1,512,757			0.000000	\$ -
Countywide Total			100.000000	\$ 12,102,054			100.000000	\$ 9,108,618
<b>PALM BEACH BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>66.564800</b>	<b>\$ 24,900,707</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>78.924000</b>	<b>\$ 21,431,691</b>
Atlantis			0.191380	\$ 71,592			0.120640	\$ 32,760
Belle Glade			0.878700	\$ 328,706			0.553890	\$ 150,408
Boca Raton			4.140880	\$ 1,549,029			2.610220	\$ 708,801
Boynton Beach			2.512090	\$ 939,728			1.583500	\$ 429,997
Briny Breezes			0.010780	\$ 4,033			0.006790	\$ 1,844
Cloud Lake			0.011660	\$ 4,362			0.007350	\$ 1,996
Delray Beach			2.745890	\$ 1,027,189			1.730880	\$ 470,018
Glen Ridge			0.026460	\$ 9,898			0.016680	\$ 4,529
Golf			0.068930	\$ 25,785			0.043450	\$ 11,799
Greenacres			0.796020	\$ 297,777			0.501770	\$ 136,255
Gulfstream			0.067730	\$ 25,337			0.042690	\$ 11,592
Haverhill			0.087090	\$ 32,579			0.054900	\$ 14,908
Highland Beach			0.060610	\$ 22,673			0.038210	\$ 10,376
Hypoluxo			0.034200	\$ 12,794			0.021560	\$ 5,855
Juno Beach			0.105060	\$ 39,301			0.066220	\$ 17,982
Jupiter			2.561400	\$ 958,174			1.614590	\$ 438,439
Jupiter Inlet Colony			0.039090	\$ 14,623			0.024640	\$ 6,691
Lake Clarke Shores			0.216280	\$ 80,906			0.136340	\$ 37,023
Lake Park			0.490630	\$ 183,536			0.309270	\$ 83,982
Lake Worth			1.751340	\$ 655,145			1.103970	\$ 299,781
Lantana			0.554590	\$ 207,462			0.349590	\$ 94,931
Loxahatchee Groves			0.741430	\$ 277,356			0.467360	\$ 126,911
Manalapan			0.036120	\$ 13,512			0.022770	\$ 6,183
Mangonia Park			0.124150	\$ 46,442			0.078260	\$ 21,251
North Palm Beach			0.556120	\$ 208,035			0.350550	\$ 95,191
Ocean Ridge			0.105710	\$ 39,544			0.066630	\$ 18,093
Pahokee			0.349610	\$ 130,783			0.220380	\$ 59,844
Palm Beach			0.641660	\$ 240,034			0.404480	\$ 109,836
Palm Beach Gardens			1.541610	\$ 576,689			0.971760	\$ 263,880
Palm Beach Shores			0.075610	\$ 28,284			0.047660	\$ 12,942
Palm Springs			0.800800	\$ 299,565			0.504790	\$ 137,075
Riviera Beach			1.455030	\$ 544,301			0.917180	\$ 249,059
Royal Palm Beach			1.396660	\$ 522,466			0.880390	\$ 239,069
South Bay			0.232700	\$ 87,049			0.146680	\$ 39,831
South Palm Beach			0.017760	\$ 6,644			0.011190	\$ 3,039
Tequesta			0.357760	\$ 133,832			0.225520	\$ 61,240
Wellington			3.036740	\$ 1,135,990			1.914220	\$ 519,803
West Palm Beach			4.614920	\$ 1,726,359			2.909030	\$ 789,943
Westlake			0.000000	\$ -			0.000000	\$ -
Countywide Total			100.000000	\$ 37,408,220			100.000000	\$ 27,154,846
<b>PASCO BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>90.440300</b>	<b>\$ 14,059,398</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>90.440300</b>	<b>\$ 10,212,327</b>
Dade City			1.539500	\$ 239,323			1.539500	\$ 173,837
New Port Richey			4.972600	\$ 773,016			4.972600	\$ 561,495
Port Richey			0.655300	\$ 101,870			0.655300	\$ 73,995
St. Leo			0.040900	\$ 6,358			0.040900	\$ 4,618
San Antonio			0.371800	\$ 57,798			0.371800	\$ 41,983
Zephyrhills			1.979600	\$ 307,739			1.979600	\$ 223,532
Countywide Total			100.000000	\$ 15,545,501			100.000000	\$ 11,291,788
<b>PINELLAS BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>100.000000</b>	<b>\$ 22,458,442</b>	<b>\$ -</b>	<b>Interlocal</b>	<b>65.557000</b>	<b>\$ 3,279,277</b>
<b>POLK BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>65.557000</b>	<b>\$ 15,452,331</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>65.557000</b>	<b>\$ 9,791,751</b>
Auburndale			2.018000	\$ 475,659			2.018000	\$ 301,413
Bartow			2.739000	\$ 645,605			2.739000	\$ 409,104
Davenport			0.812000	\$ 191,395			0.812000	\$ 121,282
Dundee			0.681000	\$ 160,517			0.681000	\$ 101,716
Eagle Lake			0.394000	\$ 92,869			0.394000	\$ 58,849
Fort Meade			0.894000	\$ 210,723			0.894000	\$ 133,530
Frostproof			0.789000	\$ 185,974			0.789000	\$ 117,847
Haines City			2.801000	\$ 660,219			2.801000	\$ 418,364
Highland Park			0.041000	\$ 9,664			0.041000	\$ 6,124
Hillcrest Heights			0.039000	\$ 9,193			0.039000	\$ 5,825
Lake Alfred			0.794000	\$ 187,152			0.794000	\$ 118,594
Lake Hamilton			0.330000	\$ 77,784			0.330000	\$ 49,290
Lake Wales			2.164000	\$ 510,073			2.164000	\$ 323,220
Lakeland			13.011000	\$ 3,066,801			13.011000	\$ 1,943,354
Mulberry			1.038000	\$ 244,665			1.038000	\$ 155,038

## Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2023

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 Methodology	FY 2021-22 Distribution Percentage	FY 2022-23 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2021-22 Distribution Percentage	FY 2022-23 Estimated Distribution
Polk City			0.4280000	\$ 100,883			0.4280000	\$ 63,927
Winter Haven			5.4700000	\$ 1,289,325			5.4700000	\$ 817,012
Countywide Total			100.0000000	\$ 23,570,834			100.0000000	\$ 14,936,240
<b>PUTNAM BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>79.0647000</b>	<b>\$ 1,811,537</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>79.0647000</b>	<b>\$ 1,199,811</b>
Crescent City			2.1690000	\$ 49,696			2.1690000	\$ 32,915
Interlachen			1.8728000	\$ 42,910			1.8728000	\$ 28,420
Palatka			14.7013000	\$ 336,837			14.7013000	\$ 223,093
Pomona Park			1.2053000	\$ 27,616			1.2053000	\$ 18,290
Welaka			0.9869000	\$ 22,612			0.9869000	\$ 14,976
Countywide Total			100.0000000	\$ 2,291,208			100.0000000	\$ 1,517,505
<b>ST. JOHNS BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>91.5300000</b>	<b>\$ 7,775,791</b>	<b>\$ -</b>			
St. Augustine			5.8500000	\$ 496,978				
St. Augustine Beach			2.6200000	\$ 222,578				
Countywide Total			100.0000000	\$ 8,495,347				\$ 1,152,361
<b>ST. LUCIE BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>19.0226000</b>	<b>\$ 1,942,074</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>19.0226000</b>	<b>\$ 1,358,266</b>
Fort Pierce			14.0710000	\$ 1,436,551			14.0710000	\$ 1,004,708
Port St. Lucie			66.8231000	\$ 6,822,170			66.8231000	\$ 4,771,352
St. Lucie Village			0.0833000	\$ 8,504			0.0833000	\$ 5,948
Countywide Total			100.0000000	\$ 10,209,300			100.0000000	\$ 7,140,273
<b>SANTA ROSA BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>90.9514000</b>	<b>\$ 4,280,661</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>89.4200000</b>	<b>\$ 3,007,359</b>
Gulf Breeze			2.2328000	\$ 105,088			4.0800000	\$ 137,218
Jay			0.3873000	\$ 18,228			0.3900000	\$ 13,116
Milton			6.4285000	\$ 302,560			6.1100000	\$ 205,491
Countywide Total			100.0000000	\$ 4,706,537			100.0000000	\$ 3,363,184
<b>SARASOTA BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>62.6547000</b>	<b>\$ 6,788,557</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>62.6547000</b>	<b>\$ 5,095,333</b>
Longboat Key			1.0522000	\$ 114,005			1.0522000	\$ 85,569
North Port			17.6751000	\$ 1,915,075			17.6751000	\$ 1,437,410
Sarasota			13.1451000	\$ 1,424,255			13.1451000	\$ 1,069,013
Venice			5.4729000	\$ 592,982			5.4729000	\$ 445,078
Countywide Total			100.0000000	\$ 10,834,873			100.0000000	\$ 8,132,403
<b>SEMINOLE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>63.6000000</b>	<b>\$ 7,420,716</b>	<b>\$ -</b>			
Altamonte Springs			5.3000000	\$ 618,393				
Casselberry			4.8000000	\$ 560,054				
Lake Mary			2.2000000	\$ 256,691				
Longwood			3.2000000	\$ 373,369				
Oviedo			6.4000000	\$ 746,739				
Sanford			9.5000000	\$ 1,108,440				
Winter Springs			5.0000000	\$ 583,390				
Countywide Total			100.0000000	\$ 11,667,792				\$ 1,755,426
<b>SUMTER BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>87.8050000</b>	<b>\$ 5,591,379</b>	<b>\$ -</b>			
Bushnell			1.7130000	\$ 109,083				
Center Hill			0.7840000	\$ 49,925				
Coleman			0.4950000	\$ 31,521				
Webster			0.5580000	\$ 35,533				
Wildwood			8.6450000	\$ 550,509				
Countywide Total			100.0000000	\$ 6,367,951				\$ 705,641
<b>SUWANNEE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>85.9110000</b>	<b>\$ 1,767,667</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>85.9110000</b>	<b>\$ 1,071,873</b>
Branford			1.0000000	\$ 20,576			1.0000000	\$ 12,477
Live Oak			13.0890000	\$ 269,313			13.0890000	\$ 163,306
Countywide Total			100.0000000	\$ 2,057,556			100.0000000	\$ 1,247,655
<b>TAYLOR BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>70.0000000</b>	<b>\$ 773,982</b>	<b>\$ -</b>			
Perry			30.0000000	\$ 331,707				
Countywide Total			100.0000000	\$ 1,105,688				\$ 108,713
<b>UNION BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>89.1900000</b>	<b>\$ 401,469</b>	<b>\$ -</b>			
Lake Butler			9.8900000	\$ 44,518				
Raiford			0.0000000	\$ -				
Worthington Springs			0.0092000	\$ 41				
Countywide Total			99.0892000	\$ 450,128				\$ 41,676
<b>VOLUSIA BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>57.2380000</b>	<b>\$ 8,576,359</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>57.2380000</b>	<b>\$ 6,203,683</b>
Daytona Beach			7.4750000	\$ 1,120,030			6.9220000	\$ 789,977
Daytona Beach Shores			0.9920000	\$ 148,638			0.8760000	\$ 103,281
DeBary			2.1750000	\$ 325,895			2.3990000	\$ 243,915
DeLand			2.5190000	\$ 377,439			3.2580000	\$ 300,004
Deltona			9.5280000	\$ 1,427,645			7.7300000	\$ 967,028
Edgewater			2.0580000	\$ 308,364			2.3090000	\$ 232,220
Holly Hill			1.2360000	\$ 185,198			1.1590000	\$ 131,151
Lake Helen			0.3310000	\$ 49,596			0.2890000	\$ 34,341
New Smyrna Beach			3.3190000	\$ 497,308			3.8310000	\$ 378,422
Oak Hill			0.2280000	\$ 34,163			0.3100000	\$ 27,706

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2023

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 Methodology	FY 2021-22 Distribution Percentage	FY 2022-23 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2021-22 Distribution Percentage	FY 2022-23 Estimated Distribution
Orange City			0.8640000	\$ 129,459			1.2160000	\$ 106,497
Ormond Beach			4.8810000	\$ 731,353			4.3740000	\$ 510,509
Pierson			0.2540000	\$ 38,059			0.3140000	\$ 29,720
Ponce Inlet			0.5820000	\$ 87,205			0.5820000	\$ 63,079
Port Orange			5.0020000	\$ 749,484			6.1220000	\$ 583,034
South Daytona			1.3180000	\$ 197,485			1.0710000	\$ 133,831
Countywide Total			100.0000000	\$ 14,983,681			100.0000000	\$ 10,838,400
<b>WAKULLA BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>1.0000000</b>	<b>\$ 856,939</b>	<b>\$ -</b>			<b>\$ 111,173</b>
<b>WALTON BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>92.0800000</b>	<b>\$ 3,860,360</b>	<b>\$ -</b>			
DeFuniak Springs			7.6100000	\$ 319,041				
Freeport			0.2700000	\$ 11,319				
Paxton			0.0400000	\$ 1,677				
Countywide Total			100.0000000	\$ 4,192,398				\$ 511,728
<b>WASHINGTON BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>85.7600000</b>	<b>\$ 691,782</b>	<b>\$ -</b>			
Caryville			0.1200000	\$ 968				
Chipley			12.3500000	\$ 99,621				
Vernon			1.4600000	\$ 11,777				
Wausau			0.3100000	\$ 2,501				
Countywide Total			100.0000000	\$ 806,648				\$ 108,533
<b>STATEWIDE TOTALS</b>				<b>\$ 641,197,878</b>				<b>\$ 277,486,211</b>

**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) 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.
- 4) Revenue estimates are based on FY 2021-22 distribution percentages specified by either locally-determined interlocal agreement or statutory default formula if no interlocal agreement has been established. Examples of factors used in interlocal agreements to determine distribution percentages include lane miles, population, roadway miles, and transportation expenditures. Under the statutory default formula, the distribution is based on the transportation expenditures of each local government for the immediately preceding five fiscal years as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions are recalculated every ten years based on the transportation expenditures of the immediately preceding five years.
- 5) Indian River County's interlocal agreement distributes proceeds based on 1/3 lane miles, 1/3 transportation expenditures, and 1/3 population.
- 6) Manatee County has interlocal agreements with the municipalities to distribute proceeds of both local option fuel taxes pursuant to the statutory default formula methodology.
- 7) The estimated distributions of the 1 to 6 cents local option fuel tax 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, 2023

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2023 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2023 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2023 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2023 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	1	\$ 1,468,626	0	\$ -	6	\$ 8,193,439	0	\$ -	5	\$ 5,945,062	0	\$ -	12	\$ 15,607,126	0	\$ -
Baker	1	\$ 230,225	0	\$ -	6	\$ 1,287,453	0	\$ -	0	\$ -	5	\$ 902,828	7	\$ 1,517,679	5	\$ 902,828
Bay	1	\$ 1,263,478	0	\$ -	6	\$ 7,056,377	0	\$ -	0	\$ -	5	\$ 5,042,923	7	\$ 8,319,855	5	\$ 5,042,923
Bradford	1	\$ 158,025	0	\$ -	6	\$ 886,566	0	\$ -	5	\$ 592,137	0	\$ -	12	\$ 1,636,729	0	\$ -
Brevard	0	\$ 2,014,158	1	\$ 2,525,715	6	\$ 26,026,893	0	\$ -	0	\$ -	5	\$ 11,656,574	6	\$ 28,041,051	6	\$ 14,182,289
Broward	1	\$ 9,525,212	0	\$ -	6	\$ 53,096,213	0	\$ -	5	\$ 38,989,036	0	\$ -	12	\$ 101,610,461	0	\$ -
Calhoun	0	\$ 24,497	1	\$ 41,833	6	\$ 377,900	0	\$ -	0	\$ -	5	\$ 193,065	6	\$ 402,397	6	\$ 234,898
Charlotte	1	\$ 1,142,071	0	\$ -	6	\$ 6,385,173	0	\$ -	5	\$ 4,492,579	0	\$ -	12	\$ 12,019,822	0	\$ -
Citrus	1	\$ 680,111	0	\$ -	6	\$ 3,792,436	0	\$ -	5	\$ 2,771,320	0	\$ -	12	\$ 7,243,867	0	\$ -
Clay	1	\$ 834,776	0	\$ -	6	\$ 4,657,454	0	\$ -	5	\$ 3,376,761	0	\$ -	12	\$ 8,868,991	0	\$ -
Collier	1	\$ 1,886,272	0	\$ -	6	\$ 10,495,099	0	\$ -	5	\$ 7,908,610	0	\$ -	12	\$ 20,289,981	0	\$ -
Columbia	1	\$ 931,246	0	\$ -	6	\$ 5,290,156	0	\$ -	0	\$ -	5	\$ 2,858,678	7	\$ 6,221,402	5	\$ 2,858,678
DeSoto	1	\$ 149,412	0	\$ -	6	\$ 842,416	0	\$ -	5	\$ 519,733	0	\$ -	12	\$ 1,511,560	0	\$ -
Dixie	0	\$ 40,289	1	\$ 66,420	6	\$ 608,373	0	\$ -	0	\$ -	5	\$ 306,540	6	\$ 648,662	6	\$ 372,961
Duval	1	\$ 6,089,059	0	\$ -	6	\$ 34,211,914	0	\$ -	5	\$ 22,330,034	0	\$ -	12	\$ 62,631,007	0	\$ -
Escambia	1	\$ 1,685,223	0	\$ -	6	\$ 9,458,669	0	\$ -	4	\$ 5,020,289	1	\$ 1,255,072	11	\$ 16,164,181	1	\$ 1,255,072
Flagler	1	\$ 508,198	0	\$ -	6	\$ 2,831,545	0	\$ -	0	\$ -	5	\$ 2,092,619	7	\$ 3,339,743	5	\$ 2,092,619
Franklin	0	\$ 14,877	1	\$ 62,148	6	\$ 432,314	0	\$ -	0	\$ -	5	\$ 286,821	6	\$ 447,190	6	\$ 348,968
Gadsden	0	\$ 231,815	1	\$ 254,135	6	\$ 2,793,718	0	\$ -	0	\$ -	5	\$ 1,172,875	6	\$ 3,025,533	6	\$ 1,427,011
Gilchrist	1	\$ 93,480	0	\$ -	6	\$ 521,855	0	\$ -	0	\$ -	5	\$ 375,229	7	\$ 615,335	5	\$ 375,229
Glades	1	\$ 133,441	0	\$ -	6	\$ 770,658	0	\$ -	0	\$ -	5	\$ 288,342	7	\$ 904,099	5	\$ 288,342
Gulf	1	\$ 74,951	0	\$ -	6	\$ 418,773	0	\$ -	0	\$ -	5	\$ 297,390	7	\$ 493,724	5	\$ 297,390
Hamilton	0	\$ 389,823	1	\$ 161,122	6	\$ 3,228,332	0	\$ -	0	\$ -	5	\$ 743,604	6	\$ 3,618,155	6	\$ 904,726
Hardee	1	\$ 174,277	0	\$ -	6	\$ 984,503	0	\$ -	5	\$ 588,061	0	\$ -	12	\$ 1,746,842	0	\$ -
Hendry	1	\$ 306,116	0	\$ -	6	\$ 1,742,283	0	\$ -	2	\$ 363,118	3	\$ 544,677	9	\$ 2,411,517	3	\$ 544,677
Hernando	1	\$ 916,535	0	\$ -	6	\$ 5,137,348	0	\$ -	5	\$ 3,479,280	0	\$ -	12	\$ 9,533,163	0	\$ -
Highlands	1	\$ 580,652	0	\$ -	6	\$ 3,268,278	0	\$ -	5	\$ 2,073,300	0	\$ -	12	\$ 5,922,230	0	\$ -
Hillsborough	1	\$ 7,564,276	0	\$ -	6	\$ 42,378,149	0	\$ -	0	\$ -	5	\$ 28,916,920	7	\$ 49,942,425	5	\$ 28,916,920
Holmes	1	\$ 124,456	0	\$ -	6	\$ 706,164	0	\$ -	0	\$ -	5	\$ 390,093	7	\$ 830,620	5	\$ 390,093
Indian River	0	\$ 196,247	1	\$ 721,520	6	\$ 5,160,272	0	\$ -	0	\$ -	5	\$ 3,329,929	6	\$ 5,356,519	6	\$ 4,051,449
Jackson	1	\$ 579,343	0	\$ -	6	\$ 3,316,878	0	\$ -	0	\$ -	5	\$ 1,530,515	7	\$ 3,896,221	5	\$ 1,530,515
Jefferson	1	\$ 138,794	0	\$ -	6	\$ 788,077	0	\$ -	5	\$ 429,643	0	\$ -	12	\$ 1,356,513	0	\$ -
Lafayette	0	\$ 14,258	1	\$ 22,816	6	\$ 211,489	0	\$ -	0	\$ -	5	\$ 105,298	6	\$ 225,746	6	\$ 128,114
Lake	1	\$ 1,799,492	0	\$ -	6	\$ 10,028,245	0	\$ -	0	\$ -	5	\$ 7,391,026	7	\$ 11,827,736	5	\$ 7,391,026
Lee	1	\$ 4,144,455	0	\$ -	6	\$ 23,119,474	0	\$ -	5	\$ 16,799,737	0	\$ -	12	\$ 44,063,660	0	\$ -
Leon	1	\$ 1,460,052	0	\$ -	6	\$ 8,139,720	0	\$ -	5	\$ 5,966,910	0	\$ -	12	\$ 15,566,688	0	\$ -
Levy	0	\$ 55,757	1	\$ 214,919	6	\$ 1,520,896	0	\$ -	5	\$ 991,886	0	\$ -	11	\$ 2,568,539	1	\$ 214,919
Liberty	1	\$ 57,449	0	\$ -	6	\$ 328,744	0	\$ -	0	\$ -	5	\$ 153,351	7	\$ 386,193	5	\$ 153,351
Madison	1	\$ 332,230	0	\$ -	6	\$ 1,925,232	0	\$ -	5	\$ 655,244	0	\$ -	12	\$ 2,912,705	0	\$ -
Manatee	1	\$ 2,085,056	0	\$ -	6	\$ 11,638,030	0	\$ -	5	\$ 8,387,142	0	\$ -	12	\$ 22,110,228	0	\$ -
Marion	1	\$ 2,549,678	0	\$ -	6	\$ 14,340,405	0	\$ -	5	\$ 9,207,821	0	\$ -	12	\$ 26,097,904	0	\$ -
Martin	1	\$ 953,078	0	\$ -	6	\$ 5,316,003	0	\$ -	5	\$ 3,869,659	0	\$ -	12	\$ 10,138,739	0	\$ -
Miami-Dade	1	\$ 11,831,635	0	\$ -	6	\$ 66,015,222	0	\$ -	3	\$ 28,698,129	2	\$ 19,132,086	10	\$ 106,544,986	2	\$ 19,132,086
Monroe	1	\$ 616,738	0	\$ -	6	\$ 3,431,032	0	\$ -	5	\$ 2,590,237	0	\$ -	12	\$ 6,638,008	0	\$ -
Nassau	1	\$ 514,633	0	\$ -	6	\$ 2,888,189	0	\$ -	5	\$ 1,919,225	0	\$ -	12	\$ 5,322,047	0	\$ -
Okaloosa	1	\$ 1,321,725	0	\$ -	6	\$ 7,351,212	0	\$ -	3	\$ 3,341,014	2	\$ 2,227,342	10	\$ 12,013,950	2	\$ 2,227,342
Okeechobee	1	\$ 389,545	0	\$ -	6	\$ 2,197,820	0	\$ -	5	\$ 1,340,801	0	\$ -	12	\$ 3,928,166	0	\$ -
Orange	0	\$ 1,340,978	1	\$ 6,783,618	6	\$ 45,491,441	0	\$ -	0	\$ -	5	\$ 31,307,474	6	\$ 46,832,419	6	\$ 38,091,092
Osceola	1	\$ 2,174,899	0	\$ -	6	\$ 12,102,054	0	\$ -	5	\$ 9,108,618	0	\$ -	12	\$ 23,385,571	0	\$ -
Palm Beach	1	\$ 6,705,410	0	\$ -	6	\$ 37,408,220	0	\$ -	5	\$ 27,154,846	0	\$ -	12	\$ 71,268,476	0	\$ -
Pasco	1	\$ 2,786,651	0	\$ -	6	\$ 15,545,501	0	\$ -	5	\$ 11,291,788	0	\$ -	12	\$ 29,623,940	0	\$ -
Pinellas	1	\$ 4,027,292	0	\$ -	6	\$ 22,458,442	0	\$ -	0	\$ -	5	\$ 16,396,384	7	\$ 26,485,734	5	\$ 16,396,384
Polk	1	\$ 4,187,380	0	\$ -	6	\$ 23,570,834	0	\$ -	5	\$ 14,936,240	0	\$ -	12	\$ 42,694,453	0	\$ -
Putnam	1	\$ 408,173	0	\$ -	6	\$ 2,291,208	0	\$ -	5	\$ 1,517,505	0	\$ -	12	\$ 4,216,886	0	\$ -
St. Johns	0	\$ 267,315	1	\$ 1,248,452	6	\$ 8,495,347	0	\$ -	0	\$ -	5	\$ 5,761,806	6	\$ 8,762,662	6	\$ 7,010,258
St. Lucie	1	\$ 1,825,321	0	\$ -	6	\$ 10,209,300	0	\$ -	5	\$ 7,140,273	0	\$ -	12	\$ 19,174,893	0	\$ -
Santa Rosa	1	\$ 842,721	0	\$ -	6	\$ 4,706,537	0	\$ -	5	\$ 3,363,184	0	\$ -	12	\$ 8,912,441	0	\$ -
Sarasota	1	\$ 1,946,781	0	\$ -	6	\$ 10,834,873	0	\$ -	5	\$ 8,132,403	0	\$ -	12	\$ 20,914,057	0	\$ -
Seminole	1	\$ 2,096,776	0	\$ -	6	\$ 11,667,792	0	\$ -	0	\$ -	5	\$ 8,777,132	7	\$ 13,764,569	5	\$ 8,777,132
Sumter	1	\$ 1,122,484	0	\$ -	6	\$ 6,367,951	0	\$ -	0	\$ -	5	\$ 3,528,206	7	\$ 7,490,434	5	\$ 3,528,206
Suwannee	1	\$ 364,553	0	\$ -	6	\$ 2,057,556	0	\$ -	5	\$ 1,247,655	0	\$ -	12	\$ 3,669,764	0	\$ -

