



Florida Legislative Committee on Intergovernmental Relations

Issue Brief



Utilization of Local Option Sales Taxes by Florida Counties

April 2008

I. Introduction

Local option sales taxes are significant revenue sources to Florida's local governments and represent important funding mechanisms for the provision of local infrastructure, and in some instances, the provision of health-related services. The current utilization of existing taxing authority is of continuing interest to state lawmakers and local officials alike, particularly in the context of recurring discussions of growth management and local service provisions. This issue brief provides a review of existing taxing authority for local option sales taxes available to Florida's county governments and school districts and offers estimates of realized and unrealized tax revenues for the local fiscal year ending September 30, 2008.

II. Current Taxing Authority

Seven local option sales taxes (also known as local discretionary sales surtaxes) are currently authorized in law and represent potential revenue sources for local governments, and in some instances, school districts. Of the seven taxes, six can be authorized by county governments (i.e., Charter County Transit System Surtax, Local Government Infrastructure Surtax, Small County Surtax, Indigent Care and Trauma Center Surtax, County Public Hospital Surtax, and Voter-Approved Indigent Care Surtax), and one can be authorized by school districts (i.e., School Capital Outlay Surtax). Due to separate eligibility criteria and several rate cap limitations in law, all county governments are not eligible to levy each of the six 'county' taxes.

The total tax rate varies from one county to another depending on the combination of individual levies that a particular county is eligible to impose. The maximum tax rate can

range from a low of 1.5 percent to a high of 2.5 percent.

The governing body of any county or school board that levies a surtax shall notify the Department of Revenue (DOR) within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. The DOR must receive this notice no later than November 16th prior to the January 1st effective date.¹

A. Charter County Transit System Surtax

The Charter County Transit System Surtax may be levied at a rate of up to 1 percent by those charter counties that adopted a home-rule charter prior to January 1, 1984, as well as by those county governments that have consolidated with one or more municipalities.² Only Broward, Duval, Hillsborough, Miami-Dade, Pinellas, Sarasota, and Volusia counties are currently eligible to levy.

For eligible counties, the levy is subject to voter approval in a countywide referendum or a charter amendment approved by a majority vote of the county's electorate. Generally, the surtax proceeds are used for the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, and roads and bridges.

B. Local Government Infrastructure Surtax

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

¹ Sections 212.054(7)(a), Florida Statutes.

² Sections 212.055(1), Florida Statutes.

in a countywide referendum.³ All counties are eligible to levy this surtax. Additionally, if the governing bodies of the municipalities representing a majority of a county's population adopt uniform resolutions establishing the rate of the surtax and calling for a referendum on the surtax, the levy of the surtax shall be placed on the ballot and shall take effect if approved by voters in a countywide referendum.

The surtax proceeds are distributed to the county and its respective municipalities based on an interlocal agreement between the governing bodies of the county and those municipalities representing a majority of the county's incorporated population. This agreement may include the school district with the consent of all governing bodies participating in the agreement. If there is no existing interlocal agreement, then the distribution shall be based on the Local Government Half-cent Sales Tax Program distribution formulas provided in s. 218.62, F.S.

The surtax proceeds must be expended to finance, plan, and construct infrastructure; to acquire land for public recreation or conservation or protection of natural resources; and to finance the closure of local government-owned solid waste landfills that are already closed or are required to close by order of the Department of Environment Protection. Neither the proceeds nor any accrued interest shall be used for operational expenses of any infrastructure, except that any county with a population of less than 75,000 that is required to close a landfill by order of the Department of Environmental Protection may use the proceeds or any accrued interest for long-term maintenance costs associated with landfill closure. Additional spending authority exists for select counties.

C. Small County Surtax

Thirty-one counties, which had a countywide population of 50,000 or less on April 1, 1992, are authorized to levy the Small County Surtax at the rate of 0.5 or 1 percent.⁴ 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.

The Small County Surtax proceeds are distributed in the same manner as those of the Local Government Infrastructure Surtax. If the surtax is approved by countywide referendum, the proceeds may be used to service bonded indebtedness for the purposes of financing, planning, and constructing infrastructure and acquiring land for public recreation, conservation, or protection of natural resources. If the surtax is approved by extraordinary vote of the governing body, the proceeds may be used for operational expenses of any infrastructure or for any public purpose authorized in the ordinance.

D. Indigent Care and Trauma Center Surtax

The Indigent Care and Trauma Center Surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties having a total population of 800,000 or more may impose, either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5 percent for the purpose of funding health care services for both indigent persons and the medically poor, including, but not limited to, primary care, preventive care, and hospital care. Non-consolidated counties having 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.⁵

All counties, with the exception of Duval and Miami-Dade, are eligible to levy this surtax. Duval County cannot levy because it is a county government consolidated with the City of Jacksonville. Miami-Dade County is statutorily prohibited from imposing this levy because it is already eligible to levy the County Public Hospital Surtax.

