



Florida Legislative Committee on Intergovernmental Relations

Issue Brief



Utilization of Local Option Tourist Taxes by Florida Counties in Fiscal Year 2009-10 December 2009

I. Introduction

Local option tourist taxes are significant revenue sources to Florida's county governments and represent important funding mechanisms for a variety of tourism-related expenditures such as beach and shoreline maintenance, construction of convention centers and professional sports franchise facilities, and tourism promotion. Tourism continues to be a vital sector of Florida's economy, and its economic impact is significant. In 2008, tourism spending in the state totaled \$65.2 billion, and the state sales tax revenues derived from tourism totaled \$3.9 billion. In addition, the number of persons directly employed by Florida's tourism industry totaled just over one million.¹ Consequently, the utilization of existing local option tourist taxes is of continuing interest to state lawmakers and local officials alike, particularly in the context of recurring discussions of state and local economic development. This issue brief explains the existing local option tourist taxes levied on transient rental transactions (i.e., the lease or rental of living or sleeping accommodations) that are available to Florida's county governments and offers estimates of realized and unrealized tax revenues for the local fiscal year ending September 30, 2010.

II. Current Taxing Authority

A total of nine local option tourist taxes are currently authorized in law and can be grouped into one of three categories. Five taxes are referred to collectively as Tourist Development Taxes because of their authorization within s. 125.0104, F.S. The second category, Tourist Impact Tax, is authorized in s. 125.0108, F.S. The third category, collectively referred to as

Convention Development Taxes, is comprised on three taxes authorized within s. 212.0305, F.S.

Local Option Tourist Taxes: Statutory Authorization & Applicable Tax Rates	
Tax	Applicable Tax Rate
Tourist Development Taxes	
1 to 2 Percent Tax <i>s. 125.0104(3)(c), F.S.</i>	1 or 2%
Additional 1 Percent Tax <i>s. 125.0104(3)(d), F.S.</i>	1%
Professional Sports Franchise Facility Tax <i>s. 125.0104(3)(l), F.S.</i>	Up to 1%
High Tourism Impact Tax <i>s. 125.0104(3)(m), F.S.</i>	1%
Additional Professional Sports Franchise Facility Tax <i>s. 125.0104(3)(n), F.S.</i>	Up to 1%
Tourist Impact Tax	
Tourist Impact Tax <i>s. 125.0108, F.S.</i>	1%
Convention Development Taxes	
Consolidated County Tax <i>s. 212.0305(4)(a), F.S.</i>	2%
Charter County Tax <i>s. 212.0305(4)(b), F.S.</i>	3%
Special District, Special, & Subcounty Tax <i>s. 212.0305(4)(c)-(e), F.S.</i>	Up to 3%

Due to separate eligibility criteria, every county government is not eligible to levy each of the nine taxes. The total tax rate varies from county to county depending on the combination of individual levies that a particular county government is eligible to impose. The maximum tax rate can range from a high of 7 percent in Monroe County to a low of 4 percent in 10 counties. For each levy, the county is responsible for furnishing the Department of Revenue (DOR)

¹ Visit Florida: The State's Official Source for Travel Planning at <http://media.visitflorida.org/research.php>.

with a certified copy of the ordinance within 10 days after its approval.²

III. Tourist Development Taxes

A. 1 to 2 Percent Tax³

The 1 to 2 Percent Tax may be levied at a rate of 1 or 2 percent, and this tax shall be levied pursuant to an ordinance approved by the county's governing body, which includes the county's tourist development plan. All counties are eligible to levy this tax, and the revenues may be used for beach and shoreline maintenance, construction of tourist-related facilities, and tourism promotion.

B. Additional 1 Percent Tax⁴

In addition to the 1 or 2 Percent Tax, the county's governing body may levy an additional 1 percent tax. However, no county shall levy this additional tax unless it 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 tax. Additionally, no county authorized to levy a Convention Development Tax (i.e., Duval, Miami-Dade, and Volusia counties) is allowed to levy more than 2 percent of Tourist Development Tax.⁵ Because of these restrictions, only 54 counties are currently eligible to levy this tax.

