

2016
Local Government Financial
Information Handbook

November 2016

The Florida Legislature's
Office of Economic and Demographic Research



2016 Local Government Financial Information Handbook

November 2016

**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 2016-17 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 2015 county and municipal population estimates used for the 2016-17 fiscal year revenue-sharing calculations are provided in Appendix A. A comparison of the 2014 and 2015 adjusted population estimates used in the state revenue-sharing calculations for fiscal years 2015-16 and 2016-17 is provided in Appendix B. Finally, a listing of the 2016 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. Article VII, s. 1(a), Fla. Const.

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

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Ad Valorem Tax

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

Summary:

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

Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.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 (i.e., fees and assessments), local governments are dependent on the Legislature for the authority to levy other forms of taxation. Therefore, the relative importance of the ad valorem tax as a local government revenue source is increased.

To summarize, local governments may levy ad valorem taxes subject to the following limitations.

1. Ten mills for county purposes.
2. Ten mills for municipal purposes.
3. Ten mills for school purposes.
4. A millage fixed by law for a county furnishing municipal services.
5. A millage authorized by law and approved by voters for special districts.

As mentioned, the state constitution provides two exceptions to the ten-mill cap. The exceptions include a voted debt service millage and a voted millage not to exceed a period of two years. Additionally, no property may be subject to more than twenty mills of ad valorem tax for municipal and county purposes without elector approval, regardless of the property's location, under the state constitution. Duval County-City of Jacksonville is a consolidated government; therefore, it has a twenty-mill cap since it operates as both a county and municipal government.

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

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

County Millages:

County government millages are composed of four categories of millage rates.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 Article VII, s. 12, Fla. Const.
3. County voted millage is the rate set by the county's governing body as authorized by a vote of the electors pursuant to Article VII, s. 9(b), Fla. Const.
4. County dependent special district millage is set by the county's governing body pursuant to s. 200.001(5), F.S., and added to the county's millage to which the district is dependent. A dependent special district is defined as a special district that meets at least one of four criteria specified in law.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 up 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 Article VII, s. 12, Fla. Const.
3. Municipal voted millage is the rate set by the municipality's governing body as authorized by a vote of the electors pursuant to Article VII, s. 9(b), Fla. Const.
4. Municipal dependent special district millage is set by the municipality's governing body pursuant to s. 200.001(5), F.S., and added to the municipality's millage to which the district is dependent and included as municipal millage for the purpose of the ten-mill cap.

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

4. Section 189.012(2), F.S.

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

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

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

School District Millages:

As previously stated, the state constitution restricts the levy of nonvoted ad valorem tax levies for school purposes to ten mills.⁸ 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.⁹

1. Nonvoted required school operating millage necessary to meet Required Local Effort (RLE) is determined by the Commissioner of Education and set by the school board. For operating purposes, it is imposed pursuant to s. 1011.60(6), F.S., and reflects the minimum financial effort required for support of the Florida Education Finance Program (FEFP) as prescribed in the current year's General Appropriations Act.
2. Nonvoted discretionary school operating millage is the rate set by the school board for operating purposes other than the required local effort millage rate imposed pursuant to s. 1011.60(6), F.S., and the nonvoted capital improvement millage rate imposed pursuant to s. 1011.71(2), F.S. The Legislature annually prescribes in the appropriations act the maximum amount of millage a district may levy.¹⁰
3. Nonvoted district school capital improvement millage is the rate set by the school board for capital improvements as authorized in s. 1011.71(2), F.S. General law limits the maximum rate at 1.5 mills.¹¹ 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.¹²
4. Voted district school operating millage is the rate set by the school board for current operating purposes as authorized by a vote of the electors pursuant to Section 9(b), Art. VII, State Constitution.
5. Voted district school debt service millage is the rate set by the school board as authorized by a vote of the electors pursuant to Section 12, Art. VII, State Constitution.

The Florida Department of Education's *2015-16 Funding for Florida School Districts*, provides an overview of school district funding and discussion of school district millages.¹³

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.¹⁴

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

8. Counties, municipalities, and school districts may levy taxes in excess of the ten-mill limit to pay bonds or for periods no longer than two years when authorized by a vote of the electorate, pursuant to Article VII, s. 9(b), Fla. Const. In addition, statutorily authorized voted millage lasting no more than four years may be levied under the ten-mill limitation, pursuant to s. 1011.71(9), F.S.

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

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

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

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

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

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

Adjustments to the Tax Base:

The ad valorem taxable base is the fair market value of locally assessed real estate, tangible personal property, and state assessed railroad property, less certain exclusions, differentials, exemptions, credits and deferrals.¹⁵ Intangible personal property is excluded because it is separately assessed and taxed by the state. Exclusions are specific types of property constitutionally or statutorily removed from ad valorem taxation. Differentials are reductions in assessments that result from a valuation standard other than fair market value. Exemptions are deductions from the assessed value that are typically specified as a dollar amount (e.g., homestead exemption of \$25,000). Credits are deductions from the tax liability of a particular taxpayer and may take the form of allowances, discounts, and rebates. Deferrals allow for changes in the timing of payments but do not reduce the taxpayer's overall tax liability.

General Law Amendments:

The list below represents the legislation enacted during the 2016 Regular Legislative Session that amended provisions in one or more of the following chapters of the Florida Statutes, which address the ad valorem tax, its administration, and other relevant issues: Chapter 192, general provisions of taxation; Chapter 193, assessments; Chapter 194, administrative and judicial review of property taxes; Chapter 195, administration of property assessments; Chapter 196, exemptions; Chapter 197, tax collections, sales, and liens; and Chapter 200, determination of millage. These chapter laws are available via the Department of State's Division of Elections website.¹⁶

<u>Chapter Law #</u>	<u>Subject</u>
2016-26	Ad Valorem Tax Exemption for Deployed Servicemembers
2016-88	Agriculture
2016-110	Conservation Easements
2016-121	County and Municipal Homestead Tax Exemption
2016-128	Ad Valorem Taxation
2016-184	Pollution Discharge Removal and Prevention
2016-220	Taxation

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.¹⁷ 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

15. See the Florida Revenue Estimating Conference's *2016 Florida Tax Handbook Including Fiscal Impact of Potential Change*, pp. 195-207 at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2016.pdf> for additional detail.

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

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

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.

Distribution of Proceeds:

The tax collector distributes taxes to each taxing authority.¹⁸

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.¹⁹ 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 2016 are available via the DOR's website.²⁰ 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.²¹

18. Section 197.383, F.S.

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

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

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

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Part Two: Revenue Sources Based on Home Rule Authority

Under Florida's Constitution, local governments possess expansive home rule powers. Given these powers, local governments may impose proprietary fees, regulatory fees, and special assessments to pay the cost of providing a facility or service or regulating an activity. Each fee imposed under a local government's home rule powers should be analyzed in the context of requirements established in Florida case law that are applicable to its validity.

Proprietary fees are based on the assertion that local governments have the exclusive legal right to impose such fees. Examples of proprietary fees include admissions fees, franchise fees, user fees, and utility fees. The guiding legal principle is that the imposed proprietary fee is reasonable in relation to the government-provided privilege or service or the fee payer receives a special benefit.

Regulatory fees may be imposed pursuant to a local government's police powers in the exercise of a sovereign function. Examples of regulatory fees include building permit fees, impact fees, inspection fees, and stormwater fees. A regulatory fee should not exceed the regulated activity's cost and is generally required to be applied solely to the regulated activity's cost for which the fee is imposed.

Special assessments are used to construct and maintain capital facilities and to fund certain services. Generally, the courts have deemed special assessments to be valid if the assessed property has derived a special benefit from the improvement or service and the assessment has been fairly and reasonably apportioned among the properties receiving the special benefit.

In summary, all local government revenue sources are not taxes requiring general law authorization. When a county or municipal revenue source is imposed by ordinance, the question is whether or not the charge meets the legal sufficiency test for a valid assessment or fee. If the charge does not meet the test, it is considered a tax and requires general law authorization. If the charge is not deemed a tax, the imposition of the assessment or fee is within the constitutional and statutory home rule powers of county and municipal governments.

Summaries of Select Court Rulings:

One resource containing a discussion of local revenues based on home rule authority, including summaries of significant case law and recent legal developments, is a publication entitled *Primer on Home Rule & Local Government Revenue Sources*, which is produced by the law firm of Nabors, Giblin, & Nickerson, P.A. Persons interested in its availability should contact the firm's Tallahassee office directly at (850) 224-4070.

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Proprietary Fees

Home Rule Authority

Summary:

Proprietary fees are home rule revenue sources, which are based on the assertion that local governments have the exclusive legal right to impose such fees. Examples of proprietary fees include admissions fees, franchise fees, user fees, and utility fees. Each proprietary fee imposed under a local government's home rule powers should be considered in context with rules applicable to its validity that have been set forth in case law. The guiding legal principle is that the imposed fee is reasonable in relation to the government-provided privilege or service or that the fee payer receives a special benefit.

Local governments, for example, may exercise their home rule authority to impose a franchise fee upon a utility for the grant of a franchise and the privilege of using local government's rights-of-way to conduct the utility business. The fee is considered fair rent for the use of such rights-of-way and consideration for the local government's agreement not to provide competing utility services during the term of the franchise agreement. The imposition of the fee requires the adoption of a franchise agreement, which grants a special privilege that is not available to the general public. Typically, the franchise fee is calculated as a percentage of the utility's gross revenues within a defined geographic area. A fee imposed by a municipality is based upon the gross revenues received from the incorporated areas while a fee imposed by a county is generally based upon the gross revenues received from the unincorporated areas.

General Law Amendments:

Chapter 2016-39, L.O.F., (SB 222) prohibits the governing body of each publicly owned or publicly operated airport from charging parking fees to vehicles displaying certain disabled veteran license plates. Additionally, the legislation prohibits a local government from charging parking fees in a facility or lot that provides timed parking spaces to vehicles displaying the disabled veteran plate stamped with the international accessibility symbol and the Paralyzed Veterans of America license plate. These changes became effective on July 1, 2016. On December 11, 2015, the Revenue Estimating Conference estimated these changes would have recurring negative fiscal impacts of (\$0.6) million in FY 2016-17 increasing to (\$0.7) million in FY 2020-21.¹

Chapter 2016-196, L.O.F., (SB 1202) requires county and municipal departments of parks and recreation to provide a full or partial discount on park entrance fees to the following individuals: 1) current military service members; 2) honorably discharged veterans; 3) honorably discharged veterans with a service-connected disability; 4) surviving spouse or parents of a military service member who died in combat; and 5) surviving spouse or parent of a law enforcement officer, firefighter, emergency medical technician, or paramedic who died in the line of duty. The legislation also requires regional transportation authorities to provide disabled veterans with discounts on fares for use of fixed-route transportation systems. These changes became effective on July 1, 2016. On April 28, 2016, the Revenue Estimating Conference estimated these changes would have recurring negative insignificant fiscal impacts in FY 2016-17 through FY 2020-21.²

Attorney General Opinions:

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of these opinions are available via a searchable on-line database.³ Interested persons may view the opinions

1. http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2016/_pdf/page237-240.pdf

2. http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2016/_pdf/page765-768.pdf

3. <http://myfloridalegal.com/ago.nsf/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.⁴

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

Regulatory Fees

Home Rule Authority

Sections 163.31801 and 403.0893, Florida Statutes

Summary:

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

As one type of regulatory fee, impact fees are charges imposed by local governments against new development to provide for capital facilities' costs made necessary by 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

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

General Law Amendments:

Chapter 2016-14, L.O.F., (CS/CS/HB 59) prohibits local governments from enforcing any local ordinance, regulation, rule, or policy that prohibits, restricts, regulates, or otherwise limits an agritourism activity on land classified as agricultural land under s. 193.461, F.S. Additionally, the legislation expands the definition of agritourism activities and provides that local governments may exercise their powers and duties to address substantial off-site impacts of agritourism activities. These changes became effective on July 1, 2016. On May 2, 2016, the Revenue Estimating Conference estimated these changes would have recurring negative

1. Section 163.31801, F.S.
2. Chapter 2009-49, L.O.F.

insignificant fiscal impacts in FY 2016-17 through FY 2020-21.³

Chapter 2016-99, L.O.F., (CS/CS/CS/HB 1133) provides that out-of-state businesses are not considered to have established a level of presence that would require a business to register, file, and remit state or local taxes or fees, or be subject to any registration, licensing, or filing requirements when the out-of-state businesses are conducting operations within the state solely to perform disaster-related work or emergency-related work during a disaster-response period or in the state pursuant to a mutual aid agreement. The legislation lists specific taxes for which these out-of-state businesses are not subject to registration, filing, or remittance requirements, which include state or local professional or occupational licensing requirements or related fees and local business taxes. These changes became effective on March 24, 2016. On February 5, 2016, the Revenue Estimating Conference estimated these changes would have no recurring state or local revenue impact, but could have a negative indeterminate impact in any given year, depending in part on the occurrence and severity of declared states of emergency.⁴

Chapter 2016-129, L.O.F., (CS/CS/CS/HB 535) prohibits local governments from requiring the payment of any additional fees, charges, or expenses associated with: 1) providing proof of licensure pursuant to Chapter 489, F.S.; 2) recording or filing a license pursuant to Chapter 553, F.S.; or 3) providing, recording, or filing evidence of workers' compensation insurance coverage as required by Chapter 440, F.S. These changes became effective on July 1, 2016. On May 10, 2016, the Revenue Estimating Conference estimated these changes would have recurring negative fiscal impacts of (\$0.1) million in FY 2016-17 through FY 2020-21.⁵

Attorney General Opinions:

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of these opinions are available via a searchable on-line database.⁶ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *building permit fees*, *impact fees*, *inspection fees*, or *stormwater fees*. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

Summaries of prior years' building permit fee and impact fee revenues as reported by local governments or school districts are available.⁷

3. http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2016/_pdf/page773-774.pdf

4. http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2016/_pdf/page515-520.pdf

5. http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2016/_pdf/page781-783.pdf

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

7. <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 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:

Chapter 2016-89, L.O.F., (CS/HB 773) prohibits county and municipal governments from levying or collecting special assessments for fire protection services on lands classified as agricultural lands under s. 193.461, F.S., unless the agricultural lands contain a residential dwelling, or a nonresidential farm building with a just value in excess of \$10,000. Additionally, the legislation clarifies that any special assessment for fire protection services that is levied because the land includes a residential dwelling or nonresidential farm building must be based solely on the special benefit that accrues to the dwelling, including the curtilage, or the qualifying nonresidential farm building. (Note: The term “curtilage” can be defined as the area, usually enclosed, encompassing the grounds and buildings immediately surrounding a home that is used in the daily activities of domestic life.) The legislation also excludes “agricultural pole barns” from imposition of 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.

special assessment if 70 percent or more of the perimeter walls are permanently open and allow free ingress and egress. These changes become effective on November 1, 2017. On March 4, 2016, the Revenue Estimating Conference estimated this change would have recurring negative fiscal impacts of (\$3.5) million in FY 2016-17 increasing to (\$3.9) million in FY 2020-21.⁵

Attorney General Opinions:

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of these opinions are available via a searchable on-line database.⁶ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase: *special assessments*. Local government officials seeking clarification should review the opinions in their entirety. The reader should keep 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.⁷

5. http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2016/_pdf/page727-732.pdf

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

7. <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 within this document.

Alcoholic Beverage License Tax

Cardroom Revenues

Constitutional Fuel Tax

County Fuel Tax

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

Distribution of Sales and Use Taxes to Counties

Emergency Management Assistance

Enhanced 911 Fee

Fuel Tax Refunds and Credits

Indian Gaming Revenues

Insurance License Tax

Intergovernmental Radio Communication Program

Local Government Half-cent Sales Tax Program (Derives Funding from Separate Transfers of Net Sales Tax Proceeds)

Miami-Dade County Lake Belt Mitigation Fee

Miami-Dade County Lake Belt Water Treatment Plant Fee

Mobile Home License Tax

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

Oil, Gas, and Sulfur Production Tax

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

Phosphate Rock Severance Tax

State Housing Initiatives Partnership Program

Support for School Capital Outlay Purposes

Vessel Registration Fee

1. Section 218.23, F.S.

A special case of state-shared revenues is funding for school districts.² During the 2013-14 fiscal year, school districts received 41.71 percent of their financial support from state sources; 45.93 percent from local sources, including the Required Local Effort (RLE) portion of the Florida Education Finance Program (FEFP); and 12.36 percent from federal sources. Funds for state support to school districts are provided primarily by legislative appropriations. However, the Florida Constitution authorizes certain revenues to be used by the school districts for capital outlay purposes. Article XII, Section 9(d), of the State Constitution, guarantees a stated amount for each district annually from proceeds of licensing motor vehicles, referred to as Capital Outlay and Debt Service (CO&DS) funds. Additionally, Article XII, Section (a)(2), of the State Constitution, provides that school districts may share in the proceeds from gross receipts taxes, referred to as Public Education Capital Outlay (PECO) funds, as provided by legislative appropriation.

Minor state funding sources include the sum of \$29,915,500, which is divided equally among Florida's counties in accordance with s. 212.20(6)(d)6.a., F.S. This distribution of funds to county governments may be shared with their respective school districts pursuant to local or special law. Additional minor funding sources include the distribution of 15 percent of gross receipts from timber sales within select state forests to the board of county commissioners and the school board of each eligible fiscally constrained counties in accordance with s. 589.081, F.S., and proceeds from mobile home licenses that are distributed to school districts and county and municipal governments pursuant to s. 320.081(5), F.S.

In addition to state-shared revenue sources, the Legislature has authorized a number of other local revenue sources. In many instances, the local government must enact an ordinance providing for the levy and collection of the fee, tax, or surcharge. However, in some cases, referendum approval is required. For a number of revenue sources included in this category, general law restricts the expenditure use of the generated funds. The following revenues are included in the category of other local revenue sources.

Communications Services Tax

Convention Development Taxes

Discretionary Surtax on Documents

Green Utility Fee

Gross Receipts Tax on Commercial Hazardous Waste Facilities

Highway Safety Fees - Red Light Cameras

Insurance Premium Tax

Local Business Tax (Including Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of Retail and Wholesale Merchants)

Local Discretionary Sales Surtaxes

Local Option Food and Beverage Taxes

Motor Fuel and Diesel Fuel Taxes (Ninth-Cent, 1-6 Cents, and 1-5 Cents Local Option Fuel Taxes)

Municipal Pari-mutuel Tax

Municipal Parking Facility Space Surcharges

Municipal Resort Tax

Public Service Tax

Tourist Development Taxes

Tourist Impact Tax

2. Refer to the Florida Department of Education's *2015-16 Funding for Florida School Districts* for an overview of school district funding available at <http://www.fldoe.org/core/fileparse.php/7507/urlt/Fefpdist.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 2016 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 2016 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)

Article XII, Section 9(c), Florida Constitution

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

Summary:

Pursuant to constitutional authorization and statutory implementation, a state tax of 2 cents per gallon on motor fuel is levied.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 2016 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 Article XII, s. 9(c), Fla. Const., 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. Article XII, s. 9(c), Fla. Const.

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

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

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

The calculation of the collection component is based upon a DOR certificate of the taxable gallons attributable to each county as of June 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 Article IX, Section 16, State Constitution of 1885, debt assumed or refunded by the SBA payable from the tax. The remaining taxes credited to each county are surplus fuel tax funds.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 Article IX, Section 16, State Constitution of 1885, debt assumed or refunded by the SBA payable from the tax. The remaining monies, or surplus fuel tax funds, are used for the acquisition, construction, and maintenance of roads. The term *maintenance* means periodic and routine maintenance, as defined in s. 334.03, F.S., and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.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 2017. 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 2016 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, 2017					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.62496%	0.32159%	0.40960%	1.35620%	\$ 2,924,883
Baker	0.09822%	0.03409%	0.24530%	0.37760%	\$ 814,360
Bay	0.52966%	0.21866%	0.36710%	1.11540%	\$ 2,405,555
Bradford	0.08136%	0.03446%	0.12260%	0.23840%	\$ 514,151
Brevard	1.80039%	0.70869%	0.54030%	3.04940%	\$ 6,576,565
Broward	4.35709%	2.30551%	0.51240%	7.17500%	\$ 15,474,143
Calhoun	0.02881%	0.01836%	0.24060%	0.28780%	\$ 620,691
Charlotte	0.49519%	0.21087%	0.33840%	1.04450%	\$ 2,252,647
Citrus	0.29011%	0.17853%	0.27480%	0.74340%	\$ 1,603,272
Clay	0.43000%	0.25394%	0.26040%	0.94430%	\$ 2,036,548
Collier	0.72031%	0.43376%	0.86260%	2.01670%	\$ 4,349,366
Columbia	0.30032%	0.08600%	0.33290%	0.71920%	\$ 1,551,081
DeSoto	0.07140%	0.04388%	0.26590%	0.38120%	\$ 822,125
Dixie	0.04463%	0.02078%	0.30930%	0.37470%	\$ 808,106
Duval	2.71685%	1.14253%	0.35900%	4.21840%	\$ 9,097,718
Escambia	0.76865%	0.38726%	0.31990%	1.47580%	\$ 3,182,821
Flagler	0.20717%	0.12787%	0.21280%	0.54780%	\$ 1,181,427
Franklin	0.03350%	0.01494%	0.32150%	0.36990%	\$ 797,754
Gadsden	0.22202%	0.06096%	0.22460%	0.50760%	\$ 1,094,728
Gilchrist	0.03548%	0.02125%	0.14920%	0.20590%	\$ 444,059
Glades	0.02276%	0.01622%	0.41210%	0.45110%	\$ 972,876
Gulf	0.03405%	0.02062%	0.27390%	0.32860%	\$ 708,683
Hamilton	0.20334%	0.01846%	0.21750%	0.43930%	\$ 947,427
Hardee	0.07392%	0.03488%	0.26760%	0.37640%	\$ 811,772
Hendry	0.12133%	0.04806%	0.49600%	0.66540%	\$ 1,435,052
Hernando	0.39846%	0.22309%	0.20730%	0.82880%	\$ 1,787,452
Highlands	0.26086%	0.12711%	0.45980%	0.84780%	\$ 1,828,429
Hillsborough	3.38687%	1.67241%	0.52040%	5.57970%	\$ 12,033,599
Holmes	0.05582%	0.02511%	0.20860%	0.28950%	\$ 624,357
Indian River	0.42501%	0.18083%	0.22120%	0.82700%	\$ 1,783,570
Jackson	0.25212%	0.06366%	0.39660%	0.71240%	\$ 1,536,415
Jefferson	0.05991%	0.01832%	0.25160%	0.32980%	\$ 711,271
Lafayette	0.01627%	0.01093%	0.23090%	0.25810%	\$ 556,638
Lake	0.74584%	0.39940%	0.48500%	1.63020%	\$ 3,515,812
Lee	1.69515%	0.84007%	0.42980%	2.96500%	\$ 6,394,541
Leon	0.70072%	0.35887%	0.29790%	1.35750%	\$ 2,927,686
Levy	0.11707%	0.05103%	0.48590%	0.65400%	\$ 1,410,465
Liberty	0.02496%	0.01097%	0.34770%	0.38360%	\$ 827,301
Madison	0.14114%	0.02422%	0.30000%	0.46540%	\$ 1,003,717
Manatee	0.86788%	0.44074%	0.35570%	1.66430%	\$ 3,589,354
Marion	1.01151%	0.43048%	0.68440%	2.12640%	\$ 4,585,954
Martin	0.40952%	0.18933%	0.28450%	0.88330%	\$ 1,904,991
Miami-Dade	5.68852%	3.34836%	0.91700%	9.95390%	\$ 21,467,327
Monroe	0.26993%	0.09362%	0.82010%	1.18370%	\$ 2,552,856
Nassau	0.21481%	0.09656%	0.27480%	0.58620%	\$ 1,264,243
Okaloosa	0.50673%	0.24211%	0.41760%	1.16640%	\$ 2,515,546
Okeechobee	0.16682%	0.05053%	0.37080%	0.58820%	\$ 1,268,556
Orange	3.61783%	1.58010%	0.41850%	5.61640%	\$ 12,112,749

Constitutional Fuel Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2017

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Osceola	0.91753%	0.38900%	0.62880%	1.93530%	\$ 4,173,813
Palm Beach	3.08290%	1.73909%	0.93300%	5.75500%	\$ 12,411,665
Pasco	1.08673%	0.61517%	0.32410%	2.02600%	\$ 4,369,424
Pinellas	1.99145%	1.19223%	0.18120%	3.36490%	\$ 7,256,996
Polk	1.56516%	0.79870%	0.83950%	3.20340%	\$ 6,908,693
Putnam	0.17584%	0.09179%	0.34560%	0.61320%	\$ 1,322,473
St. Johns	0.62801%	0.26945%	0.29250%	1.19000%	\$ 2,566,443
St. Lucie	0.70425%	0.36304%	0.25450%	1.32180%	\$ 2,850,693
Santa Rosa	0.38709%	0.20556%	0.48500%	1.07760%	\$ 2,324,033
Sarasota	0.82483%	0.49468%	0.24910%	1.56860%	\$ 3,382,960
Seminole	1.05230%	0.55879%	0.14620%	1.75730%	\$ 3,789,925
Sumter	0.42700%	0.14592%	0.24110%	0.81400%	\$ 1,755,533
Suwannee	0.14576%	0.05608%	0.28870%	0.49050%	\$ 1,057,849
Taylor	0.08918%	0.02880%	0.44040%	0.55840%	\$ 1,204,287
Union	0.03289%	0.02008%	0.10450%	0.15750%	\$ 339,676
Volusia	1.17364%	0.64407%	0.52300%	2.34070%	\$ 5,048,129
Wakulla	0.05882%	0.03947%	0.26040%	0.35870%	\$ 773,599
Walton	0.24757%	0.07657%	0.47960%	0.80370%	\$ 1,733,320
Washington	0.06370%	0.03151%	0.26040%	0.35560%	\$ 766,914
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 215,667,500

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 2016 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 2017. 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 2016 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, 2017					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.62496%	0.32159%	0.40960%	1.35620%	\$ 1,287,305
Baker	0.09822%	0.03409%	0.24530%	0.37760%	\$ 358,418
Bay	0.52966%	0.21866%	0.36710%	1.11540%	\$ 1,058,738
Bradford	0.08136%	0.03446%	0.12260%	0.23840%	\$ 226,289
Brevard	1.80039%	0.70869%	0.54030%	3.04940%	\$ 2,894,490
Broward	4.35709%	2.30551%	0.51240%	7.17500%	\$ 6,810,510
Calhoun	0.02881%	0.01836%	0.24060%	0.28780%	\$ 273,180
Charlotte	0.49519%	0.21087%	0.33840%	1.04450%	\$ 991,439
Citrus	0.29011%	0.17853%	0.27480%	0.74340%	\$ 705,635
Clay	0.43000%	0.25394%	0.26040%	0.94430%	\$ 896,330
Collier	0.72031%	0.43376%	0.86260%	2.01670%	\$ 1,914,252
Columbia	0.30032%	0.08600%	0.33290%	0.71920%	\$ 682,665
DeSoto	0.07140%	0.04388%	0.26590%	0.38120%	\$ 361,835
Dixie	0.04463%	0.02078%	0.30930%	0.37470%	\$ 355,665
Duval	2.71685%	1.14253%	0.35900%	4.21840%	\$ 4,004,105
Escambia	0.76865%	0.38726%	0.31990%	1.47580%	\$ 1,400,829
Flagler	0.20717%	0.12787%	0.21280%	0.54780%	\$ 519,972
Franklin	0.03350%	0.01494%	0.32150%	0.36990%	\$ 351,109
Gadsden	0.22202%	0.06096%	0.22460%	0.50760%	\$ 481,814
Gilchrist	0.03548%	0.02125%	0.14920%	0.20590%	\$ 195,440
Glades	0.02276%	0.01622%	0.41210%	0.45110%	\$ 428,184
Gulf	0.03405%	0.02062%	0.27390%	0.32860%	\$ 311,907
Hamilton	0.20334%	0.01846%	0.21750%	0.43930%	\$ 416,984
Hardee	0.07392%	0.03488%	0.26760%	0.37640%	\$ 357,279
Hendry	0.12133%	0.04806%	0.49600%	0.66540%	\$ 631,598
Hernando	0.39846%	0.22309%	0.20730%	0.82880%	\$ 786,697
Highlands	0.26086%	0.12711%	0.45980%	0.84780%	\$ 804,732
Hillsborough	3.38687%	1.67241%	0.52040%	5.57970%	\$ 5,296,251
Holmes	0.05582%	0.02511%	0.20860%	0.28950%	\$ 274,793
Indian River	0.42501%	0.18083%	0.22120%	0.82700%	\$ 784,988
Jackson	0.25212%	0.06366%	0.39660%	0.71240%	\$ 676,210
Jefferson	0.05991%	0.01832%	0.25160%	0.32980%	\$ 313,046
Lafayette	0.01627%	0.01093%	0.23090%	0.25810%	\$ 244,989
Lake	0.74584%	0.39940%	0.48500%	1.63020%	\$ 1,547,386
Lee	1.69515%	0.84007%	0.42980%	2.96500%	\$ 2,814,378
Leon	0.70072%	0.35887%	0.29790%	1.35750%	\$ 1,288,539
Levy	0.11707%	0.05103%	0.48590%	0.65400%	\$ 620,777
Liberty	0.02496%	0.01097%	0.34770%	0.38360%	\$ 364,113
Madison	0.14114%	0.02422%	0.30000%	0.46540%	\$ 441,758
Manatee	0.86788%	0.44074%	0.35570%	1.66430%	\$ 1,579,754
Marion	1.01151%	0.43048%	0.68440%	2.12640%	\$ 2,018,379
Martin	0.40952%	0.18933%	0.28450%	0.88330%	\$ 838,428
Miami-Dade	5.68852%	3.34836%	0.91700%	9.95390%	\$ 9,448,242
Monroe	0.26993%	0.09362%	0.82010%	1.18370%	\$ 1,123,568
Nassau	0.21481%	0.09656%	0.27480%	0.58620%	\$ 556,421
Okaloosa	0.50673%	0.24211%	0.41760%	1.16640%	\$ 1,107,147
Okeechobee	0.16682%	0.05053%	0.37080%	0.58820%	\$ 558,319
Orange	3.61783%	1.58010%	0.41850%	5.61640%	\$ 5,331,087

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Osceola	0.91753%	0.38900%	0.62880%	1.93530%	\$ 1,836,987
Palm Beach	3.08290%	1.73909%	0.93300%	5.75500%	\$ 5,462,646
Pasco	1.08673%	0.61517%	0.32410%	2.02600%	\$ 1,923,079
Pinellas	1.99145%	1.19223%	0.18120%	3.36490%	\$ 3,193,963
Polk	1.56516%	0.79870%	0.83950%	3.20340%	\$ 3,040,667
Putnam	0.17584%	0.09179%	0.34560%	0.61320%	\$ 582,049
St. Johns	0.62801%	0.26945%	0.29250%	1.19000%	\$ 1,129,548
St. Lucie	0.70425%	0.36304%	0.25450%	1.32180%	\$ 1,254,653
Santa Rosa	0.38709%	0.20556%	0.48500%	1.07760%	\$ 1,022,858
Sarasota	0.82483%	0.49468%	0.24910%	1.56860%	\$ 1,488,915
Seminole	1.05230%	0.55879%	0.14620%	1.75730%	\$ 1,668,029
Sumter	0.42700%	0.14592%	0.24110%	0.81400%	\$ 772,649
Suwannee	0.14576%	0.05608%	0.28870%	0.49050%	\$ 465,583
Taylor	0.08918%	0.02880%	0.44040%	0.55840%	\$ 530,033
Union	0.03289%	0.02008%	0.10450%	0.15750%	\$ 149,499
Volusia	1.17364%	0.64407%	0.52300%	2.34070%	\$ 2,221,792
Wakulla	0.05882%	0.03947%	0.26040%	0.35870%	\$ 340,478
Walton	0.24757%	0.07657%	0.47960%	0.80370%	\$ 762,872
Washington	0.06370%	0.03151%	0.26040%	0.35560%	\$ 337,536
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 94,920,000
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 2.0810 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:

There were no general law amendments resulting from the 2016 Regular Legislative Session. It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county governments via this revenue sharing program. However, a summary of such changes is not provided here.

Eligibility Requirements:

In order to be eligible to participate in revenue sharing beyond the minimum entitlement in any fiscal year, a county government must have satisfied a number of statutory requirements.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, 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

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

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 2017 is also noted.

2.9 percent of net cigarette tax collections ⁶ = 1.51 percent of total program funding

2.0810 percent of sales and use tax collections ⁷ = 98.49 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 Article VIII, s. 6(e), Fla. Const., (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 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

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.

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.

Current and Prior Years’ Revenues:

The table included in this section lists the estimated distributions to county governments for state fiscal year ending 2017, and these figures represent a 95 percent distribution of the estimated monies. A summary of prior years’ distributions is available.¹⁶

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>

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, 2017				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Alachua	\$ 254,168	\$ 1,007,247	\$ 3,672,906	\$ 4,934,321
Baker	\$ 28,273	\$ 90,639	\$ 410,080	\$ 528,992
Bay	\$ 154,793	\$ 684,481	\$ 3,165,850	\$ 4,005,124
Bradford	\$ 28,713	\$ 129,364	\$ 390,896	\$ 548,973
Brevard	\$ 464,254	\$ 1,807,775	\$ 8,272,275	\$ 10,544,304
Broward	\$ 3,573,165	\$ 4,779,269	\$ 20,685,904	\$ 29,038,338
Calhoun	\$ 14,713	\$ 68,369	\$ 186,903	\$ 269,985
Charlotte	\$ 187,080	\$ 493,387	\$ 3,780,340	\$ 4,460,807
Citrus	\$ 90,480	\$ 499,080	\$ 3,006,925	\$ 3,596,485
Clay	\$ 102,028	\$ 599,690	\$ 4,300,430	\$ 5,002,148
Collier	\$ 491,318	\$ 594,600	\$ 9,405,184	\$ 10,491,102
Columbia	\$ 72,308	\$ 288,232	\$ 1,273,568	\$ 1,634,108
DeSoto	\$ 30,961	\$ 132,516	\$ 540,773	\$ 704,250
Dixie	\$ 15,487	\$ 54,021	\$ 263,044	\$ 332,552
Duval	\$ 1,999,042	\$ 4,106,467	\$ 21,910,077	\$ 28,015,586
Escambia	\$ 728,024	\$ 1,779,956	\$ 5,521,662	\$ 8,029,642
Flagler	\$ 23,543	\$ 78,036	\$ 1,255,927	\$ 1,357,506
Franklin	\$ 18,862	\$ 41,026	\$ 185,610	\$ 245,498
Gadsden	\$ 80,864	\$ 239,311	\$ 563,915	\$ 884,090
Gilchrist	\$ 5,883	\$ 45,494	\$ 292,302	\$ 343,679
Glades	\$ 12,360	\$ 41,438	\$ 202,726	\$ 256,524
Gulf	\$ 68,034	\$ 19,920	\$ 180,411	\$ 268,365
Hamilton	\$ 23,270	\$ 109,630	\$ 124,487	\$ 257,387
Hardee	\$ 36,082	\$ 144,439	\$ 317,845	\$ 498,366
Hendry	\$ 28,673	\$ 148,507	\$ 631,848	\$ 809,028
Hernando	\$ 79,474	\$ 409,209	\$ 3,994,132	\$ 4,482,815
Highlands	\$ 104,948	\$ 349,039	\$ 1,850,007	\$ 2,303,994
Hillsborough	\$ 1,835,627	\$ 4,916,849	\$ 26,609,806	\$ 33,362,282
Holmes	\$ 20,087	\$ 112,718	\$ 248,593	\$ 381,398
Indian River	\$ 205,850	\$ 425,545	\$ 2,774,147	\$ 3,405,542
Jackson	\$ 67,470	\$ 259,685	\$ 600,777	\$ 927,932
Jefferson	\$ 29,079	\$ 67,261	\$ 266,925	\$ 363,265
Lafayette	\$ 6,472	\$ 29,717	\$ 113,811	\$ 150,000
Lake	\$ 256,097	\$ 708,355	\$ 5,511,466	\$ 6,475,918
Lee	\$ 578,772	\$ 1,764,708	\$ 13,175,883	\$ 15,519,363
Leon	\$ 316,798	\$ 1,026,649	\$ 3,904,644	\$ 5,248,091
Levy	\$ 34,157	\$ 137,533	\$ 726,381	\$ 898,071
Liberty	\$ 8,441	\$ 28,423	\$ 112,684	\$ 149,548
Madison	\$ 34,591	\$ 95,970	\$ 239,135	\$ 369,696
Manatee	\$ 530,269	\$ 1,054,577	\$ 7,284,537	\$ 8,869,383
Marion	\$ 251,941	\$ 1,024,873	\$ 7,036,978	\$ 8,313,792
Martin	\$ 244,331	\$ 553,167	\$ 3,486,909	\$ 4,284,407
Miami-Dade	\$ 5,895,217	\$ 10,571,522	\$ 41,215,762	\$ 57,682,501
Monroe	\$ 246,464	\$ 455,801	\$ 1,785,116	\$ 2,487,381
Nassau	\$ 65,716	\$ 252,268	\$ 1,544,789	\$ 1,862,773
Okaloosa	\$ 147,680	\$ 859,331	\$ 3,668,314	\$ 4,675,325
Okeechobee	\$ 41,041	\$ 173,472	\$ 735,854	\$ 950,367
Orange	\$ 1,632,765	\$ 3,816,110	\$ 33,621,456	\$ 39,070,331
Osceola	\$ 95,114	\$ 414,462	\$ 6,712,766	\$ 7,222,342
Palm Beach	\$ 2,570,430	\$ 2,766,174	\$ 25,093,793	\$ 30,430,397

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2017				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Pasco	\$ 310,426	\$ 1,782,481	\$ 10,339,658	\$ 12,432,565
Pinellas	\$ 2,452,694	\$ 3,368,283	\$ 11,807,009	\$ 17,627,986
Polk	\$ 857,616	\$ 2,627,126	\$ 10,417,376	\$ 13,902,118
Putnam	\$ 98,535	\$ 409,282	\$ 1,115,098	\$ 1,622,915
St. Johns	\$ 152,548	\$ 403,262	\$ 5,221,256	\$ 5,777,066
St. Lucie	\$ 187,010	\$ 618,973	\$ 3,657,140	\$ 4,463,123
Santa Rosa	\$ 77,885	\$ 448,253	\$ 3,299,974	\$ 3,826,112
Sarasota	\$ 1,119,924	\$ 1,148,225	\$ 7,552,887	\$ 9,821,036
Seminole	\$ 339,130	\$ 1,316,016	\$ 7,783,368	\$ 9,438,514
Sumter	\$ 35,653	\$ 182,301	\$ 2,475,781	\$ 2,693,735
Suwannee	\$ 32,719	\$ 175,516	\$ 748,039	\$ 956,274
Taylor	\$ 36,940	\$ 118,139	\$ 278,072	\$ 433,151
Union	\$ 18,615	\$ 33,326	\$ 178,879	\$ 230,820
Volusia	\$ 698,366	\$ 1,525,368	\$ 6,331,937	\$ 8,555,671
Wakulla	\$ 24,054	\$ 90,110	\$ 567,499	\$ 681,663
Walton	\$ 39,806	\$ 151,427	\$ 1,822,537	\$ 2,013,770
Washington	\$ 16,827	\$ 101,973	\$ 372,948	\$ 491,748
Statewide Totals	\$ 30,329,957	\$ 64,756,373	\$ 356,826,008	\$ 451,912,338

Notes:

- 1) These estimates represent a 95 percent distribution of trust fund monies.
- 2) Duval County's total distribution includes \$5,646,763 pursuant to s. 218.23(2), F.S., (Calculation = \$6.24 times the 2015 adjusted countywide population of 904,930).
- 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in state fiscal year 2017 has been estimated to be as follows: state sales tax, \$468.2 million or 98.49%; cigarette tax, \$7.2 million or 1.51%.