³ Sections 212.055(2), Florida Statutes.

⁴ Sections 212.055(3), Florida Statutes.

⁵ Sections 212.055(4), Florida Statutes.

E. County Public Hospital Surtax

Any county, as defined in s. 125.011(1), F.S., is authorized to levy the County Public Hospital Surtax at the rate of 0.5 percent.⁶ The levy may be authorized either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum.

Only Miami-Dade County is eligible to levy this surtax since it is the only county operating under a home-rule charter pursuant to the above mentioned statutory definition. The proceeds shall be used to supplement the operation, maintenance, and administration of the county's public general hospital – Jackson Memorial Hospital.

F. Voter-Approved Indigent Care Surtax

Counties having a total population of less than 800,000 are eligible to levy the Voter-Approved Indigent Care Surtax subject to voter approval in a countywide referendum.⁷ If a publicly supported medical school is located within the county, the tax rate shall not exceed 1 percent. If no such medical school is located within the county, the tax rate is capped at 0.5 percent. However, any county with a total population of less than 50,000 may levy the surtax at a rate not to exceed 1 percent.

The surtax proceeds are to be used for providing health care services for both indigent persons and the medically poor, including, but not limited to, primary care, preventive care, and hospital care. For a county having a total population of less than 50,000 residents, the county-adopted ordinance may pledge the surtax proceeds to service new or existing bond indebtedness incurred to finance, plan, construct, or reconstruct a public or not-for-profit hospital in the county and any related land acquisition, land improvement, design, or engineering costs.

G. School Capital Outlay Surtax

Florida's school districts may authorize the levy of the School Capital Outlay Surtax at a rate of up

to 0.5 percent pursuant to a resolution conditioned to take effect only upon approval by a majority vote in a countywide referendum.⁸ However, the board of county commissioners has the responsibility to place the issue on the ballot.⁹ The surtax proceeds are distributed to the school board and shall be used to fund capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses that have a useful life expectancy of 5 or more years, as well as any related land acquisition, land improvement, design, and engineering costs. Additionally, the proceeds shall be used to fund the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district.

III. Utilization of Current Taxing Authority

All Florida counties are eligible to levy at least one of the six local option sales taxes authorized for county governments, and as of April 1, 2008, 51 of 67 counties levy at least one of these taxes. Sixteen of 67 school districts levy the School Capital Outlay Surtax, as illustrated in the following table.

| Number of County Gov'ts and School Districts Eligible to Levy and Currently Levying Local Option Sales Taxes | | |
|---|-------------------|------------------|
| Tax | # Eligible | # Levying |
| Charter County Transit System Surtax | 7 | 2 |
| Local Gov't Infrastructure Surtax | 67 | 20 |
| Small County Surtax | 31 | 28 |
| Indigent Care and Trauma Center Surtax | 65 | 1 |
| County Public Hospital Surtax | 1 | 1 |
| Voter-Approved Indigent Care Surtax | 60 | 3 |

⁶ Sections 212.055(5), Florida Statutes.

⁷ Sections 212.055(7), Florida Statutes.

⁸ Sections 212.055(6), Florida Statutes.

⁹ Florida Attorney General Opinion #98-29.

| | | |
|--------------------------------|-----------|-----------|
| All County Gov't Levies | 67 | 51 |
| School Capital Outlay Surtax | 67 | 16 |

Florida's local governments will realize approximately \$1.41 billion in local option sales tax revenues during fiscal year 2008, as summarized in the following table. School districts will realize \$484 million in School Capital Outlay Surtax revenues.

Of the six taxes that can be authorized by county governments, the proceeds from only two levies (i.e., the Local Government Infrastructure Surtax and Small County Surtax) have the potential of being shared with municipal governments or school districts. During this fiscal year, \$742 million in Local Government Infrastructure Surtax revenues and \$77.4 million in Small County Surtax revenues will be realized. Of the combined revenue total of \$819 million, \$670 million will be realized by 48 county governments, \$92.2 million will be realized by the respective municipal governments of 41 counties levying either tax, and \$56.4 million will be realized by 5 school districts.

Of the four taxes that benefit county governments only (i.e., the Charter County Transit System Surtax, Indigent Care and Trauma Center Surtax, County Public Hospital Surtax, and Voter-Approved Indigent Care Surtax), \$591 million will be realized by those eligible counties that have chosen to levy them.

| Estimates of Realized and Unrealized Local Option Sales Tax Revenues: Fiscal Year Ending September 30, 2008 | | |
|--|--------------------|----------------------|
| Tax | \$ Realized | \$ Unrealized |
| Charter County Transit System Surtax | \$258 million | \$994 million |
| Local Gov't Infrastructure Surtax | \$742 million | \$1.71 billion |
| Small County Surtax | \$77.4 million | \$4.4 million |
| Indigent Care and Trauma Center Surtax | \$102 million | \$581 million |
| County Public Hospital Surtax | \$186 million | \$0 |

| | | |
|-------------------------------------|-----------------------|-----------------------|
| Voter-Approved Indigent Care Surtax | \$44.7 million | \$358 million |
| Sum of County Gov't Levies | \$1.41 billion | \$2.75 billion |
| School Capital Outlay Surtax | \$484 million | \$943 million |

Florida counties not currently levying local option sales taxes for which they are eligible to impose will allow \$2.75 billion to go unrealized during this fiscal year. Those 51 school districts not currently levying the School Capital Outlay Surtax will allow \$943 million to go unrealized.