This tax shall be levied pursuant to an ordinance adopted by an extraordinary vote of the county's governing body or by referendum approval of the registered voters within the county or subcounty special district. If the 1 or 2 Percent Tax is levied within a subcounty special district, then this tax shall only be levied within the district. Generally, the revenues may be used for beach and shoreline maintenance, construction of tourist-related facilities, and tourism promotion.

² Sections 125.0104(4)(a), 125.0108(6), 212.0305(4)(a)2., 212.0305(4)(b)6., 212.0305(4)(c)5., Florida Statutes.

³ Section 125.0104(3)(c), Florida Statutes.

⁴ Section 125.0104(3)(d), Florida Statutes.

⁵ Section 125.0104(3)(b), Florida Statutes.

C. Professional Sports Franchise Facility Tax⁶

In addition to any other tourist development tax imposed, a county may levy this additional 1 percent tax. The previously mentioned prohibition in s. 125.0104(3)(b), F.S., that prevents Duval, Miami-Dade, and Volusia counties from levying more than 2 percent of Tourist Development Tax is not applicable to this tax. Consequently, all counties are eligible to levy.

This tax shall be levied pursuant to an ordinance adopted by a majority vote of the county's governing body. The proceeds are to be used to pay the debt service on bonds issued to finance professional sports franchise facilities, retained spring training franchise facilities, and convention centers. Additionally, the revenues can be used to promote tourism in the state, nationally, and internationally.

D. High Tourism Impact Tax⁷

In addition to any other tourist development tax imposed, a high tourism impact county may levy this additional 1 percent tax. A county is considered to be a high tourism impact county after the Department of Revenue has certified that the county has met one of the following criteria. The county's sales, subject to the tax, must have 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. Additionally, no county authorized to levy a Convention Development Tax (i.e., Duval, Miami-Dade, and Volusia counties) shall be considered a high tourism impact county. Currently, only Monroe, Orange, and Osceola have been certified as high tourism impact counties and are eligible to levy this tax.

This tax shall be levied pursuant to an ordinance adopted by an extraordinary vote of the county's governing body. Generally, the revenues may be used for beach and shoreline maintenance, construction of tourist-related facilities, and tourism promotion.

⁶ Section 125.0104(3)(l), Florida Statutes.

⁷ Section 125.0104(3)(m), Florida Statutes.

E. Additional Professional Sports Franchise Facility Tax⁸

In addition to any other tourist development tax imposed, a county that has levied the Professional Sports Franchise Facility Tax may levy this additional tax of up to 1 percent. However, the prohibition in s. 125.0104(3)(b), F.S., that prevents any county authorized to levy a Convention Development Tax from levying more than 2 percent of Tourist Development Tax applies only to Miami-Dade and Volusia counties because current law grants an exception to Duval County. Consequently, 65 counties are eligible to levy.

This tax shall be levied pursuant to an ordinance adopted by a majority plus one vote of the county's governing body. The proceeds are to be used to pay the debt service on bonds issued to finance professional sports franchise facilities or retained spring training franchise facilities and promote tourism.

IV. Tourist Impact Tax⁹

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy this 1 percent tax, subject to referendum approval, on transient rental facilities within the county area designated as being 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. Statutorily designated areas of critical state concern include the Big Cypress Area, primarily in Collier County; the Green Swamp Area, in central Florida; the Florida Keys Area, in south Florida; and the Apalachicola Bay Area, in Franklin County.¹⁰

This tax shall be levied subject to referendum approval. The proceeds are to be used to purchase property in the area of critical state concern and to offset the loss of ad valorem taxes due to those land acquisitions.

⁸ Section 125.0104(3)(n), Florida Statutes.

⁹ Section 125.0108, Florida Statutes.

¹⁰ Sections 380.055, 380.0551, 380.0552, 380.0555, Florida Statutes.

V. Convention Development Taxes

A. Consolidated County Tax¹¹

Each county operating under a government consolidated with one or more municipalities in the county (i.e., Duval County) may impose a 2 percent tax. This tax shall be levied pursuant to an ordinance enacted by the county's governing body. Generally, the proceeds are to be used to promote and advertise tourism as well as construction and maintenance of convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums.