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Distribution of Sales and Use Taxes to Counties

Section 212.20(6)(d)6.a., Florida Statutes

Summary:

Each fiscal year, the sum of \$29,915,500 is divided into as many equal parts as there are counties in the state, and one part equaling \$446,500 is distributed to each county. This distribution specifically is in lieu of funds distributed under the then-existing s. 550.135, F.S., (i.e., distribution of pari-mutuel tax revenues to counties) prior to July 1, 2000. A local ordinance or special act may provide for subsequent distributions to other governmental entities within the county. The use of the revenue is at the discretion of the governing body.

General Law Amendments:

There were no general law amendments resulting from the 2016 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.

Prior Years' Revenues:

A summary of prior years' distributions is available.¹

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

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Emergency Management Assistance

Sections 252.371-.373, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2016 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. The fee is imposed on each retail transaction of prepaid wireless service. The fee rate cannot exceed 50 cents per month for each service identifier or 50 cents for each retail transaction of prepaid wireless service. Effective January 1, 2015, the fee rate is 40 cents, but it may be adjusted in the future by the E911 Board. The fee provides funds to county governments to pay certain costs associated with their 911 or E911 systems and reimburses wireless telephone service providers for costs incurred to provide 911 or E911 systems.

General Law Amendments:

There were no general law amendments resulting from the 2016 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

The revenues derived from the fee levied on subscribers under s. 365.172(8), F.S., are paid by the E911 Board [hereinafter, Board] into the State Treasury on or before the 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

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

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

Distribution of Proceeds:

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

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

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

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

expenses incurred to design, purchase, lease, program, install, test, upgrade, operate, and maintain all necessary data, hardware, and software required to provide E911 service.

3. The proceeds of the 3 percent portion distributed to rural counties are used to provide facilities and network and service enhancements and assistance for the 911 or E911 systems operated by rural counties and for the provision of grants by the Department of Management Services' Technology Program to rural counties for upgrading and replacing E911 systems.
4. The proceeds of the 1 percent portion retained by the Board are applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund and other activities as defined in s. 365.172(6), F.S. Any funds retained for such purposes in a calendar year, which are not applied to such costs and expenses by March 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.
 - 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 2016 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 2016 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 2016 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 2016 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 8.9744 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 0.0966 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 disputes with the Agency for Health Care Administration (AHCA), a backlog of unpaid county billings for Medicaid residents 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. Beginning July 1, 2003, the amount to be transferred shall be reduced by 0.1 percent, and the Department of Revenue shall distribute this amount to the Public Employees Relations Commission Trust Fund less \$5,000 each month, which shall be added to the amount calculated in s. 212.20(6)(d)3., F.S., and distributed accordingly.

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

4. Section 218.67, F.S.

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

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

General Law Amendments:

There were no general law amendments resulting from the 2016 Regular Legislative Session. It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments via this revenue sharing program. However, a summary of such changes is not provided here.

Eligibility Requirements:

Only those county and municipal governments that meet the eligibility requirements for revenue sharing pursuant to s. 218.23, F.S., may participate in the program.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.

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.

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

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

9. Section 218.65, F.S.

Administrative Procedures:

Monies remitted by a sales tax dealer located within the county and transferred into the Trust Fund are earmarked for distribution to the governing body of that county and each municipality within that county.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

STEP #1. The 2016-17 state fiscal year per capita limitation of \$54.25 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.

10. Section 218.61, F.S.

11. Section 218.62, F.S.

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

Calculation of the Supplemental Distribution to Eligible County Governments:

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

STEP #1. The 2016-17 state fiscal year per capita limitation of \$54.25 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.

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

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

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

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

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.

2015 Adjusted Population Figures Used for State Revenue-Sharing Purposes:

Total county population: 253,603
Total unincorporated population: 101,173
Total incorporated population: 152,430

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

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

$$\frac{101,173 + (2/3 \times 152,430)}{253,603 + (2/3 \times 152,430)} = 0.57088927$$

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

17. Section 218.66, F.S.

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

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated FY 2017 ordinary distribution amount by the county government's distribution factor.

$$\$21,149,455 \times 0.57088927 = \$12,073,997$$

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.

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

$$A = \frac{(2/3 \times 152,430)}{[253,603 + (2/3 \times 152,430)]} = 0.28607382$$

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

$$B = \frac{101,173}{[253,603 + (2/3 \times 152,430)]} = 0.28481545$$

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.

$$\text{Proportion} = [A / (A + B)] = [0.28607382 / (0.28607382 + 0.28481545)] = 0.50110211$$

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.

$$\$12,073,997 \times 0.50110211 = \$6,050,305$$

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.

$$\text{Proportion} = [B / (A + B)] = [0.28481545 / (0.28607382 + 0.28481545)] = 0.49889789$$

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.

$$\$12,073,997 \times 0.49889789 = \$6,023,692$$

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

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 2017 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

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

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

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

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, 2017					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
ALACHUA BOCC	\$ 12,073,997	\$ -	\$ -	\$ -	\$ 12,073,997
Alachua	\$ 582,763	\$ -	\$ -	\$ -	\$ 582,763
Archer	\$ 67,874	\$ -	\$ -	\$ -	\$ 67,874
Gainesville	\$ 7,568,121	\$ -	\$ -	\$ -	\$ 7,568,121
Hawthorne	\$ 81,568	\$ -	\$ -	\$ -	\$ 81,568
High Springs	\$ 341,870	\$ -	\$ -	\$ -	\$ 341,870
La Crosse	\$ 22,208	\$ -	\$ -	\$ -	\$ 22,208
Micanopy	\$ 35,306	\$ -	\$ -	\$ -	\$ 35,306
Newberry	\$ 319,127	\$ -	\$ -	\$ -	\$ 319,127
Waldo	\$ 56,621	\$ -	\$ -	\$ -	\$ 56,621
Countywide Total	\$ 21,149,455	\$ -	\$ -	\$ -	\$ 21,149,455
BAKER BOCC	\$ 853,499	\$ 984,367	\$ 21,946	\$ 597,627	\$ 2,457,439
Glen St. Mary	\$ 16,406	\$ -	\$ -	\$ -	\$ 16,406
Macclenny	\$ 242,503	\$ -	\$ -	\$ -	\$ 242,503
Countywide Total	\$ 1,112,407	\$ 984,367	\$ 21,946	\$ 597,627	\$ 2,716,347
BAY BOCC	\$ 13,169,430	\$ -	\$ -	\$ -	\$ 13,169,430
Callaway	\$ 1,382,300	\$ -	\$ -	\$ -	\$ 1,382,300
Lynn Haven	\$ 1,816,263	\$ -	\$ -	\$ -	\$ 1,816,263
Mexico Beach	\$ 106,961	\$ -	\$ -	\$ -	\$ 106,961
Panama City	\$ 3,362,864	\$ -	\$ -	\$ -	\$ 3,362,864
Panama City Beach	\$ 1,173,839	\$ -	\$ -	\$ -	\$ 1,173,839
Parker	\$ 415,132	\$ -	\$ -	\$ -	\$ 415,132
Springfield	\$ 856,534	\$ -	\$ -	\$ -	\$ 856,534
Countywide Total	\$ 22,283,323	\$ -	\$ -	\$ -	\$ 22,283,323
BRADFORD BOCC	\$ 1,195,002	\$ 673,629	\$ 30,608	\$ 689,909	\$ 2,589,147
Brooker	\$ 17,435	\$ -	\$ -	\$ -	\$ 17,435
Hampton	\$ 25,827	\$ -	\$ -	\$ -	\$ 25,827
Lawtey	\$ 38,497	\$ -	\$ -	\$ -	\$ 38,497
Starke	\$ 294,062	\$ -	\$ -	\$ -	\$ 294,062
Countywide Total	\$ 1,570,823	\$ 673,629	\$ 30,608	\$ 689,909	\$ 2,964,969
BREVARD BOCC	\$ 25,249,867	\$ -	\$ -	\$ -	\$ 25,249,867
Cape Canaveral	\$ 572,999	\$ -	\$ -	\$ -	\$ 572,999
Cocoa	\$ 1,040,593	\$ -	\$ -	\$ -	\$ 1,040,593
Cocoa Beach	\$ 635,390	\$ -	\$ -	\$ -	\$ 635,390
Grant-Valkaria	\$ 224,393	\$ -	\$ -	\$ -	\$ 224,393
Indialantic	\$ 158,365	\$ -	\$ -	\$ -	\$ 158,365
Indian Harbour Beach	\$ 476,514	\$ -	\$ -	\$ -	\$ 476,514
Malabar	\$ 158,876	\$ -	\$ -	\$ -	\$ 158,876
Melbourne	\$ 4,524,955	\$ -	\$ -	\$ -	\$ 4,524,955
Melbourne Beach	\$ 174,900	\$ -	\$ -	\$ -	\$ 174,900
Melbourne Village	\$ 37,730	\$ -	\$ -	\$ -	\$ 37,730
Palm Bay	\$ 6,107,351	\$ -	\$ -	\$ -	\$ 6,107,351
Palm Shores	\$ 55,402	\$ -	\$ -	\$ -	\$ 55,402
Rockledge	\$ 1,485,229	\$ -	\$ -	\$ -	\$ 1,485,229
Satellite Beach	\$ 591,126	\$ -	\$ -	\$ -	\$ 591,126
Titusville	\$ 2,574,121	\$ -	\$ -	\$ -	\$ 2,574,121
West Melbourne	\$ 1,150,658	\$ -	\$ -	\$ -	\$ 1,150,658
Countywide Total	\$ 45,218,470	\$ -	\$ -	\$ -	\$ 45,218,470
BROWARD BOCC	\$ 83,296,658	\$ -	\$ -	\$ -	\$ 83,296,658
Coconut Creek	\$ 3,856,488	\$ -	\$ -	\$ -	\$ 3,856,488
Cooper City	\$ 2,260,345	\$ -	\$ -	\$ -	\$ 2,260,345
Coral Springs	\$ 8,469,105	\$ -	\$ -	\$ -	\$ 8,469,105

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Dania Beach	\$ 2,088,213	\$ -	\$ -	\$ -	\$ 2,088,213
Davie	\$ 6,603,315	\$ -	\$ -	\$ -	\$ 6,603,315
Deerfield Beach	\$ 5,224,075	\$ -	\$ -	\$ -	\$ 5,224,075
Fort Lauderdale	\$ 11,916,796	\$ -	\$ -	\$ -	\$ 11,916,796
Hallandale Beach	\$ 2,618,375	\$ -	\$ -	\$ -	\$ 2,618,375
Hillsboro Beach	\$ 127,225	\$ -	\$ -	\$ -	\$ 127,225
Hollywood	\$ 9,875,875	\$ -	\$ -	\$ -	\$ 9,875,875
Lauderdale-By-The-Sea	\$ 412,682	\$ -	\$ -	\$ -	\$ 412,682
Lauderdale Lakes	\$ 2,330,602	\$ -	\$ -	\$ -	\$ 2,330,602
Lauderhill	\$ 4,746,316	\$ -	\$ -	\$ -	\$ 4,746,316
Lazy Lake	\$ 1,635	\$ -	\$ -	\$ -	\$ 1,635
Lighthouse Point	\$ 705,838	\$ -	\$ -	\$ -	\$ 705,838
Margate	\$ 3,805,925	\$ -	\$ -	\$ -	\$ 3,805,925
Miramar	\$ 9,001,584	\$ -	\$ -	\$ -	\$ 9,001,584
North Lauderdale	\$ 2,946,013	\$ -	\$ -	\$ -	\$ 2,946,013
Oakland Park	\$ 2,956,779	\$ -	\$ -	\$ -	\$ 2,956,779
Parkland	\$ 1,916,762	\$ -	\$ -	\$ -	\$ 1,916,762
Pembroke Park	\$ 424,948	\$ -	\$ -	\$ -	\$ 424,948
Pembroke Pines	\$ 10,859,606	\$ -	\$ -	\$ -	\$ 10,859,606
Plantation	\$ 5,962,350	\$ -	\$ -	\$ -	\$ 5,962,350
Pompano Beach	\$ 7,231,264	\$ -	\$ -	\$ -	\$ 7,231,264
Sea Ranch Lakes	\$ 45,657	\$ -	\$ -	\$ -	\$ 45,657
Southwest Ranches	\$ 503,518	\$ -	\$ -	\$ -	\$ 503,518
Sunrise	\$ 6,039,626	\$ -	\$ -	\$ -	\$ 6,039,626
Tamarac	\$ 4,242,934	\$ -	\$ -	\$ -	\$ 4,242,934
West Park	\$ 988,024	\$ -	\$ -	\$ -	\$ 988,024
Weston	\$ 4,479,395	\$ -	\$ -	\$ -	\$ 4,479,395
Wilton Manors	\$ 828,634	\$ -	\$ -	\$ -	\$ 828,634
Countywide Total	\$ 206,766,561	\$ -	\$ -	\$ -	\$ 206,766,561
CALHOUN BOCC	\$ 297,645	\$ 620,679	\$ 16,915	\$ 728,516	\$ 1,663,754
Altha	\$ 14,183	\$ -	\$ -	\$ -	\$ 14,183
Blountstown	\$ 61,626	\$ -	\$ -	\$ -	\$ 61,626
Countywide Total	\$ 373,454	\$ 620,679	\$ 16,915	\$ 728,516	\$ 1,739,563
CHARLOTTE BOCC	\$ 13,641,311	\$ -	\$ -	\$ -	\$ 13,641,311
Punta Gorda	\$ 1,532,082	\$ -	\$ -	\$ -	\$ 1,532,082
Countywide Total	\$ 15,173,393	\$ -	\$ -	\$ -	\$ 15,173,393
CITRUS BOCC	\$ 8,508,357	\$ -	\$ -	\$ -	\$ 8,508,357
Crystal River	\$ 191,984	\$ -	\$ -	\$ -	\$ 191,984
Inverness	\$ 445,845	\$ -	\$ -	\$ -	\$ 445,845
Countywide Total	\$ 9,146,186	\$ -	\$ -	\$ -	\$ 9,146,186
CLAY BOCC	\$ 10,755,290	\$ -	\$ -	\$ -	\$ 10,755,290
Green Cove Springs	\$ 387,687	\$ -	\$ -	\$ -	\$ 387,687
Keystone Heights	\$ 75,247	\$ -	\$ -	\$ -	\$ 75,247
Orange Park	\$ 468,439	\$ -	\$ -	\$ -	\$ 468,439
Penney Farms	\$ 41,064	\$ -	\$ -	\$ -	\$ 41,064
Countywide Total	\$ 11,727,727	\$ -	\$ -	\$ -	\$ 11,727,727
COLLIER BOCC	\$ 42,252,196	\$ -	\$ -	\$ -	\$ 42,252,196
Everglades	\$ 54,419	\$ -	\$ -	\$ -	\$ 54,419
Marco Island	\$ 2,131,901	\$ -	\$ -	\$ -	\$ 2,131,901
Naples	\$ 2,488,619	\$ -	\$ -	\$ -	\$ 2,488,619
Countywide Total	\$ 46,927,135	\$ -	\$ -	\$ -	\$ 46,927,135
COLUMBIA BOCC	\$ 4,738,946	\$ -	\$ -	\$ 636,351	\$ 5,375,297

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Fort White	\$ 44,263	\$ -	\$ -	\$ -	\$ 44,263
Lake City	\$ 923,429	\$ -	\$ -	\$ -	\$ 923,429
Countywide Total	\$ 5,706,637	\$ -	\$ -	\$ 636,351	\$ 6,342,988
DESOTO BOCC	\$ 1,176,705	\$ 1,253,054	\$ 26,057	\$ 660,358	\$ 3,116,175
Arcadia	\$ 301,006	\$ -	\$ -	\$ -	\$ 301,006
Countywide Total	\$ 1,477,711	\$ 1,253,054	\$ 26,057	\$ 660,358	\$ 3,417,181
DIXIE BOCC	\$ 364,387	\$ 715,860	\$ 16,067	\$ 733,405	\$ 1,829,719
Cross City	\$ 44,156	\$ -	\$ -	\$ -	\$ 44,156
Horseshoe Beach	\$ 4,051	\$ -	\$ -	\$ -	\$ 4,051
Countywide Total	\$ 412,594	\$ 715,860	\$ 16,067	\$ 733,405	\$ 1,877,926
JACKSONVILLE-DUVAL	\$ 93,686,265	\$ -	\$ -	\$ -	\$ 93,686,265
Atlantic Beach	\$ 1,369,474	\$ -	\$ -	\$ -	\$ 1,369,474
Baldwin	\$ 145,767	\$ -	\$ -	\$ -	\$ 145,767
Jacksonville Beach	\$ 2,400,158	\$ -	\$ -	\$ -	\$ 2,400,158
Neptune Beach	\$ 749,359	\$ -	\$ -	\$ -	\$ 749,359
Countywide Total	\$ 98,351,023	\$ -	\$ -	\$ -	\$ 98,351,023
ESCAMBIA BOCC	\$ 24,241,307	\$ -	\$ -	\$ -	\$ 24,241,307
Century	\$ 133,681	\$ -	\$ -	\$ -	\$ 133,681
Pensacola	\$ 4,490,942	\$ -	\$ -	\$ -	\$ 4,490,942
Countywide Total	\$ 28,865,930	\$ -	\$ -	\$ -	\$ 28,865,930
FLAGLER BOCC	\$ 2,496,115	\$ -	\$ -	\$ -	\$ 2,496,115
Beverly Beach	\$ 12,313	\$ -	\$ -	\$ -	\$ 12,313
Bunnell	\$ 99,441	\$ -	\$ -	\$ -	\$ 99,441
Flagler Beach (part)	\$ 155,751	\$ -	\$ -	\$ -	\$ 155,751
Marineland (part)	\$ 138	\$ -	\$ -	\$ -	\$ 138
Palm Coast	\$ 2,760,864	\$ -	\$ -	\$ -	\$ 2,760,864
Countywide Total	\$ 5,524,622	\$ -	\$ -	\$ -	\$ 5,524,622
FRANKLIN BOCC	\$ 740,448	\$ -	\$ 18,557	\$ 308,348	\$ 1,067,353
Apalachicola	\$ 192,971	\$ -	\$ -	\$ -	\$ 192,971
Carrabelle	\$ 117,107	\$ -	\$ -	\$ -	\$ 117,107
Countywide Total	\$ 1,050,526	\$ -	\$ 18,557	\$ 308,348	\$ 1,377,431
GADSDEN BOCC	\$ 1,334,888	\$ 1,956,280	\$ -	\$ 679,935	\$ 3,971,103
Chattahoochee	\$ 73,812	\$ -	\$ -	\$ -	\$ 73,812
Greensboro	\$ 21,157	\$ -	\$ -	\$ -	\$ 21,157
Gretna	\$ 52,757	\$ -	\$ -	\$ -	\$ 52,757
Havana	\$ 59,911	\$ -	\$ -	\$ -	\$ 59,911
Midway	\$ 114,532	\$ -	\$ -	\$ -	\$ 114,532
Quincy	\$ 253,443	\$ -	\$ -	\$ -	\$ 253,443
Countywide Total	\$ 1,910,500	\$ 1,956,280	\$ -	\$ 679,935	\$ 4,546,715
GILCHRIST BOCC	\$ 371,147	\$ 815,966	\$ -	\$ 708,958	\$ 1,896,072
Bell	\$ 13,129	\$ -	\$ -	\$ -	\$ 13,129
Fanning Springs (part)	\$ 8,044	\$ -	\$ -	\$ -	\$ 8,044
Trenton	\$ 50,537	\$ -	\$ -	\$ -	\$ 50,537
Countywide Total	\$ 442,857	\$ 815,966	\$ -	\$ 708,958	\$ 1,967,781
GLADES BOCC	\$ 238,168	\$ 636,448	\$ 10,262	\$ 446,727	\$ 1,331,605
Moore Haven	\$ 34,665	\$ -	\$ -	\$ -	\$ 34,665
Countywide Total	\$ 272,833	\$ 636,448	\$ 10,262	\$ 446,727	\$ 1,366,270
GULF BOCC	\$ 573,088	\$ 423,419	\$ 33,694	\$ 354,195	\$ 1,384,395
Port St. Joe	\$ 179,706	\$ -	\$ -	\$ -	\$ 179,706
Wewahitchka	\$ 108,384	\$ -	\$ -	\$ -	\$ 108,384
Countywide Total	\$ 861,178	\$ 423,419	\$ 33,694	\$ 354,195	\$ 1,672,486
HAMILTON BOCC	\$ 372,137	\$ 491,566	\$ 26,036	\$ 488,937	\$ 1,378,676

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Jasper	\$ 56,719	\$ -	\$ -	\$ -	\$ 56,719
Jennings	\$ 29,371	\$ -	\$ -	\$ -	\$ 29,371
White Springs	\$ 25,729	\$ -	\$ -	\$ -	\$ 25,729
Countywide Total	\$ 483,957	\$ 491,566	\$ 26,036	\$ 488,937	\$ 1,490,496
HARDEE BOCC	\$ 655,635	\$ 1,207,165	\$ -	\$ 435,110	\$ 2,297,909
Bowling Green	\$ 84,191	\$ -	\$ -	\$ -	\$ 84,191
Wauchula	\$ 146,214	\$ -	\$ -	\$ -	\$ 146,214
Zolfo Springs	\$ 52,452	\$ -	\$ -	\$ -	\$ 52,452
Countywide Total	\$ 938,491	\$ 1,207,165	\$ -	\$ 435,110	\$ 2,580,766
HENDRY BOCC	\$ 1,539,923	\$ 1,400,552	\$ -	\$ 415,151	\$ 3,355,626
Clewiston	\$ 336,835	\$ -	\$ -	\$ -	\$ 336,835
LaBelle	\$ 216,922	\$ -	\$ -	\$ -	\$ 216,922
Countywide Total	\$ 2,093,679	\$ 1,400,552	\$ -	\$ 415,151	\$ 3,909,382
HERNANDO BOCC	\$ 9,476,089	\$ -	\$ -	\$ -	\$ 9,476,089
Brooksville	\$ 433,857	\$ -	\$ -	\$ -	\$ 433,857
Weeki Wachee	\$ 273	\$ -	\$ -	\$ -	\$ 273
Countywide Total	\$ 9,910,219	\$ -	\$ -	\$ -	\$ 9,910,219
HIGHLANDS BOCC	\$ 4,732,976	\$ -	\$ -	\$ 662,509	\$ 5,395,486
Avon Park	\$ 556,551	\$ -	\$ -	\$ -	\$ 556,551
Lake Placid	\$ 123,366	\$ -	\$ -	\$ -	\$ 123,366
Sebring	\$ 550,472	\$ -	\$ -	\$ -	\$ 550,472
Countywide Total	\$ 5,963,366	\$ -	\$ -	\$ 662,509	\$ 6,625,875
HILLSBOROUGH BOCC	\$ 106,570,638	\$ -	\$ -	\$ -	\$ 106,570,638
Plant City	\$ 3,302,022	\$ -	\$ -	\$ -	\$ 3,302,022
Tampa	\$ 32,171,463	\$ -	\$ -	\$ -	\$ 32,171,463
Temple Terrace	\$ 2,299,722	\$ -	\$ -	\$ -	\$ 2,299,722
Countywide Total	\$ 144,343,845	\$ -	\$ -	\$ -	\$ 144,343,845
HOLMES BOCC	\$ 362,639	\$ 958,080	\$ 15,241	\$ 830,762	\$ 2,166,722
Bonifay	\$ 56,553	\$ -	\$ -	\$ -	\$ 56,553
Esto	\$ 7,724	\$ -	\$ -	\$ -	\$ 7,724
Noma	\$ 3,883	\$ -	\$ -	\$ -	\$ 3,883
Ponce de Leon	\$ 11,820	\$ -	\$ -	\$ -	\$ 11,820
Westville	\$ 6,345	\$ -	\$ -	\$ -	\$ 6,345
Countywide Total	\$ 448,965	\$ 958,080	\$ 15,241	\$ 830,762	\$ 2,253,048
INDIAN RIVER BOCC	\$ 9,423,227	\$ -	\$ -	\$ -	\$ 9,423,227
Fellsmere	\$ 396,842	\$ -	\$ -	\$ -	\$ 396,842
Indian River Shores	\$ 296,057	\$ -	\$ -	\$ -	\$ 296,057
Orchid	\$ 30,458	\$ -	\$ -	\$ -	\$ 30,458
Sebastian	\$ 1,714,610	\$ -	\$ -	\$ -	\$ 1,714,610
Vero Beach	\$ 1,156,659	\$ -	\$ -	\$ -	\$ 1,156,659
Countywide Total	\$ 13,017,853	\$ -	\$ -	\$ -	\$ 13,017,853
JACKSON BOCC	\$ 1,919,272	\$ 1,291,619	\$ 80,023	\$ 630,728	\$ 3,921,643
Alford	\$ 24,794	\$ -	\$ -	\$ -	\$ 24,794
Bascom	\$ 6,464	\$ -	\$ -	\$ -	\$ 6,464
Campbellton	\$ 11,716	\$ -	\$ -	\$ -	\$ 11,716
Cottdale	\$ 45,802	\$ -	\$ -	\$ -	\$ 45,802
Graceville	\$ 110,439	\$ -	\$ -	\$ -	\$ 110,439
Grand Ridge	\$ 47,266	\$ -	\$ -	\$ -	\$ 47,266
Greenwood	\$ 34,995	\$ -	\$ -	\$ -	\$ 34,995
Jacob City	\$ 11,514	\$ -	\$ -	\$ -	\$ 11,514
Malone	\$ 32,925	\$ -	\$ -	\$ -	\$ 32,925
Marianna	\$ 305,007	\$ -	\$ -	\$ -	\$ 305,007

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Sneads	\$ 96,400	\$ -	\$ -	\$ -	\$ 96,400
Countywide Total	\$ 2,646,593	\$ 1,291,619	\$ 80,023	\$ 630,728	\$ 4,648,963
JEFFERSON BOCC	\$ 1,118,699	\$ -	\$ 11,705	\$ 650,843	\$ 1,781,248
Monticello	\$ 218,571	\$ -	\$ -	\$ -	\$ 218,571
Countywide Total	\$ 1,337,270	\$ -	\$ 11,705	\$ 650,843	\$ 1,999,819
LAFAYETTE BOCC	\$ 150,233	\$ 354,834	\$ 17,229	\$ 678,302	\$ 1,200,597
Mayo	\$ 27,269	\$ -	\$ -	\$ -	\$ 27,269
Countywide Total	\$ 177,502	\$ 354,834	\$ 17,229	\$ 678,302	\$ 1,227,866
LAKE BOCC	\$ 15,730,434	\$ -	\$ -	\$ -	\$ 15,730,434
Astatula	\$ 108,931	\$ -	\$ -	\$ -	\$ 108,931
Clermont	\$ 1,931,853	\$ -	\$ -	\$ -	\$ 1,931,853
Eustis	\$ 1,160,497	\$ -	\$ -	\$ -	\$ 1,160,497
Fruitland Park	\$ 251,664	\$ -	\$ -	\$ -	\$ 251,664
Groveland	\$ 721,250	\$ -	\$ -	\$ -	\$ 721,250
Howey-in-the-Hills	\$ 66,051	\$ -	\$ -	\$ -	\$ 66,051
Lady Lake	\$ 850,008	\$ -	\$ -	\$ -	\$ 850,008
Leesburg	\$ 1,286,807	\$ -	\$ -	\$ -	\$ 1,286,807
Mascotte	\$ 322,553	\$ -	\$ -	\$ -	\$ 322,553
Minneola	\$ 625,278	\$ -	\$ -	\$ -	\$ 625,278
Montverde	\$ 87,909	\$ -	\$ -	\$ -	\$ 87,909
Mount Dora	\$ 786,346	\$ -	\$ -	\$ -	\$ 786,346
Tavares	\$ 902,144	\$ -	\$ -	\$ -	\$ 902,144
Umatilla	\$ 226,820	\$ -	\$ -	\$ -	\$ 226,820
Countywide Total	\$ 25,058,545	\$ -	\$ -	\$ -	\$ 25,058,545
LEE BOCC	\$ 48,622,701	\$ -	\$ -	\$ -	\$ 48,622,701
Bonita Springs	\$ 4,078,960	\$ -	\$ -	\$ -	\$ 4,078,960
Cape Coral	\$ 14,554,864	\$ -	\$ -	\$ -	\$ 14,554,864
Estero	\$ 2,625,205	\$ -	\$ -	\$ -	\$ 2,625,205
Fort Myers	\$ 6,323,329	\$ -	\$ -	\$ -	\$ 6,323,329
Fort Myers Beach	\$ 547,650	\$ -	\$ -	\$ -	\$ 547,650
Sanibel	\$ 568,458	\$ -	\$ -	\$ -	\$ 568,458
Countywide Total	\$ 77,321,167	\$ -	\$ -	\$ -	\$ 77,321,167
LEON BOCC	\$ 12,739,266	\$ -	\$ -	\$ -	\$ 12,739,266
Tallahassee	\$ 10,767,249	\$ -	\$ -	\$ -	\$ 10,767,249
Countywide Total	\$ 23,506,515	\$ -	\$ -	\$ -	\$ 23,506,515
LEVY BOCC	\$ 1,532,720	\$ 1,454,828	\$ -	\$ 649,019	\$ 3,636,567
Bronson	\$ 48,691	\$ -	\$ -	\$ -	\$ 48,691
Cedar Key	\$ 28,550	\$ -	\$ -	\$ -	\$ 28,550
Chiefland	\$ 88,317	\$ -	\$ -	\$ -	\$ 88,317
Fanning Springs (part)	\$ 18,664	\$ -	\$ -	\$ -	\$ 18,664
Inglis	\$ 53,367	\$ -	\$ -	\$ -	\$ 53,367
Otter Creek	\$ 4,922	\$ -	\$ -	\$ -	\$ 4,922
Williston	\$ 116,826	\$ -	\$ -	\$ -	\$ 116,826
Yankeetown	\$ 20,059	\$ -	\$ -	\$ -	\$ 20,059
Countywide Total	\$ 1,912,116	\$ 1,454,828	\$ -	\$ 649,019	\$ 4,015,963
LIBERTY BOCC	\$ 130,377	\$ 366,950	\$ 18,526	\$ 733,405	\$ 1,249,257
Bristol	\$ 18,902	\$ -	\$ -	\$ -	\$ 18,902
Countywide Total	\$ 149,279	\$ 366,950	\$ 18,526	\$ 733,405	\$ 1,268,159
MADISON BOCC	\$ 439,214	\$ 820,659	\$ 16,580	\$ 733,405	\$ 2,009,858
Greenville	\$ 20,731	\$ -	\$ -	\$ -	\$ 20,731
Lee	\$ 8,985	\$ -	\$ -	\$ -	\$ 8,985
Madison	\$ 82,843	\$ -	\$ -	\$ -	\$ 82,843

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Countywide Total	\$ 551,773	\$ 820,659	\$ 16,580	\$ 733,405	\$ 2,122,417
MANATEE BOCC	\$ 25,202,710	\$ -	\$ -	\$ -	\$ 25,202,710
Anna Maria	\$ 118,040	\$ -	\$ -	\$ -	\$ 118,040
Bradenton	\$ 4,080,568	\$ -	\$ -	\$ -	\$ 4,080,568
Bradenton Beach	\$ 91,541	\$ -	\$ -	\$ -	\$ 91,541
Holmes Beach	\$ 299,257	\$ -	\$ -	\$ -	\$ 299,257
Longboat Key (part)	\$ 184,792	\$ -	\$ -	\$ -	\$ 184,792
Palmetto	\$ 1,012,857	\$ -	\$ -	\$ -	\$ 1,012,857
Countywide Total	\$ 30,989,764	\$ -	\$ -	\$ -	\$ 30,989,764
MARION BOCC	\$ 21,621,516	\$ -	\$ -	\$ -	\$ 21,621,516
Bellevue	\$ 326,895	\$ -	\$ -	\$ -	\$ 326,895
Dunnellon	\$ 122,112	\$ -	\$ -	\$ -	\$ 122,112
McIntosh	\$ 31,028	\$ -	\$ -	\$ -	\$ 31,028
Ocala	\$ 4,014,099	\$ -	\$ -	\$ -	\$ 4,014,099
Reddick	\$ 34,544	\$ -	\$ -	\$ -	\$ 34,544
Countywide Total	\$ 26,150,194	\$ -	\$ -	\$ -	\$ 26,150,194
MARTIN BOCC	\$ 15,477,557	\$ -	\$ -	\$ -	\$ 15,477,557
Jupiter Island	\$ 88,417	\$ -	\$ -	\$ -	\$ 88,417
Ocean Breeze	\$ 10,370	\$ -	\$ -	\$ -	\$ 10,370
Sewall's Point	\$ 218,313	\$ -	\$ -	\$ -	\$ 218,313
Stuart	\$ 1,756,001	\$ -	\$ -	\$ -	\$ 1,756,001
Countywide Total	\$ 17,550,658	\$ -	\$ -	\$ -	\$ 17,550,658
MIAMI-DADE BOCC	\$ 170,785,986	\$ -	\$ -	\$ -	\$ 170,785,986
Aventura	\$ 2,979,843	\$ -	\$ -	\$ -	\$ 2,979,843
Bal Harbour	\$ 220,906	\$ -	\$ -	\$ -	\$ 220,906
Bay Harbor Islands	\$ 441,494	\$ -	\$ -	\$ -	\$ 441,494
Biscayne Park	\$ 250,249	\$ -	\$ -	\$ -	\$ 250,249
Coral Gables	\$ 3,928,037	\$ -	\$ -	\$ -	\$ 3,928,037
Cutler Bay	\$ 3,507,536	\$ -	\$ -	\$ -	\$ 3,507,536
Doral	\$ 4,426,069	\$ -	\$ -	\$ -	\$ 4,426,069
El Portal	\$ 185,599	\$ -	\$ -	\$ -	\$ 185,599
Florida City	\$ 1,000,120	\$ -	\$ -	\$ -	\$ 1,000,120
Golden Beach	\$ 73,794	\$ -	\$ -	\$ -	\$ 73,794
Hialeah	\$ 18,532,315	\$ -	\$ -	\$ -	\$ 18,532,315
Hialeah Gardens	\$ 1,829,272	\$ -	\$ -	\$ -	\$ 1,829,272
Homestead	\$ 5,527,815	\$ -	\$ -	\$ -	\$ 5,527,815
Indian Creek	\$ 6,839	\$ -	\$ -	\$ -	\$ 6,839
Key Biscayne	\$ 1,008,628	\$ -	\$ -	\$ -	\$ 1,008,628
Medley	\$ 66,479	\$ -	\$ -	\$ -	\$ 66,479
Miami	\$ 34,738,757	\$ -	\$ -	\$ -	\$ 34,738,757
Miami Beach	\$ 7,293,074	\$ -	\$ -	\$ -	\$ 7,293,074
Miami Gardens	\$ 8,743,275	\$ -	\$ -	\$ -	\$ 8,743,275
Miami Lakes	\$ 2,401,337	\$ -	\$ -	\$ -	\$ 2,401,337
Miami Shores	\$ 859,290	\$ -	\$ -	\$ -	\$ 859,290
Miami Springs	\$ 1,120,354	\$ -	\$ -	\$ -	\$ 1,120,354
North Bay Village	\$ 650,312	\$ -	\$ -	\$ -	\$ 650,312
North Miami	\$ 4,960,442	\$ -	\$ -	\$ -	\$ 4,960,442
North Miami Beach	\$ 3,461,733	\$ -	\$ -	\$ -	\$ 3,461,733
Opa-locka	\$ 1,393,822	\$ -	\$ -	\$ -	\$ 1,393,822
Palmetto Bay	\$ 1,895,989	\$ -	\$ -	\$ -	\$ 1,895,989
Pincrest	\$ 1,463,799	\$ -	\$ -	\$ -	\$ 1,463,799
South Miami	\$ 1,085,922	\$ -	\$ -	\$ -	\$ 1,085,922

