

2014
**Local Government Financial
Information Handbook**

December 2014

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



2014 Local Government Financial Information Handbook

December 2014

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

Acknowledgments

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

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General inquiries 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.

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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 2014-15 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 2013 county and municipal population estimates used for the 2014-15 fiscal year revenue-sharing calculations are provided in Appendix A. A comparison of the 2012 and 2013 adjusted population estimates used in the state revenue-sharing calculations for fiscal years 2013-14 and 2014-15 is provided in Appendix B. Finally, a listing of the 2015 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.¹ 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.² 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.³ These files serve as another source of local government fiscal data.

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.¹

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

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

However, 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.

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

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

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Ad Valorem Tax

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

Summary:

The ability of local governments to raise revenue for governmental operations is 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.¹

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

With the exception of the ad valorem tax and constitutionally and statutorily authorized home-rule revenue sources, local governments are dependent on the Legislature for the authority to levy other forms of taxation. Therefore, the relative importance of the ad valorem tax as a 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.

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

County Millages:

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

1. County general millage is the nonvoted millage rate set by the county's governing body.
2. County debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to Section 12, Art. VII, State Constitution.
3. County voted millage is the rate set by the county's governing body as authorized by a vote of the electors pursuant to Section 9(b), Art. VII, State Constitution.
4. County dependent special district millage is set by the county's governing body pursuant to s. 200.001(5), F.S., and added to the county's millage to which the district is dependent. A dependent special district is defined as a special district that meets at least one of four criteria specified in law.⁴

County Furnishing Municipal Services:

General law implements the constitutional provision authorizing a county furnishing municipal services to levy additional taxes within the limits fixed for municipal purposes via the establishment of municipal service taxing or benefit units.⁵ The distinction between a municipal service taxing unit (MSTU) and a municipal service benefit unit (MSBU) is that a MSTU is the correct terminology when the mechanism used to fund the county services is derived through taxes rather than service charges or special assessments (i.e., MSBU). The 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 to ten mills.⁶

Municipal Millages:

Municipal government millages are composed of four categories of millage rates.⁷

1. Municipal general millage is the nonvoted millage rate set by the municipality's governing body.
2. Municipal debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to Section 12, Art. VII, State Constitution.
3. Municipal voted millage is the rate set by the municipality's governing body as authorized by a vote of the electors pursuant to Section 9(b), Art. VII, State Constitution.
4. Municipal dependent special district millage is set by the municipality's governing body pursuant to s. 200.001(5), F.S., and added to the municipality's millage to which the district is dependent and included as municipal millage for the purpose of the ten-mill cap.

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

4. Section 189.012, F.S.

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

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

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

School District Millages:

As previously stated, the state constitution restricts the levy of nonvoted ad valorem tax levies for school purposes to ten mills. The voted levies, which are constitutionally available to counties and municipalities as well as school districts, do not count toward the ten-mill cap. School district millage rates are composed of five categories.⁸

1. Nonvoted required school operating millage (otherwise known as *required local effort*) is set by the school board for current operating purposes and imposed pursuant to s. 1011.60(6), F.S. It reflects the minimum financial effort required for support of the Florida Education Finance Program (FEFP) as prescribed in the current year's General Appropriations Act.
2. Nonvoted discretionary school operating millage is the rate set by the school board for operating purposes other than the required local effort millage rate imposed pursuant to s. 1011.60(6), F.S., and the nonvoted capital improvement millage rate imposed pursuant to s. 1011.71(2), F.S. The Legislature annually prescribes in the appropriations act the maximum amount of millage a district may levy.⁹
3. Nonvoted district school capital improvement millage is the rate set by the school board for capital improvements as authorized in s. 1011.71(2), F.S. General law caps the maximum rate at 1.5 mills.¹⁰ However, a district school board is authorized to levy an additional millage of up to 0.25 mills for fixed capital outlay under certain circumstances.¹¹
4. Voted district school operating millage is the rate set by the school board for current operating purposes as authorized by a vote of the electors pursuant to Section 9(b), Art. VII, State Constitution.
5. Voted district school debt service millage is the rate set by the school board as authorized by a vote of the electors pursuant to Section 12, Art. VII, State Constitution.

Independent Special District Millages:

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

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

Adjustments to the Tax Base:

The ad valorem taxable base is the fair market value of locally assessed real estate, tangible personal property, and state assessed railroad property, less certain exclusions, differentials, exemptions, credits and deferrals. Intangible personal property is excluded because it is separately assessed and taxed by the state. Exclusions are specific types of property constitutionally or statutorily removed from ad valorem taxation. Differentials are reductions in assessments that result from a valuation standard other than fair market value. Exemptions are deductions from the assessed value that are typically specified as a dollar amount (e.g., homestead exemption of \$25,000). Credits are deductions from the tax liability of a particular taxpayer and may take the

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

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

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

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

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

form of allowances, discounts, and rebates. Deferrals allow for changes in the timing of payments but do not reduce the taxpayer's overall tax liability.¹³

General Law Amendments:

The following list highlights the legislation passed during the 2014 Regular Legislative Session that amended provisions related to the ad valorem tax and its administration. These chapter laws are available via the Department of State's Division of Elections website.¹⁴

<u>Chapter Law #</u>	<u>Subject</u>
2014-22	Special Districts
2014-40	Tax Administration
2014-150	Department of Agriculture and Consumer Services
2014-211	Clerks of Court

Eligibility Requirements:

Florida's constitution authorizes counties, municipalities, and school districts to levy ad valorem taxes. At its discretion, the Legislature may authorize special districts to levy ad valorem taxes. Millage rates are fixed only by ordinance or resolution of the taxing authority's governing body in the manner specifically provided by general law or special law.¹⁵ Millage rates vary among local governments subject to constitutional, statutory, and political limitations.

Administrative Procedures:

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

The DOR has general supervision of the assessment and valuation of property so that all property is placed on the tax rolls and valued according to its just valuation. Additionally, the DOR prescribes and furnishes all forms as well as prescribes rules and regulations to be used by property appraisers, tax collectors, clerks of circuit court, and value adjustment boards in administering and collecting ad valorem taxes. The following chapters of the Florida Statutes address the ad valorem tax, its administration, and other relevant issues: Chapter 192, general provisions of taxation; Chapter 193, assessments; Chapter 194, administrative and judicial review of property taxes; Chapter 195, administration of property assessments; Chapter 196, exemptions; Chapter 197, tax collections, sales, and liens; and Chapter 200, determination of millage.

13. See the Florida Revenue Estimating Conference's *2014 Florida Tax Handbook Including Fiscal Impact of Potential Change*, pp. 195-206 at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2014.pdf> for additional detail.

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

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

Distribution of Proceeds:

The tax collector distributes taxes to each taxing authority.¹⁶

Authorized Uses:

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

Attorney General Opinions:

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

Prior Years' Revenues:

The DOR annually publishes online its *Florida Property Valuations & Tax Data*, which details property valuations and tax data by local jurisdiction. Annual data for the years 1976 through 2014 are available via the DOR's website.¹⁸ Using data obtained from these annual reports, several summaries that profile historical millage rates and ad valorem taxes levied by counties, municipalities, and school districts have been compiled.¹⁹

16. Section 197.383, F.S.

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

18. <http://dor.myflorida.com/dor/property/resources/data.html>

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

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Part Two: Revenue Sources Based on Home Rule Authority

Under Florida's Constitution, local governments possess expansive home rule powers. Given these powers, local governments may 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
Sections 403.0893, Florida Statutes

Summary:

Proprietary fees are home rule revenue sources, which are based on the assertion that local governments have the exclusive legal right to impose such fees. Examples of proprietary fees include admissions fees, franchise fees, user fees, and utility fees. Each proprietary fee imposed under a local government's home rule powers should be considered in context with rules applicable to its validity that 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 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 2014 Regular Legislative Session.

Attorney General Opinions:

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

Prior Years' Revenues:

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

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

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

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Regulatory Fees

Home Rule Authority
Sections 163.31801, Florida Statutes

Summary:

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

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

Until 2006, the characteristics and limitations of impact fees in Florida were found in case law rather than state statute. As developed under case law, an impact fee imposed by a local government 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.¹ The Act was amended in 2009 to impose new restrictive rules on impact fees by requiring local governments to shoulder the burden of proof when an impact fee is challenged in court and prohibiting the judiciary from giving deference to local government impact fee determinations.²

General Law Amendments:

There were no general law amendments resulting from the 2014 Regular Legislative Session.

Attorney General Opinions:

Florida's Attorney General has issued numerous legal opinions relevant to these revenue sources. The full texts of those opinions are available via the searchable on-line database of legal opinions.³ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *building permit fees*, *impact fees*, *inspection fees*, or *stormwater fees*. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

1. Section 163.31801, F.S.

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

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

Prior Years' Revenues:

Summaries of prior years' building permit fee and impact fee revenues as reported by local governments or school districts are available.⁴

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

Special Assessments

Home Rule Authority

Sections 125.01, 125.271, and Chapter 170, Florida Statutes

Summary:

Special assessments are a home rule revenue source used to construct and maintain capital facilities and to fund certain services. Additionally, state law authorizes the levy of special assessments for county and municipal governments¹ and for county emergency medical services.² Special districts derive their authority to levy special assessments through general law or special act creating the district.³ 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.⁴

General Law Amendments:

There were no general law amendments resulting from the 2014 Regular Legislative Session.

Attorney General Opinions:

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.⁵ 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

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>

reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

A summary of prior years' revenues as reported by local governments is available.⁶

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.¹

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

Alcoholic Beverage License Tax

Cardroom Revenues

Constitutional Fuel Tax

County Fuel Tax

County Revenue Sharing Program (Derives Funding from Transfers of 2.9 Percent of Net Cigarette Tax Collections and 2.0603 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

Miami-Dade County Lake Belt Water Treatment Plant Fee

Mobile Home License Tax

Municipal Revenue Sharing Program (Derives Funding from Transfers of 1.3517 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

1. Section 218.23, F.S.

A special case of state-shared revenues is funding for school districts.² During the 2011-12 fiscal year, school districts received 37.84 percent of their financial support from state sources; 49.02 percent from local sources, including the Required Local Effort (RLE) portion of the Florida Education Finance Program (FEFP); and 13.14 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.

Communication Services Tax
Convention Development Taxes
Discretionary Surtax on Documents
Green Utility Fee
Gross Receipts Tax on Commercial Hazardous Waste Facilities
Highway Safety Fees - Red Light Cameras
Insurance Premium Tax
Local Business Tax (Including the Panama City and Panama City Beach Merchant License Tax)
Local Discretionary Sales Surtaxes
Local Option Food and Beverage Taxes
Motor Fuel and Diesel Fuel Taxes (Ninth-Cent, 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

2. Refer to the Florida Department of Education's *2013-14 Funding for Florida School Districts* for an overview of school district funding available at <http://www.fldoe.org/feffp/pdf/feffpdist.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;¹ 2) vendors of malt beverages containing alcohol of 0.5 percent or more by volume, manufacturers engaged in the business of brewing only malt beverages, or distributors of alcoholic beverages containing less than 17.259 percent alcohol by volume;² 3) vendors authorized to sell brewed beverages containing malt, wines, and fortified wines; authorized wine manufacturers; or distributors authorized to sell brewed beverages containing malt, wines, and fortified wines in counties where the sale of intoxicating liquors, wines, and beers is permitted;³ 4) vendors permitted to sell any alcoholic beverages regardless of alcoholic content, persons associated together as a chartered or incorporated club, and any caterer at a horse or dog racetrack or jai alai fronton;⁴ and 5) authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers, as defined in s. 561.14(4)-(5), F.S.⁵

General Law Amendments:

There were no general law amendments resulting from the 2014 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.⁶

Distribution of Proceeds:

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

Authorized Uses:

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

Attorney General Opinions:

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

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1. Section 561.14(6), F.S.
 2. Section 563.02, F.S.
 3. Section 564.02, F.S.
 4. Section 565.02(1),(4),(5), F.S.
 5. Section 565.03, F.S.
 6. Section 561.02, F.S.
 7. Section 561.342(1), F.S.
 8. Section 561.342(2), F.S.

<u>Opinion #</u>	<u>Subject</u>
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.⁹ 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.¹⁰

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

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

Cardroom Revenues

Section 849.086, Florida Statutes

Summary:

An eligible county or municipality 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.¹ 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.² The cardroom operator may charge a fee for the right to participate in cardroom games, and such fee may be either a flat fee or hourly rate for the use of a seat at a table or a rake (i.e., a set fee or percentage of the pot assessed by a cardroom operator for providing the services of a dealer, table, or location for playing the authorized game) subject to a posted maximum amount.³ Each cardroom operator pays a tax of 10 percent of the cardroom operation’s monthly gross receipts.⁴ 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.⁵

General Law Amendments:

There were no general law amendments resulting from the 2014 Regular Legislative Session.

Eligibility Requirements:

A county or municipality, which has approved a cardroom, is eligible to receive a portion of the taxes deposited into the Pari-mutuel Wagering Trust Fund [hereinafter Trust Fund]. The Division of Pari-mutuel Wagering [hereinafter Division] of the Department of Business and Professional Regulation 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.⁶

Administrative Procedures:

The Division administers and regulates the operation of cardrooms and the proper collection of imposed taxes and fees.⁷ The Division may deny a license or the renewal thereof, or may suspend or revoke any license

1. Section 849.086(5)(d), F.S.
2. Section 849.086(6)(i), F.S.
3. Section 849.086(10), F.S.
4. Section 849.086(13)(a), F.S.
5. Section 849.086(13)(b), F.S.
6. Section 849.086(16), F.S.
7. Section 849.086(4), F.S.

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

Distribution of Proceeds:

By September 1st of each year, the Division 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 1st of each year, 25 percent of the taxes deposited into the Trust Fund are distributed to eligible local governments.⁹

Authorized Uses:

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

Attorney General Opinions:

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

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

The full texts of these opinions are available via a searchable on-line database.¹⁰ Local government officials seeking more clarification should review the opinions in their entirety. The 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.¹¹

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

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

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

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

Constitutional Fuel Tax (2 Cents)

Section 9(c), Article XII, Florida Constitution

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

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2014 Regular Legislative Session.

Eligibility Requirements:

All counties are eligible to receive proceeds.

Administrative Procedures:

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

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

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

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

1. Section 9(c), Art. XII, State Constitution.

2. Section 206.45(1), F.S.

3. Section 206.47(2), F.S.

4. Section 206.47(6), F.S.

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

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

Monthly Statewide Constitutional Fuel Tax Receipts x County's Distribution Factor

Distribution of Proceeds:

The taxes credited to each county are first distributed to meet the debt service requirements, if any, of the Section 16, Art. IX, State Constitution of 1885, debt assumed or refunded by the SBA payable from the tax. The remaining taxes credited to each county are surplus fuel tax funds.⁶ These surplus fuel tax funds are divided into 80 percent and 20 percent portions.

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

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

Authorized Uses:

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

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

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

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

Any county that agreed prior to July 1, 1977, by resolution, to use the surplus proceeds to provide a connecting road to a planned interchange on the interstate system 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.¹³

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
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.¹⁴ 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 2015. The estimates are based on a statewide estimate of total constitutional fuel tax collections, and are net of the SBA's administrative deductions. A table listing the 2015 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

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

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

13. Section 336.023, F.S.

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

Constitutional Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.62234%	0.32192%	0.40960%	1.35390%	\$ 2,702,283
Baker	0.09970%	0.03489%	0.24530%	0.37990%	\$ 758,252
Bay	0.53731%	0.22050%	0.36710%	1.12490%	\$ 2,245,216
Bradford	0.08151%	0.03533%	0.12260%	0.23940%	\$ 477,824
Brevard	1.83383%	0.71189%	0.54030%	3.08600%	\$ 6,159,425
Broward	4.41022%	2.31666%	0.51240%	7.23930%	\$ 14,449,100
Calhoun	0.03069%	0.01898%	0.24060%	0.29030%	\$ 579,417
Charlotte	0.48744%	0.21246%	0.33840%	1.03830%	\$ 2,072,369
Citrus	0.28934%	0.18240%	0.27480%	0.74650%	\$ 1,489,958
Clay	0.43289%	0.25032%	0.26040%	0.94360%	\$ 1,883,355
Collier	0.71747%	0.43311%	0.86260%	2.01320%	\$ 4,018,196
Columbia	0.29509%	0.08760%	0.33290%	0.71560%	\$ 1,428,284
DeSoto	0.07378%	0.04461%	0.26590%	0.38430%	\$ 767,034
Dixie	0.04205%	0.02111%	0.30930%	0.37250%	\$ 743,482
Duval	2.73906%	1.13720%	0.35900%	4.23530%	\$ 8,453,341
Escambia	0.81027%	0.39087%	0.31990%	1.52100%	\$ 3,035,802
Flagler	0.21566%	0.12701%	0.21280%	0.55550%	\$ 1,108,736
Franklin	0.03396%	0.01501%	0.32150%	0.37050%	\$ 739,490
Gadsden	0.23604%	0.06177%	0.22460%	0.52240%	\$ 1,042,671
Gilchrist	0.03344%	0.02191%	0.14920%	0.20450%	\$ 408,167
Glades	0.02286%	0.01643%	0.41210%	0.45140%	\$ 900,961
Gulf	0.03083%	0.02091%	0.27390%	0.32560%	\$ 649,873
Hamilton	0.08367%	0.01883%	0.21750%	0.32000%	\$ 638,696
Hardee	0.07548%	0.03593%	0.26760%	0.37900%	\$ 756,456
Hendry	0.12357%	0.04908%	0.49600%	0.66870%	\$ 1,334,675
Hernando	0.41899%	0.22561%	0.20730%	0.85190%	\$ 1,700,329
Highlands	0.28203%	0.12863%	0.45980%	0.87050%	\$ 1,737,453
Hillsborough	3.35692%	1.65685%	0.52040%	5.53420%	\$ 11,045,848
Holmes	0.05804%	0.02599%	0.20860%	0.29260%	\$ 584,008
Indian River	0.41313%	0.18119%	0.22120%	0.81550%	\$ 1,627,677
Jackson	0.25544%	0.06512%	0.39660%	0.71720%	\$ 1,431,477
Jefferson	0.06091%	0.01889%	0.25160%	0.33140%	\$ 661,450
Lafayette	0.01824%	0.01119%	0.23090%	0.26030%	\$ 519,539
Lake	0.74512%	0.39372%	0.48500%	1.62380%	\$ 3,240,983
Lee	1.59503%	0.83513%	0.42980%	2.86000%	\$ 5,708,346
Leon	0.72447%	0.36135%	0.29790%	1.38370%	\$ 2,761,761
Levy	0.12069%	0.05232%	0.48590%	0.65890%	\$ 1,315,115
Liberty	0.02384%	0.01101%	0.34770%	0.38250%	\$ 763,441
Madison	0.15019%	0.02518%	0.30000%	0.47540%	\$ 948,863
Manatee	0.82521%	0.43340%	0.35570%	1.61430%	\$ 3,222,022
Marion	1.03422%	0.43486%	0.68440%	2.15350%	\$ 4,298,224
Martin	0.41957%	0.19291%	0.28450%	0.89700%	\$ 1,790,345
Miami-Dade	5.76250%	3.35207%	0.91700%	10.03160%	\$ 20,022,321
Monroe	0.25813%	0.09549%	0.82010%	1.17370%	\$ 2,342,617
Nassau	0.21222%	0.09691%	0.27480%	0.58390%	\$ 1,165,421
Okaloosa	0.57772%	0.24449%	0.41760%	1.23980%	\$ 2,474,548
Okeechobee	0.16221%	0.05161%	0.37080%	0.58460%	\$ 1,166,818
Orange	3.53625%	1.56153%	0.41850%	5.51630%	\$ 11,010,121

Constitutional Fuel Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2015

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Osceola	0.95217%	0.37431%	0.62880%	1.95530%	\$ 3,902,632
Palm Beach	3.02512%	1.74673%	0.93300%	5.70490%	\$ 11,386,553
Pasco	1.13035%	0.61472%	0.32410%	2.06920%	\$ 4,129,968
Pinellas	2.03028%	1.20279%	0.18120%	3.41430%	\$ 6,814,687
Polk	1.53256%	0.79694%	0.83950%	3.16900%	\$ 6,325,086
Putnam	0.17190%	0.09425%	0.34560%	0.61180%	\$ 1,221,107
St. Johns	0.63307%	0.26161%	0.29250%	1.18720%	\$ 2,369,562
St. Lucie	0.70204%	0.36425%	0.25450%	1.32080%	\$ 2,636,218
Santa Rosa	0.39405%	0.20421%	0.48500%	1.08330%	\$ 2,162,186
Sarasota	0.83074%	0.50013%	0.24910%	1.58000%	\$ 3,153,562
Seminole	1.04480%	0.55956%	0.14620%	1.75060%	\$ 3,494,066
Sumter	0.41642%	0.13643%	0.24110%	0.79400%	\$ 1,584,764
Suwannee	0.14281%	0.05695%	0.28870%	0.48850%	\$ 975,009
Taylor	0.08911%	0.02988%	0.44040%	0.55940%	\$ 1,116,520
Union	0.03344%	0.02010%	0.10450%	0.15800%	\$ 315,356
Volusia	1.20255%	0.64770%	0.52300%	2.37320%	\$ 4,736,729
Wakulla	0.06025%	0.04007%	0.26040%	0.36070%	\$ 719,930
Walton	0.17615%	0.07500%	0.47960%	0.73070%	\$ 1,458,422
Washington	0.06266%	0.03218%	0.26040%	0.35520%	\$ 708,953
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 199,592,500

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

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County Fuel Tax (1 Cent)

Sections 206.41(1) and 206.60, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2014 Regular Legislative Session.

Eligibility Requirements:

All counties are eligible to receive proceeds.

Administrative Procedures:

The tax is administered by the Department of Revenue (DOR). Prior to distributing the proceeds to county governments, the DOR deducts the General Revenue Service Charge pursuant to s. 215.20, F.S., and transfers the service charge proceeds to the state's General Revenue Fund.³ Additionally, the DOR is authorized to deduct its administrative costs incurred in the collection, administration, enforcement, and distribution of the tax; however, the deduction 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

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

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

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

Monthly Statewide County Fuel Tax Receipts x County's Distribution Factor

Authorized Uses:

The tax revenues are to be used solely for the acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, bridges, bicycle paths, and pedestrian pathways; or the reduction of bonded indebtedness incurred for road and bridge or other transportation purposes. In the event that the powers and duties related to transportation facilities, roads, bridges, bicycle paths, and pedestrian pathways usually exercised by the county's governing body are performed by some other county board, that board receives the proceeds.⁴

Attorney General Opinions:

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

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

The full text of this opinion is available via a searchable on-line database.⁵ Local government officials seeking more clarification should review the opinion in its entirety. The 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 2015. 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.⁶ A table listing the 2015 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

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

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

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

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.62234%	0.32192%	0.40960%	1.35390%	\$ 1,191,060
Baker	0.09970%	0.03489%	0.24530%	0.37990%	\$ 334,208
Bay	0.53731%	0.22050%	0.36710%	1.12490%	\$ 989,603
Bradford	0.08151%	0.03533%	0.12260%	0.23940%	\$ 210,606
Brevard	1.83383%	0.71189%	0.54030%	3.08600%	\$ 2,714,831
Broward	4.41022%	2.31666%	0.51240%	7.23930%	\$ 6,368,593
Calhoun	0.03069%	0.01898%	0.24060%	0.29030%	\$ 255,384
Charlotte	0.48744%	0.21246%	0.33840%	1.03830%	\$ 913,418
Citrus	0.28934%	0.18240%	0.27480%	0.74650%	\$ 656,715
Clay	0.43289%	0.25032%	0.26040%	0.94360%	\$ 830,109
Collier	0.71747%	0.43311%	0.86260%	2.01320%	\$ 1,771,062
Columbia	0.29509%	0.08760%	0.33290%	0.71560%	\$ 629,531
DeSoto	0.07378%	0.04461%	0.26590%	0.38430%	\$ 338,078
Dixie	0.04205%	0.02111%	0.30930%	0.37250%	\$ 327,698
Duval	2.73906%	1.13720%	0.35900%	4.23530%	\$ 3,725,899
Escambia	0.81027%	0.39087%	0.31990%	1.52100%	\$ 1,338,062
Flagler	0.21566%	0.12701%	0.21280%	0.55550%	\$ 488,687
Franklin	0.03396%	0.01501%	0.32150%	0.37050%	\$ 325,938
Gadsden	0.23604%	0.06177%	0.22460%	0.52240%	\$ 459,568
Gilchrist	0.03344%	0.02191%	0.14920%	0.20450%	\$ 179,904
Glades	0.02286%	0.01643%	0.41210%	0.45140%	\$ 397,108
Gulf	0.03083%	0.02091%	0.27390%	0.32560%	\$ 286,438
Hamilton	0.08367%	0.01883%	0.21750%	0.32000%	\$ 281,512
Hardee	0.07548%	0.03593%	0.26760%	0.37900%	\$ 333,416
Hendry	0.12357%	0.04908%	0.49600%	0.66870%	\$ 588,272
Hernando	0.41899%	0.22561%	0.20730%	0.85190%	\$ 749,438
Highlands	0.28203%	0.12863%	0.45980%	0.87050%	\$ 765,801
Hillsborough	3.35692%	1.65685%	0.52040%	5.53420%	\$ 4,868,574
Holmes	0.05804%	0.02599%	0.20860%	0.29260%	\$ 257,408
Indian River	0.41313%	0.18119%	0.22120%	0.81550%	\$ 717,416
Jackson	0.25544%	0.06512%	0.39660%	0.71720%	\$ 630,939
Jefferson	0.06091%	0.01889%	0.25160%	0.33140%	\$ 291,541
Lafayette	0.01824%	0.01119%	0.23090%	0.26030%	\$ 228,992
Lake	0.74512%	0.39372%	0.48500%	1.62380%	\$ 1,428,497
Lee	1.59503%	0.83513%	0.42980%	2.86000%	\$ 2,516,014
Leon	0.72447%	0.36135%	0.29790%	1.38370%	\$ 1,217,275
Levy	0.12069%	0.05232%	0.48590%	0.65890%	\$ 579,651
Liberty	0.02384%	0.01101%	0.34770%	0.38250%	\$ 336,495
Madison	0.15019%	0.02518%	0.30000%	0.47540%	\$ 418,221
Manatee	0.82521%	0.43340%	0.35570%	1.61430%	\$ 1,420,140
Marion	1.03422%	0.43486%	0.68440%	2.15350%	\$ 1,894,488
Martin	0.41957%	0.19291%	0.28450%	0.89700%	\$ 789,113
Miami-Dade	5.76250%	3.35207%	0.91700%	10.03160%	\$ 8,825,049
Monroe	0.25813%	0.09549%	0.82010%	1.17370%	\$ 1,032,533
Nassau	0.21222%	0.09691%	0.27480%	0.58390%	\$ 513,671
Okaloosa	0.57772%	0.24449%	0.41760%	1.23980%	\$ 1,090,683
Okeechobee	0.16221%	0.05161%	0.37080%	0.58460%	\$ 514,287
Orange	3.53625%	1.56153%	0.41850%	5.51630%	\$ 4,852,827

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Osceola	0.95217%	0.37431%	0.62880%	1.95530%	\$ 1,720,126
Palm Beach	3.02512%	1.74673%	0.93300%	5.70490%	\$ 5,018,743
Pasco	1.13035%	0.61472%	0.32410%	2.06920%	\$ 1,820,327
Pinellas	2.03028%	1.20279%	0.18120%	3.41430%	\$ 3,003,645
Polk	1.53256%	0.79694%	0.83950%	3.16900%	\$ 2,787,849
Putnam	0.17190%	0.09425%	0.34560%	0.61180%	\$ 538,216
St. Johns	0.63307%	0.26161%	0.29250%	1.18720%	\$ 1,044,410
St. Lucie	0.70204%	0.36425%	0.25450%	1.32080%	\$ 1,161,941
Santa Rosa	0.39405%	0.20421%	0.48500%	1.08330%	\$ 953,006
Sarasota	0.83074%	0.50013%	0.24910%	1.58000%	\$ 1,389,966
Seminole	1.04480%	0.55956%	0.14620%	1.75060%	\$ 1,540,047
Sumter	0.41642%	0.13643%	0.24110%	0.79400%	\$ 698,502
Suwannee	0.14281%	0.05695%	0.28870%	0.48850%	\$ 429,746
Taylor	0.08911%	0.02988%	0.44040%	0.55940%	\$ 492,118
Union	0.03344%	0.02010%	0.10450%	0.15800%	\$ 138,997
Volusia	1.20255%	0.64770%	0.52300%	2.37320%	\$ 2,087,763
Wakulla	0.06025%	0.04007%	0.26040%	0.36070%	\$ 317,317
Walton	0.17615%	0.07500%	0.47960%	0.73070%	\$ 642,815
Washington	0.06266%	0.03218%	0.26040%	0.35520%	\$ 312,478
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 87,972,500

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.¹ Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Counties, which receives 2.9 percent of net cigarette tax collections and 2.0603 percent of sales and use tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. There are no use restrictions on these revenues other than some statutory limitations regarding funds that can be used as a pledge for indebtedness.

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. Due to ongoing disputes with the Agency for Health Care Administration (AHCA), a backlog of unpaid county billings for Medicaid residents has developed in recent years. In 2012, legislation enacted a number of changes to county contributions to Medicaid and, as it relates to this program, authorized the Department of Revenue to begin reducing the portion of the sales tax shared with counties in order to reduce and eventually eliminate the backlog of unpaid county billings over a period of several years.² In 2013, legislation enacted a new Medicaid county billing methodology.³

General Law Amendments:

Chapter 2014-38, L.O.F., (HB 5601) amends s. 212.20(6)(d), F.S., to increase the percentage of net sales tax proceeds transferred to the Revenue Sharing Trust Fund for Counties from 2.044 to 2.0603. This rate increase has the effect of holding county governments harmless from the legislation's reduction in the state's sales tax rate for charges for electrical power from 7 percent to 4.35 percent. This change to the percentage of net sales tax proceeds transferred to the Revenue Sharing Trust Fund for Counties became effective on September 1, 2014.

It is not unusual for legislation to pass that result 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.⁴ 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,

1. Chapter 72-360, L.O.F.
2. Chapter 2012-33, L.O.F.
3. Chapter 2013-48, L.O.F.
4. Section 218.23(1), F.S.

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].⁵

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 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 2015 is also noted.

2.9 percent of net cigarette tax collections ⁶ = 1.7 percent of total program funding

2.0603 percent of sales and use tax collections ⁷ = 98.3 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*.⁸ A county population factor is an eligible county’s population divided by total population of all eligible counties in the state. Inmates and residents residing in institutions operated by the federal government as well as the Florida Departments of Corrections, Children and 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.⁹ An unincorporated county population factor is an eligible county’s unincorporated population divided by total unincorporated population of all eligible counties in the state. A county sales tax collections factor is an eligible county’s sales tax collections during the preceding year divided by total sales tax collections during the preceding year of all eligible counties in the state.

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

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

Additionally, any unit of local government that is consolidated pursuant to the provisions contained in Section 6(e), Art. VIII, State Constitution (i.e., City of Jacksonville-Duval County) receives an annual distribution from the Trust Fund equal to \$6.24 multiplied by its population.¹⁰

The distribution to an eligible county is determined by the following procedure.¹¹ 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

5. Section 218.21(7), F.S.
 6. Section 210.20(2)(a), F.S.
 7. Section 212.20(6)(d)4., F.S.
 8. Section 218.245(1), F.S.
 9. Section 186.901, F.S.
 10. Section 218.23(2), F.S.
 11. Section 218.23(3), F.S.

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

Authorized Uses:

There are no use restrictions on these revenues; however, statutory provisions exist that restrict the amount of funds that can be pledged for bonded indebtedness. Counties are allowed to pledge the guaranteed entitlement proceeds.¹² 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.¹³ 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.¹⁴ Consequently, it is possible that some portion of a county's growth monies will become available as a pledge for bonded indebtedness.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
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.¹⁵ 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.

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

13. Section 218.25(2), F.S.

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

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

Current and Prior Years' Revenues:

The table included in this section lists the estimated distributions to county governments for state fiscal year ending 2015, and these figures represent a 95 percent distribution of the estimated monies. A summary of prior years' distributions is available.¹⁶

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

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2015				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Alachua	\$ 254,168	\$ 1,007,247	\$ 3,120,759	\$ 4,382,174
Baker	\$ 28,273	\$ 90,639	\$ 353,847	\$ 472,759
Bay	\$ 154,793	\$ 684,481	\$ 2,693,773	\$ 3,533,047
Bradford	\$ 28,713	\$ 129,364	\$ 320,341	\$ 478,418
Brevard	\$ 464,254	\$ 1,807,775	\$ 7,039,573	\$ 9,311,602
Broward	\$ 3,573,165	\$ 4,779,269	\$ 17,423,642	\$ 25,776,076
Calhoun	\$ 14,713	\$ 68,369	\$ 160,332	\$ 243,414
Charlotte	\$ 187,080	\$ 493,387	\$ 3,244,296	\$ 3,924,763
Citrus	\$ 90,480	\$ 499,080	\$ 2,605,065	\$ 3,194,625
Clay	\$ 102,028	\$ 599,690	\$ 3,632,876	\$ 4,334,594
Collier	\$ 491,318	\$ 594,600	\$ 7,973,606	\$ 9,059,524
Columbia	\$ 72,308	\$ 288,232	\$ 1,078,740	\$ 1,439,280
DeSoto	\$ 30,961	\$ 132,516	\$ 475,703	\$ 639,180
Dixie	\$ 15,487	\$ 54,021	\$ 232,856	\$ 302,364
Duval	\$ 1,999,042	\$ 4,106,467	\$ 19,024,329	\$ 25,129,838
Escambia	\$ 728,024	\$ 1,779,956	\$ 4,656,690	\$ 7,164,670
Flagler	\$ 23,543	\$ 78,036	\$ 1,081,476	\$ 1,183,055
Franklin	\$ 18,862	\$ 41,026	\$ 152,551	\$ 212,439
Gadsden	\$ 80,864	\$ 239,311	\$ 472,715	\$ 792,890
Gilchrist	\$ 5,883	\$ 45,494	\$ 256,022	\$ 307,399
Glades	\$ 12,360	\$ 41,438	\$ 173,465	\$ 227,263
Gulf	\$ 68,034	\$ 19,920	\$ 146,617	\$ 234,571
Hamilton	\$ 23,270	\$ 109,630	\$ 94,838	\$ 227,738
Hardee	\$ 36,082	\$ 144,439	\$ 272,982	\$ 453,503
Hendry	\$ 28,673	\$ 148,507	\$ 544,836	\$ 722,016
Hernando	\$ 79,474	\$ 409,209	\$ 3,471,069	\$ 3,959,752
Highlands	\$ 104,948	\$ 349,039	\$ 1,601,220	\$ 2,055,207
Hillsborough	\$ 1,835,627	\$ 4,916,849	\$ 22,328,606	\$ 29,081,082
Holmes	\$ 20,087	\$ 112,718	\$ 212,179	\$ 344,984
Indian River	\$ 205,850	\$ 425,545	\$ 2,374,187	\$ 3,005,582
Jackson	\$ 67,470	\$ 259,685	\$ 510,403	\$ 837,558
Jefferson	\$ 29,079	\$ 67,261	\$ 228,044	\$ 324,384
Lafayette	\$ 6,472	\$ 29,717	\$ 95,800	\$ 131,989
Lake	\$ 256,097	\$ 708,355	\$ 4,638,041	\$ 5,602,493
Lee	\$ 578,772	\$ 1,764,708	\$ 11,422,868	\$ 13,766,348
Leon	\$ 316,798	\$ 1,026,649	\$ 3,355,733	\$ 4,699,180
Levy	\$ 34,157	\$ 137,533	\$ 632,812	\$ 804,502
Liberty	\$ 8,441	\$ 28,423	\$ 95,600	\$ 132,464
Madison	\$ 34,591	\$ 95,970	\$ 208,396	\$ 338,957
Manatee	\$ 530,269	\$ 1,054,577	\$ 6,097,453	\$ 7,682,299
Marion	\$ 251,941	\$ 1,024,873	\$ 6,078,495	\$ 7,355,309
Martin	\$ 244,331	\$ 553,167	\$ 2,996,640	\$ 3,794,138
Miami-Dade	\$ 5,895,217	\$ 10,571,522	\$ 34,485,233	\$ 50,951,972
Monroe	\$ 246,464	\$ 455,801	\$ 1,475,891	\$ 2,178,156
Nassau	\$ 65,716	\$ 252,268	\$ 1,309,677	\$ 1,627,661
Okaloosa	\$ 147,680	\$ 859,331	\$ 3,156,419	\$ 4,163,430
Okeechobee	\$ 41,041	\$ 173,472	\$ 634,649	\$ 849,162
Orange	\$ 1,632,765	\$ 3,816,110	\$ 28,674,619	\$ 34,123,494
Osceola	\$ 95,114	\$ 414,462	\$ 5,625,753	\$ 6,135,329
Palm Beach	\$ 2,570,430	\$ 2,766,174	\$ 21,468,354	\$ 26,804,958

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2015				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Pasco	\$ 310,426	\$ 1,782,481	\$ 8,771,975	\$ 10,864,882
Pinellas	\$ 2,452,694	\$ 3,368,283	\$ 9,830,787	\$ 15,651,764
Polk	\$ 857,616	\$ 2,627,126	\$ 8,725,700	\$ 12,210,442
Putnam	\$ 98,535	\$ 409,282	\$ 966,527	\$ 1,474,344
St. Johns	\$ 152,548	\$ 403,262	\$ 4,337,911	\$ 4,893,721
St. Lucie	\$ 187,010	\$ 618,973	\$ 3,103,429	\$ 3,909,412
Santa Rosa	\$ 77,885	\$ 448,253	\$ 2,810,303	\$ 3,336,441
Sarasota	\$ 1,119,924	\$ 1,148,225	\$ 6,337,732	\$ 8,605,881
Seminole	\$ 339,130	\$ 1,316,016	\$ 6,707,810	\$ 8,362,956
Sumter	\$ 35,653	\$ 182,301	\$ 1,990,444	\$ 2,208,398
Suwannee	\$ 32,719	\$ 175,516	\$ 638,615	\$ 846,850
Taylor	\$ 36,940	\$ 118,139	\$ 238,386	\$ 393,465
Union	\$ 18,615	\$ 33,326	\$ 145,753	\$ 197,694
Volusia	\$ 698,366	\$ 1,525,368	\$ 5,324,228	\$ 7,547,962
Wakulla	\$ 24,054	\$ 90,110	\$ 487,965	\$ 602,129
Walton	\$ 39,806	\$ 151,427	\$ 1,520,960	\$ 1,712,193
Washington	\$ 16,827	\$ 101,973	\$ 318,243	\$ 437,043
Statewide Totals	\$ 30,329,957	\$ 64,756,373	\$ 302,666,840	\$ 397,753,170

Notes:

- 1) These estimates represent a 95 percent distribution of trust fund monies.
- 2) Duval County's total distribution includes \$5,463,401 pursuant to s. 218.23(2), F.S., (Calculation = \$6.24 times the 2013 adjusted countywide population of 875,545).
- 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in state fiscal year 2015 has been estimated to be as follows: state sales tax, \$411.3 million or 98.3%; cigarette tax, \$7.1 million or 1.7%.

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 2014 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 5th 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.

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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 2014 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

The policyholder 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.² The Trust Fund is administered by the Division of Emergency Management within the Executive Office of the Governor.³

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.⁴ If adequate funding is available, every county receives funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.⁵

Distribution of Proceeds:

The Division allocates funds appropriated from the Trust Fund.

1. Section 252.34(5), F.S.

2. Sections 252.372, F.S.

3. Sections 252.371, F.S.

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

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

Authorized Uses:

Proceeds 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.⁶

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.⁷

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. Additionally, effective January 1, 2015, the fee will be 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 will be 40 cents, but it may be adjusted subsequently 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:

Chapter 2014-196, L.O.F., (CS/CS/HB 175) amends ss. 365.172 and 365.173, F.S., to make a number of changes to the Emergency Communications Number E911 Act. The legislation provides a mechanism for the collection of the E911 fee on prepaid wireless service by retailers at the point of sale and establishes new category in the E911 Trust Fund for revenues derived from the fee. Effective January 1, 2015, the E911 fee is reduced from \$0.50 to \$0.40 per month per service identifier and applied to each retail transaction for prepaid wireless service. The existing E911 fee cap of \$0.50 is retained; however, the E911 Board, no sooner than June 1, 2015, may adjust the rate under this cap by a two-thirds vote of the entire membership of the Board. The legislation also modifies the percentages of funds to be distributed to county governments, such that counties receive 76 percent of monies in the wireless category, 96 percent of monies in the non-wireless category, and 61 percent of monies in the new prepaid wireless category. The percentage of funds available for distribution to wireless providers is reduced from 30 to 20 percent. The legislation provides that 35 percent of the monies in the new prepaid wireless category are retained by the E911 Board to provide grants to counties for the purposes of upgrading and replacing E911 systems, developing and maintaining statewide 911 routing and mapping systems, and developing and maintaining next-generation 911 services and equipment. Except as noted, these changes became effective on July 1, 2014.

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.

Effective March 1, 2015, 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 15th 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 25th 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.¹

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.²

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.³

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.

1. Section 365.173(1), F.S.
2. Section 365.172(5), F.S.
3. Section 365.173(2), F.S.

Authorized Uses:

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

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 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 31st 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 31st 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.

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

- 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 31st 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.⁵ 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.⁶

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 2014 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.¹

The portion of the state's fuel sales tax imposed by s. 206.41(1)(g), F.S., (i.e., the "fuel sales tax") which results from the collection of such tax paid by a school district or a private contractor operating school buses for a school district or by a nonpublic school on motor fuel or diesel fuel for use in a motor vehicle operated by such district, private contractor, or nonpublic school 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.²

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

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

Administrative Procedures:

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

Distribution of Proceeds:

The DOR pays claims on a quarterly basis.

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

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

3. Section 206.625, F.S.

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

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

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.⁶ 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.⁷ 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.⁸ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

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

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

Indian Gaming Revenues

Section 285.710, Florida Statutes

Summary:

On April 7, 2010, Florida's Governor and the Seminole Tribe of Florida [hereinafter Tribe] executed a gaming compact, which was subsequently ratified by the Legislature and later approved by the U.S. Secretary of the Interior.¹ The compact allows for select gaming activity in tribal facilities and requires the Tribe to make payments to the State for the privilege of conducting gaming activity in seven facilities located in Broward, Collier, Glades, Hendry, and Hillsborough counties.² 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.

General Law Amendments:

There were no general law amendments resulting from the 2014 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.

Administrative Procedures:

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

Distribution of Proceeds:

The monies paid by the Tribe to the State are deposited into the General Revenue Fund, and three percent of those monies are designated as the local government share.⁴ The calculations necessary to determine the local government distributions are made by the Division 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 in 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.
2. From the Seminole Indian Casino in Hollywood, Broward County receives 25 percent, the City of Hollywood receives 55 percent, the Town of Davie receives 10 percent, and the City of Dania Beach receives 10 percent.
3. From the Seminole Hard Rock Hotel & Casino in Hollywood, Broward County receives 25 percent, the City of Hollywood receives 55 percent, the Town of Davie receives 10 percent, and the City of Dania Beach receives 10 percent.
4. From the Seminole Indian Casino in Immokalee, Collier County receives 100 percent.
5. From the Seminole Indian Casino in Brighton, Glades County receives 100 percent.
6. From the Seminole Indian Casino in Big Cypress, Hendry County receives 100 percent.

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

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

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

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

7. From the Seminole Hard Rock Hotel & Casino in Tampa, Hillsborough County receives 100 percent.⁵

Authorized Uses:

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

Attorney General Opinions:

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

Prior Years' Revenues:

A summary of prior years' distributions is available.⁶

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

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

Insurance License Tax

Sections 624.501-.508, Florida Statutes

Summary:

County governments receive proceeds from an annual license tax on the original appointment and renewal of insurance representatives and agents selling various types of insurance products.¹ The county tax portion is either \$6 or \$12 per original appointment or renewal. The county tax 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.² 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.³ Municipal governments may also impose a tax on insurance agents not to exceed 50 percent of the applicable state tax.⁴ This tax may apply only to those agents having business offices within the municipal jurisdiction. If no such office is required, the tax may be 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 2014 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.⁵ 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.⁶

Distribution of Proceeds:

The Chief Financial Officer (CFO) annually, as of January 1st 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.⁷

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1. Section 624.501, F.S.
 2. Section 624.505(1), F.S.
 3. Section 624.505(2), F.S.
 4. Section 624.507, F.S.
 5. Section 624.506(1), F.S.
 6. Section 624.506(2), F.S.
 7. Section 624.506(3), F.S.

Authorized Uses:

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

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
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.⁸ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

A summary of prior years' distributions is available.⁹

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

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

Intergovernmental Radio Communication Program

Section 318.21(9), Florida Statutes

Summary:

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 2014 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.¹ 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.

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

Prior Years' Revenues:

A summary of prior years' revenues reported by local governments is available.²

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.¹ It distributes a portion of state sales tax revenue via three separate distributions to eligible county or municipal governments. Additionally, the program distributes a portion of communications services tax revenue to eligible local governments. Allocation formulas serve as the basis for these separate distributions. The program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs.

The program includes three distributions of state sales tax revenues collected pursuant to ch. 212, F.S. The *ordinary* distribution to eligible county and municipal governments is possible due to the transfer of 8.8854 percent of net sales tax proceeds to the Local Government Half-cent Sales Tax Clearing Trust Fund [hereinafter Trust Fund].² The *emergency* and *supplemental* distributions are possible due to the transfer of 0.0956 percent of net sales tax proceeds to the Trust Fund.³ The emergency and supplemental distributions are available to select counties that meet certain fiscal-related eligibility requirements or have an inmate population of greater than seven percent of the total county population, respectively.

As of July 1, 2006, the program includes a separate distribution from the Trust Fund to select counties that meet statutory criteria to qualify as a *fiscally constrained county*.⁴ A fiscally constrained county is one that is entirely within a rural area of 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. Due to ongoing disputes with the Agency for Health Care Administration (AHCA), a backlog of unpaid county billings for Medicaid residents has developed in recent years. In 2012, legislation enacted a number of changes to county contributions to Medicaid and, as it relates to this program, authorized the Department of Revenue to begin reducing the portion of the sales tax shared with counties to pay for future county billings, and the amount of each county's future reduction was to be equal to the monthly Medicaid amount billed by AHCA.⁵ In 2013, legislation enacted a new Medicaid county billing methodology.⁶

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

2. Section 212.20(6)(d)2., F.S.

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

4. Section 218.67, F.S.

5. Chapter 2012-33, L.O.F.

6. Chapter 2013-48, L.O.F.

General Law Amendments:

Chapter 2014-38, L.O.F., (HB 5601) amends s. 212.20(6)(d), F.S., to increase the percentages of net sales tax proceeds transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund. The percentages of net sales tax proceeds transferred to the trust fund increase from 8.814 to 8.8854 in order to make the ordinary distributions and from 0.095 to 0.0956 in order to make the emergency and supplemental distributions. These rate increases have the effect of holding county and municipal governments harmless from the legislation's reduction in the state's sales tax rate for charges for electrical power from 7 percent to 4.35 percent. These changes to the percentages of net sales tax proceeds transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund became effective on September 1, 2014.

Chapter 2014-167, L.O.F., (CS/HB 7095) amends s. 218.64, F.S., to allow counties and municipalities to expend portions of the Local Government Half-cent Sales Tax for reimbursing the state as required by the Sports Development Program, which is created by this legislation. In addition, the legislation increases from \$2 million to \$3 million the amount of Local Government Half-cent Sales Tax proceeds that may be allocated by counties to fund certified applicants under the new or retained professional sports franchise program, the motorsport entertainment complex program, the spring training baseball franchise program, or the state for any reimbursement required by the Sports Development Program. These changes became effective on July 1, 2014.

It is not unusual for legislation to pass that result 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:

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.⁷ 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. 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).⁸

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.⁹ 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.

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

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

9. Section 218.65, F.S.

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.

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.¹⁰ 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.¹¹ 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.¹²

10. Section 218.61, F.S.

11. Section 218.62, F.S.

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

STEP #1. The 2014-15 state fiscal year per capita limitation of \$53.49 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.

Calculation of the Supplemental Distribution to Eligible County Governments:

The monthly supplemental distribution to each eligible county is made as follows.¹³

STEP #1. The 2014-15 state fiscal year per capita limitation of \$53.49 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 1st 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.¹⁴

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.

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

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

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.¹⁵ Beginning on July 1st 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 1st 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.

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.¹⁶ Beginning on July 1st of the year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county receives two-thirds of the amount received in the prior year. Beginning on July 1st of the second year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county 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.¹⁷

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.¹⁸

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.

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

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

17. Section 218.66, F.S.

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

2013 Adjusted Population Figures Used for State Revenue-Sharing Purposes:

Total county population: 246,733
Total unincorporated population: 98,835
Total incorporated population: 147,898

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

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

$$\frac{98,835 + (2/3 \times 147,898)}{246,733 + (2/3 \times 147,898)} = 0.57172187$$

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated FY 2015 ordinary distribution amount by the county government's distribution factor.

$$\$19,188,701 \times 0.57172187 = \$10,970,600$$

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

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

$$A = \frac{(2/3 \times 147,898)}{[246,733 + (2/3 \times 147,898)]} = 0.28551876$$

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

$$B = \frac{98,835}{[246,733 + (2/3 \times 147,898)]} = 0.28620312$$

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.

$$\text{Proportion} = [A / (A + B)] = [0.28551876 / (0.28551876 + 0.28620312)] = 0.49940149$$

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.

$$\$10,970,600 \times 0.49940149 = \$5,478,734$$

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.

$$\text{Proportion} = [B / (A + B)] = [0.28620312 / (0.28551876 + 0.28620312)] = 0.50059851$$

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.

$$\$10,970,600 \times 0.50059851 = \$5,491,866$$

Municipalities are directed to expend their portions only for municipal-wide programs, for reimbursing the state as required pursuant to s. 288.11625, F.S., 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.¹⁹

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.
3. Reimbursing the state as required under s. 288.11625, F.S.

A county or municipality may pledge the proceeds for the payment of principal and interest on any capital project.²⁰ 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.²¹

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

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

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

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

The full texts of these opinions are available via a searchable on-line database.²² 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 2015 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Summaries of prior years' distributions are also available.²³

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

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

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
ALACHUA BOCC	\$ 10,970,600	\$ -	\$ -	\$ -	\$ 10,970,600
Alachua	\$ 516,764	\$ -	\$ -	\$ -	\$ 516,764
Archer	\$ 62,401	\$ -	\$ -	\$ -	\$ 62,401
Gainesville	\$ 6,866,236	\$ -	\$ -	\$ -	\$ 6,866,236
Hawthorne	\$ 77,181	\$ -	\$ -	\$ -	\$ 77,181
High Springs	\$ 302,279	\$ -	\$ -	\$ -	\$ 302,279
La Crosse	\$ 20,004	\$ -	\$ -	\$ -	\$ 20,004
Micanopy	\$ 33,340	\$ -	\$ -	\$ -	\$ 33,340
Newberry	\$ 286,054	\$ -	\$ -	\$ -	\$ 286,054
Waldo	\$ 53,843	\$ -	\$ -	\$ -	\$ 53,843
Countywide Total	\$ 19,188,701	\$ -	\$ -	\$ -	\$ 19,188,701
BAKER BOCC	\$ 733,785	\$ 890,594	\$ 22,254	\$ 514,132	\$ 2,160,765
Glen St. Mary	\$ 13,986	\$ -	\$ -	\$ -	\$ 13,986
Macclenny	\$ 206,956	\$ -	\$ -	\$ -	\$ 206,956
Countywide Total	\$ 954,727	\$ 890,594	\$ 22,254	\$ 514,132	\$ 2,381,707
BAY BOCC	\$ 11,849,632	\$ -	\$ -	\$ -	\$ 11,849,632
Callaway	\$ 1,239,995	\$ -	\$ -	\$ -	\$ 1,239,995
Lynn Haven	\$ 1,636,167	\$ -	\$ -	\$ -	\$ 1,636,167
Mexico Beach	\$ 96,036	\$ -	\$ -	\$ -	\$ 96,036
Panama City	\$ 3,081,300	\$ -	\$ -	\$ -	\$ 3,081,300
Panama City Beach	\$ 1,046,365	\$ -	\$ -	\$ -	\$ 1,046,365
Parker	\$ 374,196	\$ -	\$ -	\$ -	\$ 374,196
Springfield	\$ 766,302	\$ -	\$ -	\$ -	\$ 766,302
Countywide Total	\$ 20,089,994	\$ -	\$ -	\$ -	\$ 20,089,994
BRADFORD BOCC	\$ 964,029	\$ 669,637	\$ 31,314	\$ 596,465	\$ 2,261,444
Brooker	\$ 13,956	\$ -	\$ -	\$ -	\$ 13,956
Hampton	\$ 21,593	\$ -	\$ -	\$ -	\$ 21,593
Lawtey	\$ 32,258	\$ -	\$ -	\$ -	\$ 32,258
Starke	\$ 242,700	\$ -	\$ -	\$ -	\$ 242,700
Countywide Total	\$ 1,274,536	\$ 669,637	\$ 31,314	\$ 596,465	\$ 2,571,951
BREVARD BOCC	\$ 22,420,029	\$ -	\$ -	\$ -	\$ 22,420,029
Cape Canaveral	\$ 516,045	\$ -	\$ -	\$ -	\$ 516,045
Cocoa	\$ 901,308	\$ -	\$ -	\$ -	\$ 901,308
Cocoa Beach	\$ 579,446	\$ -	\$ -	\$ -	\$ 579,446
Grant-Valkaria	\$ 201,468	\$ -	\$ -	\$ -	\$ 201,468
Indialantic	\$ 143,647	\$ -	\$ -	\$ -	\$ 143,647
Indian Harbour Beach	\$ 434,352	\$ -	\$ -	\$ -	\$ 434,352
Malabar	\$ 142,924	\$ -	\$ -	\$ -	\$ 142,924
Melbourne	\$ 3,999,074	\$ -	\$ -	\$ -	\$ 3,999,074
Melbourne Beach	\$ 160,957	\$ -	\$ -	\$ -	\$ 160,957
Melbourne Village	\$ 34,207	\$ -	\$ -	\$ -	\$ 34,207
Palm Bay	\$ 5,409,658	\$ -	\$ -	\$ -	\$ 5,409,658
Palm Shores	\$ 46,298	\$ -	\$ -	\$ -	\$ 46,298
Rockledge	\$ 1,306,466	\$ -	\$ -	\$ -	\$ 1,306,466
Satellite Beach	\$ 533,355	\$ -	\$ -	\$ -	\$ 533,355
Titusville	\$ 2,257,327	\$ -	\$ -	\$ -	\$ 2,257,327
West Melbourne	\$ 1,005,737	\$ -	\$ -	\$ -	\$ 1,005,737
Countywide Total	\$ 40,092,297	\$ -	\$ -	\$ -	\$ 40,092,297
BROWARD BOCC	\$ 76,670,077	\$ -	\$ -	\$ -	\$ 76,670,077
Coconut Creek	\$ 3,453,430	\$ -	\$ -	\$ -	\$ 3,453,430
Cooper City	\$ 2,063,146	\$ -	\$ -	\$ -	\$ 2,063,146
Coral Springs	\$ 7,897,500	\$ -	\$ -	\$ -	\$ 7,897,500

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Dania Beach	\$ 1,941,274	\$ -	\$ -	\$ -	\$ 1,941,274
Davie	\$ 6,009,648	\$ -	\$ -	\$ -	\$ 6,009,648
Deerfield Beach	\$ 4,869,720	\$ -	\$ -	\$ -	\$ 4,869,720
Fort Lauderdale	\$ 10,904,090	\$ -	\$ -	\$ -	\$ 10,904,090
Hallandale Beach	\$ 2,465,103	\$ -	\$ -	\$ -	\$ 2,465,103
Hillsboro Beach	\$ 121,037	\$ -	\$ -	\$ -	\$ 121,037
Hollywood	\$ 9,242,131	\$ -	\$ -	\$ -	\$ 9,242,131
Lauderdale-By-The-Sea	\$ 393,931	\$ -	\$ -	\$ -	\$ 393,931
Lauderdale Lakes	\$ 2,139,621	\$ -	\$ -	\$ -	\$ 2,139,621
Lauderhill	\$ 4,299,018	\$ -	\$ -	\$ -	\$ 4,299,018
Lazy Lake	\$ 1,605	\$ -	\$ -	\$ -	\$ 1,605
Lighthouse Point	\$ 667,853	\$ -	\$ -	\$ -	\$ 667,853
Margate	\$ 3,547,306	\$ -	\$ -	\$ -	\$ 3,547,306
Miramar	\$ 8,130,263	\$ -	\$ -	\$ -	\$ 8,130,263
North Lauderdale	\$ 2,716,872	\$ -	\$ -	\$ -	\$ 2,716,872
Oakland Park	\$ 2,716,166	\$ -	\$ -	\$ -	\$ 2,716,166
Parkland	\$ 1,642,246	\$ -	\$ -	\$ -	\$ 1,642,246
Pembroke Park	\$ 398,169	\$ -	\$ -	\$ -	\$ 398,169
Pembroke Pines	\$ 9,956,600	\$ -	\$ -	\$ -	\$ 9,956,600
Plantation	\$ 5,489,736	\$ -	\$ -	\$ -	\$ 5,489,736
Pompano Beach	\$ 6,618,428	\$ -	\$ -	\$ -	\$ 6,618,428
Sea Ranch Lakes	\$ 43,214	\$ -	\$ -	\$ -	\$ 43,214
Southwest Ranches	\$ 474,900	\$ -	\$ -	\$ -	\$ 474,900
Sunrise	\$ 5,566,083	\$ -	\$ -	\$ -	\$ 5,566,083
Tamarac	\$ 3,923,900	\$ -	\$ -	\$ -	\$ 3,923,900
West Park	\$ 917,310	\$ -	\$ -	\$ -	\$ 917,310
Weston	\$ 4,217,150	\$ -	\$ -	\$ -	\$ 4,217,150
Wilton Manors	\$ 769,819	\$ -	\$ -	\$ -	\$ 769,819
Countywide Total	\$ 190,267,347	\$ -	\$ -	\$ -	\$ 190,267,347
CALHOUN BOCC	\$ 287,749	\$ 541,894	\$ 18,314	\$ 626,888	\$ 1,474,845
Altha	\$ 13,630	\$ -	\$ -	\$ -	\$ 13,630
Blountstown	\$ 60,490	\$ -	\$ -	\$ -	\$ 60,490
Countywide Total	\$ 361,869	\$ 541,894	\$ 18,314	\$ 626,888	\$ 1,548,965
CHARLOTTE BOCC	\$ 11,614,574	\$ -	\$ -	\$ -	\$ 11,614,574
Punta Gorda	\$ 1,291,250	\$ -	\$ -	\$ -	\$ 1,291,250
Countywide Total	\$ 12,905,824	\$ -	\$ -	\$ -	\$ 12,905,824
CITRUS BOCC	\$ 6,852,828	\$ -	\$ -	\$ -	\$ 6,852,828
Crystal River	\$ 152,898	\$ -	\$ -	\$ -	\$ 152,898
Inverness	\$ 359,530	\$ -	\$ -	\$ -	\$ 359,530
Countywide Total	\$ 7,365,255	\$ -	\$ -	\$ -	\$ 7,365,255
CLAY BOCC	\$ 9,231,954	\$ -	\$ -	\$ -	\$ 9,231,954
Green Cove Springs	\$ 343,562	\$ -	\$ -	\$ -	\$ 343,562
Keystone Heights	\$ 65,948	\$ -	\$ -	\$ -	\$ 65,948
Orange Park	\$ 415,581	\$ -	\$ -	\$ -	\$ 415,581
Penney Farms	\$ 36,577	\$ -	\$ -	\$ -	\$ 36,577
Countywide Total	\$ 10,093,623	\$ -	\$ -	\$ -	\$ 10,093,623
COLLIER BOCC	\$ 37,233,271	\$ -	\$ -	\$ -	\$ 37,233,271
Everglades	\$ 47,377	\$ -	\$ -	\$ -	\$ 47,377
Marco Island	\$ 1,917,802	\$ -	\$ -	\$ -	\$ 1,917,802
Naples	\$ 2,269,832	\$ -	\$ -	\$ -	\$ 2,269,832
Countywide Total	\$ 41,468,282	\$ -	\$ -	\$ -	\$ 41,468,282
COLUMBIA BOCC	\$ 3,962,910	\$ -	\$ -	\$ 547,580	\$ 4,510,490

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Fort White	\$ 37,209	\$ -	\$ -	\$ -	\$ 37,209
Lake City	\$ 772,919	\$ -	\$ -	\$ -	\$ 772,919
Countywide Total	\$ 4,773,038	\$ -	\$ -	\$ 547,580	\$ 5,320,618
DESOTO BOCC	\$ 999,406	\$ 1,106,639	\$ -	\$ 567,186	\$ 2,673,231
Arcadia	\$ 251,909	\$ -	\$ -	\$ -	\$ 251,909
Countywide Total	\$ 1,251,315	\$ 1,106,639	\$ -	\$ 567,186	\$ 2,925,140
DIXIE BOCC	\$ 382,025	\$ 611,687	\$ 13,865	\$ 631,095	\$ 1,638,673
Cross City	\$ 45,584	\$ -	\$ -	\$ -	\$ 45,584
Horseshoe Beach	\$ 4,391	\$ -	\$ -	\$ -	\$ 4,391
Countywide Total	\$ 432,000	\$ 611,687	\$ 13,865	\$ 631,095	\$ 1,688,648
JACKSONVILLE-DUVAL	\$ 84,907,282	\$ -	\$ -	\$ -	\$ 84,907,282
Atlantic Beach	\$ 1,267,027	\$ -	\$ -	\$ -	\$ 1,267,027
Baldwin	\$ 138,918	\$ -	\$ -	\$ -	\$ 138,918
Jacksonville Beach	\$ 2,140,763	\$ -	\$ -	\$ -	\$ 2,140,763
Neptune Beach	\$ 700,902	\$ -	\$ -	\$ -	\$ 700,902
Countywide Total	\$ 89,154,892	\$ -	\$ -	\$ -	\$ 89,154,892
ESCAMBIA BOCC	\$ 22,390,903	\$ -	\$ -	\$ -	\$ 22,390,903
Century	\$ 132,041	\$ -	\$ -	\$ -	\$ 132,041
Pensacola	\$ 4,169,605	\$ -	\$ -	\$ -	\$ 4,169,605
Countywide Total	\$ 26,692,549	\$ -	\$ -	\$ -	\$ 26,692,549
FLAGLER BOCC	\$ 2,195,839	\$ -	\$ -	\$ -	\$ 2,195,839
Beverly Beach	\$ 10,560	\$ -	\$ -	\$ -	\$ 10,560
Bunnell	\$ 84,826	\$ -	\$ -	\$ -	\$ 84,826
Flagler Beach (part)	\$ 140,273	\$ -	\$ -	\$ -	\$ 140,273
Marineland (part)	\$ 95	\$ -	\$ -	\$ -	\$ 95
Palm Coast	\$ 2,429,332	\$ -	\$ -	\$ -	\$ 2,429,332
Countywide Total	\$ 4,860,924	\$ -	\$ -	\$ -	\$ 4,860,924
FRANKLIN BOCC	\$ 600,912	\$ -	\$ 18,466	\$ 272,233	\$ 891,611
Apalachicola	\$ 156,935	\$ -	\$ -	\$ -	\$ 156,935
Carrabelle	\$ 95,356	\$ -	\$ -	\$ -	\$ 95,356
Countywide Total	\$ 853,203	\$ -	\$ 18,466	\$ 272,233	\$ 1,143,902
GADSDEN BOCC	\$ 1,183,994	\$ 1,703,902	\$ -	\$ 585,084	\$ 3,472,980
Chattahoochee	\$ 66,505	\$ -	\$ -	\$ -	\$ 66,505
Greensboro	\$ 18,682	\$ -	\$ -	\$ -	\$ 18,682
Gretna	\$ 43,863	\$ -	\$ -	\$ -	\$ 43,863
Havana	\$ 52,358	\$ -	\$ -	\$ -	\$ 52,358
Midway	\$ 99,788	\$ -	\$ -	\$ -	\$ 99,788
Quincy	\$ 227,690	\$ -	\$ -	\$ -	\$ 227,690
Countywide Total	\$ 1,692,879	\$ 1,703,902	\$ -	\$ 585,084	\$ 3,981,865
GILCHRIST BOCC	\$ 298,719	\$ 747,171	\$ -	\$ 558,288	\$ 1,604,178
Bell	\$ 8,482	\$ -	\$ -	\$ -	\$ 8,482
Fanning Springs (part)	\$ 5,365	\$ -	\$ -	\$ -	\$ 5,365
Trenton	\$ 38,760	\$ -	\$ -	\$ -	\$ 38,760
Countywide Total	\$ 351,326	\$ 747,171	\$ -	\$ 558,288	\$ 1,656,785
GLADES BOCC	\$ 226,091	\$ 540,271	\$ 10,499	\$ 594,774	\$ 1,371,635
Moore Haven	\$ 34,368	\$ -	\$ -	\$ -	\$ 34,368
Countywide Total	\$ 260,459	\$ 540,271	\$ 10,499	\$ 594,774	\$ 1,406,003
GULF BOCC	\$ 484,075	\$ 361,804	\$ 36,347	\$ 276,033	\$ 1,158,259
Port St. Joe	\$ 154,660	\$ -	\$ -	\$ -	\$ 154,660
Wewahitchka	\$ 88,390	\$ -	\$ -	\$ -	\$ 88,390
Countywide Total	\$ 727,125	\$ 361,804	\$ 36,347	\$ 276,033	\$ 1,401,309
HAMILTON BOCC	\$ 293,081	\$ 447,494	\$ 26,540	\$ 420,730	\$ 1,187,846