B. Charter County Tax¹²

Each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) may impose a 3 percent tax. This tax shall be levied pursuant to an ordinance enacted by the county's governing body. Generally, two-thirds of the proceeds shall be used to promote and advertise tourism as well as construction and maintenance of convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums.

C. Special District, Special, & Subcounty Tax¹³

Each county, chartered under Article VIII of the State 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. Three separate taxes are authorized for levy in three separate taxing districts; however, the combined effect is to authorize a countywide tax.

The taxes shall be levied pursuant to an ordinance enacted by the county's governing body; however, any rate increase in excess of 2 percent must be approved by a supermajority (i.e., majority plus one) vote. The proceeds are to be used to promote and advertise tourism and to fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus.

¹¹ Section 212.0305(4)(a), Florida Statutes.

¹² Section 212.0305(4)(b), Florida Statutes.

¹³ Sections 212.0305(4)(c)-(e), and 212.03055, Florida Statutes.

VI. Utilization of Current Taxing Authority

The following table lists the number of counties eligible to levy and actually levying each tax, as of October 1, 2009.

Number of County Governments Eligible to Levy and Levying Local Option Tourist Taxes as of October 1, 2009		
Tax	# Eligible	# Levying
Tourist Development Taxes		
1 to 2 Percent Tax	67	60
Additional 1 Percent Tax	54	42
Professional Sports Franchise Facility Tax	67	31
High Tourism Impact Tax	3	3
Additional Professional Sports Franchise Facility Tax	65	18
Tourist Impact Tax		
Tourist Impact Tax	1	1
Convention Development Taxes		
Consolidated County Tax	1	1
Charter County Tax	1	1
Special District, Special, & Subcounty Tax	1	1

Florida's county governments will realize approximately \$361 million during the 2009-10 fiscal year, as summarized in the table below. Florida counties not levying those taxes for which they are eligible to impose will allow \$22.3 million to go unrealized.

It should be noted that the taxable sales by transient rental facilities on a county-by-county basis are used for estimating revenues from local option tourist tax levies. The taxable sales figures represent all sales of businesses whose primary activity involve transient rentals and include sales resulting from room charges, restaurant and bar sales, and room service charges. However, only room charges are subject to the local option tourist tax.

Based upon experience in those counties that have imposed a tourist tax, the DOR has determined that taxable room charges represent an average of 70 percent of the total reported hotel and motel sales. However, there is considerable variation

from county to county. The DOR has determined that a low room/total sales ratio represents counties where taxable room charges constitute approximately 55.2 percent of total reported transient rental facility sales whereas the high room/total sales ratio is 81.6 percent. For purposes of calculating the estimates of realized and unrealized revenues presented in this brief, the average room/total sales ratio of 70 percent was used.

Estimates of Realized and Unrealized Local Option Tourist Tax Revenues: Fiscal Year Ending September 30, 2010		
Tax	\$ Realized	\$ Unrealized
Tourist Development Taxes		
1 to 2 Percent Tax	\$139 million	\$117,983
Additional 1 Percent Tax	\$57.3 million	\$1.3 million
Professional Sports Franchise Facility Tax	\$62.2 million	\$7.2 million
High Tourism Impact Tax	\$22.7 million	\$0
Additional Professional Sports Franchise Facility Tax	\$45.6 million	\$14.8 million
Tourist Impact Tax		
Tourist Impact Tax	\$3.1 million	\$0
Convention Development Taxes		
Consolidated County Tax	\$3.4 million	\$0
Charter County Tax	\$22.0 million	\$0
Special District, Special, & Subcounty Tax	\$4.7 million	\$0
Total – All Taxes	\$361 million	\$22.3 million

The tables included in the sections to follow summarize the realized and unrealized revenues generated by each tax for those 30 counties having total populations of 75,000 or less versus those 37 counties having total populations greater than 75,000. The population figures used are the official 2009 countywide population estimates prepared by the University of Florida's Bureau of Economic and Business Research. These population categories are used throughout the remainder of this brief in order to compare the taxing capacities of less populous, predominantly rural counties versus more populous, predominantly urban counties.