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Sunny Isles Beach	\$ 1,716,990	\$ -	\$ -	\$ -	\$ 1,716,990
Surfside	\$ 453,501	\$ -	\$ -	\$ -	\$ 453,501
Sweetwater	\$ 1,653,454	\$ -	\$ -	\$ -	\$ 1,653,454
Virginia Gardens	\$ 192,120	\$ -	\$ -	\$ -	\$ 192,120
West Miami	\$ 478,550	\$ -	\$ -	\$ -	\$ 478,550
Countywide Total	\$ 289,333,703	\$ -	\$ -	\$ -	\$ 289,333,703
MONROE BOCC	\$ 11,783,821	\$ -	\$ -	\$ -	\$ 11,783,821
Islamorada	\$ 1,203,055	\$ -	\$ -	\$ -	\$ 1,203,055
Key Colony Beach	\$ 154,482	\$ -	\$ -	\$ -	\$ 154,482
Key West	\$ 4,786,215	\$ -	\$ -	\$ -	\$ 4,786,215
Layton	\$ 35,515	\$ -	\$ -	\$ -	\$ 35,515
Marathon	\$ 1,637,777	\$ -	\$ -	\$ -	\$ 1,637,777
Countywide Total	\$ 19,600,865	\$ -	\$ -	\$ -	\$ 19,600,865
NASSAU BOCC	\$ 4,745,176	\$ -	\$ -	\$ -	\$ 4,745,176
Callahan	\$ 79,113	\$ -	\$ -	\$ -	\$ 79,113
Fernandina Beach	\$ 797,676	\$ -	\$ -	\$ -	\$ 797,676
Hilliard	\$ 202,423	\$ -	\$ -	\$ -	\$ 202,423
Countywide Total	\$ 5,824,389	\$ -	\$ -	\$ -	\$ 5,824,389
OKALOOSA BOCC	\$ 15,630,453	\$ -	\$ -	\$ -	\$ 15,630,453
Cinco Bayou	\$ 37,990	\$ -	\$ -	\$ -	\$ 37,990
Crestview	\$ 2,244,929	\$ -	\$ -	\$ -	\$ 2,244,929
Destin	\$ 1,218,156	\$ -	\$ -	\$ -	\$ 1,218,156
Fort Walton Beach	\$ 1,996,992	\$ -	\$ -	\$ -	\$ 1,996,992
Laurel Hill	\$ 51,099	\$ -	\$ -	\$ -	\$ 51,099
Mary Esther	\$ 369,275	\$ -	\$ -	\$ -	\$ 369,275
Niceville	\$ 1,318,728	\$ -	\$ -	\$ -	\$ 1,318,728
Shalimar	\$ 70,908	\$ -	\$ -	\$ -	\$ 70,908
Valparaiso	\$ 502,765	\$ -	\$ -	\$ -	\$ 502,765
Countywide Total	\$ 23,441,294	\$ -	\$ -	\$ -	\$ 23,441,294
OKEECHOBEE BOCC	\$ 2,270,137	\$ 621,629	\$ -	\$ 658,798	\$ 3,550,564
Okeechobee	\$ 347,097	\$ -	\$ -	\$ -	\$ 347,097
Countywide Total	\$ 2,617,234	\$ 621,629	\$ -	\$ 658,798	\$ 3,897,661
ORANGE BOCC	\$ 174,474,568	\$ -	\$ -	\$ -	\$ 174,474,568
Apopka	\$ 7,396,204	\$ -	\$ -	\$ -	\$ 7,396,204
Belle Isle	\$ 1,026,584	\$ -	\$ -	\$ -	\$ 1,026,584
Eatonville	\$ 351,618	\$ -	\$ -	\$ -	\$ 351,618
Edgewood	\$ 418,479	\$ -	\$ -	\$ -	\$ 418,479
Maitland	\$ 2,700,978	\$ -	\$ -	\$ -	\$ 2,700,978
Oakland	\$ 416,732	\$ -	\$ -	\$ -	\$ 416,732
Ocoee	\$ 6,380,102	\$ -	\$ -	\$ -	\$ 6,380,102
Orlando	\$ 41,669,259	\$ -	\$ -	\$ -	\$ 41,669,259
Windermere	\$ 455,642	\$ -	\$ -	\$ -	\$ 455,642
Winter Garden	\$ 6,333,092	\$ -	\$ -	\$ -	\$ 6,333,092
Winter Park	\$ 4,600,413	\$ -	\$ -	\$ -	\$ 4,600,413
Countywide Total	\$ 246,223,672	\$ -	\$ -	\$ -	\$ 246,223,672
OSCEOLA BOCC	\$ 20,288,072	\$ -	\$ -	\$ -	\$ 20,288,072
Kissimmee	\$ 4,954,437	\$ -	\$ -	\$ -	\$ 4,954,437
St. Cloud	\$ 3,092,431	\$ -	\$ -	\$ -	\$ 3,092,431
Countywide Total	\$ 28,334,940	\$ -	\$ -	\$ -	\$ 28,334,940
PALM BEACH BOCC	\$ 91,574,012	\$ -	\$ -	\$ -	\$ 91,574,012
Atlantis	\$ 163,759	\$ -	\$ -	\$ -	\$ 163,759
Belle Glade	\$ 1,427,917	\$ -	\$ -	\$ -	\$ 1,427,917

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2017					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Boca Raton	\$ 7,182,630	\$ -	\$ -	\$ -	\$ 7,182,630
Boynton Beach	\$ 5,956,527	\$ -	\$ -	\$ -	\$ 5,956,527
Briny Breeze	\$ 33,963	\$ -	\$ -	\$ -	\$ 33,963
Cloud Lake	\$ 10,885	\$ -	\$ -	\$ -	\$ 10,885
Delray Beach	\$ 5,170,141	\$ -	\$ -	\$ -	\$ 5,170,141
Glen Ridge	\$ 17,595	\$ -	\$ -	\$ -	\$ 17,595
Golf	\$ 20,623	\$ -	\$ -	\$ -	\$ 20,623
Greenacres	\$ 3,187,033	\$ -	\$ -	\$ -	\$ 3,187,033
Gulf Stream	\$ 81,675	\$ -	\$ -	\$ -	\$ 81,675
Haverhill	\$ 161,795	\$ -	\$ -	\$ -	\$ 161,795
Highland Beach	\$ 294,618	\$ -	\$ -	\$ -	\$ 294,618
Hypoluxo	\$ 220,227	\$ -	\$ -	\$ -	\$ 220,227
Juno Beach	\$ 265,156	\$ -	\$ -	\$ -	\$ 265,156
Jupiter	\$ 4,837,304	\$ -	\$ -	\$ -	\$ 4,837,304
Jupiter Inlet Colony	\$ 32,408	\$ -	\$ -	\$ -	\$ 32,408
Lake Clarke Shores	\$ 276,205	\$ -	\$ -	\$ -	\$ 276,205
Lake Park	\$ 703,647	\$ -	\$ -	\$ -	\$ 703,647
Lake Worth	\$ 3,083,180	\$ -	\$ -	\$ -	\$ 3,083,180
Lantana	\$ 874,280	\$ -	\$ -	\$ -	\$ 874,280
Loxahatchee Groves	\$ 262,128	\$ -	\$ -	\$ -	\$ 262,128
Manalapan	\$ 33,554	\$ -	\$ -	\$ -	\$ 33,554
Mangonia Park	\$ 160,321	\$ -	\$ -	\$ -	\$ 160,321
North Palm Beach	\$ 998,920	\$ -	\$ -	\$ -	\$ 998,920
Ocean Ridge	\$ 146,818	\$ -	\$ -	\$ -	\$ 146,818
Pahokee	\$ 449,129	\$ -	\$ -	\$ -	\$ 449,129
Palm Beach	\$ 658,063	\$ -	\$ -	\$ -	\$ 658,063
Palm Beach Gardens	\$ 4,134,558	\$ -	\$ -	\$ -	\$ 4,134,558
Palm Beach Shores	\$ 93,541	\$ -	\$ -	\$ -	\$ 93,541
Palm Springs	\$ 1,823,523	\$ -	\$ -	\$ -	\$ 1,823,523
Riviera Beach	\$ 2,778,659	\$ -	\$ -	\$ -	\$ 2,778,659
Royal Palm Beach	\$ 3,008,953	\$ -	\$ -	\$ -	\$ 3,008,953
South Bay	\$ 262,619	\$ -	\$ -	\$ -	\$ 262,619
South Palm Beach	\$ 111,791	\$ -	\$ -	\$ -	\$ 111,791
Tequesta	\$ 463,615	\$ -	\$ -	\$ -	\$ 463,615
Wellington	\$ 4,898,847	\$ -	\$ -	\$ -	\$ 4,898,847
West Palm Beach	\$ 8,692,630	\$ -	\$ -	\$ -	\$ 8,692,630
Countywide Total	\$ 154,553,248	\$ -	\$ -	\$ -	\$ 154,553,248
PASCO BOCC	\$ 30,503,955	\$ -	\$ -	\$ -	\$ 30,503,955
Dade City	\$ 439,894	\$ -	\$ -	\$ -	\$ 439,894
New Port Richey	\$ 990,729	\$ -	\$ -	\$ -	\$ 990,729
Port Richey	\$ 170,252	\$ -	\$ -	\$ -	\$ 170,252
St. Leo	\$ 87,127	\$ -	\$ -	\$ -	\$ 87,127
San Antonio	\$ 79,511	\$ -	\$ -	\$ -	\$ 79,511
Zephyrhills	\$ 968,851	\$ -	\$ -	\$ -	\$ 968,851
Countywide Total	\$ 33,240,319	\$ -	\$ -	\$ -	\$ 33,240,319
PINELLAS BOCC	\$ 46,588,310	\$ -	\$ -	\$ -	\$ 46,588,310
Belleair	\$ 251,460	\$ -	\$ -	\$ -	\$ 251,460
Belleair Beach	\$ 101,062	\$ -	\$ -	\$ -	\$ 101,062
Belleair Bluffs	\$ 132,681	\$ -	\$ -	\$ -	\$ 132,681
Belleair Shore	\$ 6,919	\$ -	\$ -	\$ -	\$ 6,919
Clearwater	\$ 7,163,990	\$ -	\$ -	\$ -	\$ 7,163,990
Dunedin	\$ 2,313,445	\$ -	\$ -	\$ -	\$ 2,313,445

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Gulfport	\$ 790,266	\$ -	\$ -	\$ -	\$ 790,266
Indian Rocks Beach	\$ 271,763	\$ -	\$ -	\$ -	\$ 271,763
Indian Shores	\$ 92,075	\$ -	\$ -	\$ -	\$ 92,075
Kenneth City	\$ 325,883	\$ -	\$ -	\$ -	\$ 325,883
Largo	\$ 5,221,044	\$ -	\$ -	\$ -	\$ 5,221,044
Madeira Beach	\$ 280,686	\$ -	\$ -	\$ -	\$ 280,686
North Redington Beach	\$ 91,687	\$ -	\$ -	\$ -	\$ 91,687
Oldsmar	\$ 904,777	\$ -	\$ -	\$ -	\$ 904,777
Pinellas Park	\$ 3,349,998	\$ -	\$ -	\$ -	\$ 3,349,998
Redington Beach	\$ 92,980	\$ -	\$ -	\$ -	\$ 92,980
Redington Shores	\$ 139,147	\$ -	\$ -	\$ -	\$ 139,147
Safety Harbor	\$ 1,105,480	\$ -	\$ -	\$ -	\$ 1,105,480
St. Petersburg	\$ 16,569,912	\$ -	\$ -	\$ -	\$ 16,569,912
St. Pete Beach	\$ 608,573	\$ -	\$ -	\$ -	\$ 608,573
Seminole	\$ 1,179,256	\$ -	\$ -	\$ -	\$ 1,179,256
South Pasadena	\$ 328,534	\$ -	\$ -	\$ -	\$ 328,534
Tarpon Springs	\$ 1,579,044	\$ -	\$ -	\$ -	\$ 1,579,044
Treasure Island	\$ 439,037	\$ -	\$ -	\$ -	\$ 439,037
Countywide Total	\$ 89,928,008	\$ -	\$ -	\$ -	\$ 89,928,008
POLK BOCC	\$ 34,025,955	\$ -	\$ -	\$ -	\$ 34,025,955
Auburndale	\$ 919,080	\$ -	\$ -	\$ -	\$ 919,080
Bartow	\$ 1,116,358	\$ -	\$ -	\$ -	\$ 1,116,358
Davenport	\$ 234,430	\$ -	\$ -	\$ -	\$ 234,430
Dundee	\$ 246,071	\$ -	\$ -	\$ -	\$ 246,071
Eagle Lake	\$ 147,803	\$ -	\$ -	\$ -	\$ 147,803
Fort Meade	\$ 355,483	\$ -	\$ -	\$ -	\$ 355,483
Frostproof	\$ 186,008	\$ -	\$ -	\$ -	\$ 186,008
Haines City	\$ 1,403,110	\$ -	\$ -	\$ -	\$ 1,403,110
Highland Park	\$ 14,489	\$ -	\$ -	\$ -	\$ 14,489
Hillcrest Heights	\$ 15,728	\$ -	\$ -	\$ -	\$ 15,728
Lake Alfred	\$ 329,539	\$ -	\$ -	\$ -	\$ 329,539
Lake Hamilton	\$ 78,700	\$ -	\$ -	\$ -	\$ 78,700
Lake Wales	\$ 929,483	\$ -	\$ -	\$ -	\$ 929,483
Lakeland	\$ 6,285,945	\$ -	\$ -	\$ -	\$ 6,285,945
Mulberry	\$ 233,748	\$ -	\$ -	\$ -	\$ 233,748
Polk City	\$ 100,496	\$ -	\$ -	\$ -	\$ 100,496
Winter Haven	\$ 2,358,228	\$ -	\$ -	\$ -	\$ 2,358,228
Countywide Total	\$ 48,980,656	\$ -	\$ -	\$ -	\$ 48,980,656
PUTNAM BOCC	\$ 2,857,837	\$ -	\$ -	\$ 443,612	\$ 3,301,449
Crescent City	\$ 65,387	\$ -	\$ -	\$ -	\$ 65,387
Interlachen	\$ 56,768	\$ -	\$ -	\$ -	\$ 56,768
Palatka	\$ 442,766	\$ -	\$ -	\$ -	\$ 442,766
Pomona Park	\$ 37,067	\$ -	\$ -	\$ -	\$ 37,067
Welaka	\$ 30,231	\$ -	\$ -	\$ -	\$ 30,231
Countywide Total	\$ 3,490,056	\$ -	\$ -	\$ 443,612	\$ 3,933,668
ST. JOHNS BOCC	\$ 17,827,072	\$ -	\$ -	\$ -	\$ 17,827,072
Hastings	\$ 52,144	\$ -	\$ -	\$ -	\$ 52,144
St. Augustine	\$ 1,173,250	\$ -	\$ -	\$ -	\$ 1,173,250
St. Augustine Beach	\$ 559,431	\$ -	\$ -	\$ -	\$ 559,431
Countywide Total	\$ 19,611,897	\$ -	\$ -	\$ -	\$ 19,611,897
ST. LUCIE BOCC	\$ 8,847,281	\$ -	\$ -	\$ -	\$ 8,847,281
Fort Pierce	\$ 1,729,058	\$ -	\$ -	\$ -	\$ 1,729,058

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Port St. Lucie	\$ 7,153,609	\$ -	\$ -	\$ -	\$ 7,153,609
St. Lucie Village	\$ 24,814	\$ -	\$ -	\$ -	\$ 24,814
Countywide Total	\$ 17,754,762	\$ -	\$ -	\$ -	\$ 17,754,762
SANTA ROSA BOCC	\$ 7,586,640	\$ -	\$ -	\$ -	\$ 7,586,640
Gulf Breeze	\$ 290,662	\$ -	\$ -	\$ -	\$ 290,662
Jay	\$ 28,059	\$ -	\$ -	\$ -	\$ 28,059
Milton	\$ 465,747	\$ -	\$ -	\$ -	\$ 465,747
Countywide Total	\$ 8,371,109	\$ -	\$ -	\$ -	\$ 8,371,109
SARASOTA BOCC	\$ 31,879,042	\$ -	\$ -	\$ -	\$ 31,879,042
Longboat Key (part)	\$ 412,671	\$ -	\$ -	\$ -	\$ 412,671
North Port	\$ 5,749,408	\$ -	\$ -	\$ -	\$ 5,749,408
Sarasota	\$ 4,886,927	\$ -	\$ -	\$ -	\$ 4,886,927
Venice	\$ 1,978,642	\$ -	\$ -	\$ -	\$ 1,978,642
Countywide Total	\$ 44,906,691	\$ -	\$ -	\$ -	\$ 44,906,691
SEMINOLE BOCC	\$ 25,061,957	\$ -	\$ -	\$ -	\$ 25,061,957
Altamonte Springs	\$ 2,963,941	\$ -	\$ -	\$ -	\$ 2,963,941
Casselberry	\$ 1,889,055	\$ -	\$ -	\$ -	\$ 1,889,055
Lake Mary	\$ 1,088,090	\$ -	\$ -	\$ -	\$ 1,088,090
Longwood	\$ 955,987	\$ -	\$ -	\$ -	\$ 955,987
Oviedo	\$ 2,518,854	\$ -	\$ -	\$ -	\$ 2,518,854
Sanford	\$ 3,891,879	\$ -	\$ -	\$ -	\$ 3,891,879
Winter Springs	\$ 2,387,640	\$ -	\$ -	\$ -	\$ 2,387,640
Countywide Total	\$ 40,757,403	\$ -	\$ -	\$ -	\$ 40,757,403
SUMTER BOCC	\$ 6,657,011	\$ -	\$ 89,208	\$ -	\$ 6,746,219
Bushnell	\$ 159,643	\$ -	\$ -	\$ -	\$ 159,643
Center Hill	\$ 63,405	\$ -	\$ -	\$ -	\$ 63,405
Coleman	\$ 44,855	\$ -	\$ -	\$ -	\$ 44,855
Webster	\$ 49,638	\$ -	\$ -	\$ -	\$ 49,638
Wildwood	\$ 483,583	\$ -	\$ -	\$ -	\$ 483,583
Countywide Total	\$ 7,458,135	\$ -	\$ 89,208	\$ -	\$ 7,547,343
SUWANNEE BOCC	\$ 1,746,717	\$ 1,366,746	\$ -	\$ 684,511	\$ 3,797,974
Branford	\$ 30,754	\$ -	\$ -	\$ -	\$ 30,754
Live Oak	\$ 306,783	\$ -	\$ -	\$ -	\$ 306,783
Countywide Total	\$ 2,084,254	\$ 1,366,746	\$ -	\$ 684,511	\$ 4,135,511
TAYLOR BOCC	\$ 963,686	\$ 551,065	\$ 31,988	\$ 342,808	\$ 1,889,548
Perry	\$ 387,967	\$ -	\$ -	\$ -	\$ 387,967
Countywide Total	\$ 1,351,653	\$ 551,065	\$ 31,988	\$ 342,808	\$ 2,277,515
UNION BOCC	\$ 256,230	\$ 537,097	\$ 51,288	\$ 977,873	\$ 1,822,489
Lake Butler	\$ 46,032	\$ -	\$ -	\$ -	\$ 46,032
Raiford	\$ 6,335	\$ -	\$ -	\$ -	\$ 6,335
Worthington Springs	\$ 9,704	\$ -	\$ -	\$ -	\$ 9,704
Countywide Total	\$ 318,302	\$ 537,097	\$ 51,288	\$ 977,873	\$ 1,884,560
VOLUSIA BOCC	\$ 21,070,727	\$ -	\$ -	\$ -	\$ 21,070,727
Daytona Beach	\$ 3,550,172	\$ -	\$ -	\$ -	\$ 3,550,172
Daytona Beach Shores	\$ 238,318	\$ -	\$ -	\$ -	\$ 238,318
DeBary	\$ 1,118,188	\$ -	\$ -	\$ -	\$ 1,118,188
DeLand	\$ 1,704,955	\$ -	\$ -	\$ -	\$ 1,704,955
Deltona	\$ 4,891,416	\$ -	\$ -	\$ -	\$ 4,891,416
Edgewater	\$ 1,172,079	\$ -	\$ -	\$ -	\$ 1,172,079
Flagler Beach (part)	\$ 3,354	\$ -	\$ -	\$ -	\$ 3,354
Holly Hill	\$ 654,746	\$ -	\$ -	\$ -	\$ 654,746
Lake Helen	\$ 148,201	\$ -	\$ -	\$ -	\$ 148,201

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
New Smyrna Beach	\$ 1,361,482	\$ -	\$ -	\$ -	\$ 1,361,482
Oak Hill	\$ 104,764	\$ -	\$ -	\$ -	\$ 104,764
Orange City	\$ 646,751	\$ -	\$ -	\$ -	\$ 646,751
Ormond Beach	\$ 2,240,178	\$ -	\$ -	\$ -	\$ 2,240,178
Pierson	\$ 94,533	\$ -	\$ -	\$ -	\$ 94,533
Ponce Inlet	\$ 170,339	\$ -	\$ -	\$ -	\$ 170,339
Port Orange	\$ 3,279,094	\$ -	\$ -	\$ -	\$ 3,279,094
South Daytona	\$ 700,922	\$ -	\$ -	\$ -	\$ 700,922
Countywide Total	\$ 43,150,219	\$ -	\$ -	\$ -	\$ 43,150,219
WAKULLA BOCC	\$ 1,054,202	\$ 1,031,121	\$ 34,520	\$ 660,064	\$ 2,779,908
St. Marks	\$ 10,680	\$ -	\$ -	\$ -	\$ 10,680
Sopchoppy	\$ 17,446	\$ -	\$ -	\$ -	\$ 17,446
Countywide Total	\$ 1,082,328	\$ 1,031,121	\$ 34,520	\$ 660,064	\$ 2,808,033
WALTON BOCC	\$ 10,070,194	\$ -	\$ -	\$ -	\$ 10,070,194
DeFuniak Springs	\$ 964,046	\$ -	\$ -	\$ -	\$ 964,046
Freeport	\$ 476,750	\$ -	\$ -	\$ -	\$ 476,750
Paxton	\$ 111,188	\$ -	\$ -	\$ -	\$ 111,188
Countywide Total	\$ 11,622,177	\$ -	\$ -	\$ -	\$ 11,622,177
WASHINGTON BOCC	\$ 743,318	\$ 894,171	\$ 26,507	\$ 696,832	\$ 2,360,828
Caryville	\$ 9,961	\$ -	\$ -	\$ -	\$ 9,961
Chipley	\$ 125,837	\$ -	\$ -	\$ -	\$ 125,837
Ebro	\$ 7,883	\$ -	\$ -	\$ -	\$ 7,883
Vernon	\$ 24,687	\$ -	\$ -	\$ -	\$ 24,687
Wausau	\$ 13,902	\$ -	\$ -	\$ -	\$ 13,902
Countywide Total	\$ 925,588	\$ 894,171	\$ 26,507	\$ 696,832	\$ 2,543,099
STATEWIDE TOTALS	\$ 2,055,840,000	\$ 21,427,782	\$ 592,958	\$ 17,917,000	\$ 2,095,777,740

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.

Miami-Dade County Lake Belt Mitigation Fee

Section 373.41492, Florida Statutes

Summary:

Currently, 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. However, the mitigation fee is reduced from 45 cents to 25 cents beginning January 1, 2016, from 25 cents to 15 cents beginning January 1, 2017, and from 15 cents to 5 cents beginning January 1, 2018. The proceeds are used to provide for the mitigation of wetland resources lost to mining activities and conduct water quality monitoring within the Miami-Dade County Lake Belt Area.

General Law Amendments:

There were no general law amendments resulting from the 2016 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:

The fee proceeds are used to conduct mitigation activities that are appropriate to offset the loss of value and functions of wetlands as a result of mining activities and water quality monitoring to ensure the protection of water resources within the Lake Belt Area. Such mitigation may include the purchase, enhancement, restoration, and management of wetlands and uplands in the Everglades watershed, the purchase of mitigation credit from a permitted mitigation bank, and any structural modifications to the existing drainage system to enhance the hydrology of the Miami-Dade County Lake Belt Area or the Everglades watershed. Funds may also be used to reimburse other funding sources, including the Save Our Rivers Land Acquisition Program, the Internal Improvement Trust Fund, the South Florida Water Management District and Miami-Dade County, for the purchase of lands that were acquired in areas appropriate for mitigation due to rock mining and to reimburse governmental agencies that exchanged land under s. 373.4149, F.S., for mitigation due to rock mining.

Attorney General Opinions:

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

Prior Years' Revenues:

A summary of prior years' distributions is available.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 6 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 Miami-Dade County to fund upgrades to a water treatment plant that treats water coming from the Northwest Wellfield. The fee is scheduled to expire July 1, 2018.

General Law Amendments:

There were no general law amendments resulting from the 2016 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, and less 2 cents per ton transferred to the State Fire Marshal, are transferred by the Department to a trust fund established by Miami-Dade County. The fee proceeds transferred to the State Fire Marshal must be used to fund a study reviewing the established statewide ground vibration limits for construction materials mining activities and any legitimate claims paid for damages caused by such mining activities. The transfer continues until December 1, 2016, or until the study is complete, and the transfer cannot exceed \$300,000. Any amount not used to fund the study will be transferred to Miami-Dade County to pay for mitigation activities.

Authorized Uses:

The 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 2016 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 1.3653 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:

There were no general law amendments resulting from the 2016 Regular Legislative Session. It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to municipal governments via this revenue sharing program. However, a summary of such changes is not provided here.

Eligibility Requirements:

In order to be eligible to participate in revenue sharing beyond the minimum entitlement in any fiscal year, a municipal government must have satisfied a number of statutory requirements.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 Trust Fund is listed below. The proportional contribution of each source during the state fiscal year ending 2017, as determined by the DOR, is also noted.

1.3653 percent of sales and use tax collections⁵ = 76.2 percent of total program funding

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.

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

One-cent municipal fuel tax on motor fuel ⁶ = 23.8 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. Second, the resulting quotient is multiplied by the countywide sales tax collections to determine the sales tax collected within a given municipality. The municipal sales tax collection factor is then calculated by dividing the sales tax collected within a given municipality by the total sales tax collected within all eligible municipalities in the state.

6. Section 206.605(1), F.S.

7. Section 218.26, F.S.

8. Section 218.245(2), F.S.

9. Section 186.901, F.S.

Municipality’s Relative Ability to Raise Revenue:

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

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

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

Adjustment for a Metropolitan or Consolidated Government:

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

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

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 23.8 percent of their estimated 2016-17 fiscal year distribution is derived from the municipal fuel tax. Therefore, at least that proportion of each municipality's revenue sharing distribution should be expended on those previously mentioned, transportation-related purposes.

Municipalities are restricted as to the amount of program funds that can be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness, and there is no other use restriction on these shared revenues.¹² Municipalities may assign,

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

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

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 2017, and these figures represent a 100 percent distribution of the estimated monies. A summary of prior years' distributions is available.¹⁵

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, 2017

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	\$ 88,775	\$ 50,066	\$ 277,231
Archer	Alachua	\$ 18,029	\$ 33,656	\$ -	\$ 6,005	\$ 57,690
Gainesville	Alachua	\$ 1,100,340	\$ 1,705,342	\$ 1,094,561	\$ 659,149	\$ 4,559,392
Hawthorne	Alachua	\$ 21,367	\$ 19,443	\$ 4,951	\$ 7,162	\$ 52,923
High Springs	Alachua	\$ 55,311	\$ 50,973	\$ 60,855	\$ 29,224	\$ 196,364
La Crosse	Alachua	\$ 3,761	\$ 546	\$ 7,016	\$ 1,970	\$ 13,294
Micanopy	Alachua	\$ 9,869	\$ 9,238	\$ -	\$ 3,137	\$ 22,245
Newberry	Alachua	\$ 20,259	\$ 46,838	\$ 58,829	\$ 27,803	\$ 153,730
Waldo	Alachua	\$ 13,057	\$ 27,207	\$ -	\$ 5,034	\$ 45,298
Glen St. Mary	Baker	\$ 13,069	\$ 5,756	\$ -	\$ 1,366	\$ 20,191
Maccleenny	Baker	\$ 53,341	\$ 79,062	\$ 50,230	\$ 20,340	\$ 202,972
Callaway	Bay	\$ 35,468	\$ 405,907	\$ 126,785	\$ 119,554	\$ 687,714
Lynn Haven	Bay	\$ 47,769	\$ 285,682	\$ 237,842	\$ 156,344	\$ 727,637
Mexico Beach	Bay	\$ 6,978	\$ 13,927	\$ 3,079	\$ 9,232	\$ 33,217
Panama City	Bay	\$ 510,541	\$ 605,083	\$ 83,923	\$ 292,403	\$ 1,491,951
Panama City Beach	Bay	\$ 90,906	\$ 18,273	\$ 141,837	\$ 99,958	\$ 350,973
Parker	Bay	\$ 32,217	\$ 121,916	\$ 4,487	\$ 35,708	\$ 194,328
Springfield	Bay	\$ 65,328	\$ 385,113	\$ 20,502	\$ 73,523	\$ 544,466
Brooker	Bradford	\$ 5,183	\$ 8,819	\$ -	\$ 1,478	\$ 15,480
Hampton	Bradford	\$ 7,757	\$ 6,907	\$ 7,851	\$ 2,190	\$ 24,705
Lawtey	Bradford	\$ 13,179	\$ 13,879	\$ 2,611	\$ 3,303	\$ 32,971
Starke	Bradford	\$ 125,408	\$ 40,777	\$ 11,345	\$ 25,195	\$ 202,725
Cape Canaveral	Brevard	\$ 62,081	\$ 119,049	\$ 44,366	\$ 49,579	\$ 275,075
Cocoa	Brevard	\$ 327,756	\$ 207,008	\$ 33,457	\$ 87,454	\$ 655,675
Cocoa Beach	Brevard	\$ 239,157	\$ 36,241	\$ -	\$ 55,066	\$ 330,464
Grant-Valkaria	Brevard	\$ -	\$ 63,720	\$ -	\$ 19,373	\$ 83,093
Indialantic	Brevard	\$ 54,072	\$ 11,654	\$ -	\$ 13,679	\$ 79,404
Indian Harbour Beach	Brevard	\$ 41,142	\$ 114,964	\$ 36,647	\$ 41,521	\$ 234,273
Malabar	Brevard	\$ 4,704	\$ 38,548	\$ 17,821	\$ 13,679	\$ 74,752
Melbourne	Brevard	\$ 731,356	\$ 998,709	\$ 627,289	\$ 386,167	\$ 2,743,520
Melbourne Beach	Brevard	\$ 19,175	\$ 40,996	\$ 4,599	\$ 15,267	\$ 80,036
Melbourne Village	Brevard	\$ 1,852	\$ 8,627	\$ 4,829	\$ 3,315	\$ 18,622
Palm Bay	Brevard	\$ 91,142	\$ 1,891,539	\$ 1,821,220	\$ 523,472	\$ 4,327,372
Palm Shores	Brevard	\$ 943	\$ 8,950	\$ 10,029	\$ 4,561	\$ 24,483
Rockledge	Brevard	\$ 155,640	\$ 299,063	\$ 293,567	\$ 126,823	\$ 875,092
Satellite Beach	Brevard	\$ 109,567	\$ 122,350	\$ 31,761	\$ 50,905	\$ 314,584
Titusville	Brevard	\$ 518,566	\$ 622,507	\$ 445,891	\$ 217,922	\$ 1,804,886
West Melbourne	Brevard	\$ 34,950	\$ 159,950	\$ 299,074	\$ 98,120	\$ 592,094
Coconut Creek	Broward	\$ 21,380	\$ 808,863	\$ 778,084	\$ 329,501	\$ 1,937,828
Cooper City	Broward	\$ 22,887	\$ 599,098	\$ 291,767	\$ 196,507	\$ 1,110,259
Coral Springs	Broward	\$ 49,420	\$ 2,248,352	\$ 1,243,173	\$ 736,316	\$ 4,277,261
Dania Beach	Broward	\$ 201,595	\$ 178,011	\$ 368,560	\$ 180,782	\$ 928,948
Davie	Broward	\$ 166,836	\$ 1,292,312	\$ 1,113,979	\$ 568,828	\$ 3,141,956
Deerfield Beach	Broward	\$ 306,407	\$ 940,271	\$ 851,615	\$ 453,590	\$ 2,551,883
Fort Lauderdale	Broward	\$ 3,196,503	\$ 393,819	\$ 862,288	\$ 1,020,400	\$ 5,473,009
Hallandale Beach	Broward	\$ 491,404	\$ 272,633	\$ 228,467	\$ 227,969	\$ 1,220,472
Hillsboro Beach	Broward	\$ 3,190	\$ 21,499	\$ 8,348	\$ 11,109	\$ 44,145
Hollywood	Broward	\$ 2,090,384	\$ 1,094,500	\$ 932,183	\$ 859,565	\$ 4,976,632
Lauderdale-By-The-Sea	Broward	\$ 58,784	\$ 12,584	\$ 48,081	\$ 36,155	\$ 155,604
Lauderdale Lakes	Broward	\$ 210,740	\$ 556,914	\$ 590,865	\$ 201,344	\$ 1,559,862
Lauderhill	Broward	\$ 183,519	\$ 1,116,853	\$ 1,235,785	\$ 408,358	\$ 2,944,515
Lazy Lake	Broward	\$ 3,320	\$ 43	\$ -	\$ 149	\$ 3,512
Lighthouse Point	Broward	\$ 176,544	\$ 45,186	\$ 23,429	\$ 61,791	\$ 306,951
Margate	Broward	\$ 247,098	\$ 1,014,019	\$ 612,516	\$ 330,085	\$ 2,203,717
Miramar	Broward	\$ 284,110	\$ 984,076	\$ 2,252,486	\$ 764,990	\$ 4,285,662
North Lauderdale	Broward	\$ 8,186	\$ 787,638	\$ 861,875	\$ 255,106	\$ 1,912,805
Oakland Park	Broward	\$ 398,752	\$ 282,181	\$ 550,690	\$ 255,487	\$ 1,487,110
Parkland	Broward	\$ 511	\$ 211,574	\$ 397,119	\$ 156,492	\$ 765,696
Pembroke Park	Broward	\$ 112,788	\$ 5,945	\$ 38,921	\$ 36,775	\$ 194,429
Pembroke Pines	Broward	\$ 320,564	\$ 2,182,935	\$ 1,974,407	\$ 937,314	\$ 5,415,220
Plantation	Broward	\$ 444,753	\$ 1,246,947	\$ 698,452	\$ 516,907	\$ 2,907,059
Pompano Beach	Broward	\$ 918,495	\$ 756,933	\$ 1,069,154	\$ 622,555	\$ 3,367,137
Sea Ranch Lakes	Broward	\$ 59,037	\$ 765	\$ -	\$ 3,979	\$ 63,781
Southwest Ranches	Broward	\$ -	\$ 126,333	\$ -	\$ 43,714	\$ 170,047
Sunrise	Broward	\$ 173,630	\$ 1,562,011	\$ 850,012	\$ 524,358	\$ 3,110,011
Tamarac	Broward	\$ 96,778	\$ 1,098,792	\$ 777,141	\$ 364,947	\$ 2,337,658
West Park	Broward	\$ -	\$ 432,891	\$ -	\$ 85,278	\$ 518,169

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2017

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	\$ 827,667	\$ 391,167	\$ 1,952,913
Wilton Manors	Broward	\$ 350,732	\$ 14,698	\$ -	\$ 71,899	\$ 437,329
Altha	Calhoun	\$ 7,411	\$ 25,570	\$ 373	\$ 1,314	\$ 34,668
Blountstown	Calhoun	\$ 57,485	\$ 25,265	\$ 2,896	\$ 5,748	\$ 91,395
Punta Gorda	Charlotte	\$ 146,243	\$ 290,244	\$ -	\$ 126,509	\$ 562,997
Crystal River	Citrus	\$ 95,471	\$ 82,517	\$ -	\$ 15,685	\$ 193,673
Inverness	Citrus	\$ 119,126	\$ 158,993	\$ -	\$ 36,536	\$ 314,655
Green Cove Springs	Clay	\$ 82,207	\$ 86,797	\$ 20,271	\$ 32,834	\$ 222,110
Keystone Heights	Clay	\$ 26,696	\$ 20,290	\$ -	\$ 6,333	\$ 53,319
Orange Park	Clay	\$ 92,507	\$ 214,419	\$ -	\$ 39,369	\$ 346,295
Penney Farms	Clay	\$ 3,053	\$ 34,801	\$ 595	\$ 3,433	\$ 41,882
Everglades	Collier	\$ 9,969	\$ 7,822	\$ -	\$ 4,635	\$ 22,425
Marco Island	Collier	\$ -	\$ 313,452	\$ 75,522	\$ 188,181	\$ 577,156
Naples	Collier	\$ 386,057	\$ 278,555	\$ -	\$ 221,303	\$ 885,915
Fort White	Columbia	\$ 8,215	\$ 13,628	\$ -	\$ 3,698	\$ 25,541
Lake City	Columbia	\$ 241,791	\$ 97,728	\$ -	\$ 76,715	\$ 416,234
Arcadia	DeSoto	\$ 157,477	\$ 58,085	\$ 65,455	\$ 24,830	\$ 305,847
Cross City	Dixie	\$ 60,079	\$ 44,964	\$ -	\$ 3,875	\$ 108,918
Horseshoe Beach	Dixie	\$ 1,856	\$ 2,884	\$ -	\$ 355	\$ 5,095
Atlantic Beach	Duval	\$ 65,115	\$ 223,961	\$ 41,476	\$ 119,449	\$ 450,001
Baldwin	Duval	\$ 21,646	\$ 18,965	\$ 8,622	\$ 12,979	\$ 62,212
Jacksonville	Duval	\$ -	\$ 9,147,024	\$ 3,869,365	\$ -	\$ 13,016,389
Jacksonville (Duval)	Duval	\$ 5,826,077	\$ 1,493,270	\$ 5,107,327	\$ 3,770,358	\$ 16,197,031
Jacksonville Beach	Duval	\$ 219,174	\$ 271,792	\$ 96,895	\$ 203,613	\$ 791,475
Neptune Beach	Duval	\$ 41,884	\$ 120,975	\$ 21,413	\$ 65,418	\$ 249,690
Century	Escambia	\$ 53,674	\$ 37,553	\$ -	\$ 12,149	\$ 103,376
Pensacola	Escambia	\$ 727,797	\$ 1,208,512	\$ -	\$ 391,936	\$ 2,328,246
Beverly Beach	Flagler	\$ 4,223	\$ 2,419	\$ -	\$ 1,007	\$ 7,649
Bunnell	Flagler	\$ 38,218	\$ 17,416	\$ 11,334	\$ 8,303	\$ 75,270
Palm Coast	Flagler	\$ -	\$ 1,600,575	\$ -	\$ 232,504	\$ 1,833,079
Marineland	Flagler/St. Johns	\$ -	\$ -	\$ -	\$ -	\$ -
Flagler Beach	Flagler/Volusia	\$ 23,161	\$ 61,267	\$ 89	\$ 13,580	\$ 98,096
Apalachicola	Franklin	\$ 51,929	\$ 26,876	\$ -	\$ 16,777	\$ 95,582
Carrabelle	Franklin	\$ 25,647	\$ 13,071	\$ -	\$ 10,330	\$ 49,048
Chattahoochee	Gadsden	\$ 81,632	\$ 20,315	\$ 9,954	\$ 6,419	\$ 118,320
Greensboro	Gadsden	\$ 9,894	\$ 16,933	\$ 6,589	\$ 1,798	\$ 35,214
Gretna	Gadsden	\$ 11,242	\$ 196,491	\$ -	\$ 4,225	\$ 211,958
Havana	Gadsden	\$ 28,337	\$ 19,857	\$ 2,275	\$ 5,014	\$ 55,482
Midway	Gadsden	\$ -	\$ 44,305	\$ 33,688	\$ 9,803	\$ 87,796
Quincy	Gadsden	\$ 166,567	\$ 53,139	\$ 34,626	\$ 21,821	\$ 276,152
Bell	Gilchrist	\$ 5,992	\$ 3,449	\$ 4,528	\$ 995	\$ 14,963
Trenton	Gilchrist	\$ 22,161	\$ 16,661	\$ 22,355	\$ 3,984	\$ 65,161
Fanning Springs	Gilchrist/Levy	\$ 7,553	\$ 7,022	\$ 3,124	\$ 2,220	\$ 19,919
Moore Haven	Glades	\$ 32,012	\$ 12,379	\$ 10,623	\$ 2,861	\$ 57,875
Port St. Joe	Gulf	\$ 64,183	\$ 12,435	\$ 767	\$ 15,015	\$ 92,400
Wewahitchka	Gulf	\$ 23,114	\$ 39,495	\$ 13,580	\$ 9,252	\$ 85,441
Jasper	Hamilton	\$ 59,554	\$ 6,604	\$ -	\$ 5,250	\$ 71,409
Jennings	Hamilton	\$ 12,571	\$ 16,539	\$ 15,124	\$ 2,726	\$ 46,960
White Springs	Hamilton	\$ 13,231	\$ 17,299	\$ 159	\$ 2,433	\$ 33,122
Bowling Green	Hardee	\$ 24,763	\$ 46,667	\$ 91,551	\$ 7,550	\$ 170,531
Wauchula	Hardee	\$ 81,340	\$ 30,308	\$ 75,558	\$ 13,358	\$ 200,564
Zolfo Springs	Hardee	\$ 23,025	\$ 24,473	\$ 42,453	\$ 4,719	\$ 94,670
Clewiston	Hendry	\$ 116,479	\$ 64,991	\$ 70,169	\$ 28,103	\$ 279,742
LaBelle	Hendry	\$ 56,826	\$ 24,144	\$ 43,489	\$ 17,831	\$ 142,290
Brooksville	Hernando	\$ 175,729	\$ 197,686	\$ -	\$ 36,203	\$ 409,617
Weeki Wachee	Hernando	\$ 2,118	\$ 168	\$ -	\$ 24	\$ 2,310
Avon Park	Highlands	\$ 119,637	\$ 159,617	\$ 118,376	\$ 42,701	\$ 440,331
Lake Placid	Highlands	\$ 53,574	\$ 10,289	\$ -	\$ 10,661	\$ 74,524
Sebring	Highlands	\$ 168,381	\$ 89,615	\$ 29,658	\$ 47,877	\$ 335,531
Plant City	Hillsborough	\$ 332,397	\$ 466,961	\$ 364,168	\$ 277,510	\$ 1,441,036
Tampa	Hillsborough	\$ 4,897,504	\$ 3,693,425	\$ 1,889,508	\$ 2,716,987	\$ 13,197,424
Temple Terrace	Hillsborough	\$ 205,169	\$ 350,033	\$ 238,077	\$ 195,328	\$ 988,607
Bonifay	Holmes	\$ 46,920	\$ 39,056	\$ -	\$ 5,038	\$ 91,014
Esto	Holmes	\$ 4,617	\$ 11,583	\$ 1,183	\$ 690	\$ 18,073
Noma	Holmes	\$ -	\$ 15,105	\$ -	\$ 379	\$ 15,484
Ponce de Leon	Holmes	\$ 8,741	\$ 5,469	\$ 4,725	\$ 1,050	\$ 19,985
Westville	Holmes	\$ 2,077	\$ 10,741	\$ 4,602	\$ 593	\$ 18,013