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Jasper	\$ 44,164	\$ -	\$ -	\$ -	\$ 44,164
Jennings	\$ 23,956	\$ -	\$ -	\$ -	\$ 23,956
White Springs	\$ 20,637	\$ -	\$ -	\$ -	\$ 20,637
Countywide Total	\$ 381,838	\$ 447,494	\$ 26,540	\$ 420,730	\$ 1,276,603
HARDEE BOCC	\$ 665,163	\$ 1,021,978	\$ -	\$ 359,893	\$ 2,047,034
Bowling Green	\$ 85,836	\$ -	\$ -	\$ -	\$ 85,836
Wauchula	\$ 148,109	\$ -	\$ -	\$ -	\$ 148,109
Zolfo Springs	\$ 53,681	\$ -	\$ -	\$ -	\$ 53,681
Countywide Total	\$ 952,789	\$ 1,021,978	\$ -	\$ 359,893	\$ 2,334,660
HENDRY BOCC	\$ 1,297,399	\$ 1,206,778	\$ -	\$ 535,207	\$ 3,039,384
Clewiston	\$ 278,041	\$ -	\$ -	\$ -	\$ 278,041
LaBelle	\$ 179,034	\$ -	\$ -	\$ -	\$ 179,034
Countywide Total	\$ 1,754,474	\$ 1,206,778	\$ -	\$ 535,207	\$ 3,496,459
HERNANDO BOCC	\$ 8,196,403	\$ -	\$ -	\$ -	\$ 8,196,403
Brooksville	\$ 366,909	\$ -	\$ -	\$ -	\$ 366,909
Weeki Wachee	\$ 240	\$ -	\$ -	\$ -	\$ 240
Countywide Total	\$ 8,563,552	\$ -	\$ -	\$ -	\$ 8,563,552
HIGHLANDS BOCC	\$ 4,170,571	\$ -	\$ -	\$ 509,084	\$ 4,679,655
Avon Park	\$ 462,846	\$ -	\$ -	\$ -	\$ 462,846
Lake Placid	\$ 105,684	\$ -	\$ -	\$ -	\$ 105,684
Sebring	\$ 481,920	\$ -	\$ -	\$ -	\$ 481,920
Countywide Total	\$ 5,221,021	\$ -	\$ -	\$ 509,084	\$ 5,730,104
HILLSBOROUGH BOCC	\$ 93,399,199	\$ -	\$ -	\$ -	\$ 93,399,199
Plant City	\$ 2,892,999	\$ -	\$ -	\$ -	\$ 2,892,999
Tampa	\$ 28,348,900	\$ -	\$ -	\$ -	\$ 28,348,900
Temple Terrace	\$ 2,073,263	\$ -	\$ -	\$ -	\$ 2,073,263
Countywide Total	\$ 126,714,361	\$ -	\$ -	\$ -	\$ 126,714,361
HOLMES BOCC	\$ 341,080	\$ 837,323	\$ 16,766	\$ 721,994	\$ 1,917,164
Bonifay	\$ 53,745	\$ -	\$ -	\$ -	\$ 53,745
Esto	\$ 7,259	\$ -	\$ -	\$ -	\$ 7,259
Noma	\$ 3,689	\$ -	\$ -	\$ -	\$ 3,689
Ponce de Leon	\$ 11,267	\$ -	\$ -	\$ -	\$ 11,267
Westville	\$ 5,983	\$ -	\$ -	\$ -	\$ 5,983
Countywide Total	\$ 423,023	\$ 837,323	\$ 16,766	\$ 721,994	\$ 1,999,107
INDIAN RIVER BOCC	\$ 8,336,518	\$ -	\$ -	\$ -	\$ 8,336,518
Fellsmere	\$ 349,423	\$ -	\$ -	\$ -	\$ 349,423
Indian River Shores	\$ 265,214	\$ -	\$ -	\$ -	\$ 265,214
Orchid	\$ 28,002	\$ -	\$ -	\$ -	\$ 28,002
Sebastian	\$ 1,500,815	\$ -	\$ -	\$ -	\$ 1,500,815
Vero Beach	\$ 1,034,941	\$ -	\$ -	\$ -	\$ 1,034,941
Countywide Total	\$ 11,514,913	\$ -	\$ -	\$ -	\$ 11,514,913
JACKSON BOCC	\$ 1,816,479	\$ 1,008,562	\$ 83,680	\$ 518,340	\$ 3,427,061
Alford	\$ 24,115	\$ -	\$ -	\$ -	\$ 24,115
Bascom	\$ 6,041	\$ -	\$ -	\$ -	\$ 6,041
Campbellton	\$ 11,019	\$ -	\$ -	\$ -	\$ 11,019
Cottdale	\$ 44,026	\$ -	\$ -	\$ -	\$ 44,026
Graceville	\$ 107,382	\$ -	\$ -	\$ -	\$ 107,382
Grand Ridge	\$ 45,427	\$ -	\$ -	\$ -	\$ 45,427
Greenwood	\$ 32,911	\$ -	\$ -	\$ -	\$ 32,911
Jacob City	\$ 12,323	\$ -	\$ -	\$ -	\$ 12,323
Malone	\$ 31,219	\$ -	\$ -	\$ -	\$ 31,219
Marianna	\$ 295,277	\$ -	\$ -	\$ -	\$ 295,277

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Sneads	\$ 93,078	\$ -	\$ -	\$ -	\$ 93,078
Countywide Total	\$ 2,519,297	\$ 1,008,562	\$ 83,680	\$ 518,340	\$ 4,129,879
JEFFERSON BOCC	\$ 1,039,287	\$ -	\$ 12,112	\$ 560,051	\$ 1,611,450
Monticello	\$ 203,369	\$ -	\$ -	\$ -	\$ 203,369
Countywide Total	\$ 1,242,656	\$ -	\$ 12,112	\$ 560,051	\$ 1,814,819
LAFAYETTE BOCC	\$ 124,232	\$ 321,067	\$ 18,433	\$ 589,022	\$ 1,052,755
Mayo	\$ 23,207	\$ -	\$ -	\$ -	\$ 23,207
Countywide Total	\$ 147,439	\$ 321,067	\$ 18,433	\$ 589,022	\$ 1,075,962
LAKE BOCC	\$ 13,597,238	\$ -	\$ -	\$ -	\$ 13,597,238
Astatula	\$ 96,314	\$ -	\$ -	\$ -	\$ 96,314
Clermont	\$ 1,622,305	\$ -	\$ -	\$ -	\$ 1,622,305
Eustis	\$ 1,011,436	\$ -	\$ -	\$ -	\$ 1,011,436
Fruitland Park	\$ 224,644	\$ -	\$ -	\$ -	\$ 224,644
Groveland	\$ 511,869	\$ -	\$ -	\$ -	\$ 511,869
Howey-in-the-Hills	\$ 58,175	\$ -	\$ -	\$ -	\$ 58,175
Lady Lake	\$ 749,190	\$ -	\$ -	\$ -	\$ 749,190
Leesburg	\$ 1,115,217	\$ -	\$ -	\$ -	\$ 1,115,217
Mascotte	\$ 277,072	\$ -	\$ -	\$ -	\$ 277,072
Minneola	\$ 523,364	\$ -	\$ -	\$ -	\$ 523,364
Montverde	\$ 77,943	\$ -	\$ -	\$ -	\$ 77,943
Mount Dora	\$ 691,337	\$ -	\$ -	\$ -	\$ 691,337
Tavares	\$ 766,057	\$ -	\$ -	\$ -	\$ 766,057
Umatilla	\$ 190,695	\$ -	\$ -	\$ -	\$ 190,695
Countywide Total	\$ 21,512,856	\$ -	\$ -	\$ -	\$ 21,512,856
LEE BOCC	\$ 43,611,895	\$ -	\$ -	\$ -	\$ 43,611,895
Bonita Springs	\$ 3,600,755	\$ -	\$ -	\$ -	\$ 3,600,755
Cape Coral	\$ 12,822,280	\$ -	\$ -	\$ -	\$ 12,822,280
Fort Myers	\$ 5,337,315	\$ -	\$ -	\$ -	\$ 5,337,315
Fort Myers Beach	\$ 503,451	\$ -	\$ -	\$ -	\$ 503,451
Sanibel	\$ 517,305	\$ -	\$ -	\$ -	\$ 517,305
Countywide Total	\$ 66,393,002	\$ -	\$ -	\$ -	\$ 66,393,002
LEON BOCC	\$ 11,773,969	\$ -	\$ -	\$ -	\$ 11,773,969
Tallahassee	\$ 9,929,038	\$ -	\$ -	\$ -	\$ 9,929,038
Countywide Total	\$ 21,703,007	\$ -	\$ -	\$ -	\$ 21,703,007
LEVY BOCC	\$ 1,327,219	\$ 1,282,165	\$ -	\$ 560,863	\$ 3,170,247
Bronson	\$ 39,046	\$ -	\$ -	\$ -	\$ 39,046
Cedar Key	\$ 25,211	\$ -	\$ -	\$ -	\$ 25,211
Chiefland	\$ 80,588	\$ -	\$ -	\$ -	\$ 80,588
Fanning Springs (part)	\$ 16,153	\$ -	\$ -	\$ -	\$ 16,153
Inglis	\$ 46,855	\$ -	\$ -	\$ -	\$ 46,855
Otter Creek	\$ 4,778	\$ -	\$ -	\$ -	\$ 4,778
Williston	\$ 99,594	\$ -	\$ -	\$ -	\$ 99,594
Yankeetown	\$ 17,651	\$ -	\$ -	\$ -	\$ 17,651
Countywide Total	\$ 1,657,095	\$ 1,282,165	\$ -	\$ 560,863	\$ 3,500,123
LIBERTY BOCC	\$ 140,331	\$ 292,495	\$ 19,029	\$ 631,095	\$ 1,082,949
Bristol	\$ 20,780	\$ -	\$ -	\$ -	\$ 20,780
Countywide Total	\$ 161,111	\$ 292,495	\$ 19,029	\$ 631,095	\$ 1,103,730
MADISON BOCC	\$ 466,730	\$ 692,447	\$ 17,914	\$ 631,095	\$ 1,808,186
Greenville	\$ 23,018	\$ -	\$ -	\$ -	\$ 23,018
Lee	\$ 9,464	\$ -	\$ -	\$ -	\$ 9,464
Madison	\$ 89,068	\$ -	\$ -	\$ -	\$ 89,068
Countywide Total	\$ 588,280	\$ 692,447	\$ 17,914	\$ 631,095	\$ 1,929,736

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
MANATEE BOCC	\$ 22,590,736	\$ -	\$ -	\$ -	\$ 22,590,736
Anna Maria	\$ 111,183	\$ -	\$ -	\$ -	\$ 111,183
Bradenton	\$ 3,680,933	\$ -	\$ -	\$ -	\$ 3,680,933
Bradenton Beach	\$ 85,795	\$ -	\$ -	\$ -	\$ 85,795
Holmes Beach	\$ 281,022	\$ -	\$ -	\$ -	\$ 281,022
Longboat Key (part)	\$ 174,800	\$ -	\$ -	\$ -	\$ 174,800
Palmetto	\$ 928,641	\$ -	\$ -	\$ -	\$ 928,641
Countywide Total	\$ 27,853,109	\$ -	\$ -	\$ -	\$ 27,853,109
MARION BOCC	\$ 18,868,511	\$ -	\$ -	\$ -	\$ 18,868,511
Bellevue	\$ 278,790	\$ -	\$ -	\$ -	\$ 278,790
Dunnellon	\$ 107,472	\$ -	\$ -	\$ -	\$ 107,472
McIntosh	\$ 28,002	\$ -	\$ -	\$ -	\$ 28,002
Ocala	\$ 3,506,264	\$ -	\$ -	\$ -	\$ 3,506,264
Reddick	\$ 31,249	\$ -	\$ -	\$ -	\$ 31,249
Countywide Total	\$ 22,820,288	\$ -	\$ -	\$ -	\$ 22,820,288
MARTIN BOCC	\$ 13,768,767	\$ -	\$ -	\$ -	\$ 13,768,767
Jupiter Island	\$ 80,044	\$ -	\$ -	\$ -	\$ 80,044
Ocean Breeze	\$ 29,526	\$ -	\$ -	\$ -	\$ 29,526
Sewall's Point	\$ 197,461	\$ -	\$ -	\$ -	\$ 197,461
Stuart	\$ 1,548,889	\$ -	\$ -	\$ -	\$ 1,548,889
Countywide Total	\$ 15,624,688	\$ -	\$ -	\$ -	\$ 15,624,688
MIAMI-DADE BOCC	\$ 156,001,404	\$ -	\$ -	\$ -	\$ 156,001,404
Aventura	\$ 2,738,797	\$ -	\$ -	\$ -	\$ 2,738,797
Bal Harbour	\$ 217,389	\$ -	\$ -	\$ -	\$ 217,389
Bay Harbor Islands	\$ 433,136	\$ -	\$ -	\$ -	\$ 433,136
Biscayne Park	\$ 233,646	\$ -	\$ -	\$ -	\$ 233,646
Coral Gables	\$ 3,618,718	\$ -	\$ -	\$ -	\$ 3,618,718
Cutler Bay	\$ 3,134,795	\$ -	\$ -	\$ -	\$ 3,134,795
Doral	\$ 3,673,083	\$ -	\$ -	\$ -	\$ 3,673,083
El Portal	\$ 174,731	\$ -	\$ -	\$ -	\$ 174,731
Florida City	\$ 911,466	\$ -	\$ -	\$ -	\$ 911,466
Golden Beach	\$ 67,566	\$ -	\$ -	\$ -	\$ 67,566
Hialeah	\$ 17,134,991	\$ -	\$ -	\$ -	\$ 17,134,991
Hialeah Gardens	\$ 1,640,668	\$ -	\$ -	\$ -	\$ 1,640,668
Homestead	\$ 4,804,623	\$ -	\$ -	\$ -	\$ 4,804,623
Indian Creek	\$ 6,637	\$ -	\$ -	\$ -	\$ 6,637
Key Biscayne	\$ 933,913	\$ -	\$ -	\$ -	\$ 933,913
Medley	\$ 64,508	\$ -	\$ -	\$ -	\$ 64,508
Miami	\$ 31,139,064	\$ -	\$ -	\$ -	\$ 31,139,064
Miami Beach	\$ 6,775,065	\$ -	\$ -	\$ -	\$ 6,775,065
Miami Gardens	\$ 8,009,370	\$ -	\$ -	\$ -	\$ 8,009,370
Miami Lakes	\$ 2,234,739	\$ -	\$ -	\$ -	\$ 2,234,739
Miami Shores	\$ 803,629	\$ -	\$ -	\$ -	\$ 803,629
Miami Springs	\$ 1,049,058	\$ -	\$ -	\$ -	\$ 1,049,058
North Bay	\$ 571,773	\$ -	\$ -	\$ -	\$ 571,773
North Miami	\$ 4,541,668	\$ -	\$ -	\$ -	\$ 4,541,668
North Miami Beach	\$ 3,165,147	\$ -	\$ -	\$ -	\$ 3,165,147
Opa-locka	\$ 1,198,657	\$ -	\$ -	\$ -	\$ 1,198,657
Palmetto Bay	\$ 1,773,712	\$ -	\$ -	\$ -	\$ 1,773,712
Pincrest	\$ 1,379,355	\$ -	\$ -	\$ -	\$ 1,379,355
South Miami	\$ 1,027,506	\$ -	\$ -	\$ -	\$ 1,027,506
Sunny Isles Beach	\$ 1,590,777	\$ -	\$ -	\$ -	\$ 1,590,777

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Surfside	\$ 432,092	\$ -	\$ -	\$ -	\$ 432,092
Sweetwater	\$ 1,496,662	\$ -	\$ -	\$ -	\$ 1,496,662
Virginia Gardens	\$ 179,951	\$ -	\$ -	\$ -	\$ 179,951
West Miami	\$ 449,692	\$ -	\$ -	\$ -	\$ 449,692
Countywide Total	\$ 263,607,990	\$ -	\$ -	\$ -	\$ 263,607,990
MONROE BOCC	\$ 10,267,005	\$ -	\$ -	\$ -	\$ 10,267,005
Islamorada	\$ 1,057,963	\$ -	\$ -	\$ -	\$ 1,057,963
Key Colony Beach	\$ 137,007	\$ -	\$ -	\$ -	\$ 137,007
Key West	\$ 4,198,880	\$ -	\$ -	\$ -	\$ 4,198,880
Layton	\$ 31,262	\$ -	\$ -	\$ -	\$ 31,262
Marathon	\$ 1,438,235	\$ -	\$ -	\$ -	\$ 1,438,235
Countywide Total	\$ 17,130,352	\$ -	\$ -	\$ -	\$ 17,130,352
NASSAU BOCC	\$ 4,082,918	\$ -	\$ -	\$ -	\$ 4,082,918
Callahan	\$ 68,252	\$ -	\$ -	\$ -	\$ 68,252
Fernandina Beach	\$ 701,631	\$ -	\$ -	\$ -	\$ 701,631
Hilliard	\$ 181,808	\$ -	\$ -	\$ -	\$ 181,808
Countywide Total	\$ 5,034,609	\$ -	\$ -	\$ -	\$ 5,034,609
OKALOOSA BOCC	\$ 13,405,561	\$ -	\$ -	\$ -	\$ 13,405,561
Cinco Bayou	\$ 32,702	\$ -	\$ -	\$ -	\$ 32,702
Crestview	\$ 1,920,744	\$ -	\$ -	\$ -	\$ 1,920,744
Destin	\$ 1,043,299	\$ -	\$ -	\$ -	\$ 1,043,299
Fort Walton Beach	\$ 1,694,169	\$ -	\$ -	\$ -	\$ 1,694,169
Laurel Hill	\$ 43,492	\$ -	\$ -	\$ -	\$ 43,492
Mary Esther	\$ 322,842	\$ -	\$ -	\$ -	\$ 322,842
Niceville	\$ 1,118,573	\$ -	\$ -	\$ -	\$ 1,118,573
Shalimar	\$ 61,390	\$ -	\$ -	\$ -	\$ 61,390
Valparaiso	\$ 438,597	\$ -	\$ -	\$ -	\$ 438,597
Countywide Total	\$ 20,081,368	\$ -	\$ -	\$ -	\$ 20,081,368
OKEECHOBEE BOCC	\$ 2,089,170	\$ 529,488	\$ -	\$ 569,963	\$ 3,188,621
Okeechobee	\$ 322,627	\$ -	\$ -	\$ -	\$ 322,627
Countywide Total	\$ 2,411,797	\$ 529,488	\$ -	\$ 569,963	\$ 3,511,248
ORANGE BOCC	\$ 157,255,291	\$ -	\$ -	\$ -	\$ 157,255,291
Apopka	\$ 6,570,734	\$ -	\$ -	\$ -	\$ 6,570,734
Belle Isle	\$ 953,329	\$ -	\$ -	\$ -	\$ 953,329
Eatonville	\$ 322,590	\$ -	\$ -	\$ -	\$ 322,590
Edgewood	\$ 390,174	\$ -	\$ -	\$ -	\$ 390,174
Maitland	\$ 2,397,464	\$ -	\$ -	\$ -	\$ 2,397,464
Oakland	\$ 382,582	\$ -	\$ -	\$ -	\$ 382,582
Ocoee	\$ 5,600,435	\$ -	\$ -	\$ -	\$ 5,600,435
Orlando	\$ 37,207,364	\$ -	\$ -	\$ -	\$ 37,207,364
Windermere	\$ 423,520	\$ -	\$ -	\$ -	\$ 423,520
Winter Garden	\$ 5,536,274	\$ -	\$ -	\$ -	\$ 5,536,274
Winter Park	\$ 4,195,600	\$ -	\$ -	\$ -	\$ 4,195,600
Countywide Total	\$ 221,235,356	\$ -	\$ -	\$ -	\$ 221,235,356
OSCEOLA BOCC	\$ 17,554,434	\$ -	\$ -	\$ -	\$ 17,554,434
Kissimmee	\$ 4,388,620	\$ -	\$ -	\$ -	\$ 4,388,620
St. Cloud	\$ 2,687,427	\$ -	\$ -	\$ -	\$ 2,687,427
Countywide Total	\$ 24,630,481	\$ -	\$ -	\$ -	\$ 24,630,481
PALM BEACH BOCC	\$ 83,557,826	\$ -	\$ -	\$ -	\$ 83,557,826
Atlantis	\$ 154,201	\$ -	\$ -	\$ -	\$ 154,201
Belle Glade	\$ 1,327,445	\$ -	\$ -	\$ -	\$ 1,327,445
Boca Raton	\$ 6,574,641	\$ -	\$ -	\$ -	\$ 6,574,641

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Boynton Beach	\$ 5,358,912	\$ -	\$ -	\$ -	\$ 5,358,912
Briny Breeze	\$ 32,093	\$ -	\$ -	\$ -	\$ 32,093
Cloud Lake	\$ 10,163	\$ -	\$ -	\$ -	\$ 10,163
Delray Beach	\$ 4,722,393	\$ -	\$ -	\$ -	\$ 4,722,393
Glen Ridge	\$ 17,040	\$ -	\$ -	\$ -	\$ 17,040
Golf	\$ 19,256	\$ -	\$ -	\$ -	\$ 19,256
Greenacres	\$ 2,916,833	\$ -	\$ -	\$ -	\$ 2,916,833
Gulf Stream	\$ 74,426	\$ -	\$ -	\$ -	\$ 74,426
Haverhill	\$ 148,394	\$ -	\$ -	\$ -	\$ 148,394
Highland Beach	\$ 272,947	\$ -	\$ -	\$ -	\$ 272,947
Hypoluxo	\$ 202,876	\$ -	\$ -	\$ -	\$ 202,876
Juno Beach	\$ 243,834	\$ -	\$ -	\$ -	\$ 243,834
Jupiter	\$ 4,323,212	\$ -	\$ -	\$ -	\$ 4,323,212
Jupiter Inlet Colony	\$ 30,642	\$ -	\$ -	\$ -	\$ 30,642
Lake Clarke Shores	\$ 257,511	\$ -	\$ -	\$ -	\$ 257,511
Lake Park	\$ 642,098	\$ -	\$ -	\$ -	\$ 642,098
Lake Worth	\$ 2,716,860	\$ -	\$ -	\$ -	\$ 2,716,860
Lantana	\$ 806,844	\$ -	\$ -	\$ -	\$ 806,844
Loxahatchee Groves	\$ 243,375	\$ -	\$ -	\$ -	\$ 243,375
Manalapan	\$ 31,024	\$ -	\$ -	\$ -	\$ 31,024
Mangonia Park	\$ 142,739	\$ -	\$ -	\$ -	\$ 142,739
North Palm Beach	\$ 931,015	\$ -	\$ -	\$ -	\$ 931,015
Ocean Ridge	\$ 137,390	\$ -	\$ -	\$ -	\$ 137,390
Pahokee	\$ 417,596	\$ -	\$ -	\$ -	\$ 417,596
Palm Beach	\$ 624,140	\$ -	\$ -	\$ -	\$ 624,140
Palm Beach Gardens	\$ 3,777,395	\$ -	\$ -	\$ -	\$ 3,777,395
Palm Beach Shores	\$ 88,104	\$ -	\$ -	\$ -	\$ 88,104
Palm Springs	\$ 1,566,235	\$ -	\$ -	\$ -	\$ 1,566,235
Riviera Beach	\$ 2,549,822	\$ -	\$ -	\$ -	\$ 2,549,822
Royal Palm Beach	\$ 2,668,720	\$ -	\$ -	\$ -	\$ 2,668,720
South Bay	\$ 217,242	\$ -	\$ -	\$ -	\$ 217,242
South Palm Beach	\$ 104,074	\$ -	\$ -	\$ -	\$ 104,074
Tequesta	\$ 431,656	\$ -	\$ -	\$ -	\$ 431,656
Wellington	\$ 4,440,200	\$ -	\$ -	\$ -	\$ 4,440,200
West Palm Beach	\$ 7,852,189	\$ -	\$ -	\$ -	\$ 7,852,189
Countywide Total	\$ 140,633,364	\$ -	\$ -	\$ -	\$ 140,633,364
PASCO BOCC	\$ 25,606,407	\$ -	\$ -	\$ -	\$ 25,606,407
Dade City	\$ 360,047	\$ -	\$ -	\$ -	\$ 360,047
New Port Richey	\$ 829,307	\$ -	\$ -	\$ -	\$ 829,307
Port Richey	\$ 148,425	\$ -	\$ -	\$ -	\$ 148,425
St. Leo	\$ 79,205	\$ -	\$ -	\$ -	\$ 79,205
San Antonio	\$ 64,981	\$ -	\$ -	\$ -	\$ 64,981
Zephyrhills	\$ 812,295	\$ -	\$ -	\$ -	\$ 812,295
Countywide Total	\$ 27,900,667	\$ -	\$ -	\$ -	\$ 27,900,667
PINELLAS BOCC	\$ 41,947,906	\$ -	\$ -	\$ -	\$ 41,947,906
Belleair	\$ 231,413	\$ -	\$ -	\$ -	\$ 231,413
Belleair Beach	\$ 93,277	\$ -	\$ -	\$ -	\$ 93,277
Belleair Bluffs	\$ 120,869	\$ -	\$ -	\$ -	\$ 120,869
Belleair Shore	\$ 6,349	\$ -	\$ -	\$ -	\$ 6,349
Clearwater	\$ 6,475,934	\$ -	\$ -	\$ -	\$ 6,475,934
Dunedin	\$ 2,109,534	\$ -	\$ -	\$ -	\$ 2,109,534
Gulfport	\$ 716,252	\$ -	\$ -	\$ -	\$ 716,252

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Indian Rocks Beach	\$ 247,552	\$ -	\$ -	\$ -	\$ 247,552
Indian Shores	\$ 84,436	\$ -	\$ -	\$ -	\$ 84,436
Kenneth City	\$ 295,199	\$ -	\$ -	\$ -	\$ 295,199
Largo	\$ 4,658,811	\$ -	\$ -	\$ -	\$ 4,658,811
Madeira Beach	\$ 255,919	\$ -	\$ -	\$ -	\$ 255,919
North Redington Beach	\$ 85,267	\$ -	\$ -	\$ -	\$ 85,267
Oldsmar	\$ 815,818	\$ -	\$ -	\$ -	\$ 815,818
Pinellas Park	\$ 2,963,209	\$ -	\$ -	\$ -	\$ 2,963,209
Redington Beach	\$ 85,504	\$ -	\$ -	\$ -	\$ 85,504
Redington Shores	\$ 127,218	\$ -	\$ -	\$ -	\$ 127,218
Safety Harbor	\$ 1,005,102	\$ -	\$ -	\$ -	\$ 1,005,102
St. Petersburg	\$ 14,791,360	\$ -	\$ -	\$ -	\$ 14,791,360
St. Pete Beach	\$ 555,568	\$ -	\$ -	\$ -	\$ 555,568
Seminole	\$ 1,026,285	\$ -	\$ -	\$ -	\$ 1,026,285
South Pasadena	\$ 301,489	\$ -	\$ -	\$ -	\$ 301,489
Tarpon Springs	\$ 1,420,339	\$ -	\$ -	\$ -	\$ 1,420,339
Treasure Island	\$ 402,717	\$ -	\$ -	\$ -	\$ 402,717
Countywide Total	\$ 80,823,326	\$ -	\$ -	\$ -	\$ 80,823,326
POLK BOCC	\$ 29,718,608	\$ -	\$ -	\$ -	\$ 29,718,608
Auburndale	\$ 786,350	\$ -	\$ -	\$ -	\$ 786,350
Bartow	\$ 964,934	\$ -	\$ -	\$ -	\$ 964,934
Davenport	\$ 168,718	\$ -	\$ -	\$ -	\$ 168,718
Dundee	\$ 212,250	\$ -	\$ -	\$ -	\$ 212,250
Eagle Lake	\$ 128,531	\$ -	\$ -	\$ -	\$ 128,531
Fort Meade	\$ 319,768	\$ -	\$ -	\$ -	\$ 319,768
Frostproof	\$ 165,040	\$ -	\$ -	\$ -	\$ 165,040
Haines City	\$ 1,191,954	\$ -	\$ -	\$ -	\$ 1,191,954
Highland Park	\$ 13,043	\$ -	\$ -	\$ -	\$ 13,043
Hillcrest Heights	\$ 13,934	\$ -	\$ -	\$ -	\$ 13,934
Lake Alfred	\$ 282,479	\$ -	\$ -	\$ -	\$ 282,479
Lake Hamilton	\$ 70,341	\$ -	\$ -	\$ -	\$ 70,341
Lake Wales	\$ 809,425	\$ -	\$ -	\$ -	\$ 809,425
Lakeland	\$ 5,505,395	\$ -	\$ -	\$ -	\$ 5,505,395
Mulberry	\$ 210,410	\$ -	\$ -	\$ -	\$ 210,410
Polk City	\$ 88,177	\$ -	\$ -	\$ -	\$ 88,177
Winter Haven	\$ 2,022,392	\$ -	\$ -	\$ -	\$ 2,022,392
Countywide Total	\$ 42,671,752	\$ -	\$ -	\$ -	\$ 42,671,752
PUTNAM BOCC	\$ 2,621,286	\$ -	\$ -	\$ 584,815	\$ 3,206,101
Crescent City	\$ 59,193	\$ -	\$ -	\$ -	\$ 59,193
Interlachen	\$ 53,227	\$ -	\$ -	\$ -	\$ 53,227
Palatka	\$ 398,989	\$ -	\$ -	\$ -	\$ 398,989
Pomona Park	\$ 34,120	\$ -	\$ -	\$ -	\$ 34,120
Welaka	\$ 27,881	\$ -	\$ -	\$ -	\$ 27,881
Countywide Total	\$ 3,194,697	\$ -	\$ -	\$ 584,815	\$ 3,779,512
ST. JOHNS BOCC	\$ 14,901,551	\$ -	\$ -	\$ -	\$ 14,901,551
Hastings	\$ 47,099	\$ -	\$ -	\$ -	\$ 47,099
St. Augustine	\$ 1,016,339	\$ -	\$ -	\$ -	\$ 1,016,339
St. Augustine Beach	\$ 486,381	\$ -	\$ -	\$ -	\$ 486,381
Countywide Total	\$ 16,451,370	\$ -	\$ -	\$ -	\$ 16,451,370
ST. LUCIE BOCC	\$ 7,712,542	\$ -	\$ -	\$ -	\$ 7,712,542
Fort Pierce	\$ 1,529,332	\$ -	\$ -	\$ -	\$ 1,529,332
Port St. Lucie	\$ 6,154,644	\$ -	\$ -	\$ -	\$ 6,154,644

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
St. Lucie Village	\$ 21,553	\$ -	\$ -	\$ -	\$ 21,553
Countywide Total	\$ 15,418,071	\$ -	\$ -	\$ -	\$ 15,418,071
SANTA ROSA BOCC	\$ 6,453,025	\$ -	\$ -	\$ -	\$ 6,453,025
Gulf Breeze	\$ 254,417	\$ -	\$ -	\$ -	\$ 254,417
Jay	\$ 24,368	\$ -	\$ -	\$ -	\$ 24,368
Milton	\$ 399,310	\$ -	\$ -	\$ -	\$ 399,310
Countywide Total	\$ 7,131,121	\$ -	\$ -	\$ -	\$ 7,131,121
SARASOTA BOCC	\$ 27,515,849	\$ -	\$ -	\$ -	\$ 27,515,849
Longboat Key (part)	\$ 363,802	\$ -	\$ -	\$ -	\$ 363,802
North Port	\$ 4,801,322	\$ -	\$ -	\$ -	\$ 4,801,322
Sarasota	\$ 4,270,535	\$ -	\$ -	\$ -	\$ 4,270,535
Venice	\$ 1,711,765	\$ -	\$ -	\$ -	\$ 1,711,765
Countywide Total	\$ 38,663,273	\$ -	\$ -	\$ -	\$ 38,663,273
SEMINOLE BOCC	\$ 23,201,070	\$ -	\$ -	\$ -	\$ 23,201,070
Altamonte Springs	\$ 2,759,498	\$ -	\$ -	\$ -	\$ 2,759,498
Casselberry	\$ 1,756,593	\$ -	\$ -	\$ -	\$ 1,756,593
Lake Mary	\$ 957,126	\$ -	\$ -	\$ -	\$ 957,126
Longwood	\$ 887,127	\$ -	\$ -	\$ -	\$ 887,127
Oviedo	\$ 2,270,415	\$ -	\$ -	\$ -	\$ 2,270,415
Sanford	\$ 3,497,082	\$ -	\$ -	\$ -	\$ 3,497,082
Winter Springs	\$ 2,212,169	\$ -	\$ -	\$ -	\$ 2,212,169
Countywide Total	\$ 37,541,081	\$ -	\$ -	\$ -	\$ 37,541,081
SUMTER BOCC	\$ 5,494,685	\$ -	\$ 94,710	\$ -	\$ 5,589,395
Bushnell	\$ 146,476	\$ -	\$ -	\$ -	\$ 146,476
Center Hill	\$ 56,817	\$ -	\$ -	\$ -	\$ 56,817
Coleman	\$ 41,349	\$ -	\$ -	\$ -	\$ 41,349
Webster	\$ 44,859	\$ -	\$ -	\$ -	\$ 44,859
Wildwood	\$ 424,078	\$ -	\$ -	\$ -	\$ 424,078
Countywide Total	\$ 6,208,264	\$ -	\$ 94,710	\$ -	\$ 6,302,974
SUWANNEE BOCC	\$ 1,482,462	\$ 1,243,179	\$ -	\$ 589,022	\$ 3,314,663
Branford	\$ 26,675	\$ -	\$ -	\$ -	\$ 26,675
Live Oak	\$ 261,369	\$ -	\$ -	\$ -	\$ 261,369
Countywide Total	\$ 1,770,506	\$ 1,243,179	\$ -	\$ 589,022	\$ 3,602,707
TAYLOR BOCC	\$ 935,883	\$ 375,933	\$ 36,704	\$ 294,987	\$ 1,643,507
Perry	\$ 380,725	\$ -	\$ -	\$ -	\$ 380,725
Countywide Total	\$ 1,316,608	\$ 375,933	\$ 36,704	\$ 294,987	\$ 2,024,231
UNION BOCC	\$ 200,841	\$ 478,504	\$ 52,052	\$ 841,460	\$ 1,572,857
Lake Butler	\$ 38,226	\$ -	\$ -	\$ -	\$ 38,226
Raiford	\$ 4,982	\$ -	\$ -	\$ -	\$ 4,982
Worthington Springs	\$ 8,147	\$ -	\$ -	\$ -	\$ 8,147
Countywide Total	\$ 252,196	\$ 478,504	\$ 52,052	\$ 841,460	\$ 1,624,213
VOLUSIA BOCC	\$ 18,463,164	\$ -	\$ -	\$ -	\$ 18,463,164
Daytona Beach	\$ 3,103,612	\$ -	\$ -	\$ -	\$ 3,103,612
Daytona Beach Shores	\$ 213,455	\$ -	\$ -	\$ -	\$ 213,455
DeBary	\$ 969,309	\$ -	\$ -	\$ -	\$ 969,309
DeLand	\$ 1,423,502	\$ -	\$ -	\$ -	\$ 1,423,502
Deltona	\$ 4,278,567	\$ -	\$ -	\$ -	\$ 4,278,567
Edgewater	\$ 1,038,842	\$ -	\$ -	\$ -	\$ 1,038,842
Flagler Beach (part)	\$ 3,004	\$ -	\$ -	\$ -	\$ 3,004
Holly Hill	\$ 582,296	\$ -	\$ -	\$ -	\$ 582,296
Lake Helen	\$ 131,657	\$ -	\$ -	\$ -	\$ 131,657
New Smyrna Beach	\$ 1,163,892	\$ -	\$ -	\$ -	\$ 1,163,892

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Oak Hill	\$ 91,509	\$ -	\$ -	\$ -	\$ 91,509
Orange City	\$ 568,179	\$ -	\$ -	\$ -	\$ 568,179
Ormond Beach	\$ 1,981,520	\$ -	\$ -	\$ -	\$ 1,981,520
Pierson	\$ 84,501	\$ -	\$ -	\$ -	\$ 84,501
Ponce Inlet	\$ 152,232	\$ -	\$ -	\$ -	\$ 152,232
Port Orange	\$ 2,856,416	\$ -	\$ -	\$ -	\$ 2,856,416
South Daytona	\$ 622,294	\$ -	\$ -	\$ -	\$ 622,294
Countywide Total	\$ 37,727,953	\$ -	\$ -	\$ -	\$ 37,727,953
WAKULLA BOCC	\$ 918,028	\$ 868,572	\$ 37,516	\$ 567,986	\$ 2,392,101
St. Marks	\$ 9,634	\$ -	\$ -	\$ -	\$ 9,634
Sopchoppy	\$ 15,211	\$ -	\$ -	\$ -	\$ 15,211
Countywide Total	\$ 942,873	\$ 868,572	\$ 37,516	\$ 567,986	\$ 2,416,947
WALTON BOCC	\$ 8,368,508	\$ -	\$ -	\$ -	\$ 8,368,508
DeFuniak Springs	\$ 830,091	\$ -	\$ -	\$ -	\$ 830,091
Freeport	\$ 356,178	\$ -	\$ -	\$ -	\$ 356,178
Paxton	\$ 97,409	\$ -	\$ -	\$ -	\$ 97,409
Countywide Total	\$ 9,652,186	\$ -	\$ -	\$ -	\$ 9,652,186
WASHINGTON BOCC	\$ 655,317	\$ 787,413	\$ 26,443	\$ 585,635	\$ 2,054,808
Caryville	\$ 8,988	\$ -	\$ -	\$ -	\$ 8,988
Chipley	\$ 112,235	\$ -	\$ -	\$ -	\$ 112,235
Ebro	\$ 7,622	\$ -	\$ -	\$ -	\$ 7,622
Vernon	\$ 21,755	\$ -	\$ -	\$ -	\$ 21,755
Wausau	\$ 12,862	\$ -	\$ -	\$ -	\$ 12,862
Countywide Total	\$ 818,778	\$ 787,413	\$ 26,443	\$ 585,635	\$ 2,218,269
STATEWIDE TOTALS	\$ 1,836,111,000	\$ 18,567,000	\$ 592,958	\$ 15,841,000	\$ 1,871,111,958

Note: 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.

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Miami-Dade County Lake Belt Mitigation Fee

Section 373.41492, Florida Statutes

Summary:

A mitigation fee of 45 cents is imposed on each ton of limerock and sand, extracted in raw, processed, or manufactured form, by any person who engages in the business of extracting such material from within the Miami-Dade County Lake Belt Area and certain sections of two separate townships. The proceeds are used to provide for the mitigation of wetland resources lost to mining activities within the Miami-Dade County Lake Belt Plan.

General Law Amendments:

There were no general law amendments resulting from the 2014 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 20th 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:

Expenditures of the mitigation fee must be approved by the interagency committee - the Miami-Dade County Lake Belt Mitigation Committee. 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. Such mitigation may include the purchase, enhancement, restoration, and management of wetlands and uplands in the Everglades watershed, the purchase of mitigation credit from a permitted mitigation bank, and any structural modifications to the existing drainage system to enhance the hydrology of the Miami-Dade County Lake Belt Area or the Everglades watershed. Funds may also be used to reimburse other funding sources, including the Save Our Rivers Land Acquisition Program, the Internal Improvement Trust Fund, the South Florida Water Management District and Miami-Dade County, for the purchase of lands that were acquired in areas appropriate for mitigation due to rock mining and to reimburse governmental agencies that exchanged land under s. 373.4149, F.S., for mitigation due to rock mining.

Attorney General Opinions:

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

Prior Years' Revenues:

A summary of prior years' distributions is available.¹

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

Miami-Dade County Lake Belt Water Treatment Plant Upgrade Fee

Section 373.41492, Florida Statutes

Summary:

A water treatment plant upgrade fee of 15 cents is imposed on each ton of limerock and sand, extracted in raw, processed, or manufactured form, by any person who engages in the business of extracting such material from within the Miami-Dade County Lake Belt Area and certain sections of two separate townships. The fee proceeds are transferred to the South Florida Water Management District and deposited into the Lake Belt Mitigation Trust Fund until either \$20 million is placed in the trust fund or quarterly pathogen sampling demonstrates that the water in any quarry lake in the vicinity of the Northwest Wellfield would be classified as being in Bin 2 or higher as defined in the Environmental Protection Agency's Long Term 2 Enhanced Surface Water Treatment Rule. The fee proceeds are used to pay for seepage mitigation projects. Upon the earliest occurrence of either of the two criteria, the fee proceeds are redirected from the South Florida Water Management District to Miami-Dade County to fund upgrades to a water treatment plant that treats water coming from the Northwest Wellfield.

General Law Amendments:

There were no general law amendments resulting from the 2014 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 20th 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.

Distribution of Proceeds:

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

Authorized Uses:

The fee proceeds deposited into the South Florida Water Management District's Lake Belt Mitigation Trust Fund are used solely to pay for seepage mitigation projects, including groundwater or surface water management structures designed to improve wetland habitat and approved by the Lake Belt Mitigation Committee. Any fee proceeds, which are transmitted to the trust fund established by Miami-Dade County, are used solely to upgrade a water treatment plant that treats water coming from the Northwest Wellfield in Miami-Dade County and include those works necessary to treat or filter a surface water source or supply or both.

Attorney General Opinions:

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

Prior Years' Revenues:

A summary of prior years' distributions is available.¹

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

Mobile Home License Tax

Sections 320.08, 320.08015, and 320.081, Florida Statutes

Summary:

Counties, municipalities, and school districts receive proceeds from an annual license tax levied on all mobile homes and park trailers, and on all travel trailers and fifth-wheel trailers exceeding 35 feet in body length. The license taxes, ranging from \$20 to \$80 depending on vehicle type and length, are collected in lieu of ad valorem taxes, and a sticker is issued as evidence of payment.¹ 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 2014 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*²

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*³

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.⁴ The first is a deduction of \$1.50

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.⁵

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.⁶ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

A summary of prior years' distributions is available.⁷

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), 206.997, 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.¹ Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities, which currently receives 1.3517 percent of sales and use tax collections and the net collections from the one-cent municipal fuel tax. Effective January 1, 2014, the trust fund no longer receives 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. However, beginning January 1, 2019, 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.² 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:

Chapter 2014-38, L.O.F., (HB 5601) amends s. 212.20(6)(d), F.S., to increase the percentage of net sales tax proceeds transferred to the Revenue Sharing Trust Fund for Municipalities from 1.3409 to 1.3517. This rate increase has the effect of holding municipal governments harmless from the legislation's reduction in the state's sales tax rate for charges for electrical power from 7 percent to 4.35 percent. This change to the percentage of net sales tax proceeds transferred to the Revenue Sharing Trust Fund for Municipalities became effective on September 1, 2014.

It is not unusual for legislation to pass that result 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.³ 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].⁴

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

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

2. Chapter 2013-198, L.O.F.

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

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

Trust Fund is listed below. The proportional contribution of each source during the state fiscal year ending 2015, as determined by the DOR, is also noted.

1.3517 percent of sales and use tax collections⁵ = 75.14 percent of total program funding

One-cent municipal fuel tax on motor fuel⁶ = 24.86 percent of total program funding

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

Adjusted Municipal Population:

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

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

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

Derived Municipal Sales Tax Collections:

In order to calculate the municipal sales tax collection factor, it is first necessary to allocate a share of the sales tax collected within a county to each of its respective municipalities. This allocation is derived on the basis of population. First, the municipality's population is divided by the total countywide population.

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

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.

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.

Municipality’s Relative Ability to Raise Revenue:

The municipality’s relative ability to raise revenue factor is determined by a three-step process involving a series of calculations. First, the per capita taxable real and personal property valuation of all eligible municipalities in the state is divided by the per capita taxable real and personal property valuation of a given municipality. Second, a given municipality’s quotient, as calculated in the first step, is multiplied by the municipality’s population. For discussion purposes, this product is referred to as the recalculated population. Third, a given municipality’s recalculated population is divided by the total recalculated population of all eligible municipalities in the state. This quotient represents the municipality’s relative ability to raise revenue factor.

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

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

Adjustment for a Metropolitan or Consolidated Government:

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

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

This distribution was authorized in ch. 2000-355, L.O.F., 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

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

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 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.¹¹ 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. 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 25.74 percent of their estimated 2013-14 fiscal year distribution is derived from the municipal fuel tax. Therefore, at least that proportion of each municipality's revenue sharing

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

distribution should be expended on those transportation-related purposes specifically mentioned in the preceding paragraph.

Municipalities are restricted as to the amount of program funds that can be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness, and there is no other use restriction on these shared revenues.¹² Municipalities may assign, pledge, or set aside as trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness an amount up to 50 percent of the funds received in the prior year.¹³ Consequently, it is possible that some portion of a municipality's growth monies will become available as a pledge for bonded indebtedness.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
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.¹⁴ 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 2015, and these figures represent a 100 percent distribution of the estimated monies. A summary of prior years' distributions is available.¹⁵

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

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

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

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

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2015

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	\$ 49,394	\$ 42,978	\$ 230,761
Archer	Alachua	\$ 18,029	\$ 33,656	\$ -	\$ 5,317	\$ 57,002
Gainesville	Alachua	\$ 1,100,340	\$ 1,705,342	\$ 647,011	\$ 579,607	\$ 4,032,300
Hawthorne	Alachua	\$ 21,367	\$ 19,443	\$ 1,323	\$ 6,536	\$ 48,669
High Springs	Alachua	\$ 55,311	\$ 50,973	\$ 33,447	\$ 25,197	\$ 164,928
La Crosse	Alachua	\$ 3,761	\$ 546	\$ 4,349	\$ 1,675	\$ 10,332
Micanopy	Alachua	\$ 9,869	\$ 9,238	\$ -	\$ 2,847	\$ 21,954
Newberry	Alachua	\$ 20,259	\$ 46,838	\$ 34,471	\$ 23,324	\$ 124,892
Waldo	Alachua	\$ 13,057	\$ 27,207	\$ -	\$ 4,559	\$ 44,824
Glen St. Mary	Baker	\$ 13,069	\$ 5,756	\$ -	\$ 1,133	\$ 19,958
Macclenny	Baker	\$ 53,341	\$ 79,062	\$ 26,767	\$ 16,824	\$ 175,993
Callaway	Bay	\$ 35,468	\$ 405,907	\$ 51,779	\$ 99,171	\$ 592,325
Lynn Haven	Bay	\$ 47,769	\$ 285,682	\$ 145,820	\$ 132,435	\$ 611,706
Mexico Beach	Bay	\$ 6,978	\$ 13,927	\$ 1,007	\$ 7,728	\$ 29,641
Panama City	Bay	\$ 510,541	\$ 605,083	\$ 3,118	\$ 251,946	\$ 1,370,689
Panama City Beach	Bay	\$ 90,906	\$ 18,273	\$ 95,794	\$ 85,168	\$ 290,141
Parker	Bay	\$ 32,217	\$ 121,916	\$ -	\$ 30,384	\$ 184,518
Springfield	Bay	\$ 65,328	\$ 385,113	\$ -	\$ 62,766	\$ 513,207
Brooker	Bradford	\$ 5,183	\$ 8,819	\$ -	\$ 1,145	\$ 15,147
Hampton	Bradford	\$ 7,757	\$ 6,907	\$ 5,227	\$ 1,649	\$ 21,541
Lawtey	Bradford	\$ 13,179	\$ 13,879	\$ 527	\$ 2,524	\$ 30,109
Starke	Bradford	\$ 125,408	\$ 40,777	\$ -	\$ 18,760	\$ 184,945
Cape Canaveral	Brevard	\$ 62,081	\$ 119,049	\$ 25,662	\$ 42,578	\$ 249,370
Cocoa	Brevard	\$ 327,756	\$ 207,008	\$ -	\$ 75,243	\$ 610,007
Cocoa Beach	Brevard	\$ 239,157	\$ 36,241	\$ -	\$ 48,214	\$ 323,612
Grant-Valkaria	Brevard	\$ -	\$ 69,452	\$ -	\$ 16,613	\$ 86,065
Indialantic	Brevard	\$ 54,072	\$ 11,654	\$ -	\$ 11,933	\$ 77,659
Indian Harbour Beach	Brevard	\$ 41,142	\$ 114,964	\$ 22,115	\$ 36,272	\$ 214,493
Malabar	Brevard	\$ 4,704	\$ 38,548	\$ 10,967	\$ 11,745	\$ 65,964
Melbourne	Brevard	\$ 731,356	\$ 998,709	\$ 359,946	\$ 330,727	\$ 2,420,737
Melbourne Beach	Brevard	\$ 19,175	\$ 40,996	\$ 2,042	\$ 13,289	\$ 75,502
Melbourne Village	Brevard	\$ 1,852	\$ 8,627	\$ 2,984	\$ 2,848	\$ 16,311
Palm Bay	Brevard	\$ 91,142	\$ 1,891,539	\$ 1,221,246	\$ 444,742	\$ 3,648,669
Palm Shores	Brevard	\$ 943	\$ 8,950	\$ 6,182	\$ 3,826	\$ 19,901
Rockledge	Brevard	\$ 155,640	\$ 299,063	\$ 184,475	\$ 108,263	\$ 747,441
Satellite Beach	Brevard	\$ 109,567	\$ 122,350	\$ 14,224	\$ 44,246	\$ 290,388
Titusville	Brevard	\$ 518,566	\$ 622,507	\$ 237,857	\$ 186,629	\$ 1,565,558
West Melbourne	Brevard	\$ 34,950	\$ 159,950	\$ 187,128	\$ 82,007	\$ 464,036
Coconut Creek	Broward	\$ 21,380	\$ 808,863	\$ 509,513	\$ 279,329	\$ 1,619,085
Cooper City	Broward	\$ 22,887	\$ 599,098	\$ 178,236	\$ 159,514	\$ 959,735
Coral Springs	Broward	\$ 49,420	\$ 2,248,352	\$ 817,052	\$ 642,776	\$ 3,757,599
Dania Beach	Broward	\$ 201,595	\$ 178,011	\$ 254,529	\$ 156,517	\$ 790,652
Davie	Broward	\$ 166,836	\$ 1,292,312	\$ 724,389	\$ 486,442	\$ 2,669,979
Deerfield Beach	Broward	\$ 306,407	\$ 940,271	\$ 582,396	\$ 395,607	\$ 2,224,680
Fort Lauderdale	Broward	\$ 3,196,503	\$ 393,819	\$ 441,416	\$ 882,096	\$ 4,913,834
Hallandale Beach	Broward	\$ 491,404	\$ 272,633	\$ 150,082	\$ 197,693	\$ 1,111,812
Hillsboro Beach	Broward	\$ 3,190	\$ 21,499	\$ 5,517	\$ 9,902	\$ 40,108
Hollywood	Broward	\$ 2,090,384	\$ 1,094,500	\$ 587,730	\$ 745,955	\$ 4,518,569
Lauderdale-By-The-Sea	Broward	\$ 58,784	\$ 12,584	\$ 34,579	\$ 31,987	\$ 137,934
Lauderdale Lakes	Broward	\$ 210,740	\$ 556,914	\$ 386,012	\$ 173,781	\$ 1,327,446
Lauderhill	Broward	\$ 183,519	\$ 1,116,853	\$ 836,300	\$ 351,234	\$ 2,487,906
Lazy Lake	Broward	\$ 3,320	\$ 43	\$ -	\$ 131	\$ 3,494
Lighthouse Point	Broward	\$ 176,544	\$ 45,186	\$ 9,821	\$ 54,589	\$ 286,141
Margate	Broward	\$ 247,098	\$ 1,014,019	\$ 408,668	\$ 288,775	\$ 1,958,560
Miramar	Broward	\$ 284,110	\$ 984,076	\$ 1,542,650	\$ 646,952	\$ 3,457,787
North Lauderdale	Broward	\$ 8,186	\$ 787,638	\$ 606,149	\$ 221,465	\$ 1,623,437
Oakland Park	Broward	\$ 398,752	\$ 282,181	\$ 371,957	\$ 220,160	\$ 1,273,050
Parkland	Broward	\$ 511	\$ 211,574	\$ 251,991	\$ 130,315	\$ 594,390
Pembroke Park	Broward	\$ 112,788	\$ 5,945	\$ 23,394	\$ 31,976	\$ 174,104
Pembroke Pines	Broward	\$ 320,564	\$ 2,182,935	\$ 1,320,535	\$ 806,350	\$ 4,630,384
Plantation	Broward	\$ 444,753	\$ 1,246,947	\$ 432,555	\$ 445,606	\$ 2,569,861
Pompano Beach	Broward	\$ 918,495	\$ 756,933	\$ 689,635	\$ 534,713	\$ 2,899,776
Sea Ranch Lakes	Broward	\$ 59,037	\$ 765	\$ -	\$ 3,510	\$ 63,312
Southwest Ranches	Broward	\$ -	\$ 141,285	\$ -	\$ 38,693	\$ 179,978
Sunrise	Broward	\$ 173,630	\$ 1,562,011	\$ 541,324	\$ 451,438	\$ 2,728,403
Tamarac	Broward	\$ 96,778	\$ 1,098,792	\$ 523,721	\$ 320,138	\$ 2,039,429
West Park	Broward	\$ -	\$ 486,556	\$ -	\$ 74,216	\$ 560,772

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2015

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Weston	Broward	\$ -	\$ 734,078	\$ 593,721	\$ 342,909	\$ 1,670,708
Wilton Manors	Broward	\$ 350,732	\$ 14,698	\$ -	\$ 62,234	\$ 427,663
Altha	Calhoun	\$ 7,411	\$ 25,570	\$ -	\$ 1,100	\$ 34,081
Blountstown	Calhoun	\$ 57,485	\$ 25,265	\$ -	\$ 5,064	\$ 87,814
Punta Gorda	Charlotte	\$ 146,243	\$ 290,244	\$ -	\$ 103,946	\$ 540,433
Crystal River	Citrus	\$ 95,471	\$ 82,517	\$ -	\$ 12,880	\$ 190,869
Inverness	Citrus	\$ 119,126	\$ 158,993	\$ -	\$ 30,128	\$ 308,247
Green Cove Springs	Clay	\$ 82,207	\$ 86,797	\$ 5,190	\$ 28,403	\$ 202,597
Keystone Heights	Clay	\$ 26,696	\$ 20,290	\$ -	\$ 5,491	\$ 52,477
Orange Park	Clay	\$ 92,507	\$ 214,419	\$ -	\$ 34,535	\$ 341,461
Penney Farms	Clay	\$ 3,053	\$ 34,801	\$ -	\$ 3,058	\$ 40,911
Everglades	Collier	\$ 9,969	\$ 7,822	\$ -	\$ 3,779	\$ 21,570
Marco Island	Collier	\$ -	\$ 313,452	\$ 36,331	\$ 155,693	\$ 505,476
Naples	Collier	\$ 386,057	\$ 278,555	\$ -	\$ 184,558	\$ 849,170
Fort White	Columbia	\$ 8,215	\$ 13,628	\$ -	\$ 3,061	\$ 24,905
Lake City	Columbia	\$ 241,791	\$ 97,728	\$ -	\$ 62,825	\$ 402,344
Arcadia	DeSoto	\$ 157,477	\$ 58,085	\$ 29,227	\$ 21,548	\$ 266,337
Cross City	Dixie	\$ 60,079	\$ 44,964	\$ -	\$ 3,501	\$ 108,544
Horseshoe Beach	Dixie	\$ 1,856	\$ 2,884	\$ -	\$ 338	\$ 5,078
Atlantic Beach	Duval	\$ 65,115	\$ 223,961	\$ 19,233	\$ 103,391	\$ 411,699
Baldwin	Duval	\$ 21,646	\$ 18,965	\$ 4,935	\$ 11,536	\$ 57,082
Jacksonville	Duval	\$ -	\$ 9,147,024	\$ 2,018,474	\$ -	\$ 11,165,498
Jacksonville (Duval)	Duval	\$ 5,826,077	\$ 1,493,270	\$ 3,230,174	\$ 3,252,885	\$ 13,802,406
Jacksonville Beach	Duval	\$ 219,174	\$ 271,792	\$ 39,558	\$ 175,718	\$ 706,243
Neptune Beach	Duval	\$ 41,884	\$ 120,975	\$ 9,896	\$ 57,817	\$ 230,572
Century	Escambia	\$ 53,674	\$ 37,553	\$ -	\$ 11,316	\$ 102,543
Pensacola	Escambia	\$ 727,797	\$ 1,208,512	\$ -	\$ 347,684	\$ 2,283,994
Beverly Beach	Flagler	\$ 4,223	\$ 2,419	\$ -	\$ 855	\$ 7,497
Bunnell	Flagler	\$ 38,218	\$ 17,416	\$ 2,311	\$ 6,872	\$ 64,817
Palm Coast	Flagler	\$ -	\$ 1,709,290	\$ -	\$ 195,663	\$ 1,904,953
Marineland	Flagler/St. Johns	\$ -	\$ -	\$ -	\$ -	\$ -
Flagler Beach	Flagler/Volusia	\$ 23,161	\$ 61,267	\$ 37	\$ 11,565	\$ 96,029
Apalachicola	Franklin	\$ 51,929	\$ 26,876	\$ -	\$ 13,597	\$ 92,402
Carrabelle	Franklin	\$ 25,647	\$ 13,071	\$ -	\$ 8,215	\$ 46,934
Chattahoochee	Gadsden	\$ 81,632	\$ 20,315	\$ -	\$ 5,575	\$ 107,523
Greensboro	Gadsden	\$ 9,894	\$ 16,933	\$ 2,566	\$ 1,561	\$ 30,953
Gretna	Gadsden	\$ 11,242	\$ 196,491	\$ -	\$ 3,646	\$ 211,379
Havana	Gadsden	\$ 28,337	\$ 19,857	\$ -	\$ 4,363	\$ 52,557
Midway	Gadsden	\$ -	\$ 44,305	\$ 21,879	\$ 7,876	\$ 74,060
Quincy	Gadsden	\$ 166,567	\$ 53,139	\$ 10,187	\$ 18,782	\$ 248,674
Bell	Gilchrist	\$ 5,992	\$ 3,449	\$ 178	\$ 643	\$ 10,261
Trenton	Gilchrist	\$ 22,161	\$ 16,661	\$ 9,654	\$ 2,957	\$ 51,433
Fanning Springs	Gilchrist/Levy	\$ 7,553	\$ 7,022	\$ 967	\$ 1,862	\$ 17,404
Moore Haven	Glades	\$ 32,012	\$ 12,379	\$ 5,612	\$ 2,534	\$ 52,537
Port St. Joe	Gulf	\$ 64,183	\$ 12,435	\$ -	\$ 12,944	\$ 89,563
Wewahitchka	Gulf	\$ 23,114	\$ 39,495	\$ -	\$ 7,371	\$ 69,980
Jasper	Hamilton	\$ 59,554	\$ 6,604	\$ -	\$ 4,273	\$ 70,431
Jennings	Hamilton	\$ 12,571	\$ 16,539	\$ 9,464	\$ 2,288	\$ 40,862
White Springs	Hamilton	\$ 13,231	\$ 17,299	\$ -	\$ 1,945	\$ 32,475
Bowling Green	Hardee	\$ 24,763	\$ 46,667	\$ 62,927	\$ 7,085	\$ 141,443
Wauchula	Hardee	\$ 81,340	\$ 30,308	\$ 46,530	\$ 12,265	\$ 170,443
Zolfo Springs	Hardee	\$ 23,025	\$ 24,473	\$ 27,665	\$ 4,377	\$ 79,540
Clewiston	Hendry	\$ 116,479	\$ 64,991	\$ 32,206	\$ 22,803	\$ 236,479
LaBelle	Hendry	\$ 56,826	\$ 24,144	\$ 23,504	\$ 14,630	\$ 119,104
Brooksville	Hernando	\$ 175,729	\$ 197,686	\$ -	\$ 30,574	\$ 403,989
Weeki Wachee	Hernando	\$ 2,118	\$ 168	\$ -	\$ 20	\$ 2,306
Avon Park	Highlands	\$ 119,637	\$ 159,617	\$ 57,192	\$ 35,500	\$ 371,945
Lake Placid	Highlands	\$ 53,574	\$ 10,289	\$ -	\$ 8,859	\$ 72,723
Sebring	Highlands	\$ 168,381	\$ 89,615	\$ 2,521	\$ 41,250	\$ 301,767
Plant City	Hillsborough	\$ 332,397	\$ 466,961	\$ 210,814	\$ 238,181	\$ 1,248,353
Tampa	Hillsborough	\$ 4,897,504	\$ 3,693,425	\$ 938,176	\$ 2,324,204	\$ 11,853,309
Temple Terrace	Hillsborough	\$ 205,169	\$ 350,033	\$ 149,848	\$ 169,757	\$ 874,807
Bonifay	Holmes	\$ 46,920	\$ 39,056	\$ -	\$ 4,595	\$ 90,572
Esto	Holmes	\$ 4,617	\$ 11,583	\$ -	\$ 618	\$ 16,819
Noma	Holmes	\$ -	\$ 15,105	\$ -	\$ 330	\$ 15,435
Ponce de Leon	Holmes	\$ 8,741	\$ 5,469	\$ 2,510	\$ 945	\$ 17,665
Westville	Holmes	\$ 2,077	\$ 10,741	\$ 2,537	\$ 505	\$ 15,859