A. 1 to 2 Percent Tax

Of the 37 counties having populations greater than 75,000, all levy this tax at the maximum rate of 2 percent and will realize \$133 million. Of the 30 counties having populations of 75,000 or less, 23 will realize \$5.9 million while 7 counties will allow \$117,983 to go unrealized.

1 to 2 Percent Tax: Utilization in Local Fiscal Year 2009-10				
Pop.	Realized		Unrealized	
	#	\$	#	\$
75,000 or less	23	\$5.9 million	7	\$117,983
> 75,000	37	\$133 million	0	\$0

B. Additional 1 Percent Tax

As previously mentioned, no county shall levy this tax unless the county has imposed the 1 or 2 Percent Tax for a minimum of three years prior to this levy.¹⁴ Also, no counties authorized to levy a Convention Development Tax (i.e., Duval, Miami-Dade, and Volusia counties) are allowed to impose this tax.¹⁵ Consequently, only 54 of 67 counties are eligible to levy.

Of the 34 more populous counties eligible to levy this tax, 30 will realize \$54.9 million while 4 counties will allow \$752,461 to go unrealized. Of the 20 less populous counties eligible to levy this tax, 12 will realize \$2.4 million while 8 counties will allow \$513,848 to go unrealized.

Additional 1 Percent Tax: Utilization in Local Fiscal Year 2009-10				
Pop.	Realized		Unrealized	
	#	\$	#	\$
75,000 or less	12	\$2.4 million	8	\$513,848
> 75,000	30	\$54.9 million	4	\$752,461

C. Professional Sports Franchise Facility Tax

Current law provides that all counties are eligible to levy this tax. Twenty-six of the 37 more

¹⁴ Section 125.0104(3)(d), Florida Statutes.

¹⁵ Section 125.0104(3)(b), Florida Statutes.

populous counties will realize \$60.4 million while the remaining 11 counties will allow \$5.9 million to go unrealized. Five of the 30 less populous counties will realize \$1.8 million while the remaining 25 counties will allow \$1.2 million to go unrealized.

Professional Sports Franchise Facility Tax: Utilization in Local Fiscal Year 2009-10				
Pop.	Realized		Unrealized	
	#	\$	#	\$
75,000 or less	5	\$1.8 million	25	\$1.2 million
> 75,000	26	\$60.4 million	11	\$5.9 million

D. High Tourism Impact Tax

Only Monroe, Orange, and Osceola counties are eligible to levy this tax. Each of these counties has a population greater than 75,000, levies the tax, and will collectively realize \$22.7 million. There are no unrealized tax revenues.

High Tourism Impact Tax: Utilization in Local Fiscal Year 2009-10				
Pop.	Realized		Unrealized	
	#	\$	#	\$
75,000 or less	NA	NA	NA	NA
> 75,000	3	\$22.7 million	0	\$0

E. Additional Professional Sports Franchise Facility Tax

All counties, except Miami-Dade and Volusia, are eligible to levy. Sixteen of the 35 more populous counties will realize \$45.6 million while the other 19 counties will \$11.8 million to go unrealized. None of the 30 less populous counties levies the tax and will allow \$3.0 million to go unrealized.

Additional Professional Sports Franchise Facility Tax: Utilization in Local Fiscal Year 2009-10				
Pop.	Realized		Unrealized	
	#	\$	#	\$
75,000 or less	0	\$0	30	\$3.0 million
> 75,000	16	\$45.6 million	19	\$11.8 million

F. Tourist Impact Tax

Only Monroe County is eligible to levy this tax. The county levies the tax and will realize \$3.1 million. There are no unrealized tax revenues.

Tourist Impact Tax: Utilization in Local Fiscal Year 2009-10				
Pop.	Realized		Unrealized	
	#	\$	#	\$
75,000 or less	NA	NA	NA	NA
> 75,000	1	\$3.1 million	0	\$0

G. Consolidated County Tax

Duval County is the only county eligible to levy this tax. The county levies the tax and will realize \$3.4 million. There are no unrealized tax revenues.