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2017

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	\$ 131,487	\$ 34,752	\$ 266,548
Indian River Shores	Indian River	\$ 286	\$ 46,729	\$ 17,585	\$ 25,842	\$ 90,442
Orchid	Indian River	\$ 30	\$ 943	\$ 4,160	\$ 2,681	\$ 7,814
Sebastian	Indian River	\$ 33,165	\$ 360,624	\$ 302,544	\$ 147,552	\$ 843,885
Vero Beach	Indian River	\$ 374,742	\$ 94,344	\$ -	\$ 100,949	\$ 570,035
Alford	Jackson	\$ 7,420	\$ 25,030	\$ -	\$ 2,220	\$ 34,670
Bascom	Jackson	\$ 2,835	\$ 2,155	\$ 2,484	\$ 546	\$ 8,020
Campbellton	Jackson	\$ 7,330	\$ 3,717	\$ -	\$ 1,000	\$ 12,047
Cottondale	Jackson	\$ 15,086	\$ 31,905	\$ -	\$ 3,986	\$ 50,977
Graceville	Jackson	\$ 36,420	\$ 47,038	\$ -	\$ 9,721	\$ 93,179
Grand Ridge	Jackson	\$ 10,018	\$ 28,606	\$ 4,794	\$ 4,057	\$ 47,474
Greenwood	Jackson	\$ 8,020	\$ 14,583	\$ 5,734	\$ 2,973	\$ 31,310
Jacob City	Jackson	\$ -	\$ 17,421	\$ -	\$ 1,114	\$ 18,535
Malone	Jackson	\$ 15,027	\$ 22,857	\$ -	\$ 2,766	\$ 40,650
Marianna	Jackson	\$ 136,106	\$ 62,701	\$ -	\$ 26,736	\$ 225,543
Sneads	Jackson	\$ 24,498	\$ 71,009	\$ -	\$ 8,444	\$ 103,950
Monticello	Jefferson	\$ 50,339	\$ 39,250	\$ -	\$ 20,173	\$ 109,761
Mayo	Lafayette	\$ 18,739	\$ 18,401	\$ 8,664	\$ 2,339	\$ 48,143
Astatula	Lake	\$ 3,333	\$ 36,874	\$ 21,785	\$ 9,312	\$ 71,304
Clermont	Lake	\$ 78,941	\$ 111,228	\$ 518,272	\$ 164,220	\$ 872,661
Eustis	Lake	\$ 182,142	\$ 207,820	\$ 174,444	\$ 98,796	\$ 663,202
Fruitland Park	Lake	\$ 20,503	\$ 58,754	\$ 35,825	\$ 21,484	\$ 136,565
Groveland	Lake	\$ 36,365	\$ 35,948	\$ 218,143	\$ 54,556	\$ 345,012
Howey-in-the-Hills	Lake	\$ 12,376	\$ 4,972	\$ 6,580	\$ 5,634	\$ 29,562
Lady Lake	Lake	\$ 13,366	\$ 274,260	\$ 71,248	\$ 73,189	\$ 432,063
Leesburg	Lake	\$ 309,234	\$ 85,875	\$ 194,374	\$ 109,478	\$ 698,961
Mascotte	Lake	\$ 21,939	\$ 63,723	\$ 125,495	\$ 27,567	\$ 238,724
Minneola	Lake	\$ 15,515	\$ 68,132	\$ 195,076	\$ 52,052	\$ 330,774
Montverde	Lake	\$ 1,908	\$ 27,123	\$ 6,742	\$ 7,573	\$ 43,346
Mount Dora	Lake	\$ 111,030	\$ 92,331	\$ 103,018	\$ 66,987	\$ 373,366
Tavares	Lake	\$ 57,583	\$ 143,514	\$ 191,992	\$ 75,434	\$ 468,523
Umatilla	Lake	\$ 39,637	\$ 28,000	\$ 46,805	\$ 18,923	\$ 133,365
Bonita Springs	Lee	\$ -	\$ 858,019	\$ -	\$ 351,489	\$ 1,209,508
Cape Coral	Lee	\$ 153,484	\$ 2,245,930	\$ 2,198,576	\$ 1,254,952	\$ 5,852,943
Estero	Lee	\$ -	\$ 548,237	\$ -	\$ 227,345	\$ 775,582
Fort Myers	Lee	\$ 893,274	\$ 476,770	\$ 713,739	\$ 532,555	\$ 2,616,338
Fort Myers Beach	Lee	\$ -	\$ 114,840	\$ 20,463	\$ 47,952	\$ 183,255
Sanibel	Lee	\$ -	\$ 110,861	\$ 24,967	\$ 49,793	\$ 185,621
Tallahassee	Leon	\$ 1,250,960	\$ 2,144,844	\$ 1,889,111	\$ 930,200	\$ 6,215,115
Bronson	Levy	\$ 10,844	\$ 19,075	\$ 7,115	\$ 4,095	\$ 41,129
Cedar Key	Levy	\$ 16,864	\$ 6,982	\$ -	\$ 2,478	\$ 26,323
Chiefland	Levy	\$ 64,181	\$ 18,280	\$ -	\$ 7,720	\$ 90,181
Inglis	Levy	\$ 16,801	\$ 20,816	\$ -	\$ 4,640	\$ 42,256
Otter Creek	Levy	\$ 3,780	\$ 1,068	\$ -	\$ 463	\$ 5,310
Williston	Levy	\$ 47,202	\$ 27,271	\$ 10,932	\$ 10,093	\$ 95,498
Yankeetown	Levy	\$ 5,909	\$ 9,231	\$ -	\$ 1,768	\$ 16,908
Bristol	Liberty	\$ 18,989	\$ 29,087	\$ -	\$ 1,640	\$ 49,716
Greenville	Madison	\$ 23,475	\$ 19,599	\$ 306	\$ 1,849	\$ 45,229
Lee	Madison	\$ 5,990	\$ 8,796	\$ -	\$ 802	\$ 15,588
Madison	Madison	\$ 86,118	\$ 15,919	\$ -	\$ 7,518	\$ 109,555
Anna Maria	Manatee	\$ 13,693	\$ 21,460	\$ -	\$ 10,504	\$ 45,657
Bradenton	Manatee	\$ 376,545	\$ 925,115	\$ 289,941	\$ 352,567	\$ 1,944,168
Bradenton Beach	Manatee	\$ 27,417	\$ 9,653	\$ -	\$ 8,042	\$ 45,112
Holmes Beach	Manatee	\$ 55,071	\$ 56,709	\$ -	\$ 26,478	\$ 138,257
Palmetto	Manatee	\$ 169,179	\$ 130,632	\$ 64,800	\$ 88,275	\$ 452,885
Longboat Key	Manatee/Sarasota	\$ 47,549	\$ 89,878	\$ -	\$ 51,892	\$ 189,319
Belleview	Marion	\$ 57,775	\$ 58,904	\$ 19,292	\$ 27,406	\$ 163,377
Dunnellon	Marion	\$ 53,800	\$ 16,475	\$ -	\$ 10,493	\$ 80,769
McIntosh	Marion	\$ 7,411	\$ 7,048	\$ -	\$ 2,709	\$ 17,169
Ocala	Marion	\$ 643,622	\$ 741,273	\$ 216,402	\$ 339,910	\$ 1,941,207
Reddick	Marion	\$ 5,166	\$ 18,464	\$ -	\$ 2,952	\$ 26,582
Jupiter Island	Martin	\$ 2,386	\$ 11,551	\$ 1,348	\$ 7,885	\$ 23,170
Ocean Breeze	Martin	\$ 6,147	\$ 10,963	\$ -	\$ 918	\$ 18,028
Sewall's Point	Martin	\$ 1,035	\$ 42,879	\$ -	\$ 19,307	\$ 63,221
Stuart	Martin	\$ 276,026	\$ 205,673	\$ -	\$ 154,107	\$ 635,807
Aventura	Miami-Dade	\$ -	\$ 318,911	\$ 439,727	\$ 259,294	\$ 1,017,933
Bal Harbour	Miami-Dade	\$ 43,116	\$ 6,908	\$ 2,836	\$ 19,867	\$ 72,727

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2017

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Bay Harbor Islands	Miami-Dade	\$ 32,155	\$ 47,537	\$ 42,748	\$ 40,256	\$ 162,696
Biscayne Park	Miami-Dade	\$ 16,156	\$ 50,313	\$ 22,353	\$ 21,850	\$ 110,672
Coral Gables	Miami-Dade	\$ 693,530	\$ 134,974	\$ 285,465	\$ 339,445	\$ 1,453,413
Cutler Bay	Miami-Dade	\$ -	\$ 1,083,102	\$ -	\$ 298,834	\$ 1,381,936
Doral	Miami-Dade	\$ -	\$ 1,014,030	\$ -	\$ 368,038	\$ 1,382,068
El Portal	Miami-Dade	\$ 11,922	\$ 55,233	\$ 5,031	\$ 16,200	\$ 88,386
Florida City	Miami-Dade	\$ 61,201	\$ 88,402	\$ 239,902	\$ 86,496	\$ 476,002
Golden Beach	Miami-Dade	\$ 2,533	\$ 8,214	\$ 4,692	\$ 6,381	\$ 21,821
Hialeah	Miami-Dade	\$ 1,930,261	\$ 3,610,477	\$ 2,936,052	\$ 1,604,283	\$ 10,081,073
Hialeah Gardens	Miami-Dade	\$ 16,283	\$ 371,607	\$ 320,458	\$ 157,064	\$ 865,413
Homestead	Miami-Dade	\$ 326,447	\$ 408,779	\$ 1,600,449	\$ 463,233	\$ 2,798,907
Indian Creek	Miami-Dade	\$ 1,391	\$ 52	\$ 90	\$ 619	\$ 2,153
Key Biscayne	Miami-Dade	\$ -	\$ 133,355	\$ 101,135	\$ 87,158	\$ 321,647
Medley	Miami-Dade	\$ 10,067	\$ 2,381	\$ 2,072	\$ 5,978	\$ 20,497
Metro Dade	Miami-Dade	\$ 48,210,108	\$ -	\$ -	\$ -	\$ 48,210,108
Miami	Miami-Dade	\$ 5,721,258	\$ 3,288,516	\$ 2,910,294	\$ 2,963,856	\$ 14,883,924
Miami Beach	Miami-Dade	\$ 1,489,227	\$ 508,031	\$ 220,856	\$ 636,998	\$ 2,855,112
Miami Gardens	Miami-Dade	\$ -	\$ 3,177,144	\$ -	\$ 752,651	\$ 3,929,795
Miami Lakes	Miami-Dade	\$ -	\$ 613,257	\$ -	\$ 209,797	\$ 823,054
Miami Shores	Miami-Dade	\$ 143,763	\$ 88,038	\$ 52,820	\$ 75,022	\$ 359,643
Miami Springs	Miami-Dade	\$ 217,492	\$ 82,329	\$ 84,430	\$ 97,609	\$ 481,860
North Bay Village	Miami-Dade	\$ 66,164	\$ 63,889	\$ 63,632	\$ 54,633	\$ 248,318
North Miami	Miami-Dade	\$ 755,251	\$ 619,431	\$ 764,974	\$ 430,826	\$ 2,570,482
North Miami Beach	Miami-Dade	\$ 642,052	\$ 312,312	\$ 438,012	\$ 300,803	\$ 1,693,179
Opa-locka	Miami-Dade	\$ 242,147	\$ 159,769	\$ 165,124	\$ 117,414	\$ 684,454
Palmetto Bay	Miami-Dade	\$ -	\$ 464,943	\$ -	\$ 165,387	\$ 630,330
Pinecrest	Miami-Dade	\$ -	\$ 277,711	\$ 110,969	\$ 128,061	\$ 516,741
South Miami	Miami-Dade	\$ 289,293	\$ 10,591	\$ 42,213	\$ 94,798	\$ 436,895
Sunny Isles Beach	Miami-Dade	\$ -	\$ 215,975	\$ 215,273	\$ 150,990	\$ 582,237
Surfside	Miami-Dade	\$ 104,228	\$ 4,350	\$ 17,064	\$ 39,818	\$ 165,459
Sweetwater	Miami-Dade	\$ 38,362	\$ 363,492	\$ 180,576	\$ 141,574	\$ 724,004
Virginia Gardens	Miami-Dade	\$ 40,502	\$ 11,653	\$ 6,227	\$ 16,701	\$ 75,083
West Miami	Miami-Dade	\$ 167,074	\$ 5,928	\$ 16,734	\$ 41,836	\$ 231,572
Islamorada	Monroe	\$ -	\$ 178,167	\$ 44,396	\$ 105,076	\$ 327,639
Key Colony Beach	Monroe	\$ 3,918	\$ 19,319	\$ 3,618	\$ 13,667	\$ 40,522
Key West	Monroe	\$ 392,780	\$ 402,859	\$ 168,235	\$ 416,449	\$ 1,380,323
Layton	Monroe	\$ 2,685	\$ 2,824	\$ 901	\$ 3,146	\$ 9,557
Marathon	Monroe	\$ -	\$ 231,357	\$ -	\$ 142,509	\$ 373,866
Callahan	Nassau	\$ 25,665	\$ 5,441	\$ -	\$ 6,631	\$ 37,737
Fernandina Beach	Nassau	\$ 130,679	\$ 110,724	\$ 11,780	\$ 67,280	\$ 320,463
Hilliard	Nassau	\$ 23,263	\$ 61,133	\$ 24,684	\$ 17,574	\$ 126,654
Cinco Bayou	Okaloosa	\$ 21,997	\$ 1,586	\$ -	\$ 3,213	\$ 26,796
Crestview	Okaloosa	\$ 138,336	\$ 242,914	\$ 375,703	\$ 187,819	\$ 944,772
Destin	Okaloosa	\$ -	\$ 196,895	\$ 74,929	\$ 101,488	\$ 373,313
Fort Walton Beach	Okaloosa	\$ 227,379	\$ 361,741	\$ 97,229	\$ 167,669	\$ 854,018
Laurel Hill	Okaloosa	\$ 4,088	\$ 25,850	\$ -	\$ 4,297	\$ 34,235
Mary Esther	Okaloosa	\$ 13,743	\$ 76,834	\$ 15,374	\$ 31,116	\$ 137,067
Niceville	Okaloosa	\$ 54,427	\$ 242,668	\$ 93,605	\$ 110,690	\$ 501,390
Shalimar	Okaloosa	\$ 10,992	\$ 2,828	\$ 2,949	\$ 5,940	\$ 22,709
Valparaiso	Okaloosa	\$ 40,774	\$ 168,405	\$ -	\$ 42,453	\$ 251,632
Okeechobee	Okeechobee	\$ 176,013	\$ 71,610	\$ -	\$ 30,679	\$ 278,302
Apopka	Orange	\$ 183,788	\$ 514,398	\$ 948,972	\$ 645,405	\$ 2,292,563
Belle Isle	Orange	\$ 9,272	\$ 152,993	\$ 53,864	\$ 90,757	\$ 306,886
Eatonville	Orange	\$ 18,949	\$ 60,663	\$ -	\$ 30,667	\$ 110,279
Edgewood	Orange	\$ 63,799	\$ 7,004	\$ 13,510	\$ 37,111	\$ 121,424
Maitland	Orange	\$ 158,137	\$ 138,272	\$ 211,299	\$ 231,924	\$ 739,632
Oakland	Orange	\$ 7,322	\$ 18,104	\$ 48,449	\$ 36,871	\$ 110,746
Ocoee	Orange	\$ 78,748	\$ 610,195	\$ 784,486	\$ 560,753	\$ 2,034,182
Orlando	Orange	\$ 1,969,237	\$ 3,858,549	\$ 3,254,612	\$ 3,605,428	\$ 12,687,826
Windermere	Orange	\$ 10,267	\$ 35,450	\$ 31,353	\$ 40,446	\$ 117,516
Winter Garden	Orange	\$ 149,053	\$ 294,959	\$ 869,978	\$ 543,271	\$ 1,857,261
Winter Park	Orange	\$ 458,356	\$ 342,412	\$ 175,779	\$ 410,866	\$ 1,387,413
Kissimmee	Osceola	\$ 243,964	\$ 894,400	\$ 924,919	\$ 417,561	\$ 2,480,844
St. Cloud	Osceola	\$ 105,511	\$ 402,005	\$ 750,532	\$ 258,095	\$ 1,516,142
Atlantis	Palm Beach	\$ 6,296	\$ 21,897	\$ 11,306	\$ 14,401	\$ 53,900
Belle Glade	Palm Beach	\$ 302,170	\$ 370,085	\$ 237,837	\$ 125,085	\$ 1,035,177
Boca Raton	Palm Beach	\$ 523,997	\$ 934,776	\$ 604,511	\$ 622,030	\$ 2,685,314

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2017

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Boynton Beach	Palm Beach	\$ 337,969	\$ 964,300	\$ 789,747	\$ 514,067	\$ 2,606,083
Briny Breeze	Palm Beach	\$ 4,322	\$ 4,722	\$ 1,000	\$ 2,958	\$ 13,002
Cloud Lake	Palm Beach	\$ 3,753	\$ 274	\$ 385	\$ 955	\$ 5,367
Delray Beach	Palm Beach	\$ 362,476	\$ 882,567	\$ 393,722	\$ 450,117	\$ 2,088,882
Glen Ridge	Palm Beach	\$ 1,438	\$ 3,283	\$ 895	\$ 1,572	\$ 7,188
Golf	Palm Beach	\$ 1,033	\$ 2,030	\$ 1,312	\$ 1,788	\$ 6,162
Greenacres	Palm Beach	\$ 14,848	\$ 633,993	\$ 646,000	\$ 277,034	\$ 1,571,875
Gulf Stream	Palm Beach	\$ 1,397	\$ 9,474	\$ 5,751	\$ 7,028	\$ 23,650
Haverhill	Palm Beach	\$ 8,402	\$ 19,445	\$ 29,460	\$ 14,135	\$ 71,442
Highland Beach	Palm Beach	\$ 2,928	\$ 51,775	\$ 13,300	\$ 25,708	\$ 93,711
Hypoluxo	Palm Beach	\$ 2,273	\$ 21,689	\$ 30,388	\$ 19,182	\$ 73,532
Juno Beach	Palm Beach	\$ 13,616	\$ 36,407	\$ 12,984	\$ 22,929	\$ 85,937
Jupiter	Palm Beach	\$ 67,918	\$ 570,474	\$ 701,147	\$ 411,085	\$ 1,750,624
Jupiter Inlet Colony	Palm Beach	\$ 1,225	\$ 5,397	\$ 745	\$ 2,843	\$ 10,210
Lake Clarke Shores	Palm Beach	\$ 7,218	\$ 70,108	\$ 15,065	\$ 24,121	\$ 116,512
Lake Park	Palm Beach	\$ 253,135	\$ 16,751	\$ 1,207	\$ 60,856	\$ 331,948
Lake Worth	Palm Beach	\$ 364,734	\$ 555,345	\$ 435,063	\$ 261,477	\$ 1,616,619
Lantana	Palm Beach	\$ 209,533	\$ 29,683	\$ 53,805	\$ 76,506	\$ 369,527
Loxahatchee Groves	Palm Beach	\$ -	\$ 61,999	\$ 2,710	\$ 22,850	\$ 87,559
Manalapan	Palm Beach	\$ 1,985	\$ 3,310	\$ 1,673	\$ 2,929	\$ 9,897
Mangonia Park	Palm Beach	\$ 15,044	\$ 11,874	\$ 17,293	\$ 14,157	\$ 58,368
North Palm Beach	Palm Beach	\$ 82,307	\$ 179,019	\$ 36,841	\$ 87,453	\$ 385,620
Ocean Ridge	Palm Beach	\$ 4,910	\$ 21,892	\$ 6,183	\$ 12,778	\$ 45,763
Pahokee	Palm Beach	\$ 96,481	\$ 233,596	\$ 20,017	\$ 39,190	\$ 389,283
Palm Beach	Palm Beach	\$ 171,886	\$ 29,242	\$ -	\$ 58,652	\$ 259,779
Palm Beach Gardens	Palm Beach	\$ 126,411	\$ 564,740	\$ 470,117	\$ 359,426	\$ 1,520,694
Palm Beach Shores	Palm Beach	\$ 11,360	\$ 7,533	\$ 2,664	\$ 8,234	\$ 29,792
Palm Springs	Palm Beach	\$ 90,524	\$ 237,677	\$ 393,208	\$ 149,946	\$ 871,354
Riviera Beach	Palm Beach	\$ 369,915	\$ 342,877	\$ 161,657	\$ 242,130	\$ 1,116,579
Royal Palm Beach	Palm Beach	\$ 3,712	\$ 414,848	\$ 558,419	\$ 260,343	\$ 1,237,322
South Bay	Palm Beach	\$ 42,669	\$ 86,119	\$ 30,749	\$ 21,616	\$ 181,152
South Palm Beach	Palm Beach	\$ 745	\$ 24,235	\$ 3,144	\$ 9,778	\$ 37,902
Tequesta	Palm Beach	\$ 129,246	\$ 12,301	\$ 583	\$ 40,410	\$ 182,540
Wellington	Palm Beach	\$ -	\$ 596,246	\$ 796,384	\$ 424,531	\$ 1,817,162
West Palm Beach	Palm Beach	\$ 1,326,451	\$ 764,585	\$ 789,470	\$ 748,924	\$ 3,629,431
Dade City	Pasco	\$ 134,787	\$ 135,017	\$ -	\$ 35,804	\$ 305,608
New Port Richey	Pasco	\$ 290,251	\$ 309,776	\$ -	\$ 82,164	\$ 682,191
Port Richey	Pasco	\$ 15,410	\$ 72,453	\$ -	\$ 14,244	\$ 102,107
St. Leo	Pasco	\$ 9,442	\$ 29,624	\$ 76,148	\$ 7,968	\$ 123,181
San Antonio	Pasco	\$ 14,350	\$ 24,736	\$ -	\$ 6,603	\$ 45,689
Zephyrhills	Pasco	\$ 110,964	\$ 236,781	\$ 90,876	\$ 80,124	\$ 518,745
Belleair	Pinellas	\$ 15,115	\$ 54,353	\$ 9,557	\$ 21,964	\$ 100,989
Belleair Beach	Pinellas	\$ 4,762	\$ 31,009	\$ -	\$ 8,877	\$ 44,648
Belleair Bluffs	Pinellas	\$ 66,417	\$ 5,775	\$ -	\$ 11,595	\$ 83,786
Belleair Shore	Pinellas	\$ 352	\$ 529	\$ 670	\$ 605	\$ 2,155
Clearwater	Pinellas	\$ 1,191,562	\$ 1,270,006	\$ 582,842	\$ 617,828	\$ 3,662,238
Dunedin	Pinellas	\$ 313,081	\$ 591,613	\$ 180,737	\$ 201,159	\$ 1,286,589
Gulfport	Pinellas	\$ 133,248	\$ 166,253	\$ 43,934	\$ 68,626	\$ 412,060
Indian Rocks Beach	Pinellas	\$ 54,431	\$ 27,332	\$ 3,100	\$ 23,597	\$ 108,460
Indian Shores	Pinellas	\$ 10,610	\$ 12,732	\$ 1,481	\$ 8,046	\$ 32,870
Kenneth City	Pinellas	\$ 145,147	\$ 11,413	\$ 44,458	\$ 28,315	\$ 229,333
Largo	Pinellas	\$ 652,934	\$ 1,160,997	\$ 726,376	\$ 448,827	\$ 2,989,134
Madeira Beach	Pinellas	\$ 174,090	\$ 10,826	\$ -	\$ 24,427	\$ 209,343
North Redington Beach	Pinellas	\$ 11,820	\$ 7,712	\$ 4,865	\$ 8,080	\$ 32,478
Oldsmar	Pinellas	\$ 19,857	\$ 204,898	\$ 106,273	\$ 78,311	\$ 409,338
Pinellas Park	Pinellas	\$ 387,226	\$ 701,404	\$ 431,757	\$ 284,515	\$ 1,804,902
Redington Beach	Pinellas	\$ 4,793	\$ 22,244	\$ 159	\$ 8,120	\$ 35,316
Redington Shores	Pinellas	\$ 12,192	\$ 29,311	\$ 971	\$ 12,132	\$ 54,605
Safety Harbor	Pinellas	\$ 57,772	\$ 314,728	\$ 91,259	\$ 96,087	\$ 559,846
St. Petersburg	Pinellas	\$ 3,125,822	\$ 3,324,207	\$ 1,353,955	\$ 1,423,751	\$ 9,227,736
St. Pete Beach	Pinellas	\$ 199,235	\$ 25,108	\$ -	\$ 52,928	\$ 277,272
Seminole	Pinellas	\$ 166,578	\$ 83,971	\$ 200,321	\$ 100,319	\$ 551,189
South Pasadena	Pinellas	\$ 89,458	\$ 44,021	\$ -	\$ 28,852	\$ 162,330
Tarpon Springs	Pinellas	\$ 199,105	\$ 289,344	\$ 197,234	\$ 136,856	\$ 822,539
Treasure Island	Pinellas	\$ 104,086	\$ 47,176	\$ 273	\$ 38,322	\$ 189,857
Auburndale	Polk	\$ 95,208	\$ 159,178	\$ 103,134	\$ 76,528	\$ 434,049
Bartow	Polk	\$ 247,027	\$ 225,594	\$ 139,256	\$ 94,638	\$ 706,515

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2017

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Davenport	Polk	\$ 22,371	\$ 44,204	\$ 39,435	\$ 17,428	\$ 123,439
Dundee	Polk	\$ 25,917	\$ 41,724	\$ 48,991	\$ 20,798	\$ 137,430
Eagle Lake	Polk	\$ 20,806	\$ 52,004	\$ 14,385	\$ 12,529	\$ 99,725
Fort Meade	Polk	\$ 76,018	\$ 139,315	\$ 73,182	\$ 31,954	\$ 320,469
Frostproof	Polk	\$ 59,573	\$ 16,744	\$ 13,468	\$ 15,888	\$ 105,673
Haines City	Polk	\$ 182,087	\$ 253,960	\$ 256,388	\$ 117,814	\$ 810,248
Highland Park	Polk	\$ -	\$ 2,740	\$ 2,553	\$ 1,272	\$ 6,565
Hillcrest Heights	Polk	\$ 498	\$ 4,933	\$ 1,630	\$ 1,352	\$ 8,413
Lake Alfred	Polk	\$ 36,465	\$ 67,725	\$ 76,955	\$ 27,511	\$ 208,656
Lake Hamilton	Polk	\$ 15,272	\$ 14,019	\$ 3,800	\$ 6,842	\$ 39,932
Lake Wales	Polk	\$ 190,668	\$ 99,186	\$ 138,786	\$ 79,576	\$ 508,216
Lakeland	Polk	\$ 973,011	\$ 1,183,911	\$ 785,395	\$ 540,496	\$ 3,482,813
Mulberry	Polk	\$ 53,918	\$ 36,479	\$ 14,600	\$ 20,122	\$ 125,119
Polk City	Polk	\$ 15,070	\$ 51,140	\$ -	\$ 8,746	\$ 74,956
Winter Haven	Polk	\$ 439,141	\$ 303,030	\$ 362,183	\$ 198,624	\$ 1,302,978
Crescent City	Putnam	\$ 47,077	\$ 14,453	\$ -	\$ 5,419	\$ 66,949
Interlachen	Putnam	\$ 11,693	\$ 30,525	\$ -	\$ 4,749	\$ 46,966
Palatka	Putnam	\$ 276,527	\$ 92,156	\$ -	\$ 36,994	\$ 405,676
Pomona Park	Putnam	\$ 7,968	\$ 14,081	\$ 4,062	\$ 3,126	\$ 29,238
Welaka	Putnam	\$ 7,493	\$ 7,421	\$ -	\$ 2,535	\$ 17,449
Hastings	St. Johns	\$ 15,795	\$ 11,024	\$ -	\$ 4,483	\$ 31,302
St. Augustine	St. Johns	\$ 340,862	\$ 131,711	\$ -	\$ 99,073	\$ 571,646
St. Augustine Beach	St. Johns	\$ 7,099	\$ 95,665	\$ 31,500	\$ 47,402	\$ 181,665
Fort Pierce	St. Lucie	\$ 711,816	\$ 324,578	\$ 182,673	\$ 148,121	\$ 1,367,188
Port St. Lucie	St. Lucie	\$ 6,475	\$ 1,696,431	\$ 2,846,767	\$ 601,183	\$ 5,150,856
St. Lucie Village	St. Lucie	\$ 2,371	\$ 8,188	\$ 900	\$ 2,074	\$ 13,533
Gulf Breeze	Santa Rosa	\$ 75,883	\$ 88,344	\$ -	\$ 24,440	\$ 188,667
Jay	Santa Rosa	\$ 20,822	\$ 7,321	\$ -	\$ 2,220	\$ 30,364
Milton	Santa Rosa	\$ 116,957	\$ 150,174	\$ 31,364	\$ 38,769	\$ 337,264
North Port	Sarasota	\$ 24,372	\$ 435,594	\$ 1,290,853	\$ 481,104	\$ 2,231,923
Sarasota	Sarasota	\$ 937,613	\$ 519,388	\$ 11,806	\$ 419,529	\$ 1,888,336
Venice	Sarasota	\$ 240,488	\$ 242,976	\$ 71,673	\$ 169,063	\$ 724,200
Altamonte Springs	Seminole	\$ 57,567	\$ 824,280	\$ 332,099	\$ 259,316	\$ 1,473,262
Casselberry	Seminole	\$ 170,722	\$ 488,283	\$ 235,741	\$ 167,060	\$ 1,061,806
Lake Mary	Seminole	\$ -	\$ 175,333	\$ 146,429	\$ 91,279	\$ 413,040
Longwood	Seminole	\$ 80,818	\$ 231,114	\$ 65,050	\$ 83,654	\$ 460,636
Oviedo	Seminole	\$ 39,986	\$ 475,431	\$ 453,158	\$ 220,053	\$ 1,188,628
Sanford	Seminole	\$ 376,081	\$ 611,108	\$ 704,163	\$ 336,797	\$ 2,028,149
Winter Springs	Seminole	\$ 13,825	\$ 673,732	\$ 321,315	\$ 210,195	\$ 1,219,067
Bushnell	Sumter	\$ 36,546	\$ 37,825	\$ -	\$ 13,738	\$ 88,109
Center Hill	Sumter	\$ 8,283	\$ 27,199	\$ -	\$ 5,346	\$ 40,828
Coleman	Sumter	\$ 13,609	\$ 27,386	\$ -	\$ 3,858	\$ 44,853
Webster	Sumter	\$ 17,618	\$ 18,676	\$ -	\$ 4,221	\$ 40,515
Wildwood	Sumter	\$ 61,478	\$ 72,500	\$ 30,639	\$ 39,803	\$ 204,421
Branford	Suwannee	\$ 20,042	\$ 4,266	\$ -	\$ 2,673	\$ 26,982
Live Oak	Suwannee	\$ 153,904	\$ 117,320	\$ -	\$ 26,424	\$ 297,647
Perry	Taylor	\$ 180,555	\$ 57,391	\$ 10,150	\$ 34,010	\$ 282,106
Lake Butler	Union	\$ 29,351	\$ 46,307	\$ 3,193	\$ 4,203	\$ 83,054
Raiford	Union	\$ 1,694	\$ 8,057	\$ -	\$ 572	\$ 10,322
Worthington Springs	Union	\$ 4,563	\$ 2,353	\$ 8,447	\$ 948	\$ 16,311
Daytona Beach	Volusia	\$ 1,027,176	\$ 657,390	\$ 222,065	\$ 299,583	\$ 2,206,214
Daytona Beach Shores	Volusia	\$ 91,781	\$ 7,979	\$ -	\$ 20,405	\$ 120,165
DeBary	Volusia	\$ -	\$ 241,559	\$ 221,971	\$ 94,760	\$ 558,289
DeLand	Volusia	\$ 318,746	\$ 142,072	\$ 405,864	\$ 141,010	\$ 1,007,693
Deltona	Volusia	\$ -	\$ 1,548,977	\$ 2,041,779	\$ 413,264	\$ 4,004,020
Edgewater	Volusia	\$ 68,458	\$ 392,955	\$ 243,806	\$ 99,287	\$ 804,506
Holly Hill	Volusia	\$ 155,248	\$ 143,841	\$ 56,249	\$ 55,802	\$ 411,140
Lake Helen	Volusia	\$ 8,885	\$ 58,031	\$ 23,576	\$ 12,519	\$ 103,011
New Smyrna Beach	Volusia	\$ 201,998	\$ 197,487	\$ 149,850	\$ 114,054	\$ 663,390
Oak Hill	Volusia	\$ 13,952	\$ 22,879	\$ 11,585	\$ 8,877	\$ 57,293
Orange City	Volusia	\$ 21,923	\$ 108,197	\$ 161,416	\$ 54,950	\$ 346,487
Ormond Beach	Volusia	\$ 294,368	\$ 472,729	\$ 269,558	\$ 188,787	\$ 1,225,442
Pierson	Volusia	\$ 18,098	\$ 13,177	\$ 24,646	\$ 8,078	\$ 63,999
Ponce Inlet	Volusia	\$ 4,946	\$ 32,790	\$ 13,678	\$ 14,543	\$ 65,957
Port Orange	Volusia	\$ 93,493	\$ 980,523	\$ 665,216	\$ 275,000	\$ 2,014,232
South Daytona	Volusia	\$ 132,655	\$ 192,449	\$ 78,036	\$ 59,209	\$ 462,350
St. Marks	Wakulla	\$ 9,455	\$ 15,580	\$ -	\$ 892	\$ 25,927

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2017

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Sopchoppy	Wakulla	\$ 9,800	\$ 23,142	\$ -	\$ 1,434	\$ 34,376
DeFuniak Springs	Walton	\$ 100,398	\$ 116,851	\$ 21,373	\$ 82,982	\$ 321,604
Freeport	Walton	\$ 11,372	\$ 31,161	\$ 37,930	\$ 38,569	\$ 119,032
Paxton	Walton	\$ 13,228	\$ 7,606	\$ 12,861	\$ 9,503	\$ 43,198
Caryville	Washington	\$ 11,357	\$ 1,616	\$ 1,082	\$ 881	\$ 14,936
Chipley	Washington	\$ 67,615	\$ 46,974	\$ -	\$ 11,433	\$ 126,021
Ebro	Washington	\$ 4,447	\$ 4,418	\$ -	\$ 809	\$ 9,675
Vernon	Washington	\$ 12,365	\$ 26,926	\$ -	\$ 2,219	\$ 41,510
Wausau	Washington	\$ 4,597	\$ 16,650	\$ 1,364	\$ 1,230	\$ 23,841
Statewide Totals		\$ 124,683,365	\$ 124,039,418	\$ 90,677,258	\$ 63,700,000	\$ 403,100,040

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 2017 has been estimated to be as follows: state sales tax, \$307 million or 76.2% and municipal fuel tax, \$95.9 million or 23.8%.

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 2016 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:

There were no general law amendments resulting from the 2016 Regular Legislative Session.