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2015

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Fellsmere	Indian River	\$ 16,285	\$ 84,024	\$ 85,753	\$ 29,680	\$ 215,742
Indian River Shores	Indian River	\$ 286	\$ 46,729	\$ 10,851	\$ 22,461	\$ 80,327
Orchid	Indian River	\$ 30	\$ 943	\$ 3,122	\$ 2,380	\$ 6,475
Sebastian	Indian River	\$ 33,165	\$ 360,624	\$ 200,706	\$ 126,620	\$ 721,115
Vero Beach	Indian River	\$ 374,742	\$ 94,344	\$ -	\$ 87,460	\$ 556,547
Alford	Jackson	\$ 7,420	\$ 25,030	\$ -	\$ 1,989	\$ 34,440
Bascom	Jackson	\$ 2,835	\$ 2,155	\$ 1,356	\$ 488	\$ 6,834
Campbellton	Jackson	\$ 7,330	\$ 3,717	\$ -	\$ 923	\$ 11,970
Cottondale	Jackson	\$ 15,086	\$ 31,905	\$ -	\$ 3,729	\$ 50,720
Graceville	Jackson	\$ 36,420	\$ 47,038	\$ -	\$ 9,127	\$ 92,584
Grand Ridge	Jackson	\$ 10,018	\$ 28,606	\$ 1,826	\$ 3,884	\$ 44,334
Greenwood	Jackson	\$ 8,020	\$ 14,583	\$ 2,665	\$ 2,765	\$ 28,033
Jacob City	Jackson	\$ -	\$ 17,421	\$ -	\$ 1,046	\$ 18,467
Malone	Jackson	\$ 15,027	\$ 22,857	\$ -	\$ 2,592	\$ 40,476
Marianna	Jackson	\$ 136,106	\$ 62,701	\$ -	\$ 24,619	\$ 223,426
Sneads	Jackson	\$ 24,498	\$ 71,009	\$ -	\$ 7,818	\$ 103,325
Monticello	Jefferson	\$ 50,339	\$ 39,250	\$ -	\$ 16,654	\$ 106,243
Mayo	Lafayette	\$ 18,739	\$ 18,401	\$ 4,796	\$ 1,884	\$ 43,820
Astatula	Lake	\$ 3,333	\$ 36,874	\$ 12,625	\$ 7,857	\$ 60,689
Clermont	Lake	\$ 78,941	\$ 111,228	\$ 348,309	\$ 131,433	\$ 669,911
Eustis	Lake	\$ 182,142	\$ 207,820	\$ 95,747	\$ 81,842	\$ 567,551
Fruitland Park	Lake	\$ 20,503	\$ 58,754	\$ 22,663	\$ 18,313	\$ 120,233
Groveland	Lake	\$ 36,365	\$ 35,948	\$ 116,062	\$ 39,923	\$ 228,298
Howey-in-the-Hills	Lake	\$ 12,376	\$ 4,972	\$ 3,714	\$ 4,834	\$ 25,896
Lady Lake	Lake	\$ 13,366	\$ 274,260	\$ 37,327	\$ 61,290	\$ 386,243
Leesburg	Lake	\$ 309,234	\$ 85,875	\$ 101,427	\$ 89,298	\$ 585,834
Mascotte	Lake	\$ 21,939	\$ 63,723	\$ 82,943	\$ 22,592	\$ 191,197
Minneola	Lake	\$ 15,515	\$ 68,132	\$ 130,859	\$ 42,135	\$ 256,641
Montverde	Lake	\$ 1,908	\$ 27,123	\$ 3,104	\$ 6,376	\$ 38,511
Mount Dora	Lake	\$ 111,030	\$ 92,331	\$ 60,715	\$ 55,932	\$ 320,008
Tavares	Lake	\$ 57,583	\$ 143,514	\$ 116,607	\$ 61,938	\$ 379,642
Umatilla	Lake	\$ 39,637	\$ 28,000	\$ 25,638	\$ 15,339	\$ 108,614
Bonita Springs	Lee	\$ -	\$ 914,603	\$ -	\$ 294,977	\$ 1,209,580
Cape Coral	Lee	\$ 153,484	\$ 2,245,930	\$ 1,435,551	\$ 1,048,280	\$ 4,883,245
Fort Myers	Lee	\$ 893,274	\$ 476,770	\$ 370,633	\$ 437,164	\$ 2,177,841
Fort Myers Beach	Lee	\$ -	\$ 114,840	\$ 9,955	\$ 40,929	\$ 165,724
Sanibel	Lee	\$ -	\$ 110,861	\$ 12,413	\$ 42,473	\$ 165,747
Tallahassee	Leon	\$ 1,250,960	\$ 2,144,844	\$ 1,195,411	\$ 827,386	\$ 5,418,601
Bronson	Levy	\$ 10,844	\$ 19,075	\$ 629	\$ 3,386	\$ 33,934
Cedar Key	Levy	\$ 16,864	\$ 6,982	\$ -	\$ 2,180	\$ 26,025
Chiefland	Levy	\$ 64,181	\$ 18,280	\$ -	\$ 6,910	\$ 89,371
Inglis	Levy	\$ 16,801	\$ 20,816	\$ -	\$ 4,038	\$ 41,655
Otter Creek	Levy	\$ 3,780	\$ 1,068	\$ -	\$ 410	\$ 5,258
Williston	Levy	\$ 47,202	\$ 27,271	\$ 1,755	\$ 8,474	\$ 84,702
Yankeetown	Levy	\$ 5,909	\$ 9,231	\$ -	\$ 1,503	\$ 16,643
Bristol	Liberty	\$ 18,989	\$ 29,087	\$ -	\$ 1,625	\$ 49,700
Greenville	Madison	\$ 23,475	\$ 19,599	\$ -	\$ 1,918	\$ 44,992
Lee	Madison	\$ 5,990	\$ 8,796	\$ -	\$ 801	\$ 15,587
Madison	Madison	\$ 86,118	\$ 15,919	\$ -	\$ 7,230	\$ 109,266
Anna Maria	Manatee	\$ 13,693	\$ 21,460	\$ -	\$ 9,195	\$ 44,348
Bradenton	Manatee	\$ 376,545	\$ 925,115	\$ 138,617	\$ 304,192	\$ 1,744,469
Bradenton Beach	Manatee	\$ 27,417	\$ 9,653	\$ -	\$ 7,103	\$ 44,173
Holmes Beach	Manatee	\$ 55,071	\$ 56,709	\$ -	\$ 23,323	\$ 135,102
Palmetto	Manatee	\$ 169,179	\$ 130,632	\$ 30,675	\$ 77,107	\$ 407,593
Longboat Key	Manatee/Sarasota	\$ 47,549	\$ 89,878	\$ -	\$ 44,218	\$ 181,645
Bellevue	Marion	\$ 57,775	\$ 58,904	\$ 4,952	\$ 23,210	\$ 144,841
Dunnellon	Marion	\$ 53,800	\$ 16,475	\$ -	\$ 8,882	\$ 79,157
McIntosh	Marion	\$ 7,411	\$ 7,048	\$ -	\$ 2,323	\$ 16,782
Ocala	Marion	\$ 643,622	\$ 741,273	\$ 86,388	\$ 290,494	\$ 1,761,777
Reddick	Marion	\$ 5,166	\$ 18,464	\$ -	\$ 2,634	\$ 26,264
Jupiter Island	Martin	\$ 2,386	\$ 11,551	\$ 318	\$ 6,682	\$ 20,937
Ocean Breeze	Martin	\$ 6,147	\$ 10,963	\$ -	\$ 2,650	\$ 19,760
Sewall's Point	Martin	\$ 1,035	\$ 42,879	\$ -	\$ 16,399	\$ 60,313
Stuart	Martin	\$ 276,026	\$ 205,673	\$ -	\$ 128,419	\$ 610,118
Aventura	Miami-Dade	\$ -	\$ 318,911	\$ 309,723	\$ 228,183	\$ 856,818
Bal Harbour	Miami-Dade	\$ 43,116	\$ 6,908	\$ 1,629	\$ 18,236	\$ 69,889
Bay Harbor Islands	Miami-Dade	\$ 32,155	\$ 47,537	\$ 35,356	\$ 35,264	\$ 150,312

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2015

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Biscayne Park	Miami-Dade	\$ 16,156	\$ 50,313	\$ 15,846	\$ 18,989	\$ 101,304
Coral Gables	Miami-Dade	\$ 693,530	\$ 134,974	\$ 170,229	\$ 293,417	\$ 1,292,149
Cutler Bay	Miami-Dade	\$ -	\$ 1,161,840	\$ -	\$ 253,931	\$ 1,415,771
Doral	Miami-Dade	\$ -	\$ 972,397	\$ -	\$ 291,266	\$ 1,263,663
El Portal	Miami-Dade	\$ 11,922	\$ 55,233	\$ 4,031	\$ 14,467	\$ 85,653
Florida City	Miami-Dade	\$ 61,201	\$ 88,402	\$ 157,626	\$ 72,611	\$ 379,841
Golden Beach	Miami-Dade	\$ 2,533	\$ 8,214	\$ 2,913	\$ 5,662	\$ 19,322
Hialeah	Miami-Dade	\$ 1,930,261	\$ 3,610,477	\$ 1,950,376	\$ 1,393,370	\$ 8,884,485
Hialeah Gardens	Miami-Dade	\$ 16,283	\$ 371,607	\$ 201,747	\$ 134,542	\$ 724,180
Homestead	Miami-Dade	\$ 326,447	\$ 408,779	\$ 1,056,424	\$ 387,701	\$ 2,179,351
Indian Creek	Miami-Dade	\$ 1,391	\$ 52	\$ 40	\$ 564	\$ 2,047
Key Biscayne	Miami-Dade	\$ -	\$ 133,355	\$ 69,646	\$ 75,994	\$ 278,994
Medley	Miami-Dade	\$ 10,067	\$ 2,381	\$ 1,346	\$ 5,257	\$ 19,051
Metro Dade	Miami-Dade	\$ 48,210,108	\$ -	\$ -	\$ -	\$ 48,210,108
Miami	Miami-Dade	\$ 5,721,258	\$ 3,288,516	\$ 1,623,053	\$ 2,526,541	\$ 13,159,368
Miami Beach	Miami-Dade	\$ 1,489,227	\$ 508,031	\$ 86,583	\$ 552,072	\$ 2,635,913
Miami Gardens	Miami-Dade	\$ -	\$ 3,414,183	\$ -	\$ 656,547	\$ 4,070,730
Miami Lakes	Miami-Dade	\$ -	\$ 674,649	\$ -	\$ 180,370	\$ 855,019
Miami Shores	Miami-Dade	\$ 143,763	\$ 88,038	\$ 32,945	\$ 65,313	\$ 330,059
Miami Springs	Miami-Dade	\$ 217,492	\$ 82,329	\$ 50,298	\$ 86,012	\$ 436,131
North Bay	Miami-Dade	\$ 66,164	\$ 63,889	\$ 36,932	\$ 46,104	\$ 213,089
North Miami	Miami-Dade	\$ 755,251	\$ 619,431	\$ 506,403	\$ 369,570	\$ 2,250,655
North Miami Beach	Miami-Dade	\$ 642,052	\$ 312,312	\$ 277,384	\$ 258,049	\$ 1,489,797
Opa-locka	Miami-Dade	\$ 242,147	\$ 159,769	\$ 66,700	\$ 95,651	\$ 564,267
Palmetto Bay	Miami-Dade	\$ -	\$ 514,513	\$ -	\$ 144,873	\$ 659,386
Pinecrest	Miami-Dade	\$ -	\$ 277,711	\$ 73,720	\$ 113,035	\$ 464,466
South Miami	Miami-Dade	\$ 289,293	\$ 10,591	\$ 22,160	\$ 83,187	\$ 405,231
Sunny Isles Beach	Miami-Dade	\$ -	\$ 215,975	\$ 152,273	\$ 131,099	\$ 499,346
Surfside	Miami-Dade	\$ 104,228	\$ 4,350	\$ 11,193	\$ 35,393	\$ 155,163
Sweetwater	Miami-Dade	\$ 38,362	\$ 363,492	\$ 107,865	\$ 122,324	\$ 632,043
Virginia Gardens	Miami-Dade	\$ 40,502	\$ 11,653	\$ 4,236	\$ 14,669	\$ 71,061
West Miami	Miami-Dade	\$ 167,074	\$ 5,928	\$ 7,010	\$ 36,912	\$ 216,925
Islamorada	Monroe	\$ -	\$ 178,167	\$ 22,314	\$ 88,321	\$ 288,801
Key Colony Beach	Monroe	\$ 3,918	\$ 19,319	\$ 1,421	\$ 11,490	\$ 36,147
Key West	Monroe	\$ 392,780	\$ 402,859	\$ 78,943	\$ 352,423	\$ 1,227,005
Layton	Monroe	\$ 2,685	\$ 2,824	\$ 341	\$ 2,650	\$ 8,501
Marathon	Monroe	\$ -	\$ 250,222	\$ -	\$ 119,795	\$ 370,017
Callahan	Nassau	\$ 25,665	\$ 5,441	\$ -	\$ 5,519	\$ 36,625
Fernandina Beach	Nassau	\$ 130,679	\$ 110,724	\$ -	\$ 55,864	\$ 297,267
Hilliard	Nassau	\$ 23,263	\$ 61,133	\$ 15,569	\$ 14,885	\$ 114,850
Cinco Bayou	Okaloosa	\$ 21,997	\$ 1,586	\$ -	\$ 2,760	\$ 26,343
Crestview	Okaloosa	\$ 138,336	\$ 242,914	\$ 243,656	\$ 163,051	\$ 787,957
Destin	Okaloosa	\$ -	\$ 196,895	\$ 45,665	\$ 88,932	\$ 331,492
Fort Walton Beach	Okaloosa	\$ 227,379	\$ 361,741	\$ 31,102	\$ 144,783	\$ 765,005
Laurel Hill	Okaloosa	\$ 4,088	\$ 25,850	\$ -	\$ 3,793	\$ 33,731
Mary Esther	Okaloosa	\$ 13,743	\$ 76,834	\$ 7,612	\$ 27,653	\$ 125,842
Niceville	Okaloosa	\$ 54,427	\$ 242,668	\$ 52,930	\$ 95,420	\$ 445,446
Shalimar	Okaloosa	\$ 10,992	\$ 2,828	\$ 1,503	\$ 5,241	\$ 20,564
Valparaiso	Okaloosa	\$ 40,774	\$ 168,405	\$ -	\$ 37,468	\$ 246,647
Okeechobee	Okeechobee	\$ 176,013	\$ 71,610	\$ -	\$ 26,216	\$ 273,839
Apopka	Orange	\$ 183,788	\$ 514,398	\$ 645,001	\$ 537,720	\$ 1,880,907
Belle Isle	Orange	\$ 9,272	\$ 152,993	\$ 32,103	\$ 79,892	\$ 274,260
Eatonville	Orange	\$ 18,949	\$ 60,663	\$ -	\$ 27,230	\$ 106,842
Edgewood	Orange	\$ 63,799	\$ 7,004	\$ 7,138	\$ 32,680	\$ 110,622
Maitland	Orange	\$ 158,137	\$ 138,272	\$ 129,666	\$ 199,838	\$ 625,913
Oakland	Orange	\$ 7,322	\$ 18,104	\$ 34,437	\$ 31,826	\$ 91,689
Ocoee	Orange	\$ 78,748	\$ 610,195	\$ 500,895	\$ 464,120	\$ 1,653,958
Orlando	Orange	\$ 1,969,237	\$ 3,858,549	\$ 2,023,480	\$ 3,076,168	\$ 10,927,434
Windermere	Orange	\$ 10,267	\$ 35,450	\$ 21,396	\$ 35,858	\$ 102,971
Winter Garden	Orange	\$ 149,053	\$ 294,959	\$ 586,495	\$ 453,281	\$ 1,483,788
Winter Park	Orange	\$ 458,356	\$ 342,412	\$ 87,799	\$ 348,256	\$ 1,236,823
Kissimmee	Osceola	\$ 243,964	\$ 894,400	\$ 599,503	\$ 358,849	\$ 2,096,716
St. Cloud	Osceola	\$ 105,511	\$ 402,005	\$ 509,593	\$ 218,231	\$ 1,235,340
Atlantis	Palm Beach	\$ 6,296	\$ 21,897	\$ 7,397	\$ 12,519	\$ 48,109
Belle Glade	Palm Beach	\$ 302,170	\$ 370,085	\$ 167,377	\$ 109,998	\$ 949,630
Boca Raton	Palm Beach	\$ 523,997	\$ 934,776	\$ 365,206	\$ 530,147	\$ 2,354,126
Boynton Beach	Palm Beach	\$ 337,969	\$ 964,300	\$ 505,621	\$ 426,666	\$ 2,234,557

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2015

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Briny Breeze	Palm Beach	\$ 4,322	\$ 4,722	\$ 434	\$ 3,749	\$ 13,227
Cloud Lake	Palm Beach	\$ 3,753	\$ 274	\$ 193	\$ 826	\$ 5,046
Delray Beach	Palm Beach	\$ 362,476	\$ 882,567	\$ 232,003	\$ 381,691	\$ 1,858,738
Glen Ridge	Palm Beach	\$ 1,438	\$ 3,283	\$ 546	\$ 1,366	\$ 6,633
Golf	Palm Beach	\$ 1,033	\$ 2,030	\$ 847	\$ 1,564	\$ 5,474
Greenacres	Palm Beach	\$ 14,848	\$ 633,993	\$ 459,366	\$ 236,351	\$ 1,344,558
Gulf Stream	Palm Beach	\$ 1,397	\$ 9,474	\$ 3,588	\$ 5,760	\$ 20,219
Haverhill	Palm Beach	\$ 8,402	\$ 19,445	\$ 20,687	\$ 11,700	\$ 60,234
Highland Beach	Palm Beach	\$ 2,928	\$ 51,775	\$ 7,228	\$ 22,525	\$ 84,456
Hypoluxo	Palm Beach	\$ 2,273	\$ 21,689	\$ 21,353	\$ 16,330	\$ 61,645
Juno Beach	Palm Beach	\$ 13,616	\$ 36,407	\$ 7,111	\$ 20,067	\$ 77,201
Jupiter	Palm Beach	\$ 67,918	\$ 570,474	\$ 462,199	\$ 349,676	\$ 1,450,267
Jupiter Inlet Colony	Palm Beach	\$ 1,225	\$ 5,397	\$ 323	\$ 2,470	\$ 9,415
Lake Clarke Shores	Palm Beach	\$ 7,218	\$ 70,108	\$ 8,520	\$ 20,849	\$ 106,694
Lake Park	Palm Beach	\$ 253,135	\$ 16,751	\$ -	\$ 51,343	\$ 321,229
Lake Worth	Palm Beach	\$ 364,734	\$ 555,345	\$ 253,506	\$ 217,923	\$ 1,391,508
Lantana	Palm Beach	\$ 209,533	\$ 29,683	\$ 30,436	\$ 65,569	\$ 335,221
Loxahatchee Groves	Palm Beach	\$ -	\$ 70,995	\$ -	\$ 19,694	\$ 90,689
Manalapan	Palm Beach	\$ 1,985	\$ 3,310	\$ 970	\$ 2,545	\$ 8,810
Mangonia Park	Palm Beach	\$ 15,044	\$ 11,874	\$ 10,367	\$ 11,067	\$ 48,352
North Palm Beach	Palm Beach	\$ 82,307	\$ 179,019	\$ 16,640	\$ 75,581	\$ 353,547
Ocean Ridge	Palm Beach	\$ 4,910	\$ 21,892	\$ 3,501	\$ 11,216	\$ 41,518
Pahokee	Palm Beach	\$ 96,481	\$ 233,596	\$ 8,579	\$ 34,125	\$ 372,781
Palm Beach	Palm Beach	\$ 171,886	\$ 29,242	\$ -	\$ 50,716	\$ 251,844
Palm Beach Gardens	Palm Beach	\$ 126,411	\$ 564,740	\$ 294,213	\$ 304,807	\$ 1,290,171
Palm Beach Shores	Palm Beach	\$ 11,360	\$ 7,533	\$ 1,208	\$ 7,138	\$ 27,239
Palm Springs	Palm Beach	\$ 90,524	\$ 237,677	\$ 261,455	\$ 123,753	\$ 713,408
Riviera Beach	Palm Beach	\$ 369,915	\$ 342,877	\$ 104,829	\$ 203,107	\$ 1,020,728
Royal Palm Beach	Palm Beach	\$ 3,712	\$ 414,848	\$ 376,814	\$ 213,647	\$ 1,009,021
South Bay	Palm Beach	\$ 42,669	\$ 86,119	\$ 4,517	\$ 17,764	\$ 151,069
South Palm Beach	Palm Beach	\$ 745	\$ 24,235	\$ 1,149	\$ 8,683	\$ 34,813
Tequesta	Palm Beach	\$ 129,246	\$ 12,301	\$ -	\$ 35,125	\$ 176,671
Wellington	Palm Beach	\$ -	\$ 596,246	\$ 552,837	\$ 356,982	\$ 1,506,065
West Palm Beach	Palm Beach	\$ 1,326,451	\$ 764,585	\$ 463,823	\$ 629,227	\$ 3,184,087
Dade City	Pasco	\$ 134,787	\$ 135,017	\$ -	\$ 30,071	\$ 299,875
New Port Richey	Pasco	\$ 290,251	\$ 309,776	\$ -	\$ 69,047	\$ 669,074
Port Richey	Pasco	\$ 15,410	\$ 72,453	\$ -	\$ 12,425	\$ 100,287
St. Leo	Pasco	\$ 9,442	\$ 29,624	\$ 3,720	\$ 6,598	\$ 49,384
San Antonio	Pasco	\$ 14,350	\$ 24,736	\$ -	\$ 5,273	\$ 44,359
Zephyrhills	Pasco	\$ 110,964	\$ 236,781	\$ 34,649	\$ 64,890	\$ 447,284
Belleair	Pinellas	\$ 15,115	\$ 54,353	\$ 4,396	\$ 19,218	\$ 93,082
Belleair Beach	Pinellas	\$ 4,762	\$ 31,009	\$ -	\$ 7,683	\$ 43,454
Belleair Bluffs	Pinellas	\$ 66,417	\$ 5,775	\$ -	\$ 10,006	\$ 82,197
Belleair Shore	Pinellas	\$ 352	\$ 529	\$ 467	\$ 538	\$ 1,885
Clearwater	Pinellas	\$ 1,191,562	\$ 1,270,006	\$ 317,553	\$ 532,165	\$ 3,311,285
Dunedin	Pinellas	\$ 313,081	\$ 591,613	\$ 100,162	\$ 174,158	\$ 1,179,014
Gulfport	Pinellas	\$ 133,248	\$ 166,253	\$ 20,212	\$ 59,256	\$ 378,969
Indian Rocks Beach	Pinellas	\$ 54,431	\$ 27,332	\$ -	\$ 20,283	\$ 102,046
Indian Shores	Pinellas	\$ 10,610	\$ 12,732	\$ 178	\$ 7,003	\$ 30,523
Kenneth City	Pinellas	\$ 145,147	\$ 11,413	\$ 20,698	\$ 24,406	\$ 201,664
Largo	Pinellas	\$ 652,934	\$ 1,160,997	\$ 431,501	\$ 384,099	\$ 2,629,531
Madeira Beach	Pinellas	\$ 174,090	\$ 10,826	\$ -	\$ 21,230	\$ 206,145
North Redington Beach	Pinellas	\$ 11,820	\$ 7,712	\$ 3,103	\$ 7,101	\$ 29,737
Oldsmar	Pinellas	\$ 19,857	\$ 204,898	\$ 66,786	\$ 67,033	\$ 358,573
Pinellas Park	Pinellas	\$ 387,226	\$ 701,404	\$ 228,553	\$ 244,899	\$ 1,562,082
Redington Beach	Pinellas	\$ 4,793	\$ 22,244	\$ -	\$ 7,077	\$ 34,114
Redington Shores	Pinellas	\$ 12,192	\$ 29,311	\$ -	\$ 10,499	\$ 52,002
Safety Harbor	Pinellas	\$ 57,772	\$ 314,728	\$ 50,614	\$ 83,070	\$ 506,184
St. Petersburg	Pinellas	\$ 3,125,822	\$ 3,324,207	\$ 686,453	\$ 1,219,309	\$ 8,355,792
St. Pete Beach	Pinellas	\$ 199,235	\$ 25,108	\$ -	\$ 46,143	\$ 270,487
Seminole	Pinellas	\$ 166,578	\$ 83,971	\$ 125,404	\$ 84,742	\$ 460,695
South Pasadena	Pinellas	\$ 89,458	\$ 44,021	\$ -	\$ 24,884	\$ 158,363
Tarpon Springs	Pinellas	\$ 199,105	\$ 289,344	\$ 120,717	\$ 117,205	\$ 726,371
Treasure Island	Pinellas	\$ 104,086	\$ 47,176	\$ -	\$ 33,075	\$ 184,337
Auburndale	Polk	\$ 95,208	\$ 159,178	\$ 53,209	\$ 64,981	\$ 372,576
Bartow	Polk	\$ 247,027	\$ 225,594	\$ 64,845	\$ 80,765	\$ 618,230
Davenport	Polk	\$ 22,371	\$ 44,204	\$ 16,233	\$ 13,970	\$ 96,778

Municipal Revenue Sharing Program
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Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Dundee	Polk	\$ 25,917	\$ 41,724	\$ 29,179	\$ 17,904	\$ 114,724
Eagle Lake	Polk	\$ 20,806	\$ 52,004	\$ 5,907	\$ 10,771	\$ 89,488
Fort Meade	Polk	\$ 76,018	\$ 139,315	\$ 42,514	\$ 26,366	\$ 284,212
Frostproof	Polk	\$ 59,573	\$ 16,744	\$ 4,542	\$ 13,974	\$ 94,833
Haines City	Polk	\$ 182,087	\$ 253,960	\$ 149,527	\$ 98,174	\$ 683,747
Highland Park	Polk	\$ -	\$ 2,740	\$ 1,733	\$ 1,093	\$ 5,566
Hillcrest Heights	Polk	\$ 498	\$ 4,933	\$ 874	\$ 1,178	\$ 7,483
Lake Alfred	Polk	\$ 36,465	\$ 67,725	\$ 46,582	\$ 23,642	\$ 174,414
Lake Hamilton	Polk	\$ 15,272	\$ 14,019	\$ 1,638	\$ 5,904	\$ 36,833
Lake Wales	Polk	\$ 190,668	\$ 99,186	\$ 81,061	\$ 67,483	\$ 438,398
Lakeland	Polk	\$ 973,011	\$ 1,183,911	\$ 470,124	\$ 462,670	\$ 3,089,716
Mulberry	Polk	\$ 53,918	\$ 36,479	\$ 7,306	\$ 17,810	\$ 115,512
Polk City	Polk	\$ 15,070	\$ 51,140	\$ -	\$ 7,406	\$ 73,616
Winter Haven	Polk	\$ 439,141	\$ 303,030	\$ 205,379	\$ 168,041	\$ 1,115,591
Crescent City	Putnam	\$ 47,077	\$ 14,453	\$ -	\$ 4,923	\$ 66,453
Interlachen	Putnam	\$ 11,693	\$ 30,525	\$ -	\$ 4,448	\$ 46,665
Palatka	Putnam	\$ 276,527	\$ 92,156	\$ -	\$ 33,242	\$ 401,925
Pomona Park	Putnam	\$ 7,968	\$ 14,081	\$ 1,395	\$ 2,872	\$ 26,316
Welaka	Putnam	\$ 7,493	\$ 7,421	\$ -	\$ 2,319	\$ 17,234
Hastings	St. Johns	\$ 15,795	\$ 11,024	\$ -	\$ 3,764	\$ 30,583
St. Augustine	St. Johns	\$ 340,862	\$ 131,711	\$ -	\$ 83,100	\$ 555,673
St. Augustine Beach	St. Johns	\$ 7,099	\$ 95,665	\$ 17,680	\$ 39,722	\$ 160,165
Fort Pierce	St. Lucie	\$ 711,816	\$ 324,578	\$ 74,580	\$ 122,615	\$ 1,233,590
Port St. Lucie	St. Lucie	\$ 6,475	\$ 1,696,431	\$ 1,920,195	\$ 492,484	\$ 4,115,586
St. Lucie Village	St. Lucie	\$ 2,371	\$ 8,188	\$ -	\$ 1,723	\$ 12,282
Gulf Breeze	Santa Rosa	\$ 75,883	\$ 88,344	\$ -	\$ 21,065	\$ 185,291
Jay	Santa Rosa	\$ 20,822	\$ 7,321	\$ -	\$ 1,914	\$ 30,057
Milton	Santa Rosa	\$ 116,957	\$ 150,174	\$ 2,857	\$ 32,958	\$ 302,945
North Port	Sarasota	\$ 24,372	\$ 435,594	\$ 886,334	\$ 389,217	\$ 1,735,517
Sarasota	Sarasota	\$ 937,613	\$ 519,388	\$ -	\$ 348,335	\$ 1,805,336
Venice	Sarasota	\$ 240,488	\$ 242,976	\$ 25,264	\$ 138,761	\$ 647,489
Altamonte Springs	Seminole	\$ 57,567	\$ 824,280	\$ 201,257	\$ 226,218	\$ 1,309,322
Casselberry	Seminole	\$ 170,722	\$ 488,283	\$ 134,548	\$ 141,416	\$ 934,969
Lake Mary	Seminole	\$ -	\$ 175,333	\$ 86,447	\$ 74,783	\$ 336,563
Longwood	Seminole	\$ 80,818	\$ 231,114	\$ 27,260	\$ 73,007	\$ 412,199
Oviedo	Seminole	\$ 39,986	\$ 475,431	\$ 287,159	\$ 185,512	\$ 988,089
Sanford	Seminole	\$ 376,081	\$ 611,108	\$ 425,054	\$ 290,108	\$ 1,702,351
Winter Springs	Seminole	\$ 13,825	\$ 673,732	\$ 200,524	\$ 179,379	\$ 1,067,460
Bushnell	Sumter	\$ 36,546	\$ 37,825	\$ -	\$ 12,703	\$ 87,074
Center Hill	Sumter	\$ 8,283	\$ 27,199	\$ -	\$ 4,904	\$ 40,387
Coleman	Sumter	\$ 13,609	\$ 27,386	\$ -	\$ 3,652	\$ 44,647
Webster	Sumter	\$ 17,618	\$ 18,676	\$ -	\$ 4,021	\$ 40,316
Wildwood	Sumter	\$ 61,478	\$ 72,500	\$ 25,184	\$ 36,207	\$ 195,369
Branford	Suwannee	\$ 20,042	\$ 4,266	\$ -	\$ 2,253	\$ 26,561
Live Oak	Suwannee	\$ 153,904	\$ 117,320	\$ -	\$ 21,814	\$ 293,038
Perry	Taylor	\$ 180,555	\$ 57,391	\$ -	\$ 31,719	\$ 269,664
Lake Butler	Union	\$ 29,351	\$ 46,307	\$ -	\$ 3,203	\$ 78,862
Raiford	Union	\$ 1,694	\$ 8,057	\$ -	\$ 431	\$ 10,182
Worthington Springs	Union	\$ 4,563	\$ 2,353	\$ 5,636	\$ 680	\$ 13,232
Daytona Beach	Volusia	\$ 1,027,176	\$ 657,390	\$ 64,328	\$ 254,531	\$ 2,003,425
Daytona Beach Shores	Volusia	\$ 91,781	\$ 7,979	\$ -	\$ 17,523	\$ 117,283
DeBary	Volusia	\$ -	\$ 241,559	\$ 123,863	\$ 79,638	\$ 445,060
DeLand	Volusia	\$ 318,746	\$ 142,072	\$ 247,546	\$ 114,075	\$ 822,439
Deltona	Volusia	\$ -	\$ 1,548,977	\$ 1,445,405	\$ 351,206	\$ 3,345,589
Edgewater	Volusia	\$ 68,458	\$ 392,955	\$ 164,549	\$ 85,560	\$ 711,522
Holly Hill	Volusia	\$ 155,248	\$ 143,841	\$ 30,305	\$ 48,039	\$ 377,433
Lake Helen	Volusia	\$ 8,885	\$ 58,031	\$ 13,773	\$ 10,786	\$ 91,475
New Smyrna Beach	Volusia	\$ 201,998	\$ 197,487	\$ 80,617	\$ 93,854	\$ 573,957
Oak Hill	Volusia	\$ 13,952	\$ 22,879	\$ 5,741	\$ 7,363	\$ 49,935
Orange City	Volusia	\$ 21,923	\$ 108,197	\$ 109,853	\$ 46,239	\$ 286,213
Ormond Beach	Volusia	\$ 294,368	\$ 472,729	\$ 166,060	\$ 159,066	\$ 1,092,223
Pierson	Volusia	\$ 18,098	\$ 13,177	\$ 15,472	\$ 6,964	\$ 53,711
Ponce Inlet	Volusia	\$ 4,946	\$ 32,790	\$ 8,562	\$ 12,544	\$ 58,842
Port Orange	Volusia	\$ 93,493	\$ 980,523	\$ 425,505	\$ 232,420	\$ 1,731,941
South Daytona	Volusia	\$ 132,655	\$ 192,449	\$ 41,421	\$ 50,629	\$ 417,155
St. Marks	Wakulla	\$ 9,455	\$ 15,580	\$ -	\$ 781	\$ 25,816
Sopchoppy	Wakulla	\$ 9,800	\$ 23,142	\$ -	\$ 1,224	\$ 34,165

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2015

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
DeFuniak Springs	Walton	\$ 100,398	\$ 116,851	\$ -	\$ 69,646	\$ 286,895
Freeport	Walton	\$ 11,372	\$ 31,161	\$ 17,874	\$ 29,254	\$ 89,662
Paxton	Walton	\$ 13,228	\$ 7,606	\$ 7,646	\$ 8,476	\$ 36,956
Caryville	Washington	\$ 11,357	\$ 1,616	\$ 875	\$ 758	\$ 14,606
Chipley	Washington	\$ 67,615	\$ 46,974	\$ -	\$ 9,491	\$ 124,080
Ebro	Washington	\$ 4,447	\$ 4,418	\$ -	\$ 665	\$ 9,530
Vernon	Washington	\$ 12,365	\$ 26,926	\$ -	\$ 1,837	\$ 41,128
Wausau	Washington	\$ 4,597	\$ 16,650	\$ 56	\$ 1,053	\$ 22,356
Statewide Totals		\$ 124,683,365	\$ 124,143,796	\$ 56,022,885	\$ 54,200,000	\$ 359,050,045

Notes:

- 1) These estimates represent a 100 percent distribution of trust fund monies.
- 2) The column labeled "Section 212.20(6)(d)5., F.S. Distribution" reflects the distribution authorized in Chapter 2000-355, L.O.F. This law restructured the Municipal Revenue Sharing Program by transferring the portions of cigarette tax that previously funded the former Municipal Financial Assistance Trust Fund and Revenue Sharing Trust Fund for Municipalities to the state's General Revenue Fund and providing a separate distribution from state sales and use taxes to the Revenue Sharing Trust Fund for Municipalities.
- 3) The column labeled "Section 218.245(3), F.S. Distribution" reflects the distribution authorized in Chapter 2004-265, L.O.F. Chapter 2003-402, L.O.F., which addressed state funding of the judicial system, including reductions in the proportion of state sales and use taxes transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and Revenue Sharing Trust Fund for Counties and an increase in the proportion of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities to offset municipalities' losses from the Local Government Half-cent Sales Tax reduction. Chapter 2004-265, L.O.F., included a hold harmless provision such that the revenue sharing dollar increases to individual municipalities resulting from the increased share of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program.
- 4) The proportional contribution of each revenue source comprising the Municipal Revenue Sharing Program in state fiscal year 2015 has been estimated to be as follows: state sales tax, \$269.8 million or 75.14% and municipal fuel tax, \$89.3 million or 24.86%.

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 2014 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;¹ 20 percent of the tax proceeds on small well oil, tertiary oil, and mature field recovery oil;² 20 percent of the tax proceeds on gas;³ and 20 percent of the tax proceeds on sulfur.⁴

Authorized Uses:

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

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
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.⁵ 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.

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.⁶

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:

Chapter 2014-150, L.O.F., (CS/HB 7091) repeals s. 589.081, F.S., and transfers to s. 589.08, F.S., the statutory language requiring the Florida Forest Service to pay 15 percent of the gross receipts from timber sales within the Goethe State Forest to each fiscally constrained county in which a portion of the respective forest is located in such county. According to the Department of Agriculture and Consumer Services, the Withlacoochee State Forest is not located within any fiscally constrained county; therefore, the reference to this state forest in s. 589.081, F.S., was no longer necessary. These changes became effective on July 1, 2014.

Eligibility Requirements:

As specified below, there are 35 state forests in Florida that total approximately 1.06 million acres.¹ Of the 35 state forests, only 12 are located within the geographic boundaries of one or more of the 29 counties that are currently fiscally constrained.²

State Forest	Location	Fiscally Constrained County?
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
Cottage Hill	Escambia County	No

1. <http://www.freshfromflorida.com/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 2014-15 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?
Deep Creek	St. Johns County	No
Etoniah	Putnam County	Yes
Four Creeks	Nassau County	No
Goethe	Alachua and Levy counties	Levy only
Holopaw	Osceola County	No
Indian Lake	Marion County	No
Jennings	Clay and Duval counties	No
John M. Bethea	Baker County	Yes
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
Okaloacoochee Slough	Collier and Hendry counties	Hendry only
Picayune Strand	Collier County	No
Pine Log	Bay and Washington counties	Washington 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.³

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.⁴

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 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:

Chapter 2014-218, L.O.F., (CS/HB 7023) renames “rural areas of critical economic concern” as “rural areas of opportunity” through the statutes, including s. 211.3103, F.S. These changes became effective on July 1, 2014.

Eligibility Requirements:

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

Administrative Procedures:

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

Distribution of Proceeds:

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

1. 25.5 percent to the Conservation and Recreation Lands Trust Fund;
2. 35.7 percent to the state’s General Revenue Fund;
3. 12.8 percent for payment to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary;
4. 10.0 percent for payment to counties that have been designated a rural area of 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;

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.

6. 6.2 percent to the Phosphate Research Trust Fund in the Department of Education's Division of Universities; and
7. 3.6 percent to the Minerals Trust Fund.⁵

During the period of January 1, 2015, until December 31, 2022, the proceeds from the severance taxes, interest, and penalties 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 Conservation and Recreation Lands Trust Fund;
2. 31.9 percent to the state's General Revenue Fund;
3. 11.5 percent for payment to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary;
4. 8.9 percent for payment to counties that have been designated a rural area of 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 in the Department of Education's Division of Universities; and
7. 3.2 percent to the Minerals Trust Fund.⁶

Authorized Uses:

The tax proceeds received by counties 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.⁷

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
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.⁸ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

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

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

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

Prior Years' Revenues:

A summary of prior years' distributions is available.⁹

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

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State Housing Initiatives Partnership Program

Sections 420.907-.9079, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2014 Regular Legislative Session.

Eligibility Requirements:

A county or eligible municipality, as defined in s. 420.9071(9), F.S., must satisfy a number of requirements in order to be eligible to receive funds under the program.¹

Administrative Procedures:

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

After the distributions specified in s. 201.15(1)-(8), F.S., 7.53 percent of remaining documentary stamp taxes in each fiscal year are paid into the State Treasury to the credit of the State Housing Trust Fund. Beginning in the 2012-13 fiscal year, the first \$35 million of such funds are transferred annually, subject to any distribution required under s. 201.15(15), F.S., to the State Economic Enhancement and Development Trust Fund within the Department of Economic Opportunity. Half of the remaining funds are paid to the credit of the Local Government Housing Trust Fund.³

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

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

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

2. Section 420.9079, F.S.

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

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

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

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 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.⁷ Local housing distributions are disbursed on a quarterly or more frequent basis, subject to the availability of funds.⁸ Each county's share of funds to be distributed from the portion of funds received pursuant to s. 201.15(9), 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)(b), F.S., until July 1, 2010. Proceeds may not be expended for the purpose of providing rent subsidies; however, this does not prohibit the use of the funds for security and utility deposit assistance.⁹ Additionally, funds may not be pledged to pay the debt service on any bonds.¹⁰

Attorney General Opinions:

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

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

The full text of this opinion is available via a searchable on-line database.¹¹ Local government officials seeking more clarification should review the opinions in their entirety. The 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.¹²

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

7. Section 420.9072(4), F.S.

8. Section 420.9073(1), F.S.

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

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

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

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

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

Motor Vehicle License Tax

Section 9(d), Article XII, Florida Constitution
Chapter 320, Florida Statutes

Summary:

Pursuant to constitutional authorization and statutory implementation, two state taxes are levied that support school capital outlay purposes. The first is a gross receipts tax.¹ The tax consists of four separate rates.²

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., shall be 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 shall be used only 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.³

The second source of revenue is a portion of the revenues derived from the licensing of motor vehicles and mobile homes.⁴ 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.

-
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 registration fee on vessels registered, operated, used, or stored on the water of this state within its jurisdiction. This annual registration fee is 50 percent of the applicable state registration fee. A municipality that was imposing a registration fee before April 1, 1984, may continue to levy such fee. Monies received from the fee 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:

Chapter 2014-136, L.O.F., (CS/CS/HB 955) amends s. 328.72, F.S., to allow counties to use their portion of vessel registration fee revenues for additional boating-related activities. This change became effective on July 1, 2014.

Eligibility Requirements:

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

Administrative Procedures:

County tax collectors collect both the state and any optional county fees.¹ The amount of the state fee varies by vessel class for each 12 month period registered according to the following schedule.² The county portion of the state fee, which is derived from recreational vessels only, is noted as well.

1. Class A-1 (less than 12 feet in length; and all canoes to which propulsion motors have been attached, regardless of length): The state fee is \$5.50 with no distribution to the county.
2. Class A-2 (12 feet or more and less than 16 feet in length): The state fee is \$16.25 of which \$2.85 is distributed to the county.
3. Class 1 (16 feet or more and less than 26 feet in length): The state fee is \$28.75 of which \$8.85 is distributed to the county.
4. Class 2 (26 feet or more and less than 40 feet in length): The state fee is \$78.25 of which \$32.85 is distributed to the county.
5. Class 3 (40 feet or more and less than 65 feet in length): The state fee is \$127.75 of which \$56.85 is distributed to the county.
6. Class 4 (65 feet or more and less than 110 feet in length): The state fee is \$152.75 of which \$68.85 is distributed to the county.
7. Class 5 (110 feet or more in length): The state fee is \$189.75 of which \$86.85 is distributed to the county.
8. Dealer Registration Certificate: The state fee is \$25.50 with no distribution to the county.

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

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

If a county government imposes the optional fee on vessels registered, operated, used, or stored on the waters of this state within its jurisdiction, the fee is 50 percent of the applicable state fee.

Distribution of Proceeds:

The county portion of the state fee is distributed by the tax collector to the board of county commissioners.³ The county retains the optional fee proceeds less the first dollar of each registration fee, which is remitted to the State for deposit in the Save the Manatee Trust Fund.⁴ Any county that imposes the optional fee may establish, by interlocal agreement with one or more municipalities located in the county, a distribution formula for dividing the proceeds or for the use of the funds for boating-related projects located within the county and/or municipality or municipalities.⁵

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.⁶

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 1st of each year. If a county's report is not provided to the Commission by January 1st of the year following the November 1st 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.⁷

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
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.⁸ Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the

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

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

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

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

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

8. <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:

A summary of prior years' fee revenues retained by county governments is available.⁹

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

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Communications Services Tax

Chapter 202, Florida Statutes

Summary:

The communications services tax applies to telecommunications, video, direct-to-home satellite, and related services. The definition of *communications services* encompasses voice, data, audio, video, or any other information or signals transmitted by any medium. Examples of services subject to the tax include, but are not limited to, local, long distance, and toll telephone; voice over Internet protocol telephone; video services; video streaming; direct-to-home satellite; mobile communications; private line services; pager and beeper; telephone charges made at a hotel or motel; facsimiles; and telex, telegram, and teletype. The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. The tax is comprised of two parts: the Florida communications services tax and the local communications services tax. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund.

Florida Communications Services Tax:

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

Local Communications Services Tax:

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

General Law Amendments:

Chapter 2014-36, L.O.F., (CS/HB 803) amends s. 202.11, F.S., to revise the statutory definition of information services to include data processing and other services that allow data to be generated, acquired, stored, processed, or retrieved and delivered by an electronic transmission to a purchaser where such purchaser's primary purpose for the underlying transaction is the processed data or information. This revision

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

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

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

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

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

has the effect of clarifying that such services are excluded from the definition of communications services and are not subject to state and local communications services taxes. This change became effective on July 1, 2014.

Chapter 2014-38, L.O.F., (HB 5601) amends s. 202.11, F.S., to revise the statutory definition of *prepaid calling arrangement* to provide that certain prepaid mobile communications services are subject to state and local sales taxes instead of state and local communications services taxes. This change became effective on July 1, 2014.

Eligibility Requirements:

County and municipal governments receive proceeds of the Florida communications services tax via the County Revenue Sharing Program, Local Government Half-cent Sales Tax Program, and Municipal Revenue Sharing Program. Counties, municipalities, and school boards may be eligible to receive proceeds of the local communications services tax.

Administrative Procedures:

The communications services taxes, as imposed pursuant to Chapters 202 and 203, F.S., (i.e., the gross receipts tax on communications services) 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.⁶ The Department of Revenue (DOR) administers the statewide collection of the state and local tax payments. Dealers who collect local communications services tax notify the DOR of the method employed to accurately assign addresses to the appropriate taxing jurisdiction. The DOR maintains a database that provides the local taxing jurisdiction for all addresses in Florida. The database contains county and municipal names for every address and is based on information provided by the local taxing jurisdiction and updated at least once every six months.⁷

The amount of collected revenue is dependent on the jurisdiction's local communications services tax rate. A county government's local communications services tax is charged to those billable customers residing within the unincorporated area. A municipal government's local communications services tax is charged to those billable customers residing within the incorporated area. The proceeds of each local communications services tax levied by a county or municipality, less the DOR's costs of administration, 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.⁸

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

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.

Distribution of Proceeds:

Florida Communications Services Tax:

The proceeds derived from the gross receipts tax on communications services and direct-to-home satellite service are transferred to the Public Education Capital Outlay and Debt Service Trust Fund, which serves as a funding source for public school capital construction.¹⁰ The proceeds derived from the 6.65 percent state tax on communications services, except direct-to-home satellite service, are distributed by the same formula used for distribution of the state sales and use tax, as prescribed in s. 212.20(6), F.S., which directs portions of the available proceeds to the County Revenue Sharing Program, Local Government Half-cent Sales Tax Program, and Municipal Revenue Sharing Program via their separate trust funds.¹¹ The proceeds derived from the 10.8 percent state tax on direct-to-home satellite service are distributed pursuant to s. 202.18(2), F.S.¹² This provision specifies that 63 percent of the proceeds are distributed by the state sales and use tax distribution formula prescribed in s. 212.20(6), F.S., with an adjustment to s. 212.20(6)(d), F.S. The remaining 37 percent of the proceeds are transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund with 70 percent allocated in the same proportion as the ordinary distribution under s. 218.61, F.S., and the emergency distribution under s. 218.65, F.S., in the prior state fiscal year, and 30 percent shall be allocated pursuant to the distribution for fiscally constrained counties under s. 218.67, F.S.

Local Communications Services Tax:

The amount of tax revenues available for distribution to local governments is dependent on each jurisdiction's taxable sales and local tax rate. The tax revenues, less the DOR's administrative cost deduction, are distributed monthly to the appropriate jurisdictions. The proceeds of taxes imposed pursuant to s. 202.19(5), F.S., are distributed in the same manner as the local option sales taxes.¹³

Authorized Uses:

The tax revenues raised by or distributed to a county or municipal government tax may be used for any public purpose, including the pledge of such revenues for the repayment of current or future bonded indebtedness. However, any revenue raised by a tax imposed pursuant to s. 202.19(5), F.S., (i.e., a local option sales tax imposed on communications services) 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.¹⁴

Attorney General Opinions:

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

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

The full text of this opinion is available via a searchable on-line database.¹⁵ Local government officials seeking more clarification should review the opinion in its entirety. The 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.

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

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

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

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

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

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

Local Tax Rates and Current Year's Revenues:

The DOR maintains a list of historical, current, and upcoming local tax rates.¹⁶ The table included in this section lists the estimated local communications services tax distributions for local fiscal year ending 2015 as calculated by the DOR.

Additional Detail:

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

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

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

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2015

Local Government	Estimated CST Base LFY 2015	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2013 Revenue Sharing Population	Per Capita Consumption (See Note 3)
ALACHUA BOCC	\$ 67,324,383	6.900%	\$ 4,689,627	98,835	\$ 681
Alachua	\$ 5,920,420	5.220%	\$ 312,449	9,300	\$ 637
Archer	\$ 429,767	5.220%	\$ 22,734	1,123	\$ 383
Gainesville	\$ 78,953,182	5.570%	\$ 4,420,185	123,569	\$ 639
Hawthorne	\$ 764,246	5.220%	\$ 40,144	1,389	\$ 550
High Springs	\$ 2,385,086	5.220%	\$ 127,989	5,440	\$ 438
La Crosse	\$ 72,964	3.420%	\$ 2,584	360	\$ 203
Micanopy	\$ 279,381	5.100%	\$ 14,513	600	\$ 466
Newberry	\$ 2,887,214	5.220%	\$ 151,799	5,148	\$ 561
Waldo	\$ 309,148	5.220%	\$ 16,589	969	\$ 319
BAKER BOCC	\$ 7,366,250	1.840%	\$ 135,992	18,032	\$ 409
Glen St. Mary	\$ 411,762	5.300%	\$ 22,021	430	\$ 958
Macclenny	\$ 4,128,745	6.020%	\$ 250,852	6,363	\$ 649
BAY BOCC	\$ 53,107,914	1.840%	\$ 985,428	73,469	\$ 723
Callaway	\$ 7,753,164	5.220%	\$ 406,240	14,332	\$ 541
Lynn Haven	\$ 12,591,878	5.220%	\$ 663,145	18,911	\$ 666
Mexico Beach	\$ 1,700,668	2.880%	\$ 49,196	1,110	\$ 1,532
Panama City	\$ 32,056,928	5.220%	\$ 1,697,033	35,609	\$ 900
Panama City Beach	\$ 18,230,395	5.220%	\$ 964,210	12,094	\$ 1,507
Parker	\$ 2,557,109	5.220%	\$ 133,977	4,325	\$ 591
Springfield	\$ 4,255,151	5.220%	\$ 223,094	8,857	\$ 480
BRADFORD BOCC	\$ 6,565,724	0.640%	\$ 42,356	17,249	\$ 381
Brooker	\$ 159,488	3.000%	\$ 4,987	318	\$ 502
Hampton	\$ 69,198	2.200%	\$ 1,564	492	\$ 141
Lawtey	\$ 316,139	1.100%	\$ 3,446	735	\$ 430
Starke	\$ 4,382,219	5.220%	\$ 220,716	5,530	\$ 792
BREVARD BOCC	\$ 147,536,861	5.220%	\$ 7,719,429	205,915	\$ 716
Cape Canaveral	\$ 9,337,106	5.220%	\$ 488,300	9,987	\$ 935
Cocoa	\$ 14,018,133	5.220%	\$ 733,459	17,443	\$ 804
Cocoa Beach	\$ 12,246,130	5.220%	\$ 640,476	11,214	\$ 1,092
Grant-Valkaria	\$ 2,354,584	5.220%	\$ 123,035	3,899	\$ 604
Indialantic	\$ 2,949,740	5.800%	\$ 171,555	2,780	\$ 1,061
Indian Harbour Beach	\$ 6,802,732	5.220%	\$ 356,139	8,406	\$ 809
Malabar	\$ 1,928,504	5.220%	\$ 101,047	2,766	\$ 697
Melbourne	\$ 67,669,928	5.930%	\$ 4,024,053	77,366	\$ 875
Melbourne Beach	\$ 2,579,658	5.220%	\$ 135,068	3,115	\$ 828
Melbourne Village	\$ 598,967	5.220%	\$ 32,924	662	\$ 905
Palm Bay	\$ 58,042,343	5.220%	\$ 3,038,871	104,693	\$ 554
Palm Shores	\$ 669,836	4.800%	\$ 32,182	896	\$ 748
Rockledge	\$ 19,010,942	5.220%	\$ 994,230	25,284	\$ 752
Satellite Beach	\$ 8,565,693	5.220%	\$ 448,411	10,322	\$ 830
Titusville	\$ 29,057,025	5.220%	\$ 1,519,842	43,686	\$ 665
West Melbourne	\$ 14,356,127	5.520%	\$ 801,349	19,464	\$ 738
BROWARD BOCC	\$ 26,911,425	5.220%	\$ 1,228,691	14,617	\$ 1,841
Coconut Creek	\$ 41,978,194	5.220%	\$ 2,238,820	53,783	\$ 781
Cooper City	\$ 25,386,921	5.220%	\$ 1,302,150	32,131	\$ 790
Coral Springs	\$ 92,977,079	5.220%	\$ 4,871,780	122,994	\$ 756
Dania Beach	\$ 22,853,215	5.320%	\$ 1,230,317	30,233	\$ 756
Davie	\$ 72,826,854	5.200%	\$ 3,990,553	93,593	\$ 778
Deerfield Beach	\$ 63,289,387	5.220%	\$ 3,000,271	75,840	\$ 835
Fort Lauderdale	\$ 237,729,450	5.220%	\$ 12,366,122	169,818	\$ 1,400
Hallandale Beach	\$ 29,535,780	5.220%	\$ 1,556,999	38,391	\$ 769
Hillsboro Beach	\$ 2,696,115	1.200%	\$ 39,125	1,885	\$ 1,430
Hollywood	\$ 114,129,282	5.220%	\$ 5,921,474	143,935	\$ 793

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2015

Local Government	Estimated CST Base LFY 2015	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2013 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Lauderdale-By-The-Sea	\$ 6,737,689	5.220%	\$ 362,406	6,135	\$ 1,098
Lauderdale Lakes	\$ 16,100,348	5.320%	\$ 864,795	33,322	\$ 483
Lauderhill	\$ 33,370,786	5.220%	\$ 1,753,073	66,952	\$ 498
Lazy Lake	\$ 16,797	0.600%	\$ 456	25	\$ 672
Lighthouse Point	\$ 10,017,720	6.220%	\$ 670,993	10,401	\$ 963
Margate	\$ 36,799,623	5.320%	\$ 1,960,778	55,245	\$ 666
Miramar	\$ 98,140,447	5.220%	\$ 5,181,085	126,619	\$ 775
North Lauderdale	\$ 20,039,123	5.220%	\$ 1,041,926	42,312	\$ 474
Oakland Park	\$ 30,466,049	5.420%	\$ 1,710,039	42,301	\$ 720
Parkland	\$ 20,321,455	5.220%	\$ 1,069,921	25,576	\$ 795
Pembroke Park	\$ 4,065,226	5.220%	\$ 247,698	6,201	\$ 656
Pembroke Pines	\$ 124,257,041	5.420%	\$ 6,790,691	155,062	\$ 801
Plantation	\$ 85,278,805	5.220%	\$ 4,396,253	85,496	\$ 997
Pompano Beach	\$ 100,356,912	5.220%	\$ 5,492,352	103,074	\$ 974
Sea Ranch Lakes	\$ 754,745	5.220%	\$ 40,361	673	\$ 1,121
Southwest Ranches	\$ 6,685,149	5.220%	\$ 372,429	7,396	\$ 904
Sunrise	\$ 73,963,187	5.220%	\$ 3,874,908	86,685	\$ 853
Tamarac	\$ 47,012,632	5.220%	\$ 2,468,652	61,110	\$ 769
West Park	\$ 5,109,584	5.220%	\$ 266,990	14,286	\$ 358
Weston	\$ 60,580,861	5.220%	\$ 3,225,090	65,677	\$ 922
Wilton Manors	\$ 10,671,871	5.620%	\$ 604,107	11,989	\$ 890
CALHOUN BOCC	\$ 3,742,953	1.840%	\$ 69,508	9,862	\$ 380
Altha	\$ 271,940	5.220%	\$ 14,385	564	\$ 482
Blountstown	\$ 1,883,646	5.220%	\$ 99,901	2,503	\$ 753
CHARLOTTE BOCC	\$ 99,468,626	5.220%	\$ 5,294,087	145,307	\$ 685
Punta Gorda	\$ 17,955,853	5.220%	\$ 955,053	17,087	\$ 1,051
CITRUS BOCC	\$ 78,563,528	2.240%	\$ 1,756,277	130,141	\$ 604
Crystal River	\$ 4,021,798	5.220%	\$ 208,314	3,056	\$ 1,316
Inverness	\$ 5,875,928	5.320%	\$ 312,818	7,186	\$ 818
CLAY BOCC	\$ 110,536,956	5.920%	\$ 6,608,959	175,387	\$ 630
Green Cove Springs	\$ 6,383,758	5.220%	\$ 336,375	6,960	\$ 917
Keystone Heights	\$ 1,291,438	5.220%	\$ 68,583	1,336	\$ 967
Orange Park	\$ 10,387,823	5.220%	\$ 553,712	8,419	\$ 1,234
Penney Farms	\$ 275,504	5.220%	\$ 14,448	741	\$ 372
COLLIER BOCC	\$ 237,232,520	2.100%	\$ 4,993,076	297,054	\$ 799
Everglades	\$ 401,669	3.900%	\$ 17,056	409	\$ 982
Marco Island	\$ 17,748,970	5.220%	\$ 981,101	16,556	\$ 1,072
Naples	\$ 47,343,448	5.220%	\$ 2,484,074	19,595	\$ 2,416
COLUMBIA BOCC	\$ 22,624,033	1.300%	\$ 313,824	51,330	\$ 441
Fort White	\$ 473,767	0.600%	\$ 2,965	558	\$ 849
Lake City	\$ 12,145,055	5.220%	\$ 679,514	11,591	\$ 1,048
DESOTO BOCC	\$ 8,529,717	2.340%	\$ 198,002	24,887	\$ 343
Arcadia	\$ 4,662,927	5.220%	\$ 242,011	7,540	\$ 618
DIXIE BOCC	\$ 4,108,782	1.840%	\$ 76,312	13,104	\$ 314
Cross City	\$ 929,911	2.500%	\$ 23,531	1,713	\$ 543
Horseshoe Beach	\$ 210,134	6.200%	\$ 13,082	165	\$ 1,274
DUVAL - Jacksonville	\$ 696,480,247	5.220%	\$ 37,229,259	832,463	\$ 837
Atlantic Beach	\$ 10,075,085	5.220%	\$ 532,883	12,851	\$ 784
Baldwin	\$ 959,005	6.220%	\$ 60,384	1,409	\$ 681
Jacksonville Beach	\$ 22,653,012	5.220%	\$ 1,157,481	21,713	\$ 1,043
Neptune Beach	\$ 5,926,434	5.220%	\$ 313,487	7,109	\$ 834
ESCAMBIA BOCC	\$ 156,396,504	1.840%	\$ 2,878,929	244,630	\$ 639
Century	\$ 999,963	2.100%	\$ 21,051	1,654	\$ 605
Pensacola	\$ 60,024,012	5.220%	\$ 3,142,096	52,154	\$ 1,151

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2015

Local Government	Estimated CST Base LFY 2015	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2013 Revenue Sharing Population	Per Capita Consumption (See Note 3)
FLAGLER BOCC	\$ 11,199,661	1.840%	\$ 206,515	13,301	\$ 842
Beverly Beach	\$ 353,030	5.100%	\$ 18,073	335	\$ 1,054
Bunnell	\$ 1,999,081	5.750%	\$ 115,561	2,686	\$ 744
Flagler Beach (part)	\$ 3,839,750	5.100%	\$ 196,580	4,450	\$ 863
Marineland (part)	\$ 300,438	0.400%	\$ 1,202	3	\$ 100,146
Palm Coast	\$ 48,244,008	5.220%	\$ 2,524,016	77,068	\$ 626
FRANKLIN BOCC	\$ 5,691,933	0.900%	\$ 51,576	6,226	\$ 914
Apalachicola	\$ 1,784,547	3.600%	\$ 65,085	2,258	\$ 790
Carrabelle	\$ 836,378	5.820%	\$ 48,842	1,372	\$ 610
GADSDEN BOCC	\$ 12,333,957	1.840%	\$ 256,685	27,944	\$ 441
Chattahoochee	\$ 1,069,006	5.220%	\$ 56,554	2,200	\$ 486
Greensboro	\$ 106,383	5.120%	\$ 6,594	618	\$ 172
Gretna	\$ 462,359	4.020%	\$ 18,968	1,451	\$ 319
Havana	\$ 1,278,140	5.220%	\$ 68,112	1,732	\$ 738
Midway	\$ 1,674,156	3.700%	\$ 62,353	3,301	\$ 507
Quincy	\$ 5,436,515	5.220%	\$ 258,049	7,532	\$ 722
GILCHRIST BOCC	\$ 4,962,689	1.840%	\$ 92,627	13,366	\$ 371
Bell	\$ 224,164	4.500%	\$ 10,283	430	\$ 521
Fanning Springs (part)	\$ 244,409	5.620%	\$ 13,847	272	\$ 899
Trenton	\$ 1,096,793	5.220%	\$ 57,892	1,965	\$ 558
GLADES BOCC	\$ 3,299,661	1.840%	\$ 59,356	9,997	\$ 330
Moore Haven	\$ 1,231,321	1.200%	\$ 14,724	1,691	\$ 728
GULF BOCC	\$ 5,497,844	1.840%	\$ 101,464	7,265	\$ 757
Port St. Joe	\$ 3,134,143	5.220%	\$ 165,860	3,489	\$ 898
Wewahitchka	\$ 1,689,471	5.220%	\$ 88,915	1,994	\$ 847
HAMILTON BOCC	\$ 4,919,467	0.300%	\$ 15,035	8,739	\$ 563
Jasper	\$ 864,332	4.800%	\$ 42,866	1,650	\$ 524
Jennings	\$ 296,320	5.100%	\$ 15,530	895	\$ 331
White Springs	\$ 283,746	5.000%	\$ 14,704	771	\$ 368
HARDEE BOCC	\$ 6,020,906	1.340%	\$ 80,176	16,033	\$ 376
Bowling Green	\$ 517,127	5.100%	\$ 26,066	2,907	\$ 178
Wauchula	\$ 2,639,229	5.100%	\$ 135,010	5,016	\$ 526
Zolfo Springs	\$ 464,317	2.320%	\$ 10,659	1,818	\$ 255
HENDRY BOCC	\$ 8,038,766	1.840%	\$ 147,100	25,888	\$ 311
Clewiston	\$ 3,910,268	5.220%	\$ 200,287	7,251	\$ 539
LaBelle	\$ 3,166,281	4.220%	\$ 134,089	4,669	\$ 678
HERNANDO BOCC	\$ 96,285,561	1.840%	\$ 1,775,388	165,639	\$ 581
Brooksville	\$ 7,144,618	5.220%	\$ 374,618	7,643	\$ 935
Weeki Wachee	\$ 292,704	0.100%	\$ 300	5	\$ 58,541
HIGHLANDS BOCC	\$ 38,092,679	1.840%	\$ 693,865	77,003	\$ 495
Avon Park	\$ 4,550,306	5.220%	\$ 238,187	9,189	\$ 495
Lake Placid	\$ 2,032,690	5.220%	\$ 106,670	2,316	\$ 878
Sebring	\$ 8,331,328	5.220%	\$ 437,525	10,561	\$ 789
HILLSBOROUGH BOCC	\$ 598,059,620	4.000%	\$ 23,910,999	868,960	\$ 688
Plant City	\$ 22,054,676	5.720%	\$ 1,265,690	35,313	\$ 625
Tampa	\$ 393,943,429	5.220%	\$ 20,611,505	346,037	\$ 1,138
Temple Terrace	\$ 27,826,744	5.400%	\$ 1,508,088	25,307	\$ 1,100
HOLMES BOCC	\$ 4,931,010	1.840%	\$ 90,844	14,364	\$ 343
Bonifay	\$ 2,140,354	5.820%	\$ 123,382	2,695	\$ 794
Esto	\$ 108,864	0.800%	\$ 874	364	\$ 299
Noma	\$ 49,595	0.100%	\$ 51	185	\$ 268
Ponce de Leon	\$ 232,925	2.700%	\$ 6,336	565	\$ 412
Westville	\$ 102,565	0.900%	\$ 941	300	\$ 342
INDIAN RIVER BOCC	\$ 67,890,485	1.840%	\$ 1,258,791	92,382	\$ 735