Consolidated County Tax: Utilization in Local Fiscal Year 2009-10				
Pop.	Realized		Unrealized	
	#	\$	#	\$
75,000 or less	NA	NA	NA	NA
> 75,000	1	\$3.4 million	0	\$0

H. Charter County Tax

The only county eligible to impose this tax is Miami-Dade. The county levies the tax and will realize \$22 million. There are no unrealized tax revenues.

Charter County Tax: Utilization in Local Fiscal Year 2009-10				
Pop.	Realized		Unrealized	
	#	\$	#	\$
75,000 or less	NA	NA	NA	NA
> 75,000	1	\$22.0 million	0	\$0

I. Special District, Special, and Subcounty Tax

Three separate taxes are authorized for levy in three separate taxing districts within Volusia County; however, the combined effect is to

authorize a countywide tax. The county levies the tax countywide and will realize \$4.7 million. There are no unrealized tax revenues.

Special District, Special, and Subcounty Tax: Utilization in Local Fiscal Year 2009-10				
Pop.	Realized		Unrealized	
	#	\$	#	\$
75,000 or less	NA	NA	NA	NA
> 75,000	1	\$4.7 million	0	\$0

To facilitate comparisons among individual counties, Table 1 on pages 8-9 lists the current tax rates and estimates of total realized tax revenues for each individual county. Table 2 on pages 10-11 lists the corresponding unrealized tax rates and estimates of total unrealized tax revenues for the local fiscal year ending September 30, 2010.

VII. Conclusion

As of October 1, 2009, 60 of 67 counties levy at least one local option tourist tax for which they are eligible to impose. Nineteen of the 60 counties are levying all applicable taxes at their respective maximum rates. Forty-one of the 60 counties are not levying all applicable taxes at their respective maximum rates and will allow \$22.1 million to go unrealized during the 2009-10 fiscal year. The table below lists the seven less populous rural counties that do not levy any local option tourist taxes and will allow \$235,966 to go unrealized.

County Governments Not Levying Any Local Option Tourist Taxes		
County	Unrealized Tax Rate	Unrealized Revenue
Calhoun	4%	\$2,335
De Soto	4%	\$123,395
Dixie	4%	\$40,818
Hardee	4%	\$61,842
Lafayette	4%	\$4,069
Liberty	4%	\$3,059
Union	4%	\$447
Total		\$235,966

Several reasons may help explain why county governments have chosen not to maximize all possible local option tourist tax levies. For some county governing bodies, the increased tax

revenues may not be worth the potential political fallout from a proposed tax levy or rate increase. Also, as illustrated in the table above, a new levy or increased tax rate may result in little additional revenue.

Still another reason that may explain why some county governments have not maximized all possible local option tourist tax levies is the varying standards by which these taxes can be authorized. Current law requires voter approval in a countywide referendum as the sole authorization method for the 1 to 2 Percent Tax and Tourist Impact Tax. In addition to voter approval in a countywide referendum, an extraordinary vote of the county's governing body can authorize the Additional 1 Percent Tax. An extraordinary vote and a majority plus one vote are needed to authorize the High Tourism Impact Tax and the Additional Professional Sports Franchise Facility Tax, respectively. A simple majority vote can authorize the Professional Sports Franchise Facility Tax and all three Convention Development Taxes; however, any rate increase for the Special District, Special, and Subcounty Convention Development Tax in excess of 2 percent must be approved by a majority plus one vote. Certainly, voter approval by countywide referendum and votes requiring more than just a simple majority do present a more difficult political challenge.

In summary, Florida's county governments collectively will realize an estimated \$361 million in local option tourist tax revenues during the 2009-10 fiscal year. This figure represents 94 percent of the estimated \$383 million statewide that would be realized if all local option tourist taxes were levied at their respective maximum rates.