## 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, 2023

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2023 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2023 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2023 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2023 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Taylor	0	\$ 75,926	1	\$ 117,778	6	\$ 1,105,688	0	\$ -	0	\$ -	5	\$ 543,563	6	\$ 1,181,614	6	\$ 661,341
Union	1	\$ 78,633	0	\$ -	6	\$ 450,128	0	\$ -	0	\$ -	5	\$ 208,381	7	\$ 528,762	5	\$ 208,381
Volusia	1	\$ 2,685,155	0	\$ -	6	\$ 14,983,681	0	\$ -	5	\$ 10,838,400	0	\$ -	12	\$ 28,507,236	0	\$ -
Wakulla	1	\$ 152,459	0	\$ -	6	\$ 856,939	0	\$ -	0	\$ -	5	\$ 555,865	7	\$ 1,009,398	5	\$ 555,865
Walton	1	\$ 743,085	0	\$ -	6	\$ 4,192,398	0	\$ -	0	\$ -	5	\$ 2,558,638	7	\$ 4,935,482	5	\$ 2,558,638
Washington	1	\$ 143,848	0	\$ -	6	\$ 806,648	0	\$ -	0	\$ -	5	\$ 542,666	7	\$ 950,496	5	\$ 542,666
Florida Total		\$ 102,251,578		\$ 12,220,476		\$ 641,199,928		\$ -		\$ 277,377,678		\$ 161,373,913		\$ 1,020,829,185		\$ 173,594,389

**Notes:**

- 1) The estimation of realized and unrealized revenues reflects countywide totals and assumes those tax rates in effect beginning January 1, 2023.
- 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.
- 7) County local option tax rate changes for 2023: None.

**Data Sources:**

- 1) Office of Economic and Demographic Research, Table: 2023 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties.
- 2) Office of Economic and Demographic Research, Tables: Ninth-Cent Fuel Tax - Estimated Gallons and Tax by Fuel Type - Revenue Estimates for the Local Fiscal Year Ending September 30, 2023 and Local Option Fuel Taxes - Revenue Estimates for the Local Fiscal Year Ending September 30, 2023.



## **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 are used to fund specified transportation expenditures. During the 2022-23 local fiscal year, counties levying this tax will realize an estimated \$102 million in revenue. The 12 counties not currently levying this tax on motor fuel will allow an estimated \$12 million to go unrealized.

### **General Law Amendments:**

Chapter 2022-214, L.O.F., (CS/CS/HB 777) amends s. 336.021, F.S., to require a referendum authorizing the levy of the Ninth-Cent Fuel Tax to be held at a general election, as defined in s. 97.021, F.S. This change became effective on October 1, 2022.

### **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. A countywide referendum to authorize the levy of this tax must be held only at a general election, as defined in s. 97.021, F.S. 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 must be levied before October 1<sup>st</sup> to be effective January 1<sup>st</sup> of the following year. However, tax levies that were in effect on July 1, 2002, and expire on August 31<sup>st</sup> of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1<sup>st</sup> and is effective September 1<sup>st</sup> of the year of expiration. A decision to rescind the tax cannot take effect on any date other than December 31<sup>st</sup>, and a county must provide 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 tax proceeds with municipalities. 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>
90-79	Local option fuel tax funding transportation disadvantaged
86-39	Authority to use funds for sports complex
85-104	Use of excess funds from gas tax trust fund
83-25	Eligibility for refunds on motor fuel taxes
82-54	Use of motor fuel tax for road construction, bond issue
81-30	Refund provisions of F.S. 206
79-98	Cattle gaps, construction and maintenance

The full texts of these opinions are available via a searchable on-line database.<sup>1</sup> 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.

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

## **1 to 6 Cents Local Option Fuel Tax**

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

### **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. The proceeds are used to fund specified transportation expenditures. During the 2022-23 local fiscal year, counties levying this tax will realize an estimated \$641 million in revenue, and no revenues will go unrealized because all counties are levying the tax at the maximum rate.

### **General Law Amendments:**

Chapter 2022-214, L.O.F., (CS/CS/HB 777) amends s. 336.025, F.S., to require a referendum authorizing the levy of the 1 to 6 Cents Local Option Fuel Tax to be held at a general election, as defined in s. 97.021, F.S. This change became effective on October 1, 2022.

### **Authorization to Levy:**

The tax may 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. A countywide referendum to authorize the levy of this tax must be held only at a general election, as defined in s. 97.021, F.S. Such ordinance must be adopted in accordance with the requirements imposed under one of the following two circumstances, whichever is applicable:
  - a. Prior to June 1<sup>st</sup>, the county may establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1<sup>st</sup>. However, any interlocal agreement executed after the initial tax levy, extension, or rate change, cannot 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 cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.
  - b. If an interlocal agreement has not been executed, the county may, prior to June 10<sup>th</sup>, adopt a resolution of intent to levy this tax.
2. If no interlocal agreement or resolution is adopted pursuant to the procedures described in #1 above, then municipalities representing more than 50 percent of the county population may, prior to June 20<sup>th</sup>, adopt uniform resolutions approving the tax, establishing the duration of the levy and the rate, and setting the date for a county-wide referendum on whether or not to levy the tax. A referendum is held in accordance with the provisions of the resolution and applicable state law, provided that the county bears the costs of such referendum. The tax is levied and collected countywide on January 1<sup>st</sup>, following 30 days after voter approval.

All tax impositions and rate changes must be levied before October 1<sup>st</sup> to be effective January 1<sup>st</sup> of the following year for a period not to exceed 30 years. However, tax levies that were in effect on July 1, 2002, and

which expire on August 31<sup>st</sup> of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1<sup>st</sup> and is effective September 1<sup>st</sup> of the year of expiration. Upon expiration, the tax may be re-levied provided that a redetermination of the distribution method 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 these tax proceeds. Any funds otherwise undistributed because of ineligibility are 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 are 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 a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation does not 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 cannot 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 recalculation date.

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 must review and hold public hearings on the terms of the agreement at least every two years. Additionally, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1<sup>st</sup> of each year for dividing the proceeds. This provision applies only to Orange County.

**Authorized Uses of Proceeds:**

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

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting 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 the projects are consistent with the local government's approved comprehensive plan. If the approval or denial of the plan has not become final, the projects should be consistent with the plan last submitted to the state land-planning agency. In addition, no more than an amount equal to 4 cents of tax proceeds 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., these funds cannot be used for the operational expenses of any infrastructure. The 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 cannot 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 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>
2013-32	Local option gas tax - municipalities
2010-29	Local option fuel tax, use for electricity and water
2002-02	Local option fuel tax, used for bicycle paths
2000-37	Interest on municipal fuel tax fund, uses
99-70	Municipalities, dredging canals as part of road program
94-67	Referendum vote creating the City of Port LaBelle
94-20	Local option gas tax revenues
93-12	Distribution of local option gas tax
92-20	Use of local option gas tax funds
90-79	Local option tax funding transportation disadvantaged

The full texts of these opinions are available via a searchable on-line database.<sup>1</sup> 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.

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

## **1 to 5 Cents Local Option Fuel Tax**

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

### **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 may 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 are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. During the 2022-23 local fiscal year, the 37 counties levying this tax will realize an estimated \$277 million in revenue. The 34 counties not currently levying this tax at the maximum rate will allow an estimated \$161 million to go unrealized.

### **General Law Amendments:**

Chapter 2022-214, L.O.F., (CS/CS/HB 777) amends s. 336.025, F.S., to require a referendum authorizing the levy of the 1 to 5 Cents Local Option Fuel Tax to be held at a general election, as defined in s. 97.021, F.S. This change became effective on October 1, 2022.

### **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. A countywide referendum to authorize the levy of this tax must be held only at a general election, as defined in s. 97.021, F.S. All tax impositions and rate changes must be levied before October 1<sup>st</sup> to be effective January 1<sup>st</sup> of the following year. However, tax levies that were in effect on July 1, 2002, and which expire on August 31<sup>st</sup> of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1<sup>st</sup> and is effective September 1<sup>st</sup> of the year of expiration. A decision to rescind the tax may not take effect on any date other than December 31<sup>st</sup>, and a county must provide a minimum of 60 days notice to the Department of Revenue (DOR) of such decision.

Prior to a tax levy, the county may 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 are distributed according to the transportation expenditures methodology described in detail in the section, Distribution of Proceeds, discussed below. If no interlocal agreement exists, a new agreement may be established prior to June 1<sup>st</sup> of any year. However, any interlocal agreement established after the initial tax levy or rate change cannot materially or adversely affect the rights of holders of outstanding bonds, which are backed by the proceeds. The amounts distributed to each local government cannot 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 establishment date 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 these tax proceeds. Any funds otherwise undistributed because of ineligibility are distributed to eligible governments within the county in same

proportion as other local option fuel tax monies.

**Distribution of Proceeds:**

The tax proceeds are 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 must review and hold public hearings on the terms of the agreement at least every two years. If no interlocal agreement is established, then a local government's distribution is to be based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation does not 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 cannot 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 recalculation date.

**Authorized Uses of Proceeds:**

The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or expenditures needed to meet immediate local transportation problems and 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 are deemed to increase capacity, and such projects can 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 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>
2010-29	Local option fuel tax, use for electricity and water
2002-02	Local option fuel tax, used for bicycle paths
97-25	County local option fuel tax funding transit operations
94-67	Referendum vote creating the City of Port LaBelle
94-20	Local option gas tax revenues

The full texts of these opinions are available via a searchable on-line database.<sup>1</sup> 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.

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



## **Municipal Pari-Mutuel Tax**

Section 550.105(9), Florida Statutes

### **Summary:**

If a live horse or jai alai game for any stake, purse, prize, or premium is held or conducted within a municipality's corporate limits, then the 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 jai alai. By constitutional requirement, live dog racing is prohibited in Florida.

### **General Law Amendments:**

There were no general law amendments resulting from the 2022 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 Florida Gaming Control Commission; 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.<sup>1</sup> Local government officials seeking more clarification should review the opinion in its 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.

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

**Prior Years' Revenues:**

The Office of Economic and Demographic Research has no collections data pertaining to this revenue source.

## **Municipal Parking Facility Space Surcharges**

Sections 166.271, Florida Statutes

### **Summary:**

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

### **General Law Amendments:**

There were no general law amendments resulting from the 2022 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 may 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. Based on April 1, 2021 population estimates, only seven municipalities (i.e., Cape Coral, 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 locally administers and provides brackets applicable to transactions subject to the surcharge.<sup>1</sup>

### **Distribution of Proceeds:**

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

### **Authorized Uses:**

The surcharge proceeds are used for the following purposes.<sup>2</sup>

1. No less than 60 percent and no more than 80 percent are used to reduce the municipality's ad valorem tax millage or to reduce or eliminate non-ad valorem assessments.
2. No less than 20 percent and no more than 40 percent are used to improve transportation, including, but not limited to, street, sidewalk, roadway, landscape, transit, and streetscape beautification improvements in downtown or urban core areas. Downtown or urban core areas shall be coterminous with any downtown development district established pursuant to s. 166.0497, F.S., or Chapter 65-1090, L.O.F. Alternatively, any eligible local governmental entity may identify the downtown or urban core area as any contiguous area consisting of lands where the predominant acreage is designated as

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

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

commercial or its substantial equivalent pursuant to the local government comprehensive plan or other implementing land development regulations.

**Attorney General Opinions:**

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

**Prior Years' Revenues:**

The Office of Economic and Demographic Research has no collections data pertaining to this revenue source.

## **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 this tax levy prior to January 1, 1968. The three municipalities of Bal Harbour, Miami Beach, and Surfside, located within Miami-Dade County currently impose this tax. The tax levy must be adopted by an ordinance approved by the governing body, and the tax proceeds are used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief from ad valorem taxes being used for any of these purposes.

### **General Law Amendments:**

There were no general law amendments resulting from the 2022 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 amended prior to January 1, 1968, to provide for this tax levy, are eligible to impose it by ordinance adopted by the governing body. The tax is 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 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 does 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:**

The Miami-Dade County municipalities of Bal Harbour, Miami Beach, and Surfside are eligible to impose the tax. According to their official government websites, Bal Harbour<sup>1</sup>, Miami Beach<sup>2</sup>, and Surfside<sup>3</sup> are imposing the tax at 4 percent on 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 selling at retail food or beverages or alcoholic beverages for consumption on the premises to act as the tax collection agent. These persons must collect, report, and pay over to the municipality all taxes levied in accordance with the enacted ordinance. Any municipality collecting the tax has the same duties and privileges as the Department of Revenue (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. Additionally, municipalities participate in the Registration Information

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1. <http://www.balharbourfl.gov/doing-business/resort-tax-registration>

2. <https://www.miamibeachfl.gov/city-hall/finance/filepay-resort-tax/>

3. See document entitled "Resort Tax Form" available at <http://www.townofsurfsidefl.gov/departments-services/finance/certificate-of-use-local-business-tax-receipt-and-resort-tax-information>

Sharing and Exchange Program and share tax administration information with the DOR.<sup>4</sup>

**Distribution of Proceeds:**

The governing body may authorize by ordinance the creation of an authority or commission empowered to contract and be contracted with its own name as an agency of the municipality to expend the tax proceeds as the body may determine appropriate.

**Authorized Uses of Proceeds:**

The tax proceeds are 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.

**Prior Years' Revenues:**

A summary of prior years' revenues reported by these municipalities is available.<sup>5</sup>

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4. Section 213.0535, F.S.

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

## Public Service Tax

Sections 166.231-.235, Florida Statutes

### Summary:

Municipalities and charter counties may levy by ordinance a public service tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service.<sup>1</sup> The tax is levied only upon purchases within the municipality or within the charter county's unincorporated area and cannot exceed 10 percent of the payments received by the seller of the taxable item. Services competitive with those listed above, as defined by ordinance, can be taxed on a comparable base at the same rates; however, the tax rate on fuel oil cannot exceed 4 cents per gallon.<sup>2</sup> 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 2022 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, may continue the tax levy in order to satisfy debt obligations incurred prior to that date. By virtue of a number of legal rulings in Florida case law, a charter county may levy the tax within the unincorporated area. For example, the Florida Supreme Court ruled in 1972 that charter counties, unless specifically precluded by general or special law, could impose by ordinance any tax in the area of its tax jurisdiction that a municipality could impose.<sup>3</sup> In 1994, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.<sup>4</sup>

### Administrative Procedures:

The tax is collected by the seller of the taxable item from the purchaser at the time of payment.<sup>5</sup> At the discretion of the local taxing authority, the tax may be levied on a physical unit basis. Using this basis, the tax is 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.<sup>6</sup> A number of tax exemptions are specified in law.<sup>7</sup>

A tax levy is adopted by ordinance, and the effective date of every tax levy or repeal must be the beginning of a subsequent calendar quarter: January 1<sup>st</sup>, April 1<sup>st</sup>, July 1<sup>st</sup>, or October 1<sup>st</sup>. The taxing authority must 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 specify the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information.<sup>8</sup>

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

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

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

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

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

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 remits the taxes collected to the governing body in the manner prescribed by ordinance.<sup>9</sup>

**Authorized Uses:**

The tax proceeds are 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>
2013-11	Taxability of municipal sale of gas outside city
2003-61	Public Service Tax, exemptions
97-83	Taxation, collection of past-due municipal utility tax
95-42	Part of audit w/info from its telecommunications audit exempt
95-02	Municipality tax certain services if taxing one utility
94-76	Imposition of monetary cap on items or services tax
94-08	Municipality grant church exempt from public service tax
93-38	Municipality / not require state or county to pay tax
93-35	Past due public service tax
89-11	Municipality, authority to impose utility tax cap
87-45	Authority to place cap on public service tax
82-96	Pledging use of service tax for sewer system
82-06	Fuel oil sale; taxable
79-26	Public service tax, utility services
78-142	Municipalities, taxation, bonds, issuance
78-124	Municipalities, housing authorities, tax exemption
78-44	Exemption from tax, church group
77-24	Fuel adjustment charge
76-42	Exemption from municipal public service tax
75-209	Church property and taxation
75-49	Fuel adjustment charge
75-20	Services for users residing outside city limits
75-05	Public service tax and exempt organizations
74-157	Municipal utility tax exemptions
74-379	Utility tax and sewer system

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

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

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



**Tax Rates Imposed by Taxing Authorities:**

As previously mentioned, taxing authorities are required to furnish information to the DOR. This information includes the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information. The DOR maintains an online database that can be searched or downloaded.<sup>11</sup>

**Prior Years' Revenues:**

Summaries of prior years' revenues reported by county and municipal governments are available.<sup>12</sup>

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11. <http://floridarevenue.com/taxes/governments/Pages/mpst.aspx>

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 that county governments may levy. Depending on a county's eligibility to levy, the tax rate applied to transient rental transactions varies from a minimum of 3 percent to a maximum of 6 percent. The levies are by vote of the county's governing body or referendum approval. The tax proceeds are used generally for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy. During the 2022-23 state fiscal year, the 62 counties levying a tourist development tax will realize an estimated \$1.55 billion in revenue. The 36 counties not currently levying all possible tourist development taxes will allow an estimated \$106 million to go unrealized.