A. Charter County Transit System Surtax

The table below summarizes the realized and unrealized revenues generated from this surtax for those counties having total populations of 75,000 or less versus those counties having total populations greater than 75,000, based on the official 2007 countywide population estimates published by the University of Florida's Bureau of Economic and Business Research. This distinction is used here and throughout the remainder of this brief in order to contrast the taxing capacities of less populous, predominantly rural counties versus more populous, predominantly urban counties.

| Charter County Transit System Surtax: Utilization in Local Fiscal Year 2008 | | | | |
|--|-----------------|---------------|-------------------|---------------|
| Pop. | Realized | | Unrealized | |
| | # | \$ | # | \$ |
| 75,000 or less | NA | NA | NA | NA |
| > 75,000 | 2 | \$258 million | 7 | \$994 million |

The seven counties eligible to levy this surtax (i.e., Broward, Duval, Hillsborough, Miami-Dade, Pinellas, Sarasota, and Volusia) each have countywide populations greater than 75,000. Only Duval and Miami-Dade counties currently levy this surtax and will realize \$258 million this fiscal year; however, both counties levy the surtax at half of its maximum rate of 1 percent. Consequently, these two counties, in addition to the other five counties that do not currently levy, will allow \$994 million in tax revenues to go unrealized during the fiscal year.

B. Local Government Infrastructure Surtax

Current law provides that all 67 counties are eligible to levy this surtax; however, only 20 counties levy presently. Three of these 20 counties have countywide populations of 75,000 or less and will realize \$8.7 million this fiscal year. The remaining 17 counties have countywide populations greater than 75,000 and will realize \$733 million during the fiscal year.

| Local Government Infrastructure Surtax: Utilization in Local Fiscal Year 2008 | | | | |
|--|-----------------|---------------|-------------------|----------------|
| Pop. | Realized | | Unrealized | |
| | # | \$ | # | \$ |
| 75,000 or less | 3 | \$8.7 million | 1 | \$577,905 |
| > 75,000 | 17 | \$733 million | 22 | \$1.71 billion |

Before discussing the amount of unrealized tax revenue related to this surtax, it is necessary to point out that current law effectively caps the total tax rate of various surtax levy combinations.¹⁰ The combined total tax rate for the Local Government Infrastructure Surtax, Small County Surtax, Indigent Care and Trauma Center Surtax, County Public Hospital Surtax, and Voter-Approved Indigent Care Surtax levies cannot exceed 1 or 1.5 percent depending on a particular county's eligibility to levy certain combinations.

¹⁰ Pursuant to ss. 212.055(2)(h) and 212.055(3)(f), F.S., a county shall not levy 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. Pursuant to s. 212.055(4)(b)5., F.S., a county shall not levy the Local Government Infrastructure Surtax, Small County Surtax, and Indigent Care and Trauma Center Surtax in excess of a combined rate of 1 percent. Pursuant to s. 212.055(5)(f), F.S., a county shall not levy the Local Government Infrastructure Surtax, Small County Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent. Pursuant to s. 212.055(7)(f), F.S., 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 a Voter-Approved Indigent Care Surtax levy and any Local Government Infrastructure Surtax and Small County Surtax levies shall not exceed 1.5 percent; otherwise, for all other eligible counties, the combined tax rate shall not exceed 1 percent.

Consequently, a county government's decision to levy one of these five surtaxes may preclude it from imposing another.

Consequently, only 23 counties remain eligible to levy the Local Government Infrastructure Surtax and will allow \$1.71 billion in tax revenues to go unrealized during the fiscal year. Having a population of less than 75,000, Gulf County will allow \$577,905 to go unrealized. Twenty-two counties, each having countywide populations greater than 75,000, will allow \$1.71 billion in total to go unrealized.

C. Small County Surtax

Current law provides that 31 counties are eligible to levy this surtax; however, only 28 counties levy. All but one of these 28 counties have countywide populations of 75,000 or less and will realize \$68.9 million this fiscal year. Although 'small' at the time of the surtax's statutory authorization, Sumter County's population now exceeds 75,000, and the county will realize \$8.5 million during the fiscal year.

| Small County Surtax: Utilization in Local Fiscal Year 2008 | | | | |
|---|-----------------|----------------|-------------------|---------------|
| Pop. | Realized | | Unrealized | |
| | # | \$ | # | \$ |
| 75,000 or less | 27 | \$68.9 million | 1 | \$577,905 |
| > 75,000 | 1 | \$8.5 million | 1 | \$3.8 million |

Because some eligible counties have chosen to levy other surtaxes, only two county governments remain eligible to levy this surtax and will allow \$4.4 million in tax revenues to go unrealized this fiscal year. Gulf County, having a total population of less than 75,000, will allow \$577,905 to go unrealized. With a countywide population now greater than 75,000, Flagler County will allow \$3.8 million to go unrealized.