**Table 1
Current Sales Tax Rates and Estimates of Total Realized Tax Revenues in LFY 2009-10**

County	Tourist Development & Tourist Impact Taxes		Convention Development Taxes		Total - All Taxes		
	Current % Rate	Realized Tax Revenues	Current % Rate	Realized Tax Revenues	Maximum Potential % Rate	Current % Rate	Realized Tax Revenues
Alachua	3	\$1,435,762			5	3	\$1,435,762
Baker	2	18,069			5	2	18,069
Bay	5	7,905,287			5	5	7,905,287
Bradford	4	74,471			5	4	74,471
Brevard	5	5,506,623			5	5	5,506,623
Broward	5	23,638,541			5	5	23,638,541
Calhoun	0	0			4	0	0
Charlotte	5	1,437,886			5	5	1,437,886
Citrus	3	442,875			5	3	442,875
Clay	3	321,252			5	3	321,252
Collier	4	8,367,824			5	4	8,367,824
Columbia	2	275,026			5	2	275,026
De Soto	0	0			4	0	0
Dixie	0	0			4	0	0
Duval	4	6,858,413	2	3,429,207	6	6	10,287,620
Escambia	4	3,533,645			5	4	3,533,645
Flagler	3	543,831			5	3	543,831
Franklin	2	465,816			5	2	465,816
Gadsden	2	64,914			5	2	64,914
Gilchrist	2	13,187			4	2	13,187
Glades	2	12,047			4	2	12,047
Gulf	4	446,044			5	4	446,044
Hamilton	3	22,427			5	3	22,427
Hardee	0	0			4	0	0
Hendry	3	77,277			5	3	77,277
Hernando	3	255,500			5	3	255,500
Highlands	2	235,711			5	2	235,711
Hillsborough	5	13,424,035			5	5	13,424,035
Holmes	2	6,088			5	2	6,088
Indian River	4	877,898			5	4	877,898
Jackson	4	179,729			5	4	179,729
Jefferson	2	19,702			4	2	19,702
Lafayette	0	0			4	0	0
Lake	4	1,306,784			5	4	1,306,784
Lee	5	15,142,846			5	5	15,142,846
Leon	5	2,746,039			5	5	2,746,039
Levy	2	103,099			5	2	103,099
Liberty	0	0			4	0	0
Madison	3	57,038			5	3	57,038
Manatee	5	4,226,815			5	5	4,226,815
Marion	2	575,920			5	2	575,920
Martin	4	671,313			5	4	671,313
Miami-Dade	3	22,015,200	3	22,015,200	6	6	44,030,400
Monroe	5	15,513,556			7	5	15,513,556
Nassau	3	1,452,753			5	3	1,452,753
Okaloosa	5	6,013,065			5	5	6,013,065

Table 1 continued
Current Sales Tax Rates and Estimates of Total Realized Tax Revenues in LFY 2009-10

County	Tourist Development & Tourist Impact Taxes		Convention Development Taxes		Total - All Taxes		
	Current % Rate	Realized Tax Revenues	Current % Rate	Realized Tax Revenues	Maximum Potential % Rate	Current % Rate	Realized Tax Revenues
Okeechobee	3	109,673			5	3	109,673
Orange	6	94,740,349			6	6	94,740,349
Osceola	6	22,673,402			6	6	22,673,402
Palm Beach	5	17,903,134			5	5	17,903,134
Pasco	2	445,713			5	2	445,713
Pinellas	5	16,906,437			5	5	16,906,437
Polk	5	4,386,019			5	5	4,386,019
Putnam	4	141,745			5	4	141,745
Saint Johns	3	3,265,556			5	3	3,265,556
Saint Lucie	5	1,373,330			5	5	1,373,330
Santa Rosa	4	495,546			5	4	495,546
Sarasota	4	7,049,464			5	4	7,049,464
Seminole	5	2,438,513			5	5	2,438,513
Sumter	2	247,580			5	2	247,580
Suwannee	2	74,929			5	2	74,929
Taylor	3	126,525			5	3	126,525
Union	0	0			4	0	0
Volusia	3	4,736,411	3	4,736,411	6	6	9,472,822
Wakulla	2	19,755			5	2	19,755
Walton	4.5	7,016,100			5	4.5	7,016,100
Washington	3	58,415			5	3	58,415
Statewide		\$330,492,903		\$30,180,817			\$360,673,720