Eligibility Requirements:

As specified below, there are 37 state forests in Florida that total approximately 1.068 million acres.¹ Of the 37 state forests, only 13 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
Deep Creek	St. Johns County	No
Etoniah Creek	Putnam County	Yes
Four Creeks	Nassau County	No
Goethe	Alachua and Levy counties	Levy only

1. <http://www.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 2016-17 fiscal year: Baker, Bradford, Calhoun, Columbia, DeSoto, Dixie, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Highlands, Holmes, Jackson, Jefferson, Lafayette, Levy, Liberty, Madison, Okeechobee, Putnam, Suwannee, Taylor, Union, Wakulla, and Washington.

State Forest	Location	Fiscally Constrained County?
Holopaw	Osceola County	No
Indian Lake	Marion County	No
Jennings	Clay and Duval counties	No
John M. Bethea	Baker County	Yes
Lake George	Volusia County	No
Lake Talquin	Gadsden, Leon, and Liberty counties	Gadsden and Liberty only
Lake Wales Ridge	Polk County	No
Little Big Econ	Seminole County	No
Matanzas	St. Johns County	No
Myakka	Sarasota County	No
Newnans Lake	Alachua County	No
Okaloacoochee Slough	Collier and Hendry counties	Hendry only
Peace River	DeSoto County	Yes
Picayune Strand	Collier County	No
Pine Log	Bay and Washington counties	Washington only
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, which was the situation prior to this law change.

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

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Phosphate Rock Severance Tax

Section 211.3103, Florida Statutes

Summary:

A severance tax is levied upon every person engaging in the business of severing phosphate rock from the soils or waters in Florida for commercial use. A portion of the total net tax proceeds are returned to those counties where phosphate rock is severed. Counties use the tax proceeds for phosphate-related expenses or, in a particular circumstance, purposes related to local economic development.

General Law Amendments:

There were no general law amendments resulting from the 2016 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

The tax is administered, collected, and enforced by the Department of Revenue.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 For the period of January 1, 2015, until December 31, 2022, the tax rate will be \$1.80 per ton severed. Thereafter, the tax rate is \$1.61 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:

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

1. 22.8 percent to the State Park Trust Fund;
2. 31.9 percent to the state's General Revenue Fund;
3. 11.5 percent for payment to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary;
4. 8.9 percent for payment to counties that have been designated a rural area of opportunity pursuant to s. 288.0656, F.S., in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary. These particular payments are made to the counties unless the Legislature by special act creates a local authority to promote and direct the county's economic development. If such an authority exists, payments are made to that authority;
5. 16.1 percent to the Nonmandatory Land Reclamation Trust Fund;
6. 5.6 percent to the Phosphate Research Trust Fund in the Department of Education's Division of Universities; and
7. 3.2 percent to the Minerals Trust Fund.⁵

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

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

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

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

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

Beginning January 1, 2023, the proceeds from the severance taxes, interest, and penalties are exempt from the General Revenue Service Charge provided in s. 215.20, F.S., and paid into the State Treasury as follows:

1. 25.5 percent to the State Park Trust Fund;
2. 35.7 percent to the state's General Revenue Fund;
3. 12.8 percent for payment to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary;
4. 10.0 percent for payment to counties that have been designated a rural area of opportunity pursuant to s. 288.0656, F.S., in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary. These particular payments are made to the counties unless the Legislature by special act creates a local authority to promote and direct the county's economic development. If such an authority exists, payments are made to that authority;
5. 6.2 percent to the Nonmandatory Land Reclamation Trust Fund;
6. 6.2 percent to the Phosphate Research Trust Fund in the Department of Education's Division of Universities; and
7. 3.6 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.

Prior Years' Revenues:

A summary of prior years' distributions is available.⁹

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

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

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

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

State Housing Initiatives Partnership Program

Sections 420.907-.9079, Florida Statutes

Summary:

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

General Law Amendments:

Chapter 2016-62, L.O.F., (HB 5003) amends s. 420.9072, F.S., to provide exceptions to the limitations on using SHIP funds for rent subsidies and to allow counties and eligible municipalities to use up to 25 percent of available SHIP funds for rental housing for the 2016-17 fiscal year. These changes became effective on July 1, 2016.

Chapter 2016-210, L.O.F., (CS/SB 1534) amends the definition of rent subsidies in s. 420.9071(26), F.S., to allow initial assistance for tenants, such as grants or loans for security and utility deposits. Additionally, the legislation amends s. 420.9072, F.S., to provide that a county or an eligible municipality may not spend its portion of the local housing distribution to provide ongoing rent subsidies with the exception of security and utility deposit assistance; eviction prevention not to exceed rent for 6 months; or a rent subsidy program for very-low-income households that meet specified qualifications. The time period for the Florida Housing Finance Corporation to review local housing assistance plans is also extended from 30 to 45 days after receipt. Moreover, the legislation also makes several changes to provisions in s. 420.9075, F.S., related to local housing assistance plans and partnerships. These changes became effective on July 1, 2016.

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)-(4)(b), F.S., 11.24 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. The first \$35 million of such funds are transferred annually, subject to any distribution required under s. 201.15(5), F.S., to the State Economic Enhancement and Development Trust Fund within the Department of

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

2. Section 420.9079, F.S.

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)-(4)(c), F.S., 12.93 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. The first \$40 million of such funds are transferred annually, subject to any distribution required under s. 201.15(5), 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

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(4)(c), F.S., are calculated for each fiscal year pursuant to the procedure specified in s. 420.9073, F.S.

Authorized Uses:

A county or eligible municipality expends its portion of the local housing distribution only to implement a local housing assistance plan or as provided in s. 420.9072(7)(b), F.S., until July 1, 2010. Proceeds may not be expended for the purpose of providing ongoing rent subsidies, except for: 1) security and utility deposit assistance; 2) eviction prevention not to exceed 6 months of rent; or 3) a rent subsidy program for very low-income households with at least one adult who is a person with special needs as defined in s. 420.0004, F.S., or homeless as defined in s. 420.621, F.S. This period of rental assistance may not exceed 12 months for any eligible household.⁹ Additionally, funds may not be pledged to pay the debt service on any bonds.¹⁰ However, notwithstanding the previously mentioned prohibitions, up to 25 percent of the funds made available in each county and eligible municipality from the local housing distribution may be used for certain types of rental assistance and rental subsidies for the 2016-17 state fiscal year only.¹¹

3. Section 201.15(4)(c), F.S.
4. Section 201.15(4)(d), F.S.
5. Section 420.9072(2)(b), F.S.
6. Section 420.9072(3), F.S.
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. Section 420.9072(10), 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>
2008-66	Sunshine Law, community land trust

The full text of this opinion is available via a searchable on-line database.¹² 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.¹³

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

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

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Support for School Capital Outlay Purposes

Gross Receipts Tax on Utilities

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

Motor Vehicle License Tax

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

Summary:

Pursuant to constitutional authorization and statutory implementation, two state taxes are levied that support school capital outlay purposes. The first is a gross receipts tax.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., is 2.6 percent.

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

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

1. The payment of principal and interest on any bonds due in the fiscal year.
2. The deposit into any reserve funds established for the issuance of bonds.
3. The direct payment of any part of the cost of any capital project for the state system of education as authorized by the Legislature.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 as provided in s. 328.72(1), F.S. A municipality that was imposing a registration fee before April 1, 1984, may continue to levy such fee. Monies received from the fee are expended for the patrol, regulation, and maintenance of lakes, rivers, and waters as well as for other boating-related activities of such municipality or county.

General Law Amendments:

Chapter 2016-126, L.O.F., (CS/CS/HB 427) amends s. 328.72, F.S., to provide reduced state registration fees for recreational vessels equipped with Emergency Position-Indicating Radio Beacons, or for a recreational vessel where the owner owns a Personal Locator Beacon. Additionally, the legislation amends s. 328.66, F.S., to provide that the county optional fee for vessel registration remains 50 percent of the applicable state registration fee as provided in s. 328.72(1), F.S., and not the reduced state registration fee specified in s. 328.72(18), F.S. These changes became effective on July 1, 2016.

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 Except as provided in s. 328.72(18), F.S., the amount of the state fee varies by vessel class for each 12 month period registered according to the following schedule.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

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

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

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.

If a county government imposes the optional fee on vessels registered, operated, used, or stored on the waters of this state within its jurisdiction, the optional fee is 50 percent of the applicable state registration fee as provided in s. 328.72(1), F.S., and not the reduced state registration fee specified in s. 328.72(18), F.S.³

Distribution of Proceeds:

The county portion of the state fee is distributed by the tax collector to the board of county commissioners.⁴ 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.⁵ Any county that imposes the optional fee may establish, by interlocal agreement with one or more municipalities located in the county, a distribution formula for dividing the proceeds or for the use of the funds for boating-related projects located within the county and/or municipality or municipalities.⁶

Authorized Uses:

The portion of the state fees returned to county governments are for the sole purposes of providing, 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.⁷

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.⁸

Attorney General Opinions:

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

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

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

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

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

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

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

<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.⁹ Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

A summary of prior years' fee revenues retained by county governments is available.¹⁰

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

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

Florida Communications Services Tax:

The Florida CST includes both a state tax and a gross receipts tax. Although the gross receipts tax on communications services is imposed under Chapter 203, F.S., it is administered under Chapter 202, F.S. Communications services, except direct-to-home satellite service, are subject to the state tax of 4.92 percent and the gross receipts tax of 2.52 percent for a combined rate of 7.44 percent.¹ Direct-to-home satellite service is subject to the state tax of 9.07 percent and the gross receipts tax of 2.37 percent for a combined rate of 11.44 percent.²

Local Communications Services Tax:

A county or municipality may authorize by ordinance the levy of a local CST.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 CST, any local option sales tax that a county or school board has levied pursuant to s. 212.055, F.S., is imposed as a local CST, and the rate is determined in accordance with s. 202.20(3), F.S.⁵

General Law Amendments:

There were no general law amendments resulting from the 2016 Regular Legislative Session.

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.

Eligibility Requirements:

County and municipal governments receive proceeds of the Florida CST 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 CST.

Administrative Procedures:

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

The amount of collected revenue is dependent on the jurisdiction's local CST rate. A county government's local CST is charged to those billable customers residing within the unincorporated area. A municipal government's local CST is charged to those billable customers residing within the incorporated area. The proceeds of each local CST levied by a county or municipality, less the DOR's costs of administration, is transferred to the Local Communications Services Tax Clearing Trust Fund for distribution to counties and municipalities. The amount deducted for administrative costs may not exceed 1 percent of the total revenue generated for all taxing jurisdictions, and the total administrative costs are prorated among those taxing jurisdictions on the basis of the amount collected for a particular jurisdiction relative to the amount collected for all such jurisdictions.⁸

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

Distribution of Proceeds:

Florida Communications Services Tax:

The proceeds derived from the gross receipts tax on communications services and direct-to-home satellite service are transferred to the Public Education Capital Outlay and Debt Service Trust Fund, which serves as a funding source for public school capital construction.¹⁰ The proceeds derived from the 4.92 percent state tax on communications services, except direct-to-home satellite service, are distributed by the same formula used for distribution of the state sales and use tax, as prescribed in s. 212.20(6), F.S., 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 9.07

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.

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

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

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.

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 CST distributions for local fiscal year ending 2017 as calculated by the DOR.

Additional Detail:

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

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>

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>

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Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2017

Local Government	Estimated CST Base LFY 2016-17	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2015 Revenue Sharing Population	Per Capita Consumption (See Note 3)
ALACHUA BOCC	\$ 60,445,154	6.900%	\$ 3,944,413	101,173	\$ 597
Alachua	\$ 6,923,282	5.220%	\$ 349,533	9,788	\$ 707
Archer	\$ 437,058	5.220%	\$ 27,552	1,140	\$ 383
Gainesville	\$ 72,629,434	5.570%	\$ 3,853,795	127,113	\$ 571
Hawthorne	\$ 715,896	5.220%	\$ 36,371	1,370	\$ 523
High Springs	\$ 2,589,900	5.220%	\$ 131,895	5,742	\$ 451
La Crosse	\$ 64,870	3.420%	\$ 2,117	373	\$ 174
Micanopy	\$ 314,498	5.100%	\$ 14,761	593	\$ 530
Newberry	\$ 2,818,222	5.220%	\$ 142,861	5,360	\$ 526
Waldo	\$ 287,793	5.220%	\$ 14,962	951	\$ 303
BAKER BOCC	\$ 6,592,419	1.840%	\$ 116,184	18,054	\$ 365
Glen St. Mary	\$ 421,637	5.300%	\$ 22,099	435	\$ 969
Macclenny	\$ 3,606,256	6.020%	\$ 210,456	6,430	\$ 561
BAY BOCC	\$ 49,191,859	1.840%	\$ 888,968	75,346	\$ 653
Callaway	\$ 6,685,052	5.220%	\$ 340,032	14,681	\$ 455
Lynn Haven	\$ 11,561,771	5.220%	\$ 593,516	19,287	\$ 599
Mexico Beach	\$ 1,498,091	2.880%	\$ 44,712	1,136	\$ 1,319
Panama City	\$ 29,653,451	5.220%	\$ 1,524,384	35,711	\$ 830
Panama City Beach	\$ 17,829,933	5.220%	\$ 918,104	12,467	\$ 1,430
Parker	\$ 2,276,243	5.220%	\$ 116,074	4,409	\$ 516
Springfield	\$ 3,674,349	5.220%	\$ 188,413	9,097	\$ 404
BRADFORD BOCC	\$ 6,325,817	0.640%	\$ 45,298	17,443	\$ 363
Brooker	\$ 146,272	3.000%	\$ 3,976	322	\$ 454
Hampton	\$ 81,597	2.200%	\$ 1,804	477	\$ 171
Lawtey	\$ 305,623	1.100%	\$ 3,088	711	\$ 430
Starke	\$ 3,639,486	5.220%	\$ 187,597	5,431	\$ 670
BREVARD BOCC	\$ 135,642,677	5.220%	\$ 6,629,467	210,146	\$ 645
Cape Canaveral	\$ 8,656,830	5.220%	\$ 416,088	10,084	\$ 858
Cocoa	\$ 12,532,339	5.220%	\$ 628,332	18,313	\$ 684
Cocoa Beach	\$ 11,057,137	5.220%	\$ 545,862	11,182	\$ 989
Grant-Valkaria	\$ 2,204,037	5.220%	\$ 115,051	3,949	\$ 558
Indialantic	\$ 2,755,641	5.800%	\$ 145,507	2,787	\$ 989
Indian Harbour Beach	\$ 6,010,035	5.220%	\$ 291,926	8,386	\$ 717
Malabar	\$ 1,811,995	5.220%	\$ 89,304	2,796	\$ 648
Melbourne	\$ 62,593,336	5.930%	\$ 3,483,020	79,570	\$ 787
Melbourne Beach	\$ 2,485,938	5.220%	\$ 122,367	3,078	\$ 808
Melbourne Village	\$ 433,981	5.220%	\$ 14,235	664	\$ 654
Palm Bay	\$ 54,289,172	5.220%	\$ 2,683,536	107,481	\$ 505
Palm Shores	\$ 721,671	4.800%	\$ 33,107	975	\$ 740
Rockledge	\$ 18,671,504	5.220%	\$ 917,433	26,138	\$ 714
Satellite Beach	\$ 7,848,176	5.220%	\$ 387,192	10,403	\$ 754
Titusville	\$ 26,639,650	5.220%	\$ 1,296,158	45,301	\$ 588
West Melbourne	\$ 13,208,626	5.520%	\$ 680,978	20,250	\$ 652
BROWARD BOCC	\$ 30,535,500	5.220%	\$ 1,443,691	14,431	\$ 2,116
Coconut Creek	\$ 41,010,172	5.220%	\$ 2,091,491	56,593	\$ 725
Cooper City	\$ 22,461,584	5.220%	\$ 1,022,713	33,170	\$ 677
Coral Springs	\$ 81,884,142	5.220%	\$ 3,869,818	124,282	\$ 659
Dania Beach	\$ 21,519,653	5.320%	\$ 1,191,335	30,644	\$ 702
Davie	\$ 67,570,913	5.200%	\$ 3,798,783	96,902	\$ 697
Deerfield Beach	\$ 60,185,195	5.220%	\$ 2,034,218	76,662	\$ 785
Fort Lauderdale	\$ 228,397,818	5.220%	\$ 11,043,196	174,876	\$ 1,306
Hallandale Beach	\$ 26,080,601	5.220%	\$ 1,299,460	38,424	\$ 679
Hillsboro Beach	\$ 1,793,884	1.200%	\$ 40,852	1,867	\$ 961
Hollywood	\$ 103,272,422	5.220%	\$ 5,147,924	144,926	\$ 713

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2017

Local Government	Estimated CST Base LFY 2016-17	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2015 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Lauderdale-By-The-Sea	\$ 6,316,968	5.220%	\$ 406,281	6,056	\$ 1,043
Lauderdale Lakes	\$ 14,754,105	5.320%	\$ 793,182	34,201	\$ 431
Lauderhill	\$ 31,068,912	5.220%	\$ 1,544,292	69,651	\$ 446
Lazy Lake	\$ 16,137	0.600%	\$ 93	24	\$ 672
Lighthouse Point	\$ 8,994,852	6.220%	\$ 656,700	10,358	\$ 868
Margate	\$ 33,583,558	5.320%	\$ 1,705,309	55,851	\$ 601
Miramar	\$ 91,695,372	5.220%	\$ 4,547,184	132,096	\$ 694
North Lauderdale	\$ 18,911,513	5.220%	\$ 937,037	43,232	\$ 437
Oakland Park	\$ 28,478,897	5.420%	\$ 1,643,184	43,390	\$ 656
Parkland	\$ 19,822,859	5.220%	\$ 934,420	28,128	\$ 705
Pembroke Park	\$ 3,783,190	5.220%	\$ 364,206	6,236	\$ 607
Pembroke Pines	\$ 107,214,949	5.420%	\$ 5,509,594	159,362	\$ 673
Plantation	\$ 81,531,988	5.220%	\$ 3,872,469	87,496	\$ 932
Pompano Beach	\$ 95,487,542	5.220%	\$ 5,517,972	106,117	\$ 900
Sea Ranch Lakes	\$ 708,137	5.220%	\$ 33,608	670	\$ 1,057
Southwest Ranches	\$ 6,342,541	5.220%	\$ 371,301	7,389	\$ 858
Sunrise	\$ 62,308,784	5.220%	\$ 3,053,982	88,630	\$ 703
Tamarac	\$ 46,541,566	5.220%	\$ 2,333,915	62,264	\$ 747
West Park	\$ 5,445,116	5.220%	\$ 273,113	14,499	\$ 376
Weston	\$ 49,844,118	5.220%	\$ 2,446,491	65,734	\$ 758
Wilton Manors	\$ 9,542,138	5.620%	\$ 494,731	12,160	\$ 785
CALHOUN BOCC	\$ 3,333,108	1.840%	\$ 59,850	9,896	\$ 337
Altha	\$ 308,595	5.220%	\$ 15,921	568	\$ 543
Blountstown	\$ 1,457,462	5.220%	\$ 76,750	2,468	\$ 591
CHARLOTTE BOCC	\$ 95,557,441	5.220%	\$ 5,307,768	148,205	\$ 645
Punta Gorda	\$ 16,804,946	5.220%	\$ 879,181	17,675	\$ 951
CITRUS BOCC	\$ 75,088,488	2.240%	\$ 1,797,138	131,025	\$ 573
Crystal River	\$ 3,581,389	5.220%	\$ 195,796	3,112	\$ 1,151
Inverness	\$ 5,359,633	5.320%	\$ 287,938	7,227	\$ 742
CLAY BOCC	\$ 102,872,153	5.920%	\$ 5,881,237	183,611	\$ 560
Green Cove Springs	\$ 6,224,826	5.220%	\$ 305,121	7,043	\$ 884
Keystone Heights	\$ 1,168,809	5.220%	\$ 80,701	1,367	\$ 855
Orange Park	\$ 10,110,609	5.220%	\$ 512,817	8,510	\$ 1,188
Penney Farms	\$ 191,109	5.220%	\$ 9,686	746	\$ 256
COLLIER BOCC	\$ 227,112,400	2.100%	\$ 5,006,608	307,078	\$ 740
Everglades	\$ 357,931	3.900%	\$ 14,981	427	\$ 838
Marco Island	\$ 16,205,259	5.220%	\$ 848,189	16,728	\$ 969
Naples	\$ 41,573,753	5.220%	\$ 2,130,448	19,527	\$ 2,129
COLUMBIA BOCC	\$ 42,622,358	5.220%	\$ 2,213,288	51,796	\$ 823
Fort White	\$ 623,065	0.600%	\$ 3,667	560	\$ 1,113
Lake City	\$ 11,345,215	5.220%	\$ 629,569	11,681	\$ 971
DESOTO BOCC	\$ 8,199,694	2.340%	\$ 210,859	24,676	\$ 332
Arcadia	\$ 3,741,761	5.220%	\$ 198,519	7,610	\$ 492
DIXIE BOCC	\$ 3,738,322	1.840%	\$ 65,806	13,040	\$ 287
Cross City	\$ 626,863	2.500%	\$ 14,360	1,733	\$ 362
Horseshoe Beach	\$ 160,363	6.200%	\$ 9,943	159	\$ 1,009
DUVAL - Jacksonville	\$ 650,826,495	5.220%	\$ 31,726,133	860,608	\$ 756
Atlantic Beach	\$ 9,644,556	5.220%	\$ 472,497	13,012	\$ 741
Baldwin	\$ 884,472	6.220%	\$ 53,166	1,385	\$ 639
Jacksonville Beach	\$ 23,448,159	5.220%	\$ 1,063,754	22,805	\$ 1,028
Neptune Beach	\$ 5,470,877	5.220%	\$ 259,370	7,120	\$ 768
ESCAMBIA BOCC	\$ 148,999,651	1.840%	\$ 2,636,923	249,756	\$ 597
Century	\$ 659,092	2.100%	\$ 13,386	1,578	\$ 418
Pensacola	\$ 57,348,193	5.220%	\$ 2,870,932	53,012	\$ 1,082

Forecast of Taxable Communication Services and Revenues					
Local Fiscal Year Ending September 30, 2017					
Local Government	Estimated CST Base LFY 2016-17	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2015 Revenue Sharing Population	Per Capita Consumption (See Note 3)
FLAGLER BOCC	\$ 11,142,834	1.840%	\$ 194,062	13,794	\$ 808
Beverly Beach	\$ 355,199	5.100%	\$ 17,889	356	\$ 998
Bunnell	\$ 2,027,179	5.750%	\$ 115,361	2,875	\$ 705
Flagler Beach (part)	\$ 3,653,917	5.100%	\$ 176,031	4,503	\$ 811
Marineland (part)	\$ 271,153	0.400%	\$ 1,075	4	\$ 67,788
Palm Coast	\$ 47,497,068	5.220%	\$ 2,373,970	79,821	\$ 595
FRANKLIN BOCC	\$ 4,960,930	0.900%	\$ 44,764	6,367	\$ 779
Apalachicola	\$ 1,664,406	3.600%	\$ 61,575	2,302	\$ 723
Carrabelle	\$ 769,449	5.820%	\$ 52,260	1,397	\$ 551
GADSDEN BOCC	\$ 10,996,269	1.840%	\$ 201,784	28,053	\$ 392
Chattahoochee	\$ 949,457	5.220%	\$ 49,364	2,177	\$ 436
Greensboro	\$ 111,551	5.120%	\$ 7,384	624	\$ 179
Gretna	\$ 410,228	4.020%	\$ 16,470	1,556	\$ 264
Havana	\$ 1,193,457	5.220%	\$ 62,831	1,767	\$ 675
Midway	\$ 1,526,451	3.700%	\$ 62,308	3,378	\$ 452
Quincy	\$ 4,055,596	5.220%	\$ 231,036	7,475	\$ 543
GILCHRIST BOCC	\$ 4,535,764	1.840%	\$ 77,064	13,225	\$ 343
Bell	\$ 247,580	4.500%	\$ 10,640	537	\$ 461
Fanning Springs (part)	\$ 224,409	5.620%	\$ 12,612	329	\$ 682
Trenton	\$ 872,325	5.220%	\$ 43,304	2,067	\$ 422
GLADES BOCC	\$ 3,381,966	1.840%	\$ 82,786	10,224	\$ 331
Moore Haven	\$ 933,017	1.200%	\$ 11,676	1,648	\$ 566
GULF BOCC	\$ 5,037,902	1.840%	\$ 93,147	7,474	\$ 674
Port St. Joe	\$ 3,169,516	5.220%	\$ 167,400	3,525	\$ 899
Wewahitchka	\$ 1,019,950	5.220%	\$ 55,062	2,126	\$ 480
HAMILTON BOCC	\$ 4,348,806	0.300%	\$ 13,366	8,825	\$ 493
Jasper	\$ 790,981	4.800%	\$ 38,337	1,682	\$ 470
Jennings	\$ 300,602	5.100%	\$ 15,229	871	\$ 345
White Springs	\$ 343,971	5.000%	\$ 17,148	763	\$ 451
HARDEE BOCC	\$ 5,389,395	1.340%	\$ 82,849	16,080	\$ 335
Bowling Green	\$ 509,056	5.100%	\$ 26,361	2,894	\$ 176
Wauchula	\$ 2,173,347	5.100%	\$ 112,518	5,001	\$ 435
Zolfo Springs	\$ 433,255	2.320%	\$ 10,125	1,803	\$ 240
HENDRY BOCC	\$ 6,558,399	1.840%	\$ 85,664	25,863	\$ 254
Clewiston	\$ 3,691,392	5.220%	\$ 195,920	7,441	\$ 496
LaBelle	\$ 2,895,257	4.220%	\$ 125,493	4,792	\$ 604
HERNANDO BOCC	\$ 94,471,641	1.840%	\$ 1,713,704	168,551	\$ 560
Brooksville	\$ 6,807,205	5.220%	\$ 347,931	7,780	\$ 875
Weeki Wachee	\$ 234,139	0.100%	\$ 299	5	\$ 46,828
HIGHLANDS BOCC	\$ 35,892,492	1.840%	\$ 715,946	76,595	\$ 469
Avon Park	\$ 3,964,622	5.220%	\$ 211,846	10,895	\$ 364
Lake Placid	\$ 1,890,744	5.220%	\$ 100,317	2,415	\$ 783
Sebring	\$ 8,750,815	5.220%	\$ 454,752	10,776	\$ 812
HILLSBOROUGH BOCC	\$ 576,664,262	4.000%	\$ 22,396,271	904,831	\$ 637
Plant City	\$ 21,656,771	5.720%	\$ 1,215,177	36,710	\$ 590
Tampa	\$ 356,963,844	5.220%	\$ 18,069,124	357,664	\$ 998
Temple Terrace	\$ 25,787,001	5.400%	\$ 1,364,663	25,567	\$ 1,009
HOLMES BOCC	\$ 4,345,592	1.840%	\$ 81,233	14,377	\$ 302
Bonifay	\$ 1,673,955	5.820%	\$ 97,243	2,665	\$ 628
Esto	\$ 90,310	0.800%	\$ 729	364	\$ 248
Noma	\$ 44,263	0.100%	\$ 44	183	\$ 242
Ponce de Leon	\$ 203,677	2.700%	\$ 6,020	557	\$ 366
Westville	\$ 96,445	0.900%	\$ 890	299	\$ 323
INDIAN RIVER BOCC	\$ 65,801,722	1.840%	\$ 1,159,235	94,820	\$ 694

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2017

Local Government	Estimated CST Base LFY 2016-17	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2015 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Fellsmere	\$ 1,166,311	5.220%	\$ 56,584	5,355	\$ 218
Indian River Shores	\$ 5,223,993	5.220%	\$ 264,254	3,995	\$ 1,308
Orchid	\$ 794,285	2.100%	\$ 16,193	411	\$ 1,933
Sebastian	\$ 14,984,836	5.220%	\$ 756,288	23,137	\$ 648
Vero Beach	\$ 21,424,090	5.120%	\$ 1,042,323	15,608	\$ 1,373
JACKSON BOCC	\$ 12,037,102	1.840%	\$ 257,757	28,405	\$ 424
Alford	\$ 194,977	1.500%	\$ 3,138	491	\$ 397
Bascom	\$ 57,269	1.320%	\$ 763	128	\$ 447
Campbellton	\$ 114,937	5.220%	\$ 5,900	232	\$ 495
Cottondale	\$ 370,320	5.220%	\$ 19,638	907	\$ 408
Graceville	\$ 1,025,543	5.220%	\$ 52,808	2,187	\$ 469
Grand Ridge	\$ 373,007	5.220%	\$ 20,369	936	\$ 399
Greenwood	\$ 254,239	5.220%	\$ 13,304	693	\$ 367
Jacob City	\$ 38,231	5.220%	\$ 1,996	228	\$ 168
Malone	\$ 338,931	5.220%	\$ 18,611	652	\$ 520
Marianna	\$ 3,861,076	5.220%	\$ 211,447	6,040	\$ 639
Sneads	\$ 871,338	5.220%	\$ 46,422	1,909	\$ 456
JEFFERSON BOCC	\$ 4,362,319	1.140%	\$ 54,998	10,942	\$ 399
Monticello	\$ 1,588,873	4.500%	\$ 74,020	2,458	\$ 646
LAFAYETTE BOCC	\$ 1,928,829	1.840%	\$ 35,164	5,816	\$ 332
Mayo	\$ 624,920	2.000%	\$ 12,485	1,201	\$ 520
LAKE BOCC	\$ 87,761,670	1.940%	\$ 1,809,625	159,295	\$ 551
Astatula	\$ 586,262	4.400%	\$ 25,567	1,824	\$ 321
Clermont	\$ 21,677,378	5.220%	\$ 1,104,380	32,348	\$ 670
Eustis	\$ 11,244,214	5.220%	\$ 601,613	19,432	\$ 579
Fruitland Park	\$ 3,562,512	5.220%	\$ 205,951	4,214	\$ 845
Groveland	\$ 5,920,710	5.220%	\$ 308,258	12,077	\$ 490
Howey-in-the-Hills	\$ 601,007	5.220%	\$ 30,964	1,106	\$ 543
Lady Lake	\$ 14,954,040	5.220%	\$ 688,155	14,207	\$ 1,053
Leesburg	\$ 19,743,526	5.220%	\$ 1,037,797	21,547	\$ 916
Mascotte	\$ 1,630,848	5.220%	\$ 83,892	5,401	\$ 302
Minneola	\$ 5,274,770	5.220%	\$ 273,145	10,470	\$ 504
Montverde	\$ 847,052	5.100%	\$ 42,370	1,472	\$ 575
Mount Dora	\$ 10,848,217	5.220%	\$ 558,198	13,167	\$ 824
Tavares	\$ 9,376,669	5.320%	\$ 497,701	15,106	\$ 621
Umatilla	\$ 2,586,950	5.220%	\$ 135,795	3,798	\$ 681
LEE BOCC	\$ 237,901,701	3.610%	\$ 9,465,814	337,310	\$ 705
Bonita Springs	\$ 39,329,768	1.820%	\$ 727,330	46,564	\$ 845
Cape Coral	\$ 101,737,538	5.220%	\$ 5,332,225	166,478	\$ 611
Esteros	\$ 13,687,301	3.610%	\$ 494,112	30,118	\$ 454
Fort Myers	\$ 60,037,078	5.220%	\$ 3,091,263	72,326	\$ 830
Fort Myers Beach	\$ 10,089,852	5.220%	\$ 523,969	6,264	\$ 1,611
Sanibel	\$ 10,150,079	5.220%	\$ 527,119	6,502	\$ 1,561
LEON BOCC	\$ 64,026,223	5.220%	\$ 3,340,117	96,447	\$ 664
Tallahassee	\$ 123,553,495	6.100%	\$ 7,285,647	186,738	\$ 662
LEVY BOCC	\$ 10,443,244	1.840%	\$ 187,461	31,199	\$ 335
Bronson	\$ 430,338	2.500%	\$ 10,254	1,187	\$ 363
Cedar Key	\$ 519,724	2.100%	\$ 10,320	696	\$ 747
Chiefland	\$ 1,435,259	5.220%	\$ 71,724	2,153	\$ 667
Fanning Springs (part)	\$ 91,703	5.620%	\$ 5,154	455	\$ 202
Inglis	\$ 712,228	5.220%	\$ 36,382	1,301	\$ 547
Otter Creek	\$ 41,847	0.700%	\$ 292	120	\$ 349
Williston	\$ 1,622,969	5.220%	\$ 87,601	2,848	\$ 570
Yankeetown	\$ 280,279	5.720%	\$ 15,375	489	\$ 573

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2017

Local Government	Estimated CST Base LFY 2016-17	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2015 Revenue Sharing Population	Per Capita Consumption (See Note 3)
LIBERTY BOCC	\$ 2,483,757	0.600%	\$ 14,756	5,969	\$ 416
Bristol	\$ 498,156	5.220%	\$ 25,649	958	\$ 520
MADISON BOCC	\$ 4,986,097	1.840%	\$ 96,724	13,456	\$ 371
Greenville	\$ 260,549	4.620%	\$ 12,166	766	\$ 340
Lee	\$ 277,545	5.220%	\$ 14,505	332	\$ 836
Madison	\$ 1,661,732	5.220%	\$ 91,647	3,061	\$ 543
MANATEE BOCC	\$ 185,615,870	1.840%	\$ 3,347,530	274,675	\$ 676
Anna Maria	\$ 1,742,624	5.220%	\$ 90,134	1,519	\$ 1,147
Bradenton	\$ 36,161,210	5.720%	\$ 2,028,524	52,511	\$ 689
Bradenton Beach	\$ 1,727,607	5.720%	\$ 97,636	1,178	\$ 1,467
Holmes Beach	\$ 4,457,284	5.220%	\$ 227,808	3,851	\$ 1,157
Longboat Key (part)	\$ 3,811,086	5.220%	\$ 195,701	2,378	\$ 1,603
Palmetto	\$ 7,342,737	5.420%	\$ 387,752	13,034	\$ 563
MARION BOCC	\$ 147,025,912	1.735%	\$ 2,720,897	269,793	\$ 545
Bellevue	\$ 3,464,341	5.120%	\$ 178,872	4,741	\$ 731
Dunnellon	\$ 1,804,303	5.220%	\$ 93,014	1,771	\$ 1,019
McIntosh	\$ 369,020	5.220%	\$ 19,207	450	\$ 820
Ocala	\$ 49,307,121	5.220%	\$ 2,555,888	58,217	\$ 847
Reddick	\$ 151,426	1.300%	\$ 1,922	501	\$ 302
MARTIN BOCC	\$ 99,343,473	1.840%	\$ 1,742,553	129,131	\$ 769
Jupiter Island	\$ 1,470,559	5.220%	\$ 72,071	810	\$ 1,816
Ocean Breeze	\$ 101,675	2.200%	\$ 1,630	95	\$ 1,070
Sewall's Point	\$ 2,050,208	3.120%	\$ 57,827	2,000	\$ 1,025
Stuart	\$ 17,464,107	5.220%	\$ 862,952	16,087	\$ 1,086
MIAMI-DADE BOCC	\$ 651,116,956	5.220%	\$ 32,572,374	1,153,854	\$ 564
Aventura	\$ 41,087,831	5.200%	\$ 1,948,969	37,473	\$ 1,096
Bal Harbour	\$ 5,877,040	5.220%	\$ 288,648	2,778	\$ 2,116
Bay Harbor Islands	\$ 4,288,885	5.220%	\$ 198,851	5,552	\$ 772
Biscayne Park	\$ 2,048,200	5.220%	\$ 99,654	3,147	\$ 651
Coral Gables	\$ 72,953,950	5.220%	\$ 3,249,574	49,397	\$ 1,477
Cutler Bay	\$ 23,296,372	5.220%	\$ 1,158,984	44,109	\$ 528
Doral	\$ 83,525,440	5.220%	\$ 3,899,196	55,660	\$ 1,501
El Portal	\$ 1,202,579	5.600%	\$ 61,670	2,334	\$ 515
Florida City	\$ 4,150,156	5.420%	\$ 218,514	12,577	\$ 330
Golden Beach	\$ 891,904	2.120%	\$ 16,055	928	\$ 961
Hialeah	\$ 97,298,279	5.870%	\$ 5,454,826	233,053	\$ 417
Hialeah Gardens	\$ 10,002,348	5.220%	\$ 497,526	23,004	\$ 435
Homestead	\$ 30,120,740	5.420%	\$ 2,048,180	69,515	\$ 433
Indian Creek	\$ 131,181	0.700%	\$ 778	86	\$ 1,525
Key Biscayne	\$ 15,779,291	5.220%	\$ 713,727	12,684	\$ 1,244
Medley	\$ 8,248,886	6.220%	\$ 466,618	836	\$ 9,867
Miami	\$ 416,155,759	5.220%	\$ 20,388,967	436,857	\$ 953
Miami Beach	\$ 81,348,565	5.220%	\$ 3,763,857	91,714	\$ 887
Miami Gardens	\$ 48,994,109	5.220%	\$ 2,417,399	109,951	\$ 446
Miami Lakes	\$ 24,939,255	5.220%	\$ 1,147,983	30,198	\$ 826
Miami Shores	\$ 7,419,231	5.720%	\$ 378,304	10,806	\$ 687
Miami Springs	\$ 11,622,949	5.220%	\$ 561,735	14,089	\$ 825
North Bay Village	\$ 4,857,203	4.900%	\$ 211,798	8,178	\$ 594
North Miami	\$ 25,775,659	5.220%	\$ 1,271,228	62,380	\$ 413
North Miami Beach	\$ 34,277,892	5.220%	\$ 1,722,877	43,533	\$ 787
Opa-locka	\$ 8,235,629	5.220%	\$ 413,407	17,528	\$ 470
Palmetto Bay	\$ 22,895,712	5.220%	\$ 1,092,003	23,843	\$ 960
Pinecrest	\$ 16,583,955	5.520%	\$ 790,349	18,408	\$ 901
South Miami	\$ 9,618,246	5.220%	\$ 437,353	13,656	\$ 704