D. Indigent Care and Trauma Center Surtax

Under current law, 65 counties are eligible to levy this surtax. Only non-consolidated counties are eligible to levy; consequently, Duval County is statutorily prohibited from levying the surtax. Miami-Dade County is also statutorily prohibited

from levying because the county already has the authority to levy the County Public Hospital Surtax. Of the 65 counties eligible to levy, only Hillsborough County has imposed the surtax and will realize \$102 million this fiscal year.

Due to the decisions of eligible counties to impose other surtaxes, only 21 counties remain eligible to levy this surtax and will allow \$581 million to go unrealized this fiscal year. Gulf County, having a total population of less than 75,000, will allow \$288,953 in total to go unrealized. Twenty counties, each having countywide populations greater than 75,000, will allow \$581 million in total to go unrealized.

| Indigent Care and Trauma Center Surtax: Utilization in Local Fiscal Year 2008 | | | | |
|--|-----------------|---------------|-------------------|---------------|
| Pop. | Realized | | Unrealized | |
| | # | \$ | # | \$ |
| 75,000 or less | 0 | \$0 | 1 | \$288,953 |
| > 75,000 | 1 | \$102 million | 20 | \$581 million |

E. County Public Hospital Surtax

Current law provides that only Miami-Dade County is eligible to impose this surtax. The county will realize \$186 million this fiscal year, and there will be no unrealized tax revenues.

| County Public Hospital Surtax: Utilization in Local Fiscal Year 2008 | | | | |
|---|-----------------|---------------|-------------------|-----------|
| Pop. | Realized | | Unrealized | |
| | # | \$ | # | \$ |
| 75,000 or less | NA | NA | NA | NA |
| > 75,000 | 1 | \$186 million | 0 | \$0 |

F. Voter-Approved Indigent Care Surtax

Pursuant to current law, 60 counties are eligible to levy this surtax; however, only three counties levy presently. With a countywide population of 75,000 or less, Madison County will realize \$493,136 this fiscal year. Having countywide populations greater than 75,000, Alachua and Polk counties will realize \$44.2 million in total during the fiscal year.

| Voter-Approved Indigent Care Surtax: Utilization in Local Fiscal Year 2008 | | | | |
|---|-----------------|----------------|-------------------|----------------|
| Pop. | Realized | | Unrealized | |
| | # | \$ | # | \$ |
| 75,000 or less | 1 | \$493,136 | 24 | \$20.1 million |
| > 75,000 | 2 | \$44.2 million | 17 | \$338 million |

Because some eligible counties have chosen to levy other surtaxes, only 41 counties remain eligible to levy this surtax and will allow \$358 million in total to go unrealized during the fiscal year. Twenty-four counties, each having total populations of 75,000 or less, will allow \$20.1 million in total to go unrealized. Seventeen counties, each with countywide populations greater than 75,000, will allow \$338 million to go unrealized this fiscal year.

G. School Capital Outlay Surtax

Current law states that Florida's 67 school districts are eligible to levy this surtax; however, only 16 districts levy presently. Gulf and Jackson school districts, each having countywide populations of 75,000 or less, will realize \$2.8 million in total this fiscal year. The remaining 14 school districts each have countywide populations greater than 75,000 and will realize \$532 million in total during the fiscal year.

| School Capital Outlay Surtax: Utilization in Local Fiscal Year 2008 | | | | |
|--|-----------------|---------------|-------------------|----------------|
| Pop. | Realized | | Unrealized | |
| | # | \$ | # | \$ |
| 75,000 or less | 2 | \$2.6 million | 28 | \$36.5 million |
| > 75,000 | 14 | \$482 million | 23 | \$907 million |

Fifty-one school districts remain eligible to levy this surtax and will allow \$943 million in total to go unrealized during the fiscal year. Twenty-eight districts, each having countywide populations of 75,000 or less, will allow \$36.5 million in total to go unrealized. Twenty-three districts, each having countywide populations greater than 75,000, will allow \$907 million in total to go unrealized.

To facilitate comparisons among individual counties, Table 1 on pages 8-9 lists the current surtax rates and estimates of total realized tax

revenues for each individual county during local fiscal year 2008. Table 2 on pages 10-11 lists the corresponding unrealized surtax rates and estimates of total unrealized tax revenues.

IV. Conclusion

Presently, 16 of 67 Florida counties do not levy any of the six local option sales taxes authorized for county governments. Of the 51 counties that do levy, only 17 are levying at their respective maximum tax rates. Fifty-one of 67 school districts do not currently levy the School Capital Outlay Surtax.