**Table 2
Unrealized Sales Tax Rates and Estimates of Total Unrealized Tax Revenues in LFY 2009-10**

County	Tourist Development & Tourist Impact Taxes		Convention Development Taxes		Total - All Taxes		
	Unrealized % Rate	Unrealized Tax Revenues	Unrealized % Rate	Unrealized Tax Revenues	Maximum Potential % Rate	Unrealized % Rate	Unrealized Tax Revenues
Alachua	2	\$957,175			5	2	\$957,175
Baker	3	27,103			5	3	27,103
Bay	0	0			5	0	0
Bradford	1	18,618			5	1	18,618
Brevard	0	0			5	0	0
Broward	0	0			5	0	0
Calhoun	4	2,335			4	4	2,335
Charlotte	0	0			5	0	0
Citrus	2	295,250			5	2	295,250
Clay	2	214,168			5	2	214,168
Collier	1	2,091,956			5	1	2,091,956
Columbia	3	412,540			5	3	412,540
De Soto	4	123,395			4	4	123,395
Dixie	4	40,818			4	4	40,818
Duval	0	0	0	0	6	0	0
Escambia	1	883,411			5	1	883,411
Flagler	2	362,554			5	2	362,554
Franklin	3	698,724			5	3	698,724
Gadsden	3	97,371			5	3	97,371
Gilchrist	2	13,187			4	2	13,187
Glades	2	12,047			4	2	12,047
Gulf	1	111,511			5	1	111,511
Hamilton	2	14,951			5	2	14,951
Hardee	4	61,842			4	4	61,842
Hendry	2	51,518			5	2	51,518
Hernando	2	170,333			5	2	170,333
Highlands	3	353,566			5	3	353,566
Hillsborough	0	0			5	0	0
Holmes	3	9,133			5	3	9,133
Indian River	1	219,475			5	1	219,475
Jackson	1	44,932			5	1	44,932
Jefferson	2	19,702			4	2	19,702
Lafayette	4	4,069			4	4	4,069
Lake	1	326,696			5	1	326,696
Lee	0	0			5	0	0
Leon	0	0			5	0	0
Levy	3	154,648			5	3	154,648
Liberty	4	3,059			4	4	3,059
Madison	2	38,025			5	2	38,025
Manatee	0	0			5	0	0
Marion	3	863,880			5	3	863,880
Martin	1	167,828			5	1	167,828
Miami-Dade	0	0	0	0	6	0	0
Monroe	2	6,205,423			7	2	6,205,423
Nassau	2	968,502			5	2	968,502
Okaloosa	0	0			5	0	0

**Table 2 continued
Unrealized Sales Tax Rates and Estimates of Total Unrealized Tax Revenues in LFY 2009-10**

County	Tourist Development & Tourist Impact Taxes		Convention Development Taxes		Total - All Taxes		
	Unrealized % Rate	Unrealized Tax Revenues	Unrealized % Rate	Unrealized Tax Revenues	Maximum Potential % Rate	Unrealized % Rate	Unrealized Tax Revenues
Okeechobee	2	73,115			5	2	73,115
Orange	0	0			6	0	0
Osceola	0	0			6	0	0
Palm Beach	0	0			5	0	0
Pasco	3	668,569			5	3	668,569
Pinellas	0	0			5	0	0
Polk	0	0			5	0	0
Putnam	1	35,436			5	1	35,436
Saint Johns	2	2,177,037			5	2	2,177,037
Saint Lucie	0	0			5	0	0
Santa Rosa	1	123,887			5	1	123,887
Sarasota	1	1,762,366			5	1	1,762,366
Seminole	0	0			5	0	0
Sumter	3	371,369			5	3	371,369
Suwannee	3	112,393			5	3	112,393
Taylor	2	84,350			5	2	84,350
Union	4	447			4	4	447
Volusia	0	0	0	0	6	0	0
Wakulla	3	29,633			5	3	29,633
Walton	0.5	779,567			5	0.5	779,567
Washington	2	38,943			5	2	38,943
Statewide		\$22,296,858		\$0			\$22,296,858