### **General Law Amendments:**

Chapter 2022-5, L.O.F. (SB 850) amends s. 125.0104(9), F.S., to delete obsolete statutory language relating to a public records exemption for a trade secret, as defined in s. 812.081, F.S., held by a county tourism promotion agency. The exemption was not reenacted by the Legislature and repealed on October 2, 2021. This change became effective on May 13, 2022.

Chapter 2022-214, L.O.F., (CS/CS/HB 777) requires a referendum authorizing the levy of the 1 to 2 Percent Tax to be held at a general election, as defined in s. 97.021, F.S. Furthermore, it appears that the Additional 1 Percent Tax, which can be adopted locally pursuant to an extraordinary vote of the county's governing body or by referendum approval, may not be subject to the general election limitation. The Additional 1 Percent Tax, authorized pursuant to s. 125.0104(3)(d), F.S., was not cross-referenced in the legislation. This change became effective on October 1, 2022.

### **Authorization to Levy:**

Any county may levy and impose a tourist development tax within its boundaries, except there is no additional levy of a tourist development tax in those municipalities levying 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 is authorized to levy more than 2 percent of tourist development tax;<sup>1</sup> however, this restriction does not apply to a county's levy of the Professional Sports Franchise Facility Tax<sup>2</sup> and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.<sup>3</sup> A county may elect to levy a tourist development tax in a subcounty special district, and if it does, the district must embrace all or a significant contiguous portion of the county. The county must also assist the Department of Revenue (DOR) in identifying those rental units within 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 that the tax may be approved by referendum. Depending on the particular tax levy, the effective date of the levy and imposition of the tax is 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

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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.

days prior to the enactment of the ordinance levying the tax, the county's governing body must adopt a resolution establishing and appointing the members of the county tourist development council and indicating the county's intention to consider the enactment of an ordinance levying and imposing the tax.

The tourist development council, prior the enactment of the ordinance, must prepare and submit to the county's governing body for its approval a plan for tourist development.<sup>4</sup> These provisions regarding the establishment of a county tourist development council and the submission of a tourist development plan apply only 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 sets forth the anticipated net tax revenue to be derived by the county for two years following the tax levy as well as indicate the tax district in which the tourist development tax is proposed. In addition, the plan provides a list, in order of priority, of the proposed uses of the tax revenue by specific project or use as well as the approximate cost or expense allocation for each specific project or use. The governing body adopts 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 that are exempt according to the provisions of ch. 212, F.S. The tax is charged by the person receiving the consideration for rent or lease at the time of payment, and this person is responsible for receiving, accounting for, and remitting any applicable tax to the DOR. The DOR keeps records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied and promulgates rules and publishes forms as necessary to enforce these taxes.<sup>5</sup>

A county may exempt itself from the requirements that the tax be administered by the DOR, if the county adopts an ordinance providing for local collection and administration. 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 adopts 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 delegating such authority to the DOR.<sup>6</sup>

#### **Reporting Requirements:**

For each levy, the county is responsible for furnishing the DOR with a certified copy of the ordinance within 10 days after its approval. If applicable, the county also notifies the DOR within 10 days after the ordinance's approval by referendum of the time period during which the tax will be levied.<sup>7</sup>

#### **Distribution of Proceeds:**

Tax collections received by the DOR, less the costs of administration, are paid monthly to the county, which imposed the particular tax or taxes. The funds are placed in the county tourist development trust fund of the respective county, which is established by each county as a pre-condition to the receipt of such funds.<sup>8</sup>

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

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

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

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

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

**Automatic Expiration on Retirement of Bonds:**

If the plan for tourist development approved by the county's governing body, as amended pursuant to s. 125.0104(4)(d), F.S., includes the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned or operated or owned and operated by a not-for-profit organization, the county ordinance levying and imposing the tax automatically expires upon the later of either of the following.

1. The retirement of all bonds issued by the county for financing the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned and operated or owned and operated by a not-for-profit organization.
2. The expiration of any agreement by the county for the operation and maintenance, or both, of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum. However, this does not preclude that county from amending the ordinance extending the tax to the extent that the county board determines it necessary to provide funds to operate, maintain, repair, or renew and replace a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum or from enacting an ordinance that takes effect without referendum approval, unless the original referendum required ordinance expiration, pursuant to the provisions re-imposing a tourist development tax, upon or following the expiration of the previous ordinance.<sup>9</sup>

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2021-02	Tourist development tax use for design, engineering
2020-02	Tourist development tax – tourist industry reps
2019-13	Tourist development tax – for-profit museum
2019-02	Tourist development tax – nature center – road shoulder
2017-06	Funding transit system with tourist development tax
2016-18	Tourist development tax expenditures
2015-14	Tourist development tax – nature centers
2014-02	Counties – tourist development tax - taxation
2013-29	Tourist development tax, tourism
2012-38	Tourist development tax, uses
2010-26	Tourist development tax, subcounty special district
2010-09	Tourist development tax, used to stock lakes with fish
2008-26	Local option tourist development, convention centers
2002-34	Tourist development tax, taxability of boat slips
2001-42	Tourist development tax, purchase of beach property
2000-56	Use of tourist development tax to pay debt service
2000-50	Tourist development tax, welcome signs
2000-29	Tourist development tax, transfer of revenues

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9. Section 125.0104(7), F.S.

2000-25	Tourist development tax revenues
2000-15	Tourist development tax, use of tax for museum parking lot
98-74	Tourist development tax, construction of war memorial
97-64	Tourist development tax, convention development tax
97-48	Tourist development tax revenues for artificial reef
97-13	Tourist development tax, foreign national's residence
96-54	Tourist development tax funds for raceway facility
96-26	Tourist development tax, creation of second district
95-71	Tourist development tax, infrastructure surtax
94-12	County use of tourist development tax revenues for rail trail
92-66	Tourist development tax revenues, purchase of all terrain vehicles
92-34	Use of tourist development tax revenue
92-16	Tourist development tax – Concert in the Park
92-03	Clerk of Court's authority regarding tourist development tax
91-62	Tourist development tax revenues
90-83	Immunity from suit, county tourist development councils
90-59	Tourist development tax, hydrilla and weed control
90-55	Tourist development tax, beach facilities
90-14	Revenues derived from tourist development tax
89-50	Tourist tax revenues used for travel expenses
88-49	Use of tourist development tax
88-37	Local option tourist development tax
87-16	Use of tourist tax to improve shoreline
86-96	Authority to increase tourist development tax
86-87	Funds used for advertising
86-68	Use of tourist development tax to maintain beaches
83-18	Use of tourist tax for convention center
79-30	Tourist development tax, usage
77-81	Counties, tourist development tax

The full texts of these opinions are available via a searchable on-line database.<sup>10</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

#### **Tax Rates, Taxable Sales, and Estimates of Realized and Unrealized Revenues:**

Optional tourist taxes can be a valuable revenue source 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 variations 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.

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

The first table to follow provides a historical summary of tourist and convention development tax impositions, expirations, rate changes, and repeals based on information obtained from the DOR.<sup>11</sup> The second table contains estimates of taxable sales reported by transient rental facilities on a county-by-county basis for the state fiscal year ending 2023. In order to calculate a revenue estimate using this table, take the county's estimate of taxable sales reported by transient rental facilities 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 shows the applicable 2022 tax rates. The fourth table provides countywide estimates of realized and unrealized revenues during the state fiscal year ending 2023.

**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.<sup>12</sup>

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11. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: November 16, 2022) found at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf>

12. <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, and Rate Changes

### Active Levies, as of November 16, 2022, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>1 or 2 Percent Tax - s. 125.0104(3)(c), F.S.</b>				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jun. 1, 1987</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 2000</i>	-
<i>Bay (select zip codes)</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	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>Hardee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2017</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>	-
Lafayette	Imposed Levy	1%	Sep. 1, 1991	Aug. 31, 2006
<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)	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)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Okaloosa (TDT and Expansion districts)</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>	-



# History of Local Option Tourist Tax Levies

## Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of November 16, 2022, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>Santa Rosa</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Jan. 1, 1992</b>	-
<b>Sarasota</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Nov. 1, 1988</b>	-
<b>Seminole</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Jan. 1, 1989</b>	-
Sumter	Imposed Levy	2%	Jan. 1, 2005	Sep. 30, 2020
<b>Suwannee</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Jan. 1, 1991</b>	-
<b>Taylor</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Dec. 1, 1998</b>	-
<b>Volusia</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>May 1, 1978</b>	-
<b>Wakulla</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Apr. 1, 1995</b>	-
<b>Walton (select zip codes)</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Oct. 1, 1986</b>	-
<b>Walton (remainder of county)</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Mar. 1, 2021</b>	-
<b>Washington</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Jan. 1, 2001</b>	-
<b>Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.</b>				
<b>Alachua</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1993</b>	-
<b>Baker</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2012</b>	-
<b>Bay (select zip codes)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1997</b>	-
<b>Bradford</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 2007</b>	-
<b>Brevard</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 1989</b>	-
<b>Broward</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 1987</b>	-
<b>Charlotte</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1993</b>	-
<b>Citrus</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2002</b>	-
<b>Clay</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 1999</b>	-
Collier	Imposed Levy	1%	Nov. 1, 1990	Nov. 14, 1991
<b>Collier</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1996</b>	-
Columbia	Imposed Levy	1%	May 1, 1991	Jul. 31, 1994
<b>Columbia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2010</b>	-
<b>DeSoto</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2015</b>	-
<b>Dixie</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2017</b>	-
<b>Escambia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1988</b>	-
<b>Flagler</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 2004</b>	-
<b>Franklin</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 2021</b>	-
<b>Gilchrist</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2020</b>	-
<b>Gulf</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2002</b>	-
<b>Hamilton</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2002</b>	-
<b>Hendry</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2007</b>	-
<b>Hernando</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 1998</b>	-
<b>Highlands</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2018</b>	-
<b>Hillsborough</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1986</b>	-
<b>Holmes</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2018</b>	-
<b>Indian River</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Sep. 30, 1993</b>	-
<b>Jackson</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2004</b>	-
<b>Jefferson</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 2017</b>	-
<b>Lake</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2003</b>	-
<b>Lee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1988</b>	-
<b>Leon</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1994</b>	-
<b>Levy</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2020</b>	-
<b>Madison</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2002</b>	-
<b>Manatee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1986</b>	-
<b>Marion</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 2015</b>	-
<b>Martin</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2008</b>	-
Monroe (Key West)	Imposed Levy	1%	Nov. 1, 1986	Jun. 30, 1987
<b>Monroe (countywide)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1987</b>	-
<b>Nassau (Amelia Island)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2008</b>	-
<b>Okaloosa (TDT and Expansion districts)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1999</b>	-
<b>Okeechobee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 1996</b>	-
<b>Orange</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 1986</b>	-
<b>Osceola</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1986</b>	-
<b>Palm Beach</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1989</b>	-
<b>Pasco</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2017</b>	-
<b>Pinellas</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1988</b>	-
<b>Polk</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1990</b>	-
<b>Putnam</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2008</b>	-

# History of Local Option Tourist Tax Levies

## Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of November 16, 2022, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<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>Suwannee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2011</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)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1999</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2006</i>	-
<b>Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S.</b>				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay (select zip codes)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2009</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2007</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1994</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2017</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2017</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2013</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1994</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1996</i>	<i>Apr. 30, 1999</i>
<i>Escambia</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>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2014</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2018</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>Levy</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2020</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2022</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2003</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2015</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)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
<i>Okaloosa (TDT and Expansion districts)</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>Pasco</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2017</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>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1997</i>	<i>Dec. 31, 2002</i>
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2003</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2006</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2007</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2009</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2016</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)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2004</i>	-
<b>High Tourism Impact Tax - s. 125.0104(3)(m), F.S.</b>				
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2018</i>	-

# History of Local Option Tourist Tax Levies

## Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of November 16, 2022, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2019</i>	-
<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>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2015</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2016</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2022</i>	-
<i>Walton (select zip codes)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2020</i>	-
<b>Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.</b>				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay (select zip codes)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2009</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>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2017</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2017</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2017</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2015</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1994</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2021</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2017</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2015</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2014</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>Madison</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2022</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2015</i>	-
<i>Nassau (Amelia Island)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2018</i>	-
<i>Okaloosa (TDT district)</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>Pasco</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2022</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. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2021</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2003</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2014</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>May 1, 2010</i>	<i>Apr. 30, 2011</i>
<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>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2016</i>	-
<i>Walton (select zip codes)</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Oct. 1, 2009</i>	<i>Sep. 30, 2014</i>
<b>Tourist Impact Tax - s. 125.0108, F.S.</b>				
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1988</i>	-
<b>Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.</b>				
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
<b>Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.</b>				
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>3%</i>	<i>May 1, 1984</i>	-
<b>Special District Convention Development Tax - s. 212.0305(4)(c), F.S.</b>				
<i>Volusia (portion)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1984</i>	<i>Aug. 31, 1991</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Sep. 1, 1991</i>	<i>Sep. 30, 1995</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 1995</i>	-
Note: This levy is imposed within the jurisdiction of the Halifax Area Advertising Authority.				
<b>Special Convention Development Tax - s. 212.0305(4)(d), F.S.</b>				
<i>Volusia (portion)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1987</i>	<i>Mar. 31, 1992</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Apr. 1, 1992</i>	<i>Sep. 30, 2000</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 2000</i>	-

# History of Local Option Tourist Tax Levies

## Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of November 16, 2022, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
Note: This levy is imposed within the jurisdiction of the Southeast Volusia Advertising Authority.				
<b>Subcounty Convention Development Tax - s. 212.0305(4)(e), F.S.</b>				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
<b>Volusia (portion)</b>	<b>Increased Rate</b>	<b>3%</b>	<b>Oct. 1, 1995</b>	-
Note: This levy is imposed within the jurisdiction of the West Volusia Advertising Authority.				
<b>Local Administration of Tourist Taxes</b>				
County	Effective Date	Termination Date		
<b>Alachua</b>	<b>Jul. 1, 2001</b>			
<b>Baker</b>	<b>May 1, 2000</b>			
<b>Bay</b>	<b>Jan. 1, 1994</b>			
<b>Brevard</b>	<b>Oct. 1, 1992</b>			
<b>Broward</b>	<b>Mar. 1, 1994</b>			
<b>Charlotte</b>	<b>Sep. 1, 1990</b>			
Citrus	Sep. 1, 1991	Dec. 31, 2005		
<b>Clay</b>	<b>Jan. 1, 1989</b>			
<b>Collier</b>	<b>Jan. 1, 1993</b>			
<b>Duval</b>	<b>Dec. 1, 1990</b>			
<b>Escambia</b>	<b>Jun. 1, 1989</b>			
<b>Flagler</b>	<b>Jul. 1, 2018</b>			
<b>Gulf</b>	<b>Jun. 1, 2001</b>			
<b>Hernando</b>	<b>Jan. 1, 1993</b>			
Highlands	Jan. 1, 2014	Mar. 31, 2018		
<b>Hillsborough</b>	<b>Jan. 1, 1992</b>			
<b>Indian River</b>	<b>Oct. 1, 2000</b>			
<b>Lake</b>	<b>Nov. 1, 1998</b>			
<b>Lee</b>	<b>May 1, 1988</b>			
<b>Leon</b>	<b>Oct. 1, 1994</b>			
<b>Manatee</b>	<b>Oct. 1, 1989</b>			
<b>Marion</b>	<b>Apr. 1, 2008</b>			
<b>Martin</b>	<b>Nov. 1, 2002</b>			
<b>Miami-Dade</b>	<b>Apr. 1, 1988</b>			
<b>Monroe (Tourist Development Taxes)</b>	<b>Jan. 1, 1991</b>			
<b>Monroe (Tourist Impact Tax)</b>	<b>Jan. 1, 1996</b>			
<b>Nassau</b>	<b>May 1, 1989</b>			
Okaloosa	Jul. 1, 1992	Feb. 28, 2017		
<b>Okaloosa (TDT district)</b>	<b>Jan. 1, 2022</b>			
<b>Okaloosa (Expansion district)</b>	<b>Mar. 1, 2022</b>			
<b>Orange</b>	<b>Jan. 1, 1992</b>			
<b>Osceola</b>	<b>May 1, 1992</b>			
<b>Palm Beach</b>	<b>Jan. 1, 1993</b>			
<b>Pasco</b>	<b>Oct. 1, 2019</b>			
<b>Pinellas</b>	<b>Oct. 1, 1990</b>			
<b>Polk</b>	<b>Jan. 1, 1994</b>			
<b>Putnam</b>	<b>Apr. 1, 1999</b>			
<b>St. Johns</b>	<b>Aug. 1, 1988</b>			
<b>St. Lucie</b>	<b>May 1, 1991</b>			
<b>Santa Rosa</b>	<b>May 1, 1994</b>			
<b>Sarasota</b>	<b>Jun. 1, 1992</b>			
<b>Seminole</b>	<b>Sep. 1, 1993</b>			
<b>Suwannee</b>	<b>Nov. 1, 2001</b>			
<b>Taylor</b>	<b>Jul. 1, 2006</b>			
<b>Volusia (Tourist Development Taxes)</b>	<b>Apr. 1, 1990</b>			
<b>Volusia (Convention Development Tax)</b>	<b>Apr. 1, 1990</b>			
Wakulla	Dec. 1, 1996	Sep. 30, 2009		
<b>Walton (select zip codes)</b>	<b>Oct. 1, 1991</b>			

## History of Local Option Tourist Tax Levies

### Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of November 16, 2022, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
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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 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's "History of Local Sales Tax and Current Rates" (Last Updated: November 16, 2022) available at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf> and "Local Option Transient Rental Tax Rates-Tourist Development Tax Rates" (DR-15TDT-Revised Oct. 2022) available at [https://floridarevenue.com/Forms\\_library/current/dr15tdt.pdf](https://floridarevenue.com/Forms_library/current/dr15tdt.pdf).