A number of factors may help explain why some county governments and school districts (in the case of the School Capital Outlay Surtax) have chosen not to maximize all possible local option sales tax levies. For some governing bodies, the increased tax revenues may not be worth the potential political fallout from a proposed tax levy or increase. Also, a new or increased levy may not result in much additional tax revenue. Another possible explanation for the differences in tax utilization rates among counties and school districts is the varying methods by which these taxes can be authorized.

Current law requires voter approval in a countywide referendum as the sole authorization method for the Charter County Transit System Surtax, Local Government Infrastructure Surtax, Small County Surtax (if proceeds are to be bonded), Indigent Care and Trauma Center Surtax (0.25 percent levy only), School Capital Outlay Surtax, and Voter-Approved Indigent Care Surtax. As an option to the referendum requirement, current law provides that an extraordinary vote of the county's governing body can authorize the Small County Surtax (if the proceeds are to be expended for operating purposes), Indigent Care and Trauma Center Surtax (0.5 percent levy only), and County Public Hospital Surtax.

During fiscal year 2008, Florida counties will realize \$1.41 billion in local option sales tax revenues. Counties not currently levying those local option sales taxes for which they are eligible to impose will allow \$2.75 billion statewide to go unrealized during this fiscal year. This figure represents 66 percent of the \$4.16 billion

statewide that would be realized if every county levied all possible local option sales taxes at the maximum rates possible.

Florida's school districts will realize \$484 million in School Capital Outlay Surtax revenues this fiscal year. However, the 51 districts not currently levying this surtax will allow \$943 million statewide to go unrealized. This figure represents 66 percent of the \$1.43 billion statewide that would be realized if every district were levying the surtax.

**Table 1
Current Sales Tax Rates and Estimates of Total Realized Tax Revenues in LFY 2008**

| County | County Government Surtaxes | | School Capital Outlay Surtax | | Total - All Surtaxes | | |
|--------------|----------------------------|-----------------------|------------------------------|-----------------------|--------------------------|----------------|-----------------------|
| | Current % Rate | Realized Tax Revenues | Current % Rate | Realized Tax Revenues | Maximum Potential % Rate | Current % Rate | Realized Tax Revenues |
| Alachua | 0.25 | \$9,853,127 | 0 | \$0 | 2 | 0.25 | \$9,853,127 |
| Baker | 1 | 1,577,926 | 0 | 0 | 2 | 1 | 1,577,926 |
| Bay | 0 | 0 | 0.5 | 15,192,210 | 1.5 | 0.5 | 15,192,210 |
| Bradford | 1 | 2,118,461 | 0 | 0 | 2 | 1 | 2,118,461 |
| Brevard | 0 | 0 | 0 | 0 | 1.5 | 0 | 0 |
| Broward | 0 | 0 | 0 | 0 | 2.5 | 0 | 0 |
| Calhoun | 1 | 742,386 | 0 | 0 | 2 | 1 | 742,386 |
| Charlotte | 1 | 22,915,707 | 0 | 0 | 1.5 | 1 | 22,915,707 |
| Citrus | 0 | 0 | 0 | 0 | 1.5 | 0 | 0 |
| Clay | 1 | 18,524,007 | 0 | 0 | 1.5 | 1 | 18,524,007 |
| Collier | 0 | 0 | 0 | 0 | 1.5 | 0 | 0 |
| Columbia | 1 | 7,606,305 | 0 | 0 | 1.5 | 1 | 7,606,305 |
| De Soto | 1 | 2,349,130 | 0 | 0 | 2 | 1 | 2,349,130 |
| Dixie | 1 | 812,011 | 0 | 0 | 2 | 1 | 812,011 |
| Duval | 1 | 142,745,506 | 0 | 0 | 2.5 | 1 | 142,745,506 |
| Escambia | 1 | 40,375,256 | 0.5 | 20,187,628 | 1.5 | 1.5 | 60,562,884 |
| Flagler | 0.5 | 3,834,472 | 0.5 | 3,834,472 | 1.5 | 1 | 7,668,944 |
| Franklin | 1 | 1,340,236 | 0 | 0 | 2 | 1 | 1,340,236 |
| Gadsden | 1 | 3,073,301 | 0 | 0 | 2 | 1 | 3,073,301 |
| Gilchrist | 1 | 701,464 | 0 | 0 | 2 | 1 | 701,464 |
| Glades | 1 | 408,558 | 0 | 0 | 2 | 1 | 408,558 |
| Gulf | 0.5 | 577,905 | 0.5 | 577,905 | 2 | 1 | 1,155,810 |
| Hamilton | 1 | 669,429 | 0 | 0 | 2 | 1 | 669,429 |
| Hardee | 1 | 1,732,502 | 0 | 0 | 2 | 1 | 1,732,502 |
| Hendry | 1 | 3,287,144 | 0 | 0 | 2 | 1 | 3,287,144 |
| Hernando | 0 | 0 | 0.5 | 8,046,001 | 1.5 | 0.5 | 8,046,001 |
| Highlands | 1 | 10,650,734 | 0 | 0 | 1.5 | 1 | 10,650,734 |
| Hillsborough | 1 | 203,195,625 | 0 | 0 | 2.5 | 1 | 203,195,625 |
| Holmes | 1 | 954,576 | 0 | 0 | 2 | 1 | 954,576 |
| Indian River | 1 | 19,683,352 | 0 | 0 | 1.5 | 1 | 19,683,352 |
| Jackson | 1 | 3,972,332 | 0.5 | 1,986,166 | 2 | 1.5 | 5,958,498 |
| Jefferson | 1 | 854,986 | 0 | 0 | 2 | 1 | 854,986 |
| Lafayette | 1 | 309,936 | 0 | 0 | 2 | 1 | 309,936 |
| Lake | 1 | 31,975,105 | 0 | 0 | 1.5 | 1 | 31,975,105 |
| Lee | 0 | 0 | 0 | 0 | 1.5 | 0 | 0 |
| Leon | 1 | 36,605,915 | 0.5 | 18,302,958 | 2 | 1.5 | 54,908,873 |
| Levy | 1 | 3,210,105 | 0 | 0 | 2 | 1 | 3,210,105 |
| Liberty | 1 | 276,611 | 0 | 0 | 2 | 1 | 276,611 |
| Madison | 1.5 | 1,479,409 | 0 | 0 | 2 | 1.5 | 1,479,409 |
| Manatee | 0 | 0 | 0.5 | 22,272,280 | 1.5 | 0.5 | 22,272,280 |
| Marion | 0 | 0 | 0.5 | 21,807,561 | 1.5 | 0.5 | 21,807,561 |
| Martin | 0.5 | 13,427,095 | 0 | 0 | 1.5 | 0.5 | 13,427,095 |
| Miami-Dade | 1 | 372,881,491 | 0 | 0 | 2.5 | 1 | 372,881,491 |
| Monroe | 1 | 24,382,666 | 0.5 | 12,191,333 | 1.5 | 1.5 | 36,573,999 |
| Nassau | 1 | 8,199,225 | 0 | 0 | 1.5 | 1 | 8,199,225 |
| Okaloosa | 0 | 0 | 0 | 0 | 1.5 | 0 | 0 |