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2015

Local Government	Estimated CST Base LFY 2015	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2013 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Fellsmere	\$ 1,205,937	5.220%	\$ 63,261	5,191	\$ 232
Indian River Shores	\$ 5,240,459	5.220%	\$ 278,640	3,940	\$ 1,330
Orchid	\$ 714,239	2.100%	\$ 15,113	416	\$ 1,717
Sebastian	\$ 15,406,338	5.220%	\$ 817,556	22,296	\$ 691
Vero Beach	\$ 21,690,879	5.120%	\$ 1,121,522	15,361	\$ 1,412
JACKSON BOCC	\$ 13,623,678	1.840%	\$ 254,929	27,898	\$ 488
Alford	\$ 212,603	1.500%	\$ 3,226	499	\$ 426
Bascom	\$ 60,937	1.320%	\$ 821	125	\$ 487
Campbellton	\$ 121,493	5.220%	\$ 6,427	228	\$ 533
Cottondale	\$ 380,794	5.220%	\$ 20,134	911	\$ 418
Graceville	\$ 1,507,788	5.220%	\$ 79,511	2,222	\$ 679
Grand Ridge	\$ 394,281	5.220%	\$ 21,035	940	\$ 419
Greenwood	\$ 304,474	5.220%	\$ 15,520	681	\$ 447
Jacob City	\$ 76,244	5.220%	\$ 3,980	255	\$ 299
Malone	\$ 732,091	5.220%	\$ 38,383	646	\$ 1,133
Marianna	\$ 4,592,891	5.220%	\$ 240,482	6,104	\$ 752
Sneads	\$ 1,295,085	5.220%	\$ 67,680	1,926	\$ 672
JEFFERSON BOCC	\$ 4,748,176	1.140%	\$ 53,884	10,967	\$ 433
Monticello	\$ 2,036,890	4.500%	\$ 93,041	2,468	\$ 825
LAFAYETTE BOCC	\$ 1,524,367	1.840%	\$ 29,054	5,699	\$ 267
Mayo	\$ 1,099,502	2.000%	\$ 22,278	1,216	\$ 904
LAKE BOCC	\$ 93,706,518	1.940%	\$ 1,817,968	154,928	\$ 605
Astatula	\$ 704,443	4.400%	\$ 30,775	1,793	\$ 393
Clermont	\$ 23,495,352	5.220%	\$ 1,222,924	30,201	\$ 778
Eustis	\$ 12,051,257	5.220%	\$ 629,880	18,795	\$ 641
Fruitland Park	\$ 3,850,534	5.220%	\$ 201,162	4,182	\$ 921
Groveland	\$ 5,679,996	5.220%	\$ 296,695	9,529	\$ 596
Howey-in-the-Hills	\$ 656,126	5.220%	\$ 34,203	1,083	\$ 606
Lady Lake	\$ 11,568,453	5.220%	\$ 606,355	13,947	\$ 829
Leesburg	\$ 20,707,444	5.220%	\$ 1,069,930	20,761	\$ 997
Mascotte	\$ 1,812,494	5.220%	\$ 94,602	5,158	\$ 351
Minneola	\$ 5,695,853	5.220%	\$ 298,071	9,743	\$ 585
Montverde	\$ 826,667	5.100%	\$ 42,223	1,451	\$ 570
Mount Dora	\$ 11,664,705	5.220%	\$ 609,916	12,870	\$ 906
Tavares	\$ 10,563,118	5.320%	\$ 586,279	14,260	\$ 741
Umatilla	\$ 2,577,150	5.220%	\$ 132,544	3,546	\$ 727
LEE BOCC	\$ 263,049,729	3.610%	\$ 9,542,699	356,992	\$ 737
Bonita Springs	\$ 40,174,492	1.820%	\$ 737,246	45,223	\$ 888
Cape Coral	\$ 114,759,632	5.220%	\$ 6,006,214	161,039	\$ 713
Fort Myers	\$ 66,215,703	5.220%	\$ 3,480,037	67,033	\$ 988
Fort Myers Beach	\$ 10,378,006	5.220%	\$ 540,858	6,323	\$ 1,641
Sanibel	\$ 10,697,040	5.220%	\$ 557,442	6,497	\$ 1,646
LEON BOCC	\$ 69,209,656	5.220%	\$ 3,640,900	94,650	\$ 731
Tallahassee	\$ 140,697,251	6.100%	\$ 8,643,371	182,319	\$ 772
LEVY BOCC	\$ 12,016,899	1.840%	\$ 221,156	31,053	\$ 387
Bronson	\$ 505,092	2.500%	\$ 12,797	1,095	\$ 461
Cedar Key	\$ 540,081	2.100%	\$ 11,417	707	\$ 764
Chiefland	\$ 1,569,675	5.220%	\$ 83,343	2,260	\$ 695
Fanning Springs (part)	\$ 130,166	5.620%	\$ 7,428	453	\$ 287
Inglis	\$ 741,676	5.220%	\$ 38,903	1,314	\$ 564
Otter Creek	\$ 32,818	0.700%	\$ 244	134	\$ 245
Williston	\$ 1,669,506	5.220%	\$ 87,107	2,793	\$ 598
Yankeetown	\$ 301,914	5.720%	\$ 17,360	495	\$ 610
LIBERTY BOCC	\$ 3,068,735	0.600%	\$ 18,633	5,776	\$ 531

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2015

Local Government	Estimated CST Base LFY 2015	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2013 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Bristol	\$ 443,361	5.220%	\$ 23,301	949	\$ 467
MADISON BOCC	\$ 5,831,473	1.840%	\$ 106,420	13,489	\$ 432
Greenville	\$ 245,539	4.620%	\$ 11,459	805	\$ 305
Lee	\$ 299,344	5.220%	\$ 15,142	331	\$ 904
Madison	\$ 2,214,149	5.220%	\$ 116,601	3,115	\$ 711
MANATEE BOCC	\$ 182,447,389	1.840%	\$ 3,318,304	261,566	\$ 698
Anna Maria	\$ 1,607,751	5.220%	\$ 83,981	1,524	\$ 1,055
Bradenton	\$ 37,238,240	5.720%	\$ 2,136,774	50,455	\$ 738
Bradenton Beach	\$ 1,618,461	5.720%	\$ 94,186	1,176	\$ 1,376
Holmes Beach	\$ 4,462,482	5.220%	\$ 234,132	3,852	\$ 1,158
Longboat Key (part)	\$ 3,689,831	5.220%	\$ 197,792	2,396	\$ 1,540
Palmetto	\$ 7,854,392	5.420%	\$ 427,336	12,729	\$ 617
MARION BOCC	\$ 168,571,024	1.740%	\$ 2,934,964	264,947	\$ 636
Belleview	\$ 3,664,793	5.120%	\$ 186,078	4,550	\$ 805
Dunnellon	\$ 2,115,566	5.220%	\$ 111,388	1,754	\$ 1,206
McIntosh	\$ 361,794	5.220%	\$ 18,996	457	\$ 792
Ocala	\$ 57,492,822	5.220%	\$ 3,014,476	57,224	\$ 1,005
Reddick	\$ 163,280	1.300%	\$ 3,222	510	\$ 320
MARTIN BOCC	\$ 104,501,392	1.840%	\$ 1,930,434	127,211	\$ 821
Jupiter Island	\$ 1,492,841	5.220%	\$ 78,201	816	\$ 1,829
Ocean Breeze Park	\$ 200,005	2.200%	\$ 4,440	301	\$ 664
Sewall's Point	\$ 2,087,455	3.120%	\$ 65,348	2,013	\$ 1,037
Stuart	\$ 18,776,773	5.220%	\$ 988,885	15,790	\$ 1,189
MIAMI-DADE BOCC	\$ 712,320,336	5.220%	\$ 39,717,002	1,130,525	\$ 630
Aventura	\$ 44,129,827	5.200%	\$ 2,306,777	36,725	\$ 1,202
Bal Harbour	\$ 6,080,015	5.220%	\$ 318,139	2,915	\$ 2,086
Bay Harbor Islands	\$ 5,211,036	5.220%	\$ 272,434	5,808	\$ 897
Biscayne Park	\$ 2,296,637	5.220%	\$ 120,413	3,133	\$ 733
Coral Gables	\$ 77,115,149	5.220%	\$ 4,083,235	48,524	\$ 1,589
Cutler Bay	\$ 24,488,443	5.220%	\$ 1,315,318	42,035	\$ 583
Doral	\$ 87,670,152	5.220%	\$ 4,880,962	49,253	\$ 1,780
El Portal	\$ 1,447,856	5.600%	\$ 81,614	2,343	\$ 618
Florida City	\$ 4,253,542	5.420%	\$ 235,106	12,222	\$ 348
Golden Beach	\$ 942,477	2.120%	\$ 20,041	906	\$ 1,040
Hialeah	\$ 106,982,856	5.870%	\$ 6,124,629	229,766	\$ 466
Hialeah Gardens	\$ 10,720,764	5.220%	\$ 563,090	22,000	\$ 487
Homestead	\$ 29,602,806	5.420%	\$ 1,938,120	64,426	\$ 459
Indian Creek	\$ 154,607	0.700%	\$ 1,106	89	\$ 1,737
Islandia	\$ -	0.00%	\$ -	18	\$ -
Key Biscayne	\$ 17,615,205	5.220%	\$ 907,620	12,523	\$ 1,407
Medley	\$ 10,060,975	6.220%	\$ 630,895	865	\$ 11,631
Miami	\$ 454,526,118	5.220%	\$ 25,936,609	417,549	\$ 1,089
Miami Beach	\$ 90,037,480	5.220%	\$ 4,717,419	90,848	\$ 991
Miami Gardens	\$ 53,276,331	5.220%	\$ 3,081,489	107,399	\$ 496
Miami Lakes	\$ 27,685,524	5.220%	\$ 1,498,048	29,966	\$ 924
Miami Shores	\$ 7,281,707	5.720%	\$ 417,938	10,776	\$ 676
Miami Springs	\$ 11,280,970	5.220%	\$ 592,765	14,067	\$ 802
North Bay	\$ 5,092,907	4.900%	\$ 250,779	7,667	\$ 664
North Miami	\$ 26,735,874	5.220%	\$ 1,404,763	60,263	\$ 444
North Miami Beach	\$ 35,416,862	5.220%	\$ 1,754,663	42,442	\$ 834
Opa-locka	\$ 9,068,805	5.220%	\$ 476,168	16,073	\$ 564
Palmetto Bay	\$ 22,496,967	5.220%	\$ 1,178,094	23,784	\$ 946
Pinecrest	\$ 18,375,102	5.520%	\$ 1,020,781	18,496	\$ 993
South Miami	\$ 10,655,557	5.220%	\$ 558,751	13,778	\$ 773

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2015

Local Government	Estimated CST Base LFY 2015	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2013 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Sunny Isles Beach	\$ 19,549,902	5.220%	\$ 1,022,620	21,331	\$ 917
Surfside	\$ 5,266,936	5.220%	\$ 275,959	5,794	\$ 909
Sweetwater	\$ 6,765,755	5.220%	\$ 355,822	20,069	\$ 337
Virginia Gardens	\$ 1,867,843	5.220%	\$ 98,543	2,413	\$ 774
West Miami	\$ 4,621,506	5.220%	\$ 244,341	6,030	\$ 766
MONROE BOCC	\$ 40,434,684	1.640%	\$ 665,535	33,316	\$ 1,214
Islamorada	\$ 6,415,204	5.220%	\$ 336,820	6,193	\$ 1,036
Key Colony Beach	\$ 1,167,587	5.100%	\$ 59,894	802	\$ 1,456
Key West	\$ 28,215,509	5.220%	\$ 1,478,052	24,579	\$ 1,148
Layton	\$ -	0.00%	\$ -	183	\$ -
Marathon	\$ 9,746,924	5.220%	\$ 511,098	8,419	\$ 1,158
NASSAU BOCC	\$ 39,479,820	1.840%	\$ 732,680	58,586	\$ 674
Callahan	\$ 1,312,633	4.500%	\$ 60,633	1,157	\$ 1,135
Fernandina Beach	\$ 12,503,063	5.120%	\$ 648,479	11,766	\$ 1,063
Hilliard	\$ 1,616,514	5.220%	\$ 86,056	3,082	\$ 525
OKALOOSA BOCC	\$ 81,182,479	2.300%	\$ 1,875,802	107,069	\$ 758
Cinco Bayou	\$ 510,465	5.120%	\$ 26,404	391	\$ 1,306
Crestview	\$ 16,579,276	5.220%	\$ 867,609	22,965	\$ 722
Destin	\$ 18,011,844	5.220%	\$ 944,106	12,474	\$ 1,444
Fort Walton Beach	\$ 24,033,170	5.620%	\$ 1,357,231	20,256	\$ 1,186
Laurel Hill	\$ 265,173	2.800%	\$ 7,792	520	\$ 510
Mary Esther	\$ 3,618,689	5.020%	\$ 182,016	3,860	\$ 937
Niceville	\$ 11,401,546	5.500%	\$ 628,620	13,374	\$ 853
Shalimar	\$ 1,387,288	5.000%	\$ 70,383	734	\$ 1,890
Valparaiso	\$ 3,388,676	5.220%	\$ 177,764	5,244	\$ 646
OKEECHOBEE BOCC	\$ 12,863,440	0.800%	\$ 102,229	32,239	\$ 399
Okeechobee	\$ 4,846,094	5.100%	\$ 245,824	5,550	\$ 873
ORANGE BOCC	\$ 467,615,229	4.980%	\$ 23,638,490	769,859	\$ 607
Apopka	\$ 28,225,763	6.120%	\$ 1,730,062	44,129	\$ 640
Bay Lake	\$ -	0.00%	\$ -	9	\$ -
Belle Isle	\$ 4,726,069	5.220%	\$ 247,122	6,404	\$ 738
Eatonville	\$ 2,078,123	5.220%	\$ 110,414	2,167	\$ 959
Edgewood	\$ 2,286,255	5.220%	\$ 119,929	2,621	\$ 872
Lake Buena Vista	\$ -	0.00%	\$ -	22	\$ -
Maitland	\$ 26,452,275	5.220%	\$ 1,382,986	16,105	\$ 1,642
Oakland	\$ 1,613,772	5.220%	\$ 84,495	2,570	\$ 628
Ocoee	\$ 23,825,187	5.220%	\$ 1,244,951	37,615	\$ 633
Orlando	\$ 295,806,874	5.220%	\$ 15,432,250	249,925	\$ 1,184
Windermere	\$ 4,384,077	5.220%	\$ 227,965	2,845	\$ 1,541
Winter Garden	\$ 25,079,138	5.220%	\$ 1,311,190	37,172	\$ 675
Winter Park	\$ 41,475,114	5.720%	\$ 2,376,161	28,184	\$ 1,472
OSCEOLA BOCC	\$ 117,316,173	5.220%	\$ 6,128,991	185,692	\$ 632
Kissimmee	\$ 39,676,614	5.220%	\$ 2,074,968	63,480	\$ 625
St. Cloud	\$ 21,648,752	5.100%	\$ 1,104,408	38,874	\$ 557
PALM BEACH BOCC	\$ 451,040,121	5.720%	\$ 25,897,272	595,559	\$ 757
Atlantis	\$ 2,591,481	5.100%	\$ 132,607	2,018	\$ 1,284
Belle Glade	\$ 6,712,562	5.120%	\$ 345,833	17,372	\$ 386
Boca Raton	\$ 137,253,181	5.420%	\$ 7,474,156	86,041	\$ 1,595
Boynton Beach	\$ 48,800,601	5.220%	\$ 2,592,471	70,131	\$ 696
Briny Breezes	\$ 224,321	5.220%	\$ 11,738	420	\$ 534
Cloud Lake	\$ 133,004	2.320%	\$ 3,172	133	\$ 1,000
Delray Beach	\$ 62,742,754	5.220%	\$ 3,291,368	61,801	\$ 1,015
Glen Ridge	\$ 185,451	5.220%	\$ 9,713	223	\$ 832
Golf	\$ 745,236	5.220%	\$ 39,401	252	\$ 2,957

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2015

Local Government	Estimated CST Base LFY 2015	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2013 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Greenacres	\$ 20,635,211	6.440%	\$ 1,333,535	38,172	\$ 541
Gulf Stream	\$ 1,213,653	5.220%	\$ 63,928	974	\$ 1,246
Haverhill	\$ 1,008,599	2.600%	\$ 26,949	1,942	\$ 519
Highland Beach	\$ 5,459,552	5.220%	\$ 286,380	3,572	\$ 1,528
Hypoluxo	\$ 2,156,758	5.920%	\$ 129,377	2,655	\$ 812
Juno Beach	\$ 6,685,696	5.220%	\$ 350,177	3,191	\$ 2,095
Jupiter	\$ 52,564,559	5.220%	\$ 2,756,582	56,577	\$ 929
Jupiter Inlet Colony	\$ -	5.220%	\$ -	401	\$ -
Lake Clarke Shores	\$ 2,753,426	5.220%	\$ 144,117	3,368	\$ 818
Lake Park	\$ 6,133,462	5.320%	\$ 327,363	8,403	\$ 730
Lake Worth	\$ 18,029,019	5.220%	\$ 971,168	35,555	\$ 507
Lantana	\$ 4,747,197	5.420%	\$ 260,469	10,559	\$ 450
Loxahatchee Groves	\$ 1,976,423	5.220%	\$ 103,352	3,185	\$ 621
Manalapan	\$ 907,797	1.600%	\$ 14,635	406	\$ 2,236
Mangonia Park	\$ 1,725,876	5.620%	\$ 97,651	1,868	\$ 924
North Palm Beach	\$ 12,748,582	5.220%	\$ 668,695	12,184	\$ 1,046
Ocean Ridge	\$ 2,450,118	2.000%	\$ 49,236	1,798	\$ 1,363
Pahokee	\$ 1,991,713	5.220%	\$ 104,922	5,465	\$ 364
Palm Beach	\$ 20,921,612	5.220%	\$ 1,096,899	8,168	\$ 2,561
Palm Beach Gardens	\$ 61,066,512	3.500%	\$ 2,146,709	49,434	\$ 1,235
Palm Beach Shores	\$ 1,531,518	5.520%	\$ 84,769	1,153	\$ 1,328
Palm Springs	\$ 10,330,203	5.320%	\$ 551,305	20,487	\$ 504
Riviera Beach	\$ 24,252,433	5.220%	\$ 1,276,186	33,369	\$ 727
Royal Palm Beach	\$ 25,032,477	5.220%	\$ 1,310,946	34,925	\$ 717
South Bay	\$ 1,024,736	5.100%	\$ 52,911	2,843	\$ 360
South Palm Beach	\$ 854,251	5.600%	\$ 48,413	1,362	\$ 627
Tequesta	\$ 6,075,261	5.220%	\$ 319,514	5,649	\$ 1,075
Wellington	\$ 49,506,977	5.220%	\$ 2,592,861	58,108	\$ 852
West Palm Beach	\$ 111,657,300	5.420%	\$ 6,081,877	102,760	\$ 1,087
PASCO BOCC	\$ 287,649,798	1.840%	\$ 5,312,527	431,992	\$ 666
Dade City	\$ 4,604,377	5.220%	\$ 240,058	6,455	\$ 713
New Port Richey	\$ 12,694,379	5.620%	\$ 716,666	14,868	\$ 854
Port Richey	\$ 2,940,860	5.100%	\$ 151,301	2,661	\$ 1,105
St. Leo	\$ 492,067	5.220%	\$ 25,407	1,420	\$ 347
San Antonio	\$ 1,101,259	0.800%	\$ 8,730	1,165	\$ 945
Zephyrhills	\$ 9,405,909	5.520%	\$ 520,468	14,227	\$ 661
PINELLAS BOCC	\$ 197,038,549	5.220%	\$ 10,302,692	270,392	\$ 729
Belleair	\$ 3,518,366	5.220%	\$ 183,925	3,900	\$ 902
Belleair Beach	\$ 1,583,432	6.000%	\$ 95,107	1,572	\$ 1,007
Belleair Bluffs	\$ 1,850,220	5.220%	\$ 96,715	2,037	\$ 908
Belleair Shore	\$ 107,853	2.400%	\$ 2,588	107	\$ 1,008
Clearwater	\$ 98,613,834	5.120%	\$ 5,066,739	109,065	\$ 904
Dunedin	\$ 25,027,814	5.320%	\$ 1,333,741	35,552	\$ 704
Gulfport	\$ 7,338,291	6.120%	\$ 449,461	12,071	\$ 608
Indian Rocks Beach	\$ 4,028,840	2.300%	\$ 92,731	4,172	\$ 966
Indian Shores	\$ 2,307,177	5.220%	\$ 120,585	1,423	\$ 1,621
Kenneth City	\$ 2,376,716	5.100%	\$ 121,308	4,975	\$ 478
Largo	\$ 55,425,288	5.620%	\$ 3,121,725	78,488	\$ 706
Madeira Beach	\$ 4,113,081	5.720%	\$ 237,318	4,313	\$ 954
North Redington Beach	\$ 1,364,256	5.120%	\$ 69,993	1,437	\$ 949
Oldsmar	\$ 19,358,671	5.820%	\$ 1,127,883	13,725	\$ 1,410
Pinellas Park	\$ 34,860,552	5.400%	\$ 1,889,398	49,939	\$ 698
Redington Beach	\$ 1,148,214	5.400%	\$ 62,020	1,441	\$ 797
Redington Shores	\$ 2,055,943	5.220%	\$ 107,330	2,144	\$ 959

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2015

Local Government	Estimated CST Base LFY 2015	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2013 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Safety Harbor	\$ 13,240,030	6.520%	\$ 864,819	16,938	\$ 782
St. Petersburg	\$ 189,367,168	5.620%	\$ 10,666,357	249,279	\$ 760
St. Pete Beach	\$ 9,268,251	5.700%	\$ 528,385	9,363	\$ 990
Seminole	\$ 13,624,280	5.220%	\$ 712,399	17,202	\$ 792
South Pasadena	\$ 4,074,454	5.720%	\$ 233,094	5,081	\$ 802
Tarpon Springs	\$ 17,798,846	5.720%	\$ 1,020,134	23,935	\$ 744
Treasure Island	\$ 6,717,759	5.220%	\$ 351,133	6,787	\$ 990
POLK BOCC	\$ 200,844,581	5.220%	\$ 10,491,455	378,359	\$ 531
Auburndale	\$ 10,020,339	5.220%	\$ 523,526	14,009	\$ 715
Bartow	\$ 9,657,471	6.120%	\$ 593,682	17,312	\$ 558
Davenport	\$ 2,569,201	3.520%	\$ 90,955	3,027	\$ 849
Dundee	\$ 1,688,027	5.720%	\$ 96,745	3,808	\$ 443
Eagle Lake	\$ 1,214,482	5.420%	\$ 65,872	2,306	\$ 527
Fort Meade	\$ 2,163,277	5.320%	\$ 115,503	5,737	\$ 377
Frostproof	\$ 1,543,222	5.320%	\$ 82,459	2,961	\$ 521
Haines City	\$ 10,226,463	5.220%	\$ 536,199	21,385	\$ 478
Highland Park	\$ -	0.00%	\$ -	234	\$ -
Hillcrest Heights	\$ 151,442	1.100%	\$ 1,670	250	\$ 606
Lake Alfred	\$ 2,408,865	5.220%	\$ 125,831	5,068	\$ 475
Lake Hamilton	\$ 685,959	3.720%	\$ 25,575	1,262	\$ 544
Lake Wales	\$ 9,147,268	5.220%	\$ 478,829	14,522	\$ 630
Lakeland	\$ 76,928,417	6.430%	\$ 4,964,808	98,773	\$ 779
Mulberry	\$ 2,625,708	5.220%	\$ 137,554	3,775	\$ 696
Polk City	\$ 2,445,151	5.220%	\$ 127,725	1,582	\$ 1,546
Winter Haven	\$ 27,362,146	6.320%	\$ 1,732,758	36,280	\$ 754
PUTNAM BOCC	\$ 23,487,569	1.840%	\$ 438,654	57,421	\$ 409
Crescent City	\$ 917,477	5.100%	\$ 47,710	1,518	\$ 604
Interlachen	\$ 832,231	5.220%	\$ 44,111	1,365	\$ 610
Palatka	\$ 7,158,991	5.220%	\$ 98,942	10,230	\$ 700
Pomona Park	\$ 363,040	5.220%	\$ 19,210	875	\$ 415
Welaka	\$ 453,088	5.220%	\$ 24,186	715	\$ 634
ST. JOHNS BOCC	\$ 125,262,876	1.840%	\$ 2,329,938	181,086	\$ 692
Hastings	\$ 510,833	5.220%	\$ 28,057	615	\$ 831
Marineland (part)	\$ 5,110	0.400%	\$ 33	2	\$ -
St. Augustine	\$ 16,227,112	5.220%	\$ 1,005,359	13,271	\$ 1,223
St. Augustine Beach	\$ 3,965,815	5.220%	\$ 215,447	6,351	\$ 624
ST. LUCIE BOCC	\$ 49,795,138	1.840%	\$ 921,449	70,833	\$ 703
Fort Pierce	\$ 27,237,315	5.220%	\$ 1,479,082	41,697	\$ 653
Port St. Lucie	\$ 104,572,767	5.220%	\$ 5,471,423	167,908	\$ 623
St. Lucie Village	\$ 376,271	1.600%	\$ 6,081	588	\$ 640
SANTA ROSA BOCC	\$ 81,532,816	1.580%	\$ 1,291,166	136,923	\$ 595
Gulf Breeze	\$ 6,422,812	4.500%	\$ 290,044	5,805	\$ 1,106
Jay	\$ 491,836	1.300%	\$ 6,424	556	\$ 885
Milton	\$ 7,648,031	5.820%	\$ 446,498	9,111	\$ 839
SARASOTA BOCC	\$ 215,685,667	4.820%	\$ 10,479,511	247,767	\$ 871
Longboat Key (part)	\$ 7,189,860	5.220%	\$ 377,480	4,488	\$ 1,602
North Port	\$ 32,592,683	5.720%	\$ 1,876,225	59,231	\$ 550
Sarasota	\$ 59,998,370	5.320%	\$ 3,205,469	52,683	\$ 1,139
Venice	\$ 21,136,369	5.220%	\$ 1,112,494	21,117	\$ 1,001
SEMINOLE BOCC	\$ 144,832,039	5.120%	\$ 7,414,150	210,094	\$ 689
Altamonte Springs	\$ 39,737,113	5.940%	\$ 2,363,974	42,495	\$ 935
Casselberry	\$ 17,922,730	5.420%	\$ 972,855	27,052	\$ 663
Lake Mary	\$ 35,477,973	5.220%	\$ 1,857,394	14,740	\$ 2,407
Longwood	\$ 16,225,182	5.520%	\$ 897,133	13,662	\$ 1,188

Forecast of Taxable Communication Services and Revenues					
Local Fiscal Year Ending September 30, 2015					
Local Government	Estimated CST Base LFY 2015	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2013 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Oviedo	\$ 24,197,814	5.560%	\$ 1,349,849	34,965	\$ 692
Sanford	\$ 33,099,199	7.000%	\$ 2,322,254	53,842	\$ 615
Winter Springs	\$ 23,881,489	5.920%	\$ 1,415,793	34,066	\$ 701
SUMTER BOCC	\$ 61,615,802	1.840%	\$ 1,130,970	84,372	\$ 730
Bushnell	\$ 2,149,517	5.120%	\$ 110,122	2,462	\$ 873
Center Hill	\$ 285,983	5.220%	\$ 14,924	955	\$ 299
Coleman	\$ 326,107	5.220%	\$ 17,151	695	\$ 469
Webster	\$ 418,914	5.220%	\$ 21,725	754	\$ 556
Wildwood	\$ 3,987,967	5.220%	\$ 205,076	7,116	\$ 560
SUWANNEE BOCC	\$ 14,842,500	1.840%	\$ 279,188	33,573	\$ 442
Branford	\$ 640,102	4.600%	\$ 30,332	694	\$ 922
Live Oak	\$ 4,005,471	5.600%	\$ 231,817	6,800	\$ 589
TAYLOR BOCC	\$ 6,244,393	1.840%	\$ 116,103	12,596	\$ 496
Perry	\$ 5,499,431	5.620%	\$ 311,394	7,031	\$ 782
UNION BOCC	\$ 3,334,210	1.840%	\$ 61,837	8,167	\$ 408
Lake Butler	\$ 1,656,030	5.100%	\$ 86,441	1,872	\$ 885
Raiford	\$ -	5.220%	\$ -	244	\$ -
Worthington Springs	\$ 35,963	5.000%	\$ 1,894	391	\$ 92
VOLUSIA BOCC	\$ 70,298,629	5.220%	\$ 3,676,101	113,456	\$ 620
Daytona Beach	\$ 51,158,348	5.220%	\$ 2,678,575	61,998	\$ 825
Daytona Beach Shores	\$ 5,511,559	5.220%	\$ 288,995	4,264	\$ 1,293
DeBary	\$ 13,211,144	5.220%	\$ 691,378	19,363	\$ 682
DeLand	\$ 20,519,344	5.220%	\$ 1,074,353	28,436	\$ 722
Deltona	\$ 42,657,469	6.220%	\$ 2,655,513	85,469	\$ 499
Edgewater	\$ 12,308,998	5.220%	\$ 643,601	20,737	\$ 594
Flagler Beach (part)	\$ 58,013	5.100%	\$ 3,093	60	\$ 967
Holly Hill	\$ 8,222,587	5.220%	\$ 430,858	11,632	\$ 707
Lake Helen	\$ 1,621,219	5.220%	\$ 84,687	2,630	\$ 616
New Smyrna Beach	\$ 20,631,290	5.220%	\$ 1,079,334	23,119	\$ 892
Oak Hill	\$ 880,168	5.220%	\$ 46,183	1,828	\$ 481
Orange City	\$ 9,066,806	5.220%	\$ 471,488	11,337	\$ 800
Ormond Beach	\$ 33,757,123	5.220%	\$ 1,769,273	38,551	\$ 876
Pierson	\$ 826,609	5.100%	\$ 42,367	1,688	\$ 490
Ponce Inlet	\$ 3,246,898	5.420%	\$ 176,408	3,041	\$ 1,068
Port Orange	\$ 38,233,904	5.220%	\$ 1,999,308	57,060	\$ 670
South Daytona	\$ 8,301,619	5.720%	\$ 475,729	12,431	\$ 668
WAKULLA BOCC	\$ 16,050,457	5.220%	\$ 840,488	26,668	\$ 602
St. Marks	\$ 198,835	5.100%	\$ 10,069	285	\$ 698
Sopchoppy	\$ 297,665	1.200%	\$ 3,612	450	\$ 661
WALTON BOCC	\$ 46,765,057	0.700%	\$ 328,991	48,049	\$ 973
DeFuniak Springs	\$ 3,907,203	4.820%	\$ 190,546	5,309	\$ 736
Freeport	\$ 1,509,840	1.300%	\$ 19,362	2,278	\$ 663
Paxton	\$ 277,578	2.600%	\$ 7,273	623	\$ 446
WASHINGTON BOCC	\$ 6,070,359	1.840%	\$ 112,709	17,203	\$ 353
Caryville	\$ 46,555	5.220%	\$ 2,492	283	\$ 165
Chipley	\$ 2,421,346	5.420%	\$ 132,255	3,534	\$ 685
Ebro	\$ 121,626	0.600%	\$ 739	240	\$ 507
Vernon	\$ 295,796	5.400%	\$ 16,172	685	\$ 432
Wausau	\$ 88,406	5.220%	\$ 4,669	405	\$ 218
STATEWIDE TOTALS	\$ 14,520,970,727		\$ 685,205,394	19,135,459	\$ 766

Forecast of Taxable Communication Services and Revenues
Local Fiscal Year Ending September 30, 2015

	Estimated CST Base LFY 2015	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2013 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Local Government					

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 2010 will affect 5 months in LFY 2014-15. Adjustments that start in 2014 will affect 7 months in LFY 2014-15.
2. The estimate does not include administrative fees or revenues generated from county surtax conversion factors.
3. The per capita consumption figures are calculated by dividing each jurisdiction's Estimated Communications Services Tax Base figure by its respective 2013 revenue sharing population figure. The revenue sharing population estimates reflect those certified to the Florida Department of Revenue by the Executive Office of the Governor in June 2014.

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 2014-15 local fiscal year, the three counties levying a convention development tax will realize an estimated \$69 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 2014 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.¹

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.²

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

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

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

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.³

Reporting Requirements:

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

Distribution of Proceeds:

Tax collections received by the DOR less the costs of administration 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.⁴

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
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.⁵ 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.

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 2014-15 local fiscal year, Duval County will realize an estimated \$5.7 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 2014-15 local fiscal year, Miami-Dade County will realize an estimated \$54 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 2014-15 local fiscal year, Volusia County will realize an estimated \$8.5 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:

There were no general law amendments resulting from the 2014 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

The surtax levy and creation of the Trust Fund 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.²

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.³ 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.⁴ According to the Department of Revenue (DOR), Miami-Dade County currently levies the surtax at the maximum rate of 45 cents.

Each county that levies the surtax must comply with the following requirements.⁵

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.

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

2. Section 125.0167(2), F.S.

3. Section 125.0167(1), F.S.

4. Sections 125.0167(1); 201.031(1), F.S.

5. Section 201.031(3), F.S.

3. The county 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.⁶ 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.⁷

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.⁸

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.⁹

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.¹⁰ Notwithstanding the provisions of s. 125.0167(3), F.S., after the authorized administrative cost deduction, no less than 35 percent of the surtax revenues 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, but is not limited to, reducing: 1) the cost of the home with below-market construction financing, 2) the amount of down payment and closing costs paid by the borrower, and 3) the mortgage payment to an affordable amount for the purchaser or using any other financial assistance measure set forth in s. 420.5088, F.S.¹¹ A local government receiving surtax funds can only use the funds to

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

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

8. Section 125.0167(1), F.S.

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

10. Section 125.0167(4), F.S.

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

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

*Housing Choice Assistance Voucher Program*¹³:

The governing body of each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) may 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.¹⁴

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

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

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

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Green Utility Fee

Section 369.255, Florida Statutes

Summary:

Counties with a population of 500,000 or more and municipalities with a population of 200,000 or more are authorized to create one or more green utilities or adopt fees sufficient to plan, restore, and manage urban forest resources, greenways, forest preserves, wetlands, and other aquatic zones and may create a stewardship grant program for private natural areas.

General Law Amendments:

There were no general law amendments resulting from the 2014 Regular Legislative Session.

Eligibility Requirements:

Counties with a population of 500,000 or more and municipalities with a population of 200,000 or more are eligible to impose the fee.¹ Based on the 2013 population estimates, the ten counties of Brevard, Broward, Duval, Hillsborough, Lee, Miami-Dade, Orange, Palm Beach, Pinellas, and Polk have a total population of 500,000 or more. Likewise, the six municipalities of Hialeah, Jacksonville, Miami, Orlando, St. Petersburg, and Tampa have a population of 200,000 or more. Eligible local governments may create, alone or in cooperation with other counties or municipalities pursuant to s. 163.01, F.S., one or more greenspace management districts to fund the planning, management, operation, and administration of a greenspace management program.

Administrative Procedures:

The fee 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.²

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.³

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.

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 2014 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 25th of each year, file with the chief fiscal officer of the primary host local government a certified, notarized statement indicating the gross receipts from all charges imposed during the preceding calendar year for the storage, treatment, or disposal of hazardous waste at the facility.¹ The facility's owner is responsible for paying the tax annually on or before July 1st.² The primary host local government is responsible for regulating, controlling, administering, and enforcing this tax.³

Distribution of Proceeds:

The primary host local government retains all proceeds.

Authorized Uses:

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

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

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

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

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

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

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

General Law Amendments:

There were no general law amendments resulting from the 2014 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.³ 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.⁴ Each county or municipality operating a traffic infraction detector submits an annual report to the DHSMV by October 1st, which details the results of using traffic infraction detectors and enforcement procedures for the preceding state fiscal year.⁵

Distribution of Proceeds:

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

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.

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

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

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

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

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

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.⁷

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

Prior Years' Revenues:

A summary of prior years' state portion collection reports is available.⁹

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.¹ 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.²

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

General Law Amendments:

Chapter 2014-28, L.O.F., (HB 117) expands the applicability of the Marvin B. Clayton Police Officers Pension Trust Fund Act. The legislation provides that Chapter 185, F.S., applies to municipalities organized as a single consolidated government consisting of a former county and one or more municipalities, consolidated pursuant to s. 3 or s. 6(e), Art. VIII of the State Constitution. In 1967, the voters of the City of Jacksonville and Duval County adopted a municipal charter pursuant to this constitutional provision, and this is the only consolidated government in the state. The legislation requires the consolidated government to notify the Department of Management Services' Division of Retirement when it enters into an interlocal agreement to provide police services to a municipality within its boundaries and provides that the municipality may enact an ordinance to levy the 0.85 percent premium tax. The municipality may distribute any of its reported premium taxes to the consolidated government as long as the interlocal agreement is in effect. These changes became effective on July 1, 2014. The Revenue Estimating Conference estimates that this legislation will have an insignificant positive cash and recurring fiscal impact on local revenues beginning in the 2014-15 fiscal year.

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 s. 3 or s.

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.

6(e), Art. VIII of the State Constitution (i.e., the City of Jacksonville).⁵

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 s. 3 or s. 6(e), Art. VIII of the State Constitution (i.e., the City of Jacksonville).⁶

Administrative Procedures:

Both excise taxes are payable annually on March 1st of each year after the passage of an ordinance, in the case of a municipal government; or resolution, in the case of a special fire control district, assessing and imposing the taxes.⁷ 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.⁸ 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.⁹

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 1st and at other times authorized by the Division of Retirement.¹⁰ 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

5. Section 175.101, F.S.

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

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.

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.¹¹ 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' distributions are available.¹²

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

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

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Local Business Tax
(Including the Panama City and Panama City Beach Merchant License Tax)
Chapter 205, Florida Statutes

Summary:

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

General Law Amendments:

Chapter 2014-38, L.O.F., (HB 5601) amends s. 205.0535(5), F.S., to allow a county or municipality to adopt, by majority vote, an ordinance that repeals a local business tax or establishes new rates that decrease the taxes and do not result in an increase of local business taxes for a taxpayer without having to establish an equity study commission. This change became effective on May 12, 2014.

Chapter 2014-147, L.O.F., (CS/CS/HB 7051) includes a repeal of the Dance Studio Act (i.e., s. 501.143, F.S.), which deregulates the ballroom dance studio industry in Florida. The legislation amends s. 205.1969, F.S., to remove the statutory language that a county or municipality may not issue or renew a local business tax receipt for the operation of a ballroom dance studio unless such business exhibits a current license, registration, or letter of exemption from the Department of Agriculture and Consumer Services. This change became effective on July 1, 2014.

Eligibility Requirements:

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

Administrative Procedures:

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

The governing body of a municipality that levies the tax may request that the county in which the municipality is located issue the municipal receipt and collect the tax. The governing body of a county that levies the tax may request that municipalities within the county issue the county receipt and collect the tax. However, before any local government issues any business receipts on behalf of another local government,

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

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

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

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

appropriate agreements must be entered into by the affected local governments.⁵ All business tax receipts are sold by the appropriate tax collector beginning July 1st of each year. The taxes are due and payable on or before September 30th of each year, and the receipts expire on September 30th of the succeeding year. In several situations, administrative penalties are also imposed.⁶

A county or municipality that has not adopted a business tax ordinance or resolution may adopt a business tax ordinance. The tax rate structure and classifications in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that have implemented s. 205.0535, F.S. If no adjacent local government has implemented s. 205.0535, F.S., or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, then an alternative method is authorized. In such a case, the rate structure or classifications prescribed in the ordinance of the local government seeking to impose the tax may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535, F.S., in counties or municipalities that have a comparable population.⁷

Prior to October 1, 2008, any municipality that adopted by ordinance a local business tax after October 1, 1995, could, by ordinance, reclassify businesses, professions, and occupations and establish new rate structures provided certain conditions were met. If such conditions were met, counties and municipalities could, every other year thereafter, increase or decrease by ordinance the rates of business taxes by up to 5 percent. Any subsequent increase must be enacted by at least a majority plus one vote of the governing body.⁸ A county or municipality is not prohibited from decreasing or repealing any authorized local business tax, and the governing body may adopt an ordinance by majority vote that repeals a local business tax or establishes new rates that decrease local business tax and do not result in an increase in local business taxes for a taxpayer without having to establish an equity study commission.⁹ State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business taxes.¹⁰ State law also regulates the issuance of local business tax receipts to certain individuals or businesses.¹¹

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.¹² 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.¹³

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

5. Section 205.045, F.S.

6. Section 205.053, F.S.

7. Section 205.0315, F.S.

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

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

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

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

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

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

strategy through advertising, promotional activities, and other sales and marketing techniques.¹⁴ 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.¹⁵

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2014-11	Taxation, business tax, occupational license tax
2011-20	Guns dealers/gunsmiths, municipal business license tax
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.¹⁶ 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.¹⁷

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

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

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

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

Panama City and Panama City Beach Merchant License Tax

Section 205.043, Florida Statutes,

implemented by Part II, Chapter 7, Article II, Section 7-53, of the Panama City Municipal Code, 2005;¹⁸ and Chapter 14, Section 14-29 (136), of the Code of Ordinances, City of Panama City Beach, Florida.¹⁹

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 30th day of each month based on the merchant's gross sales of the preceding month. If payment is made on or before the 20th day of the month such tax is payable, a 3 percent discount is allowed.

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 10th 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 10th day of the month such tax is payable, a 3 percent discount is allowed.

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

Prior Years' Revenues:

The annual amounts of general fund revenue generated from merchant licenses are reported separately from other local business tax revenues in the City of Panama City's annual budgets.²⁰ However, such amounts are not separately reported in the City of Panama City Beach's annual budgets.²¹

18. https://www.municode.com/library/#!/fl/panama_city/codes/code_of_ordinances (see Section 7-53 MERCHANTS)

19. https://www.municode.com/library/#!/fl/panama_city_beach/codes/code_of_ordinances (see Section 14-29 MERCHANTS)

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

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

Local Discretionary Sales Surtaxes

Sections 212.054-.055, Florida Statutes

Summary:

Eight 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.¹ 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.²

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.

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

Discretionary sales surtax applies to the first \$5,000 of any single taxable item, when sold to the same purchaser at the same time. Single items include items normally sold in bulk and items assembled to comprise a working unit. The \$5,000 limitation does not apply to the rental of commercial real property, transient rentals, or services. With regard to the sale of motor vehicles, mobile homes, boats, or aircraft, the surtax applies only to the first \$5,000 of the total sales price. On the sale of a motor vehicle or mobile home, the tax rate is determined by the county where the purchaser resides as shown on the title or registration. On the sale of a boat or aircraft, the tax rate is determined by the county where the boat or aircraft is delivered.

1. Section 212.055, F.S.

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

The local discretionary sales surtax applies to communications services as broadly defined in ch. 202, F.S. Because the new communications services tax base is much larger than the base under prior law, discretionary sales surtax conversion rates 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.³

During the 2014-15 local fiscal year, the 48 county governments and 15 school districts levying one or more local discretionary sales surtaxes will realize an estimated \$2.02 billion in revenue. The 66 county governments and 52 school districts not currently levying all possible local discretionary sales surtaxes at the maximum possible rates will allow an estimated \$8.29 billion to go unrealized. Among the county governments, only Madison County currently levies its maximum potential tax rate.

General Law Amendments:

There were no general law amendments pertaining to the general administration of these taxes resulting from the 2014 Regular Legislative Session. Typically, legislation is enacted each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to local governments. However, a summary of such changes is not provided here.

Administrative Procedures:

The administrative procedures relevant to local discretionary sales surtaxes are outlined in s. 212.054, F.S. The Department of Revenue (DOR) administers, collects, and enforces the surtaxes.⁴ 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.⁵ Current law requires that any initial levy or rate change can only take effect on January 1st, and any levy termination can only take effect on December 31st.⁶

The proceeds of each county's discretionary sales surtax collections are transferred to the Discretionary Sales Surtax Clearing Trust Fund [hereinafter, the Trust Fund]. A separate account in the Trust Fund 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.⁷

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 16th prior to the January 1st effective date. The notice must specify the rate as well as the time period during which the surtax will be in effect and 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.⁸

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

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

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

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

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

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

Additionally, the governing body of any county or school board proposing a surtax levy must notify the DOR by October 1st 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 1st 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.⁹

Distribution of Proceeds:

The DOR distributes funds using a distribution factor determined for each levying county that is multiplied by the 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 distribution period divided by the sum of all such products of the counties levying the surtax during the most recent distribution period. The DOR computes distribution factors for eligible counties once each quarter and makes appropriate quarterly distributions. A county that fails to timely provide information waives its rights to challenge the DOR's determination of the county's share of the revenues.¹⁰

Tax Rates and Current Year's Revenues:

The tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a surtax levy. The first table provides a historical summary of surtax impositions, expirations, extensions, rate changes, and repeals based on information obtained from the DOR.¹¹ The second table illustrates the counties eligible to levy the various local discretionary sales surtaxes and the 2015 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 2015. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2015.

Additional Detail:

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

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

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

11. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: October 1, 2014) found at <https://revenue.law.state.fl.us/Pages/Browse.aspx>

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

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

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

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of November 2014, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Charter County and Regional Transportation System Surtax - s. 212.055(1), F.S.				
<i>Duval</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 1989</i>	<i>Until Repealed</i>
<i>Miami-Dade</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2003</i>	<i>Until Repealed</i>
<i>Walton</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2013</i>	<i>Until Repealed</i>
Local Government Infrastructure Surtax - s. 212.055(2), F.S.				
Alachua	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2002
Alachua	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2010
Bay	Imposed Levy	0.5%	Jun. 1, 1988	Dec. 31, 1993
Bay	Increased Rate	1%	Jan. 1, 1994	Dec. 31, 1994
Bay	Decreased Rate	0.5%	Jan. 1, 1995	May 31, 2003
Charlotte	Imposed Levy	1%	Apr. 1, 1995	Mar. 31, 1999
Charlotte	Extended Levy	1%	Apr. 1, 1999	Dec. 31, 2002
Charlotte	Extended Levy	1%	Jan. 1, 2003	Dec. 31, 2008
Charlotte	Extended Levy	1%	Jan. 1, 2009	Dec. 31, 2014
<i>Charlotte</i>	<i>Extended Levy</i>	<i>1%</i>	<i>Jan. 1, 2015</i>	<i>Dec. 31, 2020</i>
Clay	Imposed Levy	1%	Feb. 1, 1990	Jan. 31, 2005
<i>Clay</i>	<i>Extended Levy</i>	<i>1%</i>	<i>Feb. 1, 2005</i>	<i>Dec. 31, 2019</i>
DeSoto	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Dixie	Imposed Levy	1%	Apr. 1, 1990	Mar. 31, 2005
<i>Duval</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2001</i>	<i>Dec. 31, 2030</i>
Escambia	Imposed Levy	1%	Jun. 1, 1992	May 31, 1999
Escambia	Extended Levy	1%	Jun. 1, 1999	May 31, 2007
Escambia	Extended Levy	1%	Jun. 1, 2007	Dec. 31, 2017
<i>Escambia</i>	<i>Extended Levy</i>	<i>1%</i>	<i>Jan. 1, 2018</i>	<i>Dec. 31, 2028</i>
Flagler	Imposed Levy	1%	Dec. 1, 1990	Nov. 30, 2005
Flagler	Repealed Levy	-	Dec. 31, 2002	
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Gadsden	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 1995
Glades	Imposed Levy	1%	Feb. 1, 1992	Jan. 31, 2007
<i>Glades</i>	<i>Extended Levy</i>	<i>1%</i>	<i>Feb. 1, 2007</i>	<i>Dec. 31, 2021</i>
Hamilton	Imposed Levy	1%	Jul. 1, 1990	Jun. 30, 2005
Hardee	Imposed Levy	1%	Jan. 1, 1990	Dec. 31, 1997
Hendry	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Highlands	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Highlands	Extended Levy	1%	Nov. 1, 2004	Dec. 31, 2018
<i>Highlands</i>	<i>Extended Levy</i>	<i>1%</i>	<i>Jan. 1, 2019</i>	<i>Dec. 31, 2033</i>
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Dec. 1, 1996</i>	<i>Nov. 30, 2026</i>
Indian River	Imposed Levy	1%	Jun. 1, 1989	May 31, 2004
<i>Indian River</i>	<i>Extended Levy</i>	<i>1%</i>	<i>Jun. 1, 2004</i>	<i>Dec. 31, 2019</i>
Jackson	Imposed Levy	1%	Jun. 1, 1988	May 31, 1998
Jackson	Repealed Levy	-	Jul. 1, 1992	
Jefferson	Imposed Levy	1%	Jun. 1, 1988	May 31, 2003
Lake	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2002
<i>Lake</i>	<i>Extended Levy</i>	<i>1%</i>	<i>Jan. 1, 2003</i>	<i>Dec. 31, 2017</i>
Leon	Imposed Levy	1%	Dec. 1, 1989	Nov. 30, 2004
Leon	Extended Levy	1%	Dec. 1, 2004	Dec. 31, 2019
<i>Leon</i>	<i>Extended Levy</i>	<i>1%</i>	<i>Dec. 1, 2020</i>	<i>Dec. 31, 2039</i>
Madison	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004
Manatee	Imposed Levy	1%	Jan. 1, 1990	Dec. 31, 1993
Manatee	Repealed Levy	-	Jan. 1, 1993	
Manatee	Imposed Levy	1%	Jul. 1, 1994	Jun. 30, 1999
Marion	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2004
Martin	Imposed Levy	1%	Jun. 1, 1996	May 31, 1997
Martin	Imposed Levy	1%	Jan. 1, 1999	Dec. 31, 2001
Martin	Imposed Levy	0.5%	Jan. 1, 2007	Dec. 31, 2011
Monroe	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Monroe	Extended Levy	1%	Mar. 14, 2000	Dec. 31, 2018
<i>Monroe</i>	<i>Extended Levy</i>	<i>1%</i>	<i>Jan. 1, 2019</i>	<i>Dec. 31, 2033</i>
Okaloosa	Imposed Levy	0.5%	Oct. 1, 1989	Sep. 30, 1991
Okaloosa	Imposed Levy	1%	Aug. 1, 1995	Jul. 31, 1999
Osceola	Imposed Levy	1%	Sep. 1, 1990	Aug. 31, 2005
<i>Osceola</i>	<i>Extended Levy</i>	<i>1%</i>	<i>Sep. 1, 2005</i>	<i>Aug. 31, 2025</i>

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of November 2014, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Pasco	Imposed Levy	1%	Jan. 1, 2005	Dec. 31, 2014
Pasco	Extended Levy	1%	Jan. 1, 2015	Dec. 31, 2024
Pinellas	Imposed Levy	1%	Feb. 1, 1990	Dec. 31, 2019
Putnam	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2017
Santa Rosa	Imposed Levy	1%	Sep. 1, 1993	Aug. 31, 1999
Santa Rosa	Repealed Levy	-	Sep. 1, 1998	
Sarasota	Imposed Levy	1%	Sep. 1, 1989	Aug. 31, 2004
Sarasota	Extended Levy	1%	Jun. 1, 2003	Aug. 31, 2009
Sarasota	Extended Levy	1%	Nov. 1, 2007	Dec. 31, 2024
Seminole	Imposed Levy	1%	Oct. 1, 1991	Sep. 30, 2001
Seminole	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2011
Seminole	Imposed Levy	1%	Jan. 1, 2015	Dec. 31, 2024
Suwannee	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Taylor	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004
Taylor	Repealed Levy	-	Dec. 31, 1999	
Wakulla	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Wakulla	Extended Levy	1%	Jan. 1, 2003	Dec. 31, 2017
Small County Surtax - s. 212.055(3), F.S.				
Baker	Imposed Levy	1%	Jan. 1, 1994	Until Repealed
Bradford	Imposed Levy	1%	Mar. 1, 1993	Until Repealed
Calhoun	Imposed Levy	1%	Jan. 1, 1993	Dec. 31, 2000
Calhoun	Extended Levy	1%	Jan. 1, 2001	Dec. 31, 2008
Calhoun	Extended Levy	1%	Jan. 1, 2009	Until Repealed
Columbia	Imposed Levy	1%	Aug. 1, 1994	Until Repealed
DeSoto	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Dixie	Imposed Levy	1%	Apr. 1, 2005	Dec. 31, 2029
Flagler	Imposed Levy	0.5%	Jan. 1, 2013	Dec. 31, 2032
Franklin	Imposed Levy	1%	Jan. 1, 2008	Until Repealed
Gadsden	Imposed Levy	1%	Jan. 1, 1996	Until Repealed
Gilchrist	Imposed Levy	1%	Oct. 1, 1992	Until Repealed
Gulf	Imposed Levy	0.5%	Jan. 1, 2006	Dec. 31, 2009
Gulf	Increased Rate	1%	Jan. 1, 2010	Until Repealed
Hamilton	Imposed Levy	1%	Jul. 1, 2005	Dec. 31, 2019
Hardee	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2004
Hardee	Extended Levy	1%	Jan. 1, 2005	Until Repealed
Hendry	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Holmes	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Holmes	Extended Levy	1%	Oct. 1, 1999	Sep. 30, 2006
Holmes	Extended Levy	1%	Jan. 1, 2006	Dec. 31, 2013
Holmes	Extended Levy	1%	Jan. 1, 2014	Dec. 31, 2028
Jackson	Imposed Levy	1%	Jun. 1, 1995	May 31, 2010
Jackson	Extended Levy	1%	Jun. 1, 2010	Dec. 31, 2025
Jefferson	Imposed Levy	1%	Jun. 1, 2003	Until Repealed
Lafayette	Imposed Levy	1%	Sep. 1, 2006	Until Repealed
Levy	Imposed Levy	1%	Oct. 1, 1992	Until Repealed
Liberty	Imposed Levy	1%	Nov. 1, 1992	Until Repealed
Madison	Imposed Levy	1%	Aug. 1, 2004	Until Repealed
Nassau	Imposed Levy	0.5%	Dec. 1, 1993	Nov. 30, 1994
Nassau	Imposed Levy	1%	Mar. 1, 1996	Until Repealed
Okeechobee	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Okeechobee	Extended Levy	1%	Oct. 1, 1999	Until Repealed
Sumter	Imposed Levy	1%	Jan. 1, 1993	Until Repealed
Suwannee	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Taylor	Imposed Levy	1%	Jan. 1, 2000	Dec. 31, 2029
Union	Imposed Levy	1%	Feb. 1, 1993	Jan. 31, 1996
Union	Extended Levy	1%	Feb. 1, 1996	Jan. 31, 2001
Union	Extended Levy	1%	Feb. 1, 2001	Dec. 31, 2005
Union	Extended Levy	1%	Jan. 1, 2006	Until Repealed
Walton	Imposed Levy	1%	Feb. 1, 1995	Until Repealed
Washington	Imposed Levy	1%	Nov. 1, 1993	Until Repealed
Indigent Care and Trauma Center Surtax - s. 212.055(4), F.S.				
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1991	Sep. 30, 1997

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of November 2014, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Hillsborough	Decreased Rate	0.25%	Oct. 1, 1997	Feb. 28, 2001
Hillsborough	Extended Levy	0.25%	Mar. 1, 2001	Sep. 30, 2001
Hillsborough	Increased Rate	0.5%	Oct. 1, 2001	Until Repealed
County Public Hospital Surtax - s. 212.055(5), F.S.				
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 1992	Sep. 30, 1998
Miami-Dade	Extended Levy	0.5%	Oct. 1, 1998	Until Repealed
School Capital Outlay Surtax - s. 212.055(6), F.S.				
Bay	Imposed Levy	0.5%	May 1, 1998	Apr. 30, 2008
Bay	Imposed Levy	0.5%	Jan. 1, 2011	Dec. 31, 2020
Brevard	Imposed Levy	0.5%	Jan. 1, 2015	Dec. 31, 2020
Calhoun	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2018
Escambia	Imposed Levy	0.5%	Jan. 1, 1998	Dec. 31, 2002
Escambia	Extended Levy	0.5%	Jan. 1, 2003	Dec. 31, 2017
Escambia	Extended Levy	0.5%	Jan. 1, 2018	Dec. 31, 2027
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Flagler	Extended Levy	0.5%	Jan. 1, 2013	Dec. 31, 2022
Gulf	Imposed Levy	0.5%	Jul. 1, 1997	Jun. 30, 2017
Gulf	Repealed Levy	-	Dec. 31, 2009	
Hernando	Imposed Levy	0.5%	Jan. 1, 1999	Dec. 31, 2003
Hernando	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2014
Jackson	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
Jackson	Extended Levy	0.5%	Jul. 1, 2006	Dec. 31, 2015
Leon	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Leon	Extended Levy	0.5%	Jan. 1, 2013	Dec. 31, 2027
Liberty	Imposed Levy	0.5%	Jan. 1, 2012	Dec. 31, 2020
Manatee	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2017
Marion	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2009
Monroe	Imposed Levy	0.5%	Jan. 1, 1996	Dec. 31, 2005
Monroe	Extended Levy	0.5%	Jan. 1, 2006	Dec. 31, 2015
Monroe	Extended Levy	0.5%	Jan. 1, 2016	Dec. 31, 2025
Orange	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2015
Orange	Imposed Levy	0.5%	Jan. 1, 2016	Dec. 31, 2025
Palm Beach	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2010
Polk	Imposed Levy	0.5%	Jan. 1, 2004	Dec. 31, 2018
St. Lucie	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
St. Lucie	Extended Levy	0.5%	Jan. 1, 2006	Dec. 31, 2026
Santa Rosa	Imposed Levy	0.5%	Oct. 1, 1998	Dec. 31, 2018
Volusia	Imposed Levy	0.5%	Jan. 1, 2002	Dec. 31, 2016
Volusia	Extended Levy	0.5%	Jan. 1, 2017	Dec. 31, 2031
Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.				
Alachua	Imposed Levy	0.25%	Jan. 1, 2005	Dec. 31, 2011
DeSoto	Imposed Levy	0.5%	Jan. 1, 2015	Dec. 31, 2035
Gadsden	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2038
Madison	Imposed Levy	0.5%	Jan. 1, 2007	Until Repealed
Polk	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2019
Emergency Fire Rescue Services and Facilities Surtax - s. 212.055(8), F.S.				
No county government has authorized the levy of this surtax.				
Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates by County" (Last Updated: October 1, 2014) found at https://revenue.law.state.fl.us/Pages/Browse.aspx#3-17-23 and "Discretionary Sales Surtax Information for Calendar Year 2015" (November 2014) found at http://dor.myflorida.com/dor/forms/current/dr15dss.pdf				

2015 Local Discretionary Sales Surtax Rates in Florida's Counties

County	County Government Levies							School District Levy						
	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/Trauma Center Surtaxes s. 212.055(4), F.S. Up to 0.25%, 0.5%	County Public Hospital Surtax s. 212.055(5), F.S. 0.5%	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S. Up to 0.5%, 1%								
Alachua							3.5	0.0	3.5		0.5	0.0	0.5	
Baker			1				2.5	1.0	1.5		0.5	0.0	0.5	
Bay							3.0	0.0	3.0	0.5	0.5	0.5	0.0	
Bradford			1				2.5	1.0	1.5		0.5	0.0	0.5	
Brevard							3.0	0.0	3.0	0.5	0.5	0.5	0.0	
Broward							3.0	0.0	3.0		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							3.0	0.0	3.0		0.5	0.0	0.5	
Clay		1					3.0	1.0	2.0		0.5	0.0	0.5	
Collier							2.0	0.0	2.0		0.5	0.0	0.5	
Columbia			1				3.0	1.0	2.0		0.5	0.0	0.5	
DeSoto			1			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	0.0	0.5	
Escambia		1					3.0	1.0	2.0	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				3.5	1.0	2.5		0.5	0.0	0.5	
Gadsden			1			0.5	2.5	1.5	1.0		0.5	0.0	0.5	
Gilchrist			1				2.5	1.0	1.5		0.5	0.0	0.5	
Glades		1					2.5	1.0	1.5		0.5	0.0	0.5	
Gulf			1				3.5	1.0	2.5		0.5	0.0	0.5	
Hamilton			1				2.5	1.0	1.5		0.5	0.0	0.5	
Hardee			1				2.5	1.0	1.5		0.5	0.0	0.5	
Hendry			1				2.5	1.0	1.5		0.5	0.0	0.5	
Hernando							3.0	0.0	3.0		0.5	0.0	0.5	
Highlands		1					2.0	1.0	1.0		0.5	0.0	0.5	
Hillsborough		0.5		0.5			3.0	1.0	2.0		0.5	0.0	0.5	
Holmes			1				2.5	1.0	1.5		0.5	0.0	0.5	
Indian River		1					2.0	1.0	1.0		0.5	0.0	0.5	
Jackson			1				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	0.0	0.5	
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				2.5	1.0	1.5	0.5	0.5	0.5	0.0	
Madison			1			0.5	1.5	1.5	0.0		0.5	0.0	0.5	
Manatee							3.0	0.0	3.0	0.5	0.5	0.5	0.0	
Marion							2.0	0.0	2.0		0.5	0.0	0.5	
Martin							2.0	0.0	2.0		0.5	0.0	0.5	
Miami-Dade	0.5				0.5		2.0	1.0	1.0		0.5	0.0	0.5	
Monroe		1					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							3.0	0.0	3.0		0.5	0.0	0.5	
Okeechobee			1				2.5	1.0	1.5		0.5	0.0	0.5	
Orange							3.0	0.0	3.0	0.5	0.5	0.5	0.0	
Osceola		1					3.0	1.0	2.0		0.5	0.0	0.5	
Palm Beach							3.0	0.0	3.0		0.5	0.0	0.5	
Pasco		1					3.0	1.0	2.0		0.5	0.0	0.5	
Pinellas		1					3.0	1.0	2.0		0.5	0.0	0.5	
Polk					0.5		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	0.0	0.5	
St. Lucie							2.0	0.0	2.0	0.5	0.5	0.5	0.0	
Santa Rosa							3.0	0.0	3.0	0.5	0.5	0.5	0.0	

2015 Local Discretionary Sales Surtax Rates in Florida's Counties

County	County Government Levies							School District Levy						
	Charter County and Regional Transportation System Surtax s. 212.055(1), F.S. <i>Up to 1%</i>	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. <i>Up to 1%</i>	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	School Capital Outlay Surtax s. 212.055(6), F.S. <i>Up to 0.5%</i>	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
		Local Gov't Infrastructure Surtax s. 212.055(2), F.S. <i>0.5% or 1%</i>	Small County Surtax s. 212.055(3), F.S. <i>0.5% or 1%</i>	Indigent Care/Trauma Center Surtaxes s. 212.055(4), F.S. <i>Up to 0.25%, 0.5%</i>	County Public Hospital Surtax s. 212.055(5), F.S. <i>0.5%</i>	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S. <i>Up to 0.5%, 1%</i>								
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	0.0	0.5
Walton	0.5		1					3.0	1.5	1.5		0.5	0.0	0.5
Washington			1					2.5	1.0	1.5		0.5	0.0	0.5
# Eligible to Levy:	31	67	31	65	1	60	65		67		67		67	
# Levying:	3	18	29	1	1	4	0		49		15		15	

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 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. 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.
- 8) Effective July 1, 2010, Chapter 2010-225, L.O.F., renames the Charter County Transportation System Surtax as the Charter County and Regional Transportation System Surtax and extends eligibility for surtax levy to each county that is within or under an interlocal agreement with a regional transportation or transit authority created under Chapters 343 or 349, Florida Statutes (i.e., South Florida Regional Transportation Authority, Central Florida Regional Transportation Authority, Northwest Florida Transportation Corridor Authority, Tampa Bay Area Regional Transportation Authority, and Jacksonville Transportation Authority). As a result of this legislation, seven counties within the Northwest Florida Transportation Corridor Authority (i.e., Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton) and four counties of the Tampa Bay Area Regional Transportation Authority (i.e., Citrus, Hernando, Manatee, and Pasco) are eligible to levy this surtax.
- 9) Effective July 1, 2009, Chapter 2009-182, L.O.F., created the Emergency Fire Rescue Services and Facilities Surtax. A county's governing body, other than a county that has imposed two separate discretionary surtaxes without expiration, may levy this surtax at a rate of up to 1%, subject to voter approval in a countywide referendum. Madison and Miami-Dade counties are not eligible to levy this surtax since each county has imposed two separate discretionary surtaxes without expiration. The remaining 65 counties are eligible to levy this surtax. However, if Orange or Osceola impose the surtax, neither county can levy the surtax within the boundaries of the Reedy Creek Improvement District pursuant to s. 212.055(8)(j), F.S.
- 10) Since both the Charter County and Regional Transportation System Surtax and Emergency Fire Rescue Services and Facilities Surtax are not subject to any tax rate limitations, the maximum potential tax rates for nearly all county governments have increased since July 1, 2009. For Madison and Miami-Dade counties, the maximum potential tax rate 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%.
- 11) The following local discretionary sales surtax levy is scheduled to expire on December 31, 2015: Jackson County's 0.5% levy of the School Capital Outlay Surtax. No surtax levies are scheduled to expire in 2016.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates by County" (Last Updated: October 1, 2014) found at <https://revenueul.state.fl.us/Pages/Browse.aspx#3-17-23> and "Discretionary Sales Surtax Information for Calendar Year 2015" (November 2014) found at <http://dor.myflorida.com/dor/forms/current/dr15dss.pdf>