Forecast of Taxable Communication Services and Revenues

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Local Government	Estimated CST Base LFY 2016-17	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2015 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Sunny Isles Beach	\$ 17,958,465	5.220%	\$ 884,752	21,592	\$ 832
Surfside	\$ 4,706,867	5.220%	\$ 223,120	5,703	\$ 825
Sweetwater	\$ 6,338,352	5.220%	\$ 320,408	20,793	\$ 305
Virginia Gardens	\$ 1,618,340	5.220%	\$ 76,088	2,416	\$ 670
West Miami	\$ 4,377,314	5.220%	\$ 217,873	6,018	\$ 727
MONROE BOCC	\$ 39,992,861	1.640%	\$ 612,746	33,866	\$ 1,181
Islamorada	\$ 5,162,253	5.220%	\$ 267,746	6,199	\$ 833
Key Colony Beach	\$ 1,272,759	5.100%	\$ 64,660	796	\$ 1,599
Key West	\$ 26,819,407	5.220%	\$ 1,294,967	24,662	\$ 1,087
Layton	\$ -	0.00%	\$ -	183	\$ -
Marathon	\$ 10,018,039	5.220%	\$ 497,451	8,439	\$ 1,187
NASSAU BOCC	\$ 38,281,202	1.840%	\$ 679,061	60,301	\$ 635
Callahan	\$ 1,261,918	4.500%	\$ 55,827	1,185	\$ 1,065
Fernandina Beach	\$ 12,041,156	5.120%	\$ 601,020	11,946	\$ 1,008
Hilliard	\$ 1,640,622	5.220%	\$ 81,822	3,032	\$ 541
OKALOOSA BOCC	\$ 75,440,082	2.300%	\$ 1,732,773	108,932	\$ 693
Cinco Bayou	\$ 429,088	5.120%	\$ 21,651	397	\$ 1,081
Crestview	\$ 15,043,904	5.220%	\$ 766,667	23,460	\$ 641
Destin	\$ 17,695,071	5.220%	\$ 926,783	12,730	\$ 1,390
Fort Walton Beach	\$ 21,627,814	5.620%	\$ 1,190,108	20,869	\$ 1,036
Laurel Hill	\$ 230,826	2.800%	\$ 6,156	534	\$ 432
Mary Esther	\$ 3,366,209	5.020%	\$ 164,963	3,859	\$ 872
Niceville	\$ 11,001,628	5.500%	\$ 590,794	13,774	\$ 799
Shalimar	\$ 1,331,060	5.000%	\$ 65,478	741	\$ 1,796
Valparaiso	\$ 2,878,516	5.220%	\$ 139,056	5,254	\$ 548
OKEECHOBEE BOCC	\$ 12,306,201	0.800%	\$ 109,413	32,505	\$ 379
Okeechobee	\$ 4,446,051	5.100%	\$ 235,488	5,534	\$ 803
ORANGE BOCC	\$ 430,756,931	4.980%	\$ 20,667,537	797,388	\$ 540
Apopka	\$ 25,785,751	6.120%	\$ 1,550,689	46,571	\$ 554
Bay Lake	\$ -	0.00%	\$ -	15	\$ -
Belle Isle	\$ 4,412,237	5.220%	\$ 212,715	6,464	\$ 683
Eatonville	\$ 2,110,556	5.220%	\$ 106,209	2,214	\$ 953
Edgewood	\$ 2,105,424	5.220%	\$ 98,824	2,635	\$ 799
Lake Buena Vista	\$ -	0.00%	\$ -	22	\$ -
Maitland	\$ 24,869,953	5.220%	\$ 1,207,685	17,007	\$ 1,462
Oakland	\$ 1,457,609	5.220%	\$ 74,462	2,624	\$ 555
Ocoee	\$ 21,450,745	5.220%	\$ 1,060,995	40,171	\$ 534
Orlando	\$ 268,141,804	5.220%	\$ 13,021,814	262,372	\$ 1,022
Windermere	\$ 3,612,063	5.220%	\$ 176,122	2,869	\$ 1,259
Winter Garden	\$ 23,047,609	5.220%	\$ 1,179,190	39,871	\$ 578
Winter Park	\$ 35,130,198	5.720%	\$ 1,874,270	28,967	\$ 1,213
OSCEOLA BOCC	\$ 108,738,944	5.220%	\$ 5,793,129	200,266	\$ 543
Kissimmee	\$ 34,666,613	5.220%	\$ 1,786,417	66,432	\$ 522
St. Cloud	\$ 19,158,868	5.100%	\$ 951,385	41,316	\$ 464
PALM BEACH BOCC	\$ 424,760,404	5.720%	\$ 24,482,459	605,960	\$ 701
Atlantis	\$ 2,582,564	5.100%	\$ 123,166	2,001	\$ 1,291
Belle Glade	\$ 5,828,595	5.120%	\$ 281,910	17,448	\$ 334
Boca Raton	\$ 130,356,300	5.420%	\$ 6,451,783	87,766	\$ 1,485
Boynton Beach	\$ 46,385,003	5.220%	\$ 2,551,904	72,784	\$ 637
Briny Breezes	\$ 221,061	5.220%	\$ 11,418	415	\$ 533
Cloud Lake	\$ 171,391	2.320%	\$ 3,889	133	\$ 1,289
Delray Beach	\$ 59,167,006	5.220%	\$ 2,823,968	63,175	\$ 937
Glen Ridge	\$ 211,192	5.220%	\$ 10,024	215	\$ 982
Golf	\$ 375,680	5.220%	\$ 16,024	252	\$ 1,491

Forecast of Taxable Communication Services and Revenues

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Local Government	Estimated CST Base LFY 2016-17	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2015 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Greenacres	\$ 18,901,058	6.440%	\$ 1,143,384	38,943	\$ 485
Gulf Stream	\$ 1,138,086	5.220%	\$ 53,601	998	\$ 1,140
Haverhill	\$ 924,987	2.600%	\$ 22,456	1,977	\$ 468
Highland Beach	\$ 5,268,645	5.220%	\$ 253,255	3,600	\$ 1,464
Hypoluxo	\$ 1,918,875	5.920%	\$ 125,645	2,691	\$ 713
Juno Beach	\$ 6,030,592	5.220%	\$ 271,609	3,240	\$ 1,861
Jupiter	\$ 52,006,807	5.220%	\$ 2,518,832	59,108	\$ 880
Jupiter Inlet Colony	\$ -	5.220%	\$ -	396	\$ -
Lake Clarke Shores	\$ 2,493,000	5.220%	\$ 118,828	3,375	\$ 739
Lake Park	\$ 5,512,266	5.320%	\$ 274,756	8,598	\$ 641
Lake Worth	\$ 17,005,669	5.220%	\$ 836,445	37,674	\$ 451
Lantana	\$ 4,287,024	5.420%	\$ 212,522	10,683	\$ 401
Loxahatchee Groves	\$ 1,688,567	5.220%	\$ 88,143	3,203	\$ 527
Manalapan	\$ 952,597	1.600%	\$ 14,094	410	\$ 2,323
Mangonia Park	\$ 1,445,134	5.620%	\$ 72,438	1,959	\$ 738
North Palm Beach	\$ 11,827,123	5.220%	\$ 570,688	12,206	\$ 969
Ocean Ridge	\$ 2,161,540	2.000%	\$ 39,929	1,794	\$ 1,205
Pahokee	\$ 1,680,472	5.220%	\$ 84,172	5,488	\$ 306
Palm Beach	\$ 19,007,556	5.220%	\$ 901,401	8,041	\$ 2,364
Palm Beach Gardens	\$ 58,204,232	3.500%	\$ 1,966,456	50,521	\$ 1,152
Palm Beach Shores	\$ 1,454,900	5.520%	\$ 78,732	1,143	\$ 1,273
Palm Springs	\$ 9,487,049	5.320%	\$ 478,643	22,282	\$ 426
Riviera Beach	\$ 20,899,710	5.220%	\$ 1,014,767	33,953	\$ 616
Royal Palm Beach	\$ 22,573,425	5.220%	\$ 1,089,434	36,731	\$ 615
South Bay	\$ 1,095,987	5.100%	\$ 52,699	3,209	\$ 342
South Palm Beach	\$ 749,264	5.600%	\$ 38,221	1,366	\$ 549
Tequesta	\$ 5,807,487	5.220%	\$ 281,278	5,665	\$ 1,025
Wellington	\$ 45,474,367	5.220%	\$ 2,147,983	59,860	\$ 760
West Palm Beach	\$ 104,354,494	5.420%	\$ 5,201,521	106,217	\$ 982
PASCO BOCC	\$ 273,956,107	1.840%	\$ 4,953,297	444,384	\$ 616
Dade City	\$ 4,232,087	5.220%	\$ 223,309	6,816	\$ 621
New Port Richey	\$ 11,513,309	5.620%	\$ 639,065	15,351	\$ 750
Port Richey	\$ 2,597,900	5.100%	\$ 130,014	2,638	\$ 985
St. Leo	\$ 258,968	5.220%	\$ 12,857	1,350	\$ 192
San Antonio	\$ 961,128	0.800%	\$ 7,671	1,232	\$ 780
Zephyrhills	\$ 8,425,762	5.520%	\$ 460,671	15,010	\$ 561
PINELLAS BOCC	\$ 189,479,312	5.220%	\$ 9,817,808	273,814	\$ 692
Belleair	\$ 3,396,531	5.220%	\$ 166,452	3,889	\$ 873
Belleair Beach	\$ 1,550,720	6.000%	\$ 89,647	1,563	\$ 992
Belleair Bluffs	\$ 1,756,792	5.220%	\$ 88,179	2,052	\$ 856
Belleair Shore	\$ 109,951	2.400%	\$ 2,564	107	\$ 1,028
Clearwater	\$ 92,136,079	5.120%	\$ 4,525,861	110,679	\$ 832
Dunedin	\$ 23,807,246	5.320%	\$ 1,223,627	35,777	\$ 665
Gulfport	\$ 6,805,969	6.120%	\$ 405,444	12,222	\$ 557
Indian Rocks Beach	\$ 4,024,995	2.300%	\$ 89,068	4,203	\$ 958
Indian Shores	\$ 2,427,948	5.220%	\$ 124,380	1,424	\$ 1,705
Kenneth City	\$ 2,213,214	5.100%	\$ 110,638	5,040	\$ 439
Largo	\$ 52,954,542	5.620%	\$ 2,887,184	80,747	\$ 656
Madeira Beach	\$ 4,178,548	5.720%	\$ 233,075	4,341	\$ 963
North Redington Beach	\$ 1,358,901	5.120%	\$ 68,155	1,418	\$ 958
Oldsmar	\$ 17,967,595	5.820%	\$ 976,724	13,993	\$ 1,284
Pinellas Park	\$ 35,347,373	5.400%	\$ 1,857,797	51,790	\$ 683
Redington Beach	\$ 1,125,651	5.400%	\$ 57,929	1,438	\$ 783
Redington Shores	\$ 1,984,342	5.220%	\$ 100,656	2,152	\$ 922

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Local Government	Estimated CST Base LFY 2016-17	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2015 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Safety Harbor	\$ 12,719,054	6.520%	\$ 795,350	17,097	\$ 744
St. Petersburg	\$ 178,124,760	5.620%	\$ 9,657,491	256,265	\$ 695
St. Pete Beach	\$ 9,133,201	5.700%	\$ 501,377	9,412	\$ 970
Seminole	\$ 13,498,119	5.220%	\$ 699,355	18,231	\$ 740
South Pasadena	\$ 4,063,589	5.720%	\$ 229,067	5,081	\$ 800
Tarpon Springs	\$ 16,570,673	5.720%	\$ 921,521	24,421	\$ 679
Treasure Island	\$ 6,462,344	5.220%	\$ 329,520	6,790	\$ 952
POLK BOCC	\$ 191,220,634	5.220%	\$ 9,748,882	388,514	\$ 492
Auburndale	\$ 8,541,476	5.220%	\$ 437,784	14,832	\$ 576
Bartow	\$ 9,342,423	6.120%	\$ 556,497	18,029	\$ 518
Davenport	\$ 2,837,414	3.520%	\$ 100,488	3,786	\$ 749
Dundee	\$ 1,682,977	5.720%	\$ 92,580	3,974	\$ 423
Eagle Lake	\$ 1,070,179	5.420%	\$ 56,309	2,387	\$ 448
Fort Meade	\$ 1,868,717	5.320%	\$ 98,630	5,741	\$ 326
Frostproof	\$ 1,563,364	5.320%	\$ 80,409	3,004	\$ 520
Haines City	\$ 9,960,768	5.220%	\$ 514,053	22,660	\$ 440
Highland Park	\$ -	0.00%	\$ -	234	\$ -
Hillcrest Heights	\$ 109,256	1.100%	\$ 1,174	254	\$ 430
Lake Alfred	\$ 2,421,727	5.220%	\$ 122,355	5,322	\$ 455
Lake Hamilton	\$ 681,239	3.720%	\$ 24,757	1,271	\$ 536
Lake Wales	\$ 8,962,829	5.220%	\$ 456,157	15,011	\$ 597
Lakeland	\$ 68,174,068	6.430%	\$ 4,264,792	101,517	\$ 672
Mulberry	\$ 2,545,081	5.220%	\$ 131,914	3,775	\$ 674
Polk City	\$ 2,710,278	5.220%	\$ 140,230	1,623	\$ 1,670
Winter Haven	\$ 27,859,330	6.320%	\$ 1,724,542	38,085	\$ 732
PUTNAM BOCC	\$ 23,585,872	1.840%	\$ 507,465	57,391	\$ 411
Crescent City	\$ 852,795	5.100%	\$ 39,859	1,540	\$ 554
Interlachen	\$ 882,397	5.220%	\$ 44,937	1,337	\$ 660
Palatka	\$ 6,914,135	5.220%	\$ 274,183	10,418	\$ 664
Pomona Park	\$ 293,496	5.220%	\$ 13,773	873	\$ 336
Welaka	\$ 455,537	5.220%	\$ 22,707	712	\$ 640
ST. JOHNS BOCC	\$ 126,212,656	1.840%	\$ 2,689,075	192,710	\$ 655
Hastings	\$ 475,779	5.220%	\$ 24,633	604	\$ 788
Marineland (part)	\$ 124	0.400%	\$ -	2	\$ -
St. Augustine	\$ 17,130,668	5.220%	\$ 1,048,599	13,590	\$ 1,261
St. Augustine Beach	\$ 3,550,283	5.220%	\$ 242,858	6,480	\$ 548
ST. LUCIE BOCC	\$ 47,366,111	1.840%	\$ 841,129	70,814	\$ 669
Fort Pierce	\$ 23,836,732	5.220%	\$ 1,208,093	42,087	\$ 566
Port St. Lucie	\$ 101,202,887	5.220%	\$ 5,137,665	174,126	\$ 581
St. Lucie Village	\$ 400,302	1.600%	\$ 6,166	597	\$ 671
SANTA ROSA BOCC	\$ 74,497,157	1.580%	\$ 1,120,011	141,729	\$ 526
Gulf Breeze	\$ 5,902,513	4.500%	\$ 258,006	5,832	\$ 1,012
Jay	\$ 525,889	1.300%	\$ 6,631	563	\$ 934
Milton	\$ 6,110,655	5.820%	\$ 362,039	9,345	\$ 654
SARASOTA BOCC	\$ 210,238,543	4.820%	\$ 9,959,253	251,065	\$ 837
Longboat Key (part)	\$ 6,964,482	5.220%	\$ 355,220	4,467	\$ 1,559
North Port	\$ 32,725,437	5.720%	\$ 1,834,899	62,235	\$ 526
Sarasota	\$ 57,871,180	5.320%	\$ 2,997,651	52,899	\$ 1,094
Venice	\$ 21,027,387	5.220%	\$ 1,084,584	21,418	\$ 982
SEMINOLE BOCC	\$ 131,315,983	5.120%	\$ 6,516,941	213,401	\$ 615
Altamonte Springs	\$ 33,475,952	5.940%	\$ 1,908,024	43,325	\$ 773
Casselberry	\$ 14,714,516	5.420%	\$ 779,310	27,608	\$ 533
Lake Mary	\$ 29,443,558	5.220%	\$ 1,479,335	15,905	\$ 1,851
Longwood	\$ 13,579,525	5.520%	\$ 718,279	13,974	\$ 972

Forecast of Taxable Communication Services and Revenues					
Local Fiscal Year Ending September 30, 2017					
Local Government	Estimated CST Base LFY 2016-17	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2015 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Oviedo	\$ 21,449,455	5.560%	\$ 1,087,463	36,819	\$ 583
Sanford	\$ 30,671,134	7.000%	\$ 2,021,079	56,882	\$ 539
Winter Springs	\$ 20,485,610	5.920%	\$ 1,111,926	34,901	\$ 587
SUMTER BOCC	\$ 75,049,329	1.840%	\$ 1,435,879	94,754	\$ 792
Bushnell	\$ 1,702,931	5.120%	\$ 88,890	2,459	\$ 693
Center Hill	\$ 271,006	5.220%	\$ 14,918	981	\$ 276
Coleman	\$ 234,834	5.220%	\$ 12,696	694	\$ 338
Webster	\$ 430,430	5.220%	\$ 22,476	768	\$ 560
Wildwood	\$ 3,957,336	5.220%	\$ 209,593	7,473	\$ 530
SUWANNEE BOCC	\$ 13,369,041	1.840%	\$ 240,234	33,992	\$ 393
Branford	\$ 635,132	4.600%	\$ 29,259	687	\$ 925
Live Oak	\$ 3,937,766	5.600%	\$ 218,520	6,853	\$ 575
TAYLOR BOCC	\$ 5,552,325	1.840%	\$ 100,795	12,750	\$ 435
Perry	\$ 4,584,226	5.620%	\$ 254,457	7,016	\$ 653
UNION BOCC	\$ 3,245,379	1.840%	\$ 57,878	8,546	\$ 380
Lake Butler	\$ 1,188,324	5.100%	\$ 58,291	1,831	\$ 649
Raiford	\$ -	5.220%	\$ -	252	\$ -
Worthington Springs	\$ 34,332	5.000%	\$ 1,631	386	\$ 89
VOLUSIA BOCC	\$ 65,375,878	5.220%	\$ 3,220,830	113,759	\$ 575
Daytona Beach	\$ 47,855,920	5.220%	\$ 2,351,759	63,505	\$ 754
Daytona Beach Shores	\$ 5,214,485	5.220%	\$ 261,983	4,263	\$ 1,223
DeBary	\$ 12,119,019	5.220%	\$ 593,225	20,002	\$ 606
DeLand	\$ 18,803,099	5.220%	\$ 939,676	30,493	\$ 617
Deltona	\$ 37,602,804	6.220%	\$ 2,207,212	87,497	\$ 430
Edgewater	\$ 11,369,279	5.220%	\$ 558,332	20,958	\$ 542
Flagler Beach (part)	\$ 33,427	5.100%	\$ 1,705	60	\$ 557
Holly Hill	\$ 7,347,444	5.220%	\$ 363,994	11,712	\$ 627
Lake Helen	\$ 1,424,946	5.220%	\$ 72,077	2,651	\$ 538
New Smyrna Beach	\$ 19,732,754	5.220%	\$ 984,283	24,285	\$ 813
Oak Hill	\$ 814,314	5.220%	\$ 40,635	1,869	\$ 436
Orange City	\$ 7,890,073	5.220%	\$ 407,687	11,569	\$ 682
Ormond Beach	\$ 31,517,757	5.220%	\$ 1,519,811	40,007	\$ 788
Pierson	\$ 641,412	5.100%	\$ 29,436	1,691	\$ 379
Ponce Inlet	\$ 2,897,628	5.420%	\$ 146,941	3,047	\$ 951
Port Orange	\$ 35,410,102	5.220%	\$ 1,722,690	58,656	\$ 604
South Daytona	\$ 7,348,536	5.720%	\$ 391,445	12,538	\$ 586
WAKULLA BOCC	\$ 14,383,608	5.220%	\$ 768,432	27,243	\$ 528
St. Marks	\$ 190,228	5.100%	\$ 9,873	281	\$ 677
Sopchoppy	\$ 309,091	1.200%	\$ 3,831	459	\$ 673
WALTON BOCC	\$ 46,196,457	0.700%	\$ 339,869	50,546	\$ 914
DeFuniak Springs	\$ 3,339,481	4.820%	\$ 165,736	5,393	\$ 619
Freeport	\$ 1,731,965	1.300%	\$ 23,373	2,667	\$ 649
Paxton	\$ 249,469	2.600%	\$ 6,452	622	\$ 401
WASHINGTON BOCC	\$ 5,189,031	1.840%	\$ 95,031	17,354	\$ 299
Caryville	\$ 60,888	5.220%	\$ 3,373	278	\$ 219
Chipley	\$ 1,977,248	5.420%	\$ 106,371	3,512	\$ 563
Ebro	\$ 118,913	0.600%	\$ 711	220	\$ 541
Vernon	\$ 301,406	5.400%	\$ 16,656	689	\$ 437
Wausau	\$ 81,512	5.220%	\$ 4,274	388	\$ 210
STATEWIDE TOTALS	\$ 13,597,192,087		\$ 610,405,567	19,691,538	\$ 691

Forecast of Taxable Communication Services and Revenues
Local Fiscal Year Ending September 30, 2017

	Estimated CST Base LFY 2016-17	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2015 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 2012 will affect 5 months in LFY 2016-17. Adjustments that start in 2016 will affect 7 months in LFY 2016-17.
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 2015 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 2016.

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 2016-17 local fiscal year, the three counties levying a convention development tax will realize an estimated \$80 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 2016 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 2016-17 local fiscal year, Duval County will realize an estimated \$7.1 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 2016-17 local fiscal year, Miami-Dade County will realize an estimated \$62 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 2016-17 local fiscal year, Volusia County will realize an estimated \$10 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 2016 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 2016 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 2016 population estimates, the eleven counties of Brevard, Broward, Duval, Hillsborough, Lee, Miami-Dade, Orange, Palm Beach, Pinellas, Polk, and Volusia 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 2016 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
7. Any other purposes relating to environmental protection within the local government's jurisdiction, if

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.

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 2016 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:

There were no general law amendments resulting from the 2016 Regular Legislative Session.

Eligibility Requirements:

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

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

2. Section 175.091, F.S.

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

4. Section 185.07, F.S.

5. Section 175.101, F.S.

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

Administrative Procedures:

Both excise taxes are payable annually on March 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
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

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

8. Sections 175.1015; 185.085, F.S.

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

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

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

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

Prior Years' Revenues:

Summaries of prior years' distributions are available.¹²

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

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

Summary:

The local business tax represents the 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 2016-99, L.O.F., (CS/CS/CS/HB 1133) provides that out-of-state businesses are not considered to have established a level of presence that would require a business to register, file, and remit state or local taxes or fees, or be subject to any registration, licensing, or filing requirements when the out-of-state businesses are conducting operations within the state solely to perform disaster-related work or emergency-related work during a disaster-response period or in the state pursuant to a mutual aid agreement. The legislation lists specific taxes for which these out-of-state businesses are not subject to registration, filing, or remittance requirements, which include state or local professional or occupational licensing requirements or related fees and local business taxes. These changes became effective on March 24, 2016. On February 5, 2016, the Revenue Estimating Conference estimated these changes would have no recurring state or local revenue impact, but could have a negative indeterminate impact in any given year, depending in part on the occurrence and severity of declared states of emergency.¹

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.² 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.³

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.⁴ A number of other conditions for levy are imposed on counties and municipalities.⁵

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

1. <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2016/pdf/page515-520.pdf>

2. Sections 205.032, .042, F.S.

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

4. Sections 205.032, .042, F.S.

5. Sections 205.033, .043, F.S.

levies the tax may request that municipalities within the county issue the county receipt and collect the tax. However, before any local government issues any business receipts on behalf of another local government, appropriate agreements must be entered into by the affected local governments.⁶ 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.⁷

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.⁸

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.⁹ 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.¹⁰ State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business taxes.¹¹ State law also regulates the issuance of local business tax receipts to certain individuals or businesses.¹²

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.¹³ 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.¹⁴

6. Section 205.045, F.S.

7. Section 205.053, F.S.

8. Section 205.0315, F.S.

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

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

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

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

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

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

Authorized Uses:

The tax proceeds are considered general revenue for the county or municipality. Additionally, the county business tax proceeds may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.¹⁵ 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.¹⁶

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	Business license tax, firearms, municipalities
2010-41	Local business tax, reclassify/exempt businesses
2010-23	Local business taxes, amendment of ordinance

Interested persons can also access numerous opinions issued under the revenue source's prior name *occupational license tax*. The full texts of these opinions are available via a searchable on-line database.¹⁷ 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.¹⁸

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

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

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

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

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

Section 205.043, Florida Statutes,
as implemented by Part II, Chapter 7, Article II, Section 7-53, of the Panama City Municipal Code, 2005;¹⁹ and Chapter 14, Section 14-29 (136), of the Code of Ordinances, City of Panama City Beach, Florida.²⁰

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.²¹ However, such amounts are not separately reported in the City of Panama City Beach's annual budgets or financial statements.²²

19. https://www.municode.com/library/fl/panama_city/codes/code_of_ordinances (see Subpart A-General Ordinances, Chapter 7-Business Licenses and Business Regulations, Section 7-53-Amounts of License Taxes-MERCHANTS).

20. https://www.municode.com/library/fl/panama_city_beach/codes/code_of_ordinances (see Chapter 14-Licenses and License Taxes, Section 14-29 Business Tax Schedule-MERCHANTS).

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

22. <http://www.pcbgov.com/about-us/budgets-financial-statements>

Local Discretionary Sales Surtaxes

Sections 212.054-.055, Florida Statutes

Summary:

Nine separate local discretionary sales surtaxes, also known as *local option sales taxes*, are currently authorized in law and represent potential revenue sources for county governments generally.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 2016-17 local fiscal year, the 49 county governments and 16 school districts levying one or more local discretionary sales surtaxes will realize an estimated \$2.35 billion in revenue. The 66 county governments and 51 school districts not currently levying all possible local discretionary sales surtaxes at the maximum possible rates will allow an estimated \$9.33 billion to go unrealized. Among county governments, only Madison County currently levies its maximum potential tax rate.

General Law Amendments:

There were no general law amendments pertaining to the general administration of these taxes resulting from the 2016 Regular Legislative Session. It is not unusual for legislation to pass that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues collected by local governments. However, a summary of such changes is not provided here.

Administrative Procedures:

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:

After the distribution of monthly proceeds under s. 212.054(4)b, F.S., DOR distributes the remaining funds using a distribution factor determined for each levying county that is multiplied by the total amount available for distribution. The county's distribution factor equals the product of the county's latest official population, pursuant to s. 186.901, F.S.; the county's surtax rate; and the number of months the county has levied the surtax during the most recent quarterly distribution period divided by the sum of all such products of the counties levying the surtax during the most recent quarterly distribution period. The DOR computes distribution factors for eligible counties once each quarter and makes appropriate quarterly distributions. A county that fails to timely provide information waives its rights to challenge the DOR's determination of the county's share of the out-of-state and non-discretionary county revenues.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 2016 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 2017. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2017.

Additional Detail:

Additional information regarding each of the nine individual authorizations to levy can be found in the sections immediately following the four tables previously discussed. 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 collections 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: July 1, 2016) found at <https://revenue.law.state.fl.us/Pages/Browse.aspx#3-17-23>

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/taxes/Pages/distributions.aspx>

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of July 1, 2016, 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>
Walton	Imposed Levy	0.5%	Jan. 1, 2013	Dec. 31, 2015
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	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	Jul. 1, 1992
Jefferson	Imposed Levy	1%	Jun. 1, 1988	May 31, 2003
Lake	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2002
Lake	Extended Levy	1%	Jan. 1, 2003	Dec. 31, 2017
<i>Lake</i>	<i>Extended Levy</i>	<i>1%</i>	<i>Jan. 1, 2018</i>	<i>Dec. 31, 2032</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>Jan. 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	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

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of July 1, 2016, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Monroe	Extended Levy	1%	Mar. 14, 2000	Dec. 31, 2018
Monroe	Extended Levy	1%	Jan. 1, 2019	Dec. 31, 2033
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
Osceola	Extended Levy	1%	Sep. 1, 2005	Aug. 31, 2025
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
Putnam	Extended Levy	1%	Jan. 1, 2018	Dec. 31, 2032
Santa Rosa	Imposed Levy	1%	Sep. 1, 1993	Sep. 1, 1998
Sarasota	Imposed Levy	1%	Sep. 1, 1989	Aug. 31, 2004
Sarasota	Extended Levy	1%	Sep. 1, 2004	Aug. 31, 2009
Sarasota	Extended Levy	1%	Sep. 1, 2009	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	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

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of July 1, 2016, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
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
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	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
Hernando	Imposed Levy	0.5%	Jan. 1, 2016	Dec. 31, 2025
Jackson	Imposed Levy	0.5%	Jul. 1, 1996	Dec. 31, 2015
Jackson	Imposed Levy	0.5%	Jul. 1, 2016	Dec. 31, 2025
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. Johns	Imposed Levy	0.5%	Jan. 1, 2016	Dec. 31, 2025
St. Lucie	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
St. Lucie	Extended Levy	0.5%	Jul. 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.				

History of Local Discretionary Sales Surtax Levies

**Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts
Active Levies, as of July 1, 2016, Are Noted in Bold Italics. ###**

County or School District	Action	Rate	Effective Date	Expiration Date
Alachua	Imposed Levy	0.25%	Jan. 1, 2005	Dec. 31, 2011
<i>DeSoto</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2015</i>	<i>Dec. 31, 2035</i>
<i>Gadsden</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2009</i>	<i>Dec. 31, 2038</i>
<i>Madison</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2007</i>	<i>Until Repealed</i>
<i>Polk</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2005</i>	<i>Dec. 31, 2019</i>

Emergency Fire Rescue Services and Facilities Surtax - s. 212.055(8), F.S.

No county government has authorized the levy of this surtax.

Pension Liability Surtax - s. 212.055(9), F.S.

No county government has authorized the levy of this surtax.

Note: Chapter 2016-146, Laws of Florida, authorized the Pension Liability Surtax, effective July 1, 2016.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: July 1, 2016).

<https://revenue.law.state.fl.us/Pages/Browse.aspx#3-17-23>

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

CY 2016 (Prior to November 2016 Elections)

Citrus County's 0.5% School Capital Outlay Surtax failed in election.

Hernando County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.

Leon County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.

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

CY 2015

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

CY 2014

Alachua County's 1% Charter County and Regional Transportation System Surtax failed in election.

Citrus County's 1% Charter County and Regional Transportation System Surtax failed in election.

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

Highland County's 0.5% School Capital Outlay Surtax failed in election.

Marion County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.

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

Palm Beach County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.

Pinellas County's 1% Charter County and Regional Transportation System Surtax failed in election.

Polk County's 1% Charter County and Regional Transportation System Surtax failed in election.

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

Washington County's 0.5% School Capital Outlay Surtax failed in election.

CY 2013

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

Manatee County's 0.5% Voter-Approved Indigent Care Surtax failed in election.

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

CY 2012

Alachua County's 0.75% Charter County and Regional Transportation System Surtax failed in election.

Brevard County's 0.5% School Capital Outlay Surtax failed in election.

History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts
Active Levies, as of July 1, 2016, Are Noted in Bold Italics.

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

2016 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	Unused Tax Rate	School Capital Outlay Surtax s. 212.055(6), F.S. Up to 0.5%	Maximum Potential Tax Rate	Current Tax Rate	Unused Tax Rate
		Local Gov't Infrastructure Surtax s. 212.055(2), F.S. 0.5% or 1%	Small County Surtax s. 212.055(3), F.S. 0.5% or 1%	Indigent Care and Trauma Center Surtax s. 212.055(4), F.S. Up to 0.25%, 0.5%	County Public Hospital Surtax s. 212.055(5), F.S. 0.5%	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S. Up to 0.5%, 1%	Pension Liability Surtax s. 212.055(9), F.S. Up to 0.5%								
Alachua								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	0.5	0.5	0.0	
Highlands		1						2.0	1.0	1.0		0.5	0.0	0.5	
Hillsborough		0.5		0.5				3.0	1.0	2.0		0.5	0.0	0.5	
Holmes			1					2.5	1.0	1.5		0.5	0.0	0.5	
Indian River		1						2.0	1.0	1.0		0.5	0.0	0.5	
Jackson			1					2.0	1.0	1.0		0.5	0.0	0.5	
Jacksonville			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								3.0	0.5	2.5	0.5	0.5	0.5	0.0	
Putnam		1						2.0	1.0	1.0		0.5	0.0	0.5	
St. Johns								2.0	0.0	2.0	0.5	0.5	0.5	0.0	
St. Lucie								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	
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	

2016 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%	Local Gov't Infrastructure Surtax s. 212.055(2), F.S. 0.5% or 1%	Small County Surtax s. 212.055(3), F.S. 0.5% or 1%	Indigent Care and Trauma Center Surtax s. 212.055(4), F.S. Up to 0.25%, 0.5%	County Public Hospital Surtax s. 212.055(5), F.S. 0.5%	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S. Up to 0.5%, 1%	Pension Liability Surtax s. 212.055(9), F.S. Up to 0.5%	Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S. Up to 1%	Maximum Potential Tax Rate	Current Tax Rate	Unused Tax Rate	School Capital Outlay Surtax s. 212.055(6), F.S. Up to 0.5%	Maximum Potential Tax Rate	Current Tax Rate	Unused Tax Rate
Volusia									3.0	0.0	3.0		0.5	0.5	0.0
Wakulla		1							3.5	1.0	2.5	0.5	0.5	0.0	0.5
Walton			1						3.0	1.0	2.0		0.5	0.0	0.5
Washington			1						2.5	1.0	1.5		0.5	0.0	0.5
# Eligible to Levy:	31	67	31	65	1	60	18	65		67		67		67	
# Levying:	2	18	29	1	1	4	0	0		49		16		16	

- Notes:
- 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.
 - 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.
 - 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%.
 - 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%.
 - 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%.
 - Subject to referendum approval, the Voter-Approved Indigent Care Surtax may be levied by counties with less than 800,000 residents at a rate not to exceed 0.5%. However, if a publicly supported medical school is located within the qualifying county, the rate cannot exceed 1%, pursuant to s. 212.055(7)(a), F.S. Currently, Florida has publicly supported medical schools at the following universities: Florida International University in Miami-Dade County; Florida State University in Leon County; University of Central Florida in Orange County; University of Florida in Alachua County; and the University of South Florida in Hillsborough County. The Florida International University, University of Central Florida, and University of South Florida medical schools are each located in counties having a resident population greater than 800,000; therefore, Hillsborough, Miami-Dade, and Orange counties are not eligible to levy the surtax. Only Alachua and Leon counties could levy the surtax at the maximum 1% rate. Additionally, the governing body of any county that has a population of less than 50,000 residents may levy the surtax, at a rate not to exceed 1%, subject to voter approval in countywide referendum pursuant to Chapter 2005-242, Laws of Florida. Consequently, if a publicly supported medical school is located in the county, or the county has a population of less than 50,000 residents, the combined tax rate of this levy and any Local Government Infrastructure Surtax and Small County Surtax levies cannot exceed 1.5% pursuant to s. 212.055(7)(f), F.S. For all other counties eligible to levy this surtax, the combined tax rate cannot exceed 1%.
 - Effective July 1, 2009, Chapter 2009-146, L.O.F., renamed the Charter County Transit System Surtax as the Charter County Transportation System Surtax and extended eligibility for surtax levy to 13 additional charter counties.
 - Effective July 1, 2010, Chapter 2010-225, L.O.F., renamed the Charter County Transportation System Surtax as the Charter County and Regional Transportation System Surtax and extended eligibility for surtax levy to each county that is within or under an interlocal agreement with a regional transportation or transit authority created under Chapters 343 or 349, Florida Statutes (i.e., South Florida Regional Transportation Authority, Central Florida Regional Transportation Authority, Northwest Florida Transportation Corridor Authority, Tampa Bay Area Regional Transportation Authority, and Jacksonville Transportation Authority). As a result of the legislation, seven counties within the Northwest Florida Transportation Corridor Authority (i.e., Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton) and four counties of the Tampa Bay Area Regional Transportation Authority (i.e., Citrus, Hernando, Manatee, and Pasco) are eligible to levy this surtax.
 - 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.
 - 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%.
 - Effective July 1, 2016, Jackson County's 0.5% levy of the School Capital Outlay Surtax was reenacted. No surtax levies are scheduled to expire in 2016. Wakulla County's levy of the Local Government Infrastructure Surtax and Manatee County's levy of the School Capital Outlay Surtax are scheduled to expire on December 31, 2017.
 - Effective July 1, 2016, Chapter 2016-146, L.O.F., created the Pension Liability Surtax and specified that a county considering a Pension Liability Surtax levy must currently levy the Local Government Infrastructure Surtax, which is scheduled to terminate and is not subject to renewal. Additionally, the legislation created a number of preconditions that must be satisfied prior to a Pension Liability Surtax levy and specified that a county may not levy this surtax as well as the Local Government Infrastructure Surtax, Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax, in excess of a combined rate of 1%.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: July 1, 2016).
<https://revenue.law.state.fl.us/Pages/Browse.aspx#3-17-23>