**Table 1 continued
Current Sales Tax Rates and Estimates of Total Realized Tax Revenues in LFY 2008**

| County | County Government Surtaxes | | School Capital Outlay Surtax | | Total – All Surtaxes | | |
|------------------|----------------------------|------------------------|------------------------------|-----------------------|--------------------------|----------------|------------------------|
| | Current % Rate | Realized Tax Revenues | Current % Rate | Realized Tax Revenues | Maximum Potential % Rate | Current % Rate | Realized Tax Revenues |
| Okeechobee | 1 | 4,081,930 | 0 | 0 | 2 | 1 | 4,081,930 |
| Orange | 0 | 0 | 0.5 | 161,167,102 | 1.5 | 0.5 | 161,167,102 |
| Osceola | 1 | 38,129,271 | 0 | 0 | 1.5 | 1 | 38,129,271 |
| Palm Beach | 0 | 0 | 0.5 | 111,545,700 | 1.5 | 0.5 | 111,545,700 |
| Pasco | 1 | 43,064,098 | 0 | 0 | 1.5 | 1 | 43,064,098 |
| Pinellas | 1 | 131,767,909 | 0 | 0 | 2.5 | 1 | 131,767,909 |
| Polk | 0.5 | 34,320,216 | 0.5 | 34,320,216 | 1.5 | 1 | 68,640,431 |
| Putnam | 1 | 6,294,721 | 0 | 0 | 1.5 | 1 | 6,294,721 |
| Saint Johns | 0 | 0 | 0 | 0 | 1.5 | 0 | 0 |
| Saint Lucie | 0 | 0 | 0.5 | 13,228,899 | 1.5 | 0.5 | 13,228,899 |
| Santa Rosa | 0 | 0 | 0.5 | 5,606,919 | 1.5 | 0.5 | 5,606,919 |
| Sarasota | 1 | 60,695,921 | 0 | 0 | 2.5 | 1 | 60,695,921 |
| Seminole | 1 | 63,987,966 | 0 | 0 | 1.5 | 1 | 63,987,966 |
| Sumter | 1 | 8,499,497 | 0 | 0 | 1.5 | 1 | 8,499,497 |
| Suwannee | 1 | 3,320,347 | 0 | 0 | 2 | 1 | 3,320,347 |
| Taylor | 1 | 2,002,780 | 0 | 0 | 2 | 1 | 2,002,780 |
| Union | 1 | 602,287 | 0 | 0 | 2 | 1 | 602,287 |
| Volusia | 0 | 0 | 0.5 | 33,832,294 | 2.5 | 0.5 | 33,832,294 |
| Wakulla | 1 | 1,964,375 | 0 | 0 | 2 | 1 | 1,964,375 |
| Walton | 1 | 12,005,497 | 0 | 0 | 1.5 | 1 | 12,005,497 |
| Washington | 1 | 1,571,309 | 0 | 0 | 2 | 1 | 1,571,309 |
| Statewide | | \$1,409,612,118 | | \$484,099,644 | | | \$1,893,711,762 |