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015				
### 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
ALACHUA BOCC	57.172187	\$ 17,092,194		
Alachua	2.693063	\$ 805,118		
Archer	0.325195	\$ 97,220		
Gainesville	35.782702	\$ 10,697,595		
Hawthorne	0.402222	\$ 120,248		
High Springs	1.575297	\$ 470,951		
La Crosse	0.104248	\$ 31,166		
Micanopy	0.173746	\$ 51,943		
Newberry	1.490741	\$ 445,672		
Waldo	0.280600	\$ 83,888		
Countywide Total	100.000000	\$ 29,895,995		
BAKER BOCC	76.858087	\$ 1,626,046		
Glen St. Mary	1.464894	\$ 30,992		
Macclenny	21.677019	\$ 458,609		
Countywide Total	100.000000	\$ 2,115,647		
BAY BOCC	58.982755	\$ 25,219,994		
Callaway	6.172203	\$ 2,639,126		
Lynn Haven	8.144190	\$ 3,482,313		
Mexico Beach	0.478031	\$ 204,398		
Panama City	15.337486	\$ 6,558,041		
Panama City Beach	5.208389	\$ 2,227,016		
Parker	1.862600	\$ 796,415		
Springfield	3.814346	\$ 1,630,948		
Countywide Total	100.000000	\$ 42,758,250		
BRADFORD BOCC	75.637612	\$ 2,090,666	75.954831	\$ 2,099,434
Brooker	1.095016	\$ 30,267	1.143035	\$ 31,594
Hampton	1.694176	\$ 46,828	1.647213	\$ 45,530
Lawtey	2.530934	\$ 69,956	2.520892	\$ 69,679
Starke	19.042263	\$ 526,339	18.734029	\$ 517,819
Countywide Total	100.000000	\$ 2,764,056	100.000000	\$ 2,764,056
BREVARD BOCC	55.921040	\$ 34,930,406		
Cape Canaveral	1.287142	\$ 803,998		
Cocoa	2.248084	\$ 1,404,238		
Cocoa Beach	1.445279	\$ 902,776		
Grant-Valkaria	0.502510	\$ 313,887		
Indialantic	0.358291	\$ 223,802		
Indian Harbour Beach	1.083380	\$ 676,720		
Malabar	0.356487	\$ 222,675		
Melbourne	9.974670	\$ 6,230,558		
Melbourne Beach	0.401467	\$ 250,771		
Melbourne Village	0.085320	\$ 53,294		
Palm Bay	13.493012	\$ 8,428,248		
Palm Shores	0.115478	\$ 72,132		
Rockledge	3.258645	\$ 2,035,473		
Satellite Beach	1.330317	\$ 830,966		
Titusville	5.630326	\$ 3,516,915		
West Melbourne	2.508553	\$ 1,566,938		
Countywide Total	100.000000	\$ 62,463,798		
BROWARD BOCC	40.295972	\$ 119,451,981		
Coconut Creek	1.815041	\$ 5,380,445		
Cooper City	1.084340	\$ 3,214,381		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015				
### 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
Coral Springs	4.150738	\$ 12,304,305		
Dania Beach	1.020288	\$ 3,024,506		
Davie	3.158528	\$ 9,363,032		
Deerfield Beach	2.559409	\$ 7,587,024		
Fort Lauderdale	5.730931	\$ 16,988,572		
Hallandale Beach	1.295600	\$ 3,840,631		
Hillsboro Beach	0.063614	\$ 188,575		
Hollywood	4.857444	\$ 14,399,240		
Lauderdale-By-The-Sea	0.207041	\$ 613,745		
Lauderdale Lakes	1.124534	\$ 3,333,529		
Lauderhill	2.259462	\$ 6,697,870		
Lazy Lake	0.000844	\$ 2,501		
Lighthouse Point	0.351008	\$ 1,040,515		
Margate	1.864380	\$ 5,526,703		
Miramar	4.273073	\$ 12,666,949		
North Lauderdale	1.427924	\$ 4,232,887		
Oakland Park	1.427552	\$ 4,231,787		
Parkland	0.863126	\$ 2,558,620		
Pembroke Park	0.209268	\$ 620,347		
Pembroke Pines	5.232953	\$ 15,512,383		
Plantation	2.885275	\$ 8,553,009		
Pompano Beach	3.478488	\$ 10,311,510		
Sea Ranch Lakes	0.022712	\$ 67,327		
Southwest Ranches	0.249596	\$ 739,895		
Sunrise	2.925401	\$ 8,671,957		
Tamarac	2.062309	\$ 6,113,437		
West Park	0.482117	\$ 1,429,170		
Weston	2.216434	\$ 6,570,319		
Wilton Manors	0.404599	\$ 1,199,378		
Countywide Total	100.000000	\$ 296,436,527		
CALHOUN BOCC	79.517375	\$ 702,826		
Altha	3.766612	\$ 33,292		
Blountstown	16.716013	\$ 147,747		
Countywide Total	100.000000	\$ 883,865		
CHARLOTTE BOCC	89.994828	\$ 23,257,200		
Punta Gorda	10.005172	\$ 2,585,619		
Countywide Total	100.000000	\$ 25,842,819		
CITRUS BOCC	93.042639	\$ 10,676,706		
Crystal River	2.075932	\$ 238,215		
Inverness	4.881429	\$ 560,147		
Countywide Total	100.000000	\$ 11,475,068		
CLAY BOCC	91.463238	\$ 18,121,631	79.305486	\$ 15,712,813
Green Cove Springs	3.403750	\$ 674,386	3.621916	\$ 717,611
Keystone Heights	0.653364	\$ 129,451	0.968100	\$ 191,810
Orange Park	4.117266	\$ 815,755	6.824202	\$ 1,352,081
Penney Farms	0.362382	\$ 71,799	0.468575	\$ 92,839
*** School Board ***	0.000000	\$ -	8.811721	\$ 1,745,868
Countywide Total	100.000000	\$ 19,813,022	100.000000	\$ 19,813,022
COLLIER BOCC	89.787348	\$ 58,009,436		
Everglades	0.114250	\$ 73,814		
Marco Island	4.624745	\$ 2,987,936		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015				
### 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
Naples	5.473657	\$ 3,536,398		
Countywide Total	100.000000	\$ 64,607,584		
COLUMBIA BOCC	83.026987	\$ 6,441,761		
Fort White	0.779566	\$ 60,484		
Lake City	16.193448	\$ 1,256,391		
Countywide Total	100.000000	\$ 7,758,635		
DESOTO BOCC	79.868460	\$ 1,875,776		
Arcadia	20.131540	\$ 472,806		
Countywide Total	100.000000	\$ 2,348,582		
DIXIE BOCC	88.431687	\$ 765,456		
Cross City	10.551928	\$ 91,336		
Horseshoe Beach	1.016385	\$ 8,798		
Countywide Total	100.000000	\$ 865,590		
JACKSONVILLE-DUVAL	95.235696	\$ 145,147,275	96.880000	\$ 147,653,334
Atlantic Beach	1.421152	\$ 2,165,956	0.970000	\$ 1,478,362
Baldwin	0.155817	\$ 237,478	0.110000	\$ 167,649
Jacksonville Beach	2.401173	\$ 3,659,591	1.500000	\$ 2,286,127
Neptune Beach	0.786162	\$ 1,198,178	0.540000	\$ 823,006
Countywide Total	100.000000	\$ 152,408,479	100.000000	\$ 152,408,479
ESCAMBIA BOCC	83.884468	\$ 38,118,344		
Century	0.494675	\$ 224,788		
Pensacola	15.620857	\$ 7,098,348		
Countywide Total	100.000000	\$ 45,441,480		
FLAGLER BOCC	45.173284	\$ 4,343,195	45.204379	\$ 4,346,185
Beverly Beach	0.217240	\$ 20,887	0.218161	\$ 20,975
Bunnell	1.745049	\$ 167,778	1.753779	\$ 168,617
Flagler Beach (part)	2.885719	\$ 277,448	2.888346	\$ 277,701
Marineland	0.001945	\$ 187	0.000000	\$ -
Palm Coast	49.976763	\$ 4,805,027	49.935336	\$ 4,801,044
Countywide Total	100.000000	\$ 9,614,522	100.000000	\$ 9,614,522
FRANKLIN BOCC	70.430108	\$ 1,194,307	100.000000	\$ 1,695,733
Apalachicola	18.393614	\$ 311,907	0.000000	\$ -
Carrabelle	11.176279	\$ 189,520	0.000000	\$ -
Countywide Total	100.000000	\$ 1,695,733	100.000000	\$ 1,695,733
GADSDEN BOCC	69.939644	\$ 2,202,180		
Chattahoochee	3.928525	\$ 123,697		
Greensboro	1.103558	\$ 34,748		
Gretna	2.591041	\$ 81,584		
Havana	3.092820	\$ 97,383		
Midway	5.894573	\$ 185,602		
Quincy	13.449840	\$ 423,493		
Countywide Total	100.000000	\$ 3,148,686		
GILCHRIST BOCC	85.026107	\$ 696,388		
Bell	2.414238	\$ 19,773		
Fanning Springs (part)	1.527146	\$ 12,508		
Trenton	11.032508	\$ 90,359		
Countywide Total	100.000000	\$ 819,029		
GLADES BOCC	86.804869	\$ 445,326		
Moore Haven	13.195131	\$ 67,694		
Countywide Total	100.000000	\$ 513,020		
GULF BOCC	66.573867	\$ 972,043	83.216977	\$ 1,215,049

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015				
### 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
Port St. Joe	21.270067	\$ 310,564	10.693826	\$ 156,140
Wewahitchka	12.156066	\$ 177,490	6.089197	\$ 88,908
Countywide Total	100.000000	\$ 1,460,097	100.000000	\$ 1,460,097
HAMILTON BOCC	76.755380	\$ 586,366		
Jasper	11.566231	\$ 88,359		
Jennings	6.273804	\$ 47,928		
White Springs	5.404584	\$ 41,288		
Countywide Total	100.000000	\$ 763,941		
HARDEE BOCC	69.812198	\$ 1,309,864		
Bowling Green	9.008925	\$ 169,032		
Wauchula	15.544812	\$ 291,662		
Zolfo Springs	5.634065	\$ 105,710		
Countywide Total	100.000000	\$ 1,876,268		
HENDRY BOCC	73.948013	\$ 2,290,079		
Clewiston	15.847564	\$ 490,780		
LaBelle	10.204424	\$ 316,018		
Countywide Total	100.000000	\$ 3,096,877		
HERNANDO BOCC	95.712660	\$ 17,129,748	100.000000	\$ 17,897,056
Brooksville	4.284537	\$ 766,806	0.000000	\$ -
Weeki Wachee	0.002803	\$ 502	0.000000	\$ -
Countywide Total	100.000000	\$ 17,897,056	100.000000	\$ 17,897,056
HIGHLANDS BOCC	79.880378	\$ 8,035,480		
Avon Park	8.865045	\$ 891,770		
Lake Placid	2.024198	\$ 203,622		
Sebring	9.230379	\$ 928,520		
Countywide Total	100.000000	\$ 10,059,392		
HILLSBOROUGH BOCC	73.708456	\$ 158,839,746	100.000000	\$ 215,497,317
Plant City	2.283087	\$ 4,919,991	0.000000	\$ -
Tampa	22.372286	\$ 48,211,677	0.000000	\$ -
Temple Terrace	1.636170	\$ 3,525,903	0.000000	\$ -
Countywide Total	100.000000	\$ 215,497,317	100.000000	\$ 215,497,317
HOLMES BOCC	80.629194	\$ 865,274		
Bonifay	12.704873	\$ 136,343		
Esto	1.715983	\$ 18,415		
Noma	0.872134	\$ 9,359		
Ponce de Leon	2.663545	\$ 28,584		
Westville	1.414272	\$ 15,177		
Countywide Total	100.000000	\$ 1,073,152		
INDIAN RIVER BOCC	72.397573	\$ 15,388,670		
Fellsmere	3.034525	\$ 645,012		
Indian River Shores	2.303223	\$ 489,568		
Orchid	0.243183	\$ 51,690		
Sebastian	13.033668	\$ 2,770,408		
Vero Beach	8.987829	\$ 1,910,433		
Countywide Total	100.000000	\$ 21,255,781		
JACKSON BOCC	72.102615	\$ 3,227,049		
Alford	0.957216	\$ 42,841		
Bascom	0.239784	\$ 10,732		
Campbellton	0.437365	\$ 19,575		
Cottdale	1.747543	\$ 78,214		
Graceville	4.262394	\$ 190,769		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015				
### 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
Grand Ridge	1.803173	\$ 80,703		
Greenwood	1.306341	\$ 58,467		
Jacob City	0.489159	\$ 21,893		
Malone	1.239202	\$ 55,462		
Marianna	11.720623	\$ 524,572		
Sneads	3.694586	\$ 165,356		
Countywide Total	100.000000	\$ 4,475,634		
JEFFERSON BOCC	83.634314	\$ 776,607		
Monticello	16.365686	\$ 151,968		
Countywide Total	100.000000	\$ 928,575		
LAFAYETTE BOCC	84.260258	\$ 296,094		
Mayo	15.739742	\$ 55,310		
Countywide Total	100.000000	\$ 351,404		
LAKE BOCC	63.205175	\$ 24,077,628	33.333333	\$ 12,698,131
Astatula	0.447706	\$ 170,551	0.409823	\$ 156,120
Clermont	7.541094	\$ 2,872,734	6.855741	\$ 2,611,653
Eustis	4.701542	\$ 1,791,024	4.268548	\$ 1,626,077
Fruitland Park	1.044232	\$ 397,794	0.953419	\$ 363,199
Groveland	2.379361	\$ 906,403	2.082443	\$ 793,294
Howey-in-the-Hills	0.270422	\$ 103,015	0.252146	\$ 96,053
Lady Lake	3.482522	\$ 1,326,645	3.196986	\$ 1,217,872
Leesburg	5.183956	\$ 1,974,797	4.657454	\$ 1,774,229
Mascotte	1.287936	\$ 490,631	1.178442	\$ 448,920
Minneola	2.432796	\$ 926,759	2.197828	\$ 837,249
Montverde	0.362310	\$ 138,020	0.332593	\$ 126,699
Mount Dora	3.213598	\$ 1,224,201	2.917488	\$ 1,111,399
Tavares	3.560926	\$ 1,356,513	3.230315	\$ 1,230,569
Umatilla	0.886424	\$ 337,678	0.800109	\$ 304,796
*** School Board ***	0.000000	\$ -	33.333333	\$ 12,698,131
Countywide Total	100.000000	\$ 38,094,393	100.000000	\$ 38,094,393
LEE BOCC	65.687487	\$ 67,947,332		
Bonita Springs	5.423395	\$ 5,609,976		
Cape Coral	19.312698	\$ 19,977,113		
Fort Myers	8.038973	\$ 8,315,537		
Fort Myers Beach	0.758290	\$ 784,377		
Sanibel	0.779157	\$ 805,962		
Countywide Total	100.000000	\$ 103,440,297		
LEON BOCC	54.250405	\$ 21,409,310	10.000000	\$ 3,946,387
Tallahassee	45.749595	\$ 18,054,561	10.000000	\$ 3,946,387
*** Blueprint 2000 ***	0.000000	\$ -	80.000000	\$ 31,571,097
Countywide Total	100.000000	\$ 39,463,871	100.000000	\$ 39,463,871
LEVY BOCC	80.093104	\$ 2,662,702		
Bronson	2.356291	\$ 78,335		
Cedar Key	1.521368	\$ 50,578		
Chiefland	4.863213	\$ 161,678		
Fanning Springs (part)	0.974794	\$ 32,407		
Inglis	2.827550	\$ 94,002		
Otter Creek	0.288350	\$ 9,586		
Williston	6.010157	\$ 199,808		
Yankeetown	1.065173	\$ 35,412		
Countywide Total	100.000000	\$ 3,324,508		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015				
### 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
LIBERTY BOCC	87.101889	\$ 295,859		
Bristol	12.898111	\$ 43,811		
Countywide Total	100.000000	\$ 339,670		
MADISON BOCC	79.337999	\$ 922,564	100.000000	\$ 1,162,828
Greenville	3.912705	\$ 45,498	0.000000	\$ -
Lee	1.608827	\$ 18,708	0.000000	\$ -
Madison	15.140469	\$ 176,058	0.000000	\$ -
Countywide Total	100.000000	\$ 1,162,828	100.000000	\$ 1,162,828
MANATEE BOCC	81.106693	\$ 44,358,213	100.000000	\$ 54,691,187
Anna Maria	0.399177	\$ 218,314	0.000000	\$ -
Bradenton	13.215519	\$ 7,227,724	0.000000	\$ -
Bradenton Beach	0.308026	\$ 168,463	0.000000	\$ -
Holmes Beach	1.008942	\$ 551,802	0.000000	\$ -
Longboat Key (part)	0.627577	\$ 343,229	0.000000	\$ -
Palmetto	3.334067	\$ 1,823,441	0.000000	\$ -
Countywide Total	100.000000	\$ 54,691,187	100.000000	\$ 54,691,187
MARION BOCC	82.683055	\$ 29,397,141		
Belleview	1.221678	\$ 434,355		
Dunnellon	0.470950	\$ 167,442		
McIntosh	0.122705	\$ 43,626		
Ocala	15.364677	\$ 5,462,759		
Reddick	0.136935	\$ 48,686		
Countywide Total	100.000000	\$ 35,554,009		
MARTIN BOCC	88.121870	\$ 21,451,740		
Jupiter Island	0.512291	\$ 124,708		
Ocean Breeze Park	0.188970	\$ 46,002		
Sewall's Point	1.263778	\$ 307,645		
Stuart	9.913090	\$ 2,413,170		
Countywide Total	100.000000	\$ 24,343,265		
MIAMI-DADE BOCC	59.179315	\$ 277,585,436		
Aventura	1.038966	\$ 4,873,355		
Bal Harbour	0.082467	\$ 386,816		
Bay Harbor Islands	0.164311	\$ 770,713		
Biscayne Park	0.088634	\$ 415,745		
Coral Gables	1.372765	\$ 6,439,066		
Cutler Bay	1.189188	\$ 5,577,985		
Doral	1.393389	\$ 6,535,803		
El Portal	0.066284	\$ 310,913		
Florida City	0.345766	\$ 1,621,842		
Golden Beach	0.025631	\$ 120,225		
Hialeah	6.500179	\$ 30,489,622		
Hialeah Gardens	0.622389	\$ 2,919,369		
Homestead	1.822639	\$ 8,549,239		
Indian Creek	0.002518	\$ 11,810		
Key Biscayne	0.354281	\$ 1,661,784		
Medley	0.024471	\$ 114,784		
Miami	11.812640	\$ 55,408,159		
Miami Beach	2.570129	\$ 12,055,401		
Miami Gardens	3.038364	\$ 14,251,695		
Miami Lakes	0.847751	\$ 3,976,446		
Miami Shores	0.304858	\$ 1,429,960		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015				
### 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
Miami Springs	0.397961	\$ 1,866,671		
North Bay	0.216903	\$ 1,017,400		
North Miami	1.722887	\$ 8,081,344		
North Miami Beach	1.200702	\$ 5,631,993		
Opa-locka	0.454712	\$ 2,132,864		
Palmetto Bay	0.672860	\$ 3,156,103		
Pinecrest	0.523260	\$ 2,454,393		
South Miami	0.389786	\$ 1,828,321		
Sunny Isles Beach	0.603463	\$ 2,830,593		
Surfside	0.163915	\$ 768,856		
Sweetwater	0.567761	\$ 2,663,128		
Virginia Gardens	0.068265	\$ 320,202		
West Miami	0.170591	\$ 800,172		
Charter County and Regional Transportation System Surtax distribution			50.000000	\$ 234,529,104
County Public Hospital Surtax distribution			50.000000	\$ 234,529,104
Countywide Total	100.000000	\$ 469,058,207		\$ 469,058,207
MONROE BOCC	59.934581	\$ 19,169,871		
Islamorada	6.175954	\$ 1,975,358		
Key Colony Beach	0.799793	\$ 255,811		
Key West	24.511349	\$ 7,839,871		
Layton	0.182496	\$ 58,371		
Marathon	8.395828	\$ 2,685,377		
Countywide Total	100.000000	\$ 31,984,658		
NASSAU BOCC	81.097020	\$ 8,002,695		
Callahan	1.355653	\$ 133,777		
Fernandina Beach	13.936158	\$ 1,375,227		
Hilliard	3.611169	\$ 356,352		
Countywide Total	100.000000	\$ 9,868,050		
OKALOOSA BOCC	66.756213	\$ 20,885,864		
Cinco Bayou	0.162849	\$ 50,950		
Crestview	9.564805	\$ 2,992,519		
Destin	5.195357	\$ 1,625,459		
Fort Walton Beach	8.436520	\$ 2,639,515		
Laurel Hill	0.216577	\$ 67,760		
Mary Esther	1.607670	\$ 502,988		
Niceville	5.570202	\$ 1,742,736		
Shalimar	0.305707	\$ 95,646		
Valparaiso	2.184099	\$ 683,334		
Countywide Total	100.000000	\$ 31,286,772		
OKEECHOBEE BOCC	86.622960	\$ 3,937,850		
Okeechobee	13.377040	\$ 608,116		
Countywide Total	100.000000	\$ 4,545,966		
ORANGE BOCC	71.080542	\$ 290,681,814	100.000000	\$ 408,947,096
Apopka	2.970020	\$ 12,145,810	0.000000	\$ -
Belle Isle	0.430912	\$ 1,762,200	0.000000	\$ -
Eatonville	0.145813	\$ 596,297	0.000000	\$ -
Edgewood	0.176362	\$ 721,225	0.000000	\$ -

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015				
### 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
Maitland	1.083671	\$ 4,431,643	0.000000	\$ -
Oakland	0.172930	\$ 707,192	0.000000	\$ -
Ocoee	2.531437	\$ 10,352,240	0.000000	\$ -
Orlando	16.818001	\$ 68,776,726	0.000000	\$ -
Windermere	0.191434	\$ 782,864	0.000000	\$ -
Winter Garden	2.502436	\$ 10,233,641	0.000000	\$ -
Winter Park	1.896442	\$ 7,755,443	0.000000	\$ -
Countywide Total	100.000000	\$ 408,947,096	100.000000	\$ 408,947,096
OSCEOLA BOCC	71.271179	\$ 33,779,772	53.406337	\$ 25,312,531
Kissimmee	17.817842	\$ 8,444,965	13.427701	\$ 6,364,209
St. Cloud	10.910979	\$ 5,171,381	8.165961	\$ 3,870,349
*** School Board ***	0.000000	\$ -	25.000000	\$ 11,849,030
Countywide Total	100.000000	\$ 47,396,118	100.000000	\$ 47,396,118
PALM BEACH BOCC	59.415365	\$ 130,868,267		
Atlantis	0.109648	\$ 241,510		
Belle Glade	0.943905	\$ 2,079,044		
Boca Raton	4.675023	\$ 10,297,203		
Boynton Beach	3.810555	\$ 8,393,129		
Briny Breeze	0.022821	\$ 50,265		
Cloud Lake	0.007227	\$ 15,917		
Delray Beach	3.357946	\$ 7,396,212		
Glen Ridge	0.012117	\$ 26,688		
Golf	0.013692	\$ 30,159		
Greenacres	2.074069	\$ 4,568,344		
Gulf Stream	0.052922	\$ 116,566		
Haverhill	0.105518	\$ 232,414		
Highland Beach	0.194084	\$ 427,489		
Hypoluxo	0.144259	\$ 317,745		
Juno Beach	0.173382	\$ 381,892		
Jupiter	3.074101	\$ 6,771,015		
Jupiter Inlet Colony	0.021788	\$ 47,991		
Lake Clarke Shores	0.183108	\$ 403,314		
Lake Park	0.456576	\$ 1,005,653		
Lake Worth	1.931875	\$ 4,255,147		
Lantana	0.573721	\$ 1,263,679		
Loxahatchee Groves	0.173056	\$ 381,174		
Manalapan	0.022060	\$ 48,589		
Mangonia Park	0.101497	\$ 223,558		
North Palm Beach	0.662015	\$ 1,458,155		
Ocean Ridge	0.097694	\$ 215,181		
Pahokee	0.296940	\$ 654,040		
Palm Beach	0.443807	\$ 977,529		
Palm Beach Gardens	2.685988	\$ 5,916,156		
Palm Beach Shores	0.062648	\$ 137,989		
Palm Springs	1.113701	\$ 2,453,037		
Riviera Beach	1.813099	\$ 3,993,531		
Royal Palm Beach	1.897644	\$ 4,179,750		
South Bay	0.154474	\$ 340,244		
South Palm Beach	0.074004	\$ 163,001		
Tequesta	0.306937	\$ 676,060		
Wellington	3.157288	\$ 6,954,242		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015				
### 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
West Palm Beach	5.583446	\$ 12,298,098		
Countywide Total	100.000000	\$ 220,259,975		
PASCO BOCC	91.777043	\$ 46,447,297	45.000000	\$ 18,107,406
Dade City	1.290460	\$ 653,087	1.680000	\$ 676,010
New Port Richey	2.972356	\$ 1,504,275	4.240000	\$ 1,706,120
Port Richey	0.531977	\$ 269,228	0.810000	\$ 325,933
St. Leo	0.283881	\$ 143,669	0.170000	\$ 68,406
San Antonio	0.232902	\$ 117,869	0.190000	\$ 76,453
Zephyrhills	2.911381	\$ 1,473,416	2.910000	\$ 1,170,946
*** School Board ***	0.000000	\$ -	45.000000	\$ 18,107,406
*** School Board ***	0.000000	\$ -	lump sum	\$ 10,370,160
Countywide Total	100.000000	\$ 50,608,840	100.000000	\$ 50,608,840
PINELLAS BOCC	51.900743	\$ 74,088,348	100.000000	\$ 142,750,073
Belleair	0.286319	\$ 408,721	0.000000	\$ -
Belleair Beach	0.115409	\$ 164,746	0.000000	\$ -
Belleair Bluffs	0.149547	\$ 213,478	0.000000	\$ -
Belleair Shore	0.007855	\$ 11,214	0.000000	\$ -
Clearwater	8.012456	\$ 11,437,787	0.000000	\$ -
Dunedin	2.610055	\$ 3,725,856	0.000000	\$ -
Gulfport	0.886194	\$ 1,265,043	0.000000	\$ -
Indian Rocks Beach	0.306288	\$ 437,226	0.000000	\$ -
Indian Shores	0.104470	\$ 149,131	0.000000	\$ -
Kenneth City	0.365240	\$ 521,381	0.000000	\$ -
Largo	5.764191	\$ 8,228,386	0.000000	\$ -
Madeira Beach	0.316640	\$ 452,003	0.000000	\$ -
North Redington Beach	0.105498	\$ 150,598	0.000000	\$ -
Oldsmar	1.009385	\$ 1,440,898	0.000000	\$ -
Pinellas Park	3.666279	\$ 5,233,616	0.000000	\$ -
Redington Beach	0.105791	\$ 151,017	0.000000	\$ -
Redington Shores	0.157402	\$ 224,692	0.000000	\$ -
Safety Harbor	1.243579	\$ 1,775,210	0.000000	\$ -
St. Petersburg	18.300855	\$ 26,124,484	0.000000	\$ -
St. Pete Beach	0.687386	\$ 981,244	0.000000	\$ -
Seminole	1.269788	\$ 1,812,624	0.000000	\$ -
South Pasadena	0.373022	\$ 532,490	0.000000	\$ -
Tarpon Springs	1.757338	\$ 2,508,602	0.000000	\$ -
Treasure Island	0.498269	\$ 711,279	0.000000	\$ -
Countywide Total	100.000000	\$ 142,750,073	100.000000	\$ 142,750,073
POLK BOCC	69.644687	\$ 51,426,628	100.000000	\$ 73,841,423
Auburndale	1.842787	\$ 1,360,740	0.000000	\$ -
Bartow	2.261294	\$ 1,669,772	0.000000	\$ -
Davenport	0.395387	\$ 291,959	0.000000	\$ -
Dundee	0.497401	\$ 367,288	0.000000	\$ -
Eagle Lake	0.301210	\$ 222,418	0.000000	\$ -
Fort Meade	0.749367	\$ 553,343	0.000000	\$ -
Frostproof	0.386766	\$ 285,593	0.000000	\$ -
Haines City	2.793309	\$ 2,062,619	0.000000	\$ -
Highland Park	0.030565	\$ 22,570	0.000000	\$ -
Hillcrest Heights	0.032655	\$ 24,113	0.000000	\$ -
Lake Alfred	0.661982	\$ 488,817	0.000000	\$ -
Lake Hamilton	0.164842	\$ 121,722	0.000000	\$ -

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015				
### 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
Lake Wales	1.896864	\$ 1,400,671	0.000000	\$ -
Lakeland	12.901733	\$ 9,526,823	0.000000	\$ -
Mulberry	0.493091	\$ 364,105	0.000000	\$ -
Polk City	0.206641	\$ 152,587	0.000000	\$ -
Winter Haven	4.739417	\$ 3,499,653	0.000000	\$ -
Countywide Total	100.000000	\$ 73,841,423	100.000000	\$ 73,841,423
PUTNAM BOCC	82.051167	\$ 4,952,809		
Crescent City	1.852861	\$ 111,843		
Interlachen	1.666111	\$ 100,571		
Palatka	12.489116	\$ 753,874		
Pomona Park	1.068020	\$ 64,468		
Welaka	0.872725	\$ 52,680		
Countywide Total	100.000000	\$ 6,036,245		
ST. JOHNS BOCC	90.579394	\$ 23,641,312		
Hastings	0.286291	\$ 74,722		
St. Augustine	6.177836	\$ 1,612,421		
St. Augustine Beach	2.956479	\$ 771,644		
Countywide Total	100.000000	\$ 26,100,099		
ST. LUCIE BOCC	50.022743	\$ 14,574,218	100.000000	\$ 29,135,183
Fort Pierce	9.919090	\$ 2,889,945	0.000000	\$ -
Port St. Lucie	39.918377	\$ 11,630,292	0.000000	\$ -
St. Lucie Village	0.139789	\$ 40,728	0.000000	\$ -
Countywide Total	100.000000	\$ 29,135,183	100.000000	\$ 29,135,183
SANTA ROSA BOCC	90.491038	\$ 13,671,550	100.000000	\$ 15,108,181
Gulf Breeze	3.567704	\$ 539,015	0.000000	\$ -
Jay	0.341713	\$ 51,627	0.000000	\$ -
Milton	5.599544	\$ 845,989	0.000000	\$ -
Countywide Total	100.000000	\$ 15,108,181	100.000000	\$ 15,108,181
SARASOTA BOCC	71.167926	\$ 47,362,818	48.298120	\$ 32,142,781
Longboat Key (part)	0.940949	\$ 626,209	0.876744	\$ 583,480
North Port	12.418303	\$ 8,264,479	11.469802	\$ 7,633,244
Sarasota	11.045457	\$ 7,350,839	10.266209	\$ 6,832,243
Venice	4.427366	\$ 2,946,447	4.089125	\$ 2,721,345
*** School Board ***	0.000000	\$ -	25.000000	\$ 16,637,698
Countywide Total	100.000000	\$ 66,550,792	100.000000	\$ 66,550,792
SEMINOLE BOCC	61.801816	\$ 37,307,320	100.000000	\$ 60,366,058
Altamonte Springs	7.350608	\$ 4,437,272	0.000000	\$ -
Casselberry	4.679122	\$ 2,824,601	0.000000	\$ -
Lake Mary	2.549544	\$ 1,539,059	0.000000	\$ -
Longwood	2.363085	\$ 1,426,501	0.000000	\$ -
Oviedo	6.047815	\$ 3,650,828	0.000000	\$ -
Sanford	9.315348	\$ 5,623,308	0.000000	\$ -
Winter Springs	5.892663	\$ 3,557,168	0.000000	\$ -
Countywide Total	100.000000	\$ 60,366,058	100.000000	\$ 60,366,058
SUMTER BOCC	88.505989	\$ 10,508,385		
Bushnell	2.359368	\$ 280,130		
Center Hill	0.915189	\$ 108,661		
Coleman	0.666028	\$ 79,078		
Webster	0.722568	\$ 85,791		
Wildwood	6.830858	\$ 811,033		
Countywide Total	100.000000	\$ 11,873,078		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015				
### 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
SUWANNEE BOCC	83.730977	\$ 3,071,143		
Branford	1.506632	\$ 55,261		
Live Oak	14.762391	\$ 541,465		
Countywide Total	100.000000	\$ 3,667,869		
TAYLOR BOCC	71.082900	\$ 1,674,603	100.000000	\$ 2,355,845
Perry	28.917100	\$ 681,242	0.000000	\$ -
Countywide Total	100.000000	\$ 2,355,845	100.000000	\$ 2,355,845
UNION BOCC	79.636727	\$ 483,928		
Lake Butler	15.157077	\$ 92,105		
Raiford	1.975602	\$ 12,005		
Worthington Springs	3.230595	\$ 19,631		
Countywide Total	100.000000	\$ 607,669		
VOLUSIA BOCC	48.937624	\$ 36,675,029	100.000000	\$ 74,942,398
Daytona Beach	8.226292	\$ 6,164,981	0.000000	\$ -
Daytona Beach Shores	0.565775	\$ 424,005	0.000000	\$ -
DeBary	2.569207	\$ 1,925,425	0.000000	\$ -
DeLand	3.773071	\$ 2,827,630	0.000000	\$ -
Deltona	11.340575	\$ 8,498,899	0.000000	\$ -
Edgewater	2.753508	\$ 2,063,545	0.000000	\$ -
Flagler Beach (part)	0.007961	\$ 5,966	0.000000	\$ -
Holly Hill	1.543408	\$ 1,156,667	0.000000	\$ -
Lake Helen	0.348965	\$ 261,523	0.000000	\$ -
New Smyrna Beach	3.084959	\$ 2,311,942	0.000000	\$ -
Oak Hill	0.242551	\$ 181,773	0.000000	\$ -
Orange City	1.505991	\$ 1,128,626	0.000000	\$ -
Ormond Beach	5.252126	\$ 3,936,069	0.000000	\$ -
Pierson	0.223975	\$ 167,852	0.000000	\$ -
Ponce Inlet	0.403499	\$ 302,392	0.000000	\$ -
Port Orange	7.571087	\$ 5,673,954	0.000000	\$ -
South Daytona	1.649425	\$ 1,236,119	0.000000	\$ -
Countywide Total	100.000000	\$ 74,942,398	100.000000	\$ 74,942,398
WAKULLA BOCC	97.364930	\$ 2,025,101	100.000000	\$ 2,079,908
St. Marks	1.021762	\$ 21,252	0.000000	\$ -
Sopchoppy	1.613308	\$ 33,555	0.000000	\$ -
Countywide Total	100.000000	\$ 2,079,908	100.000000	\$ 2,079,908
WALTON BOCC	86.700648	\$ 15,361,925	86.700648	\$ 10,241,283
DeFuniak Springs	8.600031	\$ 1,523,784	8.600031	\$ 1,015,856
Freeport	3.690125	\$ 653,829	3.690125	\$ 435,886
Paxton	1.009196	\$ 178,813	1.009196	\$ 119,209
Charter County and Regional Transportation System Surtax distribution				\$ 5,906,117
Countywide Total	100.000000	\$ 17,718,351	100.000000	\$ 17,718,351
WASHINGTON BOCC	80.035943	\$ 1,407,268		
Caryville	1.097693	\$ 19,301		
Chipley	13.707592	\$ 241,020		
Ebro	0.930906	\$ 16,368		
Vernon	2.656961	\$ 46,717		
Wausau	1.570904	\$ 27,621		
Countywide Total	100.000000	\$ 1,758,295		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2015				
### 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
STATEWIDE TOTALS		\$ 3,171,667,058		

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 eight 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, and the Emergency Fire Rescue Services and Facilities Surtax. Of the eight, 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. However, no county has yet imposed the Emergency Fire Rescue Services and Facilities Surtax.
- 2) 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). Of the eight statutorily-authorized surtaxes, these two surtaxes are the most utilized, with 17 counties levying the Local Government Infrastructure Surtax and 29 counties levying the Small County Surtax. 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.
- 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 table entitled "2015 Local Discretionary Sales Surtax Rates in Florida's Counties" available in this report.
- 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, 2015

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2015 Tax Rate	Countywide Realized Tax Revenues	Unused Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2015 Tax Rate	Districtwide Realized Tax Revenues	Unused Tax Rate	Districtwide Unrealized Tax Revenues
Alachua	\$ 29,895,995	3.5	0.0	\$ -	3.5	\$ 104,635,983	0.5	0.0	\$ -	0.5	\$ 14,947,998
Baker	\$ 2,115,647	2.5	1.0	\$ 2,115,647	1.5	\$ 3,173,471	0.5	0.0	\$ -	0.5	\$ 1,057,824
Bay	\$ 42,758,250	3.0	0.0	\$ -	3.0	\$ 128,274,750	0.5	0.5	\$ 21,379,125	0.0	\$ -
Bradford	\$ 2,764,056	2.5	1.0	\$ 2,764,056	1.5	\$ 4,146,084	0.5	0.0	\$ -	0.5	\$ 1,382,028
Brevard	\$ 62,463,798	3.0	0.0	\$ -	3.0	\$ 187,391,394	0.5	0.5	\$ 23,423,924	0.0	\$ -
Broward	\$ 296,436,527	3.0	0.0	\$ -	3.0	\$ 889,309,581	0.5	0.0	\$ -	0.5	\$ 148,218,264
Calhoun	\$ 883,865	2.5	1.0	\$ 883,865	1.5	\$ 1,325,798	0.5	0.5	\$ 441,933	0.0	\$ -
Charlotte	\$ 25,842,819	3.0	1.0	\$ 25,842,819	2.0	\$ 51,685,638	0.5	0.0	\$ -	0.5	\$ 12,921,410
Citrus	\$ 11,475,068	3.0	0.0	\$ -	3.0	\$ 34,425,204	0.5	0.0	\$ -	0.5	\$ 5,737,534
Clay	\$ 19,813,022	3.0	1.0	\$ 19,813,022	2.0	\$ 39,626,044	0.5	0.0	\$ -	0.5	\$ 9,906,511
Collier	\$ 64,607,584	2.0	0.0	\$ -	2.0	\$ 129,215,168	0.5	0.0	\$ -	0.5	\$ 32,303,792
Columbia	\$ 7,758,635	3.0	1.0	\$ 7,758,635	2.0	\$ 15,517,270	0.5	0.0	\$ -	0.5	\$ 3,879,318
DeSoto	\$ 2,348,582	2.5	1.5	\$ 3,229,300	1.0	\$ 3,229,300	0.5	0.0	\$ -	0.5	\$ 1,174,291
Dixie	\$ 865,590	2.5	1.0	\$ 865,590	1.5	\$ 1,298,385	0.5	0.0	\$ -	0.5	\$ 432,795
Duval	\$ 152,408,479	3.0	1.0	\$ 152,408,479	2.0	\$ 304,816,958	0.5	0.0	\$ -	0.5	\$ 76,204,240
Escambia	\$ 45,441,480	3.0	1.0	\$ 45,441,480	2.0	\$ 90,882,960	0.5	0.5	\$ 22,720,740	0.0	\$ -
Flagler	\$ 9,614,522	2.0	0.5	\$ 4,807,261	1.5	\$ 14,421,783	0.5	0.5	\$ 4,807,261	0.0	\$ -
Franklin	\$ 1,695,733	3.5	1.0	\$ 1,695,733	2.5	\$ 4,239,333	0.5	0.0	\$ -	0.5	\$ 847,867
Gadsden	\$ 3,148,686	2.5	1.5	\$ 4,723,029	1.0	\$ 3,148,686	0.5	0.0	\$ -	0.5	\$ 1,574,343
Gilchrist	\$ 819,029	2.5	1.0	\$ 819,029	1.5	\$ 1,228,544	0.5	0.0	\$ -	0.5	\$ 409,515
Glades	\$ 513,020	2.5	1.0	\$ 513,020	1.5	\$ 769,530	0.5	0.0	\$ -	0.5	\$ 256,510
Gulf	\$ 1,460,097	3.5	1.0	\$ 1,460,097	2.5	\$ 3,650,243	0.5	0.0	\$ -	0.5	\$ 730,049
Hamilton	\$ 763,941	2.5	1.0	\$ 763,941	1.5	\$ 1,145,912	0.5	0.0	\$ -	0.5	\$ 381,971
Hardee	\$ 1,876,268	2.5	1.0	\$ 1,876,268	1.5	\$ 2,814,402	0.5	0.0	\$ -	0.5	\$ 938,134
Hendry	\$ 3,096,877	2.5	1.0	\$ 3,096,877	1.5	\$ 4,645,316	0.5	0.0	\$ -	0.5	\$ 1,548,439
Hernando	\$ 17,897,056	3.0	0.0	\$ -	3.0	\$ 53,691,168	0.5	0.0	\$ -	0.5	\$ 8,948,528
Highlands	\$ 10,059,392	2.0	1.0	\$ 10,059,392	1.0	\$ 10,059,392	0.5	0.0	\$ -	0.5	\$ 5,029,696
Hillsborough	\$ 215,497,317	3.0	1.0	\$ 215,497,317	2.0	\$ 430,994,634	0.5	0.0	\$ -	0.5	\$ 107,748,659
Holmes	\$ 1,073,152	2.5	1.0	\$ 1,073,152	1.5	\$ 1,609,728	0.5	0.0	\$ -	0.5	\$ 536,576
Indian River	\$ 21,255,781	2.0	1.0	\$ 21,255,781	1.0	\$ 21,255,781	0.5	0.0	\$ -	0.5	\$ 10,627,891
Jackson	\$ 4,475,634	2.0	1.0	\$ 4,475,634	1.0	\$ 4,475,634	0.5	0.5	\$ 2,237,817	0.0	\$ -
Jefferson	\$ 928,575	2.5	1.0	\$ 928,575	1.5	\$ 1,392,863	0.5	0.0	\$ -	0.5	\$ 464,288
Lafayette	\$ 351,404	2.5	1.0	\$ 351,404	1.5	\$ 527,106	0.5	0.0	\$ -	0.5	\$ 175,702
Lake	\$ 38,094,393	2.0	1.0	\$ 38,094,393	1.0	\$ 38,094,393	0.5	0.0	\$ -	0.5	\$ 19,047,197
Lee	\$ 103,440,297	3.0	0.0	\$ -	3.0	\$ 310,320,891	0.5	0.0	\$ -	0.5	\$ 51,720,149
Leon	\$ 39,463,871	3.5	1.0	\$ 39,463,871	2.5	\$ 98,659,678	0.5	0.5	\$ 19,731,936	0.0	\$ -
Levy	\$ 3,324,508	2.5	1.0	\$ 3,324,508	1.5	\$ 4,986,762	0.5	0.0	\$ -	0.5	\$ 1,662,254
Liberty	\$ 339,670	2.5	1.0	\$ 339,670	1.5	\$ 509,505	0.5	0.5	\$ 169,835	0.0	\$ -
Madison	\$ 1,162,828	1.5	1.5	\$ 1,744,242	0.0	\$ -	0.5	0.0	\$ -	0.5	\$ 581,414
Manatee	\$ 54,691,187	3.0	0.0	\$ -	3.0	\$ 164,073,561	0.5	0.5	\$ 27,345,594	0.0	\$ -
Marion	\$ 35,554,009	2.0	0.0	\$ -	2.0	\$ 71,108,018	0.5	0.0	\$ -	0.5	\$ 17,777,005
Martin	\$ 24,343,265	2.0	0.0	\$ -	2.0	\$ 48,686,530	0.5	0.0	\$ -	0.5	\$ 12,171,633
Miami-Dade	\$ 469,058,207	2.0	1.0	\$ 469,058,207	1.0	\$ 469,058,207	0.5	0.0	\$ -	0.5	\$ 234,529,104
Monroe	\$ 31,984,658	2.0	1.0	\$ 31,984,658	1.0	\$ 31,984,658	0.5	0.5	\$ 15,992,329	0.0	\$ -
Nassau	\$ 9,868,050	2.0	1.0	\$ 9,868,050	1.0	\$ 9,868,050	0.5	0.0	\$ -	0.5	\$ 4,934,025

Local Discretionary Sales Surtax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2015

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2015 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2015 Tax Rate	Districtwide Realized Tax Revenues	Unutilized Tax Rate	Districtwide Unrealized Tax Revenues
Okaloosa	\$ 31,286,772	3.0	0.0	\$ -	3.0	\$ 93,860,316	0.5	0.0	\$ -	0.5	\$ 15,643,386
Okeechobee	\$ 4,545,966	2.5	1.0	\$ 4,545,966	1.5	\$ 6,818,949	0.5	0.0	\$ -	0.5	\$ 2,272,983
Orange	\$ 408,947,096	3.0	0.0	\$ -	3.0	\$ 1,226,841,288	0.5	0.5	\$ 204,473,548	0.0	\$ -
Osceola	\$ 47,396,118	3.0	1.0	\$ 47,396,118	2.0	\$ 94,792,236	0.5	0.0	\$ -	0.5	\$ 23,698,059
Palm Beach	\$ 220,259,975	3.0	0.0	\$ -	3.0	\$ 660,779,925	0.5	0.0	\$ -	0.5	\$ 110,129,988
Pasco	\$ 50,608,840	3.0	1.0	\$ 50,608,840	2.0	\$ 101,217,680	0.5	0.0	\$ -	0.5	\$ 25,304,420
Pinellas	\$ 142,750,073	3.0	1.0	\$ 142,750,073	2.0	\$ 285,500,146	0.5	0.0	\$ -	0.5	\$ 71,375,037
Polk	\$ 73,841,423	3.0	0.5	\$ 36,920,712	2.5	\$ 184,603,558	0.5	0.5	\$ 36,920,712	0.0	\$ -
Putnam	\$ 6,036,245	2.0	1.0	\$ 6,036,245	1.0	\$ 6,036,245	0.5	0.0	\$ -	0.5	\$ 3,018,123
St. Johns	\$ 26,100,099	2.0	0.0	\$ -	2.0	\$ 52,200,198	0.5	0.0	\$ -	0.5	\$ 13,050,050
St. Lucie	\$ 29,135,183	2.0	0.0	\$ -	2.0	\$ 58,270,366	0.5	0.5	\$ 14,567,592	0.0	\$ -
Santa Rosa	\$ 15,108,181	3.0	0.0	\$ -	3.0	\$ 45,324,543	0.5	0.5	\$ 7,554,091	0.0	\$ -
Sarasota	\$ 66,550,792	3.0	1.0	\$ 66,550,792	2.0	\$ 133,101,584	0.5	0.0	\$ -	0.5	\$ 33,275,396
Seminole	\$ 60,366,058	3.0	1.0	\$ 45,274,544	2.0	\$ 120,732,116	0.5	0.0	\$ -	0.5	\$ 30,183,029
Sumter	\$ 11,873,078	2.0	1.0	\$ 11,873,078	1.0	\$ 11,873,078	0.5	0.0	\$ -	0.5	\$ 5,936,539
Suwannee	\$ 3,667,869	2.5	1.0	\$ 3,667,869	1.5	\$ 5,501,804	0.5	0.0	\$ -	0.5	\$ 1,833,935
Taylor	\$ 2,355,845	2.5	1.0	\$ 2,355,845	1.5	\$ 3,533,768	0.5	0.0	\$ -	0.5	\$ 1,177,923
Union	\$ 607,669	2.5	1.0	\$ 607,669	1.5	\$ 911,504	0.5	0.0	\$ -	0.5	\$ 303,835
Volusia	\$ 74,942,398	3.0	0.0	\$ -	3.0	\$ 224,827,194	0.5	0.5	\$ 37,471,199	0.0	\$ -
Wakulla	\$ 2,079,908	3.5	1.0	\$ 2,079,908	2.5	\$ 5,199,770	0.5	0.0	\$ -	0.5	\$ 1,039,954
Walton	\$ 17,718,351	3.0	1.5	\$ 26,577,527	1.5	\$ 26,577,527	0.5	0.0	\$ -	0.5	\$ 8,859,176
Washington	\$ 1,758,295	2.5	1.0	\$ 1,758,295	1.5	\$ 2,637,443	0.5	0.0	\$ -	0.5	\$ 879,148
Statewide	\$ 3,171,667,058			\$ 1,577,400,482		\$ 7,146,634,808			\$ 439,237,633		\$ 1,138,787,921

Notes:

- 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 2015 calendar year, the Department must have received notice no later than November 16, 2014, prior to the January 1, 2015 effective date.
- A county's unutilized tax rate is determined by subtracting its 2015 tax rate from its maximum potential tax rate.

Data Sources:

- Office of Economic and Demographic Research, 2014 Local Government Financial Information Handbook, Table: 2015 Local Discretionary Sales Surtax Rates in Florida's Counties.
- Office of Economic and Demographic Research, 2014 Local Government Financial Information Handbook, Table: Local Discretionary Sales Surtax - Revenue Estimates for the Local Fiscal Year Ending September 30, 2015.

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 2014-15 local fiscal year, the three counties levying this surtax (i.e., Duval, Miami-Dade, and Walton) will realize an estimated \$320 million in revenue. The 31 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$2.49 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2014 Regular Legislative Session.

Authorization to Levy:

Any county that has adopted a home rule charter, any county government that has consolidated with one or more municipalities, and any county that is within or under an interlocal agreement with a regional transportation or transit authority created under ch. 343 or 349, F.S., may levy this surtax at a rate of up to 1 percent, subject to approval by a majority vote of the county's electorate or a charter amendment approved by a majority vote of the county's electorate. In addition to the Emergency Fire Rescue Services and Facilities Surtax and the School Capital Outlay Surtax, this surtax is not subject to a combined rate limitation that impacts other discretionary sales surtaxes.

Counties Eligible to Levy:

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

Eleven of Florida's twenty charter counties are also within one of the qualified regional transportation or transit authorities. Eleven non-charter counties that are within an authority are also eligible to levy this surtax. These counties include Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton, which are served by the Northwest Florida Transportation Corridor Authority; and Citrus, Hernando, Manatee, and Pasco, which are served by the Tampa Bay Area Regional Transportation Authority.

In 2013, the Northeast Florida Regional Transportation Commission was created to serve the six-county area comprised of Baker, Clay, Duval, Nassau, Putnam, and St. Johns counties.¹ However, current law provides that the Commission is not considered an "authority" for the purposes of levying this surtax.² Since Clay and Duval counties are charter counties and already eligible to levy this surtax, this exclusion prevents the counties of Baker, Nassau, Putnam, and St. Johns from being eligible to levy this surtax.

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:

The surtax proceeds are applied to as many or as few of the following uses as the county's governing body deems appropriate.

1. Deposited into the county trust fund and used for the purposes of development, construction, equipment, maintenance, operation, supportive services, including a countywide bus system, on-demand transportation services, and related costs of a fixed guideway rapid transit system.
2. Remitted by the county's governing body to an expressway or transportation authority created by law to be used at the authority's discretion for the development, construction, operation, or maintenance of roads or bridges in the county, for the operation and maintenance of a bus system, for the operation and maintenance of on-demand transportation services, for the payment of principal and interest on existing bonds issued for the construction of such roads or bridges, and, upon approval of the county commission, such proceeds may be pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such roads or bridges.
3. Used by the county for the development, construction, operation, and maintenance of roads and bridges in the county; for the expansion, operation, and maintenance of bus and fixed guideway systems; for the expansion, operation, and maintenance of on-demand transportation services; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county's governing body for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads, or bridges and no more than 25 percent used for nontransit uses.
4. Used by the county for the planning, development, construction, operation, and maintenance of roads and bridges in the county; for the planning, development, expansion, operation, and maintenance of bus and fixed guideway systems; for the planning, development, construction, operation, and maintenance of on-demand transportation services; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county's governing body for bonds issued to

1. Part I of Chapter 343, F.S. (Sections 343.1001 – 343.1013, F.S.).

2. Section 343.1012, F.S.

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.

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 2014-15 local fiscal year, the 18 counties levying this surtax will realize an estimated \$777 million in revenue. The 22 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$1.90 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2014 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 land for public recreation, conservation, or protection of natural resources.
3. To provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum.
4. To finance the closure of county or municipal-owned solid waste landfills that have been closed or are required to be closed by order of the DEP. Any use of the proceeds or interest for purposes of landfill closures before July 1, 1993, is ratified.

The surtax proceeds and any interest may not be used to fund the operational expenses of infrastructure, except that a county that has a population of fewer than 75,000 that is required to close a landfill may use the proceeds or interest for long-term maintenance costs associated with landfill closure. Counties, as defined in s. 125.011, F.S., (i.e., Miami-Dade County) and charter counties may use the proceeds or interest to retire or service indebtedness incurred for bonds issued before July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Any use of the proceeds or interest for purposes of retiring or servicing indebtedness incurred for refunding bonds before July 1, 1999, is ratified.

As it relates to the authorized uses of the surtax proceeds and any accrued interest, the term *infrastructure* has the following meanings.

1. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years and any related land acquisition, land improvement, design, and engineering costs.
2. A fire department vehicle, emergency medical services vehicle, sheriff's office vehicle, police department vehicle, or any other vehicle, and the equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.
3. Any expenditure for the construction, lease, 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.

Additionally, the term *energy efficiency improvement* means any energy conservation and efficiency improvement that reduces consumption through conservation or a more efficient use of electricity, natural gas, propane, or other forms of energy on the property, including, but not limited to, air sealing; installation of insulation; installation of energy-efficient heating, cooling, or ventilation systems; installation of solar panels; building modifications to increase the use of daylight or shade; replacement of windows; installation of energy controls or energy recovery systems; installation of electric vehicle charging equipment; installation of systems for natural gas fuel as defined in s. 206.9951, F.S.; and installation of efficient lighting equipment.

Any local government infrastructure surtax imposed or extended after July 1, 1998, may allocate up to 15 percent of the surtax proceeds for deposit within a county trust fund created for the purpose of funding economic development projects having a general public purpose of improving local economies, including the funding of operational costs and incentives related to economic development. The referendum ballot statement must indicate the intention to make the allocation. School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds, and counties and municipalities may join together for the issuance of bonds.

A county with a total population of 50,000 or less on April 1, 1992, or any county designated as an area of critical state concern that imposed the surtax before July 1, 1992, may use the proceeds and accrued interest of the surtax for any public purpose if the county satisfies all of the following criteria.

1. The debt service obligations for any year are met.
2. The county's comprehensive plan has been determined to be in compliance with part II of ch. 163, F.S.
3. The county has adopted an amendment to the surtax ordinance pursuant to the procedure provided in s. 125.66, F.S., authorizing additional uses of the proceeds and accrued interest.

Those counties designated as an area of critical state concern that qualify to use the surtax for any public purpose may use only up to 10 percent of the surtax proceeds for any public purpose other than for authorized infrastructure purposes. A county that was designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation, and that qualified to use the surtax for any public purpose at the time of the designation's removal, may continue to use up to 10 percent of the surtax proceeds for any public purpose other than for infrastructure purposes for 20 years following the designation's removal. After the 20 year period expires, a county may continue to use up to 10 percent of the surtax proceeds for any public purpose other than for infrastructure if the county adopts an ordinance providing for such continued use of the surtax proceeds.

Likewise, a municipality located within such a county may not use the proceeds and accrued interest for any purpose other than an authorized infrastructure purpose unless the municipality's comprehensive plan has been determined to be in compliance with part II of ch. 163, F.S., and the municipality has adopted an amendment to its surtax ordinance or resolution pursuant to the procedure provided in s. 166.041, F.S., authorizing additional uses of the proceeds and accrued interest. Such municipality may expend the proceeds

and accrued interest for any public purpose authorized in the amendment.

Despite any other use restrictions to the contrary, a county, having a population greater than 75,000 in which the taxable value of real property is less than 60 percent of the just value of real property for ad valorem tax purposes for the tax year in which the referendum is placed before voters, and the municipalities within such a county may use the surtax proceeds and accrued interest for operation and maintenance of parks and recreation programs and facilities established with the proceeds throughout the duration of the levy or while accrued interest earnings are available for such use, whichever period is longer.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
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.¹ 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.

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

Small County Surtax

Section 212.055(3), Florida Statutes

Summary:

Any county having a total population of 50,000 or less on April 1, 1992, 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 2014-15 local fiscal year, the 29 counties levying this surtax will realize an estimated \$98 million in revenue. The single county not currently levying this surtax at the maximum rate (i.e., Flagler) will allow an estimated \$4.8 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2014 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.¹ 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.

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 2014-15 local fiscal year, the single county levying this surtax (i.e., Hillsborough) will realize an estimated \$108 million in revenue. The 21 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$655 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2014 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 2013 population estimates, the five non-consolidated counties having a total population of 800,000 or more (i.e., Broward, Hillsborough, Orange, Palm Beach, and Pinellas counties) are eligible to levy the 0.5 percent surtax. 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 1st. Alternatively, the clerk is required to annually send \$3.5 million to a hospital within the county that has a Level I trauma center if the county enacts and implements a hospital lien law pursuant to ch. 98-499, L.O.F. Such funds are sent in recognition of the Level I trauma center status and 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.¹ 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.

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 2014-15 local fiscal year, Miami-Dade County will realize an estimated \$235 million in revenue, and no revenues will go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2014 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 to 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 2014-15 local fiscal year, the 15 school districts levying this surtax will realize an estimated \$439 million in revenue. The 52 eligible school districts not currently levying this surtax at the maximum rate will allow an estimated \$1.14 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2014 Regular Legislative Session.

Authorization to Levy:

District school boards may levy, pursuant to resolution conditioned to take effect only upon voter approval in a countywide referendum, this surtax at a rate of up to 0.5 percent. The resolution sets forth a plan for use of the surtax proceeds in accordance with the authorized uses. In addition to the Charter County and Regional Transportation System Surtax and the Emergency Fire Rescue Services and Facilities Surtax, this surtax is not subject to a combined rate limitation that impacts the other discretionary sales surtaxes.

School Districts Eligible to Levy:

Any district school board is eligible to authorize the imposition of this surtax within the respective county, subject to voter approval in a countywide referendum.

Distribution of Proceeds:

The surtax revenues collected by the Department of Revenue 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 for the purpose of servicing of bonded indebtedness used to finance authorized projects, and any accrued interest may be held in trust to finance such projects. However, the surtax proceeds and any accrued interest cannot be used for operational expenses.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
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.¹ 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.

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 2014-15 local fiscal year, the four counties levying this surtax (i.e., DeSoto, Gadsden, Madison, and Polk) will realize an estimated \$40 million in revenue. The 40 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$400 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2014 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.¹ 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.

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. No eligible county has levied this surtax since its authorization in law. During the 2014-15 local fiscal year, the 65 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$2.70 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2014 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. A required interlocal agreement, as described below, is a precondition to holding the referendum.

The county's governing body must develop and execute an interlocal agreement with participating jurisdictions (i.e., the governing bodies of municipalities, dependent special districts, independent special districts, or municipal service taxing units) that provide emergency fire and rescue services within the county. The interlocal agreement must include a majority of the county's service providers. Upon the surtax taking effect and initiation of collections, a county and any participating jurisdiction(s) entering into the interlocal agreement 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. According to a recent update, 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.¹ This provision prevents either county from levying the surtax within the district's boundaries if an ad valorem tax is levied to fund emergency fire rescue services. Reedy Creek Improvement District levies such an ad valorem tax and maintains a uniform ad valorem tax rate throughout the district. Consequently, Orange and Osceola counties 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 the participating jurisdictions that have entered into the required interlocal agreement. The county may charge an administrative fee, based on actual costs incurred and which cannot exceed 2 percent of surtax collections, for receiving and distributing the surtax proceeds.

The required interlocal agreement must specify that the surtax proceeds are distributed by one of the following methods.

1. The amount of surtax proceeds to be distributed by the county to each participating jurisdiction is based on the actual amounts collected within each participating jurisdiction as determined by the Department's population allocations in accordance with s. 218.62, F.S.
2. If a county has special fire control districts and rescue districts within its boundary, the county distributes the surtax proceeds among the county and the participating municipalities or special fire control and rescue districts based on the proportion of each entity's expenditures of ad valorem taxes and non-ad valorem assessments for fire control and emergency rescue services in each of the immediately preceding 5 fiscal years to the total of the expenditures for all participating entities.

Each participating jurisdiction agrees that if a participating jurisdiction is requested to provide personnel or equipment to any other service provider on a long-term basis pursuant to an interlocal agreement, the jurisdiction providing the service is entitled to payment from the requesting service provider from that provider's share of the surtax proceeds for all equipment and personnel costs.

However, the provisions of #1 above and the preceding paragraph do not apply if either of the following has occurred.

1. There is an interlocal agreement with the county and one or more participating jurisdictions that prohibits one or more jurisdictions from providing the same level of service for prehospital emergency medical treatment within the prohibited participating jurisdictions' boundaries.
2. The county has issued a certificate of public convenience and necessity, or its equivalent, to a county department or a county dependent special district.

Use of the surtax proceeds does not relieve a local government from complying with the provisions of ch. 200, F.S., and any related statutory provisions that establish millage caps or limits undesignated budget reserves and procedures for establishing rollback rates for ad valorem taxes and budget adoption. If the surtax collections exceed projected collections in any fiscal year, any surplus distribution 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

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

TRIM notice is completed. However, municipalities, special fire control and rescue districts, and contract service providers that do not enter into an interlocal agreement are not entitled to receive a portion of the surtax proceeds nor required to reduce ad valorem taxes or non-ad valorem assessments.

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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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 2014 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.¹ Known as the ninth-cent fuel tax, this tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum, 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.² This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum, 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.³ 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.

The Legislature has authorized the statewide equalization of local option tax rates on diesel fuel by requiring that the full 6 cents of the 1 to 6 cents fuel tax as well as the 1 cent ninth-cent fuel tax be levied on diesel fuel in every county even though the county government may not have imposed either tax on motor fuel or may not be levying the tax on motor fuel at the maximum rate.⁴ Consequently, 7 cents worth of local option tax revenue on diesel fuel are distributed to local governments, regardless of whether or not the county government is levying these two taxes on motor fuel at any rate. During the 2014-15 local fiscal year, the counties currently levying one or more local option fuel taxes will realize an estimated \$827 million in revenue. The counties not currently levying all possible local option fuel taxes at the maximum rate will allow an estimated \$205 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2014 Regular Legislative Session.

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.⁵ 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 according to formula, which shall be revised on July 1st 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 30th 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

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.

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 1st of each year to be effective January 1st of the following year.⁶ However, tax levies that were in effect on July 1, 2002, and expire on August 31st of any year may be reimposed at the current rate effective September 1st 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.⁷

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

Any dispute as to 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.¹⁰

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.¹¹

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.

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

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.¹²

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 1st of each year for dividing the proceeds of the 1 to 6 cents fuel tax.¹³ This provision applies only to Orange County.

Any newly incorporated municipality, eligible for participation in the distribution of monies under the Local Government Half-cent Sales Tax and Municipal Revenue Sharing Programs and located in a county levying the 1 to 6 cents or 1 to 5 cents fuel tax, is entitled to receive a distribution of the tax revenues in the first full fiscal year following incorporation.¹⁴ The distribution 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.

Tax Rates and Current Year's Revenues:

A table listing the 2015 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 2015. 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 2015 based on countywide tax rates and distribution percentages specified by either locally-determined interlocal agreements or statutory default

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.

formula. The third table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2015.