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017				
### 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	57.088927	\$ 19,183,095		
Alachua	2.755452	\$ 925,891		
Archer	0.320925	\$ 107,838		
Gainesville	35.784000	\$ 12,024,186		
Hawthorne	0.385673	\$ 129,594		
High Springs	1.616449	\$ 543,161		
La Crosse	0.105004	\$ 35,284		
Micanopy	0.166937	\$ 56,095		
Newberry	1.508911	\$ 507,026		
Waldo	0.267719	\$ 89,959		
Countywide Total	100.000000	\$ 33,602,129		
BAKER BOCC	76.725395	\$ 1,703,931		
Glen St. Mary	1.474793	\$ 32,752		
Macclenny	21.799812	\$ 484,134		
Countywide Total	100.000000	\$ 2,220,817		
BAY BOCC	59.099936	\$ 25,360,099		
Callaway	6.203292	\$ 2,661,866		
Lynn Haven	8.150773	\$ 3,497,540		
Mexico Beach	0.480004	\$ 205,972		
Panama City	15.091395	\$ 6,475,799		
Panama City Beach	5.267791	\$ 2,260,437		
Parker	1.862973	\$ 799,412		
Springfield	3.843835	\$ 1,649,410		
Countywide Total	100.000000	\$ 42,910,536		
BRADFORD BOCC	76.074867	\$ 2,394,694		
Brooker	1.109911	\$ 34,938		
Hampton	1.644185	\$ 51,756		
Lawtey	2.450766	\$ 77,146		
Starke	18.720270	\$ 589,279		
Countywide Total	100.000000	\$ 3,147,812		
BREVARD BOCC	55.839720	\$ 48,322,675		
Cape Canaveral	1.267180	\$ 1,096,594		
Cocoa	2.301255	\$ 1,991,465		
Cocoa Beach	1.405157	\$ 1,215,997		
Grant-Valkaria	0.496241	\$ 429,438		
Indialantic	0.350221	\$ 303,075		
Indian Harbour Beach	1.053805	\$ 911,944		
Malabar	0.351352	\$ 304,054		
Melbourne	10.006874	\$ 8,659,766		
Melbourne Beach	0.386789	\$ 334,720		
Melbourne Village	0.083440	\$ 72,207		
Palm Bay	13.506320	\$ 11,688,123		
Palm Shores	0.122521	\$ 106,027		
Rockledge	3.284564	\$ 2,842,402		
Satellite Beach	1.307266	\$ 1,131,284		
Titusville	5.692632	\$ 4,926,300		
West Melbourne	2.544664	\$ 2,202,105		
Countywide Total	100.000000	\$ 86,538,176		
BROWARD BOCC	40.285362	\$ 126,788,225		
Coconut Creek	1.865141	\$ 5,870,071		
Cooper City	1.093187	\$ 3,440,536		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017				
### 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	4.095974	\$ 12,891,067		
Dania Beach	1.009937	\$ 3,178,528		
Davie	3.193609	\$ 10,051,095		
Deerfield Beach	2.526557	\$ 7,951,714		
Fort Lauderdale	5.763406	\$ 18,138,895		
Hallandale Beach	1.266344	\$ 3,985,504		
Hillsboro Beach	0.061531	\$ 193,653		
Hollywood	4.776340	\$ 15,032,352		
Lauderdale-By-The-Sea	0.199588	\$ 628,155		
Lauderdale Lakes	1.127166	\$ 3,547,476		
Lauderhill	2.295495	\$ 7,224,503		
Lazy Lake	0.000791	\$ 2,489		
Lighthouse Point	0.341370	\$ 1,074,377		
Margate	1.840687	\$ 5,793,107		
Miramar	4.353501	\$ 13,701,569		
North Lauderdale	1.424801	\$ 4,484,210		
Oakland Park	1.430009	\$ 4,500,599		
Parkland	0.927017	\$ 2,917,558		
Pembroke Park	0.205520	\$ 646,825		
Pembroke Pines	5.252109	\$ 16,529,716		
Plantation	2.883614	\$ 9,075,464		
Pompano Beach	3.497308	\$ 11,006,914		
Sea Ranch Lakes	0.022081	\$ 69,495		
Southwest Ranches	0.243520	\$ 766,419		
Sunrise	2.920988	\$ 9,193,087		
Tamarac	2.052041	\$ 6,458,291		
West Park	0.477845	\$ 1,503,899		
Weston	2.166402	\$ 6,818,215		
Wilton Manors	0.400758	\$ 1,261,288		
Countywide Total	100.000000	\$ 314,725,294		
CALHOUN BOCC	79.700455	\$ 697,808		
Altha	3.797807	\$ 33,251		
Blountstown	16.501738	\$ 144,479		
Countywide Total	100.000000	\$ 875,538		
CHARLOTTE BOCC	89.902841	\$ 24,629,061		
Punta Gorda	10.097159	\$ 2,766,137		
Countywide Total	100.000000	\$ 27,395,198		
CITRUS BOCC	93.026283	\$ 12,503,326		
Crystal River	2.099062	\$ 282,127		
Inverness	4.874654	\$ 655,185		
Countywide Total	100.000000	\$ 13,440,638		
CLAY BOCC	91.708218	\$ 21,093,354	79.305486	\$ 18,240,663
Green Cove Springs	3.305730	\$ 760,335	3.621916	\$ 833,059
Keystone Heights	0.641620	\$ 147,576	0.968100	\$ 222,668
Orange Park	3.994286	\$ 918,706	6.824202	\$ 1,569,601
Penney Farms	0.350145	\$ 80,535	0.468575	\$ 107,775
*** School Board ***	0.000000	\$ -	8.811721	\$ 2,026,740
Countywide Total	100.000000	\$ 23,000,506	100.000000	\$ 23,000,506
COLLIER BOCC	90.037876	\$ 61,547,114		
Everglades	0.115965	\$ 79,270		
Marco Island	4.543002	\$ 3,105,456		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017				
### 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	5.303156	\$ 3,625,074		
Countywide Total	100.000000	\$ 68,356,914		
COLUMBIA BOCC	83.042701	\$ 7,579,371		
Fort White	0.775634	\$ 70,793		
Lake City	16.181665	\$ 1,476,913		
Countywide Total	100.000000	\$ 9,127,077		
DESOTO BOCC	79.630257	\$ 2,313,050		
Arcadia	20.369743	\$ 591,687		
Countywide Total	100.000000	\$ 2,904,737		
DIXIE BOCC	88.316179	\$ 857,250		
Cross City	10.701935	\$ 103,879		
Horseshoe Beach	0.981886	\$ 9,531		
Countywide Total	100.000000	\$ 970,660		
JACKSONVILLE-DUVAL	95.257031	\$ 155,194,586	96.880000	\$ 157,838,758
Atlantic Beach	1.392435	\$ 2,268,582	0.970000	\$ 1,580,343
Baldwin	0.148211	\$ 241,468	0.110000	\$ 179,214
Jacksonville Beach	2.440400	\$ 3,975,946	1.500000	\$ 2,443,829
Neptune Beach	0.761923	\$ 1,241,339	0.540000	\$ 879,778
Countywide Total	100.000000	\$ 162,921,922	100.000000	\$ 162,921,922
ESCAMBIA BOCC	83.978956	\$ 42,506,111		
Century	0.463111	\$ 234,404		
Pensacola	15.557934	\$ 7,874,678		
Countywide Total	100.000000	\$ 50,615,194		
FLAGLER BOCC	45.181634	\$ 5,069,294		
Beverly Beach	0.222882	\$ 25,007		
Bunnell	1.799961	\$ 201,952		
Flagler Beach (part)	2.819209	\$ 316,310		
Marineland	0.002504	\$ 281		
Palm Coast	49.973809	\$ 5,606,966		
Countywide Total	100.000000	\$ 11,219,810		
FRANKLIN BOCC	70.483562	\$ 1,487,314	100.000000	\$ 2,110,157
Apalachicola	18.368975	\$ 387,614	0.000000	\$ -
Carrabelle	11.147462	\$ 235,229	0.000000	\$ -
Countywide Total	100.000000	\$ 2,110,157	100.000000	\$ 2,110,157
GADSDEN BOCC	69.871158	\$ 2,413,125		
Chattahoochee	3.863491	\$ 133,433		
Greensboro	1.107404	\$ 38,246		
Gretna	2.761411	\$ 95,370		
Havana	3.135870	\$ 108,303		
Midway	5.994889	\$ 207,044		
Quincy	13.265777	\$ 458,157		
Countywide Total	100.000000	\$ 3,453,678		
GILCHRIST BOCC	83.807508	\$ 865,225		
Bell	2.964667	\$ 30,607		
Fanning Springs (part)	1.816342	\$ 18,752		
Trenton	11.411483	\$ 117,812		
Countywide Total	100.000000	\$ 1,032,396		
GLADES BOCC	87.294408	\$ 530,960		
Moore Haven	12.705592	\$ 77,280		
Countywide Total	100.000000	\$ 608,240		
GULF BOCC	66.546954	\$ 1,182,934	33.237491	\$ 590,827

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017				
### 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	20.867455	\$ 370,938	10.371710	\$ 184,367
Wewahitchka	12.585591	\$ 223,721	6.390799	\$ 113,602
*** County ***	0.000000	\$ -	50.000000	\$ 888,797
Countywide Total	100.000000	\$ 1,777,593	100.000000	\$ 1,777,593
HAMILTON BOCC	76.894670	\$ 811,615		
Jasper	11.719893	\$ 123,702		
Jennings	6.068982	\$ 64,057		
White Springs	5.316456	\$ 56,115		
Countywide Total	100.000000	\$ 1,055,489		
HARDEE BOCC	69.860508	\$ 1,394,151		
Bowling Green	8.970862	\$ 179,024		
Wauchula	15.579665	\$ 310,911		
Zolfo Springs	5.588965	\$ 111,535		
Countywide Total	100.000000	\$ 1,995,621		
HENDRY BOCC	73.551033	\$ 2,668,889		
Clewiston	16.088185	\$ 583,779		
LaBelle	10.360782	\$ 375,954		
Countywide Total	100.000000	\$ 3,628,622		
HERNANDO BOCC	95.619373	\$ 18,740,824		
Brooksville	4.377874	\$ 858,037		
Weeki Wachee	0.002753	\$ 540		
Countywide Total	100.000000	\$ 19,599,401		
HIGHLANDS BOCC	79.367531	\$ 9,251,385		
Avon Park	9.332838	\$ 1,087,872		
Lake Placid	2.068729	\$ 241,139		
Sebring	9.230901	\$ 1,075,989		
Countywide Total	100.000000	\$ 11,656,385		
HILLSBOROUGH BOCC	73.831093	\$ 186,022,676	100.000000	\$ 251,957,093
Plant City	2.287608	\$ 5,763,792	0.000000	\$ -
Tampa	22.288074	\$ 56,156,383	0.000000	\$ -
Temple Terrace	1.593225	\$ 4,014,243	0.000000	\$ -
Countywide Total	100.000000	\$ 251,957,093	100.000000	\$ 251,957,093
HOLMES BOCC	80.772321	\$ 968,300		
Bonifay	12.596304	\$ 151,005		
Esto	1.720471	\$ 20,625		
Noma	0.864962	\$ 10,369		
Ponce de Leon	2.632698	\$ 31,561		
Westville	1.413244	\$ 16,942		
Countywide Total	100.000000	\$ 1,198,802		
INDIAN RIVER BOCC	72.386952	\$ 17,398,326		
Fellsmere	3.048445	\$ 732,699		
Indian River Shores	2.274237	\$ 546,617		
Orchid	0.233970	\$ 56,235		
Sebastian	13.171218	\$ 3,165,724		
Vero Beach	8.885178	\$ 2,135,568		
Countywide Total	100.000000	\$ 24,035,169		
JACKSON BOCC	72.518603	\$ 3,134,079		
Alford	0.936844	\$ 40,488		
Bascom	0.244228	\$ 10,555		
Campbellton	0.442664	\$ 19,131		
Cottdale	1.730586	\$ 74,792		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017				
### 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
Graceville	4.172868	\$ 180,341		
Grand Ridge	1.785919	\$ 77,183		
Greenwood	1.322267	\$ 57,145		
Jacob City	0.435031	\$ 18,801		
Malone	1.244037	\$ 53,764		
Marianna	11.524518	\$ 498,062		
Sneads	3.642435	\$ 157,417		
Countywide Total	100.000000	\$ 4,321,759		
JEFFERSON BOCC	83.655466	\$ 921,239		
Monticello	16.344534	\$ 179,991		
Countywide Total	100.000000	\$ 1,101,230		
LAFAYETTE BOCC	84.637360	\$ 364,068		
Mayo	15.362640	\$ 66,082		
Countywide Total	100.000000	\$ 430,150		
LAKE BOCC	62.774730	\$ 27,975,863	33.333333	\$ 14,855,162
Astatula	0.434706	\$ 193,729	0.395293	\$ 176,164
Clermont	7.709357	\$ 3,435,712	6.971438	\$ 3,106,855
Eustis	4.631143	\$ 2,063,892	4.194063	\$ 1,869,104
Fruitland Park	1.004304	\$ 447,573	0.912030	\$ 406,450
Groveland	2.878259	\$ 1,282,710	2.315980	\$ 1,032,128
Howey-in-the-Hills	0.263588	\$ 117,469	0.239153	\$ 106,579
Lady Lake	3.392089	\$ 1,511,701	3.107006	\$ 1,384,652
Leesburg	5.135202	\$ 2,288,528	4.647552	\$ 2,071,204
Mascotte	1.287197	\$ 573,645	1.170288	\$ 521,545
Minneola	2.495269	\$ 1,112,029	2.209690	\$ 984,759
Montverde	0.350815	\$ 156,343	0.321505	\$ 143,280
Mount Dora	3.138033	\$ 1,398,480	2.843697	\$ 1,267,307
Tavares	3.600147	\$ 1,604,423	3.202316	\$ 1,427,127
Umatilla	0.905161	\$ 403,389	0.803324	\$ 358,005
*** School Board ***	0.000000	\$ -	33.333333	\$ 14,855,162
Countywide Total	100.000000	\$ 44,565,485	100.000000	\$ 44,565,485
LEE BOCC	62.884075	\$ 74,242,922		
Bonita Springs	5.275348	\$ 6,228,242		
Cape Coral	18.823906	\$ 22,224,097		
Estero	3.395196	\$ 4,008,475		
Fort Myers	8.178005	\$ 9,655,210		
Fort Myers Beach	0.708279	\$ 836,217		
Sanibel	0.735190	\$ 867,989		
Countywide Total	100.000000	\$ 118,063,152		
LEON BOCC	54.194620	\$ 23,585,744	10.000000	\$ 4,352,045
Tallahassee	45.805380	\$ 19,934,709	10.000000	\$ 4,352,045
*** Blueprint 2000 ***	0.000000	\$ -	80.000000	\$ 34,816,362
Countywide Total	100.000000	\$ 43,520,453	100.000000	\$ 43,520,453
LEVY BOCC	80.158322	\$ 3,028,153		
Bronson	2.546445	\$ 96,197		
Cedar Key	1.493114	\$ 56,406		
Chiefland	4.618784	\$ 174,484		
Fanning Springs (part)	0.976102	\$ 36,874		
Inglis	2.791007	\$ 105,436		
Otter Creek	0.257433	\$ 9,725		
Williston	6.109752	\$ 230,809		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017				
### 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
Yankeetown	1.049041	\$ 39,630		
Countywide Total	100.000000	\$ 3,777,715		
LIBERTY BOCC	87.337534	\$ 313,601		
Bristol	12.662466	\$ 45,467		
Countywide Total	100.000000	\$ 359,068		
MADISON BOCC	79.600412	\$ 982,669	100.000000	\$ 1,234,503
Greenville	3.757173	\$ 46,382	0.000000	\$ -
Lee	1.628435	\$ 20,103	0.000000	\$ -
Madison	15.013979	\$ 185,348	0.000000	\$ -
Countywide Total	100.000000	\$ 1,234,503	100.000000	\$ 1,234,503
MANATEE BOCC	81.325917	\$ 50,707,186	100.000000	\$ 62,350,586
Anna Maria	0.380899	\$ 237,493	0.000000	\$ -
Bradenton	13.167472	\$ 8,209,996	0.000000	\$ -
Bradenton Beach	0.295391	\$ 184,178	0.000000	\$ -
Holmes Beach	0.965663	\$ 602,097	0.000000	\$ -
Longboat Key (part)	0.596299	\$ 371,796	0.000000	\$ -
Palmetto	3.268360	\$ 2,037,841	0.000000	\$ -
Countywide Total	100.000000	\$ 62,350,586	100.000000	\$ 62,350,586
MARION BOCC	82.682050	\$ 32,366,963		
Belleview	1.250067	\$ 489,355		
Dunnellon	0.466962	\$ 182,798		
McIntosh	0.118652	\$ 46,448		
Ocala	15.350169	\$ 6,009,023		
Reddick	0.132099	\$ 51,712		
Countywide Total	100.000000	\$ 39,146,300		
MARTIN BOCC	88.187904	\$ 23,169,584		
Jupiter Island	0.503780	\$ 132,358		
Ocean Breeze	0.059085	\$ 15,523		
Sewall's Point	1.243902	\$ 326,810		
Stuart	10.005328	\$ 2,628,697		
Countywide Total	100.000000	\$ 26,272,973		
MIAMI-DADE BOCC	59.027339	\$ 309,697,306		
Aventura	1.029898	\$ 5,403,543		
Bal Harbour	0.076350	\$ 400,583		
Bay Harbor Islands	0.152590	\$ 800,589		
Biscayne Park	0.086491	\$ 453,792		
Coral Gables	1.357615	\$ 7,122,964		
Cutler Bay	1.212281	\$ 6,360,443		
Doral	1.529745	\$ 8,026,078		
El Portal	0.064147	\$ 336,559		
Florida City	0.345663	\$ 1,813,582		
Golden Beach	0.025505	\$ 133,816		
Hialeah	6.405170	\$ 33,605,849		
Hialeah Gardens	0.632236	\$ 3,317,138		
Homestead	1.910533	\$ 10,023,946		
Indian Creek	0.002364	\$ 12,401		
Key Biscayne	0.348604	\$ 1,829,011		
Medley	0.022976	\$ 120,550		
Miami	12.006467	\$ 62,994,041		
Miami Beach	2.520644	\$ 13,225,004		
Miami Gardens	3.021866	\$ 15,854,748		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017				
### 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 Lakes	0.829954	\$ 4,354,501		
Miami Shores	0.296989	\$ 1,558,207		
Miami Springs	0.387219	\$ 2,031,610		
North Bay Village	0.224762	\$ 1,179,254		
North Miami	1.714436	\$ 8,995,091		
North Miami Beach	1.196450	\$ 6,277,385		
Opa-locka	0.481735	\$ 2,527,508		
Palmetto Bay	0.655295	\$ 3,438,120		
Pinecrest	0.505921	\$ 2,654,402		
South Miami	0.375318	\$ 1,969,172		
Sunny Isles Beach	0.593429	\$ 3,113,530		
Surfside	0.156740	\$ 822,363		
Sweetwater	0.571470	\$ 2,998,315		
Virginia Gardens	0.066401	\$ 348,383		
West Miami	0.165397	\$ 867,785		
Charter County and Regional Transportation System Surtax distribution	0.000000	\$ -	50.000000	\$ 262,333,785
County Public Hospital Surtax distribution	0.000000	\$ -	50.000000	\$ 262,333,785
Countywide Total	100.000000	\$ 524,667,570	100.000000	\$ 524,667,570
MONROE BOCC	60.118881	\$ 22,063,763		
Islamorada	6.137766	\$ 2,252,574		
Key Colony Beach	0.788137	\$ 289,248		
Key West	24.418386	\$ 8,961,602		
Layton	0.181192	\$ 66,498		
Marathon	8.355639	\$ 3,066,538		
Countywide Total	100.000000	\$ 36,700,222		
NASSAU BOCC	81.470797	\$ 9,470,759		
Callahan	1.358311	\$ 157,900		
Fernandina Beach	13.695448	\$ 1,592,059		
Hilliard	3.475443	\$ 404,011		
Countywide Total	100.000000	\$ 11,624,728		
OKALOOSA BOCC	66.679140	\$ 22,462,527		
Cinco Bayou	0.162063	\$ 54,595		
Crestview	9.576813	\$ 3,226,188		
Destin	5.196625	\$ 1,750,613		
Fort Walton Beach	8.519118	\$ 2,869,877		
Laurel Hill	0.217989	\$ 73,435		
Mary Esther	1.575316	\$ 530,685		
Niceville	5.625663	\$ 1,895,145		
Shalimar	0.302490	\$ 101,901		
Valparaiso	2.144782	\$ 722,523		
Countywide Total	100.000000	\$ 33,687,488		
OKEECHOBEE BOCC	86.738028	\$ 4,614,496		
Okeechobee	13.261972	\$ 705,542		
Countywide Total	100.000000	\$ 5,320,038		
ORANGE BOCC	70.860192	\$ 332,100,739	100.000000	\$ 468,670,388
Apopka	3.003856	\$ 14,078,183	0.000000	\$ -
Belle Isle	0.416932	\$ 1,954,035	0.000000	\$ -

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017				
### 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
Eatonville	0.142804	\$ 669,281	0.000000	\$ -
Edgewood	0.169959	\$ 796,547	0.000000	\$ -
Maitland	1.096961	\$ 5,141,132	0.000000	\$ -
Oakland	0.169249	\$ 793,222	0.000000	\$ -
Ocoee	2.591181	\$ 12,144,099	0.000000	\$ -
Orlando	16.923336	\$ 79,314,664	0.000000	\$ -
Windermere	0.185052	\$ 867,285	0.000000	\$ -
Winter Garden	2.572089	\$ 12,054,620	0.000000	\$ -
Winter Park	1.868388	\$ 8,756,581	0.000000	\$ -
Countywide Total	100.000000	\$ 468,670,388	100.000000	\$ 468,670,388
OSCEOLA BOCC	71.600900	\$ 39,899,992	53.627997	\$ 29,884,494
Kissimmee	17.485257	\$ 9,743,755	13.208083	\$ 7,360,276
St. Cloud	10.913843	\$ 6,081,798	8.163920	\$ 4,549,389
*** School Board ***	0.000000	\$ -	25.000000	\$ 13,931,386
Countywide Total	100.000000	\$ 55,725,545	100.000000	\$ 55,725,545
PALM BEACH BOCC	59.250784	\$ 140,023,493		
Atlantis	0.105956	\$ 250,399		
Belle Glade	0.923899	\$ 2,183,391		
Boca Raton	4.647349	\$ 10,982,776		
Boynton Beach	3.854029	\$ 9,107,973		
Briny Breeze	0.021975	\$ 51,932		
Cloud Lake	0.007043	\$ 16,643		
Delray Beach	3.345217	\$ 7,905,532		
Glen Ridge	0.011385	\$ 26,904		
Golf	0.013344	\$ 31,535		
Greenacres	2.062094	\$ 4,873,211		
Gulf Stream	0.052846	\$ 124,887		
Haverhill	0.104685	\$ 247,396		
Highland Beach	0.190626	\$ 450,493		
Hypoluxo	0.142493	\$ 336,744		
Juno Beach	0.171563	\$ 405,444		
Jupiter	3.129863	\$ 7,396,599		
Jupiter Inlet Colony	0.020969	\$ 49,554		
Lake Clarke Shores	0.178712	\$ 422,337		
Lake Park	0.455278	\$ 1,075,928		
Lake Worth	1.994898	\$ 4,714,412		
Lantana	0.565682	\$ 1,336,839		
Loxahatchee Groves	0.169604	\$ 400,814		
Manalapan	0.021710	\$ 51,306		
Mangonia Park	0.103732	\$ 245,143		
North Palm Beach	0.646327	\$ 1,527,423		
Ocean Ridge	0.094995	\$ 224,496		
Pahokee	0.290598	\$ 686,752		
Palm Beach	0.425784	\$ 1,006,227		
Palm Beach Gardens	2.675167	\$ 6,322,048		
Palm Beach Shores	0.060524	\$ 143,032		
Palm Springs	1.179867	\$ 2,788,303		
Riviera Beach	1.797865	\$ 4,248,777		
Royal Palm Beach	1.946871	\$ 4,600,913		
South Bay	0.169922	\$ 401,565		
South Palm Beach	0.072332	\$ 170,937		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017				
### 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
Tequesta	0.299971	\$ 708,901		
Wellington	3.169682	\$ 7,490,702		
West Palm Beach	5.624359	\$ 13,291,679		
Countywide Total	100.000000	\$ 236,323,442		
PASCO BOCC	91.767936	\$ 55,040,216	45.000000	\$ 26,989,925
Dade City	1.323374	\$ 793,728	1.620000	\$ 971,637
New Port Richey	2.980505	\$ 1,787,636	3.740000	\$ 2,243,163
Port Richey	0.512186	\$ 307,197	0.670000	\$ 401,850
St. Leo	0.262112	\$ 157,209	0.340000	\$ 203,924
San Antonio	0.239201	\$ 143,467	0.290000	\$ 173,935
Zephyrhills	2.914685	\$ 1,748,159	3.340000	\$ 2,003,252
*** School Board ***	0.000000	\$ -	45.000000	\$ 26,989,925
Countywide Total	100.000000	\$ 59,977,612	100.000000	\$ 59,977,612
PINELLAS BOCC	51.806229	\$ 84,316,527	100.000000	\$ 162,753,647
Belleair	0.279624	\$ 455,098	0.000000	\$ -
Belleair Beach	0.112382	\$ 182,905	0.000000	\$ -
Belleair Bluffs	0.147541	\$ 240,129	0.000000	\$ -
Belleair Shore	0.007693	\$ 12,521	0.000000	\$ -
Clearwater	7.966362	\$ 12,965,544	0.000000	\$ -
Dunedin	2.572552	\$ 4,186,922	0.000000	\$ -
Gulfport	0.878776	\$ 1,430,240	0.000000	\$ -
Indian Rocks Beach	0.302201	\$ 491,843	0.000000	\$ -
Indian Shores	0.102387	\$ 166,639	0.000000	\$ -
Kenneth City	0.362382	\$ 589,790	0.000000	\$ -
Largo	5.805804	\$ 9,449,157	0.000000	\$ -
Madeira Beach	0.312123	\$ 507,992	0.000000	\$ -
North Redington Beach	0.101956	\$ 165,937	0.000000	\$ -
Oldsmar	1.006113	\$ 1,637,486	0.000000	\$ -
Pinellas Park	3.725199	\$ 6,062,898	0.000000	\$ -
Redington Beach	0.103394	\$ 168,277	0.000000	\$ -
Redington Shores	0.154731	\$ 251,831	0.000000	\$ -
Safety Harbor	1.229294	\$ 2,000,721	0.000000	\$ -
St. Petersburg	18.425753	\$ 29,988,585	0.000000	\$ -
St. Pete Beach	0.676734	\$ 1,101,409	0.000000	\$ -
Seminole	1.311333	\$ 2,134,243	0.000000	\$ -
South Pasadena	0.365330	\$ 594,588	0.000000	\$ -
Tarpon Springs	1.755898	\$ 2,857,789	0.000000	\$ -
Treasure Island	0.488209	\$ 794,578	0.000000	\$ -
Countywide Total	100.000000	\$ 162,753,647	100.000000	\$ 162,753,647
POLK BOCC	69.468149	\$ 59,578,156		
Auburndale	1.876415	\$ 1,609,275		
Bartow	2.279181	\$ 1,954,700		
Davenport	0.478617	\$ 410,477		
Dundee	0.502383	\$ 430,860		
Eagle Lake	0.301759	\$ 258,798		
Fort Meade	0.725763	\$ 622,438		
Frostproof	0.379758	\$ 325,693		
Haines City	2.864621	\$ 2,456,792		
Highland Park	0.029582	\$ 25,370		
Hillcrest Heights	0.032110	\$ 27,539		
Lake Alfred	0.672794	\$ 577,010		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017				
### 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 Hamilton	0.160677	\$ 137,802		
Lake Wales	1.897653	\$ 1,627,489		
Lakeland	12.833526	\$ 11,006,452		
Mulberry	0.477226	\$ 409,285		
Polk City	0.205176	\$ 175,965		
Winter Haven	4.814611	\$ 4,129,168		
Countywide Total	100.000000	\$ 85,763,270		
PUTNAM BOCC	81.885131	\$ 5,570,175		
Crescent City	1.873533	\$ 127,446		
Interlachen	1.626567	\$ 110,646		
Palatka	12.686492	\$ 862,989		
Pomona Park	1.062074	\$ 72,247		
Welaka	0.866205	\$ 58,923		
Countywide Total	100.000000	\$ 6,802,425		
ST. JOHNS BOCC	90.899273	\$ 29,955,357		
Hastings	0.265882	\$ 87,620		
St. Augustine	5.982339	\$ 1,971,447		
St. Augustine Beach	2.852506	\$ 940,028		
Countywide Total	100.000000	\$ 32,954,452		
ST. LUCIE BOCC	49.830467	\$ 16,767,638	100.000000	\$ 33,649,370
Fort Pierce	9.738559	\$ 3,276,964	0.000000	\$ -
Port St. Lucie	40.291213	\$ 13,557,739	0.000000	\$ -
St. Lucie Village	0.139760	\$ 47,028	0.000000	\$ -
Countywide Total	100.000000	\$ 33,649,370	100.000000	\$ 33,649,370
SANTA ROSA BOCC	90.628851	\$ 16,137,122	100.000000	\$ 17,805,723
Gulf Breeze	3.472207	\$ 618,252	0.000000	\$ -
Jay	0.335194	\$ 59,684	0.000000	\$ -
Milton	5.563747	\$ 990,665	0.000000	\$ -
Countywide Total	100.000000	\$ 17,805,723	100.000000	\$ 17,805,723
SARASOTA BOCC	70.989515	\$ 55,341,524	48.164553	\$ 37,547,795
Longboat Key (part)	0.918953	\$ 716,391	0.862866	\$ 672,667
North Port	12.803009	\$ 9,980,883	11.680852	\$ 9,106,079
Sarasota	10.882403	\$ 8,483,630	10.187012	\$ 7,941,522
Venice	4.406119	\$ 3,434,893	4.104717	\$ 3,199,927
*** School Board ***	0.000000	\$ -	25.000000	\$ 19,489,330
Countywide Total	100.000000	\$ 77,957,321	100.000000	\$ 77,957,321
SEMINOLE BOCC	61.490564	\$ 49,523,722	55.600000	\$ 44,779,537
Altamonte Springs	7.272155	\$ 5,856,901	3.730000	\$ 3,004,095
Casselberry	4.634876	\$ 3,732,871	2.380000	\$ 1,916,822
Lake Mary	2.669674	\$ 2,150,122	1.300000	\$ 1,047,004
Longwood	2.345553	\$ 1,889,079	1.200000	\$ 966,465
Oviedo	6.180114	\$ 4,977,386	3.070000	\$ 2,472,539
Sanford	9.548889	\$ 7,690,554	4.730000	\$ 3,809,482
Winter Springs	5.858176	\$ 4,718,101	2.990000	\$ 2,408,108
*** School Board ***	0.000000	\$ -	25.000000	\$ 20,134,684
Countywide Total	100.000000	\$ 80,538,735	100.000000	\$ 80,538,735
SUMTER BOCC	89.258385	\$ 12,419,260		
Bushnell	2.140523	\$ 297,829		
Center Hill	0.850143	\$ 118,287		
Coleman	0.601426	\$ 83,681		
Webster	0.665555	\$ 92,604		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2017				
### 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
Wildwood	6.483966	\$ 902,168		
Countywide Total	100.000000	\$ 13,913,830		
SUWANNEE BOCC	83.805378	\$ 3,580,193		
Branford	1.475558	\$ 63,036		
Live Oak	14.719064	\$ 628,803		
Countywide Total	100.000000	\$ 4,272,032		
TAYLOR BOCC	71.296877	\$ 1,724,613	100.000000	\$ 2,418,918
Perry	28.703123	\$ 694,305	0.000000	\$ -
Countywide Total	100.000000	\$ 2,418,918	100.000000	\$ 2,418,918
UNION BOCC	80.499171	\$ 563,773		
Lake Butler	14.461733	\$ 101,282		
Raiford	1.990364	\$ 13,939		
Worthington Springs	3.048732	\$ 21,352		
Countywide Total	100.000000	\$ 700,346		
VOLUSIA BOCC	48.831100	\$ 40,084,917		
Daytona Beach	8.227471	\$ 6,753,842		
Daytona Beach Shores	0.552298	\$ 453,376		
DeBary	2.591385	\$ 2,127,239		
DeLand	3.951207	\$ 3,243,503		
Deltona	11.335786	\$ 9,305,423		
Edgewater	2.716277	\$ 2,229,762		
Flagler Beach (part)	0.007773	\$ 6,381		
Holly Hill	1.517363	\$ 1,245,587		
Lake Helen	0.343454	\$ 281,937		
New Smyrna Beach	3.155214	\$ 2,590,080		
Oak Hill	0.242788	\$ 199,302		
Orange City	1.498837	\$ 1,230,379		
Ormond Beach	5.191579	\$ 4,261,711		
Pierson	0.219080	\$ 179,840		
Ponce Inlet	0.394758	\$ 324,053		
Port Orange	7.599253	\$ 6,238,144		
South Daytona	1.624377	\$ 1,333,433		
Countywide Total	100.000000	\$ 82,088,909		
WAKULLA BOCC	97.401351	\$ 2,334,219	100.000000	\$ 2,396,495
St. Marks	0.986784	\$ 23,648	0.000000	\$ -
Sopchoppy	1.611865	\$ 38,628	0.000000	\$ -
Countywide Total	100.000000	\$ 2,396,495	100.000000	\$ 2,396,495
WALTON BOCC	86.646364	\$ 19,211,194		
DeFuniak Springs	8.294881	\$ 1,839,137		
Freeport	4.102067	\$ 909,509		
Paxton	0.956688	\$ 212,116		
Countywide Total	100.000000	\$ 22,171,956		
WASHINGTON BOCC	80.307625	\$ 1,550,775		
Caryville	1.076171	\$ 20,781		
Chipley	13.595365	\$ 262,532		
Ebro	0.851646	\$ 16,446		
Vernon	2.667200	\$ 51,505		
Wausau	1.501994	\$ 29,004		
Countywide Total	100.000000	\$ 1,931,043		
STATEWIDE TOTALS		\$ 3,584,040,483		

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2017

Refer to the Table Notes for Instructions on Using These Estimates

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

Notes:

- 1) This table is designed to provide local governments with an estimate of possible revenues from the hypothetical imposition of a 1% local option sales surtax. Currently, there are nine statutorily-authorized local option sales surtaxes: the Charter County and Regional Transportation System Surtax, the Local Government Infrastructure Surtax, the Small County Surtax, the Indigent Care and Trauma Center Surtax, the County Public Hospital Surtax, the School Capital Outlay Surtax, the Voter-Approved Indigent Care Surtax, the Emergency Fire Rescue Services and Facilities Surtax, and the Pension Liability Surtax. Of the nine, only three surtaxes, the Local Government Infrastructure Surtax, the Small County Surtax, and the Emergency Fire Rescue Services and Facilities Surtax, require the proceeds to be shared with municipalities. 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 nine statutorily-authorized surtaxes, these two surtaxes are the most utilized, with 18 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 "2016 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, 2017

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2016 Tax Rate	Countywide Realized Tax Revenues	Unused Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2016 Tax Rate	Districtwide Realized Tax Revenues	Unused Tax Rate	Districtwide Unrealized Tax Revenues
Alachua	\$ 33,602,129	3.5	0.0	\$ -	3.5	\$ 117,607,452	0.5	0.0	\$ -	0.5	\$ 16,801,065
Baker	\$ 2,220,817	2.5	1.0	\$ 2,220,817	1.5	\$ 3,331,226	0.5	0.0	\$ -	0.5	\$ 1,110,409
Bay	\$ 42,910,536	3.0	0.0	\$ -	3.0	\$ 128,731,608	0.5	0.5	\$ 21,455,268	0.0	\$ -
Bradford	\$ 3,147,812	2.5	1.0	\$ 3,147,812	1.5	\$ 4,721,718	0.5	0.0	\$ -	0.5	\$ 1,573,906
Brevard	\$ 86,538,176	3.0	0.0	\$ -	3.0	\$ 259,614,528	0.5	0.5	\$ 43,269,088	0.0	\$ -
Broward	\$ 314,725,294	3.0	0.0	\$ -	3.0	\$ 944,175,882	0.5	0.0	\$ -	0.5	\$ 157,362,647
Calhoun	\$ 875,538	2.5	1.0	\$ 875,538	1.5	\$ 1,313,307	0.5	0.5	\$ 437,769	0.0	\$ -
Charlotte	\$ 27,395,198	3.0	1.0	\$ 27,395,198	2.0	\$ 54,790,396	0.5	0.0	\$ -	0.5	\$ 13,697,599
Citrus	\$ 13,440,638	3.0	0.0	\$ -	3.0	\$ 40,321,914	0.5	0.0	\$ -	0.5	\$ 6,720,319
Clay	\$ 23,000,506	3.0	1.0	\$ 23,000,506	2.0	\$ 46,001,012	0.5	0.0	\$ -	0.5	\$ 11,500,253
Collier	\$ 68,356,914	2.0	0.0	\$ -	2.0	\$ 136,713,828	0.5	0.0	\$ -	0.5	\$ 34,178,457
Columbia	\$ 9,127,077	3.0	1.0	\$ 9,127,077	2.0	\$ 18,254,154	0.5	0.0	\$ -	0.5	\$ 4,563,539
DeSoto	\$ 2,904,737	2.5	1.5	\$ 4,357,106	1.0	\$ 2,904,737	0.5	0.0	\$ -	0.5	\$ 1,452,369
Dixie	\$ 970,660	2.5	1.0	\$ 970,660	1.5	\$ 1,455,990	0.5	0.0	\$ -	0.5	\$ 485,330
Duval	\$ 162,921,922	3.0	1.0	\$ 162,921,922	2.0	\$ 325,843,844	0.5	0.0	\$ -	0.5	\$ 81,460,961
Escambia	\$ 50,615,194	3.0	1.0	\$ 50,615,194	2.0	\$ 101,230,388	0.5	0.5	\$ 25,307,597	0.0	\$ -
Flagler	\$ 11,219,810	2.0	0.5	\$ 5,609,905	1.5	\$ 16,829,715	0.5	0.5	\$ 5,609,905	0.0	\$ -
Franklin	\$ 2,110,157	3.5	1.0	\$ 2,110,157	2.5	\$ 5,275,393	0.5	0.0	\$ -	0.5	\$ 1,055,079
Gadsden	\$ 3,453,678	2.5	1.5	\$ 5,180,517	1.0	\$ 3,453,678	0.5	0.0	\$ -	0.5	\$ 1,726,839
Gilchrist	\$ 1,032,396	2.5	1.0	\$ 1,032,396	1.5	\$ 1,548,594	0.5	0.0	\$ -	0.5	\$ 516,198
Glades	\$ 608,240	2.5	1.0	\$ 608,240	1.5	\$ 912,360	0.5	0.0	\$ -	0.5	\$ 304,120
Gulf	\$ 1,777,593	3.5	1.0	\$ 1,777,593	2.5	\$ 4,443,983	0.5	0.0	\$ -	0.5	\$ 888,797
Hamilton	\$ 1,055,489	2.5	1.0	\$ 1,055,489	1.5	\$ 1,583,234	0.5	0.0	\$ -	0.5	\$ 527,745
Hardee	\$ 1,995,621	2.5	1.0	\$ 1,995,621	1.5	\$ 2,993,432	0.5	0.0	\$ -	0.5	\$ 997,811
Hendry	\$ 3,628,622	2.5	1.0	\$ 3,628,622	1.5	\$ 5,442,933	0.5	0.0	\$ -	0.5	\$ 1,814,311
Hernando	\$ 19,599,401	3.0	0.0	\$ -	3.0	\$ 58,798,203	0.5	0.5	\$ 9,799,701	0.0	\$ -
Highlands	\$ 11,656,385	2.0	1.0	\$ 11,656,385	1.0	\$ 11,656,385	0.5	0.0	\$ -	0.5	\$ 5,828,193
Hillsborough	\$ 251,957,093	3.0	1.0	\$ 251,957,093	2.0	\$ 503,914,186	0.5	0.0	\$ -	0.5	\$ 125,978,547
Holmes	\$ 1,198,802	2.5	1.0	\$ 1,198,802	1.5	\$ 1,798,203	0.5	0.0	\$ -	0.5	\$ 599,401
Indian River	\$ 24,035,169	2.0	1.0	\$ 24,035,169	1.0	\$ 24,035,169	0.5	0.0	\$ -	0.5	\$ 12,017,585
Jackson	\$ 4,321,759	2.0	1.0	\$ 4,321,759	1.0	\$ 4,321,759	0.5	0.0	\$ -	0.5	\$ 2,160,880
Jefferson	\$ 1,101,230	2.5	1.0	\$ 1,101,230	1.5	\$ 1,651,845	0.5	0.0	\$ -	0.5	\$ 550,615
Lafayette	\$ 430,150	2.5	1.0	\$ 430,150	1.5	\$ 645,225	0.5	0.0	\$ -	0.5	\$ 215,075
Lake	\$ 44,565,485	2.0	1.0	\$ 44,565,485	1.0	\$ 44,565,485	0.5	0.0	\$ -	0.5	\$ 22,282,743
Lee	\$ 118,063,152	3.0	0.0	\$ -	3.0	\$ 354,189,456	0.5	0.0	\$ -	0.5	\$ 59,031,576
Leon	\$ 43,520,453	3.5	1.0	\$ 43,520,453	2.5	\$ 108,801,133	0.5	0.5	\$ 21,760,227	0.0	\$ -
Levy	\$ 3,777,715	2.5	1.0	\$ 3,777,715	1.5	\$ 5,666,573	0.5	0.0	\$ -	0.5	\$ 1,888,858
Liberty	\$ 359,068	2.5	1.0	\$ 359,068	1.5	\$ 538,602	0.5	0.5	\$ 179,534	0.0	\$ -
Madison	\$ 1,234,503	1.5	1.5	\$ 1,851,755	0.0	\$ -	0.5	0.0	\$ -	0.5	\$ 617,252
Manatee	\$ 62,350,586	3.0	0.0	\$ -	3.0	\$ 187,051,758	0.5	0.5	\$ 31,175,293	0.0	\$ -
Marion	\$ 39,146,300	2.0	0.0	\$ -	2.0	\$ 78,292,600	0.5	0.0	\$ -	0.5	\$ 19,573,150
Martin	\$ 26,272,973	2.0	0.0	\$ -	2.0	\$ 52,545,946	0.5	0.0	\$ -	0.5	\$ 13,136,487
Miami-Dade	\$ 524,667,570	2.0	1.0	\$ 524,667,570	1.0	\$ 524,667,570	0.5	0.0	\$ -	0.5	\$ 262,333,785
Monroe	\$ 36,700,222	2.0	1.0	\$ 36,700,222	1.0	\$ 36,700,222	0.5	0.5	\$ 18,350,111	0.0	\$ -
Nassau	\$ 11,624,728	2.0	1.0	\$ 11,624,728	1.0	\$ 11,624,728	0.5	0.0	\$ -	0.5	\$ 5,812,364