<b>Estimates of Taxable Sales Reported by Transient Rental Facilities</b> <b>State Fiscal Year Ending June 30, 2023</b>	
<b>County</b>	<b>Estimate</b>
Alachua	\$ 156,772,489
Baker	\$ 4,642,548
Bay	\$ 884,121,257
Bradford	\$ 4,910,329
Brevard	\$ 441,625,899
Broward	\$ 2,077,733,076
Calhoun	\$ 182,000
Charlotte	\$ 154,889,266
Citrus	\$ 60,612,609
Clay	\$ 31,823,779
Collier	\$ 990,865,628
Columbia	\$ 40,107,591
DeSoto	\$ 3,823,275
Dixie	\$ 4,376,083
Duval	\$ 547,120,446
Escambia	\$ 451,679,036
Flagler	\$ 93,638,416
Franklin	\$ 110,444,808
Gadsden	\$ 9,164,470
Gilchrist	\$ 4,742,931
Glades	\$ 1,211,489
Gulf	\$ 94,472,233
Hamilton	\$ 1,848,749
Hardee	\$ 3,750,707
Hendry	\$ 14,721,452
Hernando	\$ 44,117,721
Highlands	\$ 36,442,124
Hillsborough	\$ 962,192,247
Holmes	\$ 4,477,772
Indian River	\$ 113,421,203
Jackson	\$ 13,981,916
Jefferson	\$ 2,941,466
Lafayette	\$ 2,287,051
Lake	\$ 112,523,928
Lee	\$ 1,305,229,268
Leon	\$ 153,471,833
Levy	\$ 18,915,760
Liberty	\$ 229,810
Madison	\$ 5,633,787
Manatee	\$ 588,926,322
Marion	\$ 127,671,088
Martin	\$ 107,671,079
Miami-Dade	\$ 4,488,300,000
Monroe	\$ 1,875,674,800
Nassau	\$ 177,758,421
Okaloosa	\$ 845,088,087
Okeechobee	\$ 15,936,578
Orange	\$ 5,035,800,000
Osceola	\$ 1,366,476,004
Palm Beach	\$ 1,309,678,972
Pasco	\$ 117,503,825
Pinellas	\$ 1,560,594,722
Polk	\$ 426,843,883
Putnam	\$ 20,134,963
St. Johns	\$ 504,763,737
St. Lucie	\$ 152,043,826
Santa Rosa	\$ 140,223,148
Sarasota	\$ 762,708,894
Seminole	\$ 128,566,978
Sumter	\$ 63,193,623
Suwannee	\$ 13,256,038
Taylor	\$ 13,935,090
Union	\$ 86,729
Volusia	\$ 567,336,963
Wakulla	\$ 7,663,208
Walton	\$ 1,299,032,475
Washington	\$ 4,340,805
<b>Statewide Total</b>	<b>\$ 30,686,356,709</b>

## 2023 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

Local Option Taxes on Transient Rental Transactions												Local Option Food and Beverage Taxes s. 212.0306, F.S.		
County	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	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, Special, & 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					6	5	1		
Bradford	2	1	1							5	4	1		
Brevard *	2	1	1		1					5	5	0		
Broward *	2	1	1	1	1					6	6	0		
Calhoun										4	0	4		
Charlotte *	2	1	1		1					5	5	0		
Citrus	2	1	1		1					5	5	0		
Clay *	2	1	1		1					5	5	0		
Collier *	2	1	1		1					6	5	1		
Columbia	2	1	1		1					5	5	0		
DeSoto	2	1								5	3	2		
Dixie	2	1								5	3	2		
Duval *	2		1		1		2			6	6	0		
Escambia *	2	1	1		1					5	5	0		
Flagler *	2	1	1		1					5	5	0		
Franklin	2	1								5	3	2		
Gadsden	2									5	2	3		
Gilchrist	2	1								5	3	2		
Glades	2									5	2	3		
Gulf *	2	1	1		1					5	5	0		
Hamilton	2	1								5	3	2		
Hardee	2									5	2	3		
Hendry	2	1								5	3	2		
Hernando *	2	1	1		1					5	5	0		
Highlands	2	1	1							5	4	1		
Hillsborough *	2	1	1	1	1					6	6	0		
Holmes	2	1								5	3	2		
Indian River *	2	1	1							5	4	1		
Jackson	2	1	1							5	4	1		
Jefferson	2	1								5	3	2		
Lafayette										4	0	4		
Lake *	2	1	1							5	4	1		
Lee *	2	1	1		1					6	5	1		
Leon *	2	1	1		1					5	5	0		
Levy	2	1	1							5	4	1		
Liberty										4	0	4		
Madison	2	1	1		1					5	5	0		
Manatee *	2	1	1		1					5	5	0		
Marion *	2	1	1							5	4	1		
Martin *	2	1	1		1					5	5	0		
Miami-Dade *	2		1					3		6	6	0	2	1
Monroe *	2	1		1		1				7	5	2		
Nassau *	2	1	1		1					5	5	0		
Okaloosa *	2	1	1		1					6	5	1		
Okeechobee	2	1								5	3	2		
Orange *	2	1	1	1	1					6	6	0		
Osceola *	2	1	1	1	1					6	6	0		
Palm Beach *	2	1	1	1	1					6	6	0		
Pasco *	2	1	1		1					5	5	0		

## 2023 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

Local Option Taxes on Transient Rental Transactions													Local Option Food and Beverage Taxes s. 212.0306, F.S.	
County	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	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%)				Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
Pinellas *	2	1	1	1	1					6	6	0		
Polk *	2	1	1	1	1					6	5	1		
Putnam *	2	1	1							5	4	1		
St. Johns *	2	1	1		1					5	5	0		
St. Lucie *	2	1	1		1					5	5	0		
Santa Rosa *	2	1	1		1					5	5	0		
Sarasota *	2	1	1	1	1					6	6	0		
Seminole *	2	1	1		1					5	5	0		
Sumter										4	0	4		
Suwannee *	2	1								5	3	2		
Taylor *	2	1	1		1					5	5	0		
Union										4	0	4		
Volusia *	2		1						3	6	6	0		
Wakulla	2	1	1							5	4	1		
Walton *	2	1	1	1						6	5	1		
Washington	2	1								5	3	2		
# Eligible to Levy:	67	59	67	14	65	1	1	1	1		67		1	1
# Levying:	62	56	46	9	34	1	1	1	1		62		1	1

## Notes:

- 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.
- Pursuant to s. 125.0104(3)(d), F.S., no county can 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.
- 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.
- 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.
- 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.
- The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than countywide. In Okaloosa County, the rate is 5% within the Tourist Development Tax district, but 4% within the Expansion district.
- 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.
- Pursuant to s. 125.0104(3)(m), F.S., a county is considered to be a high tourism impact county after the Department of Revenue has certified to such county that the sales subject to the tax levied pursuant to this section exceeded \$600 million during the previous calendar year or were at least 18% of the county's total taxable sales under Ch. 212, F.S., where the sales subject to the tax levied pursuant to this section 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 qualifies as a high tourism impact county, it shall retain this designation for the period of the tax levy.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: November 16, 2022) available at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf> and "Local Option Transient Rental Tax Rates-Tourist Development Tax Rates" (DR-15TDT-Revised Oct. 2022) available at [https://floridarevenue.com/Forms\\_library/current/dr15tdt.pdf](https://floridarevenue.com/Forms_library/current/dr15tdt.pdf).



## Local Option Tourist Tax Levies in Florida's Counties

### Estimation of Realized and Unrealized Tax Revenues

State Fiscal Year Ending June 30, 2023

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	Current Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	Current Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	\$ 1,567,725	5	5	\$ 7,838,624	0	\$ -			\$ -		\$ -
Baker	\$ 46,425	5	3	\$ 139,276	2	\$ 92,851			\$ -		\$ -
Bay	\$ 8,841,213	6	5	\$ 44,206,063	1	\$ 8,841,213			\$ -		\$ -
Bradford	\$ 49,103	5	4	\$ 196,413	1	\$ 49,103			\$ -		\$ -
Brevard	\$ 4,416,259	5	5	\$ 22,081,295	0	\$ -			\$ -		\$ -
Broward	\$ 20,777,331	6	6	\$ 124,663,985	0	\$ -			\$ -		\$ -
Calhoun	\$ 1,820	4	0	\$ -	4	\$ 7,280			\$ -		\$ -
Charlotte	\$ 1,548,893	5	5	\$ 7,744,463	0	\$ -			\$ -		\$ -
Citrus	\$ 606,126	5	5	\$ 3,030,630	0	\$ -			\$ -		\$ -
Clay	\$ 318,238	5	5	\$ 1,591,189	0	\$ -			\$ -		\$ -
Collier	\$ 9,908,656	6	5	\$ 49,543,281	1	\$ 9,908,656			\$ -		\$ -
Columbia	\$ 401,076	5	5	\$ 2,005,380	0	\$ -			\$ -		\$ -
DeSoto	\$ 38,233	5	3	\$ 114,698	2	\$ 76,465			\$ -		\$ -
Dixie	\$ 43,761	5	3	\$ 131,282	2	\$ 87,522			\$ -		\$ -
Duval	\$ 5,471,204	4	4	\$ 21,884,818	0	\$ -	2	2	\$ 10,942,409	0	\$ -
Escambia	\$ 4,516,790	5	5	\$ 22,583,952	0	\$ -			\$ -		\$ -
Flagler	\$ 936,384	5	5	\$ 4,681,921	0	\$ -			\$ -		\$ -
Franklin	\$ 1,104,448	5	3	\$ 3,313,344	2	\$ 2,208,896			\$ -		\$ -
Gadsden	\$ 91,645	5	2	\$ 183,289	3	\$ 274,934			\$ -		\$ -
Gilchrist	\$ 47,429	5	3	\$ 142,288	2	\$ 94,859			\$ -		\$ -
Glades	\$ 12,115	5	2	\$ 24,230	3	\$ 36,345			\$ -		\$ -
Gulf	\$ 944,722	5	5	\$ 4,723,612	0	\$ -			\$ -		\$ -
Hamilton	\$ 18,487	5	3	\$ 55,462	2	\$ 36,975			\$ -		\$ -
Hardee	\$ 37,507	5	2	\$ 75,014	3	\$ 112,521			\$ -		\$ -
Hendry	\$ 147,215	5	3	\$ 441,644	2	\$ 294,429			\$ -		\$ -
Hernando	\$ 441,177	5	5	\$ 2,205,886	0	\$ -			\$ -		\$ -
Highlands	\$ 364,421	5	4	\$ 1,457,685	1	\$ 364,421			\$ -		\$ -
Hillsborough	\$ 9,621,922	6	6	\$ 57,731,535	0	\$ -			\$ -		\$ -
Holmes	\$ 44,778	5	3	\$ 134,333	2	\$ 89,555			\$ -		\$ -
Indian River	\$ 1,134,212	5	4	\$ 4,536,848	1	\$ 1,134,212			\$ -		\$ -
Jackson	\$ 139,819	5	4	\$ 559,277	1	\$ 139,819			\$ -		\$ -
Jefferson	\$ 29,415	5	3	\$ 88,244	2	\$ 58,829			\$ -		\$ -
Lafayette	\$ 22,871	4	0	\$ -	4	\$ 91,482			\$ -		\$ -
Lake	\$ 1,125,239	5	4	\$ 4,500,957	1	\$ 1,125,239			\$ -		\$ -
Lee	\$ 13,052,293	6	5	\$ 65,261,463	1	\$ 13,052,293			\$ -		\$ -
Leon	\$ 1,534,718	5	5	\$ 7,673,592	0	\$ -			\$ -		\$ -
Levy	\$ 189,158	5	4	\$ 756,630	1	\$ 189,158			\$ -		\$ -
Liberty	\$ 2,298	4	0	\$ -	4	\$ 9,192			\$ -		\$ -
Madison	\$ 56,338	5	5	\$ 281,689	0	\$ -			\$ -		\$ -
Manatee	\$ 5,889,263	5	5	\$ 29,446,316	0	\$ -			\$ -		\$ -
Marion	\$ 1,276,711	5	4	\$ 5,106,844	1	\$ 1,276,711			\$ -		\$ -
Martin	\$ 1,076,711	5	5	\$ 5,383,554	0	\$ -			\$ -		\$ -
Miami-Dade	\$ 44,883,000	3	3	\$ 134,649,000	0	\$ -	3	3	\$ 134,649,000	0	\$ -

## Local Option Tourist Tax Levies in Florida's Counties

### Estimation of Realized and Unrealized Tax Revenues

State Fiscal Year Ending June 30, 2023

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	Current Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	Current Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Monroe	\$ 18,756,748	7	5	\$ 93,783,740	2	\$ 37,513,496			\$ -		\$ -
Nassau	\$ 1,777,584	5	5	\$ 8,887,921	0	\$ -			\$ -		\$ -
Okaloosa	\$ 8,450,881	6	5	\$ 42,254,404	1	\$ 8,450,881			\$ -		\$ -
Okeechobee	\$ 159,366	5	3	\$ 478,097	2	\$ 318,732			\$ -		\$ -
Orange	\$ 50,358,000	6	6	\$ 302,148,000	0	\$ -			\$ -		\$ -
Osceola	\$ 13,664,760	6	6	\$ 81,988,560	0	\$ -			\$ -		\$ -
Palm Beach	\$ 13,096,790	6	6	\$ 78,580,738	0	\$ -			\$ -		\$ -
Pasco	\$ 1,175,038	5	5	\$ 5,875,191	0	\$ -			\$ -		\$ -
Pinellas	\$ 15,605,947	6	6	\$ 93,635,683	0	\$ -			\$ -		\$ -
Polk	\$ 4,268,439	6	5	\$ 21,342,194	1	\$ 4,268,439			\$ -		\$ -
Putnam	\$ 201,350	5	4	\$ 805,399	1	\$ 201,350			\$ -		\$ -
St. Johns	\$ 5,047,637	5	5	\$ 25,238,187	0	\$ -			\$ -		\$ -
St. Lucie	\$ 1,520,438	5	5	\$ 7,602,191	0	\$ -			\$ -		\$ -
Santa Rosa	\$ 1,402,231	5	5	\$ 7,011,157	0	\$ -			\$ -		\$ -
Sarasota	\$ 7,627,089	6	6	\$ 45,762,534	0	\$ -			\$ -		\$ -
Seminole	\$ 1,285,670	5	5	\$ 6,428,349	0	\$ -			\$ -		\$ -
Sumter	\$ 631,936	4	0	\$ -	4	\$ 2,527,745			\$ -		\$ -
Suwannee	\$ 132,560	5	3	\$ 397,681	2	\$ 265,121			\$ -		\$ -
Taylor	\$ 139,351	5	5	\$ 696,755	0	\$ -			\$ -		\$ -
Union	\$ 867	4	0	\$ -	4	\$ 3,469			\$ -		\$ -
Volusia	\$ 5,673,370	3	3	\$ 17,020,109	0	\$ -	3	3	\$ 17,020,109	0	\$ -
Wakulla	\$ 76,632	5	4	\$ 306,528	1	\$ 76,632			\$ -		\$ -
Walton	\$ 12,990,325	6	5	\$ 64,951,624	1	\$ 12,990,325			\$ -		\$ -
Washington	\$ 43,408	5	3	\$ 130,224	2	\$ 86,816			\$ -		\$ -
Statewide	\$ 306,863,567			\$ 1,546,495,275		\$ 106,355,966			\$ 162,611,518		\$ -

**Notes:**

- 1) The shaded cells indicate those counties that are not eligible to levy convention development taxes.
- 2) A county's unrealized tax rate is determined by subtracting its tax rate, as of November 16, 2022, from its maximum potential tax rate.
- 3) The countywide realized and unrealized tax revenues reflect estimates for the entire state fiscal year (i.e., July 1, 2022 through June 30, 2023).

**Data Sources:**

- 1) Office of Economic and Demographic Research, Table: 2023 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, Table: Estimates of Taxable Sales Reported by Transient Rental Facilities: SFY 2022-23.

## **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 is levied pursuant to an ordinance containing the enacted county tourist development plan. The ordinance must be approved in a countywide referendum election or by a majority of voters in the subcounty special tax district affected by the tax.<sup>1</sup> Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2022-23 state fiscal year, 62 of the eligible 67 counties currently levying this tax will realize an estimated \$612 million in revenue. The five counties not currently levying this tax at the maximum rate will allow an estimated \$1.3 million to go unrealized.

### **Counties Eligible to Levy:**

All counties are eligible to levy the tax.

### **Authorized Uses of Proceeds:**

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

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
  - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
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 must 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.
4. 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.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline

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

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

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, channel, estuary, lagoon, 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 of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.

6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
  - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
  - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
  - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
  - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
  - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Authorized purposes 1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

A county having a total population less than 950,000 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 are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1<sup>st</sup> of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services,

which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
2. Have at least three municipalities; and
3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

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., 2., and 5., 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)5., 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 provides.

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## **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 is 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 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 are not applicable to this tax. No county can 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 can only be levied within the district. Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2022-23 state fiscal year, 56 of the eligible 59 counties currently levying this tax will realize an estimated \$250 million in revenue. The three counties not currently levying this tax will allow \$141,267 to go unrealized.

### **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 must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>1</sup>

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
  - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
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 must 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.

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

4. 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.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and 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, channel, estuary, lagoon, 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 of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.
6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
  - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
  - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
  - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
  - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
  - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Authorized purposes #1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities. Revenues raised from this tax cannot be used for debt service on or refinancing of existing facilities as specified in authorized purpose #1 above unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.<sup>2</sup>

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



A county having a total population less than 950,000 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 are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1<sup>st</sup> of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
2. Have at least three municipalities; and
3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

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., 2., and 5., 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)5., 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 provides.

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## **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 is levied pursuant to an ordinance adopted by a majority vote of the county's governing body. The tax proceeds are used 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, are not 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. During the 2022-23 state fiscal year, 45 of the eligible 67 counties currently levying this tax will realize an estimated \$285 million in revenue. The 22 counties not currently levying this tax at the maximum rate will allow an estimated \$21 million to go unrealized.

### **Counties Eligible to Levy:**

All counties are eligible to levy this tax.

### **Authorized Uses of Proceeds:**

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

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
2. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
3. To pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in #2 above, may use the tax proceeds for the purposes described here. Any county that elects to levy the tax for the purposes authorized in #2 above after July 1, 2000, may use the tax 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 must 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.

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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 is levied pursuant to an ordinance adopted by an extraordinary vote of the county's governing body. The tax proceeds are 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 are not 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 (i.e., Duval, Miami-Dade, and Volusia) is considered a high tourism impact county. Once a county receives this high tourism impact designation, it retains it for the period of the tax levy.

Nine counties currently levy this tax, and these counties will realize an estimated \$162 million in revenue during the 2022-23 state fiscal year. There are five counties potentially eligible to levy the tax, which currently do not, allowing an estimated \$45 million to go unrealized.

### Counties Eligible to Levy:

Broward, Hillsborough, Monroe, Orange, Osceola, Palm Beach, Pinellas, Sarasota and Walton counties levy this tax, and each county retains this designation until its tax levy ends. According to the Department, Bay, Collier, Lee, Okaloosa, and Polk are potentially eligible to levy the tax.

### Authorized Uses of Proceeds:

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

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
  - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.

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

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 must 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.
4. 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.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and 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, channel, estuary, lagoon, 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 of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.
6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
  - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
  - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
  - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
  - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
  - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Authorized purposes 1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

A county having a total population less than 950,000 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 are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1<sup>st</sup> of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
2. Have at least three municipalities; and
3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

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., 2., and 5., 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)5., 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 provides.

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## **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 is levied pursuant to an ordinance adopted by a majority plus one vote of the county's governing body. The tax proceeds are used 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 are not 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., may levy this tax. During the 2022-23 state fiscal year, 34 of the eligible 65 counties currently levying this tax will realize an estimated \$217 million in revenue. The 31 counties not currently levying this tax at the maximum rate will allow an estimated \$39 million to go unrealized.

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

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds are 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 are 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 must 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.

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

A county imposing this tax may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to purposes listed in #1 and #2 above.

## **Tourist Impact Tax**

Section 125.0108, Florida Statutes

### **Summary:**

Any county creating a land authority pursuant to s. 380.0663(1), F.S., may 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. During the 2022-23 state fiscal year, Monroe County will realize an estimated \$19 million in revenue.

### **General Law Amendments:**

Chapter 2022-214, L.O.F., (CS/CS/HB 777) requires a referendum authorizing the levy to be held at a general election, as defined in s. 97.021, F.S. This change became effective on October 1, 2022.

### **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 is not effective until land development regulations and a local comprehensive plan that meets the requirements of ch. 380, F.S., have become effective.<sup>1</sup> The tax is effective only upon approval by a majority vote of qualified voters in the area or areas of critical state concern in the county seeking the levy. If the area or areas of critical state concern are greater than 50 percent of the county's land area and the tax is to be imposed countywide, then the tax must be approved in a countywide referendum.<sup>2</sup>

The effective date of the levy and the imposition of this tax are to be the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month as may be specified in the ordinance.<sup>3</sup> The tax may be repealed by passage of a resolution by four-fifths vote of the county's governing body.<sup>4</sup> The tax is repealed 10 years after the date the area of critical state concern designation is removed, unless it is repealed before the end of the 10 year period by the county's governing body.<sup>5</sup> A county that has levied the tax in an area or areas designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation may continue to levy the tax for 20 years following the designation's removal. After expiration of the 20-year period, a county may continue to levy the tax if the county adopts an ordinance reauthorizing the tax levy and the continued tax levy is approved by referendum as provided for in s. 125.0108(5), F.S.<sup>6</sup>

### **Areas Eligible to Levy:**

Areas that have been statutorily designated as areas of critical state concern include the Big Cypress Area, primarily in Collier County; the Green Swamp Area, in central Florida; the Florida Keys Area, in south

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

2. Section 125.0108(5), F.S.

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

4. Section 125.0108(1)(c), F.S.

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

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

Florida; and the Apalachicola Bay Area, in Franklin County.<sup>7</sup> Only Monroe County has created the land authority pursuant to s. 380.0663(1), F.S., and levied the tax in the area or areas within the county designated as an area of critical state concern.

**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) receives, accounts for, and remits the tourist impact tax to the Department of Revenue (DOR). The DOR keeps records showing the taxes collected for and from each county in which the tax is applicable. The DOR promulgates such rules as necessary to enforce the tax and is authorized to establish audit procedures and assess for delinquent taxes.<sup>8</sup> A county may exempt itself from the requirements that the tax be administered by the DOR, if the county adopts an ordinance providing for local collection and administration. A county electing to locally administer the tax adopts 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 delegating such authority to the DOR.<sup>9</sup>

**Reporting Requirements:**

A certified copy of the ordinance, including the levy's time period and effective date, must 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 provides 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 assists the county in compiling such a list.<sup>10</sup>

**Distribution of Proceeds:**

Tax collections received by the DOR, less its administrative costs, are paid and returned monthly to the county and the land authority imposing the tax.<sup>11</sup>

**Authorized Uses of Proceeds:**

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

1. Fifty percent is transferred to the land authority to be used in accordance with s. 380.0666, F.S., 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 the exercise of such powers.
2. Fifty percent is distributed to the county's governing body where the revenue was generated. Such proceeds are 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.