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.¹⁵ Historical local option fuel tax distributions to counties compiled from DOR source data can be found on the EDR's website.¹⁶ Local option fuel tax receipts and distributions data by fiscal year and by month can be found via this DOR webpage.¹⁷

15. <http://www.dot.state.fl.us/officeofcomptroller/pdf/GAO/RevManagement/Tax%20Primer%202014%20JAN.pdf>

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

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

Ninth-Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2015

County	Estimated Motor Fuel Gallons	Motor Fuel Tax Rate	Estimated Tax Receipts from Motor Fuel	Diesel Fuel Tax Rate	Estimated Tax Receipts from Diesel Fuel	Total Estimated Tax Receipts
Alachua	108,239,714	\$ 0.01	\$ 1,057,718	\$ 0.01	\$ 135,498	\$ 1,193,217
Baker	15,758,177	\$ 0.01	\$ 153,989	\$ 0.01	\$ 28,791	\$ 182,780
Bay	91,916,421	\$ 0.01	\$ 898,207	\$ 0.01	\$ 116,876	\$ 1,015,083
Bradford	13,659,274	\$ -	\$ 133,478	\$ 0.01	\$ 24,323	\$ 24,323
Brevard	253,797,936	\$ -	\$ 2,480,113	\$ 0.01	\$ 858,880	\$ 858,880
Broward	788,833,213	\$ 0.01	\$ 7,708,478	\$ 0.01	\$ 842,981	\$ 8,551,459
Calhoun	3,549,463	\$ -	\$ 34,685	\$ 0.01	\$ 23,601	\$ 23,601
Charlotte	82,955,053	\$ 0.01	\$ 810,637	\$ 0.01	\$ 133,607	\$ 944,244
Citrus	50,313,942	\$ 0.01	\$ 491,668	\$ 0.01	\$ 57,569	\$ 549,237
Clay	77,219,386	\$ 0.01	\$ 754,588	\$ 0.01	\$ 76,753	\$ 831,341
Collier	125,070,833	\$ 0.01	\$ 1,222,192	\$ 0.01	\$ 122,679	\$ 1,344,871
Columbia	43,420,303	\$ 0.01	\$ 424,303	\$ 0.01	\$ 148,612	\$ 572,915
DeSoto	10,934,530	\$ 0.01	\$ 106,852	\$ 0.01	\$ 32,768	\$ 139,621
Dixie	5,065,978	\$ -	\$ 49,505	\$ 0.01	\$ 28,648	\$ 28,648
Duval	435,256,781	\$ -	\$ 4,253,329	\$ 0.01	\$ 1,028,538	\$ 1,028,538
Escambia	129,698,025	\$ 0.01	\$ 1,267,409	\$ 0.01	\$ 257,251	\$ 1,524,660
Flagler	37,337,134	\$ 0.01	\$ 364,858	\$ 0.01	\$ 41,511	\$ 406,370
Franklin	5,319,661	\$ -	\$ 51,984	\$ 0.01	\$ 12,628	\$ 12,628
Gadsden	24,356,801	\$ -	\$ 238,015	\$ 0.01	\$ 202,503	\$ 202,503
Gilchrist	5,734,149	\$ 0.01	\$ 56,034	\$ 0.01	\$ 10,257	\$ 66,291
Glades	3,100,957	\$ 0.01	\$ 30,303	\$ 0.01	\$ 12,411	\$ 42,713
Gulf	4,928,612	\$ 0.01	\$ 48,162	\$ 0.01	\$ 11,281	\$ 59,444
Hamilton	8,140,328	\$ -	\$ 79,547	\$ 0.01	\$ 301,729	\$ 301,729
Hardee	10,899,285	\$ 0.01	\$ 106,508	\$ 0.01	\$ 37,932	\$ 144,440
Hendry	14,741,208	\$ 0.01	\$ 144,051	\$ 0.01	\$ 87,911	\$ 231,962
Hernando	66,108,714	\$ 0.01	\$ 646,014	\$ 0.01	\$ 126,949	\$ 772,963
Highlands	41,068,168	\$ 0.01	\$ 401,318	\$ 0.01	\$ 113,767	\$ 515,085
Hillsborough	565,685,187	\$ 0.01	\$ 5,527,876	\$ 0.01	\$ 1,023,962	\$ 6,551,838
Holmes	7,811,047	\$ 0.01	\$ 76,330	\$ 0.01	\$ 35,107	\$ 111,437
Indian River	62,850,069	\$ -	\$ 614,171	\$ 0.01	\$ 171,439	\$ 171,439
Jackson	28,115,603	\$ 0.01	\$ 274,746	\$ 0.01	\$ 222,465	\$ 497,211
Jefferson	7,024,266	\$ 0.01	\$ 68,641	\$ 0.01	\$ 50,338	\$ 118,979
Lafayette	2,399,342	\$ -	\$ 23,446	\$ 0.01	\$ 9,493	\$ 9,493
Lake	131,534,852	\$ 0.01	\$ 1,285,359	\$ 0.01	\$ 151,089	\$ 1,436,447
Lee	280,394,976	\$ 0.01	\$ 2,740,020	\$ 0.01	\$ 340,745	\$ 3,080,765
Leon	126,755,596	\$ 0.01	\$ 1,238,656	\$ 0.01	\$ 134,592	\$ 1,373,248
Levy	18,588,902	\$ -	\$ 181,651	\$ 0.01	\$ 44,562	\$ 44,562
Liberty	2,605,616	\$ 0.01	\$ 25,462	\$ 0.01	\$ 21,634	\$ 47,096
Madison	10,463,031	\$ 0.01	\$ 102,245	\$ 0.01	\$ 191,861	\$ 294,106
Manatee	142,244,013	\$ 0.01	\$ 1,390,008	\$ 0.01	\$ 188,830	\$ 1,578,838
Marion	153,759,620	\$ 0.01	\$ 1,502,539	\$ 0.01	\$ 443,793	\$ 1,946,332
Martin	74,010,940	\$ 0.01	\$ 723,235	\$ 0.01	\$ 79,594	\$ 802,829
Miami-Dade	1,007,598,030	\$ 0.01	\$ 9,846,248	\$ 0.01	\$ 1,303,062	\$ 11,149,310
Monroe	46,191,468	\$ 0.01	\$ 451,383	\$ 0.01	\$ 43,117	\$ 494,500
Nassau	34,594,377	\$ 0.01	\$ 338,056	\$ 0.01	\$ 79,790	\$ 417,847
Okaloosa	98,686,650	\$ 0.01	\$ 964,366	\$ 0.01	\$ 81,919	\$ 1,046,285
Okeechobee	24,130,963	\$ 0.01	\$ 235,808	\$ 0.01	\$ 74,275	\$ 310,083
Orange	644,285,552	\$ -	\$ 6,295,958	\$ 0.01	\$ 1,049,975	\$ 1,049,975
Osceola	190,403,469	\$ 0.01	\$ 1,860,623	\$ 0.01	\$ 141,637	\$ 2,002,259
Palm Beach	537,166,863	\$ 0.01	\$ 5,249,195	\$ 0.01	\$ 617,004	\$ 5,866,198
Pasco	206,212,974	\$ 0.01	\$ 2,015,113	\$ 0.01	\$ 242,457	\$ 2,257,570

Ninth-Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2015

County	Estimated Motor Fuel Gallons	Motor Fuel Tax Rate	Estimated Tax Receipts from Motor Fuel	Diesel Fuel Tax Rate	Estimated Tax Receipts from Diesel Fuel	Total Estimated Tax Receipts
Pinellas	370,904,919	\$ 0.01	\$ 3,624,483	\$ 0.01	\$ 345,966	\$ 3,970,449
Polk	225,174,333	\$ 0.01	\$ 2,200,404	\$ 0.01	\$ 757,475	\$ 2,957,879
Putnam	27,150,166	\$ 0.01	\$ 265,311	\$ 0.01	\$ 66,059	\$ 331,371
St. Johns	104,708,902	\$ -	\$ 1,023,215	\$ 0.01	\$ 212,900	\$ 212,900
St. Lucie	116,622,610	\$ 0.01	\$ 1,139,636	\$ 0.01	\$ 201,114	\$ 1,340,750
Santa Rosa	67,359,070	\$ -	\$ 658,233	\$ 0.01	\$ 85,932	\$ 85,932
Sarasota	147,896,223	\$ 0.01	\$ 1,445,242	\$ 0.01	\$ 161,299	\$ 1,606,541
Seminole	196,083,393	\$ 0.01	\$ 1,916,127	\$ 0.01	\$ 169,880	\$ 2,086,007
Sumter	52,431,974	\$ 0.01	\$ 512,365	\$ 0.01	\$ 320,586	\$ 832,951
Suwannee	20,069,064	\$ 0.01	\$ 196,115	\$ 0.01	\$ 76,028	\$ 272,143
Taylor	10,778,268	\$ -	\$ 105,325	\$ 0.01	\$ 63,651	\$ 63,651
Union	3,497,458	\$ 0.01	\$ 34,177	\$ 0.01	\$ 29,658	\$ 63,835
Volusia	211,559,020	\$ 0.01	\$ 2,067,355	\$ 0.01	\$ 242,734	\$ 2,310,088
Wakulla	9,332,106	\$ 0.01	\$ 91,193	\$ 0.01	\$ 21,354	\$ 112,547
Walton	32,516,264	\$ 0.01	\$ 317,749	\$ 0.01	\$ 56,148	\$ 373,897
Washington	10,053,777	\$ 0.01	\$ 98,246	\$ 0.01	\$ 19,808	\$ 118,054
Totals	8,467,075,000		\$ 82,740,257		\$ 14,449,586	\$ 80,967,186

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, 2015

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	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution
ALACHUA BOCC	\$ 0.06	Interlocal	52.1500000	\$ 3,505,927	\$ 0.05	Interlocal	52.1500000	\$ 2,583,580
Alachua			1.8750000	\$ 126,052			1.8750000	\$ 92,890
Archer			0.8550000	\$ 57,480			0.8550000	\$ 42,358
Gainesville			38.6350000	\$ 2,597,344			38.6350000	\$ 1,914,029
Hawthorne			1.0600000	\$ 71,261			1.0600000	\$ 52,514
High Springs			2.1100000	\$ 141,851			2.1100000	\$ 104,532
La Crosse			0.2950000	\$ 19,832			0.2950000	\$ 14,615
Micanopy			0.9000000	\$ 60,505			0.9000000	\$ 44,587
Newberry			1.2550000	\$ 84,371			1.2550000	\$ 62,174
Waldo			0.8650000	\$ 58,152			0.8650000	\$ 42,853
Countywide Total			100.0000000	\$ 6,722,775			100.0000000	\$ 4,954,132
BAKER BOCC	\$ 0.06	Interlocal	86.0000000	\$ 884,125	\$ -			
Glen St. Mary			1.0000000	\$ 10,281				
Maccleddy			13.0000000	\$ 133,647				
Countywide Total			100.0000000	\$ 1,028,053				\$ 144,250
BAY BOCC	\$ 0.06	Default	59.5630000	\$ 3,405,623	\$ -			
Callaway			4.1500000	\$ 237,284				
Lynn Haven			3.9000000	\$ 222,990				
Mexico Beach			0.9150000	\$ 52,317				
Panama City			23.9470000	\$ 1,369,213				
Panama City Beach			3.7250000	\$ 212,984				
Parker			1.4270000	\$ 81,591				
Springfield			2.3730000	\$ 135,681				
Countywide Total			100.0000000	\$ 5,717,682				\$ 841,403
BRADFORD BOCC	\$ 0.06	Interlocal	70.0000000	\$ 624,153	\$ -			
Brooker			1.8000000	\$ 16,050				
Hampton			1.9000000	\$ 16,941				
Lawtey			2.9000000	\$ 25,858				
Starke			23.4000000	\$ 208,646				
Countywide Total			100.0000000	\$ 891,647				\$ 125,037
BREVARD BOCC	\$ 0.06	Interlocal	47.1400427	\$ 9,053,984	\$ -			
Cape Canaveral			1.4998597	\$ 288,072				
Cocoa			2.0149618	\$ 387,005				
Cocoa Beach			2.0731821	\$ 398,187				
Grant-Valkaria			0.4286536	\$ 82,330				
Indialantic			0.4797489	\$ 92,143				
Indian Harbor Beach			1.6590344	\$ 318,644				
Malabar			0.4712051	\$ 90,502				
Melbourne			13.0714208	\$ 2,510,571				
Melbourne Beach			0.3834592	\$ 73,649				
Melbourne Village			0.0811224	\$ 15,581				
Palm Bay			17.2559104	\$ 3,314,268				
Palm Shores			0.0965334	\$ 18,541				
Rockledge			3.7309693	\$ 716,591				
Satellite Beach			2.1704340	\$ 416,866				
Titusville			4.8444658	\$ 930,456				
West Melbourne			2.5989964	\$ 499,178				
Countywide Total			100.0000000	\$ 19,206,568				\$ 2,323,266
BROWARD BOCC	\$ 0.06	Interlocal	62.5000000	\$ 30,032,740	\$ 0.05	Interlocal	64.0380000	\$ 23,120,853
Coconut Creek			1.1394970	\$ 547,555			1.0927622	\$ 394,541
Cooper City			0.6508280	\$ 312,738			0.6241368	\$ 225,344
Coral Springs			2.6221480	\$ 1,260,005			2.5146052	\$ 907,896
Dania Beach			0.6384970	\$ 306,813			0.6123100	\$ 221,074
Davie			1.9845060	\$ 953,602			1.9031150	\$ 687,118
Deerfield Beach			1.6138430	\$ 775,490			1.5476538	\$ 558,779
Fort Lauderdale			3.6039280	\$ 1,731,773			3.4561186	\$ 1,247,828
Hallandale Beach			0.8064730	\$ 387,529			0.7733968	\$ 279,234
Hillsboro Beach			0.0403960	\$ 19,411			0.0387396	\$ 13,987
Hollywood			3.0430600	\$ 1,462,263			2.9182542	\$ 1,053,633
Lauderdale-By-The-Sea			0.1304860	\$ 62,702			0.1251348	\$ 45,180
Lauderdale Lakes			0.7089230	\$ 340,654			0.6798480	\$ 245,458
Lauderhill			1.4328290	\$ 688,508			1.3740640	\$ 496,104
Lazy Lake			0.0005360	\$ 258			0.0005112	\$ 185
Lighthouse Point			0.2226930	\$ 107,009			0.2135590	\$ 77,105
Margate			1.1780330	\$ 566,073			1.1297182	\$ 407,884
Miramar			2.6391830	\$ 1,268,190			2.5309412	\$ 913,794
North Lauderdale			0.9034450	\$ 434,127			0.8663918	\$ 312,810
Oakland Park			0.8981230	\$ 431,570			0.8612882	\$ 310,967
Parkland			0.5316070	\$ 255,450			0.5098046	\$ 184,064

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2015

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	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution
Pembroke Park			0.1304440	\$ 62,681			0.1250938	\$ 45,165
Pembroke Pines			3.3024090	\$ 1,586,886			3.1669658	\$ 1,143,430
Plantation			1.8178130	\$ 873,502			1.7432578	\$ 629,401
Pompano Beach			2.1852270	\$ 1,050,054			2.0956032	\$ 756,615
Sea Ranch Lakes			0.0143200	\$ 6,881			0.0137332	\$ 4,958
Southwest Ranches			0.1578450	\$ 75,848			0.1513708	\$ 54,652
Sunrise			1.8414300	\$ 884,851			1.7659074	\$ 637,579
Tamarac			1.3059760	\$ 627,553			1.2524140	\$ 452,183
Weston			1.3988660	\$ 672,188			1.3414942	\$ 484,345
West Park			0.3027590	\$ 145,483			0.2903418	\$ 104,828
Wilton Manors			0.2538770	\$ 121,994			0.2434648	\$ 87,903
Countywide Total			100.0000000	\$ 48,052,384			100.0000000	\$ 36,104,896
CALHOUN BOCC	\$ 0.06	Default	79.8900000	\$ 262,469	\$ -			
Altha			1.2200000	\$ 4,008				
Blountstown			18.8900000	\$ 62,061				
Countywide Total			100.0000000	\$ 328,538				\$ 32,492
CHARLOTTE BOCC	\$ 0.06	Interlocal	89.6600000	\$ 4,763,620	\$ 0.05	Default	93.2600000	\$ 3,540,945
Punta Gorda			10.3400000	\$ 549,362			6.7400000	\$ 255,908
Countywide Total			100.0000000	\$ 5,312,983			100.0000000	\$ 3,796,853
CITRUS BOCC	\$ 0.06	Interlocal	90.9500000	\$ 2,815,134	\$ 0.05	Interlocal	90.9500000	\$ 2,094,459
Crystal River			3.5000000	\$ 108,334			3.5000000	\$ 80,600
Inverness			5.5500000	\$ 171,787			5.5500000	\$ 127,809
Countywide Total			100.0000000	\$ 3,095,255			100.0000000	\$ 2,302,869
CLAY BOCC	\$ 0.06	Interlocal	85.9000000	\$ 4,019,433	\$ -			
Green Cove Springs			5.7000000	\$ 266,714				
Keystone Heights			1.7000000	\$ 79,546				
Orange Park			6.1000000	\$ 285,431				
Penney Farms			0.6000000	\$ 28,075				
Countywide Total			100.0000000	\$ 4,679,201				\$ 706,866
COLLIER BOCC	\$ 0.06	Default	85.4800000	\$ 6,464,038	\$ 0.05	Default	85.4800000	\$ 4,893,296
Everglades			0.1900000	\$ 14,368			0.1900000	\$ 10,877
Marco Island			6.1200000	\$ 462,797			6.1200000	\$ 350,339
Naples			8.2100000	\$ 620,844			8.2100000	\$ 469,981
Countywide Total			100.0000000	\$ 7,562,048			100.0000000	\$ 5,724,492
COLUMBIA BOCC	\$ 0.06	Interlocal	71.3900000	\$ 2,300,786	\$ -			
Fort White			1.1000000	\$ 35,451				
Lake City			27.5100000	\$ 886,603				
Countywide Total			100.0000000	\$ 3,222,840				\$ 397,469
DESOTO BOCC	\$ 0.06	Interlocal	78.0000000	\$ 614,808	\$ 0.05	Default	83.0000000	\$ 415,393
Arcadia			22.0000000	\$ 173,407			17.0000000	\$ 85,080
Countywide Total			100.0000000	\$ 788,215			100.0000000	\$ 500,473
DIXIE BOCC	\$ 0.06	Interlocal	81.2500000	\$ 363,309	\$ -			
Cross City			12.5000000	\$ 55,894				
Horseshoe Beach			6.2500000	\$ 27,947				
Countywide Total			100.0000000	\$ 447,149				\$ 46,374
JACKSONVILLE-DUVAL	\$ 0.06	Interlocal	95.0716000	\$ 28,275,683	\$ -			
Atlantic Beach			1.4623000	\$ 434,909				
Baldwin			0.1631000	\$ 48,508				
Jacksonville Beach			2.4853000	\$ 739,165				
Neptune Beach			0.8177000	\$ 243,196				
Countywide Total			100.0000000	\$ 29,741,461				\$ 3,984,341
ESCAMBIA BOCC	\$ 0.06	Default	81.1500000	\$ 6,967,620	\$ 0.04	Interlocal	100.0000000	\$ 4,749,023
Century			0.6300000	\$ 54,092			0.0000000	\$ -
Pensacola			18.2200000	\$ 1,564,387			0.0000000	\$ -
Countywide Total			100.0000000	\$ 8,586,100			100.0000000	\$ 4,749,023
FLAGLER BOCC	\$ 0.06	Interlocal	19.5000000	\$ 445,918	\$ -			
Beverly Beach			0.2500000	\$ 5,717				
Bunnell			2.6500000	\$ 60,599				
Flagler Beach			4.1000000	\$ 93,757				
Palm Coast			73.5000000	\$ 1,680,768				
Countywide Total			100.0000000	\$ 2,286,760				\$ 341,784
FRANKLIN BOCC	\$ 0.05	Default	75.0800000	\$ 236,928	\$ -			
Appalachicola			16.8500000	\$ 53,173				
Carrabelle			8.0700000	\$ 25,466				
Countywide Total			100.0000000	\$ 315,568				\$ 48,696
GADSDEN BOCC	\$ 0.06	Default	76.3000000	\$ 1,938,070	\$ -			
Chattahoochee			7.4600000	\$ 189,489				
Greensboro			0.3300000	\$ 8,382				
Gretna			1.2800000	\$ 32,513				

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2015

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	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution
Havana			3.7700000	\$ 95,760				
Midway			0.2300000	\$ 5,842				
Quincy			10.6300000	\$ 270,009				
Countywide Total			100.0000000	\$ 2,540,066				\$ 222,962
GILCHRIST BOCC	\$ 0.06	Default	85.5700000	\$ 319,520	\$ -			
Bell			1.3000000	\$ 4,854				
Fanning Springs (part)			2.0600000	\$ 7,692				
Trenton			11.0700000	\$ 41,336				
Countywide Total			100.0000000	\$ 373,402				\$ 52,490
GLADES BOCC	\$ 0.06	Default	80.0000000	\$ 194,936	\$ -			
Moore Haven			20.0000000	\$ 48,734				
Countywide Total			100.0000000	\$ 243,670				\$ 28,386
GULF BOCC	\$ 0.06	Interlocal	100.0000000	\$ 338,457	\$ -			\$ 45,117
HAMILTON BOCC	\$ 0.06	Interlocal	82.0000000	\$ 1,829,540	\$ -			
Jasper			10.0000000	\$ 223,115				
Jennings			4.0000000	\$ 89,246				
White Springs			4.0000000	\$ 89,246				
Countywide Total			100.0000000	\$ 2,231,147				\$ 74,517
HARDEE BOCC	\$ 0.06	Interlocal	85.2800000	\$ 695,893	\$ 0.05	Default	90.0200000	\$ 449,074
Bowling Green			3.7700000	\$ 30,764			1.6500000	\$ 8,231
Wachula			7.4300000	\$ 60,629			5.1700000	\$ 25,791
Zolfo Springs			3.5200000	\$ 28,724			3.1600000	\$ 15,764
Countywide Total			100.0000000	\$ 816,009			100.0000000	\$ 498,860
HENDRY BOCC	\$ 0.06	Interlocal	65.0000000	\$ 853,697	\$ 0.02	Interlocal	65.0000000	\$ 175,423
Clewiston			20.6700000	\$ 271,476			20.6700000	\$ 55,785
LaBelle			14.3300000	\$ 188,207			14.3300000	\$ 38,674
Countywide Total			100.0000000	\$ 1,313,380			100.0000000	\$ 269,882
HERNANDO BOCC	\$ 0.06	Interlocal	95.5300000	\$ 4,161,637	\$ 0.02	Interlocal	95.5300000	\$ 1,156,217
Brooksville			4.4700000	\$ 194,730			4.4700000	\$ 54,101
Countywide Total			100.0000000	\$ 4,356,366			100.0000000	\$ 1,210,318
HIGHLANDS BOCC	\$ 0.06	Interlocal	84.8333300	\$ 2,461,864	\$ 0.05	Default	80.4000000	\$ 1,511,271
Avon Park			5.3766700	\$ 156,031			8.3000000	\$ 156,014
Lake Placid			1.7600000	\$ 51,075			1.5000000	\$ 28,195
Sebring			8.0300000	\$ 233,031			9.8000000	\$ 184,210
Countywide Total			100.0000000	\$ 2,902,001			100.0000000	\$ 1,879,690
HILLSBOROUGH BOCC	\$ 0.06	Interlocal	68.0300000	\$ 25,067,257	\$ -			
Plant City			2.7800000	\$ 1,024,357				
Tampa			27.2100000	\$ 10,026,166				
Temple Terrace			1.9800000	\$ 729,578				
Countywide Total			100.0000000	\$ 36,847,358				\$ 5,178,282
HOLMES BOCC	\$ 0.06	Interlocal	86.0000000	\$ 540,172	\$ -			
Bonifay			10.0000000	\$ 62,811				
Esto			1.0000000	\$ 6,281				
Noma			1.0000000	\$ 6,281				
Ponce de Leon			1.0000000	\$ 6,281				
Westville			1.0000000	\$ 6,281				
Countywide Total			100.0000000	\$ 628,107				\$ 71,502
INDIAN RIVER BOCC	\$ 0.06	Interlocal	72.3000000	\$ 3,192,062	\$ -			
Fellsmere			3.0200000	\$ 133,334				
Indian River Shores			1.1700000	\$ 51,656				
Orchid			0.2300000	\$ 10,155				
Sebastian			12.8300000	\$ 566,448				
Vero Beach			10.4500000	\$ 461,370				
Countywide Total			100.0000000	\$ 4,415,023				\$ 575,330
JACKSON BOCC	\$ 0.06	Interlocal	74.6700000	\$ 2,088,523	\$ -			
Alford			0.9500000	\$ 26,572				
Campbellton			0.1900000	\$ 5,314				
Cottondale			1.2000000	\$ 33,564				
Graceville			4.5400000	\$ 126,984				
Grand Ridge			1.5200000	\$ 42,514				
Greenwood			0.7300000	\$ 20,418				
Malone			1.0900000	\$ 30,487				
Marianna			11.8900000	\$ 332,564				
Sneads			3.2200000	\$ 90,064				
Countywide Total			100.0000000	\$ 2,797,004				\$ 257,370
JEFFERSON BOCC	\$ 0.06	Default	88.7800000	\$ 594,787	\$ -			
Monticello			11.2200000	\$ 75,169				
Countywide Total			100.0000000	\$ 669,956				\$ 64,300
LAFAYETTE BOCC	\$ 0.06	Interlocal	100.0000000	\$ 188,660	\$ -			\$ 21,964

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2015

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	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution
LAKE BOCC	\$ 0.06	Combination	66.3700000	\$ 5,366,220	\$ -			
Astatula			0.3300000	\$ 26,682				
Clermont			3.6000000	\$ 291,071				
Eustis			7.8900000	\$ 637,931				
Fruitland Park			0.9500000	\$ 76,810				
Groveland			1.2700000	\$ 102,683				
Howey-in-the-Hills			0.2400000	\$ 19,405				
Lady Lake			1.7800000	\$ 143,918				
Leesburg			7.4600000	\$ 603,164				
Mascotte			0.7900000	\$ 63,874				
Minneola			0.6600000	\$ 53,363				
Montverde			0.2700000	\$ 21,830				
Mount Dora			4.1400000	\$ 334,732				
Tavares			3.2100000	\$ 259,538				
Umatilla			1.0400000	\$ 84,087				
Countywide Total			100.0000000	\$ 8,085,309				\$ 1,204,070
LEE BOCC	\$ 0.06	Interlocal	50.3400000	\$ 8,726,242	\$ 0.05	Interlocal	50.3400000	\$ 6,460,474
Bonita Springs			4.5400000	\$ 786,991			4.5400000	\$ 582,649
Cape Coral			24.9500000	\$ 4,324,985			24.9500000	\$ 3,202,003
Fort Myers			14.0000000	\$ 2,426,845			14.0000000	\$ 1,796,715
Fort Myers Beach			1.1700000	\$ 202,815			1.1700000	\$ 150,154
Sanibel			5.0000000	\$ 866,730			5.0000000	\$ 641,684
Countywide Total			100.0000000	\$ 17,334,608			100.0000000	\$ 12,833,678
LEON BOCC	\$ 0.06	Interlocal	46.6700000	\$ 3,602,803	\$ 0.05	Interlocal	50.0000000	\$ 2,900,802
Tallahassee			53.3300000	\$ 4,116,937			50.0000000	\$ 2,900,802
Countywide Total			100.0000000	\$ 7,719,740			100.0000000	\$ 5,801,604
LEVY BOCC	\$ 0.06	Interlocal	89.2300000	\$ 1,137,729	\$ -			
Bronson			1.3000000	\$ 16,576				
Cedar Key			0.9300000	\$ 11,858				
Chiefland			3.0000000	\$ 38,252				
Fanning Springs (part)			0.2400000	\$ 3,060				
Inglis			2.2000000	\$ 28,051				
Otter Creek			0.1400000	\$ 1,785				
Williston			2.3500000	\$ 29,964				
Yankeetown			0.6100000	\$ 7,778				
Countywide Total			100.0000000	\$ 1,275,052				\$ 170,163
LIBERTY BOCC	\$ 0.06	Interlocal	90.0000000	\$ 239,481	\$ -			
Bristol			10.0000000	\$ 26,609				
Countywide Total			100.0000000	\$ 266,090				\$ 23,852
MADISON BOCC	\$ 0.06	Interlocal	70.1700000	\$ 1,157,800	\$ 0.05	Interlocal		
Greenville			6.1600000	\$ 101,640				
Lee			1.9800000	\$ 32,670				
Madison			21.6900000	\$ 357,884				
Countywide Total			100.0000000	\$ 1,649,993			100.0000000	\$ 478,893
MANATEE BOCC	\$ 0.06	Interlocal	100.0000000	\$ 8,879,199	\$ 0.05	Interlocal	100.0000000	\$ 6,510,508
MARION BOCC	\$ 0.06	Default	80.4600000	\$ 8,808,751	\$ 0.05	Default	80.4600000	\$ 5,662,435
Bellevue			1.2100000	\$ 132,471			1.2100000	\$ 85,155
Dunnellon			0.6300000	\$ 68,972			0.6300000	\$ 44,337
McIntosh			0.1800000	\$ 19,706			0.1800000	\$ 12,668
Ocala			17.4100000	\$ 1,906,045			17.4100000	\$ 1,225,242
Reddick			0.1100000	\$ 12,043			0.1100000	\$ 7,741
Countywide Total			100.0000000	\$ 10,947,988			100.0000000	\$ 7,037,578
MARTIN BOCC	\$ 0.06	Interlocal	93.0363000	\$ 4,201,727	\$ 0.05	Interlocal	93.0363000	\$ 3,151,587
Jupiter Island			1.4431000	\$ 65,174			1.4431000	\$ 48,885
Ocean Breeze			0.0071000	\$ 321			0.0071000	\$ 241
Sewall's Point			0.8624000	\$ 38,948			0.8624000	\$ 29,214
Stuart			4.6511000	\$ 210,054			4.6511000	\$ 157,555
Countywide Total			100.0000000	\$ 4,516,223			100.0000000	\$ 3,387,481
MIAMI-DADE BOCC	\$ 0.06	Interlocal	70.3980000	\$ 44,154,248	\$ 0.03	Interlocal	73.9980000	\$ 20,475,733
Aventura			0.6110000	\$ 383,225			0.5370000	\$ 148,591
Bal Harbour			0.0460000	\$ 28,852			0.0410000	\$ 11,345
Bay Harbor Islands			0.1110000	\$ 69,620			0.0980000	\$ 27,117
Biscayne Park			0.0890000	\$ 55,822			0.0780000	\$ 21,583
Coral Gables			1.3290000	\$ 833,561			1.1670000	\$ 322,917
Cutler Bay			0.8590000	\$ 538,772			0.7550000	\$ 208,913
Doral			0.8820000	\$ 553,198			0.7750000	\$ 214,448
El Portal			0.0660000	\$ 41,396			0.0580000	\$ 16,049
Florida City			0.2710000	\$ 169,974			0.2380000	\$ 65,856
Golden Beach			0.0420000	\$ 26,343			0.0370000	\$ 10,238

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2015

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	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution
Hialeah			4.3790000	\$ 2,746,547			3.8460000	\$ 1,064,213
Hialeah Gardens			0.4330000	\$ 271,581			0.3800000	\$ 105,148
Homestead			1.3190000	\$ 827,288			1.1590000	\$ 320,703
Indian Creek			0.0070000	\$ 4,390			0.0060000	\$ 1,660
Key Biscayne			0.2420000	\$ 151,785			0.2130000	\$ 58,938
Medley			0.0950000	\$ 59,585			0.0840000	\$ 23,243
Miami			8.0400000	\$ 5,042,759			7.0620000	\$ 1,954,102
Miami Beach			1.6450000	\$ 1,031,759			1.4450000	\$ 399,841
Miami Gardens			2.5120000	\$ 1,575,549			2.2070000	\$ 610,691
Miami Lakes			0.6440000	\$ 403,922			0.5650000	\$ 156,339
Miami Shores			0.3050000	\$ 191,299			0.2680000	\$ 74,157
Miami Springs			0.4330000	\$ 271,581			0.3800000	\$ 105,148
North Bay			0.1320000	\$ 82,792			0.1160000	\$ 32,098
North Miami			1.2650000	\$ 793,419			1.1110000	\$ 307,421
North Miami Beach			0.9430000	\$ 591,458			0.8280000	\$ 229,113
Opa Locka			0.3300000	\$ 206,979			0.2890000	\$ 79,968
Palmetto Bay			0.6620000	\$ 415,212			0.5810000	\$ 160,767
Pinecrest			0.5470000	\$ 343,083			0.4810000	\$ 133,096
South Miami			0.3210000	\$ 201,334			0.2820000	\$ 78,031
Sunny Isles Beach			0.3510000	\$ 220,150			0.3090000	\$ 85,502
Surfside			0.1190000	\$ 74,638			0.1040000	\$ 28,777
Sweetwater			0.3950000	\$ 247,747			0.3470000	\$ 96,017
Virginia Gardens			0.0530000	\$ 33,242			0.0460000	\$ 12,729
West Miami			0.1240000	\$ 77,774			0.1090000	\$ 30,161
Countywide Total			100.0000000	\$ 62,720,884			100.0000000	\$ 27,670,657
MONROE BOCC	\$ 0.06	Interlocal	60.5000000	\$ 1,114,014	\$ 0.03	Interlocal	45.2100000	\$ 573,493
Islamorada			see note	\$ 294,500			9.0600000	\$ 114,927
Key Colony Beach			2.0000000	\$ 55,611			1.0900000	\$ 13,827
Key West			36.5000000	\$ 1,014,910			31.2100000	\$ 395,902
Layton			1.0000000	\$ 27,806			0.2600000	\$ 3,298
Marathon			see note	\$ 273,733			13.1700000	\$ 167,063
Countywide Total			100.0000000	\$ 2,780,574			100.0000000	\$ 1,268,510
NASSAU BOCC	\$ 0.06	Default	85.6065000	\$ 2,008,633	\$ -			
Callahan			0.7494000	\$ 17,584				
Fernandina Beach			9.0497000	\$ 212,338				
Hilliard			4.5944000	\$ 107,801				
Countywide Total			100.0000000	\$ 2,346,356				\$ 316,677
OKALOOSA BOCC	\$ 0.06	Default	64.0000000	\$ 3,761,263	\$ 0.03	Default	64.0000000	\$ 1,734,485
Cinco Bayou			0.3828000	\$ 22,497			0.3828000	\$ 10,374
Crestview			7.8062000	\$ 458,768			7.8062000	\$ 211,558
Destin			7.9133000	\$ 465,063			7.9133000	\$ 214,461
Fort Walton Beach			9.7956000	\$ 575,685			9.7956000	\$ 265,474
Laurel Hill			0.4593000	\$ 26,993			0.4593000	\$ 12,448
Mary Esther			1.9899000	\$ 116,946			1.9899000	\$ 53,929
Niceville			4.3618000	\$ 256,342			4.3618000	\$ 118,211
Shalimar			0.6124000	\$ 35,991			0.6124000	\$ 16,597
Valparaiso			2.6787000	\$ 157,426			2.6787000	\$ 72,596
Countywide Total			100.0000000	\$ 5,876,973			100.0000000	\$ 2,710,133
OKEECHOBEE BOCC	\$ 0.06	Interlocal	80.6600000	\$ 1,411,245	\$ 0.05	Interlocal	80.6600000	\$ 890,869
Okeechobee			19.3400000	\$ 338,377			19.3400000	\$ 213,605
Countywide Total			100.0000000	\$ 1,749,621			100.0000000	\$ 1,104,474
ORANGE BOCC	\$ 0.06	Interlocal	64.1600000	\$ 26,518,950	\$ -			
Apopka			3.6400000	\$ 1,504,504				
Belle Isle			0.5400000	\$ 223,196				
Eatonville			0.1900000	\$ 78,532				
Edgewood			0.2200000	\$ 90,932				
Maitland			1.3500000	\$ 557,989				
Oakland			0.2200000	\$ 90,932				
Ocoee			3.1400000	\$ 1,297,841				
Orlando			20.8700000	\$ 8,626,099				
Windermere			0.2400000	\$ 99,198				
Winter Garden			3.0700000	\$ 1,268,909				
Winter Park			2.3600000	\$ 975,448				
Countywide Total			100.0000000	\$ 41,332,528				\$ 5,897,790
OSCEOLA BOCC	\$ 0.06	Interlocal	62.5000000	\$ 7,029,926	\$ -			
Kissimmee			25.0000000	\$ 2,811,970				
St. Cloud			12.5000000	\$ 1,405,985				
Countywide Total			100.0000000	\$ 11,247,881				\$ 1,742,953
PALM BEACH BOCC	\$ 0.06	Interlocal	66.5680000	\$ 21,972,487	\$ 0.05	Interlocal	78.9250000	\$ 19,404,601

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	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution
Atlantis			0.1930000	\$ 63,705			0.1220000	\$ 29,995
Belle Glade			0.9390000	\$ 309,941			0.5920000	\$ 145,550
Boca Raton			4.1750000	\$ 1,378,067			2.6320000	\$ 647,107
Boynton Beach			2.4970000	\$ 824,199			1.5740000	\$ 386,986
Briny Breezes			0.0110000	\$ 3,631			0.0070000	\$ 1,721
Cloud Lake			0.0120000	\$ 3,961			0.0070000	\$ 1,721
Delray Beach			2.7940000	\$ 922,232			1.7610000	\$ 432,962
Glen Ridge			0.0270000	\$ 8,912			0.0170000	\$ 4,180
Golf			0.0670000	\$ 22,115			0.0430000	\$ 10,572
Greenacres			0.8210000	\$ 270,992			0.5180000	\$ 127,356
Gulfstream			0.0680000	\$ 22,445			0.0430000	\$ 10,572
Haverhill			0.0810000	\$ 26,736			0.0510000	\$ 12,539
Highland Beach			0.0650000	\$ 21,455			0.0410000	\$ 10,080
Hypoluxo			0.0360000	\$ 11,883			0.0220000	\$ 5,409
Juno Beach			0.1050000	\$ 34,658			0.0660000	\$ 16,227
Jupiter			2.5030000	\$ 826,180			1.5780000	\$ 387,969
Jupiter Inlet Colony			0.0390000	\$ 12,873			0.0250000	\$ 6,147
Lake Clarke Shores			0.2200000	\$ 72,617			0.1380000	\$ 33,929
Lake Park			0.4930000	\$ 162,727			0.3110000	\$ 76,463
Lake Worth			1.7330000	\$ 572,021			1.0930000	\$ 268,726
Lantana			0.5640000	\$ 186,163			0.3560000	\$ 87,527
Loxahatchee Groves			0.7600000	\$ 250,858			0.4790000	\$ 117,768
Manalapan			0.0360000	\$ 11,883			0.0230000	\$ 5,655
Mangonia Park			0.1230000	\$ 40,599			0.0770000	\$ 18,931
North Palm Beach			0.5540000	\$ 182,862			0.3490000	\$ 85,806
Ocean Ridge			0.1060000	\$ 34,988			0.0670000	\$ 16,473
Pahokee			0.3550000	\$ 117,177			0.2240000	\$ 55,073
Palm Beach			0.6460000	\$ 213,229			0.4070000	\$ 100,066
Palm Beach Gardens			1.4310000	\$ 472,338			0.9020000	\$ 221,767
Palm Beach Shores			0.0760000	\$ 25,086			0.0480000	\$ 11,801
Palm Springs			0.7470000	\$ 246,567			0.4710000	\$ 115,801
Riviera Beach			1.4680000	\$ 484,551			0.9250000	\$ 227,422
Royal Palm Beach			1.3800000	\$ 455,505			0.8700000	\$ 213,899
South Bay			0.2570000	\$ 84,829			0.1620000	\$ 39,830
South Palm Beach			0.0160000	\$ 5,281			0.0100000	\$ 2,459
Tequesta			0.3590000	\$ 118,497			0.2260000	\$ 55,565
Wellington			3.1200000	\$ 1,029,837			1.9670000	\$ 483,609
West Palm Beach			4.5550000	\$ 1,503,495			2.8710000	\$ 705,868
Countywide Total			100.0000000	\$ 33,007,582			100.0000000	\$ 24,586,127
PASCO BOCC	\$ 0.06	Interlocal	87.8205000	\$ 11,145,136	\$ -			
Dade City			2.2628000	\$ 287,168				
New Port Richey			4.3090000	\$ 546,847				
Port Richey			1.1215000	\$ 142,327				
St. Leo			0.0920000	\$ 11,676				
San Antonio			0.7149000	\$ 90,727				
Zephyrhills			3.6793000	\$ 466,933				
Countywide Total			100.0000000	\$ 12,690,813				\$ 1,887,674
PINELLAS BOCC	\$ 0.06	Interlocal	100.0000000	\$ 22,317,397	\$ -			\$ 3,395,264
POLK BOCC	\$ 0.06	Interlocal	65.2500000	\$ 10,881,414	\$ 0.05	Interlocal	65.2500000	\$ 6,724,815
Auburndale			1.9680000	\$ 328,193			1.9680000	\$ 202,827
Bartow			2.8310000	\$ 472,112			2.8310000	\$ 291,769
Davenport			0.5070000	\$ 84,550			0.5070000	\$ 52,253
Dundee			0.6550000	\$ 109,231			0.6550000	\$ 67,506
Eagle Lake			0.4070000	\$ 67,873			0.4070000	\$ 41,946
Fort Meade			1.0090000	\$ 168,266			1.0090000	\$ 103,990
Frostproof			0.8550000	\$ 142,584			0.8550000	\$ 88,118
Haines City			2.7120000	\$ 452,267			2.7120000	\$ 279,505
Highland Park			0.0440000	\$ 7,338			0.0440000	\$ 4,535
Hillcrest Heights			0.0460000	\$ 7,671			0.0460000	\$ 4,741
Lake Alfred			0.7450000	\$ 124,240			0.7450000	\$ 76,781
Lake Hamilton			0.3450000	\$ 57,534			0.3450000	\$ 35,556
Lake Wales			2.3060000	\$ 384,560			2.3060000	\$ 237,662
Lakeland			13.7680000	\$ 2,296,020			13.7680000	\$ 1,418,962
Mulberry			1.1550000	\$ 192,614			1.1550000	\$ 119,037
Polk City			0.4030000	\$ 67,206			0.4030000	\$ 41,534
Winter Haven			4.9940000	\$ 832,824			4.9940000	\$ 514,693
Countywide Total			100.0000000	\$ 16,676,496			100.0000000	\$ 10,306,229
PUTNAM BOCC	\$ 0.06	Interlocal	79.6259000	\$ 1,486,075	\$ 0.05	Interlocal	79.6259000	\$ 989,482
Crescent City			2.1206000	\$ 39,577			2.1206000	\$ 26,352

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2015

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	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution
Interlachen			1.8867000	\$ 35,212			1.8867000	\$ 23,445
Palatka			14.1977000	\$ 264,975			14.1977000	\$ 176,430
Pomona Park			1.2264000	\$ 22,889			1.2264000	\$ 15,240
Welaka			0.9427000	\$ 17,594			0.9427000	\$ 11,715
Countywide Total			100.0000000	\$ 1,866,321			100.0000000	\$ 1,242,663
ST. JOHNS BOCC	\$ 0.06	Interlocal	88.9000000	\$ 6,170,216	\$ -			
Hastings			0.3000000	\$ 20,822				
St. Augustine			7.4000000	\$ 513,606				
St. Augustine Beach			3.4000000	\$ 235,981				
Countywide Total			100.0000000	\$ 6,940,625				\$ 958,505
ST. LUCIE BOCC	\$ 0.06	Default	18.5423000	\$ 1,398,636	\$ 0.05	Default	18.5423000	\$ 989,754
Fort Pierce			15.2728000	\$ 1,152,019			15.2728000	\$ 815,234
Port St. Lucie			66.1237000	\$ 4,987,675			66.1237000	\$ 3,529,562
St. Lucie Village			0.0612000	\$ 4,616			0.0612000	\$ 3,267
Countywide Total			100.0000000	\$ 7,542,946			100.0000000	\$ 5,337,817
SANTA ROSA BOCC	\$ 0.06	Interlocal	90.4800000	\$ 3,798,207	\$ -			
Gulf Breeze			4.0800000	\$ 171,272				
Jay			0.3900000	\$ 16,372				
Milton			5.0500000	\$ 211,991				
Countywide Total			100.0000000	\$ 4,197,841				\$ 616,605
SARASOTA BOCC	\$ 0.06	Interlocal	64.4000000	\$ 5,813,051	\$ 0.05	Interlocal	64.4000000	\$ 4,359,371
Longboat Key			1.1700000	\$ 105,610			1.1700000	\$ 79,200
North Port			15.2900000	\$ 1,380,148			15.2900000	\$ 1,035,012
Sarasota			13.6900000	\$ 1,235,725			13.6900000	\$ 926,705
Venice			5.4500000	\$ 491,943			5.4500000	\$ 368,922
Countywide Total			100.0000000	\$ 9,026,477			100.0000000	\$ 6,769,210
SEMINOLE BOCC	\$ 0.06	Interlocal	63.6000000	\$ 7,461,643	\$ -			
Altamonte Springs			5.3000000	\$ 621,804				
Casselberry			4.8000000	\$ 563,143				
Lake Mary			2.2000000	\$ 258,107				
Longwood			3.2000000	\$ 375,429				
Oviedo			6.4000000	\$ 750,857				
Sanford			9.5000000	\$ 1,114,554				
Winter Springs			5.0000000	\$ 586,607				
Countywide Total			100.0000000	\$ 11,732,143				\$ 1,794,947
SUMTER BOCC	\$ 0.06	Interlocal	88.6000000	\$ 4,151,109	\$ -			
Bushnell			2.3420000	\$ 109,728				
Center Hill			0.9090000	\$ 42,589				
Coleman			0.6610000	\$ 30,969				
Webster			0.7170000	\$ 33,593				
Wildwood			6.7710000	\$ 317,237				
Countywide Total			100.0000000	\$ 4,685,224				\$ 479,962
SUWANNEE BOCC	\$ 0.06	Interlocal	81.5700000	\$ 1,249,480	\$ 0.05	Interlocal	81.5700000	\$ 749,270
Branford			1.0000000	\$ 15,318			1.0000000	\$ 9,186
Live Oak			17.4300000	\$ 266,991			17.4300000	\$ 160,105
Countywide Total			100.0000000	\$ 1,531,789			100.0000000	\$ 918,561
TAYLOR BOCC	\$ 0.06	Interlocal	70.0000000	\$ 669,103	\$ -			
Perry			30.0000000	\$ 286,758				
Countywide Total			100.0000000	\$ 955,861				\$ 98,664
UNION BOCC	\$ 0.06	Default	82.8300000	\$ 298,878	\$ -			
Lake Butler			9.1700000	\$ 33,088				
Raiford			0.2700000	\$ 974				
Worthington Springs			7.7300000	\$ 27,892				
Countywide Total			100.0000000	\$ 360,833				\$ 32,016
VOLUSIA BOCC	\$ 0.06	Interlocal	57.2390000	\$ 7,438,028	\$ 0.05	Interlocal	57.2390000	\$ 5,542,485
Daytona Beach			7.7080000	\$ 1,001,630			7.7080000	\$ 746,370
Daytona Beach Shores			1.2280000	\$ 159,575			1.2280000	\$ 118,908
DeBary			2.0380000	\$ 264,832			2.0380000	\$ 197,341
DeLand			2.3500000	\$ 305,375			2.3500000	\$ 227,552
Deltona			9.4280000	\$ 1,225,139			9.4280000	\$ 912,919
Edgewater			1.8470000	\$ 240,012			1.8470000	\$ 178,846
Holly Hill			1.2470000	\$ 162,044			1.2470000	\$ 120,748
Lake Helen			0.2530000	\$ 32,877			0.2530000	\$ 24,498
New Smyrna Beach			3.3200000	\$ 431,424			3.3200000	\$ 321,477
Oak Hill			0.1520000	\$ 19,752			0.1520000	\$ 14,718
Orange City			0.8400000	\$ 109,155			0.8400000	\$ 81,338
Ormond Beach			5.0870000	\$ 661,040			5.0870000	\$ 492,577
Pierson			0.2100000	\$ 27,289			0.2100000	\$ 20,334
Ponce Inlet			0.6530000	\$ 84,855			0.6530000	\$ 63,230

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2015

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	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	Distribution Percentage	Estimated Distribution
Port Orange			5.0170000	\$ 651,943			5.0170000	\$ 485,799
South Daytona			1.3830000	\$ 179,717			1.3830000	\$ 133,917
Countywide Total			100.0000000	\$ 12,994,686			100.0000000	\$ 9,683,056
WAKULLA BOCC	\$ 0.06	Interlocal	100.0000000	\$ 635,274	\$ -			\$ 85,426
WALTON BOCC	\$ 0.06	Interlocal	85.7600000	\$ 1,806,649	\$ -			
DeFuniak Springs			13.4500000	\$ 283,342				
Freeport			0.7900000	\$ 16,642				
Countywide Total			100.0000000	\$ 2,106,633				\$ 297,654
WASHINGTON BOCC	\$ 0.06	Default	85.7600000	\$ 571,761	\$ -			
Caryville			0.1200000	\$ 800				
Chipley			12.3500000	\$ 82,337				
Vernon			1.4600000	\$ 9,734				
Wausau			0.3100000	\$ 2,067				
Countywide Total			100.0000000	\$ 666,699				\$ 92,032
STATEWIDE TOTALS				\$ 547,310,493				\$ 189,638,669

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 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) The distribution percentages of the first 4 cents of Lake County's levy are determined by the statutory default formula. The distribution percentages of the remaining 2 cents are specified by interlocal agreement. Manatee County has interlocal agreements with the municipalities to distribute proceeds of both local option fuel taxes pursuant to the statutory default formula methodology.
- 6) 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, 2015

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2015 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2015 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2015 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2015 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	1	\$ 1,193,217	0	\$ -	6	\$ 6,722,775	0	\$ -	5	\$ 4,954,132	0	\$ -	12	\$ 12,870,123	0	\$ -
Baker	1	\$ 182,780	0	\$ -	6	\$ 1,028,053	0	\$ -	0	\$ -	5	\$ 721,252	7	\$ 1,210,833	5	\$ 721,252
Bay	1	\$ 1,015,083	0	\$ -	6	\$ 5,717,682	0	\$ -	0	\$ -	5	\$ 4,207,015	7	\$ 6,732,765	5	\$ 4,207,015
Bradford	0	\$ 24,323	1	\$ 133,478	6	\$ 891,647	0	\$ -	0	\$ -	5	\$ 625,185	6	\$ 915,971	6	\$ 758,663
Brevard	0	\$ 858,880	1	\$ 2,480,113	6	\$ 19,206,568	0	\$ -	0	\$ -	5	\$ 11,616,332	6	\$ 20,065,448	6	\$ 14,096,445
Broward	1	\$ 8,551,459	0	\$ -	6	\$ 48,052,384	0	\$ -	5	\$ 36,104,896	0	\$ -	12	\$ 92,708,739	0	\$ -
Calhoun	0	\$ 23,601	1	\$ 34,685	6	\$ 328,538	0	\$ -	0	\$ -	5	\$ 162,459	6	\$ 352,138	6	\$ 197,144
Charlotte	1	\$ 944,244	0	\$ -	6	\$ 5,312,983	0	\$ -	5	\$ 3,796,853	0	\$ -	12	\$ 10,054,080	0	\$ -
Citrus	1	\$ 549,237	0	\$ -	6	\$ 3,095,255	0	\$ -	5	\$ 2,302,869	0	\$ -	12	\$ 5,947,361	0	\$ -
Clay	1	\$ 831,341	0	\$ -	6	\$ 4,679,201	0	\$ -	0	\$ -	5	\$ 3,534,331	7	\$ 5,510,542	5	\$ 3,534,331
Collier	1	\$ 1,344,871	0	\$ -	6	\$ 7,562,048	0	\$ -	5	\$ 5,724,492	0	\$ -	12	\$ 14,631,411	0	\$ -
Columbia	1	\$ 572,915	0	\$ -	6	\$ 3,222,840	0	\$ -	0	\$ -	5	\$ 1,987,347	7	\$ 3,795,755	5	\$ 1,987,347
DeSoto	1	\$ 139,621	0	\$ -	6	\$ 788,215	0	\$ -	5	\$ 500,473	0	\$ -	12	\$ 1,428,309	0	\$ -
Dixie	0	\$ 28,648	1	\$ 49,505	6	\$ 447,149	0	\$ -	0	\$ -	5	\$ 231,870	6	\$ 475,797	6	\$ 281,375
Duval	0	\$ 1,028,538	1	\$ 4,253,329	6	\$ 29,741,461	0	\$ -	0	\$ -	5	\$ 19,921,703	6	\$ 30,769,998	6	\$ 24,175,032
Escambia	1	\$ 1,524,660	0	\$ -	6	\$ 8,586,100	0	\$ -	4	\$ 4,749,023	1	\$ 1,187,256	11	\$ 14,859,783	1	\$ 1,187,256
Flagler	1	\$ 406,370	0	\$ -	6	\$ 2,286,760	0	\$ -	0	\$ -	5	\$ 1,708,921	7	\$ 2,693,129	5	\$ 1,708,921
Franklin	0	\$ 12,628	1	\$ 51,984	5	\$ 315,568	1	\$ 48,696	0	\$ -	5	\$ 243,481	5	\$ 328,196	7	\$ 344,161
Gadsden	0	\$ 202,503	1	\$ 238,015	6	\$ 2,540,066	0	\$ -	0	\$ -	5	\$ 1,114,811	6	\$ 2,742,568	6	\$ 1,352,825
Gilchrist	1	\$ 66,291	0	\$ -	6	\$ 373,402	0	\$ -	0	\$ -	5	\$ 262,452	7	\$ 439,693	5	\$ 262,452
Glades	1	\$ 42,713	0	\$ -	6	\$ 243,670	0	\$ -	0	\$ -	5	\$ 141,931	7	\$ 286,383	5	\$ 141,931
Gulf	1	\$ 59,444	0	\$ -	6	\$ 338,457	0	\$ -	0	\$ -	5	\$ 225,583	7	\$ 397,901	5	\$ 225,583
Hamilton	0	\$ 301,729	1	\$ 79,547	6	\$ 2,231,147	0	\$ -	0	\$ -	5	\$ 372,583	6	\$ 2,532,876	6	\$ 452,130
Hardee	1	\$ 144,440	0	\$ -	6	\$ 816,009	0	\$ -	5	\$ 498,860	0	\$ -	12	\$ 1,459,309	0	\$ -
Hendry	1	\$ 231,962	0	\$ -	6	\$ 1,313,380	0	\$ -	2	\$ 269,882	3	\$ 404,823	9	\$ 1,815,224	3	\$ 404,823
Hernando	1	\$ 772,963	0	\$ -	6	\$ 4,356,366	0	\$ -	2	\$ 1,210,318	3	\$ 1,815,478	9	\$ 6,339,648	3	\$ 1,815,478
Highlands	1	\$ 515,085	0	\$ -	6	\$ 2,902,001	0	\$ -	5	\$ 1,879,690	0	\$ -	12	\$ 5,296,776	0	\$ -
Hillsborough	1	\$ 6,551,838	0	\$ -	6	\$ 36,847,358	0	\$ -	0	\$ -	5	\$ 25,891,411	7	\$ 43,399,196	5	\$ 25,891,411
Holmes	1	\$ 111,437	0	\$ -	6	\$ 628,107	0	\$ -	0	\$ -	5	\$ 357,512	7	\$ 739,544	5	\$ 357,512
Indian River	0	\$ 171,439	1	\$ 614,171	6	\$ 4,415,023	0	\$ -	0	\$ -	5	\$ 2,876,648	6	\$ 4,586,462	6	\$ 3,490,819
Jackson	1	\$ 497,211	0	\$ -	6	\$ 2,797,004	0	\$ -	0	\$ -	5	\$ 1,286,851	7	\$ 3,294,215	5	\$ 1,286,851
Jefferson	1	\$ 118,979	0	\$ -	6	\$ 669,956	0	\$ -	0	\$ -	5	\$ 321,501	7	\$ 788,935	5	\$ 321,501
Lafayette	0	\$ 9,493	1	\$ 23,446	6	\$ 188,660	0	\$ -	0	\$ -	5	\$ 109,818	6	\$ 198,153	6	\$ 133,264
Lake	1	\$ 1,436,447	0	\$ -	6	\$ 8,085,309	0	\$ -	0	\$ -	5	\$ 6,020,350	7	\$ 9,521,756	5	\$ 6,020,350
Lee	1	\$ 3,080,765	0	\$ -	6	\$ 17,334,608	0	\$ -	5	\$ 12,833,678	0	\$ -	12	\$ 33,249,051	0	\$ -
Leon	1	\$ 1,373,248	0	\$ -	6	\$ 7,719,740	0	\$ -	5	\$ 5,801,604	0	\$ -	12	\$ 14,894,591	0	\$ -
Levy	0	\$ 44,562	1	\$ 181,651	6	\$ 1,275,052	0	\$ -	0	\$ -	5	\$ 850,814	6	\$ 1,319,615	6	\$ 1,032,465
Liberty	1	\$ 47,096	0	\$ -	6	\$ 266,090	0	\$ -	0	\$ -	5	\$ 119,259	7	\$ 313,186	5	\$ 119,259
Madison	1	\$ 294,106	0	\$ -	6	\$ 1,649,993	0	\$ -	5	\$ 478,893	0	\$ -	12	\$ 2,422,992	0	\$ -
Manatee	1	\$ 1,578,838	0	\$ -	6	\$ 8,879,199	0	\$ -	5	\$ 6,510,508	0	\$ -	12	\$ 16,968,546	0	\$ -
Marion	1	\$ 1,946,332	0	\$ -	6	\$ 10,947,988	0	\$ -	5	\$ 7,037,578	0	\$ -	12	\$ 19,931,898	0	\$ -
Martin	1	\$ 802,829	0	\$ -	6	\$ 4,516,223	0	\$ -	5	\$ 3,387,481	0	\$ -	12	\$ 8,706,533	0	\$ -
Miami-Dade	1	\$ 11,149,310	0	\$ -	6	\$ 62,720,884	0	\$ -	3	\$ 27,670,657	2	\$ 18,447,105	10	\$ 101,540,851	2	\$ 18,447,105
Monroe	1	\$ 494,500	0	\$ -	6	\$ 2,780,574	0	\$ -	3	\$ 1,268,510	2	\$ 854,673	10	\$ 4,543,584	2	\$ 845,673
Nassau	1	\$ 417,847	0	\$ -	6	\$ 2,346,356	0	\$ -	0	\$ -	5	\$ 1,583,385	7	\$ 2,764,202	5	\$ 1,583,385
Okaloosa	1	\$ 1,046,285	0	\$ -	6	\$ 5,876,973	0	\$ -	3	\$ 2,710,133	2	\$ 1,806,755	10	\$ 9,633,391	2	\$ 1,806,755
Okeechobee	1	\$ 310,083	0	\$ -	6	\$ 1,749,621	0	\$ -	5	\$ 1,104,474	0	\$ -	12	\$ 3,164,178	0	\$ -
Orange	0	\$ 1,049,975	1	\$ 6,295,958	6	\$ 41,332,528	0	\$ -	0	\$ -	5	\$ 29,488,950	6	\$ 42,382,503	6	\$ 35,784,908
Osceola	1	\$ 2,002,259	0	\$ -	6	\$ 11,247,881	0	\$ -	5	\$ 8,714,767	0	\$ -	7	\$ 13,250,140	5	\$ 8,714,767
Palm Beach	1	\$ 5,866,198	0	\$ -	6	\$ 33,007,582	0	\$ -	5	\$ 24,586,127	0	\$ -	12	\$ 63,459,907	0	\$ -
Pasco	1	\$ 2,257,570	0	\$ -	6	\$ 12,690,813	0	\$ -	5	\$ 9,438,368	0	\$ -	12	\$ 24,386,751	0	\$ -
Pinellas	1	\$ 3,970,449	0	\$ -	6	\$ 22,317,397	0	\$ -	0	\$ -	5	\$ 16,976,318	7	\$ 26,287,846	5	\$ 16,976,318
Polk	1	\$ 2,957,879	0	\$ -	6	\$ 16,676,496	0	\$ -	5	\$ 10,306,229	0	\$ -	12	\$ 29,940,605	0	\$ -
Putnam	1	\$ 331,371	0	\$ -	6	\$ 1,866,321	0	\$ -	5	\$ 1,242,663	0	\$ -	12	\$ 3,440,355	0	\$ -
St. Johns	0	\$ 212,900	1	\$ 1,023,215	6	\$ 6,940,625	0	\$ -	0	\$ -	5	\$ 4,792,526	6	\$ 7,153,525	6	\$ 5,815,742
St. Lucie	1	\$ 1,340,750	0	\$ -	6	\$ 7,542,946	0	\$ -	5	\$ 5,337,817	0	\$ -	12	\$ 14,221,513	0	\$ -
Santa Rosa	0	\$ 85,932	1	\$ 658,233	6	\$ 4,197,841	0	\$ -	0	\$ -	5	\$ 3,083,025	6	\$ 4,283,773	6	\$ 3,741,257
Sarasota	1	\$ 1,606,541	0	\$ -	6	\$ 9,026,477	0	\$ -	5	\$ 6,769,210	0	\$ -	12	\$ 17,402,229	0	\$ -
Seminole	1	\$ 2,086,007	0	\$ -	6	\$ 11,732,143	0	\$ -	0	\$ -	5	\$ 8,974,737	7	\$ 13,818,150	5	\$ 8,974,737

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, 2015

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2015 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2015 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2015 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2015 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Sumter	1	\$ 832,951	0	\$ -	6	\$ 4,685,224	0	\$ -	0	\$ -	5	\$ 2,399,811	7	\$ 5,518,175	5	\$ 2,399,811
Suwannee	1	\$ 272,143	0	\$ -	6	\$ 1,531,789	0	\$ -	5	\$ 918,561	0	\$ -	12	\$ 2,722,493	0	\$ -
Taylor	0	\$ 63,651	1	\$ 105,325	6	\$ 955,861	0	\$ -	0	\$ -	5	\$ 493,321	6	\$ 1,019,513	6	\$ 598,647
Union	1	\$ 63,835	0	\$ -	6	\$ 360,833	0	\$ -	0	\$ -	5	\$ 160,079	7	\$ 424,668	5	\$ 160,079
Volusia	1	\$ 2,310,088	0	\$ -	6	\$ 12,994,686	0	\$ -	5	\$ 9,683,056	0	\$ -	12	\$ 24,987,831	0	\$ -
Wakulla	1	\$ 112,547	0	\$ -	6	\$ 635,274	0	\$ -	0	\$ -	5	\$ 427,130	7	\$ 747,821	5	\$ 427,130
Walton	1	\$ 373,897	0	\$ -	6	\$ 2,106,633	0	\$ -	0	\$ -	5	\$ 1,488,269	7	\$ 2,480,530	5	\$ 1,488,269
Washington	1	\$ 118,054	0	\$ -	6	\$ 666,699	0	\$ -	0	\$ -	5	\$ 460,161	7	\$ 784,753	5	\$ 460,161
Florida Total		\$ 80,967,186		\$ 16,222,657		\$ 547,310,493		\$ 48,696		\$ 199,077,036		\$ 188,460,986		\$ 827,354,716		\$ 204,732,339

Notes:

- 1) The estimation of realized and unrealized revenues reflects countywide totals and assumes those tax rates in effect beginning January 1, 2015.
- 2) The estimation of unrealized revenues from the Ninth-Cent Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.01 per gallon and reflects countywide totals.
- 3) The estimation of unrealized revenues from the 1-6 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.06 per gallon and reflects countywide totals.
- 4) The estimation of unrealized revenues from the 1-5 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.05 per gallon and reflects countywide totals.
- 5) The Ninth-Cent Fuel Tax and 1-6 Cents Local Option Fuel Tax are imposed on diesel fuel in every county at the maximum rate of \$0.01 and \$0.06 per gallon, respectively, as the result of statewide equalization. Consequently, there are no unrealized tax revenues resulting from these levies on diesel fuel.
- 6) Current law requires the countywide tax proceeds generated from the 1-6 Cents and 1-5 Cents Local Option Fuel Taxes to be distributed among the county government and municipalities within the county's boundaries pursuant to interlocal agreement or default formula (i.e., historical transportation expenditures) methodology. County governments are not required by law to share the Ninth-Cent Fuel Tax proceeds with municipalities within their respective boundaries.