**Table 2
Unrealized Sales Tax Rates and Estimates of Total Unrealized Tax Revenues in LFY 2008**

| County | County Government Surtaxes | | School Capital Outlay Surtax | | Total - All Surtaxes | | |
|--------------|----------------------------|-------------------------|------------------------------|-------------------------|--------------------------|-------------------|-------------------------|
| | Unrealized % Rate | Unrealized Tax Revenues | Unrealized % Rate | Unrealized Tax Revenues | Maximum Potential % Rate | Unrealized % Rate | Unrealized Tax Revenues |
| Alachua | 1.25 | \$49,265,633 | 0.5 | \$19,706,253 | 2 | 1.75 | \$68,971,886 |
| Baker | 0.5 | 788,963 | 0.5 | 788,963 | 2 | 1 | 1,577,926 |
| Bay | 1 | 30,384,421 | 0 | 0 | 1.5 | 1 | 30,384,421 |
| Bradford | 0.5 | 1,059,230 | 0.5 | 1,059,230 | 2 | 1 | 2,118,461 |
| Brevard | 1 | 65,044,798 | 0.5 | 32,522,399 | 1.5 | 1.5 | 97,567,197 |
| Broward | 2 | 545,493,360 | 0.5 | 136,373,340 | 2.5 | 2.5 | 681,866,700 |
| Calhoun | 0.5 | 371,193 | 0.5 | 371,193 | 2 | 1 | 742,386 |
| Charlotte | 0 | 0 | 0.5 | 11,457,854 | 1.5 | 0.5 | 11,457,854 |
| Citrus | 1 | 11,907,829 | 0.5 | 5,953,915 | 1.5 | 1.5 | 17,861,744 |
| Clay | 0 | 0 | 0.5 | 9,262,004 | 1.5 | 0.5 | 9,262,004 |
| Collier | 1 | 62,026,302 | 0.5 | 31,013,151 | 1.5 | 1.5 | 93,039,453 |
| Columbia | 0 | 0 | 0.5 | 3,803,153 | 1.5 | 0.5 | 3,803,153 |
| De Soto | 0.5 | 1,174,565 | 0.5 | 1,174,565 | 2 | 1 | 2,349,130 |
| Dixie | 0.5 | 406,005 | 0.5 | 406,005 | 2 | 1 | 812,011 |
| Duval | 1 | 142,745,506 | 0.5 | 71,372,753 | 2.5 | 1.5 | 214,118,259 |
| Escambia | 0 | 0 | 0 | 0 | 1.5 | 0 | 0 |
| Flagler | 0.5 | 3,834,472 | 0 | 0 | 1.5 | 0.5 | 3,834,472 |
| Franklin | 0.5 | 670,118 | 0.5 | 670,118 | 2 | 1 | 1,340,236 |
| Gadsden | 0.5 | 1,536,651 | 0.5 | 1,536,651 | 2 | 1 | 3,073,301 |
| Gilchrist | 0.5 | 350,732 | 0.5 | 350,732 | 2 | 1 | 701,464 |
| Glades | 0.5 | 204,279 | 0.5 | 204,279 | 2 | 1 | 408,558 |
| Gulf | 1 | 1,155,811 | 0 | 0 | 2 | 1 | 1,155,811 |
| Hamilton | 0.5 | 334,715 | 0.5 | 334,715 | 2 | 1 | 669,429 |
| Hardee | 0.5 | 866,251 | 0.5 | 866,251 | 2 | 1 | 1,732,502 |
| Hendry | 0.5 | 1,643,572 | 0.5 | 1,643,572 | 2 | 1 | 3,287,144 |
| Hernando | 1 | 16,092,002 | 0 | 0 | 1.5 | 1 | 16,092,002 |
| Highlands | 0 | 0 | 0.5 | 5,325,367 | 1.5 | 0.5 | 5,325,367 |
| Hillsborough | 1 | 203,195,625 | 0.5 | 101,597,812 | 2.5 | 1.5 | 304,793,437 |
| Holmes | 0.5 | 477,288 | 0.5 | 477,288 | 2 | 1 | 954,576 |
| Indian River | 0 | 0 | 0.5 | 9,841,676 | 1.5 | 0.5 | 9,841,676 |
| Jackson | 0 | 0 | 0 | 0 | 2 | 0 | 0 |
| Jefferson | 0.5 | 427,493 | 0.5 | 427,493 | 2 | 1 | 854,986 |
| Lafayette | 0.5 | 154,968 | 0.5 | 154,968 | 2 | 1 | 309,936 |
| Lake | 0 | 0 | 0.5 | 15,987,552 | 1.5 | 0.5 | 15,987,552 |
| Lee | 1 | 110,949,492 | 0.5 | 55,474,746 | 1.5 | 1.5 | 166,424,238 |
| Leon | 0.5 | 18,302,958 | 0 | 0 | 2 | 0.5 | 18,302,958 |
| Levy | 0.5 | 1,605,053 | 0.5 | 1,605,053 | 2 | 1 | 3,210,105 |
| Liberty | 0.5 | 138,306 | 0.5 | 138,306 | 2 | 1 | 276,611 |
| Madison | 0 | 0 | 0.5 | 493,136 | 2 | 0.5 | 493,136 |
| Manatee | 1 | 44,544,559 | 0 | 0 | 1.5 | 1 | 44,544,559 |
| Marion | 1 | 43,615,123 | 0 | 0 | 1.5 | 1 | 43,615,123 |
| Martin | 0.5 | 13,427,095 | 0.5 | 13,427,095 | 1.5 | 1 | 26,854,189 |
| Miami-Dade | 1 | 372,881,491 | 0.5 | 186,440,746 | 2.5 | 1.5 | 559,322,237 |
| Monroe | 0 | 0 | 0 | 0 | 1.5 | 0 | 0 |
| Nassau | 0 | 0 | 0.5 | 4,099,612 | 1.5 | 0.5 | 4,099,612 |
| Okaloosa | 1 | 32,406,064 | 0.5 | 16,203,032 | 1.5 | 1.5 | 48,609,096 |