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

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

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

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

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

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

Appendix A:

Adjusted 2021 Population Estimates  
for Florida's Counties and Municipalities  
Used in the FY 2022-23 State Revenue-Sharing  
Calculations

**Adjusted 2021 Population Estimates for Florida's Counties and Municipalities**  
**Used for the FY 2022-23 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2021 Total Population	April 1, 2021 Inmate Population	April 1, 2021 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
<b>Alachua County</b>	<b>284,607</b>	<b>1,069</b>	<b>283,538</b>	-	-	<b>283,538</b>
Alachua	10,756	-	10,756	-	-	10,756
Archer	1,149	-	1,149	-	-	1,149
Gainesville	143,835	612	143,223	-	-	143,223
Hawthorne	1,468	-	1,468	-	-	1,468
High Springs	6,496	-	6,496	3	-	6,499
La Crosse	314	-	314	-	-	314
Micanopy	654	-	654	-	-	654
Newberry	7,684	-	7,684	9	-	7,693
Waldo	861	-	861	-	-	861
Unincorporated County	111,390	457	110,933	(12)	-	110,921
<b>Baker County</b>	<b>28,692</b>	<b>2,333</b>	<b>26,359</b>	-	-	<b>26,359</b>
Glen St. Mary	476	-	476	-	-	476
Macclenny	7,522	-	7,522	-	-	7,522
Unincorporated County	20,694	2,333	18,361	-	-	18,361
<b>Bay County</b>	<b>178,282</b>	<b>1,120</b>	<b>177,162</b>	-	-	<b>177,162</b>
Callaway	13,081	-	13,081	-	-	13,081
Lynn Haven	18,810	5	18,805	-	-	18,805
Mexico Beach	1,037	-	1,037	-	-	1,037
Panama City	34,698	77	34,621	-	-	34,621
Panama City Beach	18,783	-	18,783	-	-	18,783
Parker	4,027	-	4,027	-	-	4,027
Springfield	8,109	-	8,109	-	-	8,109
Unincorporated County	79,737	1,038	78,699	-	-	78,699
<b>Bradford County</b>	<b>27,955</b>	<b>3,295</b>	<b>24,660</b>	-	-	<b>24,660</b>
Brooker	327	-	327	-	-	327
Hampton	436	-	436	-	-	436
Lawtey	643	-	643	-	-	643
Starke	5,800	11	5,789	-	-	5,789
Unincorporated County	20,749	3,284	17,465	-	-	17,465
<b>Brevard County</b>	<b>616,742</b>	<b>165</b>	<b>616,577</b>	-	-	<b>616,577</b>
Cape Canaveral	9,959	-	9,959	-	-	9,959
Cocoa	19,653	-	19,653	-	-	19,653
Cocoa Beach	11,346	-	11,346	-	-	11,346
Grant-Valkaria	4,612	-	4,612	-	-	4,612
Indialantic	3,003	-	3,003	-	-	3,003
Indian Harbour Beach	9,017	-	9,017	-	-	9,017
Malabar	2,993	-	2,993	-	-	2,993
Melbourne	85,800	12	85,788	4	-	85,792
Melbourne Beach	3,236	-	3,236	-	-	3,236
Melbourne Village	695	-	695	-	-	695
Palm Bay	122,765	-	122,765	-	-	122,765
Palm Shores	1,203	-	1,203	-	-	1,203
Rockledge	27,824	10	27,814	-	-	27,814
Satellite Beach	11,332	-	11,332	-	-	11,332
Titusville	49,085	72	49,013	-	-	49,013
West Melbourne	28,127	-	28,127	15	-	28,142
Unincorporated County	226,092	71	226,021	(19)	-	226,002
<b>Broward County</b>	<b>1,955,375</b>	<b>430</b>	<b>1,954,945</b>	-	-	<b>1,954,945</b>
Coconut Creek	57,871	-	57,871	-	-	57,871
Cooper City	34,397	-	34,397	-	-	34,397
Coral Springs	134,558	-	134,558	-	-	134,558
Dania Beach	31,837	-	31,837	3	-	31,840
Davie	106,199	41	106,158	-	-	106,158
Deerfield Beach	87,106	-	87,106	-	-	87,106

**Adjusted 2021 Population Estimates for Florida's Counties and Municipalities**  
**Used for the FY 2022-23 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2021 Total Population	April 1, 2021 Inmate Population	April 1, 2021 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Fort Lauderdale	186,076	37	186,039	-	-	186,039
Hallandale Beach	41,157	-	41,157	-	-	41,157
Hillsboro Beach	1,986	-	1,986	-	-	1,986
Hollywood	153,854	-	153,854	-	-	153,854
Lauderdale-By-The-Sea	6,203	-	6,203	-	-	6,203
Lauderdale Lakes	36,647	-	36,647	-	-	36,647
Lauderhill	74,538	-	74,538	-	-	74,538
Lazy Lake	33	-	33	-	-	33
Lighthouse Point	10,499	-	10,499	-	-	10,499
Margate	58,714	-	58,714	-	-	58,714
Miramar	136,007	-	136,007	-	-	136,007
North Lauderdale	44,855	-	44,855	-	-	44,855
Oakland Park	44,296	-	44,296	-	-	44,296
Parkland	35,440	-	35,440	-	-	35,440
Pembroke Park	6,222	-	6,222	-	-	6,222
Pembroke Pines	170,857	186	170,671	-	-	170,671
Plantation	92,628	-	92,628	-	-	92,628
Pompano Beach	113,144	122	113,022	-	-	113,022
Sea Ranch Lakes	535	-	535	-	-	535
Southwest Ranches	7,675	-	7,675	-	-	7,675
Sunrise	97,359	-	97,359	-	-	97,359
Tamarac	72,509	-	72,509	-	-	72,509
Weston	68,305	-	68,305	-	-	68,305
West Park	15,229	-	15,229	-	-	15,229
Wilton Manors	11,560	-	11,560	-	-	11,560
Unincorporated County	17,079	44	17,035	(3)	-	17,032
<b>Calhoun County</b>	<b>13,683</b>	<b>1,422</b>	<b>12,261</b>	<b>-</b>	<b>-</b>	<b>12,261</b>
Altha	494	-	494	-	-	494
Blountstown	2,273	-	2,273	-	-	2,273
Unincorporated County	10,916	1,422	9,494	-	-	9,494
<b>Charlotte County</b>	<b>190,570</b>	<b>966</b>	<b>189,604</b>	<b>-</b>	<b>-</b>	<b>189,604</b>
Punta Gorda	19,637	-	19,637	2	-	19,639
Unincorporated County	170,933	966	169,967	(2)	-	169,965
<b>Citrus County</b>	<b>155,615</b>	<b>84</b>	<b>155,531</b>	<b>-</b>	<b>-</b>	<b>155,531</b>
Crystal River	3,429	-	3,429	-	-	3,429
Inverness	7,765	-	7,765	-	-	7,765
Unincorporated County	144,421	84	144,337	-	-	144,337
<b>Clay County</b>	<b>221,440</b>	<b>-</b>	<b>221,440</b>	<b>-</b>	<b>-</b>	<b>221,440</b>
Green Cove Springs	9,959	-	9,959	-	-	9,959
Keystone Heights	1,454	-	1,454	-	-	1,454
Orange Park	9,126	-	9,126	-	-	9,126
Penney Farms	826	-	826	-	-	826
Unincorporated County	200,075	-	200,075	-	-	200,075
<b>Collier County</b>	<b>382,680</b>	<b>14</b>	<b>382,666</b>	<b>-</b>	<b>-</b>	<b>382,666</b>
Everglades	363	-	363	-	-	363
Marco Island	16,086	-	16,086	-	-	16,086
Naples	19,186	-	19,186	-	-	19,186
Unincorporated County	347,045	14	347,031	-	-	347,031
<b>Columbia County</b>	<b>69,809</b>	<b>2,903</b>	<b>66,906</b>	<b>-</b>	<b>-</b>	<b>66,906</b>
Fort White	631	-	631	-	-	631
Lake City	12,400	296	12,104	-	-	12,104
Unincorporated County	56,778	2,607	54,171	-	-	54,171
<b>DeSoto County</b>	<b>34,031</b>	<b>2,259</b>	<b>31,772</b>	<b>-</b>	<b>-</b>	<b>31,772</b>
Arcadia	7,479	-	7,479	-	-	7,479
Unincorporated County	26,552	2,259	24,293	-	-	24,293

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County / Municipality	April 1, 2021 Total Population	April 1, 2021 Inmate Population	April 1, 2021 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
<b>Dixie County</b>	<b>16,804</b>	<b>1,518</b>	<b>15,286</b>	-	-	<b>15,286</b>
Cross City	1,710	-	1,710	-	-	1,710
Horseshoe Beach	166	-	166	-	-	166
Unincorporated County	14,928	1,518	13,410	-	-	13,410
<b>Duval County</b>	<b>1,016,809</b>	<b>406</b>	<b>1,016,403</b>	-	-	<b>1,016,403</b>
Atlantic Beach	13,519	-	13,519	-	-	13,519
Baldwin	1,394	-	1,394	-	-	1,394
Jacksonville	970,562	406	970,156	-	-	970,156
Jacksonville Beach	24,075	-	24,075	-	-	24,075
Neptune Beach	7,259	-	7,259	-	-	7,259
<b>Escambia County</b>	<b>324,458</b>	<b>2,028</b>	<b>322,430</b>	-	-	<b>322,430</b>
Century	1,732	-	1,732	-	-	1,732
Pensacola	54,490	24	54,466	-	-	54,466
Unincorporated County	268,236	2,004	266,232	-	-	266,232
<b>Flagler County</b>	<b>119,662</b>	-	<b>119,662</b>	-	-	<b>119,662</b>
Beverly Beach	479	-	479	-	-	479
Bunnell	3,495	-	3,495	-	-	3,495
Flagler Beach (part)	5,133	-	5,133	-	-	5,133
Marineland (part)	12	-	12	-	-	12
Palm Coast	92,866	-	92,866	-	-	92,866
Unincorporated County	17,677	-	17,677	-	-	17,677
<b>Franklin County</b>	<b>12,364</b>	<b>841</b>	<b>11,523</b>	-	-	<b>11,523</b>
Apalachicola	2,370	-	2,370	-	-	2,370
Carrabelle	2,548	841	1,707	-	-	1,707
Unincorporated County	7,446	-	7,446	-	-	7,446
<b>Gadsden County</b>	<b>43,813</b>	<b>2,638</b>	<b>41,175</b>	-	-	<b>41,175</b>
Chattahoochee	2,741	765	1,976	-	-	1,976
Greensboro	471	-	471	-	-	471
Gretna	1,365	-	1,365	-	-	1,365
Havana	1,777	-	1,777	-	-	1,777
Midway	3,617	-	3,617	-	-	3,617
Quincy	7,886	274	7,612	-	-	7,612
Unincorporated County	25,956	1,599	24,357	-	-	24,357
<b>Gilchrist County</b>	<b>18,126</b>	<b>715</b>	<b>17,411</b>	-	-	<b>17,411</b>
Bell	515	-	515	-	-	515
Fanning Springs (part)	521	-	521	-	-	521
Trenton	2,065	-	2,065	-	-	2,065
Unincorporated County	15,025	715	14,310	-	-	14,310
<b>Glades County</b>	<b>12,130</b>	<b>982</b>	<b>11,148</b>	-	-	<b>11,148</b>
Moore Haven	1,530	-	1,530	-	-	1,530
Unincorporated County	10,600	982	9,618	-	-	9,618
<b>Gulf County</b>	<b>14,824</b>	<b>1,179</b>	<b>13,645</b>	-	-	<b>13,645</b>
Port St. Joe	3,547	-	3,547	-	-	3,547
Wewahitchka	2,124	-	2,124	-	-	2,124
Unincorporated County	9,153	1,179	7,974	-	-	7,974
<b>Hamilton County</b>	<b>13,226</b>	<b>1,381</b>	<b>11,845</b>	-	-	<b>11,845</b>
Jasper	3,592	998	2,594	-	-	2,594
Jennings	749	-	749	-	-	749
White Springs	762	-	762	-	-	762
Unincorporated County	8,123	383	7,740	-	-	7,740
<b>Hardee County</b>	<b>25,269</b>	<b>1,579</b>	<b>23,690</b>	-	-	<b>23,690</b>
Bowling Green	2,395	-	2,395	-	-	2,395
Wauchula	4,872	-	4,872	-	-	4,872
Zolfo Springs	1,734	-	1,734	-	-	1,734
Unincorporated County	16,268	1,579	14,689	-	-	14,689



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County / Municipality	April 1, 2021 Total Population	April 1, 2021 Inmate Population	April 1, 2021 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
<b>Hendry County</b>	<b>40,540</b>	<b>-</b>	<b>40,540</b>	<b>-</b>	<b>-</b>	<b>40,540</b>
Clewiston	7,368	-	7,368	-	-	7,368
LaBelle	5,019	-	5,019	-	-	5,019
Unincorporated County	28,153	-	28,153	-	-	28,153
<b>Hernando County</b>	<b>196,540</b>	<b>387</b>	<b>196,153</b>	<b>-</b>	<b>-</b>	<b>196,153</b>
Brooksville	9,165	-	9,165	-	-	9,165
Unincorporated County	187,375	387	186,988	-	-	186,988
<b>Highlands County</b>	<b>102,065</b>	<b>23</b>	<b>102,042</b>	<b>-</b>	<b>-</b>	<b>102,042</b>
Avon Park	9,721	-	9,721	-	-	9,721
Lake Placid	2,367	-	2,367	6	-	2,373
Sebring	10,894	-	10,894	-	-	10,894
Unincorporated County	79,083	23	79,060	(6)	-	79,054
<b>Hillsborough County</b>	<b>1,490,374</b>	<b>524</b>	<b>1,489,850</b>	<b>-</b>	<b>-</b>	<b>1,489,850</b>
Plant City	40,183	-	40,183	15	-	40,198
Tampa	391,800	400	391,400	-	-	391,400
Temple Terrace	27,005	-	27,005	-	-	27,005
Unincorporated County	1,031,386	124	1,031,262	(15)	-	1,031,247
<b>Holmes County</b>	<b>19,665</b>	<b>1,006</b>	<b>18,659</b>	<b>-</b>	<b>-</b>	<b>18,659</b>
Bonifay	2,783	-	2,783	-	-	2,783
Esto	348	-	348	-	-	348
Noma	220	-	220	-	-	220
Ponce de Leon	502	-	502	-	-	502
Westville	275	-	275	-	-	275
Unincorporated County	15,537	1,006	14,531	-	-	14,531
<b>Indian River County</b>	<b>161,702</b>	<b>-</b>	<b>161,702</b>	<b>-</b>	<b>-</b>	<b>161,702</b>
Fellsmere	4,824	-	4,824	-	-	4,824
Indian River Shores	4,264	-	4,264	-	-	4,264
Orchid	518	-	518	-	-	518
Sebastian	25,454	-	25,454	-	-	25,454
Vero Beach	16,402	-	16,402	-	-	16,402
Unincorporated County	110,240	-	110,240	-	-	110,240
<b>Jackson County</b>	<b>47,198</b>	<b>4,974</b>	<b>42,224</b>	<b>-</b>	<b>-</b>	<b>42,224</b>
Alford	478	-	478	3	-	481
Bascom	82	-	82	-	-	82
Campbellton	193	-	193	-	-	193
Cottdale	844	-	844	-	-	844
Graceville	2,159	-	2,159	-	-	2,159
Grand Ridge	882	-	882	-	-	882
Greenwood	551	-	551	-	-	551
Jacob City	219	-	219	-	-	219
Malone	1,244	598	646	-	-	646
Marianna	6,549	671	5,878	-	-	5,878
Sneads	1,707	-	1,707	-	-	1,707
Unincorporated County	32,290	3,705	28,585	(3)	-	28,582
<b>Jefferson County</b>	<b>14,590</b>	<b>753</b>	<b>13,837</b>	<b>-</b>	<b>-</b>	<b>13,837</b>
Monticello	2,623	-	2,623	-	-	2,623
Unincorporated County	11,967	753	11,214	-	-	11,214
<b>Lafayette County</b>	<b>7,937</b>	<b>987</b>	<b>6,950</b>	<b>-</b>	<b>-</b>	<b>6,950</b>
Mayo	1,064	-	1,064	-	-	1,064
Unincorporated County	6,873	987	5,886	-	-	5,886
<b>Lake County</b>	<b>400,142</b>	<b>800</b>	<b>399,342</b>	<b>-</b>	<b>-</b>	<b>399,342</b>
Astatula	1,945	-	1,945	-	-	1,945
Clermont	44,687	-	44,687	-	-	44,687
Eustis	23,407	-	23,407	7	-	23,414
Fruitland Park	8,675	-	8,675	-	-	8,675

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				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Groveland	20,197	-	20,197	-	-	20,197
Howey-in-the-Hills	1,680	-	1,680	-	-	1,680
Lady Lake	16,042	-	16,042	3	-	16,045
Leesburg	28,234	-	28,234	15	-	28,249
Mascotte	7,321	-	7,321	-	-	7,321
Minneola	15,038	-	15,038	-	-	15,038
Montverde	1,693	-	1,693	-	-	1,693
Mount Dora	16,688	-	16,688	-	-	16,688
Tavares	19,600	-	19,600	4	-	19,604
Umatilla	3,785	-	3,785	-	-	3,785
Unincorporated County	191,150	800	190,350	(29)	-	190,321
<b>Lee County</b>	<b>782,579</b>	<b>144</b>	<b>782,435</b>	<b>-</b>	<b>-</b>	<b>782,435</b>
Bonita Springs	54,746	6	54,740	-	-	54,740
Cape Coral	201,554	28	201,526	-	-	201,526
Esteros	37,213	-	37,213	-	-	37,213
Fort Myers	91,544	25	91,519	-	-	91,519
Fort Myers Beach	5,584	-	5,584	-	-	5,584
Sanibel	6,443	-	6,443	-	-	6,443
Unincorporated County	385,495	85	385,410	-	-	385,410
<b>Leon County</b>	<b>295,921</b>	<b>1,095</b>	<b>294,826</b>	<b>-</b>	<b>-</b>	<b>294,826</b>
Tallahassee	198,371	1,095	197,276	-	-	197,276
Unincorporated County	97,550	-	97,550	-	-	97,550
<b>Levy County</b>	<b>43,577</b>	<b>-</b>	<b>43,577</b>	<b>-</b>	<b>-</b>	<b>43,577</b>
Bronson	1,147	-	1,147	-	-	1,147
Cedar Key	685	-	685	2	-	687
Chiefland	2,328	-	2,328	3	-	2,331
Fanning Springs (part)	697	-	697	-	-	697
Inglis	1,483	-	1,483	-	-	1,483
Otter Creek	110	-	110	-	-	110
Williston	3,041	-	3,041	-	-	3,041
Yankeetown	587	-	587	-	-	587
Unincorporated County	33,499	-	33,499	(5)	-	33,494
<b>Liberty County</b>	<b>7,464</b>	<b>1,144</b>	<b>6,320</b>	<b>-</b>	<b>-</b>	<b>6,320</b>
Bristol	954	-	954	-	-	954
Unincorporated County	6,510	1,144	5,366	-	-	5,366
<b>Madison County</b>	<b>18,122</b>	<b>1,100</b>	<b>17,022</b>	<b>-</b>	<b>-</b>	<b>17,022</b>
Greenville	756	15	741	-	-	741
Lee	385	-	385	-	-	385
Madison	2,977	-	2,977	-	-	2,977
Unincorporated County	14,004	1,085	12,919	-	-	12,919
<b>Manatee County</b>	<b>411,209</b>	<b>125</b>	<b>411,084</b>	<b>-</b>	<b>-</b>	<b>411,084</b>
Anna Maria	976	-	976	-	-	976
Bradenton	56,442	36	56,406	-	-	56,406
Bradenton Beach	900	-	900	-	-	900
Holmes Beach	3,017	-	3,017	-	-	3,017
Longboat Key (part)	2,757	-	2,757	-	-	2,757
Palmetto	13,348	-	13,348	3	-	13,351
Unincorporated County	333,769	89	333,680	(3)	-	333,677
<b>Marion County</b>	<b>381,176</b>	<b>4,180</b>	<b>376,996</b>	<b>-</b>	<b>-</b>	<b>376,996</b>
Bellevue	5,591	5	5,586	17	-	5,603
Dunnellon	1,934	-	1,934	-	-	1,934
McIntosh	462	-	462	-	-	462
Ocala	64,243	223	64,020	-	-	64,020
Reddick	461	-	461	-	-	461
Unincorporated County	308,485	3,952	304,533	(17)	-	304,516

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County / Municipality	April 1, 2021 Total Population	April 1, 2021 Inmate Population	April 1, 2021 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
<b>Martin County</b>	<b>159,053</b>	<b>2,066</b>	<b>156,987</b>	-	-	<b>156,987</b>
Indiantown	6,580	-	6,580	-	-	6,580
Jupiter Island	800	-	800	-	-	800
Ocean Breeze	325	-	325	-	-	325
Sewall's Point	1,997	-	1,997	-	-	1,997
Stuart	17,684	20	17,664	-	-	17,664
Unincorporated County	131,667	2,046	129,621	-	-	129,621
<b>Miami-Dade County</b>	<b>2,731,939</b>	<b>8,772</b>	<b>2,723,167</b>	-	-	<b>2,723,167</b>
Aventura	40,371	-	40,371	-	-	40,371
Bal Harbour	3,084	-	3,084	-	-	3,084
Bay Harbor Islands	5,975	-	5,975	-	-	5,975
Biscayne Park	3,119	-	3,119	-	-	3,119
Coral Gables	50,193	-	50,193	-	-	50,193
Cutler Bay	45,478	-	45,478	-	-	45,478
Doral	80,703	-	80,703	-	-	80,703
El Portal	1,991	-	1,991	-	-	1,991
Florida City	13,857	-	13,857	-	-	13,857
Golden Beach	955	-	955	-	-	955
Hialeah	225,493	-	225,493	-	-	225,493
Hialeah Gardens	23,055	-	23,055	-	-	23,055
Homestead	81,110	18	81,092	-	-	81,092
Indian Creek	84	-	84	-	-	84
Key Biscayne	14,815	-	14,815	-	-	14,815
Medley	1,047	-	1,047	-	-	1,047
Miami	449,747	2,653	447,094	-	-	447,094
Miami Beach	82,785	-	82,785	-	-	82,785
Miami Gardens	112,508	-	112,508	-	-	112,508
Miami Lakes	30,857	-	30,857	-	-	30,857
Miami Shores	11,548	-	11,548	-	-	11,548
Miami Springs	13,851	-	13,851	-	-	13,851
North Bay Village	8,211	-	8,211	-	-	8,211
North Miami	60,175	-	60,175	-	-	60,175
North Miami Beach	43,749	-	43,749	-	-	43,749
Opa-locka	16,570	-	16,570	-	-	16,570
Palmetto Bay	24,499	-	24,499	-	-	24,499
Pinecrest	18,419	-	18,419	-	-	18,419
South Miami	12,071	-	12,071	-	-	12,071
Sunny Isles Beach	22,655	-	22,655	-	-	22,655
Surfside	5,593	-	5,593	-	-	5,593
Sweetwater	19,941	-	19,941	-	-	19,941
Virginia Gardens	2,371	-	2,371	-	-	2,371
West Miami	7,275	-	7,275	-	-	7,275
Unincorporated County	1,197,784	6,101	1,191,683	-	-	1,191,683
<b>Monroe County</b>	<b>83,411</b>	<b>1</b>	<b>83,410</b>	-	-	<b>83,410</b>
Islamorada	7,116	-	7,116	-	-	7,116
Key Colony Beach	793	-	793	-	-	793
Key West	26,687	1	26,686	-	-	26,686
Layton	211	-	211	-	-	211
Marathon	9,915	-	9,915	-	-	9,915
Unincorporated County	38,689	-	38,689	-	-	38,689
<b>Nassau County</b>	<b>93,012</b>	<b>20</b>	<b>92,992</b>	-	-	<b>92,992</b>
Callahan	1,609	-	1,609	-	-	1,609
Fernandina Beach	13,051	-	13,051	-	-	13,051
Hilliard	3,047	-	3,047	-	-	3,047
Unincorporated County	75,305	20	75,285	-	-	75,285