Data Sources:

- 1) Office of Economic and Demographic Research, "2014 Local Government Financial Information Handbook" Table: 2015 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties.
- 2) Office of Economic and Demographic Research, "2014 Local Government Financial Information Handbook" Table: Ninth-Cent Fuel Tax - Estimated Gallons and Tax by Fuel Type - Revenue Estimates for the Local Fiscal Year Ending September 30, 2015.
- 3) Office of Economic and Demographic Research, "2014 Local Government Financial Information Handbook" Table: Local Option Fuel Taxes - Revenue Estimates for the Local Fiscal Year Ending September 30, 2015.

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 2014-15 local fiscal year, counties levying this tax will realize an estimated \$81 million in revenue. The 15 counties not currently levying this tax on motor fuel will allow an estimated \$16 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2014 Regular Legislative Session.

Authorization to Levy:

Pursuant to ss. 206.41(1)(d) and 206.87(1)(b), F.S., any county in the state may levy a 1 cent per gallon tax on motor and diesel fuels sold in the county by extraordinary vote of the membership of its governing body or voter approval in a countywide referendum. Since January 1, 1994, this tax has been imposed on diesel fuel in every county as the result of statewide equalization. All impositions of the tax must be levied before October 1st to be effective January 1st of the following year. However, tax levies that were in effect on July 1, 2002, and expire on August 31st of any year may be reimposed at the current authorized rate to be effective September 1st of the year of expiration. A decision to rescind the tax cannot take effect on any date other than December 31st, 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.¹ 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.

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 2014-15 local fiscal year, counties levying this tax will realize an estimated \$547 million in revenue. The single county (i.e., Franklin) not currently levying this tax on motor fuel at the maximum rate will allow an estimated \$48,696 to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2014 Regular Legislative Session.

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. 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 1st, the county may establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1st. However, any interlocal agreement executed after the initial 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 10th, adopt a resolution of intent to levy this tax.
2. If no interlocal agreement or resolution is adopted pursuant to the procedures described in #1 above, then municipalities representing more than 50 percent of the county population may, prior to June 20th, adopt uniform resolutions approving the tax, establishing the duration of the levy and the rate, and setting the date for a county-wide referendum on whether or not to levy the tax. A referendum 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 1st, following 30 days after voter approval.

All tax impositions and rate changes must be levied before October 1st to be effective January 1st 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 31st of any year may be reimposed at the currently authorized rate to be effective

September 1st of the year of expiration. Upon expiration, the tax may be re-levied provided that a redetermination of the 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 1st of each year for dividing the proceeds. This provision applies only to Orange County.

Authorized Uses of Proceeds:

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

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting installation, operation, maintenance, and repair.
5. Traffic signs, traffic engineering, signalization, and pavement markings, installation, operation, maintenance, and repair.
6. Bridge maintenance and operation.

7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Small counties, which are defined as having a total population of 50,000 or less on April 1, 1992, and municipalities within such counties, are authorized to use the proceeds to fund infrastructure projects if 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.¹ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the

1. <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.

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 2014-15 local fiscal year, the 29 counties levying this tax will realize an estimated \$199 million in revenue. The 44 counties not currently levying this tax at the maximum rate will allow an estimated \$188 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2014 Regular Legislative Session.

Authorization to Levy:

The tax on motor fuel may be levied by an ordinance adopted by a majority plus one vote of the county's governing body or upon approval by referendum. All tax impositions and rate changes must be levied before October 1st to be effective January 1st of the following year. However, tax levies that were in effect on July 1, 2002, and which expire on August 31st of any year may be reimposed at the currently authorized rate to be effective September 1st of the year of expiration. A decision to rescind the tax may not take effect on any date other than December 31st, 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 1st 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 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.¹ 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.

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

Municipal Pari-Mutuel Tax

Section 550.105(9), Florida Statutes

Summary:

If a live horse or dog race or jai alai game for any stake, purse, prize, or premium is held or conducted within a municipality's corporate limits, 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 dog racing or jai alai.

General Law Amendments:

There were no general law amendments resulting from the 2014 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 Department of Business and Professional Regulation's Division of Pari-mutuel Wagering; therefore, it is assumed that each municipality levying the tax would be responsible for its administration. A municipality may not assess or collect any other additional excise or revenue tax against any person conducting races within the corporate limits of the municipality or against any patron of any such person, except as otherwise provided in ch. 550, F.S.

Distribution of Proceeds:

The statutory language is silent to this issue; therefore, it is assumed that each municipality levying the tax would retain all proceeds.

Authorized Uses:

The statutory language is silent to this issue; therefore, it is assumed that the use of the revenue is at the discretion of the governing body.

Attorney General Opinions:

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

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

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

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

Prior Years' Revenues:

The Office of Economic and Demographic Research and the Division of Pari-mutuel Wagering have 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 2014 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, 2013 population estimates, only six municipalities (i.e., Hialeah, Jacksonville, Miami, Orlando, St. Petersburg, and Tampa) were located in a county having a population greater than 500,000 and had a municipal population of 200,000 or more.

Administrative Procedures:

Any municipality imposing the surcharge locally administers and provides brackets applicable to transactions subject to the surcharge.¹

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.²

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.

Attorney General Opinions:

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

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

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

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 2014 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 Harbour¹ and Surfside² are imposing the tax at 4 percent on transient rental transactions and 2 percent on the sale of food and beverages and Miami Beach³ is imposing the tax at 3 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

1. <http://www.balharbourgov.com/static/sitefiles/events/BHV20110617010346.pdf>

2. http://www.townofsufsidefl.gov/Pages/SurfsideFL_Tourism/index

3. See document entitled "New Business Guide" available at <http://www.miamibeachfl.gov/business/>

Sharing and Exchange Program and share tax administration information with the DOR.⁴

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.⁵

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.¹ 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.² The tax proceeds are considered general revenue for the municipality or charter county.

General Law Amendments:

There were no general law amendments resulting from the 2014 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.³ In 1994, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.⁴

Administrative Procedures:

The tax is collected by the seller of the taxable item from the purchaser at the time of payment.⁵ 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.⁶ A number of tax exemptions are specified in law.⁷

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 1st, April 1st, July 1st, or October 1st. 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.⁸

1. Section 166.231(1), F.S.

2. Section 166.231(2), F.S.

3. *Volusia County vs. Dickinson*, 269 So.2d 9 (Fla. 1972).

4. *McLeod vs. Orange County*, 645 So.2d 411 (Fla. 1994).

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

6. Section 166.232, F.S.

7. Section 166.231(3)-(6) and (8), F.S.

8. Section 166.233(2), F.S.

Distribution of Proceeds:

The seller of the service remits the taxes collected to the governing body in the manner prescribed by ordinance.⁹

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.¹⁰ 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.

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.¹¹

Prior Years' Revenues:

Summaries of prior years' revenues reported by county and municipal governments are available.¹²

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

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

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Tourist Development Taxes

Section 125.0104, Florida Statutes

Summary:

Section 125.0104, F.S., authorizes five separate tourist development taxes 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 2014-15 local fiscal year, the 62 counties levying a tourist development tax will realize an estimated \$696 million in revenue. The 47 counties not currently levying all possible tourist development taxes will allow an estimated \$68 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2014 Regular Legislative Session.

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;¹ however, this restriction does not apply to a county's levy of the Professional Sports Franchise Facility Tax² and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.³ A county may elect to levy 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 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.⁴ 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

1. Section 125.0104(3)(b), F.S.

2. Section 125.0104(3)(l)4., F.S.

3. Section 125.0104(3)(n)2., F.S.

4. Section 125.0104(4), F.S.

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.⁵

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.⁶

Reporting Requirements:

For each levy, the county is responsible for furnishing the DOR with a certified copy of the ordinance within 10 days after its approval. If applicable, the county 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.⁷

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.⁸

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

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.

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 reimposing a tourist development tax, upon or following the expiration of the previous ordinance.⁹

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
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
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

9. Section 125.0104(7), F.S.

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.¹⁰ 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.

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.¹¹ The second table reports the taxable sales by transient rental facilities on a county-by-county basis and may be useful in identifying the general trend of potential collections as well as estimating revenues from tourist development tax levies. In order to calculate a revenue estimate using this table, take the county's estimate of taxable sales reported by transient rental facilities as listed in the table and multiply it by the county's applicable or proposed tax rate (i.e., 0.01, 0.02, or 0.03, etc.). The third table summarizes the counties eligible to levy the various local option tourist taxes and illustrates the 2015 tax rates. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2015.

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.¹²

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

11. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: October 1, 2014) found at <https://revenue.law.state.fl.us/Pages/Browse.aspx#3-17-23>

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, Rate Changes, and Repeals

Active Levies, as of October 1, 2014, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
1 or 2 Percent Tax - s. 125.0104(3)(c), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jun. 1, 1987</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 2000</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Mar. 1, 1986</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1990</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
Collier	Imposed Levy	2%	Nov. 1, 1990	-
Collier	Repealed Levy	-	Nov. 14, 1991	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>DeSoto</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2011</i>	-
<i>Dixie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2011</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1979</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Franklin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Gadsden</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Gilchrist</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2007</i>	-
<i>Glades</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2009</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1996</i>	-
<i>Hendry</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2003</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1978</i>	-
<i>Holmes</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1987</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Jefferson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2007</i>	-
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 only)	Imposed Levy	2%	Dec. 1, 1981	Mar. 31, 1984
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1989</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1977</i>	-
Palm Beach	Imposed Levy	1%	Oct. 1, 1982	Dec. 31, 1983
<i>Palm Beach</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Jan. 1, 1984</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1991</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1978</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1992</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1988</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Sumter</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Suwannee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1991</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1998</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals
 ### Active Levies, as of October 1, 2014, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<i>Volusia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1995</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1986</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2001</i>	-
Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1993</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2012</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1997</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2007</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1989</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1987</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2002</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 1999</i>	-
Collier	Imposed Levy	1%	Nov. 1, 1990	-
Collier	Repealed Levy	-	Nov. 14, 1991	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
Columbia	Imposed Levy	1%	May 1, 1991	Jul. 31, 1994
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1988</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2002</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2002</i>	-
<i>Hendry</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2007</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1998</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1986</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 30, 1993</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2003</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1988</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1994</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2002</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1986</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2008</i>	-
Monroe (Key West only)	Imposed Levy	1%	Nov. 1, 1986	Jun. 30, 1987
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1987</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2008</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1996</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 1986</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1986</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1989</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1988</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2008</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1992</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1988</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1996</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 1997</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Suwannee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2011</i>	<i>Jun. 30, 2021</i>
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2011</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1999</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2006</i>	-
Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2009</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2007</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1994</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>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>	-
Escambia (Navarre Beach exempt)	Imposed Levy	1%	May 1, 1996	Apr. 30, 1999
<i>Escambia (Navarre Beach exempt)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2000</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals
 ### Active Levies, as of October 1, 2014, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<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>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1990</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2001</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2003</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2004</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2003</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2008</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1991</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1995</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 1997</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1994</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1994</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2008</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
<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>Jan. 31, 2018</i>
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2006</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2007</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2009</i>	-
<i>Volusia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2003</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2012</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2004</i>	-
High Tourism Impact Tax - s. 125.0104(3)(m), F.S.				
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1989</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</i>	-
Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2009</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2005</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2007</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1994</i>	-
<i>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>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2008</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2006</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2004</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2006</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2005</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2003</i>	<i>Jan. 31, 2018</i>
<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>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Oct. 1, 2009</i>	<i>Sep. 30, 2014</i>
Tourist Impact Tax - s. 125.0108, F.S.				
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1988</i>	-
Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.				
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.				
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>3%</i>	<i>May 1, 1984</i>	-
Special District Convention Development Tax - s. 212.0305(4)(c), F.S.				
<i>Volusia (portion)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1984</i>	<i>Aug. 31, 1991</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Sep. 1, 1991</i>	<i>Sep. 30, 1995</i>

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Active Levies, as of October 1, 2014, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 1995</i>	-

Note: This levy is imposed within the jurisdiction of the Halifax Area Advertising Authority.

Special Convention Development Tax - s. 212.0305(4)(d), F.S.

Volusia (portion)	Imposed Levy	1%	Oct. 1, 1987	Mar. 31, 1992
Volusia (portion)	Increased Rate	2%	Apr. 1, 1992	Sep. 30, 2000
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 2000</i>	-

Note: This levy is imposed within the jurisdiction of the Southeast Volusia Advertising Authority.

Subcounty Convention Development Tax - s. 212.0305(4)(e), F.S.

Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 1995</i>	-

Note: This levy is imposed within the jurisdiction of the West Volusia Advertising Authority.

Local Administration of Tourist Taxes

County	Effective Date	Termination Date
<i>Alachua</i>	<i>Jul. 1, 2001</i>	
<i>Baker</i>	<i>May 1, 2000</i>	
<i>Bay</i>	<i>Jan. 1, 1994</i>	
<i>Brevard</i>	<i>Oct. 1, 1992</i>	
<i>Broward</i>	<i>Mar. 1, 1994</i>	
<i>Charlotte</i>	<i>Sep. 1, 1990</i>	
Citrus	Sep. 1, 1991	Dec. 31, 2005
<i>Clay</i>	<i>Jan. 1, 1989</i>	
<i>Collier</i>	<i>Jan. 1, 1993</i>	
<i>Duval</i>	<i>Dec. 1, 1990</i>	
<i>Escambia</i>	<i>Jun. 1, 1989</i>	
<i>Gulf</i>	<i>Jun. 1, 2001</i>	
<i>Hernando</i>	<i>Jan. 1, 1993</i>	
<i>Highlands</i>	<i>Jan. 1, 2014</i>	
<i>Hillsborough</i>	<i>Jan. 1, 1992</i>	
<i>Indian River</i>	<i>Oct. 1, 2000</i>	
<i>Lake</i>	<i>Nov. 1, 1998</i>	
<i>Lee</i>	<i>May 1, 1988</i>	
<i>Leon</i>	<i>Oct. 1, 1994</i>	
<i>Manatee</i>	<i>Oct. 1, 1989</i>	
<i>Marion</i>	<i>Apr. 1, 2008</i>	
<i>Martin</i>	<i>Nov. 1, 2002</i>	
<i>Miami-Dade</i>	<i>Apr. 1, 1988</i>	
<i>Monroe (Tourist Development Taxes)</i>	<i>Jan. 1, 1991</i>	
<i>Monroe (Tourist Impact Tax)</i>	<i>Jan. 1, 1996</i>	
<i>Nassau</i>	<i>May 1, 1989</i>	
<i>Okaloosa</i>	<i>Jul. 1, 1992</i>	
<i>Orange</i>	<i>Jan. 1, 1992</i>	
<i>Osceola</i>	<i>May 1, 1992</i>	
<i>Palm Beach</i>	<i>Jan. 1, 1993</i>	
<i>Pinellas</i>	<i>Oct. 1, 1990</i>	
<i>Polk</i>	<i>Jan. 1, 1994</i>	
<i>Putnam</i>	<i>Apr. 1, 1999</i>	
<i>St. Johns</i>	<i>Aug. 1, 1988</i>	
<i>St. Lucie</i>	<i>May 1, 1991</i>	
<i>Santa Rosa</i>	<i>May 1, 1994</i>	
<i>Sarasota</i>	<i>Jun. 1, 1992</i>	
<i>Seminole</i>	<i>Sep. 1, 1993</i>	
<i>Suwannee</i>	<i>Nov. 1, 2001</i>	
<i>Taylor</i>	<i>Jul. 1, 2006</i>	
<i>Volusia</i>	<i>Apr. 1, 1990</i>	
Wakulla	Dec. 1, 1996	Sep. 30, 2009
<i>Walton</i>	<i>Oct. 1, 1991</i>	

Note: The Miami-Dade municipalities of Bal Harbour and Surfside impose a 4% Municipal Resort Tax and are exempt from the county's levies of the Tourist Development Tax and Convention Development Tax. The municipality of Miami Beach also imposes a 4% Municipal Resort Tax and is exempt from the county's Tourist Development Tax levy, but is not exempt from the county's Convention Development Tax levy.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates by County" (Last Updated: October 1, 2014) found at <https://revenue.law.state.fl.us/Pages/Browse.aspx#3-17-23>

Taxable Sales Reported by Transient Rental Facilities

State Fiscal Years Ended June 30, 2004 - 2015

County	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014 (est.)	2015 (est.)
Alachua	\$ 55,904,993	\$ 58,584,056	\$ 65,615,424	\$ 74,594,673	\$ 75,917,950	\$ 65,985,970	\$ 65,658,413	\$ 66,764,676	\$ 69,755,523	\$ 70,837,053	\$ 76,125,171	\$ 78,094,128
Baker	\$ 1,504,500	\$ 1,699,572	\$ 1,603,440	\$ 1,741,451	\$ 1,351,770	\$ 1,218,154	\$ 978,419	\$ 840,385	\$ 1,209,386	\$ 1,066,547	\$ 1,016,746	\$ 1,027,621
Bay	\$ 196,208,387	\$ 208,158,496	\$ 183,988,163	\$ 205,883,407	\$ 220,615,421	\$ 257,737,516	\$ 232,109,551	\$ 237,176,016	\$ 293,058,042	\$ 312,747,200	\$ 326,208,287	\$ 337,428,205
Bradford	\$ 2,580,981	\$ 2,622,384	\$ 2,642,988	\$ 2,704,138	\$ 2,708,650	\$ 2,562,224	\$ 2,259,884	\$ 2,041,857	\$ 2,120,360	\$ 2,037,819	\$ 2,208,328	\$ 2,236,803
Brevard	\$ 118,405,980	\$ 138,017,993	\$ 166,546,628	\$ 172,366,524	\$ 176,303,417	\$ 159,168,832	\$ 160,305,862	\$ 164,148,420	\$ 163,381,706	\$ 172,728,594	\$ 187,335,746	\$ 193,535,903
Broward	\$ 654,875,401	\$ 705,221,067	\$ 777,095,108	\$ 802,185,494	\$ 840,297,004	\$ 717,890,868	\$ 699,454,719	\$ 764,820,163	\$ 846,030,633	\$ 911,300,685	\$ 990,109,613	\$ 1,034,714,429
Calhoun	\$ 123,889	\$ 124,139	\$ 112,493	\$ 105,841	\$ 110,629	\$ 88,919	\$ 93,633	\$ 105,693	\$ 84,068	\$ 77,566	\$ 78,342	\$ 78,953
Charlotte	\$ 45,588,167	\$ 44,867,990	\$ 48,404,996	\$ 44,563,667	\$ 44,150,162	\$ 41,037,361	\$ 42,168,318	\$ 41,613,104	\$ 47,110,646	\$ 50,852,982	\$ 56,133,804	\$ 57,445,525
Citrus	\$ 16,915,167	\$ 17,942,932	\$ 18,476,567	\$ 19,545,020	\$ 20,971,656	\$ 20,168,718	\$ 21,516,465	\$ 18,858,689	\$ 19,872,183	\$ 21,023,098	\$ 22,848,236	\$ 23,482,058
Clay	\$ 11,948,733	\$ 12,444,196	\$ 12,623,704	\$ 12,914,586	\$ 14,635,620	\$ 15,825,800	\$ 14,483,278	\$ 14,380,911	\$ 15,365,102	\$ 15,664,345	\$ 17,127,325	\$ 17,662,881
Collier	\$ 313,330,067	\$ 353,421,354	\$ 392,064,458	\$ 353,863,988	\$ 368,128,308	\$ 317,620,585	\$ 319,328,433	\$ 306,160,212	\$ 309,657,633	\$ 400,378,639	\$ 458,596,866	\$ 477,550,618
Columbia	\$ 16,271,833	\$ 18,768,712	\$ 21,071,923	\$ 20,029,588	\$ 19,580,587	\$ 19,147,110	\$ 17,050,484	\$ 19,545,225	\$ 20,901,155	\$ 22,255,516	\$ 22,542,671	\$ 23,116,716
DeSoto	\$ 1,473,428	\$ 1,517,631	\$ 1,578,336	\$ 1,641,470	\$ 1,707,128	\$ 1,691,764	\$ 1,744,209	\$ 1,798,279	\$ 1,793,038	\$ 1,600,203	\$ 2,000,686	\$ 2,069,271
Dixie	\$ 784,000	\$ 807,520	\$ 873,412	\$ 873,414	\$ 908,350	\$ 1,181,331	\$ 1,217,867	\$ 1,255,533	\$ 1,280,644	\$ 1,151,246	\$ 1,152,200	\$ 1,157,768
Duval	\$ 212,759,328	\$ 253,346,688	\$ 246,503,395	\$ 258,543,775	\$ 278,887,590	\$ 245,315,509	\$ 228,738,469	\$ 239,032,912	\$ 255,370,776	\$ 268,488,941	\$ 277,550,671	\$ 285,927,372
Escambia	\$ 126,929,725	\$ 128,311,967	\$ 113,095,231	\$ 119,002,462	\$ 136,216,083	\$ 132,542,672	\$ 136,432,615	\$ 139,713,211	\$ 170,358,897	\$ 186,354,348	\$ 196,250,679	\$ 204,222,475
Flagler	\$ 16,931,340	\$ 20,380,075	\$ 26,051,942	\$ 29,314,259	\$ 30,298,172	\$ 26,924,544	\$ 27,127,008	\$ 32,647,008	\$ 37,276,180	\$ 39,767,577	\$ 41,631,748	\$ 43,374,149
Franklin	\$ 28,909,511	\$ 29,499,501	\$ 33,492,460	\$ 35,818,210	\$ 38,940,899	\$ 37,386,261	\$ 37,048,249	\$ 37,385,979	\$ 45,578,058	\$ 46,214,951	\$ 46,321,203	\$ 46,949,374
Gadsden	\$ 1,485,454	\$ 1,467,751	\$ 1,961,062	\$ 3,246,307	\$ 3,844,048	\$ 4,377,602	\$ 3,691,542	\$ 4,119,461	\$ 4,707,512	\$ 5,276,308	\$ 5,619,250	\$ 5,799,374
Gilchrist	\$ 852,180	\$ 897,032	\$ 944,244	\$ 993,941	\$ 1,048,933	\$ 1,029,357	\$ 1,277,031	\$ 1,496,742	\$ 1,391,018	\$ 1,189,121	\$ 1,341,767	\$ 1,368,209
Glades	\$ 777,870	\$ 801,207	\$ 825,243	\$ 850,000	\$ 775,543	\$ 702,378	\$ 821,850	\$ 818,518	\$ 838,423	\$ 683,747	\$ 1,190,070	\$ 1,187,954
Gulf	\$ 10,173,967	\$ 11,669,207	\$ 10,142,467	\$ 16,589,656	\$ 16,869,490	\$ 16,977,036	\$ 18,808,357	\$ 19,253,269	\$ 23,563,775	\$ 25,707,284	\$ 27,798,278	\$ 28,634,475
Hamilton	\$ 1,114,285	\$ 1,213,745	\$ 1,578,692	\$ 1,723,357	\$ 1,479,858	\$ 1,095,290	\$ 793,231	\$ 1,049,938	\$ 983,977	\$ 926,830	\$ 926,226	\$ 932,973
Hardee	\$ 1,180,217	\$ 1,268,447	\$ 1,527,334	\$ 1,588,427	\$ 1,651,964	\$ 1,626,808	\$ 1,706,592	\$ 1,746,319	\$ 1,806,339	\$ 1,820,933	\$ 1,839,143	\$ 1,853,488
Henry	\$ 5,103,589	\$ 5,285,291	\$ 6,577,038	\$ 7,200,436	\$ 5,314,203	\$ 3,401,627	\$ 3,327,241	\$ 3,851,646	\$ 4,443,667	\$ 5,609,292	\$ 6,377,399	\$ 6,559,041
Hernando	\$ 9,915,767	\$ 11,936,720	\$ 12,603,417	\$ 14,115,419	\$ 12,593,398	\$ 11,483,336	\$ 10,575,923	\$ 10,782,145	\$ 10,776,005	\$ 12,018,315	\$ 13,338,282	\$ 13,603,366
Highlands	\$ 13,231,189	\$ 17,217,701	\$ 17,746,896	\$ 17,309,328	\$ 17,545,187	\$ 16,009,673	\$ 15,545,762	\$ 14,322,495	\$ 15,684,264	\$ 15,933,567	\$ 15,973,831	\$ 16,019,799
Hillsborough	\$ 316,207,780	\$ 386,592,182	\$ 408,460,676	\$ 441,240,774	\$ 430,109,735	\$ 380,735,219	\$ 342,605,509	\$ 342,662,613	\$ 406,065,706	\$ 438,837,401	\$ 456,187,134	\$ 470,720,620
Holmes	\$ 443,714	\$ 390,921	\$ 533,985	\$ 420,883	\$ 448,102	\$ 477,606	\$ 572,323	\$ 1,120,633	\$ 742,756	\$ 753,561	\$ 1,261,045	\$ 1,248,004
Indian River	\$ 40,940,118	\$ 45,865,631	\$ 39,580,971	\$ 37,668,933	\$ 40,447,866	\$ 34,066,213	\$ 33,629,727	\$ 36,394,191	\$ 41,078,334	\$ 43,644,431	\$ 48,718,853	\$ 49,828,714
Jackson	\$ 7,368,862	\$ 9,032,350	\$ 8,734,597	\$ 8,506,226	\$ 7,997,812	\$ 6,501,992	\$ 6,009,848	\$ 9,063,114	\$ 6,894,635	\$ 7,116,747	\$ 7,293,234	\$ 7,417,175
Jefferson	\$ 1,344,611	\$ 1,720,657	\$ 1,808,855	\$ 1,432,150	\$ 1,615,564	\$ 1,409,084	\$ 1,286,043	\$ 1,219,663	\$ 1,155,499	\$ 1,244,702	\$ 1,480,208	\$ 1,509,486
Lafayette	\$ 158,616	\$ 144,148	\$ 159,711	\$ 126,038	\$ 119,264	\$ 129,529	\$ 210,217	\$ 290,871	\$ 331,620	\$ 408,660	\$ 420,920	\$ 427,234
Lake	\$ 45,006,100	\$ 51,389,328	\$ 57,139,686	\$ 58,661,492	\$ 58,514,303	\$ 49,197,218	\$ 47,547,280	\$ 48,787,502	\$ 50,476,629	\$ 52,320,121	\$ 56,997,933	\$ 58,890,283
Lee	\$ 404,701,900	\$ 387,490,350	\$ 444,659,401	\$ 448,782,117	\$ 474,537,924	\$ 444,990,537	\$ 453,611,319	\$ 471,088,156	\$ 523,256,349	\$ 562,383,044	\$ 627,524,345	\$ 656,933,362
Leon	\$ 75,231,400	\$ 81,079,561	\$ 84,209,240	\$ 86,967,922	\$ 85,372,427	\$ 76,790,239	\$ 71,710,039	\$ 77,169,801	\$ 81,317,338	\$ 85,523,811	\$ 90,515,978	\$ 93,317,257
Levy	\$ 6,736,129	\$ 6,944,846	\$ 8,076,041	\$ 8,498,242	\$ 8,406,417	\$ 7,355,987	\$ 7,725,631	\$ 7,581,067	\$ 7,868,080	\$ 8,206,731	\$ 8,158,611	\$ 8,336,220
Liberty	\$ 119,114	\$ 157,607	\$ 134,913	\$ 131,380	\$ 84,100	\$ 114,176	\$ 125,343	\$ 89,173	\$ 77,545	\$ 81,199	\$ 82,011	\$ 83,241
Madison	\$ 2,268,187	\$ 2,584,372	\$ 2,895,695	\$ 3,150,150	\$ 2,875,674	\$ 2,655,758	\$ 2,344,814	\$ 2,790,466	\$ 2,833,938	\$ 2,875,074	\$ 3,282,703	\$ 3,323,525
Manatee	\$ 105,276,914	\$ 109,532,158	\$ 119,010,865	\$ 125,222,264	\$ 128,560,133	\$ 114,705,715	\$ 126,965,315	\$ 135,280,670	\$ 159,736,469	\$ 174,753,157	\$ 200,065,453	\$ 205,341,423
Marion	\$ 57,515,955	\$ 58,689,750	\$ 56,439,347	\$ 56,563,005	\$ 53,701,567	\$ 44,296,398	\$ 39,673,139	\$ 44,386,588	\$ 42,604,668	\$ 49,240,353	\$ 51,604,172	\$ 52,985,459
Martin	\$ 31,373,908	\$ 32,662,770	\$ 34,324,146	\$ 31,194,758	\$ 26,300,948	\$ 25,479,264	\$ 26,054,314	\$ 27,731,796	\$ 29,433,193	\$ 30,768,765	\$ 34,541,355	\$ 34,986,750
Miami-Dade	\$ 834,677,551	\$ 972,036,386	\$ 1,106,289,934	\$ 1,187,184,836	\$ 1,247,326,963	\$ 1,100,218,289	\$ 1,104,536,988	\$ 1,285,150,845	\$ 1,467,137,723	\$ 1,605,038,206	\$ 1,725,551,903	\$ 1,814,130,014
Monroe	\$ 461,363,853	\$ 479,770,079	\$ 472,637,711	\$ 488,062,644	\$ 540,152,224	\$ 469,007,116	\$ 486,364,585	\$ 559,767,193	\$ 619,079,023	\$ 674,706,723	\$ 735,035,386	\$ 765,216,212
Nassau	\$ 61,315,200	\$ 76,163,268	\$ 78,015,931	\$ 81,475,122	\$ 87,182,231	\$ 69,825,191	\$ 69,192,379	\$ 73,748,567	\$ 75,865,470	\$ 84,696,791	\$ 102,687,158	\$ 104,808,222
Ocala	\$ 194,384,700	\$ 199,300,620	\$ 184,116,051	\$ 205,895,575	\$ 221,863,452	\$ 206,807,843	\$ 200,776,184	\$ 190,037,684	\$ 258,667,477	\$ 263,640,097	\$ 271,387,114	\$ 278,080,021
Okeechobee	\$ 6,232,896	\$ 7,425,241	\$ 7,585,232	\$ 7,125,727	\$ 6,468,798	\$ 5,225,876	\$ 5,700,925	\$ 5,517,984	\$ 5,595,270	\$ 6,441,651	\$ 8,178,763	\$ 8,274,581
Orange	\$ 2,110,929,980	\$ 2,399,217,846	\$ 2,521,706,550	\$ 2,710,670,357	\$ 2,826,399,571	\$ 2,427,416,667	\$ 2,371,408,333	\$ 2,735,741,667	\$ 3,026,160,000	\$ 3,059,056,667	\$ 3,232,996,667	\$ 3,384,475,408
Osceola	\$ 465,696,020	\$ 620,126,216	\$ 551,083,486	\$ 549,271,440	\$ 607,570,774	\$ 551,729,145	\$ 496,245,954	\$ 538,492,671	\$ 555,001,258	\$ 606,351,493	\$ 653,817,078	\$ 681,351,235
Palm Beach	\$ 484,045,875	\$ 556,600,117	\$ 588,503,498	\$ 580,142,798	\$ 555,139,359	\$ 455,870,564	\$ 459,071,848	\$ 506,011,995	\$ 523,504,476	\$ 602,405,806	\$ 661,376,182	\$ 685,419,659
Pasco	\$ 34,022,518	\$ 35,852,212	\$ 40,609,728	\$ 37,758,722	\$ 41,728,456	\$ 33,202,199	\$ 31,589,671	\$ 33,253,837	\$ 37,096,752	\$ 39,265,158	\$ 38,642,751	\$ 39,335,836
Pinellas	\$ 427,603,475	\$ 455,990,950	\$ 481,143,302	\$ 492,363,469	\$ 519,212,023	\$ 476,115,581	\$ 455,098,382	\$ 477,873,790	\$ 547,279,205	\$ 601,091,740	\$ 643,982,182	\$ 672,558,130
Polk	\$ 105,443,529	\$ 136,314,664	\$ 137,310,953	\$ 146,666,851	\$ 150,698,292	\$ 135,340,143	\$ 120,812,842	\$ 132,251,359	\$ 136,663,315	\$ 143,831,398	\$ 175,945,712	\$ 181,330,420
Putnam	\$ 5,441,750	\$ 5,843,360	\$ 5,577,463	\$ 5,696,538	\$ 6,921,430	\$ 5,420,729	\$ 4,711,937	\$ 5,364,050	\$ 6,156,762	\$ 6,479,076	\$ 6,899,809	\$ 7,120,990
St. Johns	\$ 145,487,230	\$ 165,147,699	\$ 174,638,792	\$ 181,236,162	\$ 184,662,053	\$ 144,393,920	\$ 147,671,885	\$ 159,383,734	\$ 173,610,308	\$ 181,963,792	\$ 196,428,042	\$ 203,304,973
St. Lucie	\$ 46,897,938	\$ 53,014,715	\$ 56,743,509	\$ 50,711,141	\$ 50,558,016	\$ 42,399,372	\$ 38,958,110	\$ 46,439,496	\$ 51,437,916	\$ 52,644,556	\$ 58,502,829	\$ 60,160,250
Santa Rosa	\$ 8,839,000	\$ 13,542,569	\$ 14,411,609	\$ 20,379,872	\$ 22,477,523	\$ 22,334,158	\$ 21,959,800	\$ 22,054,635	\$ 28,356,420	\$ 30,671,413	\$ 34,524,732	\$ 35,112,185
Sarasota	\$ 220,222,867	\$ 250,800,233	\$ 247,754,513	\$ 261,635,467	\$ 264,232,357	\$ 241,386,769	\$ 241,129,559	\$ 239,885,564	\$ 274,815,589	\$ 285,014,913	\$ 322,534,407	\$ 335,897,760
Seminole	\$ 58,229,467	\$ 81,539,029	\$ 86,626,672	\$ 83,316,714	\$ 80,154,526	\$ 62,718,252	\$ 58,425,828	\$ 58,908,786	\$ 63,323,644	\$ 69,716,850	\$ 79,897,562	\$ 83,339,266
Sumter	\$ 13,001,000	\$ 13,028,330	\$ 13,915,298	\$ 14,613,433	\$ 16,349,911	\$ 15,562,315	\$ 17,132,210	\$ 17,858,248	\$ 19,198,0			

Taxable Sales Reported by Transient Rental Facilities State Fiscal Years Ended June 30, 2004 - 2015

County	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014 (est.)	2015 (est.)
Union	\$ 9,000	\$ 9,045	\$ 9,090	\$ 9,136	\$ 9,181	\$ 9,227	\$ 9,273	\$ 9,320	\$ 9,366	\$ 9,413	\$ 9,460	\$ 9,508
Volusia	\$ 245,790,180	\$ 241,777,500	\$ 271,153,443	\$ 263,063,352	\$ 265,765,628	\$ 228,549,804	\$ 222,868,317	\$ 229,191,542	\$ 242,322,398	\$ 252,738,548	\$ 274,000,805	\$ 283,302,728
Wakulla	\$ 1,142,300	\$ 1,311,011	\$ 1,650,329	\$ 1,867,502	\$ 2,452,188	\$ 2,074,589	\$ 2,177,117	\$ 2,514,733	\$ 3,625,321	\$ 2,499,719	\$ 2,705,484	\$ 2,788,046
Walton	\$ 246,080,733	\$ 225,551,092	\$ 218,602,226	\$ 256,407,612	\$ 274,612,769	\$ 263,997,822	\$ 257,660,532	\$ 263,446,383	\$ 352,893,471	\$ 391,865,079	\$ 413,925,388	\$ 427,438,034
Washington	\$ 1,726,511	\$ 2,964,199	\$ 2,831,789	\$ 3,154,451	\$ 3,024,167	\$ 2,801,272	\$ 2,602,672	\$ 2,569,576	\$ 2,088,222	\$ 2,327,335	\$ 2,335,098	\$ 2,356,113
Statewide Total	\$ 9,147,956,350	\$ 10,225,057,450	\$ 10,705,174,743	\$ 11,167,043,892	\$ 11,638,499,685	\$ 10,282,438,043	\$ 10,051,370,927	\$ 10,949,724,640	\$ 12,200,242,297	\$ 13,047,407,494	\$ 14,067,887,346	\$ 14,647,371,176
% Change	-	11.8%	4.7%	4.3%	4.2%	-11.7%	-2.2%	8.9%	11.4%	6.9%	7.8%	4.1%

2015 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions											Local Option Food and Beverage Taxes s. 212.0306, F.S.		
	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (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, Subcounty Convention Tax (up to 3%)					
Alachua *	2	1	1		1				5	5	0			
Baker *	2	1							5	3	2			
Bay *	2	1	1		1				5	5	0			
Bradford	2	1	1						5	4	1			
Brevard *	2	1	1		1				5	5	0			
Broward *	2	1	1		1				6	5	1			
Calhoun									4	0	4			
Charlotte *	2	1	1		1				5	5	0			
Citrus	2	1							5	3	2			
Clay *	2	1							5	3	2			
Collier *	2	1	1						5	4	1			
Columbia	2	1	1						5	4	1			
DeSoto	2								5	2	3			
Dixie	2								5	2	3			
Duval *	2		1		1		2		6	6	0			
Escambia *	2	1	1						5	4	1			
Flagler	2	1	1						5	4	1			
Franklin	2								5	2	3			
Gadsden	2								5	2	3			
Gilchrist	2								5	2	3			
Glades	2								5	2	3			
Gulf *	2	1	1						5	4	1			
Hamilton	2	1							5	3	2			
Hardee									4	0	4			
Hendry	2	1							5	3	2			
Hernando *	2	1	1		1				5	5	0			
Highlands *	2								5	2	3			
Hillsborough *	2	1	1		1				5	5	0			
Holmes	2								5	2	3			
Indian River *	2	1	1						5	4	1			
Jackson	2	1	1						5	4	1			
Jefferson	2								5	2	3			
Lafayette									4	0	4			
Lake *	2	1	1						5	4	1			
Lee *	2	1	1		1				5	5	0			
Leon *	2	1	1		1				5	5	0			
Levy	2								5	2	3			
Liberty									4	0	4			
Madison	2	1							5	3	2			
Manatee *	2	1	1		1				5	5	0			
Marion *	2								5	2	3			
Martin *	2	1	1						5	4	1			
Miami-Dade *	2		1				3		6	6	0	2	1	
Monroe *	2	1		1		1			7	5	2			
Nassau *	2	1	1						5	4	1			
Okaloosa *	2	1	1		1				5	5	0			
Okeechobee	2	1							5	3	2			
Orange *	2	1	1	1	1				6	6	0			
Osceola *	2	1	1	1	1				6	6	0			
Palm Beach *	2	1	1		1				6	5	1			

2015 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions										Local Option Food and Beverage Taxes s. 212.0306, F.S.				
	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (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, Subcounty Convention Tax (up to 3%)						3
Pasco	2										5	2	3		
Pinellas *	2	1	1		1						6	5	1		
Polk *	2	1	1		1						5	5	0		
Putnam *	2	1	1								5	4	1		
St. Johns *	2	1	1								5	4	1		
St. Lucie *	2	1	1								5	5	0		
Santa Rosa *	2	1	1								5	5	0		
Sarasota *	2	1	1								5	5	0		
Seminole *	2	1	1								5	5	0		
Sumter	2										5	2	3		
Suwannee *	2	1									5	3	2		
Taylor *	2	1									5	3	2		
Union											4	0	4		
Volusia *	2		1						3		6	6	0		
Wakulla	2	1	1								5	4	1		
Walton *	2	1	1								6	4	2		
Washington	2	1									5	3	2		
# Eligible to Levy:	67	59	67	7 **	65	1	1	1	1			67		1	1
# Levying:	62	46	38	3	21	1	1	1	1			62		1	1

- Notes:
- 1) County names followed by an asterick indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.
 - 2) Pursuant to s. 125.0104(3)(d), F.S., no county 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.
 - 3) Pursuant to s. 125.0104(3)(b), F.S., no county authorized to levy a convention development tax pursuant to s. 212.0305, F.S., (i.e., Duval, Miami-Dade, and Volusia) is allowed to levy more than 2% of tourist development taxes. However, pursuant to s. 125.0104(3)(l), F.S., this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax, pursuant to s. 125.0104(3)(n), F.S. This exemption is applicable only to Duval County.
 - 4) Pursuant to s. 125.0104(3)(n), F.S., only a county that has levied the Professional Sports Franchise Facility Tax [i.e., s. 125.0104(3)(l), F.S.] is eligible to levy the Additional Professional Sports Franchise Facility Tax. Consequently, the levy of the Professional Sports Franchise Facility Tax must occur prior to the levy of the Additional Professional Sports Franchise Facility Tax.
 - 5) The county-wide tourist development tax rate for Miami-Dade County is 3% except within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside, which are eligible to impose the Municipal Resort Tax.
 - 6) The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than countywide.
 - 7) In Santa Rosa County, the countywide tourist development tax rate is 2%. The rate in the special taxing district of Navarre Beach is 3%; however, the funds generated from this levy go to Escambia County pursuant to an agreement adopted when this area was transferred to Santa Rosa County by Escambia County.
 - 8) 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. Monroe, Orange, and Osceola counties currently levy this tax, and each county retains this designation until its tax levy ends. According to the Department, Palm Beach and Pinellas counties have been certified as having sufficient sales in calendar year 2013. Consequently, these two counties are eligible to levy this tax during calendar year 2014, but neither has yet imposed the tax. According to the Department, Broward and Walton counties appear to be eligible to levy the tax in 2014 due to sufficient sales activity during calendar year 2013; however, neither county has been formally certified by the Department.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates by County" (Last Updated: October 1, 2014) found at <https://revenue.law.state.fl.us/Pages/Browse.aspx#3-17-23>

Local Option Tourist Tax Levies in Florida's Counties
Estimation of Realized and Unrealized Tax Revenues
Local Fiscal Year Ending September 30, 2015

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	2015 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2015 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	\$ 780,941	5	5	\$ 3,904,706	0	\$ -			\$ -		\$ -
Baker	\$ 10,276	5	3	\$ 30,829	2	\$ 20,552			\$ -		\$ -
Bay	\$ 3,374,282	5	5	\$ 16,871,410	0	\$ -			\$ -		\$ -
Bradford	\$ 22,368	5	4	\$ 89,472	1	\$ 22,368			\$ -		\$ -
Brevard	\$ 1,935,359	5	5	\$ 9,676,795	0	\$ -			\$ -		\$ -
Broward	\$ 10,347,144	6	5	\$ 51,735,721	1	\$ 10,347,144			\$ -		\$ -
Calhoun	\$ 790	4	0	\$ -	4	\$ 3,158			\$ -		\$ -
Charlotte	\$ 574,455	5	5	\$ 2,872,276	0	\$ -			\$ -		\$ -
Citrus	\$ 234,821	5	3	\$ 704,462	2	\$ 469,641			\$ -		\$ -
Clay	\$ 176,629	5	3	\$ 529,886	2	\$ 353,258			\$ -		\$ -
Collier	\$ 4,775,506	5	4	\$ 19,102,025	1	\$ 4,775,506			\$ -		\$ -
Columbia	\$ 231,167	5	4	\$ 924,669	1	\$ 231,167			\$ -		\$ -
DeSoto	\$ 20,693	5	2	\$ 41,385	3	\$ 62,078			\$ -		\$ -
Dixie	\$ 11,578	5	2	\$ 23,155	3	\$ 34,733			\$ -		\$ -
Duval	\$ 2,859,274	4	4	\$ 11,437,095	0	\$ -	2	2	\$ 5,718,547	0	\$ -
Escambia	\$ 2,042,225	5	4	\$ 8,168,899	1	\$ 2,042,225			\$ -		\$ -
Flagler	\$ 433,741	5	4	\$ 1,734,966	1	\$ 433,741			\$ -		\$ -
Franklin	\$ 469,494	5	2	\$ 938,987	3	\$ 1,408,481			\$ -		\$ -
Gadsden	\$ 57,997	5	2	\$ 115,995	3	\$ 173,992			\$ -		\$ -
Gilchrist	\$ 13,682	5	2	\$ 27,364	3	\$ 41,046			\$ -		\$ -
Glades	\$ 11,880	5	2	\$ 23,759	3	\$ 35,639			\$ -		\$ -
Gulf	\$ 286,345	5	4	\$ 1,145,379	1	\$ 286,345			\$ -		\$ -
Hamilton	\$ 9,330	5	3	\$ 27,989	2	\$ 18,659			\$ -		\$ -
Hardee	\$ 18,535	4	0	\$ -	4	\$ 74,140			\$ -		\$ -
Hendry	\$ 65,590	5	3	\$ 196,771	2	\$ 131,181			\$ -		\$ -
Hernando	\$ 136,034	5	5	\$ 680,168	0	\$ -			\$ -		\$ -
Highlands	\$ 160,198	5	2	\$ 320,396	3	\$ 480,594			\$ -		\$ -
Hillsborough	\$ 4,707,206	5	5	\$ 23,536,031	0	\$ -			\$ -		\$ -
Holmes	\$ 12,480	5	2	\$ 24,960	3	\$ 37,440			\$ -		\$ -
Indian River	\$ 498,287	5	4	\$ 1,993,149	1	\$ 498,287			\$ -		\$ -
Jackson	\$ 74,172	5	4	\$ 296,687	1	\$ 74,172			\$ -		\$ -
Jefferson	\$ 15,095	5	2	\$ 30,190	3	\$ 45,285			\$ -		\$ -
Lafayette	\$ 4,272	4	0	\$ -	4	\$ 17,089			\$ -		\$ -
Lake	\$ 588,903	5	4	\$ 2,355,611	1	\$ 588,903			\$ -		\$ -
Lee	\$ 6,569,334	5	5	\$ 32,846,668	0	\$ -			\$ -		\$ -
Leon	\$ 933,173	5	5	\$ 4,665,863	0	\$ -			\$ -		\$ -
Levy	\$ 83,356	5	2	\$ 166,712	3	\$ 250,069			\$ -		\$ -
Liberty	\$ 832	4	0	\$ -	4	\$ 3,330			\$ -		\$ -
Madison	\$ 33,235	5	3	\$ 99,706	2	\$ 66,470			\$ -		\$ -
Manatee	\$ 2,053,414	5	5	\$ 10,267,071	0	\$ -			\$ -		\$ -
Marion	\$ 529,855	5	2	\$ 1,059,709	3	\$ 1,589,564			\$ -		\$ -
Martin	\$ 349,867	5	4	\$ 1,399,470	1	\$ 349,867			\$ -		\$ -
Miami-Dade	\$ 18,141,300	3	3	\$ 54,423,900	0	\$ -	3	3	\$ 54,423,900	0	\$ -

Local Option Tourist Tax Levies in Florida's Counties
Estimation of Realized and Unrealized Tax Revenues
Local Fiscal Year Ending September 30, 2015

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	2015 Tax Rate	Countywide Realized Tax Revenues	Unused Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2015 Tax Rate	Countywide Realized Tax Revenues	Unused Tax Rate	Countywide Unrealized Tax Revenues
Monroe	\$ 7,652,162	7	5	\$ 38,260,811	2	\$ 15,304,324			\$ -		\$ -
Nassau	\$ 1,048,082	5	4	\$ 4,192,329	1	\$ 1,048,082			\$ -		\$ -
Okaloosa	\$ 2,780,800	5	5	\$ 13,904,001	0	\$ -			\$ -		\$ -
Okeechobee	\$ 82,746	5	3	\$ 248,237	2	\$ 165,492			\$ -		\$ -
Orange	\$ 33,844,754	6	6	\$ 203,068,524	0	\$ -			\$ -		\$ -
Osceola	\$ 6,813,512	6	6	\$ 40,881,074	0	\$ -			\$ -		\$ -
Palm Beach	\$ 6,854,197	6	5	\$ 34,270,983	1	\$ 6,854,197			\$ -		\$ -
Pasco	\$ 393,358	5	2	\$ 786,717	3	\$ 1,180,075			\$ -		\$ -
Pinellas	\$ 6,725,581	6	5	\$ 33,627,906	1	\$ 6,725,581			\$ -		\$ -
Polk	\$ 1,813,304	5	5	\$ 9,066,521	0	\$ -			\$ -		\$ -
Putnam	\$ 71,210	5	4	\$ 284,840	1	\$ 71,210			\$ -		\$ -
St. Johns	\$ 2,033,050	5	4	\$ 8,132,199	1	\$ 2,033,050			\$ -		\$ -
St. Lucie	\$ 601,603	5	5	\$ 3,008,013	0	\$ -			\$ -		\$ -
Santa Rosa	\$ 351,122	5	5	\$ 1,755,609	0	\$ -			\$ -		\$ -
Sarasota	\$ 3,358,978	5	5	\$ 16,794,888	0	\$ -			\$ -		\$ -
Seminole	\$ 833,393	5	5	\$ 4,166,963	0	\$ -			\$ -		\$ -
Sumter	\$ 261,392	5	2	\$ 522,784	3	\$ 784,176			\$ -		\$ -
Suwannee	\$ 63,514	5	3	\$ 190,541	2	\$ 127,027			\$ -		\$ -
Taylor	\$ 76,896	5	3	\$ 230,687	2	\$ 153,792			\$ -		\$ -
Union	\$ 95	4	0	\$ -	4	\$ 380			\$ -		\$ -
Volusia	\$ 2,833,027	3	3	\$ 8,499,082	0	\$ -	3	3	\$ 8,499,082	0	\$ -
Wakulla	\$ 27,880	5	4	\$ 111,522	1	\$ 27,880			\$ -		\$ -
Walton	\$ 4,274,380	6	4	\$ 17,097,521	2	\$ 8,548,761			\$ -		\$ -
Washington	\$ 23,561	5	3	\$ 70,683	2	\$ 47,122			\$ -		\$ -
Statewide	\$ 146,473,712			\$ 703,662,725		\$ 68,037,274			\$ 68,641,530		\$ -

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 October 1, 2014, from its maximum potential tax rate.
- 3) The countywide realized and unrealized tax revenues reflect estimates for the entire local fiscal year (i.e., October 1, 2014 through September 30, 2015).

Data Sources:

- 1) Office of Economic and Demographic Research, 2014 Local Government Financial Information Handbook, Table: 2015 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, 2014 Local Government Financial Information Handbook, Table: Taxable Sales Reported by Transient Rental Facilities: SFY 2004 - 2015.

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.¹ Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2014-15 local fiscal year, 62 of the eligible 67 counties currently levying this tax will realize an estimated \$293 million in revenue. The five counties not currently levying this tax at the maximum rate will allow an estimated \$49,048 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.²

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied. These purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
2. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more aquariums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. These purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
3. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. These purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
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.
5. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.

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

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

6. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.

A county having a total population less than 750,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority 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 1st of each year.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 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.

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 be 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 2014-15 local fiscal year, 46 of the eligible 59 counties currently levying this tax will realize an estimated \$121 million in revenue. The 13 counties not currently levying this tax will allow an estimated \$2 million 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.¹

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied. These purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities. Revenues raised from this tax cannot be used for debt service on or refinancing of existing facilities as specified here unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.²
2. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more aquariums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. These purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities. Revenues raised from this tax cannot be used for debt service on or refinancing of existing facilities as specified here unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.

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

2. Section 125.0104(3)(d), F.S.

3. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. These purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
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.
5. 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.
6. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.

A county having a total population less than 750,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority 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 1st of each year.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 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.

Professional Sports Franchise Facility Tax

Section 125.0104(3)(1), 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 2014-15 local fiscal year, 38 of the eligible 67 counties currently levying this tax will realize an estimated \$136 million in revenue. The 29 counties not currently levying this tax at the maximum rate will allow an estimated \$10 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)(1), F.S., is prohibited.¹

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
2. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
3. To pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in #2 above, may use the tax proceeds for the purposes described here. Any county that elects to levy the tax for the purposes authorized in #2 above after July 1, 2000, may use the tax proceeds to pay the operation and maintenance costs of a convention center for the life of the bonds.
4. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event 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.

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 time of the tax levy.

Monroe, Orange, and Osceola counties currently levy this tax, and each county retains this designation until its tax levy ends. According to the Department, Palm Beach and Pinellas counties have been certified for calendar year 2014 due to sufficient sales in calendar year 2013. Consequently, these two counties are eligible to levy this tax in 2014 only, but neither has yet imposed the tax. According to the Department, Broward and Walton counties appear to have had sufficient sales activity during calendar year 2013. However, neither county has been formally certified as a high tourism impact county. During the 2014-15 local fiscal year, Monroe, Orange, and Osceola counties will realize an estimated \$48 million in revenue. The four counties (i.e., Broward, Palm Beach, Pinellas, and Walton) currently eligible or potentially eligible to levy the tax in 2014 will allow an estimated \$28 million to go unrealized.

Counties Eligible to Levy:

Monroe, Orange, and Osceola counties currently levy this tax, and each county retains the high tourism impact designation until its tax levy ends. Palm Beach and Pinellas counties have each been certified as being a high tourism impact county for calendar year 2014 due to sufficient sales in calendar year 2013. Consequently, Palm Beach and Pinellas counties are eligible to levy the tax in 2014. According to the Department, Broward and Walton counties appear to have had sufficient sales activity during calendar year 2013 to potentially receive a high tourism impact county designation for 2014; however, neither county has been formally certified.

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.¹

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax

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

is levied. These purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.

2. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more aquariums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. These purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
3. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. These purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
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.
5. 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.
6. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.

A county having a total population less than 750,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority 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 1st of each year.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 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.

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 2014-15 local fiscal year, 21 of the eligible 65 counties currently levying this tax will realize an estimated \$98 million in revenue. The 45 counties not currently levying this tax at the maximum rate will allow an estimated \$27 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.¹

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds 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.

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 2014-15 local fiscal year, Monroe County will realize an estimated \$7.7 million in revenue, and no revenues will go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2014 Regular Legislative Session.

Authorization to Levy:

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance the tax in the area or areas within the county designated as an area of critical state concern pursuant to ch. 380, F.S. If the area or areas of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax is not effective until land development regulations and a local comprehensive plan that meets the requirements of ch. 380, F.S., have become effective.¹ 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.²

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.³ The tax may be repealed by passage of a resolution by four-fifths vote of the county's governing body.⁴ 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.⁵ A county that has levied the tax in an area or areas designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation may continue to levy the tax for 20 years following the designation's removal. After expiration of the 20-year period, a county may continue to levy the tax if the county adopts an ordinance reauthorizing the tax levy and the continued tax levy is approved by referendum as provided for in s. 125.0108(5), F.S.⁶

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.

Areas Eligible to Levy:

Areas that have been statutorily designated as areas of critical state concern include the Big Cypress Area, primarily in Collier County; the Green Swamp Area, in central Florida; the Florida Keys Area, in south Florida; and the Apalachicola Bay Area, in Franklin County.⁷

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 amount of taxes collected for and from each county in which the tax is applicable. The DOR promulgates such rules and publishes such forms as necessary to enforce the tax and is authorized to establish audit procedures and assess for delinquent taxes.⁸ 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.⁹

Reporting Requirements:

A certified copy of the ordinance, including the time period and effective date of the levy, 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.¹⁰

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.¹¹

Authorized Uses of Proceeds:

The proceeds are distributed for the following uses.¹²

1. Fifty percent is transferred to the land authority to be used to purchase property in the area of critical state concern for which the revenue is generated. No more than 5 percent may be used for administration and other costs related to such purchases.
2. Fifty percent 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.