Table 2 continued
Unrealized Sales Tax Rates and Estimates of Total Unrealized Tax Revenues in LFY 2008

| County | County Government Surtaxes | | School Capital Outlay Surtax | | Total – All Surtaxes | | |
|------------------|----------------------------|-------------------------|------------------------------|-------------------------|--------------------------|-------------------|-------------------------|
| | Unrealized % Rate | Unrealized Tax Revenues | Unrealized % Rate | Unrealized Tax Revenues | Maximum Potential % Rate | Unrealized % Rate | Unrealized Tax Revenues |
| Okeechobee | 0.5 | 2,040,965 | 0.5 | 2,040,965 | 2 | 1 | 4,081,930 |
| Orange | 1 | 322,334,204 | 0 | 0 | 1.5 | 1 | 322,334,204 |
| Osceola | 0 | 0 | 0.5 | 19,064,635 | 1.5 | 0.5 | 19,064,635 |
| Palm Beach | 1 | 223,091,399 | 0 | 0 | 1.5 | 1 | 223,091,399 |
| Pasco | 0 | 0 | 0.5 | 21,532,049 | 1.5 | 0.5 | 21,532,049 |
| Pinellas | 1 | 131,767,909 | 0.5 | 65,883,955 | 2.5 | 1.5 | 197,651,864 |
| Polk | 0.5 | 34,320,216 | 0 | 0 | 1.5 | 0.5 | 34,320,216 |
| Putnam | 0 | 0 | 0.5 | 3,147,361 | 1.5 | 0.5 | 3,147,361 |
| Saint Johns | 1 | 23,496,294 | 0.5 | 11,748,147 | 1.5 | 1.5 | 35,244,441 |
| Saint Lucie | 1 | 26,457,798 | 0 | 0 | 1.5 | 1 | 26,457,798 |
| Santa Rosa | 1 | 11,213,838 | 0 | 0 | 1.5 | 1 | 11,213,838 |
| Sarasota | 1 | 60,695,921 | 0.5 | 30,347,961 | 2.5 | 1.5 | 91,043,882 |
| Seminole | 0 | 0 | 0.5 | 31,993,983 | 1.5 | 0.5 | 31,993,983 |
| Sumter | 0 | 0 | 0.5 | 4,249,748 | 1.5 | 0.5 | 4,249,748 |
| Suwannee | 0.5 | 1,660,173 | 0.5 | 1,660,173 | 2 | 1 | 3,320,347 |
| Taylor | 0.5 | 1,001,390 | 0.5 | 1,001,390 | 2 | 1 | 2,002,780 |
| Union | 0.5 | 301,144 | 0.5 | 301,144 | 2 | 1 | 602,287 |
| Volusia | 2 | 135,329,177 | 0 | 0 | 2.5 | 2 | 135,329,177 |
| Wakulla | 0.5 | 982,188 | 0.5 | 982,188 | 2 | 1 | 1,964,375 |
| Walton | 0 | 0 | 0.5 | 6,002,748 | 1.5 | 0.5 | 6,002,748 |
| Washington | 0.5 | 785,654 | 0.5 | 785,654 | 2 | 1 | 1,571,309 |
| Statewide | | \$2,754,960,189 | | \$943,307,076 | | | \$3,698,267,265 |