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				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
<b>Okaloosa County</b>	<b>213,204</b>	<b>1,243</b>	<b>211,961</b>	-	-	<b>211,961</b>
Cinco Bayou	457	-	457	-	-	457
Crestview	27,366	-	27,366	3	-	27,369
Destin	14,217	-	14,217	-	-	14,217
Fort Walton Beach	20,948	-	20,948	-	-	20,948
Laurel Hill	624	-	624	-	-	624
Mary Esther	4,027	-	4,027	-	-	4,027
Niceville	16,040	-	16,040	3	-	16,043
Shalimar	763	-	763	-	-	763
Valparaiso	4,793	-	4,793	-	-	4,793
Unincorporated County	123,969	1,243	122,726	(6)	-	122,720
<b>Okeechobee County</b>	<b>39,148</b>	<b>1,971</b>	<b>37,177</b>	-	-	<b>37,177</b>
Okeechobee	5,284	-	5,284	-	-	5,284
Unincorporated County	33,864	1,971	31,893	-	-	31,893
<b>Orange County</b>	<b>1,457,940</b>	<b>3,003</b>	<b>1,454,937</b>	-	-	<b>1,454,937</b>
Apopka	56,727	-	56,727	-	-	56,727
Bay Lake	29	-	29	-	-	29
Belle Isle	7,027	-	7,027	-	-	7,027
Eatonville	2,344	-	2,344	-	-	2,344
Edgewood	2,683	-	2,683	-	-	2,683
Lake Buena Vista	24	-	24	-	-	24
Maitland	19,545	-	19,545	-	-	19,545
Oakland	3,895	-	3,895	3	-	3,898
Ocoee	48,202	-	48,202	76	-	48,278
Orlando	314,506	531	313,975	113	-	314,088
Windermere	3,051	-	3,051	-	-	3,051
Winter Garden	47,475	-	47,475	3	-	47,478
Winter Park	30,019	-	30,019	2	-	30,021
Unincorporated County	922,413	2,472	919,941	(197)	-	919,744
<b>Osceola County</b>	<b>406,460</b>	<b>289</b>	<b>406,171</b>	-	-	<b>406,171</b>
Kissimmee	80,999	175	80,824	-	-	80,824
St. Cloud	61,033	-	61,033	-	-	61,033
Unincorporated County	264,428	114	264,314	-	-	264,314
<b>Palm Beach County</b>	<b>1,502,495</b>	<b>2,787</b>	<b>1,499,708</b>	-	-	<b>1,499,708</b>
Atlantis	2,145	-	2,145	-	-	2,145
Belle Glade	16,893	-	16,893	-	-	16,893
Boca Raton	98,046	-	98,046	-	-	98,046
Boynton Beach	81,011	-	81,011	-	-	81,011
Briny Breezes	499	-	499	-	-	499
Cloud Lake	136	-	136	-	-	136
Delray Beach	66,948	-	66,948	-	-	66,948
Glen Ridge	217	-	217	-	-	217
Golf	257	-	257	-	-	257
Greenacres	44,549	-	44,549	-	-	44,549
Gulf Stream	949	-	949	-	-	949
Haverhill	2,193	-	2,193	-	-	2,193
Highland Beach	4,300	-	4,300	-	-	4,300
Hypoluxo	2,686	-	2,686	-	-	2,686
Juno Beach	3,862	-	3,862	-	-	3,862
Jupiter	61,121	-	61,121	-	-	61,121
Jupiter Inlet Colony	403	-	403	-	-	403
Lake Clarke Shores	3,562	-	3,562	-	-	3,562
Lake Park	9,039	-	9,039	-	-	9,039
Lake Worth	42,572	-	42,572	-	-	42,572
Lantana	11,579	21	11,558	-	-	11,558

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				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Loxahatchee Groves	3,379	-	3,379	-	-	3,379
Manalapan	419	-	419	-	-	419
Mangonia Park	2,142	-	2,142	-	-	2,142
North Palm Beach	13,167	-	13,167	-	-	13,167
Ocean Ridge	1,828	-	1,828	-	-	1,828
Pahokee	5,580	342	5,238	-	-	5,238
Palm Beach	9,253	-	9,253	-	-	9,253
Palm Beach Gardens	59,755	-	59,755	-	-	59,755
Palm Beach Shores	1,330	-	1,330	-	-	1,330
Palm Springs	26,904	-	26,904	-	-	26,904
Riviera Beach	38,125	-	38,125	-	-	38,125
Royal Palm Beach	39,144	-	39,144	-	-	39,144
South Bay	4,924	1,942	2,982	-	-	2,982
South Palm Beach	1,472	-	1,472	-	-	1,472
Tequesta	6,152	-	6,152	-	-	6,152
Wellington	61,768	-	61,768	-	-	61,768
Westlake	1,757	-	1,757	-	-	1,757
West Palm Beach	119,255	174	119,081	-	-	119,081
Unincorporated County	653,174	308	652,866	-	-	652,866
<b>Pasco County</b>	<b>575,891</b>	<b>617</b>	<b>575,274</b>	<b>-</b>	<b>-</b>	<b>575,274</b>
Dade City	7,541	-	7,541	8	-	7,549
New Port Richey	16,812	-	16,812	-	-	16,812
Port Richey	3,185	-	3,185	-	-	3,185
St. Leo	2,363	-	2,363	-	-	2,363
San Antonio	1,297	-	1,297	-	-	1,297
Zephyrhills	17,788	-	17,788	2	-	17,790
Unincorporated County	526,905	617	526,288	(10)	-	526,278
<b>Pinellas County</b>	<b>964,490</b>	<b>787</b>	<b>963,703</b>	<b>-</b>	<b>-</b>	<b>963,703</b>
Belleair	4,324	-	4,324	-	-	4,324
Belleair Beach	1,632	-	1,632	-	-	1,632
Belleair Bluffs	2,317	-	2,317	-	-	2,317
Belleair Shore	74	-	74	-	-	74
Clearwater	117,800	-	117,800	26	-	117,826
Dunedin	36,116	6	36,110	2	-	36,112
Gulfport	11,777	-	11,777	-	-	11,777
Indian Rocks Beach	3,696	-	3,696	-	-	3,696
Indian Shores	1,193	-	1,193	-	-	1,193
Kenneth City	5,034	-	5,034	-	-	5,034
Largo	83,071	-	83,071	13	-	83,084
Madeira Beach	3,886	-	3,886	-	-	3,886
North Redington Beach	1,493	-	1,493	-	-	1,493
Oldsmar	14,905	-	14,905	-	-	14,905
Pinellas Park	54,239	-	54,239	2	-	54,241
Redington Beach	1,372	-	1,372	-	-	1,372
Redington Shores	2,180	-	2,180	-	-	2,180
Safety Harbor	17,105	6	17,099	9	-	17,108
St. Pete Beach	8,867	-	8,867	-	-	8,867
St. Petersburg	260,778	325	260,453	-	-	260,453
Seminole	19,358	-	19,358	9	-	19,367
South Pasadena	5,359	-	5,359	-	-	5,359
Tarpon Springs	25,359	-	25,359	-	-	25,359
Treasure Island	6,570	-	6,570	-	-	6,570
Unincorporated County	275,985	450	275,535	(61)	-	275,474
<b>Polk County</b>	<b>748,365</b>	<b>2,926</b>	<b>745,439</b>	<b>-</b>	<b>-</b>	<b>745,439</b>
Auburndale	16,539	-	16,539	-	-	16,539

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Bartow	19,539	133	19,406	-	-	19,406
Davenport	10,552	-	10,552	59	-	10,611
Dundee	5,551	-	5,551	6	-	5,557
Eagle Lake	3,191	-	3,191	6	-	3,197
Fort Meade	5,107	-	5,107	-	-	5,107
Frostproof	2,944	-	2,944	-	-	2,944
Haines City	29,179	-	29,179	3	-	29,182
Highland Park	252	-	252	-	-	252
Hillcrest Heights	249	-	249	-	-	249
Lake Alfred	6,568	-	6,568	5	-	6,573
Lake Hamilton	1,568	-	1,568	-	-	1,568
Lakeland	116,421	-	116,421	-	-	116,421
Lake Wales	17,001	-	17,001	-	-	17,001
Mulberry	4,011	-	4,011	-	-	4,011
Polk City	2,902	-	2,902	-	-	2,902
Winter Haven	51,126	-	51,126	12	-	51,138
Unincorporated County	455,665	2,793	452,872	(91)	-	452,781
<b>Putnam County</b>	<b>73,673</b>	<b>354</b>	<b>73,319</b>	<b>-</b>	<b>-</b>	<b>73,319</b>
Crescent City	1,662	-	1,662	-	-	1,662
Interlachen	1,443	-	1,443	-	-	1,443
Palatka	10,468	-	10,468	-	-	10,468
Pomona Park	781	-	781	-	-	781
Welaka	719	-	719	-	-	719
Unincorporated County	58,600	354	58,246	-	-	58,246
<b>St. Johns County</b>	<b>285,533</b>	<b>127</b>	<b>285,406</b>	<b>-</b>	<b>-</b>	<b>285,406</b>
Marineland (part)	3	-	3	-	-	3
St. Augustine	14,976	-	14,976	-	-	14,976
St. Augustine Beach	6,888	-	6,888	-	-	6,888
Unincorporated County	263,666	127	263,539	-	-	263,539
<b>St. Lucie County</b>	<b>340,060</b>	<b>112</b>	<b>339,948</b>	<b>-</b>	<b>-</b>	<b>339,948</b>
Fort Pierce	48,038	29	48,009	248	-	48,257
Port St. Lucie	214,514	-	214,514	-	-	214,514
St. Lucie Village	611	-	611	-	-	611
Unincorporated County	76,897	83	76,814	(248)	-	76,566
<b>Santa Rosa County</b>	<b>191,911</b>	<b>4,390</b>	<b>187,521</b>	<b>-</b>	<b>-</b>	<b>187,521</b>
Gulf Breeze	6,359	-	6,359	-	-	6,359
Jay	547	-	547	-	-	547
Milton	10,160	-	10,160	-	-	10,160
Unincorporated County	174,845	4,390	170,455	-	-	170,455
<b>Sarasota County</b>	<b>441,508</b>	<b>6</b>	<b>441,502</b>	<b>-</b>	<b>-</b>	<b>441,502</b>
Longboat Key (part)	4,762	-	4,762	-	-	4,762
North Port	78,129	-	78,129	-	-	78,129
Sarasota	55,386	6	55,380	-	-	55,380
Venice	26,103	-	26,103	2	-	26,105
Unincorporated County	277,128	-	277,128	(2)	-	277,126
<b>Seminole County</b>	<b>477,455</b>	<b>73</b>	<b>477,382</b>	<b>-</b>	<b>-</b>	<b>477,382</b>
Altamonte Springs	46,735	-	46,735	-	-	46,735
Casselberry	29,571	5	29,566	-	-	29,566
Lake Mary	16,867	-	16,867	-	-	16,867
Longwood	15,496	-	15,496	-	-	15,496
Oviedo	40,073	-	40,073	-	-	40,073
Sanford	62,045	7	62,038	48	-	62,086
Winter Springs	38,767	-	38,767	-	-	38,767
Unincorporated County	227,901	61	227,840	(48)	-	227,792
<b>Sumter County</b>	<b>134,593</b>	<b>6,569</b>	<b>128,024</b>	<b>-</b>	<b>-</b>	<b>128,024</b>

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Bushnell	3,253	-	3,253	12	-	3,265
Center Hill	849	-	849	-	-	849
Coleman	642	-	642	-	-	642
Webster	794	-	794	-	-	794
Wildwood	20,909	-	20,909	18	-	20,927
Unincorporated County	108,146	6,569	101,577	(30)	-	101,547
<b>Suwannee County</b>	<b>43,676</b>	<b>1,582</b>	<b>42,094</b>	-	-	<b>42,094</b>
Branford	724	-	724	-	-	724
Live Oak	6,794	-	6,794	-	-	6,794
Unincorporated County	36,158	1,582	34,576	-	-	34,576
<b>Taylor County</b>	<b>20,957</b>	<b>1,245</b>	<b>19,712</b>	-	-	<b>19,712</b>
Perry	6,910	-	6,910	-	-	6,910
Unincorporated County	14,047	1,245	12,802	-	-	12,802
<b>Union County</b>	<b>15,799</b>	<b>4,234</b>	<b>11,565</b>	-	-	<b>11,565</b>
Lake Butler	2,017	-	2,017	-	-	2,017
Raiford	231	-	231	-	-	231
Worthington Springs	405	-	405	-	-	405
Unincorporated County	13,146	4,234	8,912	-	-	8,912
<b>Volusia County</b>	<b>563,358</b>	<b>1,733</b>	<b>561,625</b>	-	-	<b>561,625</b>
Daytona Beach	74,113	27	74,086	-	-	74,086
Daytona Beach Shores	5,253	-	5,253	6	-	5,259
DeBary	23,014	-	23,014	-	-	23,014
DeLand	38,342	-	38,342	-	-	38,342
Deltona	94,953	-	94,953	-	-	94,953
Edgewater	23,310	-	23,310	13	-	23,323
Flagler Beach (part)	72	-	72	-	-	72
Holly Hill	12,971	-	12,971	-	-	12,971
Lake Helen	2,913	-	2,913	-	-	2,913
New Smyrna Beach	30,962	-	30,962	13	-	30,975
Oak Hill	2,025	-	2,025	4	-	2,029
Orange City	13,483	-	13,483	-	-	13,483
Ormond Beach	44,046	5	44,041	-	-	44,041
Pierson	1,547	-	1,547	-	-	1,547
Ponce Inlet	3,382	-	3,382	-	-	3,382
Port Orange	63,275	-	63,275	-	-	63,275
South Daytona	13,140	-	13,140	-	-	13,140
Unincorporated County	116,557	1,701	114,856	(36)	-	114,820
<b>Wakulla County</b>	<b>34,311</b>	<b>2,503</b>	<b>31,808</b>	-	-	<b>31,808</b>
St. Marks	282	-	282	-	-	282
Sopchoppy	431	-	431	-	-	431
Unincorporated County	33,598	2,503	31,095	-	-	31,095
<b>Walton County</b>	<b>77,941</b>	<b>1,264</b>	<b>76,677</b>	-	-	<b>76,677</b>
DeFuniak Springs	5,940	26	5,914	-	-	5,914
Freeport	7,320	-	7,320	-	-	7,320
Paxton	556	-	556	-	-	556
Unincorporated County	64,125	1,238	62,887	-	-	62,887
<b>Washington County</b>	<b>24,995</b>	<b>1,424</b>	<b>23,571</b>	-	-	<b>23,571</b>
Caryville	290	-	290	-	-	290
Chipley	3,631	-	3,631	-	-	3,631
Ebro	242	-	242	-	-	242
Vernon	756	-	756	-	-	756
Wausau	385	-	385	-	-	385
Unincorporated County	19,691	1,424	18,267	-	-	18,267

**Adjusted 2021 Population Estimates for Florida's Counties and Municipalities**  
**Used for the FY 2022-23 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2021 Total Population	April 1, 2021 Inmate Population	April 1, 2021 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
<b>Statewide Total</b>	<b>21,898,945</b>	<b>96,667</b>	<b>21,802,278</b>	<b>-</b>	<b>-</b>	<b>21,802,278</b>
<b>Statewide Incorporated</b>	<b>11,015,353</b>	<b>14,343</b>	<b>11,001,010</b>	<b>843</b>	<b>-</b>	<b>11,001,853</b>
<b>Statewide Unincorporated</b>	<b>10,883,592</b>	<b>82,324</b>	<b>10,801,268</b>	<b>(843)</b>	<b>-</b>	<b>10,800,425</b>

**Notes:**

1) The adjusted population estimates exclude the estimated number of inmates and patients in institutions operated by the federal government, Florida Departments of Corrections, Health, and Children and Family Services as of April 1, 2020. 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 are 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 provides 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 includes 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 disincorporations, and municipal annexations and de-annexations that occurred during the period of April 1, 2021 through February 28, 2022. The column "Adjusted Total Population Used for State Revenue Sharing" reflects all these adjustments.

5) The population estimates in this table are those reflected in the 2022 Florida Annexation Report with 2021 Population Estimates, dated June 7, 2022, emailed to the Governor's Office of Policy and Budget by the Office of Economic and Demographic Research.

Data Sources: Bureau of Economic and Business Research, University of Florida, and the Florida Legislature's Office of Economic and Demographic Research.



Appendix B:

Comparison of 2020 and 2021  
Adjusted Population Estimates  
Used for the FY 2021-22 and FY 2022-23  
State Revenue-Sharing Calculations

<b>Comparison of 2020 and 2021 Adjusted Population Estimates Used for FY 2021-22 and FY 2022-23 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2020 Adjusted Total Population</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
<b>Alachua County</b>	<b>270,456</b>	<b>283,538</b>	<b>13,082</b>	<b>4.8%</b>
Alachua	10,470	10,756	286	2.7%
Archer	1,204	1,149	(55)	-4.6%
Gainesville	134,434	143,223	8,789	6.5%
Hawthorne	1,463	1,468	5	0.3%
High Springs	6,652	6,499	(153)	-2.3%
La Crosse	395	314	(81)	-20.5%
Micanopy	669	654	(15)	-2.2%
Newberry	6,916	7,693	777	11.2%
Waldo	958	861	(97)	-10.1%
Unincorporated County	107,295	110,921	3,626	3.4%
<b>Baker County</b>	<b>26,111</b>	<b>26,359</b>	<b>248</b>	<b>0.9%</b>
Glen St. Mary	457	476	19	4.2%
Macclenny	7,195	7,522	327	4.5%
Unincorporated County	18,459	18,361	(98)	-0.5%
<b>Bay County</b>	<b>173,300</b>	<b>177,162</b>	<b>3,862</b>	<b>2.2%</b>
Callaway	14,662	13,081	(1,581)	-10.8%
Lynn Haven	20,230	18,805	(1,425)	-7.0%
Mexico Beach	773	1,037	264	34.2%
Panama City	34,419	34,621	202	0.6%
Panama City Beach	13,691	18,783	5,092	37.2%
Parker	3,865	4,027	162	4.2%
Springfield	8,953	8,109	(844)	-9.4%
Unincorporated County	76,707	78,699	1,992	2.6%
<b>Bradford County</b>	<b>24,898</b>	<b>24,660</b>	<b>(238)</b>	<b>-1.0%</b>
Brooker	330	327	(3)	-0.9%
Hampton	499	436	(63)	-12.6%
Lawtey	728	643	(85)	-11.7%
Starke	5,449	5,789	340	6.2%
Unincorporated County	17,892	17,465	(427)	-2.4%
<b>Brevard County</b>	<b>606,486</b>	<b>616,577</b>	<b>10,091</b>	<b>1.7%</b>
Cape Canaveral	10,342	9,959	(383)	-3.7%
Cocoa	19,327	19,653	326	1.7%
Cocoa Beach	11,391	11,346	(45)	-0.4%
Grant-Valkaria	4,492	4,612	120	2.7%
Indialantic	2,882	3,003	121	4.2%
Indian Harbour Beach	8,751	9,017	266	3.0%
Malabar	3,033	2,993	(40)	-1.3%
Melbourne	84,373	85,792	1,419	1.7%
Melbourne Beach	3,150	3,236	86	2.7%
Melbourne Village	677	695	18	2.7%
Palm Bay	118,568	122,765	4,197	3.5%
Palm Shores	1,137	1,203	66	5.8%
Rockledge	27,929	27,814	(115)	-0.4%
Satellite Beach	10,887	11,332	445	4.1%
Titusville	48,678	49,013	335	0.7%
West Melbourne	25,385	28,142	2,757	10.9%
Unincorporated County	225,484	226,002	518	0.2%