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 2013 Population Estimates
for Florida's Counties and Municipalities
Used in the FY 2014-15 State Revenue-Sharing
Calculations

**Adjusted 2013 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2014-15 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2013 Total Population	April 1, 2013 Inmate Population	April 1, 2013 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Alachua County	248,002	1,269	246,733	-	-	246,733
Alachua	9,300	-	9,300	-	-	9,300
Archer	1,123	-	1,123	-	-	1,123
Gainesville	124,391	822	123,569	-	-	123,569
Hawthorne	1,389	-	1,389	-	-	1,389
High Springs	5,440	-	5,440	-	-	5,440
La Crosse	360	-	360	-	-	360
Micanopy	600	-	600	-	-	600
Newberry	5,148	-	5,148	-	-	5,148
Waldo	969	-	969	-	-	969
Unincorporated County	99,282	447	98,835	-	-	98,835
Baker County	26,881	2,056	24,825	-	-	24,825
Glen St. Mary	430	-	430	-	-	430
Macclenny	6,363	-	6,363	-	-	6,363
Unincorporated County	20,088	2,056	18,032	-	-	18,032
Bay County	169,866	1,159	168,707	-	-	168,707
Callaway	14,332	-	14,332	-	-	14,332
Lynn Haven	18,911	-	18,911	-	-	18,911
Mexico Beach	1,110	-	1,110	-	-	1,110
Panama City	35,720	111	35,609	5	-	35,614
Panama City Beach	12,094	-	12,094	-	-	12,094
Parker	4,325	-	4,325	-	-	4,325
Springfield	8,857	-	8,857	-	-	8,857
Unincorporated County	74,517	1,048	73,469	(5)	-	73,464
Bradford County	27,217	2,893	24,324	-	-	24,324
Brooker	318	-	318	-	-	318
Hampton	492	-	492	-	-	492
Lawtey	735	-	735	-	-	735
Starke	5,542	12	5,530	-	-	5,530
Unincorporated County	20,130	2,881	17,249	-	-	17,249
Brevard County	548,424	526	547,898	-	-	547,898
Cape Canaveral	9,987	-	9,987	-	-	9,987
Cocoa	17,443	-	17,443	-	-	17,443
Cocoa Beach	11,214	-	11,214	-	-	11,214
Grant-Valkaria	3,899	-	3,899	-	-	3,899
Indialantic	2,780	-	2,780	-	-	2,780
Indian Harbour Beach	8,406	-	8,406	-	-	8,406
Malabar	2,766	-	2,766	-	-	2,766
Melbourne	77,394	28	77,366	28	-	77,394
Melbourne Beach	3,115	-	3,115	-	-	3,115
Melbourne Village	662	-	662	-	-	662
Palm Bay	104,693	-	104,693	-	-	104,693
Palm Shores	896	-	896	-	-	896
Rockledge	25,309	25	25,284	-	-	25,284
Satellite Beach	10,322	-	10,322	-	-	10,322
Titusville	43,709	23	43,686	-	-	43,686
West Melbourne	19,464	-	19,464	-	-	19,464
Unincorporated County	206,365	450	205,915	(28)	-	205,887
Broward County	1,784,715	958	1,783,757	-	-	1,783,757
Coconut Creek	53,783	-	53,783	-	-	53,783
Cooper City	32,136	5	32,131	-	-	32,131
Coral Springs	122,994	-	122,994	-	-	122,994
Dania Beach	30,233	-	30,233	-	-	30,233
Davie	93,599	6	93,593	-	-	93,593
Deerfield Beach	75,840	-	75,840	-	-	75,840
Fort Lauderdale	170,065	247	169,818	-	-	169,818
Hallandale Beach	38,391	-	38,391	-	-	38,391
Hillsboro Beach	1,885	-	1,885	-	-	1,885
Hollywood	143,935	-	143,935	-	-	143,935
Lauderdale-By-The-Sea	6,135	-	6,135	-	-	6,135
Lauderdale Lakes	33,322	-	33,322	-	-	33,322

Adjusted 2013 Population Estimates for Florida's Counties and Municipalities						
Used for the FY 2014-15 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2013 Total Population	April 1, 2013 Inmate Population	April 1, 2013 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Lauderhill	66,952	-	66,952	-	-	66,952
Lazy Lake Village	25	-	25	-	-	25
Lighthouse Point	10,401	-	10,401	-	-	10,401
Margate	55,245	-	55,245	-	-	55,245
Miramar	126,619	-	126,619	-	-	126,619
North Lauderdale	42,312	-	42,312	-	-	42,312
Oakland Park	42,301	-	42,301	-	-	42,301
Parkland	25,576	-	25,576	-	-	25,576
Pembroke Park	6,201	-	6,201	-	-	6,201
Pembroke Pines	155,565	503	155,062	-	-	155,062
Plantation	85,496	-	85,496	-	-	85,496
Pompano Beach	103,189	115	103,074	-	-	103,074
Sea Ranch Lakes	673	-	673	-	-	673
Southwest Ranches	7,396	-	7,396	-	-	7,396
Sunrise	86,685	-	86,685	-	-	86,685
Tamarac	61,110	-	61,110	-	-	61,110
Weston	65,677	-	65,677	-	-	65,677
West Park	14,286	-	14,286	-	-	14,286
Wilton Manors	11,989	-	11,989	-	-	11,989
Unincorporated County	14,699	82	14,617	-	-	14,617
Calhoun County	14,621	1,692	12,929	-	-	12,929
Altha	564	-	564	-	-	564
Blountstown	2,503	-	2,503	-	-	2,503
Unincorporated County	11,554	1,692	9,862	-	-	9,862
Charlotte County	163,679	1,285	162,394	-	-	162,394
Punta Gorda	17,087	-	17,087	322	-	17,409
Unincorporated County	146,592	1,285	145,307	(322)	-	144,985
Citrus County	140,519	136	140,383	-	-	140,383
Crystal River	3,056	-	3,056	-	-	3,056
Inverness	7,186	-	7,186	-	-	7,186
Unincorporated County	130,277	136	130,141	-	-	130,141
Clay County	192,843	-	192,843	-	-	192,843
Green Cove Springs	6,960	-	6,960	-	-	6,960
Keystone Heights	1,336	-	1,336	-	-	1,336
Orange Park	8,419	-	8,419	-	-	8,419
Penney Farms	741	-	741	-	-	741
Unincorporated County	175,387	-	175,387	-	-	175,387
Collier County	333,663	49	333,614	-	-	333,614
Everglades	409	-	409	-	-	409
Marco Island	16,556	-	16,556	-	-	16,556
Naples	19,595	-	19,595	-	-	19,595
Unincorporated County	297,103	49	297,054	-	-	297,054
Columbia County	67,489	4,010	63,479	-	-	63,479
Fort White	558	-	558	-	-	558
Lake City	11,931	340	11,591	-	-	11,591
Unincorporated County	55,000	3,670	51,330	-	-	51,330
DeSoto County	34,367	1,940	32,427	-	-	32,427
Arcadia	7,540	-	7,540	-	-	7,540
Unincorporated County	26,827	1,940	24,887	-	-	24,887
Dixie County	16,263	1,281	14,982	-	-	14,982
Cross City	1,713	-	1,713	-	-	1,713
Horseshoe Beach	165	-	165	-	-	165
Unincorporated County	14,385	1,281	13,104	-	-	13,104
Duval County	876,075	530	875,545	-	-	875,545
Atlantic Beach	12,851	-	12,851	-	-	12,851
Baldwin	1,409	-	1,409	-	-	1,409
Jacksonville	832,993	530	832,463	-	-	832,463
Jacksonville Beach	21,713	-	21,713	-	-	21,713
Neptune Beach	7,109	-	7,109	-	-	7,109
Escambia County	301,120	2,682	298,438	-	-	298,438
Century	1,654	-	1,654	-	-	1,654

Adjusted 2013 Population Estimates for Florida's Counties and Municipalities						
Used for the FY 2014-15 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2013 Total Population	April 1, 2013 Inmate Population	April 1, 2013 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Pensacola	52,188	34	52,154	76	-	52,230
Unincorporated County	247,278	2,648	244,630	(76)	-	244,554
Flagler County	97,843	-	97,843	-	-	97,843
Beverly Beach	335	-	335	-	-	335
Bunnell	2,686	-	2,686	5	-	2,691
Flagler Beach (part)	4,450	-	4,450	-	-	4,450
Marineland (part)	3	-	3	-	-	3
Palm Coast	77,068	-	77,068	-	-	77,068
Unincorporated County	13,301	-	13,301	(5)	-	13,296
Franklin County	11,562	1,706	9,856	-	-	9,856
Apalachicola	2,258	-	2,258	-	-	2,258
Carrabelle	2,803	1,431	1,372	-	-	1,372
Unincorporated County	6,501	275	6,226	-	-	6,226
Gadsden County	47,588	2,810	44,778	-	-	44,778
Chattahoochee	3,092	892	2,200	-	-	2,200
Greensboro	618	-	618	-	-	618
Gretna	1,451	-	1,451	-	-	1,451
Havana	1,732	-	1,732	-	-	1,732
Midway	3,301	-	3,301	-	-	3,301
Quincy	7,920	388	7,532	-	-	7,532
Unincorporated County	29,474	1,530	27,944	-	-	27,944
Gilchrist County	16,880	847	16,033	-	-	16,033
Bell	430	-	430	-	-	430
Fanning Springs (part)	272	-	272	-	-	272
Trenton	1,965	-	1,965	-	-	1,965
Unincorporated County	14,213	847	13,366	-	-	13,366
Glades County	12,658	970	11,688	-	-	11,688
Moore Haven	1,691	-	1,691	-	-	1,691
Unincorporated County	10,967	970	9,997	-	-	9,997
Gulf County	16,106	3,358	12,748	-	-	12,748
Port St. Joe	3,489	-	3,489	-	-	3,489
Wewahitchka	1,994	-	1,994	-	-	1,994
Unincorporated County	10,623	3,358	7,265	-	-	7,265
Hamilton County	14,507	2,452	12,055	-	-	12,055
Jasper	2,978	1,328	1,650	-	-	1,650
Jennings	895	-	895	-	-	895
White Springs	771	-	771	-	-	771
Unincorporated County	9,863	1,124	8,739	-	-	8,739
Hardee County	27,682	1,908	25,774	-	-	25,774
Bowling Green	2,907	-	2,907	-	-	2,907
Wauchula	5,016	-	5,016	-	-	5,016
Zolfo Springs	1,818	-	1,818	-	-	1,818
Unincorporated County	17,941	1,908	16,033	-	-	16,033
Hendry County	37,808	-	37,808	-	-	37,808
Clewiston	7,251	-	7,251	-	-	7,251
LaBelle	4,669	-	4,669	-	-	4,669
Unincorporated County	25,888	-	25,888	-	-	25,888
Hernando County	173,808	521	173,287	-	-	173,287
Brooksville	7,643	-	7,643	-	-	7,643
Weeki Wachee	5	-	5	-	-	5
Unincorporated County	166,160	521	165,639	-	-	165,639
Highlands County	99,092	23	99,069	-	-	99,069
Avon Park	9,189	-	9,189	954	-	10,143
Lake Placid	2,316	-	2,316	-	-	2,316
Sebring	10,561	-	10,561	-	-	10,561
Unincorporated County	77,026	23	77,003	(954)	-	76,049
Hillsborough County	1,276,410	793	1,275,617	-	-	1,275,617
Plant City	35,313	-	35,313	-	-	35,313
Tampa	346,609	572	346,037	-	-	346,037
Temple Terrace	25,307	-	25,307	-	-	25,307
Unincorporated County	869,181	221	868,960	-	-	868,960

Adjusted 2013 Population Estimates for Florida's Counties and Municipalities						
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County / Municipality	April 1, 2013 Total Population	April 1, 2013 Inmate Population	April 1, 2013 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Holmes County	20,022	1,549	18,473	-	-	18,473
Bonifay	2,695	-	2,695	-	-	2,695
Esto	364	-	364	-	-	364
Noma	185	-	185	-	-	185
Ponce de Leon	565	-	565	-	-	565
Westville	300	-	300	-	-	300
Unincorporated County	15,913	1,549	14,364	-	-	14,364
Indian River County	139,586	-	139,586	-	-	139,586
Fellsmere	5,191	-	5,191	-	-	5,191
Indian River Shores	3,940	-	3,940	-	-	3,940
Orchid	416	-	416	-	-	416
Sebastian	22,296	-	22,296	-	-	22,296
Vero Beach	15,361	-	15,361	14	-	15,375
Unincorporated County	92,382	-	92,382	(14)	-	92,368
Jackson County	50,166	7,731	42,435	-	-	42,435
Alford	499	-	499	-	-	499
Bascom	125	-	125	-	-	125
Campbellton	228	-	228	-	-	228
Cottdale	911	-	911	-	-	911
Graceville	2,222	-	2,222	-	-	2,222
Grand Ridge	940	-	940	-	-	940
Greenwood	681	-	681	-	-	681
Jacob City	255	-	255	-	-	255
Malone	2,318	1,672	646	-	-	646
Marianna	7,979	1,875	6,104	6	-	6,110
Sneads	1,926	-	1,926	-	-	1,926
Unincorporated County	32,082	4,184	27,898	(6)	-	27,892
Jefferson County	14,554	1,119	13,435	-	-	13,435
Monticello	2,468	-	2,468	-	-	2,468
Unincorporated County	12,086	1,119	10,967	-	-	10,967
Lafayette County	8,618	1,703	6,915	-	-	6,915
Mayo	1,216	-	1,216	-	-	1,216
Unincorporated County	7,402	1,703	5,699	-	-	5,699
Lake County	303,317	1,070	302,247	-	-	302,247
Astatula	1,793	-	1,793	-	-	1,793
Clermont	30,201	-	30,201	-	-	30,201
Eustis	18,795	-	18,795	34	-	18,829
Fruitland Park	4,182	-	4,182	-	-	4,182
Groveland	9,529	-	9,529	-	-	9,529
Howey-in-the-Hills	1,083	-	1,083	-	-	1,083
Lady Lake	13,947	-	13,947	-	-	13,947
Leesburg	20,761	-	20,761	-	-	20,761
Mascotte	5,158	-	5,158	-	-	5,158
Minneola	9,743	-	9,743	-	-	9,743
Montverde	1,451	-	1,451	-	-	1,451
Mount Dora	12,870	-	12,870	-	-	12,870
Tavares	14,260	-	14,260	1	-	14,261
Umatilla	3,546	-	3,546	4	-	3,550
Unincorporated County	155,998	1,070	154,928	(39)	-	154,889
Lee County	643,367	260	643,107	-	-	643,107
Bonita Springs	45,229	6	45,223	-	-	45,223
Cape Coral	161,069	30	161,039	-	-	161,039
Fort Myers	67,081	48	67,033	-	-	67,033
Fort Myers Beach	6,323	-	6,323	-	-	6,323
Sanibel	6,497	-	6,497	-	-	6,497
Unincorporated County	357,168	176	356,992	-	-	356,992
Leon County	278,377	1,408	276,969	-	-	276,969
Tallahassee	183,727	1,408	182,319	-	-	182,319
Unincorporated County	94,650	-	94,650	-	-	94,650
Levy County	40,304	-	40,304	-	-	40,304
Bronson	1,095	-	1,095	-	-	1,095

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				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Cedar Key	707	-	707	-	-	707
Chieffland	2,260	-	2,260	-	-	2,260
Fanning Springs (part)	453	-	453	-	-	453
Inglis	1,314	-	1,314	-	-	1,314
Otter Creek	134	-	134	-	-	134
Williston	2,793	-	2,793	-	-	2,793
Yankeetown	495	-	495	-	-	495
Unincorporated County	31,053	-	31,053	-	-	31,053
Liberty County	8,483	1,758	6,725	-	-	6,725
Bristol	994	45	949	-	-	949
Unincorporated County	7,489	1,713	5,776	-	-	5,776
Madison County	19,395	1,655	17,740	-	-	17,740
Greenville	805	-	805	-	-	805
Lee	331	-	331	-	-	331
Madison	3,115	-	3,115	-	-	3,115
Unincorporated County	15,144	1,655	13,489	-	-	13,489
Manatee County	333,880	182	333,698	-	-	333,698
Anna Maria	1,524	-	1,524	-	-	1,524
Bradenton	50,475	20	50,455	-	-	50,455
Bradenton Beach	1,176	-	1,176	-	-	1,176
Holmes Beach	3,852	-	3,852	-	-	3,852
Longboat Key (part)	2,396	-	2,396	-	-	2,396
Palmetto	12,775	46	12,729	-	-	12,729
Unincorporated County	261,682	116	261,566	-	-	261,566
Marion County	335,008	5,566	329,442	-	-	329,442
Bellevue	4,562	12	4,550	-	-	4,550
Dunnellon	1,754	-	1,754	-	-	1,754
McIntosh	457	-	457	-	-	457
Ocala	57,387	163	57,224	-	-	57,224
Reddick	510	-	510	-	-	510
Unincorporated County	270,338	5,391	264,947	-	-	264,947
Martin County	148,077	1,946	146,131	540	-	146,671
Jupiter Island	816	-	816	-	-	816
Ocean Breeze Park	301	-	301	-	-	301
Sewall's Point	2,013	-	2,013	-	-	2,013
Stuart	15,814	24	15,790	-	-	15,790
Unincorporated County	129,133	1,922	127,211	540	-	127,751
Miami-Dade County	2,582,375	9,554	2,572,821	-	-	2,572,821
Aventura	36,725	-	36,725	-	-	36,725
Bal Harbour	2,915	-	2,915	-	-	2,915
Bay Harbor Islands	5,808	-	5,808	-	-	5,808
Biscayne Park	3,133	-	3,133	-	-	3,133
Coral Gables	48,524	-	48,524	-	-	48,524
Cutler Bay	42,035	-	42,035	-	-	42,035
Doral	49,253	-	49,253	-	-	49,253
El Portal	2,343	-	2,343	-	-	2,343
Florida City	12,222	-	12,222	-	-	12,222
Golden Beach	906	-	906	-	-	906
Hialeah	229,766	-	229,766	-	-	229,766
Hialeah Gardens	22,000	-	22,000	-	-	22,000
Homestead	64,444	18	64,426	-	-	64,426
Indian Creek Village	89	-	89	-	-	89
Islandia	18	-	18	-	(18)	-
Key Biscayne	12,523	-	12,523	-	-	12,523
Medley	865	-	865	-	-	865
Miami	419,777	2,228	417,549	-	-	417,549
Miami Beach	90,848	-	90,848	-	-	90,848
Miami Gardens	107,399	-	107,399	-	-	107,399
Miami Lakes	29,978	12	29,966	-	-	29,966
Miami Shores	10,776	-	10,776	-	-	10,776
Miami Springs	14,067	-	14,067	-	-	14,067

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				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
North Bay	7,667	-	7,667	-	-	7,667
North Miami	60,263	-	60,263	637	-	60,900
North Miami Beach	42,442	-	42,442	-	-	42,442
Opa-locka	16,073	-	16,073	-	-	16,073
Palmetto Bay	23,784	-	23,784	-	-	23,784
Pinecrest	18,496	-	18,496	-	-	18,496
South Miami	13,778	-	13,778	-	-	13,778
Sunny Isles Beach	21,331	-	21,331	-	-	21,331
Surfside	5,794	-	5,794	-	-	5,794
Sweetwater	20,069	-	20,069	-	-	20,069
Virginia Gardens	2,413	-	2,413	-	-	2,413
West Miami	6,030	-	6,030	-	-	6,030
Unincorporated County	1,137,821	7,296	1,130,525	(637)	18	1,129,906
Monroe County	73,560	68	73,492	-	-	73,492
Islamorada	6,193	-	6,193	-	-	6,193
Key Colony Beach	802	-	802	-	-	802
Key West	24,583	4	24,579	-	-	24,579
Layton	183	-	183	-	-	183
Marathon	8,419	-	8,419	-	-	8,419
Unincorporated County	33,380	64	33,316	-	-	33,316
Nassau County	74,661	70	74,591	-	-	74,591
Callahan	1,157	-	1,157	-	-	1,157
Fernandina Beach	11,790	24	11,766	128	-	11,894
Hilliard	3,082	-	3,082	-	-	3,082
Unincorporated County	58,632	46	58,586	(128)	-	58,458
Okaloosa County	188,349	1,462	186,887	-	-	186,887
Cinco Bayou	391	-	391	-	-	391
Crestview	22,965	-	22,965	-	-	22,965
Destin	12,474	-	12,474	-	-	12,474
Fort Walton Beach	20,256	-	20,256	-	-	20,256
Laurel Hill	520	-	520	-	-	520
Mary Esther	3,860	-	3,860	-	-	3,860
Niceville	13,374	-	13,374	-	-	13,374
Shalimar	734	-	734	-	-	734
Valparaiso	5,244	-	5,244	-	-	5,244
Unincorporated County	108,531	1,462	107,069	-	-	107,069
Okeechobee County	39,762	1,973	37,789	-	-	37,789
Okeechobee	5,550	-	5,550	-	-	5,550
Unincorporated County	34,212	1,973	32,239	-	-	32,239
Orange County	1,202,978	3,351	1,199,627	-	-	1,199,627
Apopka	44,129	-	44,129	10	-	44,139
Bay Lake	9	-	9	-	-	9
Belle Isle	6,404	-	6,404	-	-	6,404
Eatonville	2,230	63	2,167	-	-	2,167
Edgewood	2,621	-	2,621	-	-	2,621
Lake Buena Vista	22	-	22	-	-	22
Maitland	16,105	-	16,105	-	-	16,105
Oakland	2,570	-	2,570	-	-	2,570
Ocoee	37,615	-	37,615	6	-	37,621
Orlando	250,415	490	249,925	16	-	249,941
Windermere	2,845	-	2,845	-	-	2,845
Winter Garden	37,172	-	37,172	18	-	37,190
Winter Park	28,184	-	28,184	-	-	28,184
Unincorporated County	772,657	2,798	769,859	(50)	-	769,809
Osceola County	288,361	315	288,046	-	-	288,046
Kissimmee	63,662	182	63,480	2	-	63,482
St. Cloud	38,874	-	38,874	-	-	38,874
Unincorporated County	185,825	133	185,692	(2)	-	185,690
Palm Beach County	1,345,652	3,169	1,342,483	-	-	1,342,483
Atlantis	2,018	-	2,018	-	-	2,018
Belle Glade	17,372	-	17,372	-	-	17,372

Adjusted 2013 Population Estimates for Florida's Counties and Municipalities Used for the FY 2014-15 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2013 Total Population	April 1, 2013 Inmate Population	April 1, 2013 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Boca Raton	86,041	-	86,041	-	-	86,041
Boynton Beach	70,131	-	70,131	-	-	70,131
Briny Breezes	420	-	420	-	-	420
Cloud Lake	133	-	133	-	-	133
Delray Beach	61,801	-	61,801	-	-	61,801
Glen Ridge	223	-	223	-	-	223
Golf	252	-	252	-	-	252
Greenacres	38,172	-	38,172	-	-	38,172
Gulf Stream	974	-	974	-	-	974
Haverhill	1,942	-	1,942	-	-	1,942
Highland Beach	3,572	-	3,572	-	-	3,572
Hypoluxo	2,655	-	2,655	-	-	2,655
Juno Beach	3,191	-	3,191	-	-	3,191
Jupiter	56,577	-	56,577	-	-	56,577
Jupiter Inlet Colony	401	-	401	-	-	401
Lake Clarke Shores	3,368	-	3,368	2	-	3,370
Lake Park	8,403	-	8,403	-	-	8,403
Lake Worth	35,555	-	35,555	-	-	35,555
Lantana	10,583	24	10,559	-	-	10,559
Loxahatchee Groves	3,185	-	3,185	-	-	3,185
Manalapan	406	-	406	-	-	406
Mangonia Park	1,868	-	1,868	-	-	1,868
North Palm Beach	12,184	-	12,184	-	-	12,184
Ocean Ridge	1,798	-	1,798	-	-	1,798
Pahokee	5,828	363	5,465	-	-	5,465
Palm Beach	8,168	-	8,168	-	-	8,168
Palm Beach Gardens	49,434	-	49,434	-	-	49,434
Palm Beach Shores	1,153	-	1,153	-	-	1,153
Palm Springs	20,487	-	20,487	10	-	20,497
Riviera Beach	33,369	-	33,369	-	-	33,369
Royal Palm Beach	34,925	-	34,925	-	-	34,925
South Bay	4,719	1,876	2,843	-	-	2,843
South Palm Beach	1,362	-	1,362	-	-	1,362
Tequesta	5,649	-	5,649	-	-	5,649
Wellington	58,108	-	58,108	-	-	58,108
West Palm Beach	103,038	278	102,760	-	-	102,760
Unincorporated County	596,187	628	595,559	(12)	-	595,547
Pasco County	473,566	778	472,788	-	-	472,788
Dade City	6,455	-	6,455	-	-	6,455
New Port Richey	14,868	-	14,868	-	-	14,868
Port Richey	2,661	-	2,661	-	-	2,661
St. Leo	1,420	-	1,420	-	-	1,420
San Antonio	1,165	-	1,165	-	-	1,165
Zephyrhills	14,227	-	14,227	336	-	14,563
Unincorporated County	432,770	778	431,992	(336)	-	431,656
Pinellas County	926,610	1,272	925,338	-	-	925,338
Belleair	3,900	-	3,900	-	-	3,900
Belleair Beach	1,572	-	1,572	-	-	1,572
Belleair Bluffs	2,037	-	2,037	-	-	2,037
Belleair Shore	107	-	107	-	-	107
Clearwater	109,065	-	109,065	74	-	109,139
Dunedin	35,558	6	35,552	-	-	35,552
Gulfport	12,071	-	12,071	-	-	12,071
Indian Rocks Beach	4,172	-	4,172	-	-	4,172
Indian Shores	1,423	-	1,423	-	-	1,423
Kenneth City	4,975	-	4,975	-	-	4,975
Largo	78,488	-	78,488	27	-	78,515
Madeira Beach	4,313	-	4,313	-	-	4,313
North Redington Beach	1,437	-	1,437	-	-	1,437
Oldsmar	13,725	-	13,725	24	-	13,749
Pinellas Park	49,939	-	49,939	-	-	49,939

Adjusted 2013 Population Estimates for Florida's Counties and Municipalities						
Used for the FY 2014-15 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2013 Total Population	April 1, 2013 Inmate Population	April 1, 2013 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Redington Beach	1,441	-	1,441	-	-	1,441
Redington Shores	2,144	-	2,144	-	-	2,144
Safety Harbor	16,944	6	16,938	1	-	16,939
St. Petersburg	249,704	425	249,279	-	-	249,279
St. Pete Beach	9,363	-	9,363	-	-	9,363
Seminole	17,202	-	17,202	94	-	17,296
South Pasadena	5,081	-	5,081	-	-	5,081
Tarpon Springs	23,935	-	23,935	2	-	23,937
Treasure Island	6,787	-	6,787	-	-	6,787
Unincorporated County	271,227	835	270,392	(222)	-	270,170
Polk County	613,950	3,300	610,650	-	-	610,650
Auburndale	14,009	-	14,009	99	-	14,108
Bartow	17,475	163	17,312	-	-	17,312
Davenport	3,027	-	3,027	-	-	3,027
Dundee	3,808	-	3,808	-	-	3,808
Eagle Lake	2,306	-	2,306	-	-	2,306
Fort Meade	5,737	-	5,737	-	-	5,737
Frostproof	2,961	-	2,961	-	-	2,961
Haines City	21,385	-	21,385	-	-	21,385
Highland Park	234	-	234	-	-	234
Hillcrest Heights	250	-	250	-	-	250
Lake Alfred	5,068	-	5,068	-	-	5,068
Lake Hamilton	1,262	-	1,262	-	-	1,262
Lake Wales	14,522	-	14,522	-	-	14,522
Lakeland	98,773	-	98,773	-	-	98,773
Mulberry	3,775	-	3,775	-	-	3,775
Polk City	1,582	-	1,582	-	-	1,582
Winter Haven	36,280	-	36,280	4	-	36,284
Unincorporated County	381,496	3,137	378,359	(103)	-	378,256
Putnam County	72,605	481	72,124	-	-	72,124
Crescent City	1,518	-	1,518	-	-	1,518
Interlachen	1,365	-	1,365	-	-	1,365
Palatka	10,230	-	10,230	2	-	10,232
Pomona Park	875	-	875	-	-	875
Welaka	715	-	715	-	-	715
Unincorporated County	57,902	481	57,421	(2)	-	57,419
St. Johns County	201,541	216	201,325	-	-	201,325
Hastings	615	-	615	-	-	615
Marineland (part)	2	-	2	-	-	2
St. Augustine	13,271	-	13,271	-	-	13,271
St. Augustine Beach	6,351	-	6,351	-	-	6,351
Unincorporated County	181,302	216	181,086	-	-	181,086
St. Lucie County	281,151	125	281,026	(540)	-	280,486
Fort Pierce	41,729	32	41,697	26	-	41,723
Port St. Lucie	167,914	6	167,908	2	-	167,910
St. Lucie Village	588	-	588	-	-	588
Unincorporated County	70,920	87	70,833	(568)	-	70,265
Santa Rosa County	157,317	4,922	152,395	-	-	152,395
Gulf Breeze	5,805	-	5,805	-	-	5,805
Jay	556	-	556	-	-	556
Milton	9,187	76	9,111	-	-	9,111
Unincorporated County	141,769	4,846	136,923	-	-	136,923
Sarasota County	385,292	6	385,286	-	-	385,286
Longboat Key (part)	4,488	-	4,488	-	-	4,488
North Port	59,231	-	59,231	-	-	59,231
Sarasota	52,689	6	52,683	-	-	52,683
Venice	21,117	-	21,117	-	-	21,117
Unincorporated County	247,767	-	247,767	-	-	247,767
Seminole County	431,074	158	430,916	-	-	430,916
Altamonte Springs	42,495	-	42,495	2	-	42,497
Casselberry	27,057	5	27,052	-	-	27,052

Adjusted 2013 Population Estimates for Florida's Counties and Municipalities Used for the FY 2014-15 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2013 Total Population	April 1, 2013 Inmate Population	April 1, 2013 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Lake Mary	14,740	-	14,740	-	-	14,740
Longwood	13,662	-	13,662	-	-	13,662
Oviedo	34,965	-	34,965	-	-	34,965
Sanford	53,867	25	53,842	14	-	53,856
Winter Springs	34,066	-	34,066	2	-	34,068
Unincorporated County	210,222	128	210,094	(18)	-	210,076
Sumter County	105,104	8,750	96,354	-	-	96,354
Bushnell	2,462	-	2,462	-	-	2,462
Center Hill	955	-	955	-	-	955
Coleman	695	-	695	-	-	695
Webster	754	-	754	-	-	754
Wildwood	7,116	-	7,116	12	-	7,128
Unincorporated County	93,122	8,750	84,372	(12)	-	84,360
Suwannee County	43,873	2,806	41,067	-	-	41,067
Branford	694	-	694	-	-	694
Live Oak	6,800	-	6,800	-	-	6,800
Unincorporated County	36,379	2,806	33,573	-	-	33,573
Taylor County	23,018	3,391	19,627	-	-	19,627
Perry	7,031	-	7,031	-	-	7,031
Unincorporated County	15,987	3,391	12,596	-	-	12,596
Union County	15,483	4,809	10,674	-	-	10,674
Lake Butler	1,872	-	1,872	-	-	1,872
Raiford	244	-	244	-	-	244
Worthington Springs	391	-	391	8	-	399
Unincorporated County	12,976	4,809	8,167	(8)	-	8,159
Volusia County	498,978	1,878	497,100	-	-	497,100
Daytona Beach	61,998	-	61,998	-	-	61,998
Daytona Beach Shores	4,292	28	4,264	-	-	4,264
DeBary	19,363	-	19,363	-	-	19,363
DeLand	28,436	-	28,436	-	-	28,436
Deltona	85,469	-	85,469	-	-	85,469
Edgewater	20,737	-	20,737	15	-	20,752
Flagler Beach (part)	60	-	60	-	-	60
Holly Hill	11,632	-	11,632	-	-	11,632
Lake Helen	2,630	-	2,630	-	-	2,630
New Smyrna Beach	23,119	-	23,119	131	-	23,250
Oak Hill	1,828	-	1,828	-	-	1,828
Orange City	11,337	-	11,337	13	-	11,350
Ormond Beach	38,557	6	38,551	1,032	-	39,583
Pierson	1,688	-	1,688	-	-	1,688
Ponce Inlet	3,041	-	3,041	-	-	3,041
Port Orange	57,060	-	57,060	-	-	57,060
South Daytona	12,431	-	12,431	-	-	12,431
Unincorporated County	115,300	1,844	113,456	(1,191)	-	112,265
Wakulla County	30,869	3,466	27,403	-	-	27,403
St. Marks	285	-	285	-	-	285
Sopchoppy	450	-	450	-	-	450
Unincorporated County	30,134	3,466	26,668	-	-	26,668
Walton County	57,779	1,520	56,259	-	-	56,259
DeFuniak Springs	5,341	32	5,309	-	-	5,309
Freeport	2,278	-	2,278	-	-	2,278
Paxton	623	-	623	-	-	623
Unincorporated County	49,537	1,488	48,049	-	-	48,049
Washington County	24,793	2,443	22,350	-	-	22,350
Caryville	283	-	283	-	-	283
Chipley	3,534	-	3,534	-	-	3,534
Ebro	240	-	240	-	-	240
Vernon	685	-	685	-	-	685
Wausau	405	-	405	-	-	405
Unincorporated County	19,646	2,443	17,203	-	-	17,203
Statewide Total	19,259,543	124,084	19,135,459	-	-	19,135,459

**Adjusted 2013 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2014-15 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2013 Total Population	April 1, 2013 Inmate Population	April 1, 2013 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Statewide Incorporated	9,690,700	19,139	9,671,561	4,198	(18)	9,675,741
Statewide Unincorporated	9,568,843	104,945	9,463,898	(4,198)	18	9,459,718

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, 2013. 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 dissolutions, and municipal annexations and de-annexations that occurred during the period of April 1, 2013 through February 28, 2014. The column "Adjusted Total Population Used for State Revenue Sharing" reflects all these adjustments.
- 4) The 540 person increase in Martin County's unincorporated population and a corresponding 540 person decrease in St. Lucie County's unincorporated population are the result of Chapter 2012-45, Laws of Florida, which modified Martin and St. Lucie counties' boundaries resulting in the transfer of lands from one county to the other.
- 5) The 18 person decrease in Islandia's population and a corresponding 18 person increase in Miami-Dade County's unincorporation population reflects Islandia's dissolution, which became effective on March 16, 2012.

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

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Appendix B:

Comparison of 2012 and 2013
Adjusted Population Estimates
Used for the FY 2013-14 and FY 2014-15
State Revenue-Sharing Calculations

Comparison of 2012 and 2013 Adjusted Population Estimates				
Used for FY 2013-14 and FY 2014-15 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2012 Adjusted Total Population Used for State Revenue Sharing	April 1, 2013 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Alachua County	245,480	246,733	1,253	0.5%
Alachua	9,134	9,300	166	1.8%
Archer	1,130	1,123	(7)	-0.6%
Gainesville	123,183	123,569	386	0.3%
Hawthorne	1,389	1,389	-	0.0%
High Springs	5,355	5,440	85	1.6%
La Crosse	356	360	4	1.1%
Micanopy	605	600	(5)	-0.8%
Newberry	4,957	5,148	191	3.9%
Waldo	969	969	-	0.0%
Unincorporated County	98,402	98,835	433	0.4%
Baker County	24,926	24,825	(101)	-0.4%
Glen St. Mary	428	430	2	0.5%
Macclenny	6,355	6,363	8	0.1%
Unincorporated County	18,143	18,032	(111)	-0.6%
Bay County	168,232	168,707	475	0.3%
Callaway	14,051	14,332	281	2.0%
Lynn Haven	18,764	18,911	147	0.8%
Mexico Beach	1,095	1,110	15	1.4%
Panama City	35,697	35,614	(83)	-0.2%
Panama City Beach	12,067	12,094	27	0.2%
Parker	4,305	4,325	20	0.5%
Springfield	8,893	8,857	(36)	-0.4%
Unincorporated County	73,360	73,464	104	0.1%
Bradford County	24,316	24,324	8	0.0%
Brooker	331	318	(13)	-3.9%
Hampton	477	492	15	3.1%
Lawtey	730	735	5	0.7%
Starke	5,425	5,530	105	1.9%
Unincorporated County	17,353	17,249	(104)	-0.6%
Brevard County	545,109	547,898	2,789	0.5%
Cape Canaveral	9,926	9,987	61	0.6%
Cocoa	17,541	17,443	(98)	-0.6%
Cocoa Beach	11,240	11,214	(26)	-0.2%
Grant-Valkaria	3,873	3,899	26	0.7%
Indialantic	2,782	2,780	(2)	-0.1%
Indian Harbour Beach	8,456	8,406	(50)	-0.6%
Malabar	2,738	2,766	28	1.0%
Melbourne	77,101	77,394	293	0.4%
Melbourne Beach	3,098	3,115	17	0.5%
Melbourne Village	664	662	(2)	-0.3%
Palm Bay	103,681	104,693	1,012	1.0%
Palm Shores	892	896	4	0.4%
Rockledge	25,239	25,284	45	0.2%
Satellite Beach	10,315	10,322	7	0.1%
Titusville	43,508	43,686	178	0.4%
West Melbourne	19,118	19,464	346	1.8%
Unincorporated County	204,937	205,887	950	0.5%
Broward County	1,769,339	1,783,757	14,418	0.8%
Coconut Creek	53,313	53,783	470	0.9%
Cooper City	30,445	32,131	1,686	5.5%

Comparison of 2012 and 2013 Adjusted Population Estimates Used for FY 2013-14 and FY 2014-15 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2012 Adjusted Total Population Used for State Revenue Sharing	April 1, 2013 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Coral Springs	122,681	122,994	313	0.3%
Dania Beach	29,873	30,233	360	1.2%
Davie	92,843	93,593	750	0.8%
Deerfield Beach	75,506	75,840	334	0.4%
Fort Lauderdale	168,358	169,818	1,460	0.9%
Hallandale Beach	37,732	38,391	659	1.7%
Hillsboro Beach	1,890	1,885	(5)	-0.3%
Hollywood	142,374	143,935	1,561	1.1%
Lauderdale-By-The-Sea	6,105	6,135	30	0.5%
Lauderdale Lakes	33,168	33,322	154	0.5%
Lauderhill	67,037	66,952	(85)	-0.1%
Lazy Lake Village	25	25	-	0.0%
Lighthouse Point	10,419	10,401	(18)	-0.2%
Margate	55,116	55,245	129	0.2%
Miramar	123,478	126,619	3,141	2.5%
North Lauderdale	42,269	42,312	43	0.1%
Oakland Park	42,020	42,301	281	0.7%
Parkland	24,872	25,576	704	2.8%
Pembroke Park	6,103	6,201	98	1.6%
Pembroke Pines	153,901	155,062	1,161	0.8%
Plantation	85,049	85,496	447	0.5%
Pompano Beach	102,056	103,074	1,018	1.0%
Sea Ranch Lakes	670	673	3	0.4%
Southwest Ranches	7,385	7,396	11	0.1%
Sunrise	86,162	86,685	523	0.6%
Tamarac	61,102	61,110	8	0.0%
Weston	65,448	65,677	229	0.3%
West Park	14,165	14,286	121	0.9%
Wilton Manors	11,878	11,989	111	0.9%
Unincorporated County	15,896	14,617	(1,279)	-8.0%
Calhoun County	12,941	12,929	(12)	-0.1%
Altha	543	564	21	3.9%
Blountstown	2,500	2,503	3	0.1%
Unincorporated County	9,898	9,862	(36)	-0.4%
Charlotte County	162,046	162,394	348	0.2%
Punta Gorda	16,984	17,409	425	2.5%
Unincorporated County	145,062	144,985	(77)	-0.1%
Citrus County	140,600	140,383	(217)	-0.2%
Crystal River	3,076	3,056	(20)	-0.7%
Inverness	7,195	7,186	(9)	-0.1%
Unincorporated County	130,329	130,141	(188)	-0.1%
Clay County	192,071	192,843	772	0.4%
Green Cove Springs	6,911	6,960	49	0.7%
Keystone Heights	1,336	1,336	-	0.0%
Orange Park	8,403	8,419	16	0.2%
Penney Farms	744	741	(3)	-0.4%
Unincorporated County	174,677	175,387	710	0.4%
Collier County	329,775	333,614	3,839	1.2%
Everglades	401	409	8	2.0%
Marco Island	16,521	16,556	35	0.2%
Naples	19,584	19,595	11	0.1%

Comparison of 2012 and 2013 Adjusted Population Estimates				
Used for FY 2013-14 and FY 2014-15 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2012 Adjusted Total Population Used for State Revenue Sharing	April 1, 2013 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Unincorporated County	293,269	297,054	3,785	1.3%
Columbia County	63,660	63,479	(181)	-0.3%
Fort White	570	558	(12)	-2.1%
Lake City	11,697	11,591	(106)	-0.9%
Unincorporated County	51,393	51,330	(63)	-0.1%
DeSoto County	32,510	32,427	(83)	-0.3%
Arcadia	7,585	7,540	(45)	-0.6%
Unincorporated County	24,925	24,887	(38)	-0.2%
Dixie County	15,028	14,982	(46)	-0.3%
Cross City	1,710	1,713	3	0.2%
Horseshoe Beach	165	165	-	0.0%
Unincorporated County	13,153	13,104	(49)	-0.4%
Duval County	869,139	875,545	6,406	0.7%
Atlantic Beach	12,718	12,851	133	1.0%
Baldwin	1,419	1,409	(10)	-0.7%
Jacksonville	826,275	832,463	6,188	0.7%
Jacksonville Beach	21,615	21,713	98	0.5%
Neptune Beach	7,112	7,109	(3)	0.0%
Escambia County	296,777	298,438	1,661	0.6%
Century	1,693	1,654	(39)	-2.3%
Pensacola	52,017	52,230	213	0.4%
Unincorporated County	243,067	244,554	1,487	0.6%
Flagler County	97,160	97,843	683	0.7%
Beverly Beach	334	335	1	0.3%
Bunnell	2,685	2,691	6	0.2%
Flagler Beach (part)	4,422	4,450	28	0.6%
Marineland (part)	16	3	(13)	-81.3%
Palm Coast	76,450	77,068	618	0.8%
Unincorporated County	13,253	13,296	43	0.3%
Franklin County	9,762	9,856	94	1.0%
Apalachicola	2,256	2,258	2	0.1%
Carrabelle	1,363	1,372	9	0.7%
Unincorporated County	6,143	6,226	83	1.4%
Gadsden County	44,618	44,778	160	0.4%
Chattahoochee	2,208	2,200	(8)	-0.4%
Greensboro	618	618	-	0.0%
Gretna	1,444	1,451	7	0.5%
Havana	1,728	1,732	4	0.2%
Midway	3,119	3,301	182	5.8%
Quincy	7,438	7,532	94	1.3%
Unincorporated County	28,063	27,944	(119)	-0.4%
Gilchrist County	16,045	16,033	(12)	-0.1%
Bell	425	430	5	1.2%
Fanning Springs (part)	276	272	(4)	-1.4%
Trenton	1,956	1,965	9	0.5%
Unincorporated County	13,388	13,366	(22)	-0.2%
Glades County	11,699	11,688	(11)	-0.1%
Moore Haven	1,666	1,691	25	1.5%
Unincorporated County	10,033	9,997	(36)	-0.4%
Gulf County	12,601	12,748	147	1.2%
Port St. Joe	3,472	3,489	17	0.5%

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County / Municipality	April 1, 2012 Adjusted Total Population Used for State Revenue Sharing	April 1, 2013 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Wewahitchka	1,977	1,994	17	0.9%
Unincorporated County	7,152	7,265	113	1.6%
Hamilton County	12,014	12,055	41	0.3%
Jasper	1,692	1,650	(42)	-2.5%
Jennings	906	895	(11)	-1.2%
White Springs	770	771	1	0.1%
Unincorporated County	8,646	8,739	93	1.1%
Hardee County	25,859	25,774	(85)	-0.3%
Bowling Green	2,930	2,907	(23)	-0.8%
Wauchula	5,072	5,016	(56)	-1.1%
Zolfo Springs	1,810	1,818	8	0.4%
Unincorporated County	16,047	16,033	(14)	-0.1%
Hendry County	37,872	37,808	(64)	-0.2%
Clewiston	7,215	7,251	36	0.5%
LaBelle	4,629	4,669	40	0.9%
Unincorporated County	26,028	25,888	(140)	-0.5%
Hernando County	172,717	173,287	570	0.3%
Brooksville	7,702	7,643	(59)	-0.8%
Weeki Wachee	5	5	-	0.0%
Unincorporated County	165,010	165,639	629	0.4%
Highlands County	98,932	99,069	137	0.1%
Avon Park	9,088	10,143	1,055	11.6%
Lake Placid	2,268	2,316	48	2.1%
Sebring	10,560	10,561	1	0.0%
Unincorporated County	77,016	76,049	(967)	-1.3%
Hillsborough County	1,255,277	1,275,617	20,340	1.6%
Plant City	34,963	35,313	350	1.0%
Tampa	341,174	346,037	4,863	1.4%
Temple Terrace	24,919	25,307	388	1.6%
Unincorporated County	854,221	868,960	14,739	1.7%
Holmes County	18,449	18,473	24	0.1%
Bonifay	2,705	2,695	(10)	-0.4%
Esto	364	364	-	0.0%
Noma	194	185	(9)	-4.6%
Ponce de Leon	556	565	9	1.6%
Westville	297	300	3	1.0%
Unincorporated County	14,333	14,364	31	0.2%
Indian River County	139,092	139,586	494	0.4%
Fellsmere	5,201	5,191	(10)	-0.2%
Indian River Shores	3,936	3,940	4	0.1%
Orchid	417	416	(1)	-0.2%
Sebastian	22,188	22,296	108	0.5%
Vero Beach	15,326	15,375	49	0.3%
Unincorporated County	92,024	92,368	344	0.4%
Jackson County	41,866	42,435	569	1.4%
Alford	485	499	14	2.9%
Bascom	119	125	6	5.0%
Campbellton	225	228	3	1.3%
Cottdale	909	911	2	0.2%
Graceville	2,225	2,222	(3)	-0.1%
Grand Ridge	947	940	(7)	-0.7%

Comparison of 2012 and 2013 Adjusted Population Estimates				
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County / Municipality	April 1, 2012 Adjusted Total Population Used for State Revenue Sharing	April 1, 2013 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Greenwood	674	681	7	1.0%
Jacob City	255	255	-	0.0%
Malone	632	646	14	2.2%
Marianna	6,002	6,110	108	1.8%
Sneads	1,906	1,926	20	1.0%
Unincorporated County	27,487	27,892	405	1.5%
Jefferson County	13,461	13,435	(26)	-0.2%
Monticello	2,444	2,468	24	1.0%
Unincorporated County	11,017	10,967	(50)	-0.5%
Lafayette County	6,917	6,915	(2)	0.0%
Mayo	1,222	1,216	(6)	-0.5%
Unincorporated County	5,695	5,699	4	0.1%
Lake County	298,707	302,247	3,540	1.2%
Astatula	1,783	1,793	10	0.6%
Clermont	29,827	30,201	374	1.3%
Eustis	18,573	18,829	256	1.4%
Fruitland Park	4,156	4,182	26	0.6%
Groveland	9,060	9,529	469	5.2%
Howey-in-the-Hills	1,097	1,083	(14)	-1.3%
Lady Lake	13,909	13,947	38	0.3%
Leesburg	20,265	20,761	496	2.4%
Mascotte	5,127	5,158	31	0.6%
Minneola	9,562	9,743	181	1.9%
Montverde	1,447	1,451	4	0.3%
Mount Dora	12,693	12,870	177	1.4%
Tavares	14,056	14,261	205	1.5%
Umatilla	3,481	3,550	69	2.0%
Unincorporated County	153,671	154,889	1,218	0.8%
Lee County	637,767	643,107	5,340	0.8%
Bonita Springs	45,066	45,223	157	0.3%
Cape Coral	160,154	161,039	885	0.6%
Fort Myers	66,789	67,033	244	0.4%
Fort Myers Beach	6,253	6,323	70	1.1%
Sanibel	6,489	6,497	8	0.1%
Unincorporated County	353,016	356,992	3,976	1.1%
Leon County	276,203	276,969	766	0.3%
Tallahassee	182,176	182,319	143	0.1%
Unincorporated County	94,027	94,650	623	0.7%
Levy County	40,339	40,304	(35)	-0.1%
Bronson	1,106	1,095	(11)	-1.0%
Cedar Key	712	707	(5)	-0.7%
Chiefland	2,257	2,260	3	0.1%
Fanning Springs (part)	472	453	(19)	-4.0%
Inglis	1,319	1,314	(5)	-0.4%
Otter Creek	134	134	-	0.0%
Williston	2,768	2,793	25	0.9%
Yankeetown	491	495	4	0.8%
Unincorporated County	31,080	31,053	(27)	-0.1%
Liberty County	6,775	6,725	(50)	-0.7%
Bristol	939	949	10	1.1%
Unincorporated County	5,836	5,776	(60)	-1.0%

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County / Municipality	April 1, 2012 Adjusted Total Population Used for State Revenue Sharing	April 1, 2013 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Madison County	17,535	17,740	205	1.2%
Greenville	814	805	(9)	-1.1%
Lee	340	331	(9)	-2.6%
Madison	3,068	3,115	47	1.5%
Unincorporated County	13,313	13,489	176	1.3%
Manatee County	330,112	333,698	3,586	1.1%
Anna Maria	1,521	1,524	3	0.2%
Bradenton	50,319	50,455	136	0.3%
Bradenton Beach	1,175	1,176	1	0.1%
Holmes Beach	3,858	3,852	(6)	-0.2%
Longboat Key (part)	2,393	2,396	3	0.1%
Palmetto	12,755	12,729	(26)	-0.2%
Unincorporated County	258,091	261,566	3,475	1.3%
Marion County	328,032	329,442	1,410	0.4%
Belleview	4,547	4,550	3	0.1%
Dunnellon	1,740	1,754	14	0.8%
McIntosh	455	457	2	0.4%
Ocala	56,909	57,224	315	0.6%
Reddick	516	510	(6)	-1.2%
Unincorporated County	263,865	264,947	1,082	0.4%
Martin County	145,503	146,671	1,168	0.8%
Jupiter Island	817	816	(1)	-0.1%
Ocean Breeze Park	324	301	(23)	-7.1%
Sewall's Point	2,005	2,013	8	0.4%
Stuart	15,701	15,790	89	0.6%
Unincorporated County	126,656	127,751	1,095	0.9%
Miami-Dade County	2,541,928	2,572,821	30,893	1.2%
Aventura	37,239	36,725	(514)	-1.4%
Bal Harbour	2,976	2,915	(61)	-2.0%
Bay Harbor Islands	5,755	5,808	53	0.9%
Biscayne Park	3,099	3,133	34	1.1%
Coral Gables	47,885	48,524	639	1.3%
Cutler Bay	41,441	42,035	594	1.4%
Doral	47,534	49,253	1,719	3.6%
El Portal	2,361	2,343	(18)	-0.8%
Florida City	11,850	12,222	372	3.1%
Golden Beach	924	906	(18)	-1.9%
Hialeah	227,395	229,766	2,371	1.0%
Hialeah Gardens	21,957	22,000	43	0.2%
Homestead	63,272	64,426	1,154	1.8%
Indian Creek Village	92	89	(3)	-3.3%
Islandia	18	-	(18)	-100.0%
Key Biscayne	12,402	12,523	121	1.0%
Medley	858	865	7	0.8%
Miami	412,326	417,549	5,223	1.3%
Miami Beach	90,097	90,848	751	0.8%
Miami Gardens	107,147	107,399	252	0.2%
Miami Lakes	29,436	29,966	530	1.8%
Miami Shores	10,659	10,776	117	1.1%
Miami Springs	14,037	14,067	30	0.2%
North Bay	7,524	7,667	143	1.9%

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County / Municipality	April 1, 2012 Adjusted Total Population Used for State Revenue Sharing	April 1, 2013 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
North Miami	60,313	60,900	587	1.0%
North Miami Beach	42,113	42,442	329	0.8%
Opa-locka	15,610	16,073	463	3.0%
Palmetto Bay	23,643	23,784	141	0.6%
Pinecrest	18,447	18,496	49	0.3%
South Miami	13,576	13,778	202	1.5%
Sunny Isles Beach	21,395	21,331	(64)	-0.3%
Surfside	5,776	5,794	18	0.3%
Sweetwater	19,963	20,069	106	0.5%
Virginia Gardens	2,394	2,413	19	0.8%
West Miami	6,024	6,030	6	0.1%
Unincorporated County	1,114,390	1,129,906	15,516	1.4%
Monroe County	72,828	73,492	664	0.9%
Islamorada	6,165	6,193	28	0.5%
Key Colony Beach	802	802	-	0.0%
Key West	24,600	24,579	(21)	-0.1%
Layton	185	183	(2)	-1.1%
Marathon	8,362	8,419	57	0.7%
Unincorporated County	32,714	33,316	602	1.8%
Nassau County	73,676	74,591	915	1.2%
Callahan	1,138	1,157	19	1.7%
Fernandina Beach	11,518	11,894	376	3.3%
Hilliard	3,069	3,082	13	0.4%
Unincorporated County	57,951	58,458	507	0.9%
Okaloosa County	185,803	186,887	1,084	0.6%
Cinco Bayou	385	391	6	1.6%
Crestview	22,742	22,965	223	1.0%
Destin	12,404	12,474	70	0.6%
Fort Walton Beach	20,194	20,256	62	0.3%
Laurel Hill	529	520	(9)	-1.7%
Mary Esther	3,857	3,860	3	0.1%
Niceville	13,309	13,374	65	0.5%
Shalimar	731	734	3	0.4%
Valparaiso	5,226	5,244	18	0.3%
Unincorporated County	106,426	107,069	643	0.6%
Okeechobee County	37,917	37,789	(128)	-0.3%
Okeechobee	5,578	5,550	(28)	-0.5%
Unincorporated County	32,339	32,239	(100)	-0.3%
Orange County	1,172,493	1,199,627	27,134	2.3%
Apopka	42,813	44,139	1,326	3.1%
Bay Lake	9	9	-	0.0%
Belle Isle	6,361	6,404	43	0.7%
Eatonville	2,168	2,167	(1)	0.0%
Edgewood	2,602	2,621	19	0.7%
Lake Buena Vista	22	22	-	0.0%
Maitland	15,911	16,105	194	1.2%
Oakland	2,534	2,570	36	1.4%
Ocoee	36,953	37,621	668	1.8%
Orlando	244,923	249,941	5,018	2.0%
Windermere	2,855	2,845	(10)	-0.4%
Winter Garden	36,090	37,190	1,100	3.0%

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Winter Park	27,728	28,184	456	1.6%
Unincorporated County	751,524	769,809	18,285	2.4%
Osceola County	280,461	288,046	7,585	2.7%
Kissimmee	62,140	63,482	1,342	2.2%
St. Cloud	37,790	38,874	1,084	2.9%
Unincorporated County	180,531	185,690	5,159	2.9%
Palm Beach County	1,332,223	1,342,483	10,260	0.8%
Atlantis	2,017	2,018	1	0.0%
Belle Glade	17,722	17,372	(350)	-2.0%
Boca Raton	85,413	86,041	628	0.7%
Boynton Beach	68,741	70,131	1,390	2.0%
Briny Breezes	604	420	(184)	-30.5%
Cloud Lake	133	133	-	0.0%
Delray Beach	61,495	61,801	306	0.5%
Glen Ridge	220	223	3	1.4%
Golf	252	252	-	0.0%
Greenacres	38,079	38,172	93	0.2%
Gulf Stream	928	974	46	5.0%
Haverhill	1,885	1,942	57	3.0%
Highland Beach	3,629	3,572	(57)	-1.6%
Hypoluxo	2,631	2,655	24	0.9%
Juno Beach	3,233	3,191	(42)	-1.3%
Jupiter	56,337	56,577	240	0.4%
Jupiter Inlet Colony	398	401	3	0.8%
Lake Clarke Shores	3,359	3,370	11	0.3%
Lake Park	8,272	8,403	131	1.6%
Lake Worth	35,110	35,555	445	1.3%
Lantana	10,564	10,559	(5)	0.0%
Loxahatchee Groves	3,173	3,185	12	0.4%
Manalapan	410	406	(4)	-1.0%
Mangonia Park	1,783	1,868	85	4.8%
North Palm Beach	12,177	12,184	7	0.1%
Ocean Ridge	1,807	1,798	(9)	-0.5%
Pahokee	5,498	5,465	(33)	-0.6%
Palm Beach	8,358	8,168	(190)	-2.3%
Palm Beach Gardens	49,108	49,434	326	0.7%
Palm Beach Shores	1,150	1,153	3	0.3%
Palm Springs	19,938	20,497	559	2.8%
Riviera Beach	32,723	33,369	646	2.0%
Royal Palm Beach	34,421	34,925	504	1.5%
South Bay	2,862	2,843	(19)	-0.7%
South Palm Beach	1,212	1,362	150	12.4%
Tequesta	5,659	5,649	(10)	-0.2%
Wellington	57,514	58,108	594	1.0%
West Palm Beach	101,376	102,760	1,384	1.4%
Unincorporated County	592,032	595,547	3,515	0.6%
Pasco County	467,755	472,788	5,033	1.1%
Dade City	6,467	6,455	(12)	-0.2%
New Port Richey	14,849	14,868	19	0.1%
Port Richey	2,672	2,661	(11)	-0.4%
St. Leo	1,419	1,420	1	0.1%

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San Antonio	1,134	1,165	31	2.7%
Zephyrhills	13,955	14,563	608	4.4%
Unincorporated County	427,259	431,656	4,397	1.0%
Pinellas County	919,110	925,338	6,228	0.7%
Belleair	3,897	3,900	3	0.1%
Belleair Beach	1,558	1,572	14	0.9%
Belleair Bluffs	2,029	2,037	8	0.4%
Belleair Shore	109	107	(2)	-1.8%
Clearwater	107,913	109,139	1,226	1.1%
Dunedin	35,316	35,552	236	0.7%
Gulfport	12,016	12,071	55	0.5%
Indian Rocks Beach	4,113	4,172	59	1.4%
Indian Shores	1,420	1,423	3	0.2%
Kenneth City	4,949	4,975	26	0.5%
Largo	77,888	78,515	627	0.8%
Madeira Beach	4,305	4,313	8	0.2%
North Redington Beach	1,440	1,437	(3)	-0.2%
Oldsmar	13,593	13,749	156	1.1%
Pinellas Park	49,661	49,939	278	0.6%
Redington Beach	1,435	1,441	6	0.4%
Redington Shores	2,129	2,144	15	0.7%
Safety Harbor	16,845	16,939	94	0.6%
St. Petersburg	247,253	249,279	2,026	0.8%
St. Pete Beach	9,357	9,363	6	0.1%
Seminole	17,184	17,296	112	0.7%
South Pasadena	5,046	5,081	35	0.7%
Tarpon Springs	23,767	23,937	170	0.7%
Treasure Island	6,707	6,787	80	1.2%
Unincorporated County	269,180	270,170	990	0.4%
Polk County	603,534	610,650	7,116	1.2%
Auburndale	13,792	14,108	316	2.3%
Bartow	17,142	17,312	170	1.0%
Davenport	2,965	3,027	62	2.1%
Dundee	3,800	3,808	8	0.2%
Eagle Lake	2,286	2,306	20	0.9%
Fort Meade	5,596	5,737	141	2.5%
Frostproof	2,966	2,961	(5)	-0.2%
Haines City	20,837	21,385	548	2.6%
Highland Park	232	234	2	0.9%
Hillcrest Heights	250	250	-	0.0%
Lake Alfred	5,018	5,068	50	1.0%
Lake Hamilton	1,253	1,262	9	0.7%
Lake Wales	14,323	14,522	199	1.4%
Lakeland	98,200	98,773	573	0.6%
Mulberry	3,780	3,775	(5)	-0.1%
Polk City	1,572	1,582	10	0.6%
Winter Haven	35,666	36,284	618	1.7%
Unincorporated County	373,856	378,256	4,400	1.2%
Putnam County	72,674	72,124	(550)	-0.8%
Crescent City	1,522	1,518	(4)	-0.3%
Interlachen	1,375	1,365	(10)	-0.7%

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Palatka	10,277	10,232	(45)	-0.4%
Pomona Park	888	875	(13)	-1.5%
Welaka	717	715	(2)	-0.3%
Unincorporated County	57,895	57,419	(476)	-0.8%
St. Johns County	195,847	201,325	5,478	2.8%
Hastings	593	615	22	3.7%
Marineland (part)	-	2	2	-
St. Augustine	13,092	13,271	179	1.4%
St. Augustine Beach	6,258	6,351	93	1.5%
Unincorporated County	175,904	181,086	5,182	2.9%
St. Lucie County	280,242	280,486	244	0.1%
Fort Pierce	41,640	41,723	83	0.2%
Port St. Lucie	167,247	167,910	663	0.4%
St. Lucie Village	585	588	3	0.5%
Unincorporated County	70,770	70,265	(505)	-0.7%
Santa Rosa County	150,371	152,395	2,024	1.3%
Gulf Breeze	5,790	5,805	15	0.3%
Jay	526	556	30	5.7%
Milton	9,059	9,111	52	0.6%
Unincorporated County	134,996	136,923	1,927	1.4%
Sarasota County	383,658	385,286	1,628	0.4%
Longboat Key (part)	4,485	4,488	3	0.1%
North Port	58,674	59,231	557	0.9%
Sarasota	52,511	52,683	172	0.3%
Venice	20,918	21,117	199	1.0%
Unincorporated County	247,070	247,767	697	0.3%
Seminole County	427,974	430,916	2,942	0.7%
Altamonte Springs	42,159	42,497	338	0.8%
Casselberry	26,355	27,052	697	2.6%
Lake Mary	13,937	14,740	803	5.8%
Longwood	13,606	13,662	56	0.4%
Oviedo	34,573	34,965	392	1.1%
Sanford	54,066	53,856	(210)	-0.4%
Winter Springs	33,430	34,068	638	1.9%
Unincorporated County	209,848	210,076	228	0.1%
Sumter County	91,480	96,354	4,874	5.3%
Bushnell	2,445	2,462	17	0.7%
Center Hill	944	955	11	1.2%
Coleman	703	695	(8)	-1.1%
Webster	774	754	(20)	-2.6%
Wildwood	6,969	7,128	159	2.3%
Unincorporated County	79,645	84,360	4,715	5.9%
Suwannee County	41,067	41,067	-	0.0%
Branford	705	694	(11)	-1.6%
Live Oak	6,826	6,800	(26)	-0.4%
Unincorporated County	33,536	33,573	37	0.1%
Taylor County	19,528	19,627	99	0.5%
Perry	7,037	7,031	(6)	-0.1%
Unincorporated County	12,491	12,596	105	0.8%
Union County	10,725	10,674	(51)	-0.5%
Lake Butler	1,893	1,872	(21)	-1.1%

Comparison of 2012 and 2013 Adjusted Population Estimates Used for FY 2013-14 and FY 2014-15 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2012 Adjusted Total Population Used for State Revenue Sharing	April 1, 2013 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Raiford	255	244	(11)	-4.3%
Worthington Springs	391	399	8	2.0%
Unincorporated County	8,186	8,159	(27)	-0.3%
Volusia County	495,333	497,100	1,767	0.4%
Daytona Beach	61,806	61,998	192	0.3%
Daytona Beach Shores	4,255	4,264	9	0.2%
DeBary	19,338	19,363	25	0.1%
DeLand	27,700	28,436	736	2.7%
Deltona	85,281	85,469	188	0.2%
Edgewater	20,776	20,752	(24)	-0.1%
Flagler Beach (part)	60	60	-	0.0%
Holly Hill	11,665	11,632	(33)	-0.3%
Lake Helen	2,619	2,630	11	0.4%
New Smyrna Beach	22,790	23,250	460	2.0%
Oak Hill	1,788	1,828	40	2.2%
Orange City	11,228	11,350	122	1.1%
Ormond Beach	38,625	39,583	958	2.5%
Pierson	1,691	1,688	(3)	-0.2%
Ponce Inlet	3,046	3,041	(5)	-0.2%
Port Orange	56,437	57,060	623	1.1%
South Daytona	12,294	12,431	137	1.1%
Unincorporated County	113,934	112,265	(1,669)	-1.5%
Wakulla County	27,655	27,403	(252)	-0.9%
St. Marks	286	285	(1)	-0.3%
Sopchoppy	448	450	2	0.4%
Unincorporated County	26,921	26,668	(253)	-0.9%
Walton County	55,409	56,259	850	1.5%
DeFuniak Springs	5,259	5,309	50	1.0%
Freeport	2,209	2,278	69	3.1%
Paxton	640	623	(17)	-2.7%
Unincorporated County	47,301	48,049	748	1.6%
Washington County	22,410	22,350	(60)	-0.3%
Caryville	285	283	(2)	-0.7%
Chipley	3,570	3,534	(36)	-1.0%
Ebro	250	240	(10)	-4.0%
Vernon	691	685	(6)	-0.9%
Wausau	396	405	9	2.3%
Unincorporated County	17,218	17,203	(15)	-0.1%
Statewide Total	18,949,364	19,135,459	186,095	1.0%
Statewide Incorporated	9,586,472	9,675,741	89,269	0.9%
Statewide Unincorporated	9,362,892	9,459,718	96,826	1.0%

Note: The decrease in Islandia's population (in Miami-Dade County) from 18 in 2012 to 0 in 2013 reflects the municipality's dissolution, which became effective on March 16, 2012.

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

Appendix C:

2015 Federal, State, and County Tax Rates on
Motor Fuel and Diesel Fuel in Florida's
Counties

2015 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)										Unutilized County-Imposed				Diesel Fuel Tax Rates (# of Cents Per Gallon)							
	State										Motor Fuel Taxes				Federal	State			County (Local Option)			
	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Unutilized Tax	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Fuel Excise Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Tax
Alachua	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Baker	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Bay	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Bradford	18.4	13.3	7.3	2	1	1	0	6	0	49.0	1	0	5	6	24.4	13.3	7.3	4	1	6	n/a	56.0
Brevard	18.4	13.3	7.3	2	1	1	0	6	0	49.0	1	0	5	6	24.4	13.3	7.3	4	1	6	n/a	56.0
Broward	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Calhoun	18.4	13.3	7.3	2	1	1	0	6	0	49.0	1	0	5	6	24.4	13.3	7.3	4	1	6	n/a	56.0
Charlotte	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Citrus	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Clay	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Collier	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Columbia	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
DeSoto	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Dixie	18.4	13.3	7.3	2	1	1	0	6	0	49.0	1	0	5	6	24.4	13.3	7.3	4	1	6	n/a	56.0
Duval	18.4	13.3	7.3	2	1	1	0	6	0	49.0	1	0	5	6	24.4	13.3	7.3	4	1	6	n/a	56.0
Escambia	18.4	13.3	7.3	2	1	1	1	6	4	54.0	0	0	1	1	24.4	13.3	7.3	4	1	6	n/a	56.0
Flagler	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Franklin	18.4	13.3	6.1	2	1	1	0	5	0	46.8	1	1	5	7	24.4	13.3	7.3	4	1	6	n/a	56.0
Gadsden	18.4	13.3	7.3	2	1	1	0	6	0	49.0	1	0	5	6	24.4	13.3	7.3	4	1	6	n/a	56.0
Gilchrist	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Glades	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Gulf	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Hamilton	18.4	13.3	7.3	2	1	1	0	6	0	49.0	1	0	5	6	24.4	13.3	7.3	4	1	6	n/a	56.0
Hardee	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Hendry	18.4	13.3	7.3	2	1	1	1	6	2	52.0	0	0	3	3	24.4	13.3	7.3	4	1	6	n/a	56.0
Hernando	18.4	13.3	7.3	2	1	1	1	6	2	52.0	0	0	3	3	24.4	13.3	7.3	4	1	6	n/a	56.0
Highlands	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Hillsborough	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Holmes	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Indian River	18.4	13.3	7.3	2	1	1	0	6	0	49.0	1	0	5	6	24.4	13.3	7.3	4	1	6	n/a	56.0
Jackson	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Jefferson	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Lafayette	18.4	13.3	7.3	2	1	1	0	6	0	49.0	1	0	5	6	24.4	13.3	7.3	4	1	6	n/a	56.0
Lake	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Lee	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Leon	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Levy	18.4	13.3	7.3	2	1	1	0	6	0	49.0	1	0	5	6	24.4	13.3	7.3	4	1	6	n/a	56.0
Liberty	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Madison	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Manatee	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Marion	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Martin	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Miami-Dade	18.4	13.3	7.3	2	1	1	1	6	3	53.0	0	0	2	2	24.4	13.3	7.3	4	1	6	n/a	56.0
Monroe	18.4	13.3	7.3	2	1	1	1	6	3	53.0	0	0	2	2	24.4	13.3	7.3	4	1	6	n/a	56.0
Nassau	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Okaloosa	18.4	13.3	7.3	2	1	1	1	6	3	53.0	0	0	2	2	24.4	13.3	7.3	4	1	6	n/a	56.0
Okeechobee	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Orange	18.4	13.3	7.3	2	1	1	0	6	0	49.0	1	0	5	6	24.4	13.3	7.3	4	1	6	n/a	56.0
Osceola	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Palm Beach	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Pasco	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Pinellas	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Polk	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Putnam	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
St. Johns	18.4	13.3	7.3	2	1	1	0	6	0	49.0	1	0	5	6	24.4	13.3	7.3	4	1	6	n/a	56.0
St. Lucie	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Santa Rosa	18.4	13.3	7.3	2	1	1	0	6	0	49.0	1	0	5	6	24.4	13.3	7.3	4	1	6	n/a	56.0
Sarasota	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Seminole	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Sumter	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Suwannee	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Taylor	18.4	13.3	7.3	2	1	1	0	6	0	49.0	1	0	5	6	24.4	13.3	7.3	4	1	6	n/a	56.0
Union	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Volusia	18.4	13.3	7.3	2	1	1	1	6	5	55.0	0	0	0	0	24.4	13.3	7.3	4	1	6	n/a	56.0
Wakulla	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Walton	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0
Washington	18.4	13.3	7.3	2	1	1	1	6	0	50.0	0	0	5	5	24.4	13.3	7.3	4	1	6	n/a	56.0

2015 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)										Unutilized County-Imposed				Diesel Fuel Tax Rates (# of Cents Per Gallon)							
	Federal	State					County (Local Option)				Motor Fuel Taxes				Federal	State			County (Local Option)			Total Tax
	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Unutilized Tax	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Fuel Excise Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	

Notes:

- 1) Federal taxes on motor and diesel fuels are authorized pursuant to Title 26, United States Code.
- 2) State taxes on motor fuel consist of the Fuel Sales Tax, pursuant to s. 206.41(1)(g), F.S.; the State Comprehensive Enhanced Transportation System (SCETS) Tax, pursuant to s. 206.41(1)(f), F.S.; the Constitutional Fuel Tax, pursuant to s. 206.41(1)(a), F.S.; the County Fuel Tax, pursuant to s. 206.41(1)(b), F.S.; and the Municipal Fuel Tax, pursuant to s. 206.41(1)(c), F.S. The Municipal Fuel Tax is one of the revenue sources that fund the Municipal Revenue Sharing Program.
- 3) County local option taxes on motor fuel consist of the 1 cent Ninth-cent Fuel Tax, pursuant to s. 206.41(1)(d), F.S.; the 1 to 6 cents of Local Option Fuel Tax and the 1 to 5 cents of Local Option Fuel Tax, pursuant to s. 206.41(1)(e), F.S.
- 4) State taxes on diesel fuel consist of the Fuel Sales Tax, pursuant to s. 206.87(1)(e), F.S.; the State Comprehensive Enhanced Transportation System (SCETS) Tax, pursuant to s. 206.87(1)(d), F.S.; and the Fuel Excise Tax, pursuant to s. 206.41(1)(a), F.S.
- 5) County taxes on diesel fuel for local use consist of the 1 cent Ninth-cent Fuel Tax, pursuant to s. 206.87(1)(b), F.S.; and the 1 to 6 cents of Local Option Fuel Tax, pursuant to s. 206.87(1)(c), F.S. The 1 to 5 cents Local Option Fuel Tax is not authorized for levy on diesel fuel.
- 6) County local option tax rate changes for 2015: Pasco County imposes 5 cents of the 1-5 Cents Fuel Tax.
- 7) For a complete list of transportation funding sources, please refer to the Florida Department of Transportation's "Florida's Transportation Tax Sources: A Primer" found at <http://www.dot.state.fl.us/officeofcomptroller/pdf/GAO/RevManagement/Tax%20Primer%202014%20JAN.pdf>.

Data Sources:

- 1) Florida Department of Revenue, Tax Information Publication, "Fuel Tax Rates Adjusted Beginning January 1, 2015" found at <https://revenue.law.state.fl.us/Pages/Browse.aspx#3-19-17>
- 2) Florida Department of Transportation, Office of Comptroller.

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