<b>Comparison of 2020 and 2021 Adjusted Population Estimates Used for FY 2021-22 and FY 2022-23 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2020 Adjusted Total Population</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
<b>Broward County</b>	<b>1,931,325</b>	<b>1,954,945</b>	<b>23,620</b>	<b>1.2%</b>
Coconut Creek	58,803	57,871	(932)	-1.6%
Cooper City	34,000	34,397	397	1.2%
Coral Springs	129,263	134,558	5,295	4.1%
Dania Beach	32,215	31,840	(375)	-1.2%
Davie	105,044	106,158	1,114	1.1%
Deerfield Beach	80,178	87,106	6,928	8.6%
Fort Lauderdale	189,288	186,039	(3,249)	-1.7%
Hallandale Beach	39,945	41,157	1,212	3.0%
Hillsboro Beach	1,937	1,986	49	2.5%
Hollywood	151,818	153,854	2,036	1.3%
Lauderdale-By-The-Sea	6,305	6,203	(102)	-1.6%
Lauderdale Lakes	36,527	36,647	120	0.3%
Lauderhill	72,507	74,538	2,031	2.8%
Lazy Lake	28	33	5	17.9%
Lighthouse Point	10,536	10,499	(37)	-0.4%
Margate	59,351	58,714	(637)	-1.1%
Miramar	138,873	136,007	(2,866)	-2.1%
North Lauderdale	45,549	44,855	(694)	-1.5%
Oakland Park	45,709	44,296	(1,413)	-3.1%
Parkland	35,438	35,440	2	0.0%
Pembroke Park	6,373	6,222	(151)	-2.4%
Pembroke Pines	168,326	170,671	2,345	1.4%
Plantation	90,802	92,628	1,826	2.0%
Pompano Beach	112,801	113,022	221	0.2%
Sea Ranch Lakes	682	535	(147)	-21.6%
Southwest Ranches	7,786	7,675	(111)	-1.4%
Sunrise	94,333	97,359	3,026	3.2%
Tamarac	66,089	72,509	6,420	9.7%
Weston	67,438	68,305	867	1.3%
West Park	15,228	15,229	1	0.0%
Wilton Manors	12,857	11,560	(1,297)	-10.1%
Unincorporated County	15,296	17,032	1,736	11.3%
<b>Calhoun County</b>	<b>12,920</b>	<b>12,261</b>	<b>(659)</b>	<b>-5.1%</b>
Altha	536	494	(42)	-7.8%
Blountstown	2,414	2,273	(141)	-5.8%
Unincorporated County	9,970	9,494	(476)	-4.8%
<b>Charlotte County</b>	<b>186,662</b>	<b>189,604</b>	<b>2,942</b>	<b>1.6%</b>
Punta Gorda	20,407	19,639	(768)	-3.8%
Unincorporated County	166,255	169,965	3,710	2.2%
<b>Citrus County</b>	<b>149,265</b>	<b>155,531</b>	<b>6,266</b>	<b>4.2%</b>
Crystal River	3,190	3,429	239	7.5%
Inverness	7,375	7,765	390	5.3%
Unincorporated County	138,700	144,337	5,637	4.1%
<b>Clay County</b>	<b>219,575</b>	<b>221,440</b>	<b>1,865</b>	<b>0.8%</b>
Green Cove Springs	8,054	9,959	1,905	23.7%
Keystone Heights	1,385	1,454	69	5.0%
Orange Park	8,692	9,126	434	5.0%

<b>Comparison of 2020 and 2021 Adjusted Population Estimates Used for FY 2021-22 and FY 2022-23 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2020 Adjusted Total Population</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Penney Farms	789	826	37	4.7%
Unincorporated County	200,655	200,075	(580)	-0.3%
<b>Collier County</b>	<b>387,436</b>	<b>382,666</b>	<b>(4,770)</b>	<b>-1.2%</b>
Everglades	430	363	(67)	-15.6%
Marco Island	17,595	16,086	(1,509)	-8.6%
Naples	21,063	19,186	(1,877)	-8.9%
Unincorporated County	348,348	347,031	(1,317)	-0.4%
<b>Columbia County</b>	<b>67,099</b>	<b>66,906</b>	<b>(193)</b>	<b>-0.3%</b>
Fort White	605	631	26	4.3%
Lake City	12,012	12,104	92	0.8%
Unincorporated County	54,482	54,171	(311)	-0.6%
<b>DeSoto County</b>	<b>34,756</b>	<b>31,772</b>	<b>(2,984)</b>	<b>-8.6%</b>
Arcadia	7,986	7,479	(507)	-6.3%
Unincorporated County	26,770	24,293	(2,477)	-9.3%
<b>Dixie County</b>	<b>14,985</b>	<b>15,286</b>	<b>301</b>	<b>2.0%</b>
Cross City	1,726	1,710	(16)	-0.9%
Horseshoe Beach	169	166	(3)	-1.8%
Unincorporated County	13,090	13,410	320	2.4%
<b>Duval County</b>	<b>981,490</b>	<b>1,016,403</b>	<b>34,913</b>	<b>3.6%</b>
Atlantic Beach	13,824	13,519	(305)	-2.2%
Baldwin	1,419	1,394	(25)	-1.8%
Jacksonville	935,660	970,156	34,496	3.7%
Jacksonville Beach	23,394	24,075	681	2.9%
Neptune Beach	7,193	7,259	66	0.9%
<b>Escambia County</b>	<b>321,361</b>	<b>322,430</b>	<b>1,069</b>	<b>0.3%</b>
Century	1,782	1,732	(50)	-2.8%
Pensacola	55,476	54,466	(1,010)	-1.8%
Unincorporated County	264,103	266,232	2,129	0.8%
<b>Flagler County</b>	<b>114,173</b>	<b>119,662</b>	<b>5,489</b>	<b>4.8%</b>
Beverly Beach	382	479	97	25.4%
Bunnell	3,507	3,495	(12)	-0.3%
Flagler Beach (part)	4,700	5,133	433	9.2%
Marineland (part)	6	12	6	100.0%
Palm Coast	89,437	92,866	3,429	3.8%
Unincorporated County	16,141	17,677	1,536	9.5%
<b>Franklin County</b>	<b>10,612</b>	<b>11,523</b>	<b>911</b>	<b>8.6%</b>
Apalachicola	2,350	2,370	20	0.9%
Carrabelle	1,653	1,707	54	3.3%
Unincorporated County	6,609	7,446	837	12.7%
<b>Gadsden County</b>	<b>43,193</b>	<b>41,175</b>	<b>(2,018)</b>	<b>-4.7%</b>
Chattahoochee	2,303	1,976	(327)	-14.2%
Greensboro	611	471	(140)	-22.9%
Gretna	1,667	1,365	(302)	-18.1%
Havana	1,880	1,777	(103)	-5.5%
Midway	3,467	3,617	150	4.3%
Quincy	7,516	7,612	96	1.3%
Unincorporated County	25,749	24,357	(1,392)	-5.4%
<b>Gilchrist County</b>	<b>17,492</b>	<b>17,411</b>	<b>(81)</b>	<b>-0.5%</b>

<b>Comparison of 2020 and 2021 Adjusted Population Estimates Used for FY 2021-22 and FY 2022-23 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2020 Adjusted Total Population</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Bell	542	515	(27)	-5.0%
Fanning Springs (part)	389	521	132	33.9%
Trenton	2,234	2,065	(169)	-7.6%
Unincorporated County	14,327	14,310	(17)	-0.1%
<b>Glades County</b>	<b>12,651</b>	<b>11,148</b>	<b>(1,503)</b>	<b>-11.9%</b>
Moore Haven	1,778	1,530	(248)	-13.9%
Unincorporated County	10,873	9,618	(1,255)	-11.5%
<b>Gulf County</b>	<b>13,636</b>	<b>13,645</b>	<b>9</b>	<b>0.1%</b>
Port St. Joe	3,741	3,547	(194)	-5.2%
Wewahitchka	1,992	2,124	132	6.6%
Unincorporated County	7,903	7,974	71	0.9%
<b>Hamilton County</b>	<b>12,275</b>	<b>11,845</b>	<b>(430)</b>	<b>-3.5%</b>
Jasper	1,611	2,594	983	61.0%
Jennings	869	749	(120)	-13.8%
White Springs	822	762	(60)	-7.3%
Unincorporated County	8,973	7,740	(1,233)	-13.7%
<b>Hardee County</b>	<b>25,767</b>	<b>23,690</b>	<b>(2,077)</b>	<b>-8.1%</b>
Bowling Green	2,913	2,395	(518)	-17.8%
Wauchula	5,240	4,872	(368)	-7.0%
Zolfo Springs	1,790	1,734	(56)	-3.1%
Unincorporated County	15,824	14,689	(1,135)	-7.2%
<b>Hendry County</b>	<b>40,953</b>	<b>40,540</b>	<b>(413)</b>	<b>-1.0%</b>
Clewiston	8,021	7,368	(653)	-8.1%
LaBelle	5,151	5,019	(132)	-2.6%
Unincorporated County	27,781	28,153	372	1.3%
<b>Hernando County</b>	<b>191,684</b>	<b>196,153</b>	<b>4,469</b>	<b>2.3%</b>
Brooksville	8,992	9,165	173	1.9%
Unincorporated County	182,692	186,988	4,296	2.4%
<b>Highlands County</b>	<b>104,810</b>	<b>102,042</b>	<b>(2,768)</b>	<b>-2.6%</b>
Avon Park	11,201	9,721	(1,480)	-13.2%
Lake Placid	2,878	2,373	(505)	-17.5%
Sebring	11,551	10,894	(657)	-5.7%
Unincorporated County	79,180	79,054	(126)	-0.2%
<b>Hillsborough County</b>	<b>1,478,104</b>	<b>1,489,850</b>	<b>11,746</b>	<b>0.8%</b>
Plant City	39,868	40,198	330	0.8%
Tampa	392,470	391,400	(1,070)	-0.3%
Temple Terrace	26,832	27,005	173	0.6%
Unincorporated County	1,018,934	1,031,247	12,313	1.2%
<b>Holmes County</b>	<b>18,512</b>	<b>18,659</b>	<b>147</b>	<b>0.8%</b>
Bonifay	2,709	2,783	74	2.7%
Esto	367	348	(19)	-5.2%
Noma	182	220	38	20.9%
Ponce de Leon	541	502	(39)	-7.2%
Westville	355	275	(80)	-22.5%
Unincorporated County	14,358	14,531	173	1.2%
<b>Indian River County</b>	<b>158,834</b>	<b>161,702</b>	<b>2,868</b>	<b>1.8%</b>
Fellsmere	5,668	4,824	(844)	-14.9%
Indian River Shores	4,378	4,264	(114)	-2.6%

<b>Comparison of 2020 and 2021 Adjusted Population Estimates Used for FY 2021-22 and FY 2022-23 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2020 Adjusted Total Population</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Orchid	428	518	90	21.0%
Sebastian	25,661	25,454	(207)	-0.8%
Vero Beach	16,869	16,402	(467)	-2.8%
Unincorporated County	105,830	110,240	4,410	4.2%
<b>Jackson County</b>	<b>41,017</b>	<b>42,224</b>	<b>1,207</b>	<b>2.9%</b>
Alford	490	481	(9)	-1.8%
Bascom	120	82	(38)	-31.7%
Campbellton	214	193	(21)	-9.8%
Cottondale	861	844	(17)	-2.0%
Graceville	2,224	2,159	(65)	-2.9%
Grand Ridge	835	882	47	5.6%
Greenwood	677	551	(126)	-18.6%
Jacob City	274	219	(55)	-20.1%
Malone	430	646	216	50.2%
Marianna	5,893	5,878	(15)	-0.3%
Sneads	1,701	1,707	6	0.4%
Unincorporated County	27,298	28,582	1,284	4.7%
<b>Jefferson County</b>	<b>13,564</b>	<b>13,837</b>	<b>273</b>	<b>2.0%</b>
Monticello	2,437	2,623	186	7.6%
Unincorporated County	11,127	11,214	87	0.8%
<b>Lafayette County</b>	<b>7,293</b>	<b>6,950</b>	<b>(343)</b>	<b>-4.7%</b>
Mayo	1,220	1,064	(156)	-12.8%
Unincorporated County	6,073	5,886	(187)	-3.1%
<b>Lake County</b>	<b>365,708</b>	<b>399,342</b>	<b>33,634</b>	<b>9.2%</b>
Astatula	1,921	1,945	24	1.2%
Clermont	44,301	44,687	386	0.9%
Eustis	21,599	23,414	1,815	8.4%
Fruitland Park	10,206	8,675	(1,531)	-15.0%
Groveland	20,510	20,197	(313)	-1.5%
Howey-in-the-Hills	1,702	1,680	(22)	-1.3%
Lady Lake	15,757	16,045	288	1.8%
Leesburg	24,539	28,249	3,710	15.1%
Mascotte	6,447	7,321	874	13.6%
Minneola	13,181	15,038	1,857	14.1%
Montverde	1,901	1,693	(208)	-10.9%
Mount Dora	15,200	16,688	1,488	9.8%
Tavares	17,397	19,604	2,207	12.7%
Umatilla	4,199	3,785	(414)	-9.9%
Unincorporated County	166,848	190,321	23,473	14.1%
<b>Lee County</b>	<b>750,272</b>	<b>782,435</b>	<b>32,163</b>	<b>4.3%</b>
Bonita Springs	55,639	54,740	(899)	-1.6%
Cape Coral	187,279	201,526	14,247	7.6%
Esteros	33,120	37,213	4,093	12.4%
Fort Myers	92,584	91,519	(1,065)	-1.2%
Fort Myers Beach	6,558	5,584	(974)	-14.9%
Sanibel	6,849	6,443	(406)	-5.9%
Unincorporated County	368,243	385,410	17,167	4.7%
<b>Leon County</b>	<b>298,274</b>	<b>294,826</b>	<b>(3,448)</b>	<b>-1.2%</b>

<b>Comparison of 2020 and 2021 Adjusted Population Estimates Used for FY 2021-22 and FY 2022-23 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2020 Adjusted Total Population</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Tallahassee	197,417	197,276	(141)	-0.1%
Unincorporated County	100,857	97,550	(3,307)	-3.3%
<b>Levy County</b>	<b>41,699</b>	<b>43,577</b>	<b>1,878</b>	<b>4.5%</b>
Bronson	1,181	1,147	(34)	-2.9%
Cedar Key	726	687	(39)	-5.4%
Chiefland	2,217	2,331	114	5.1%
Fanning Springs (part)	517	697	180	34.8%
Inglis	1,305	1,483	178	13.6%
Otter Creek	118	110	(8)	-6.8%
Williston	2,906	3,041	135	4.6%
Yankeetown	509	587	78	15.3%
Unincorporated County	32,220	33,494	1,274	4.0%
<b>Liberty County</b>	<b>6,826</b>	<b>6,320</b>	<b>(506)</b>	<b>-7.4%</b>
Bristol	912	954	42	4.6%
Unincorporated County	5,914	5,366	(548)	-9.3%
<b>Madison County</b>	<b>17,620</b>	<b>17,022</b>	<b>(598)</b>	<b>-3.4%</b>
Greenville	735	741	6	0.8%
Lee	335	385	50	14.9%
Madison	2,899	2,977	78	2.7%
Unincorporated County	13,651	12,919	(732)	-5.4%
<b>Manatee County</b>	<b>398,367</b>	<b>411,084</b>	<b>12,717</b>	<b>3.2%</b>
Anna Maria	1,617	976	(641)	-39.6%
Bradenton	58,584	56,406	(2,178)	-3.7%
Bradenton Beach	1,188	900	(288)	-24.2%
Holmes Beach	3,913	3,017	(896)	-22.9%
Longboat Key (part)	2,481	2,757	276	11.1%
Palmetto	13,661	13,351	(310)	-2.3%
Unincorporated County	316,923	333,677	16,754	5.3%
<b>Marion County</b>	<b>362,812</b>	<b>376,996</b>	<b>14,184</b>	<b>3.9%</b>
Bellevue	5,325	5,603	278	5.2%
Dunnellon	1,864	1,934	70	3.8%
McIntosh	486	462	(24)	-4.9%
Ocala	61,807	64,020	2,213	3.6%
Reddick	577	461	(116)	-20.1%
Unincorporated County	292,753	304,516	11,763	4.0%
<b>Martin County</b>	<b>159,241</b>	<b>156,987</b>	<b>(2,254)</b>	<b>-1.4%</b>
Indiantown	6,822	6,580	(242)	-3.5%
Jupiter Island	847	800	(47)	-5.5%
Ocean Breeze	428	325	(103)	-24.1%
Sewall's Point	2,127	1,997	(130)	-6.1%
Stuart	16,769	17,664	895	5.3%
Unincorporated County	132,248	129,621	(2,627)	-2.0%
<b>Miami-Dade County</b>	<b>2,823,303</b>	<b>2,723,167</b>	<b>(100,136)</b>	<b>-3.5%</b>
Aventura	38,041	40,371	2,330	6.1%
Bal Harbour	2,932	3,084	152	5.2%
Bay Harbor Islands	6,091	5,975	(116)	-1.9%
Biscayne Park	3,181	3,119	(62)	-1.9%
Coral Gables	51,133	50,193	(940)	-1.8%

<b>Comparison of 2020 and 2021 Adjusted Population Estimates Used for FY 2021-22 and FY 2022-23 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2020 Adjusted Total Population</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Cutler Bay	45,480	45,478	(2)	0.0%
Doral	71,314	80,703	9,389	13.2%
El Portal	2,146	1,991	(155)	-7.2%
Florida City	13,405	13,857	452	3.4%
Golden Beach	943	955	12	1.3%
Hialeah	239,956	225,493	(14,463)	-6.0%
Hialeah Gardens	23,644	23,055	(589)	-2.5%
Homestead	76,317	81,092	4,775	6.3%
Indian Creek	87	84	(3)	-3.4%
Key Biscayne	12,925	14,815	1,890	14.6%
Medley	995	1,047	52	5.2%
Miami	494,979	447,094	(47,885)	-9.7%
Miami Beach	94,161	82,785	(11,376)	-12.1%
Miami Gardens	114,363	112,508	(1,855)	-1.6%
Miami Lakes	32,288	30,857	(1,431)	-4.4%
Miami Shores	10,817	11,548	731	6.8%
Miami Springs	14,255	13,851	(404)	-2.8%
North Bay Village	9,064	8,211	(853)	-9.4%
North Miami	65,089	60,175	(4,914)	-7.5%
North Miami Beach	47,722	43,749	(3,973)	-8.3%
Opa-locka	18,090	16,570	(1,520)	-8.4%
Palmetto Bay	24,870	24,499	(371)	-1.5%
Pinecrest	18,619	18,419	(200)	-1.1%
South Miami	12,900	12,071	(829)	-6.4%
Sunny Isles Beach	23,869	22,655	(1,214)	-5.1%
Surfside	5,997	5,593	(404)	-6.7%
Sweetwater	22,348	19,941	(2,407)	-10.8%
Virginia Gardens	2,439	2,371	(68)	-2.8%
West Miami	8,915	7,275	(1,640)	-18.4%
Unincorporated County	1,213,928	1,191,683	(22,245)	-1.8%
<b>Monroe County</b>	<b>77,823</b>	<b>83,410</b>	<b>5,587</b>	<b>7.2%</b>
Islamorada	6,400	7,116	716	11.2%
Key Colony Beach	795	793	(2)	-0.3%
Key West	24,868	26,686	1,818	7.3%
Layton	186	211	25	13.4%
Marathon	9,097	9,915	818	9.0%
Unincorporated County	36,477	38,689	2,212	6.1%
<b>Nassau County</b>	<b>89,188</b>	<b>92,992</b>	<b>3,804</b>	<b>4.3%</b>
Callahan	1,347	1,609	262	19.5%
Fernandina Beach	13,527	13,051	(476)	-3.5%
Hilliard	3,076	3,047	(29)	-0.9%
Unincorporated County	71,238	75,285	4,047	5.7%
<b>Okaloosa County</b>	<b>202,656</b>	<b>211,961</b>	<b>9,305</b>	<b>4.6%</b>
Cinco Bayou	419	457	38	9.1%
Crestview	26,184	27,369	1,185	4.5%
Destin	13,480	14,217	737	5.5%
Fort Walton Beach	21,064	20,948	(116)	-0.6%
Laurel Hill	590	624	34	5.8%



<b>Comparison of 2020 and 2021 Adjusted Population Estimates Used for FY 2021-22 and FY 2022-23 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2020 Adjusted Total Population</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Mary Esther	4,038	4,027	(11)	-0.3%
Niceville	14,976	16,043	1,067	7.1%
Shalimar	844	763	(81)	-9.6%
Valparaiso	5,408	4,793	(615)	-11.4%
Unincorporated County	115,653	122,720	7,067	6.1%
<b>Okeechobee County</b>	<b>39,695</b>	<b>37,177</b>	<b>(2,518)</b>	<b>-6.3%</b>
Okeechobee	5,688	5,284	(404)	-7.1%
Unincorporated County	34,007	31,893	(2,114)	-6.2%
<b>Orange County</b>	<b>1,411,995</b>	<b>1,454,937</b>	<b>42,942</b>	<b>3.0%</b>
Apopka	53,632	56,727	3,095	5.8%
Bay Lake	15	29	14	93.3%
Belle Isle	7,378	7,027	(351)	-4.8%
Eatonville	2,288	2,344	56	2.4%
Edgewood	2,813	2,683	(130)	-4.6%
Lake Buena Vista	24	24	-	0.0%
Maitland	21,113	19,545	(1,568)	-7.4%
Oakland	3,816	3,898	82	2.1%
Ocoee	49,804	48,278	(1,526)	-3.1%
Orlando	298,380	314,088	15,708	5.3%
Windermere	3,024	3,051	27	0.9%
Winter Garden	48,482	47,478	(1,004)	-2.1%
Winter Park	30,640	30,021	(619)	-2.0%
Unincorporated County	890,586	919,744	29,158	3.3%
<b>Osceola County</b>	<b>386,742</b>	<b>406,171</b>	<b>19,429</b>	<b>5.0%</b>
Kissimmee	75,473	80,824	5,351	7.1%
St. Cloud	50,897	61,033	10,136	19.9%
Unincorporated County	260,372	264,314	3,942	1.5%
<b>Palm Beach County</b>	<b>1,463,722</b>	<b>1,499,708</b>	<b>35,986</b>	<b>2.5%</b>
Atlantis	2,055	2,145	90	4.4%
Belle Glade	17,979	16,893	(1,086)	-6.0%
Boca Raton	95,139	98,046	2,907	3.1%
Boynton Beach	78,495	81,011	2,516	3.2%
Briny Breezes	600	499	(101)	-16.8%
Cloud Lake	138	136	(2)	-1.4%
Delray Beach	67,168	66,948	(220)	-0.3%
Glen Ridge	235	217	(18)	-7.7%
Golf	275	257	(18)	-6.5%
Greenacres	39,945	44,549	4,604	11.5%
Gulf Stream	1,032	949	(83)	-8.0%
Haverhill	2,090	2,193	103	4.9%
Highland Beach	3,657	4,300	643	17.6%
Hypoluxo	2,828	2,686	(142)	-5.0%
Juno Beach	3,463	3,862	399	11.5%
Jupiter	63,188	61,121	(2,067)	-3.3%
Jupiter Inlet Colony	414	403	(11)	-2.7%
Lake Clarke Shores	3,426	3,562	136	4.0%
Lake Park	8,912	9,039	127	1.4%
Lake Worth	38,875	42,572	3,697	9.5%

<b>Comparison of 2020 and 2021 Adjusted Population Estimates Used for FY 2021-22 and FY 2022-23 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2020 Adjusted Total Population</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Lantana	12,062	11,558	(504)	-4.2%
Loxahatchee Groves	3,426	3,379	(47)	-1.4%
Manalapan	428	419	(9)	-2.1%
Mangonia Park	2,050	2,142	92	4.5%
North Palm Beach	12,813	13,167	354	2.8%
Ocean Ridge	1,854	1,828	(26)	-1.4%
Pahokee	5,509	5,238	(271)	-4.9%
Palm Beach	8,409	9,253	844	10.0%
Palm Beach Gardens	56,709	59,755	3,046	5.4%
Palm Beach Shores	1,251	1,330	79	6.3%
Palm Springs	23,867	26,904	3,037	12.7%
Riviera Beach	36,057	38,125	2,068	5.7%
Royal Palm Beach	39,801	39,144	(657)	-1.7%
South Bay	3,362	2,982	(380)	-11.3%
South Palm Beach	1,460	1,472	12	0.8%
Tequesta	5,874	6,152	278	4.7%
Wellington	62,650	61,768	(882)	-1.4%
Westlake	951	1,757	806	84.8%
West Palm Beach	116,616	119,081	2,465	2.1%
Unincorporated County	638,659	652,866	14,207	2.2%
<b>Pasco County</b>	<b>541,958</b>	<b>575,274</b>	<b>33,316</b>	<b>6.1%</b>
Dade City	7,407	7,549	142	1.9%
New Port Richey	16,935	16,812	(123)	-0.7%
Port Richey	3,047	3,185	138	4.5%
St. Leo	1,380	2,363	983	71.2%
San Antonio	1,343	1,297	(46)	-3.4%
Zephyrhills	17,092	17,790	698	4.1%
Unincorporated County	494,754	526,278	31,524	6.4%
<b>Pinellas County</b>	<b>983,186</b>	<b>963,703</b>	<b>(19,483)</b>	<b>-2.0%</b>
Belleair	4,095	4,324	229	5.6%
Belleair Beach	1,625	1,632	7	0.4%
Belleair Bluffs	2,104	2,317	213	10.1%
Belleair Shore	108	74	(34)	-31.5%
Clearwater	118,051	117,826	(225)	-0.2%
Dunedin	37,863	36,112	(1,751)	-4.6%
Gulfport	12,598	11,777	(821)	-6.5%
Indian Rocks Beach	4,158	3,696	(462)	-11.1%
Indian Shores	1,479	1,193	(286)	-19.3%
Kenneth City	5,145	5,034	(111)	-2.2%
Largo	84,642	83,084	(1,558)	-1.8%
Madeira Beach	4,447	3,886	(561)	-12.6%
North Redington Beach	1,531	1,493	(38)	-2.5%
Oldsmar	15,017	14,905	(112)	-0.7%
Pinellas Park	54,218	54,241	23	0.0%
Redington Beach	1,507	1,372	(135)	-9.0%
Redington Shores	2,182	2,180	(2)	-0.1%
Safety Harbor	17,690	17,108	(582)	-3.3%
St. Pete Beach	9,531	8,867	(664)	-7.0%

<b>Comparison of 2020 and 2021 Adjusted Population Estimates Used for FY 2021-22 and FY 2022-23 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2020 Adjusted Total Population</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
St. Petersburg	270,623	260,453	(10,170)	-3.8%
Seminole	19,714	19,367	(347)	-1.8%
South Pasadena	5,078	5,359	281	5.5%
Tarpon Springs	25,947	25,359	(588)	-2.3%
Treasure Island	6,930	6,570	(360)	-5.2%
Unincorporated County	276,903	275,474	(1,429)	-0.5%
<b>Polk County</b>	<b>711,931</b>	<b>745,439</b>	<b>33,508</b>	<b>4.7%</b>
Auburndale	17,120	16,539	(581)	-3.4%
Bartow	20,615	19,406	(1,209)	-5.9%
Davenport	7,334	10,611	3,277	44.7%
Dundee	5,159	5,557	398	7.7%
Eagle Lake	2,785	3,197	412	14.8%
Fort Meade	5,833	5,107	(726)	-12.4%
Frostproof	3,459	2,944	(515)	-14.9%
Haines City	27,275	29,182	1,907	7.0%
Highland Park	266	252	(14)	-5.3%
Hillcrest Heights	243	249	6	2.5%
Lake Alfred	6,361	6,573	212	3.3%
Lake Hamilton	1,556	1,568	12	0.8%
Lakeland	109,238	116,421	7,183	6.6%
Lake Wales	16,386	17,001	615	3.8%
Mulberry	4,100	4,011	(89)	-2.2%
Polk City	2,490	2,902	412	16.5%
Winter Haven	47,049	51,138	4,089	8.7%
Unincorporated County	434,662	452,781	18,119	4.2%
<b>Putnam County</b>	<b>73,259</b>	<b>73,319</b>	<b>60</b>	<b>0.1%</b>
Crescent City	1,589	1,662	73	4.6%
Interlachen	1,372	1,443	71	5.2%
Palatka	10,770	10,468	(302)	-2.8%
Pomona Park	883	781	(102)	-11.6%
Welaka	723	719	(4)	-0.6%
Unincorporated County	57,922	58,246	324	0.6%
<b>St. Johns County</b>	<b>261,762</b>	<b>285,406</b>	<b>23,644</b>	<b>9.0%</b>
Marineland (part)	2	3	1	50.0%
St. Augustine	15,306	14,976	(330)	-2.2%
St. Augustine Beach	6,852	6,888	36	0.5%
Unincorporated County	239,602	263,539	23,937	10.0%
<b>St. Lucie County</b>	<b>322,157</b>	<b>339,948</b>	<b>17,791</b>	<b>5.5%</b>
Fort Pierce	44,451	48,257	3,806	8.6%
Port St. Lucie	202,908	214,514	11,606	5.7%
St. Lucie Village	661	611	(50)	-7.6%
Unincorporated County	74,137	76,566	2,429	3.3%
<b>Santa Rosa County</b>	<b>179,685</b>	<b>187,521</b>	<b>7,836</b>	<b>4.4%</b>
Gulf Breeze	5,910	6,359	449	7.6%
Jay	527	547	20	3.8%
Milton	10,690	10,160	(530)	-5.0%
Unincorporated County	162,558	170,455	7,897	4.9%
<b>Sarasota County</b>	<b>438,810</b>	<b>441,502</b>	<b>2,692</b>	<b>0.6%</b>

<b>Comparison of 2020 and 2021 Adjusted Population Estimates Used for FY 2021-22 and FY 2022-23 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2020 Adjusted Total Population</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Longboat Key (part)	4,617	4,762	145	3.1%
North Port	77,561	78,129	568	0.7%
Sarasota	57,677	55,380	(2,297)	-4.0%
Venice	24,016	26,105	2,089	8.7%
Unincorporated County	274,939	277,126	2,187	0.8%
<b>Seminole County</b>	<b>476,596</b>	<b>477,382</b>	<b>786</b>	<b>0.2%</b>
Altamonte Springs	45,304	46,735	1,431	3.2%
Casselberry	30,361	29,566	(795)	-2.6%
Lake Mary	17,633	16,867	(766)	-4.3%
Longwood	16,039	15,496	(543)	-3.4%
Oviedo	40,145	40,073	(72)	-0.2%
Sanford	61,807	62,086	279	0.5%
Winter Springs	38,760	38,767	7	0.0%
Unincorporated County	226,547	227,792	1,245	0.5%
<b>Sumter County</b>	<b>133,772</b>	<b>128,024</b>	<b>(5,748)</b>	<b>-4.3%</b>
Bushnell	2,575	3,265	690	26.8%
Center Hill	1,164	849	(315)	-27.1%
Coleman	734	642	(92)	-12.5%
Webster	790	794	4	0.5%
Wildwood	17,396	20,927	3,531	20.3%
Unincorporated County	111,113	101,547	(9,566)	-8.6%
<b>Suwannee County</b>	<b>43,477</b>	<b>42,094</b>	<b>(1,383)</b>	<b>-3.2%</b>
Branford	743	724	(19)	-2.6%
Live Oak	6,893	6,794	(99)	-1.4%
Unincorporated County	35,841	34,576	(1,265)	-3.5%
<b>Taylor County</b>	<b>20,153</b>	<b>19,712</b>	<b>(441)</b>	<b>-2.2%</b>
Perry	6,937	6,910	(27)	-0.4%
Unincorporated County	13,216	12,802	(414)	-3.1%
<b>Union County</b>	<b>10,618</b>	<b>11,565</b>	<b>947</b>	<b>8.9%</b>
Lake Butler	1,758	2,017	259	14.7%
Raiford	242	231	(11)	-4.5%
Worthington Springs	377	405	28	7.4%
Unincorporated County	8,241	8,912	671	8.1%
<b>Volusia County</b>	<b>549,786</b>	<b>561,625</b>	<b>11,839</b>	<b>2.2%</b>
Daytona Beach	70,208	74,086	3,878	5.5%
Daytona Beach Shores	4,489	5,259	770	17.2%
DeBary	21,973	23,014	1,041	4.7%
DeLand	37,662	38,342	680	1.8%
Deltona	93,677	94,953	1,276	1.4%
Edgewater	23,820	23,323	(497)	-2.1%
Flagler Beach (part)	60	72	12	20.0%
Holly Hill	12,400	12,971	571	4.6%
Lake Helen	2,849	2,913	64	2.2%
New Smyrna Beach	28,629	30,975	2,346	8.2%
Oak Hill	2,117	2,029	(88)	-4.2%
Orange City	12,436	13,483	1,047	8.4%
Ormond Beach	41,777	44,041	2,264	5.4%
Pierson	1,869	1,547	(322)	-17.2%

<b>Comparison of 2020 and 2021 Adjusted Population Estimates Used for FY 2021-22 and FY 2022-23 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2020 Adjusted Total Population</b>	<b>April 1, 2021 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Ponce Inlet	3,205	3,382	177	5.5%
Port Orange	62,832	63,275	443	0.7%
South Daytona	13,007	13,140	133	1.0%
Unincorporated County	116,776	114,820	(1,956)	-1.7%
<b>Wakulla County</b>	<b>31,010</b>	<b>31,808</b>	<b>798</b>	<b>2.6%</b>
St. Marks	345	282	(63)	-18.3%
Sopchoppy	515	431	(84)	-16.3%
Unincorporated County	30,150	31,095	945	3.1%
<b>Walton County</b>	<b>73,246</b>	<b>76,677</b>	<b>3,431</b>	<b>4.7%</b>
DeFuniak Springs	5,628	5,914	286	5.1%
Freeport	5,765	7,320	1,555	27.0%
Paxton	608	556	(52)	-8.6%
Unincorporated County	61,245	62,887	1,642	2.7%
<b>Washington County</b>	<b>23,365</b>	<b>23,571</b>	<b>206</b>	<b>0.9%</b>
Caryville	293	290	(3)	-1.0%
Chipley	3,601	3,631	30	0.8%
Ebro	240	242	2	0.8%
Vernon	733	756	23	3.1%
Wausau	310	385	75	24.2%
Unincorporated County	18,188	18,267	79	0.4%
<b>Statewide Total</b>	<b>21,483,409</b>	<b>21,802,278</b>	<b>318,869</b>	<b>1.5%</b>
<b>Statewide Incorporated</b>	<b>10,892,860</b>	<b>11,001,853</b>	<b>108,993</b>	<b>1.0%</b>
<b>Statewide Unincorporate</b>	<b>10,590,549</b>	<b>10,800,425</b>	<b>209,876</b>	<b>2.0%</b>
Data Sources: Bureau of Economic and Business Research, University of Florida, and the Florida Legislature's Office of Economic and Demographic Research.				

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Appendix C:

2023 Federal, State, and County Tax Rates on  
Motor Fuel and Diesel Fuel in Florida's  
Counties

## 2023 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)							
											Motor Fuel Taxes											
	Federal	State					County (Local Option)			Total					Federal	State			County (Local Option)			Total
	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax		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
Alachua	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Baker	18.4	16.2	8.9	2	1	1	1	6	0	54.5	0	0	5	5	24.4	16.2	8.9	4	1	6	n/a	60.5
Bay	18.4	16.2	8.9	2	1	1	1	6	0	54.5	0	0	5	5	24.4	16.2	8.9	4	1	6	n/a	60.5
Bradford	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Brevard	18.4	16.2	8.9	2	1	1	0	6	0	53.5	1	0	5	6	24.4	16.2	8.9	4	1	6	n/a	60.5
Broward	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Calhoun	18.4	16.2	8.9	2	1	1	0	6	0	53.5	1	0	5	6	24.4	16.2	8.9	4	1	6	n/a	60.5
Charlotte	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Citrus	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Clay	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Collier	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Columbia	18.4	16.2	8.9	2	1	1	1	6	0	54.5	0	0	5	5	24.4	16.2	8.9	4	1	6	n/a	60.5
DeSoto	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Dixie	18.4	16.2	8.9	2	1	1	0	6	0	53.5	1	0	5	6	24.4	16.2	8.9	4	1	6	n/a	60.5
Duval	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Escambia	18.4	16.2	8.9	2	1	1	1	6	4	58.5	0	0	1	1	24.4	16.2	8.9	4	1	6	n/a	60.5
Flagler	18.4	16.2	8.9	2	1	1	1	6	0	54.5	0	0	5	5	24.4	16.2	8.9	4	1	6	n/a	60.5
Franklin	18.4	16.2	8.9	2	1	1	0	6	0	53.5	1	0	5	6	24.4	16.2	8.9	4	1	6	n/a	60.5
Gadsden	18.4	16.2	8.9	2	1	1	0	6	0	53.5	1	0	5	6	24.4	16.2	8.9	4	1	6	n/a	60.5
Gilchrist	18.4	16.2	8.9	2	1	1	1	6	0	54.5	0	0	5	5	24.4	16.2	8.9	4	1	6	n/a	60.5
Glades	18.4	16.2	8.9	2	1	1	1	6	0	54.5	0	0	5	5	24.4	16.2	8.9	4	1	6	n/a	60.5
Gulf	18.4	16.2	8.9	2	1	1	1	6	0	54.5	0	0	5	5	24.4	16.2	8.9	4	1	6	n/a	60.5
Hamilton	18.4	16.2	8.9	2	1	1	0	6	0	53.5	1	0	5	6	24.4	16.2	8.9	4	1	6	n/a	60.5
Hardee	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Hendry	18.4	16.2	8.9	2	1	1	1	6	2	56.5	0	0	3	3	24.4	16.2	8.9	4	1	6	n/a	60.5
Hernando	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Highlands	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Hillsborough	18.4	16.2	8.9	2	1	1	1	6	0	54.5	0	0	5	5	24.4	16.2	8.9	4	1	6	n/a	60.5
Holmes	18.4	16.2	8.9	2	1	1	1	6	0	54.5	0	0	5	5	24.4	16.2	8.9	4	1	6	n/a	60.5
Indian River	18.4	16.2	8.9	2	1	1	0	6	0	53.5	1	0	5	6	24.4	16.2	8.9	4	1	6	n/a	60.5
Jackson	18.4	16.2	8.9	2	1	1	1	6	0	54.5	0	0	5	5	24.4	16.2	8.9	4	1	6	n/a	60.5
Jefferson	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Lafayette	18.4	16.2	8.9	2	1	1	0	6	0	53.5	1	0	5	6	24.4	16.2	8.9	4	1	6	n/a	60.5
Lake	18.4	16.2	8.9	2	1	1	1	6	0	54.5	0	0	5	5	24.4	16.2	8.9	4	1	6	n/a	60.5
Lee	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Leon	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Levy	18.4	16.2	8.9	2	1	1	0	6	5	58.5	1	0	0	1	24.4	16.2	8.9	4	1	6	n/a	60.5
Liberty	18.4	16.2	8.9	2	1	1	1	6	0	54.5	0	0	5	5	24.4	16.2	8.9	4	1	6	n/a	60.5
Madison	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Manatee	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Marion	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Martin	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Miami-Dade	18.4	16.2	8.9	2	1	1	1	6	3	57.5	0	0	2	2	24.4	16.2	8.9	4	1	6	n/a	60.5
Monroe	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Nassau	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Okaloosa	18.4	16.2	8.9	2	1	1	1	6	3	57.5	0	0	2	2	24.4	16.2	8.9	4	1	6	n/a	60.5
Okeechobee	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Orange	18.4	16.2	8.9	2	1	1	0	6	0	53.5	1	0	5	6	24.4	16.2	8.9	4	1	6	n/a	60.5
Osceola	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Palm Beach	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Pasco	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Pinellas	18.4	16.2	8.9	2	1	1	1	6	0	54.5	0	0	5	5	24.4	16.2	8.9	4	1	6	n/a	60.5
Polk	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Putnam	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
St. Johns	18.4	16.2	8.9	2	1	1	0	6	0	53.5	1	0	5	6	24.4	16.2	8.9	4	1	6	n/a	60.5
St. Lucie	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Santa Rosa	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Sarasota	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Seminole	18.4	16.2	8.9	2	1	1	1	6	0	54.5	0	0	5	5	24.4	16.2	8.9	4	1	6	n/a	60.5
Sumter	18.4	16.2	8.9	2	1	1	1	6	0	54.5	0	0	5	5	24.4	16.2	8.9	4	1	6	n/a	60.5
Suwannee	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5
Taylor	18.4	16.2	8.9	2	1	1	0	6	0	53.5	1	0	5	6	24.4	16.2	8.9	4	1	6	n/a	60.5



## 2023 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)			Total Tax	Motor Fuel Taxes				Federal		State			County (Local Option)			Total Tax
	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax		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		
Union	18.4	16.2	8.9	2	1	1	1	6	0	54.5	0	0	5	5	24.4	16.2	8.9	4	1	6	n/a	60.5	
Volusia	18.4	16.2	8.9	2	1	1	1	6	5	59.5	0	0	0	0	24.4	16.2	8.9	4	1	6	n/a	60.5	
Wakulla	18.4	16.2	8.9	2	1	1	1	6	0	54.5	0	0	5	5	24.4	16.2	8.9	4	1	6	n/a	60.5	
Walton	18.4	16.2	8.9	2	1	1	1	6	0	54.5	0	0	5	5	24.4	16.2	8.9	4	1	6	n/a	60.5	
Washington	18.4	16.2	8.9	2	1	1	1	6	0	54.5	0	0	5	5	24.4	16.2	8.9	4	1	6	n/a	60.5	

## Notes:

- 1) Federal taxes on motor and diesel fuels are authorized pursuant to Title 26, United States Code. This table reflects the rates as of July, 1, 2022.
- 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. The Municipal Fuel Tax is one of the revenue sources that fund the Municipal Revenue Sharing Program. This table excludes the state inspection fee of \$0.00125 per gallon imposed on motor fuel.
- 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 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 2023: None.
- 7) For a list of transportation funding sources, please refer to the Florida Department of Transportation's "Florida's Transportation Tax Sources: A Primer".

## Data Sources:

- 1) Florida Department of Revenue, "Revised 2023 Florida Fuel Tax, Collection Allowance, Refund, and Pollutants Tax Rates" available at [https://floridarevenue.com/taxes/Documents/fuel\\_charts/22B05-06\\_chart.pdf](https://floridarevenue.com/taxes/Documents/fuel_charts/22B05-06_chart.pdf).
- 2) Florida Department of Transportation, Office of Work Program and Budget, "Florida's Transportation Tax Sources - A Primer (2022)" available at <https://fdotewp1.dot.state.fl.us/FMSupportApps/Documents/primer/Primer.pdf>.
- 2) U.S. Energy Information Administration available at <https://www.eia.gov/tools/faqs/faq.php?id=10&t=10>.

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