Local Discretionary Sales Surtax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2017

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2016 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2016 Tax Rate	Districtwide Realized Tax Revenues	Unutilized Tax Rate	Districtwide Unrealized Tax Revenues
Okaloosa	\$ 33,687,488	3.0	0.0	\$ -	3.0	\$ 101,062,464	0.5	0.0	\$ -	0.5	\$ 16,843,744
Okeechobee	\$ 5,320,038	2.5	1.0	\$ 5,320,038	1.5	\$ 7,980,057	0.5	0.0	\$ -	0.5	\$ 2,660,019
Orange	\$ 468,670,388	3.0	0.0	\$ -	3.0	\$ 1,406,011,164	0.5	0.5	\$ 234,335,194	0.0	\$ -
Osceola	\$ 55,725,545	3.0	1.0	\$ 55,725,545	2.0	\$ 111,451,090	0.5	0.0	\$ -	0.5	\$ 27,862,773
Palm Beach	\$ 236,323,442	3.0	0.0	\$ -	3.0	\$ 708,970,326	0.5	0.0	\$ -	0.5	\$ 118,161,721
Pasco	\$ 59,977,612	3.0	1.0	\$ 59,977,612	2.0	\$ 119,955,224	0.5	0.0	\$ -	0.5	\$ 29,988,806
Pinellas	\$ 162,753,647	3.0	1.0	\$ 162,753,647	2.0	\$ 325,507,294	0.5	0.0	\$ -	0.5	\$ 81,376,824
Polk	\$ 85,763,270	3.0	0.5	\$ 42,881,635	2.5	\$ 214,408,175	0.5	0.5	\$ 42,881,635	0.0	\$ -
Putnam	\$ 6,802,425	2.0	1.0	\$ 6,802,425	1.0	\$ 6,802,425	0.5	0.0	\$ -	0.5	\$ 3,401,213
St. Johns	\$ 32,954,452	2.0	0.0	\$ -	2.0	\$ 65,908,904	0.5	0.5	\$ 16,477,226	0.0	\$ -
St. Lucie	\$ 33,649,370	2.0	0.0	\$ -	2.0	\$ 67,298,740	0.5	0.5	\$ 16,824,685	0.0	\$ -
Santa Rosa	\$ 17,805,723	3.0	0.0	\$ -	3.0	\$ 53,417,169	0.5	0.5	\$ 8,902,862	0.0	\$ -
Sarasota	\$ 77,957,321	3.0	1.0	\$ 77,957,321	2.0	\$ 155,914,642	0.5	0.0	\$ -	0.5	\$ 38,978,661
Seminole	\$ 80,538,735	3.0	1.0	\$ 80,538,735	2.0	\$ 161,077,470	0.5	0.0	\$ -	0.5	\$ 40,269,368
Sumter	\$ 13,913,830	2.0	1.0	\$ 13,913,830	1.0	\$ 13,913,830	0.5	0.0	\$ -	0.5	\$ 6,956,915
Suwannee	\$ 4,272,032	2.5	1.0	\$ 4,272,032	1.5	\$ 6,408,048	0.5	0.0	\$ -	0.5	\$ 2,136,016
Taylor	\$ 2,418,918	2.5	1.0	\$ 2,418,918	1.5	\$ 3,628,377	0.5	0.0	\$ -	0.5	\$ 1,209,459
Union	\$ 700,346	2.5	1.0	\$ 700,346	1.5	\$ 1,050,519	0.5	0.0	\$ -	0.5	\$ 350,173
Volusia	\$ 82,088,909	3.0	0.0	\$ -	3.0	\$ 246,266,727	0.5	0.5	\$ 41,044,455	0.0	\$ -
Wakulla	\$ 2,396,495	3.5	1.0	\$ 2,396,495	2.5	\$ 5,991,238	0.5	0.0	\$ -	0.5	\$ 1,198,248
Walton	\$ 22,171,956	3.0	1.0	\$ 22,171,956	2.0	\$ 44,343,912	0.5	0.0	\$ -	0.5	\$ 11,085,978
Washington	\$ 1,931,043	2.5	1.0	\$ 1,931,043	1.5	\$ 2,896,565	0.5	0.0	\$ -	0.5	\$ 965,522
Statewide	\$ 3,584,040,483			\$ 1,809,159,531		\$ 8,071,224,709			\$ 537,810,548		\$ 1,254,209,694

Notes:

- 1) Pursuant to law, no initial levy, rate increase, or rate decrease takes effect on a date other than January 1st, and no levy terminates on a day other than December 31st. The governing body of any county or school board that levies a surtax must notify the Florida Department of Revenue within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. For the 2017 calendar year, the Department must have received notice no later than November 16, 2016, prior to the January 1, 2017 effective date.
- 2) A county's unutilized tax rate is determined by subtracting its 2016 tax rate from its maximum potential tax rate.

Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2016 Local Discretionary Sales Surtax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, Table: Local Discretionary Sales Surtax - Revenue Estimates for the Local Fiscal Year Ending September 30, 2017.

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 2016-17 local fiscal year, the two counties levying this surtax (i.e., Duval and Miami-Dade) will realize an estimated \$344 million in revenue. The 31 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$2.83 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2016 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 2016-17 local fiscal year, the 18 counties levying this surtax will realize an estimated \$838 million in revenue. The 22 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$2.12 billion to go unrealized.

General Law Amendments:

Chapter 2016-225, L.O.F., (CS/CS/HB 447) expands the purposes for which the surtax proceeds and accrued interest can be used to include the prevention or satisfaction of private property rights claims resulting from limitations imposed by the designation of an area of critical state concern. Additionally, the legislation expands the definition of *infrastructure* in s. 212.055(2)(d)1.a., F.S. Prior to this law change, the statute limited the definition, in part, to mean any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have life expectancies of 5 or more years, related land acquisition, land improvement, design, and engineering costs. The legislation expands this definition to include all other professional and related costs required to bring public facilities into service. As used here, the term *public facilities* means facilities as defined in ss. 163.3164(38), 163.3221(13), or 189.012(5), F.S. These changes became effective on July 1, 2016.

Authorization to Levy:

Local governments may levy this surtax at a rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority of the members of the county's governing body and approved by the voters in a countywide referendum. In lieu of action by the county's governing body, municipalities representing a majority of the county's population may initiate the surtax through the adoption of uniform resolutions calling for a countywide referendum on the issue. If the proposal to levy the surtax is approved by a majority of the electors, the levy takes effect.

Additionally, the surtax may not be levied beyond the time established in the ordinance if the surtax was levied pursuant to a referendum held before July 1, 1993. If the pre-July 1, 1993 ordinance did not limit the period of the levy, the surtax may not be levied for more than 15 years. There is no state-mandated limit on the length of levy for those surtax ordinances enacted after July 1, 1993. The levy may only be extended by voter approval in a countywide referendum. This surtax is one of several surtaxes subject to a combined rate limitation. A county cannot levy this surtax and the Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy:

All counties are eligible to levy the surtax.

Distribution of Proceeds:

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

1. An interlocal agreement approved by county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population. This agreement may include a school district with the consent of all governing bodies previously mentioned.
2. If there is no interlocal agreement, then the distribution will be based on the Local Government Half-cent Sales Tax formulas provided in s. 218.62, F.S.

Authorized Uses of Proceeds:

The surtax proceeds and any accrued interest are expended by the school district, within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, for any of the following purposes.

1. To finance, plan, and construct infrastructure.
2. To acquire any interest in land for public recreation, conservation, or protection of natural resources or to prevent or satisfy private property rights claims resulting from limitations imposed by the designation of an area of critical state concern.
3. To provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum.
4. To finance the closure of county or municipal-owned solid waste landfills that have been closed or are required to be closed by order of the DEP. Any use of the proceeds or interest for purposes of landfill closures before July 1, 1993, is ratified.

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

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

1. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years, any related land acquisition, land improvement, design, and engineering costs, and all other professional and related costs required to bring the public facilities into service. For this purpose, the term "public facilities" means facilities as defined in ss. 163.3164(38),¹ 163.3221(13),² or 189.012(5),³ F.S., regardless of

1. Section 163.3164(38), F.S., defines the term "public facilities" as major capital improvements, including transportation, sanitary sewer, solid waste, drainage, potable water, educational, parks and recreational facilities.

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

- whether the facilities are owned by the local taxing authority or another governmental entity.
2. A fire department vehicle, emergency medical services vehicle, sheriff's office vehicle, police department vehicle, or any other vehicle, and the equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.
 3. Any expenditure for the construction, lease, maintenance, or provision of utilities or security for those court facilities as defined in s. 29.008, F.S.
 4. Any fixed capital expenditure or fixed capital outlay associated with the improvement of private facilities that have a life expectancy of 5 or more years and that the owner agrees to make available for use on a temporary basis as needed by a local government as a public emergency shelter or staging area for emergency response equipment during an emergency officially declared by the state or by the local government under s. 252.38, F.S. These "private facility" improvements are limited to those necessary to comply with current standards for public emergency evacuation shelters. The private facility's owner must enter into a written contract with the local government providing the improvement funding to make the private facility available to the public for purposes of emergency shelter at no cost to the local government for a minimum of 10 years after the completion of the improvement with the provision that the obligation will transfer to any subsequent owner until the end of the minimum period.
 5. Any land-acquisition expenditure for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size, if the land is owned by a local government or by a special district that enters into a written agreement with the local government to provide such housing. The local government or special district may enter into a ground lease with a public or private person or entity for nominal or other consideration for the construction of the residential housing project on land acquired pursuant to this provision.

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.

facilities.

3. Section 189.012(5), F.S., which defines the term "public facilities" as major capital improvements, including, but not limited to, transportation facilities, sanitary sewer facilities, solid waste facilities, water management and control facilities, potable water facilities, alternative water systems, educational facilities, parks and recreational facilities, health systems and facilities, and, except for spoil disposal by those ports listed in s. 311.09(1), F.S., spoil disposal sites for maintenance dredging in waters of the state.

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

95-71	Tourist development tax / infrastructure surtax
94-79	Uses of local government infrastructure surtax
94-46	Vehicles purchased with proceeds of sales surtax
93-92	Local government infrastructure surtax, purchase of vehicle
92-81	Discretionary local option infrastructure sales surtax
92-08	Local government infrastructure surtax proceeds
90-96	Infrastructure surtax proceeds, payment of debt
88-59	Use of discretionary surtax for construction

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

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

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Small County Surtax

Section 212.055(3), Florida Statutes

Summary:

Any county having a total population of 50,000 or less on April 1, 1992, may levy the Small County Surtax at the rate of 0.5 or 1 percent. County governments may impose the levy by either an extraordinary vote of the governing body if the proceeds are to be expended for operating purposes or by voter approval in a countywide referendum if the proceeds are to be used to service bonded indebtedness. During the 2016-17 local fiscal year, the 29 counties levying this surtax will realize an estimated \$115 million in revenue. The single county not currently levying this surtax at the maximum rate (i.e., Flagler) will allow an estimated \$5.6 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2016 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 2016-17 local fiscal year, the single county levying this surtax (i.e., Hillsborough) will realize an estimated \$126 million in revenue. The 21 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$732 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2016 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 2016 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 2016-17 local fiscal year, Miami-Dade County will realize an estimated \$262 million in revenue, and no revenues will go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2016 Regular Legislative Session.

Authorization to Levy:

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is authorized to levy this surtax at a rate of 0.5 percent. The surtax may be enacted either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. The term *county public general hospital* means a general hospital, as defined in s. 395.002, F.S., which is owned, operated, maintained, or governed by the county or its agency, authority, or public health trust.

This surtax is one of several surtaxes subject to a combined rate limitation. An eligible county cannot levy this surtax along with the Local Government Infrastructure Surtax and Small County Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy:

Only Miami-Dade County is eligible to levy this surtax.

Distribution of Proceeds:

The proceeds are deposited by the county in a special fund, set aside from other county funds, to be used only for the operation, maintenance, and administration of the county public general hospital. The funds are remitted promptly by the county to the agency, authority, or public health trust created by law that administers or operates the county public general hospital. The county must continue to contribute each year an amount equal to at least 80 percent of that percentage of the total county's 1990-91 budget appropriated from general revenues for the operation, administration, and maintenance of the county public general hospital.

Authorized Uses of Proceeds:

The proceeds are designated to supplement the operation, maintenance, and administration of the county public general hospital. Of the 80 percent portion appropriated from the county budget's general revenues, 25 percent of this amount must be remitted to a governing board, agency, or authority, which is wholly independent from the public health trust, agency, or authority responsible for the county public general hospital, to be used solely for the purpose of funding the indigent health care services plan provided for in s. 212.055(5)(e), F.S. However, in the plan's first and second years, a total of \$10 million and \$15 million, respectively, is be remitted to such governing board, agency, or authority, to be used solely for the purpose of funding the indigent health care services plan.

Attorney General Opinions:

No opinions specifically relevant to this surtax have been issued.

School Capital Outlay Surtax

Section 212.055(6), Florida Statutes

Summary:

Florida's school districts may authorize the levy of the School Capital Outlay Surtax at a rate of up to 0.5 percent pursuant to a resolution conditioned to take effect only upon voter approval in a countywide referendum. The proceeds are expended for school-related capital projects, technology implementation, and bond financing of such projects. During the 2016-17 local fiscal year, the 16 school districts levying this surtax will realize an estimated \$538 million in revenue. The 51 eligible school districts not currently levying this surtax at the maximum rate will allow an estimated \$1.25 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2016 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 2016-17 local fiscal year, the four counties levying this surtax (i.e., DeSoto, Gadsden, Madison, and Polk) will realize an estimated \$47 million in revenue. The 40 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$461 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2016 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 2016-17 local fiscal year, the 65 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$3.06 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2016 Regular Legislative Session.

Authorization to Levy:

Eligible county governments may levy this surtax at a rate of up to 1 percent pursuant to an ordinance enacted by the county's governing body and approved by the voters in a countywide referendum. The referendum must be placed on the ballot of a regularly scheduled election, and the referendum ballot must conform to the requirements of s. 101.161, F.S. Surtax collections must be initiated on January 1st of the year following a successful referendum in order to coincide with s. 212.054(5), F.S.

Upon the surtax taking effect and initiation of collections, each local government entity receiving a share of surtax proceeds must reduce the ad valorem tax levy or any non-ad valorem assessment for fire control and emergency rescue services in its next and subsequent budgets by the estimated amount of revenue provided by the surtax. In addition to the Charter County and Regional Transportation System Surtax and the School Capital Outlay Surtax, this surtax is not subject to a combined rate limitation that impacts the other discretionary sales surtaxes.

Counties Eligible to Levy:

Any county, except Madison, Miami-Dade, and certain portions of Orange and Osceola, is eligible to levy the surtax. Any county that has imposed two separate discretionary surtaxes without expiration is not eligible to levy this surtax. 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

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

Creek Improvement District levies such an ad valorem tax and maintains a uniform ad valorem tax rate throughout the district. Consequently, Orange and Osceola counties are prohibited from levying this surtax within the Reedy Creek Improvement District's boundaries.

Distribution of Proceeds:

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

If a local government entity requests personnel or equipment from any other service provider on a long-term basis and the personnel or equipment is provided, the local government entity providing the service is entitled to payment from the requesting service provider from that provider's share of the surtax proceeds for all equipment and personnel costs.

Use of the surtax proceeds does not relieve a local government entity from complying with ch. 200, F.S., and any related statutory provisions that establish millage caps or limits undesignated budget reserves and procedures for establishing rollback rates for ad valorem taxes and budget adoption. If the surtax collections exceed projected collections in any fiscal year, any surplus distribution is used to further reduce ad valorem taxes in the next fiscal year. These proceeds are applied as a rebate to the final millage after the TRIM notice is completed. If a local government entity receiving a share of the surtax is unable to further reduce ad valorem taxes because the millage rate is zero, the funds must be applied to reduce any non-ad valorem assessments levied for the authorized purposes. If no ad valorem or non-ad valorem reduction is possible, the surplus surtax collections must be returned to the county, which must reduce the county millage rates to offset the surplus surtax proceeds.

Authorized Uses of Proceeds:

The surtax proceeds are expended for emergency fire rescue services and facilities. The term *emergency fire rescue services* includes, but is not limited to, the following meanings.

1. Preventing and extinguishing fires.
2. Protecting and saving life and property from fires, natural or intentional acts, or disasters.
3. Enforcing municipal, county, or state fire protection codes and laws pertaining to the prevention and control of fires.
4. Providing pre-hospital emergency medical treatment.

Attorney General Opinions:

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

Pension Liability Surtax

Section 212.055(9), Florida Statutes

Summary:

Chapter 2016-146, F.S., created the Pension Liability Surtax effective July 1, 2016. The county's governing body may levy the surtax, at a rate not to exceed 0.5 percent, pursuant to an ordinance conditioned to take effect upon approval by a majority vote of county electors voting in a referendum. The surtax proceeds must be used to fund an underfunded defined benefit retirement plan or system. However, in order to impose this surtax, a county must satisfy five prerequisites. No eligible county has levied this surtax since its authorization in law. During the 2016-17 local fiscal year, the 18 potentially eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$421 million to go unrealized.

Authorization to Levy:

Eligible county governments may levy this surtax at a rate not to exceed 0.5 percent pursuant to an ordinance conditioned to take effect upon approval by a majority vote of electors in a countywide referendum. A county may not impose the surtax unless the underfunded defined benefit retirement plan or system is below 80 percent of actuarial funding at the time the ordinance or referendum is passed. The most recent actuarial report submitted to the Department of Management Services (DMS) pursuant to s. 112.63, F.S., must be used to establish the level of actuarial funding for purposes of determining eligibility to impose the surtax.

The county's governing body may only impose the surtax if the following five prerequisites are satisfied.

1. An employee, including a police officer or firefighter, who enters employment on or after the date when the local government certifies that the defined benefit retirement plan or system formerly available to such an employee has been closed may not enroll in a defined benefit retirement plan or system that will receive surtax proceeds.
2. The local government and the collective bargaining representative for the members of the underfunded defined benefit retirement plan or system or, if there is no representative, a majority of the members of the plan or system, mutually consent to requiring each member to make an employee retirement contribution of at least 10 percent of each member's salary for each pay period beginning with the first pay period after the plan or system is closed.
3. The pension board of trustees for the underfunded defined benefit retirement plan or system, if such board exists, is prohibited from participating in the collective bargaining process and engaging in the determination of pension benefits.
4. The county currently levies a Local Government Infrastructure Surtax pursuant to s. 212.055(2), F.S., which is scheduled to terminate and is not subject to renewal.
5. The Pension Liability Surtax does not take effect until the Local Government Infrastructure Surtax described in #4 above is terminated.

The ordinance providing for the surtax imposition must specify how the proceeds will be used.

1. The ordinance must specify the method of determining the percentage of surtax proceeds, and the frequency of such payments, distributed to each eligible defined benefit retirement plan or system if the surtax proceeds are actuarially recognized as provided in s. 112.64(6), F.S.
2. The ordinance must specify the local government's intention to incur debt for the purpose of making advanced payments toward the unfunded liability of an underfunded defined benefit retirement plan

or system if the surtax proceeds are not actuarially recognized as provided in s. 112.64(6), F.S.

The referendum to adopt the surtax must meet the requirements of s. 101.161, F.S., and must include a brief and general description of the purposes for which the surtax proceeds will be used. The surtax levy will terminate on December 31st of the year in which the actuarial funding level is expected to reach or exceed 100 percent for the defined benefit retirement plan or system for which the surtax was levied or December 31, 2060, whichever occurs first. The most recent actuarial report submitted to the DMS pursuant to s. 112.63, F.S., must be used to establish the level of actuarial funding.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax cannot levy it along with the Local Government Infrastructure Surtax, Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy:

As previously mentioned, the Pension Liability Surtax can only be imposed by a county that currently levies a Local Government Infrastructure Surtax, which is scheduled to terminate and not subject to renewal. The county must then terminate the Local Government Infrastructure Surtax as a prerequisite to imposition of the Pension Liability Surtax. As of July 1, 2016, there are 18 counties levying a Local Government Infrastructure Surtax. Consequently, these counties (i.e., Charlotte, Clay, Duval, Escambia, Glades, Highlands, Hillsborough, Indian River, Lake, Leon, Monroe, Osceola, Pasco, Pinellas, Putnam, Sarasota, Seminole, and Wakulla) are potentially eligible to levy the Pension Liability Surtax, assuming the other prerequisites are satisfied.

Distribution of Proceeds:

Pursuant to s. 212.054(4), F.S., the surtax proceeds, less an administrative fee that may be retained by the Department of Revenue (DOR), are distributed back to the local government that generated the proceeds.

Authorized Uses of Proceeds:

The surtax proceeds are to be used in the following manner.

1. If the surtax proceeds have been actuarially recognized as provided in s. 112.64(6), F.S., the local government must distribute the proceeds to an eligible defined benefit retirement plan or system, not including the Florida Retirement System.
2. If the surtax proceeds have not been actuarially recognized, the local government is authorized to distribute the proceeds to an eligible defined benefit retirement plan or system, not including the Florida Retirement System, to pledge the surtax proceeds to repay debts incurred for the purpose of making advanced payments toward the unfunded liability of an underfunded defined benefit retirement plan or system and to reimburse itself from the surtax proceeds for any borrowing costs associated with such debts.

Attorney General Opinions:

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

Local Option Food and Beverage Taxes

Section 212.0306, Florida Statutes

Summary:

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. A 2 percent tax may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels. The proceeds are used for promoting the county and its constituent municipalities as a destination site for conventions, trade shows, and pleasure travel. With some exceptions, a 1 percent tax may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. Not less than 15 percent of the proceeds are used for construction and operation of domestic violence centers. The remainder is used for programs to assist the homeless or those about to become homeless.

General Law Amendments:

There were no general law amendments resulting from the 2016 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 2016-17 local fiscal year, the counties currently levying one or more local option fuel taxes will realize an estimated \$920 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 2016 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 2016 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 2017. 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 2017 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 2017.

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 collections 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%202015%20JAN.pdf>

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

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

Ninth-Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2017

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	122,448,464	\$ 0.01	\$ 1,202,689	\$ 0.01	\$ 171,906	\$ 1,374,595
Baker	17,046,669	\$ 0.01	\$ 167,432	\$ 0.01	\$ 32,433	\$ 199,865
Bay	100,959,711	\$ 0.01	\$ 991,626	\$ 0.01	\$ 141,023	\$ 1,132,649
Bradford	14,206,980	\$ -	\$ 139,541	\$ 0.01	\$ 30,073	\$ 30,073
Brevard	256,615,685	\$ -	\$ 2,520,479	\$ 0.01	\$ 1,349,610	\$ 1,349,610
Broward	835,188,887	\$ 0.01	\$ 8,203,225	\$ 0.01	\$ 978,712	\$ 9,181,937
Calhoun	3,769,492	\$ -	\$ 37,024	\$ 0.01	\$ 22,252	\$ 22,252
Charlotte	90,760,634	\$ 0.01	\$ 891,451	\$ 0.01	\$ 152,273	\$ 1,043,724
Citrus	55,918,036	\$ 0.01	\$ 549,227	\$ 0.01	\$ 71,492	\$ 620,719
Clay	83,808,305	\$ 0.01	\$ 823,165	\$ 0.01	\$ 92,126	\$ 915,292
Collier	140,256,535	\$ 0.01	\$ 1,377,600	\$ 0.01	\$ 148,087	\$ 1,525,687
Columbia	48,240,323	\$ 0.01	\$ 473,816	\$ 0.01	\$ 163,073	\$ 636,889
DeSoto	11,694,970	\$ 0.01	\$ 114,868	\$ 0.01	\$ 37,541	\$ 152,409
Dixie	5,929,137	\$ -	\$ 58,236	\$ 0.01	\$ 37,768	\$ 37,768
Duval	479,891,986	\$ -	\$ 4,713,499	\$ 0.01	\$ 1,116,784	\$ 1,116,784
Escambia	134,233,869	\$ 0.01	\$ 1,318,445	\$ 0.01	\$ 298,263	\$ 1,616,708
Flagler	40,469,313	\$ 0.01	\$ 397,490	\$ 0.01	\$ 50,097	\$ 447,586
Franklin	5,800,520	\$ -	\$ 56,973	\$ 0.01	\$ 12,882	\$ 12,882
Gadsden	25,476,892	\$ -	\$ 250,234	\$ 0.01	\$ 204,321	\$ 204,321
Gilchrist	6,970,483	\$ 0.01	\$ 68,464	\$ 0.01	\$ 11,308	\$ 79,773
Glades	3,472,910	\$ 0.01	\$ 34,111	\$ 0.01	\$ 16,088	\$ 50,199
Gulf	5,855,061	\$ 0.01	\$ 57,508	\$ 0.01	\$ 9,559	\$ 67,067
Hamilton	12,869,980	\$ -	\$ 126,409	\$ 0.01	\$ 433,295	\$ 433,295
Hardee	11,323,988	\$ 0.01	\$ 111,224	\$ 0.01	\$ 43,273	\$ 154,497
Hendry	14,868,118	\$ 0.01	\$ 146,035	\$ 0.01	\$ 105,409	\$ 251,444
Hernando	70,195,820	\$ 0.01	\$ 689,463	\$ 0.01	\$ 148,924	\$ 838,387
Highlands	42,026,698	\$ 0.01	\$ 412,786	\$ 0.01	\$ 126,599	\$ 539,385
Hillsborough	615,969,756	\$ 0.01	\$ 6,050,055	\$ 0.01	\$ 1,164,713	\$ 7,214,768
Holmes	7,283,306	\$ 0.01	\$ 71,537	\$ 0.01	\$ 35,383	\$ 106,920
Indian River	75,588,246	\$ -	\$ 742,428	\$ 0.01	\$ 168,430	\$ 168,430
Jackson	34,591,739	\$ 0.01	\$ 339,760	\$ 0.01	\$ 238,354	\$ 578,114
Jefferson	8,136,298	\$ 0.01	\$ 79,915	\$ 0.01	\$ 45,434	\$ 125,348
Lafayette	2,108,963	\$ -	\$ 20,714	\$ 0.01	\$ 13,447	\$ 13,447
Lake	144,747,571	\$ 0.01	\$ 1,421,711	\$ 0.01	\$ 181,235	\$ 1,602,945
Lee	324,466,828	\$ 0.01	\$ 3,186,913	\$ 0.01	\$ 432,010	\$ 3,618,923
Leon	132,838,511	\$ 0.01	\$ 1,304,740	\$ 0.01	\$ 156,781	\$ 1,461,521
Levy	19,744,396	\$ -	\$ 193,929	\$ 0.01	\$ 48,443	\$ 48,443
Liberty	3,068,121	\$ 0.01	\$ 30,135	\$ 0.01	\$ 20,563	\$ 50,698
Madison	11,500,600	\$ 0.01	\$ 112,959	\$ 0.01	\$ 173,594	\$ 286,553
Manatee	167,032,325	\$ 0.01	\$ 1,640,592	\$ 0.01	\$ 224,993	\$ 1,865,585
Marion	167,751,786	\$ 0.01	\$ 1,647,658	\$ 0.01	\$ 486,827	\$ 2,134,485
Martin	75,566,351	\$ 0.01	\$ 742,213	\$ 0.01	\$ 96,407	\$ 838,619
Miami-Dade	1,076,539,724	\$ 0.01	\$ 10,573,773	\$ 0.01	\$ 1,395,365	\$ 11,969,138
Monroe	53,206,524	\$ 0.01	\$ 522,594	\$ 0.01	\$ 50,547	\$ 573,142
Nassau	37,782,517	\$ 0.01	\$ 371,100	\$ 0.01	\$ 85,232	\$ 456,331
Okaloosa	97,090,584	\$ 0.01	\$ 953,624	\$ 0.01	\$ 98,087	\$ 1,051,710
Okeechobee	26,866,062	\$ 0.01	\$ 263,878	\$ 0.01	\$ 87,413	\$ 351,292
Orange	677,110,146	\$ -	\$ 6,650,576	\$ 0.01	\$ 1,160,692	\$ 1,160,692
Osceola	190,372,980	\$ 0.01	\$ 1,869,843	\$ 0.01	\$ 167,640	\$ 2,037,483
Palm Beach	585,162,504	\$ 0.01	\$ 5,747,466	\$ 0.01	\$ 745,250	\$ 6,492,716
Pasco	203,373,519	\$ 0.01	\$ 1,997,535	\$ 0.01	\$ 277,930	\$ 2,275,465

Ninth-Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2017

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	389,338,250	\$ 0.01	\$ 3,824,080	\$ 0.01	\$ 417,491	\$ 4,241,572
Polk	254,344,638	\$ 0.01	\$ 2,498,173	\$ 0.01	\$ 864,611	\$ 3,362,784
Putnam	31,242,861	\$ 0.01	\$ 306,867	\$ 0.01	\$ 74,391	\$ 381,258
St. Johns	116,530,440	\$ -	\$ 1,144,562	\$ 0.01	\$ 203,789	\$ 203,789
St. Lucie	129,846,774	\$ 0.01	\$ 1,275,355	\$ 0.01	\$ 228,944	\$ 1,504,299
Santa Rosa	74,308,222	\$ 0.01	\$ 729,855	\$ 0.01	\$ 110,800	\$ 840,655
Sarasota	158,903,707	\$ 0.01	\$ 1,560,752	\$ 0.01	\$ 185,357	\$ 1,746,110
Seminole	205,442,217	\$ 0.01	\$ 2,017,853	\$ 0.01	\$ 205,267	\$ 2,223,121
Sumter	59,432,390	\$ 0.01	\$ 583,745	\$ 0.01	\$ 302,075	\$ 885,819
Suwannee	22,603,733	\$ 0.01	\$ 222,014	\$ 0.01	\$ 84,901	\$ 306,915
Taylor	11,868,806	\$ -	\$ 116,575	\$ 0.01	\$ 68,353	\$ 68,353
Union	3,972,655	\$ 0.01	\$ 39,019	\$ 0.01	\$ 29,094	\$ 68,114
Volusia	229,214,504	\$ 0.01	\$ 2,251,345	\$ 0.01	\$ 290,148	\$ 2,541,493
Wakulla	10,188,971	\$ 0.01	\$ 100,076	\$ 0.01	\$ 25,831	\$ 125,907
Walton	44,592,513	\$ 0.01	\$ 437,988	\$ 0.01	\$ 159,953	\$ 597,940
Washington	11,612,793	\$ 0.01	\$ 114,061	\$ 0.01	\$ 24,032	\$ 138,092
Totals	9,131,642,300		\$ 89,690,991		\$ 16,834,976	\$ 89,754,787

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, 2017

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2015-16 Distribution Percentage	FY 2016-17 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2015-16 Distribution Percentage	FY 2016-17 Estimated Distribution
ALACHUA BOCC	\$ 0.06	Interlocal	52.1500000	\$ 4,035,114	\$ 0.05	Interlocal	52.1500000	\$ 2,922,729
Alachua			1.8750000	\$ 145,078			1.8750000	\$ 105,084
Archer			0.8550000	\$ 66,156			0.8550000	\$ 47,918
Gainesville			38.6350000	\$ 2,989,389			38.6350000	\$ 2,165,286
Hawthorne			1.0600000	\$ 82,018			1.0600000	\$ 59,407
High Springs			2.1100000	\$ 163,262			2.1100000	\$ 118,254
La Crosse			0.2950000	\$ 22,826			0.2950000	\$ 16,533
Micanopy			0.9000000	\$ 69,638			0.9000000	\$ 50,440
Newberry			1.2550000	\$ 97,106			1.2550000	\$ 70,336
Waldo			0.8650000	\$ 66,929			0.8650000	\$ 48,479
Countywide Total			100.0000000	\$ 7,737,514			100.0000000	\$ 5,604,466
BAKER BOCC	\$ 0.06	Interlocal	86.0000000	\$ 970,239	\$ -			
Glen St. Mary			1.0000000	\$ 11,282				
Macclenny			13.0000000	\$ 146,664				
Countywide Total			100.0000000	\$ 1,128,185				\$ 156,045
BAY BOCC	\$ 0.06	Default	59.5630000	\$ 3,797,350	\$ -			
Callaway			4.1500000	\$ 264,577				
Lynn Haven			3.9000000	\$ 248,639				
Mexico Beach			0.9150000	\$ 58,334				
Panama City			23.9470000	\$ 1,526,705				
Panama City Beach			3.7250000	\$ 237,482				
Parker			1.4270000	\$ 90,976				
Springfield			2.3730000	\$ 151,287				
Countywide Total			100.0000000	\$ 6,375,350				\$ 924,185
BRADFORD BOCC	\$ 0.06	Interlocal	70.0000000	\$ 670,955	\$ -			
Brooker			1.8000000	\$ 17,253				
Hampton			1.9000000	\$ 18,212				
Lawtey			2.9000000	\$ 27,797				
Starke			23.4000000	\$ 224,291				
Countywide Total			100.0000000	\$ 958,507				\$ 130,051
BREVARD BOCC	\$ 0.06	Interlocal	47.1400427	\$ 10,442,279	\$ -			
Cape Canaveral			1.4998597	\$ 332,243				
Cocoa			2.0149618	\$ 446,347				
Cocoa Beach			2.0731821	\$ 459,243				
Grant-Valkaria			0.4286536	\$ 94,954				
Indialantic			0.4797489	\$ 106,272				
Indian Harbor Beach			1.6590344	\$ 367,503				
Malabar			0.4712051	\$ 104,380				
Melbourne			13.0714208	\$ 2,895,530				
Melbourne Beach			0.3834592	\$ 84,942				
Melbourne Village			0.0811224	\$ 17,970				
Palm Bay			17.2559104	\$ 3,822,462				
Palm Shores			0.0965334	\$ 21,384				
Rockledge			3.7309693	\$ 826,470				
Satellite Beach			2.1704340	\$ 480,786				
Titusville			4.8444658	\$ 1,073,127				
West Melbourne			2.5989964	\$ 575,720				
Countywide Total			100.0000000	\$ 22,151,612				\$ 2,349,060
BROWARD BOCC	\$ 0.06	Interlocal	62.5000000	\$ 32,257,925	\$ 0.05	Interlocal	64.0380000	\$ 24,479,547
Coconut Creek			1.1592410	\$ 598,315			1.1116972	\$ 424,964
Cooper City			0.6914500	\$ 356,876			0.6630916	\$ 253,477
Coral Springs			2.5904860	\$ 1,337,019			2.4842418	\$ 949,641
Dania Beach			0.6360230	\$ 328,269			0.6099372	\$ 233,158
Davie			2.0013620	\$ 1,032,957			1.9192794	\$ 733,675
Deerfield Beach			1.5958090	\$ 823,640			1.5303594	\$ 585,004
Fort Lauderdale			3.5948030	\$ 1,855,374			3.4473684	\$ 1,317,812
Hallandale Beach			0.8020330	\$ 413,951			0.7691386	\$ 294,016
Hillsboro Beach			0.0390820	\$ 20,171			0.0374792	\$ 14,327
Hollywood			3.0240990	\$ 1,560,819			2.9000706	\$ 1,108,598
Lauderdale-By-The-Sea			0.1272000	\$ 65,651			0.1219832	\$ 46,630
Lauderdale Lakes			0.7083610	\$ 365,604			0.6793092	\$ 259,677
Lauderhill			1.4366720	\$ 741,505			1.3777494	\$ 526,667
Lazy Lake			0.0005260	\$ 271			0.0005002	\$ 191
Lighthouse Point			0.2173930	\$ 112,202			0.2084772	\$ 79,694
Margate			1.1612950	\$ 599,375			1.1136668	\$ 425,717
Miramar			2.6913660	\$ 1,389,086			2.5809844	\$ 986,622
North Lauderdale			0.8975060	\$ 463,227			0.8606968	\$ 329,015
Oakland Park			0.8988470	\$ 463,919			0.8619826	\$ 329,507

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2017

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2015-16 Distribution Percentage	FY 2016-17 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2015-16 Distribution Percentage	FY 2016-17 Estimated Distribution
Parkland			0.5505660	\$ 284,162			0.5279856	\$ 201,831
Pembroke Park			0.1293800	\$ 66,776			0.1240734	\$ 47,429
Pembroke Pines			3.3089900	\$ 1,707,858			3.1732772	\$ 1,213,036
Plantation			1.8185670	\$ 938,611			1.7439810	\$ 666,665
Pompano Beach			2.1932520	\$ 1,131,996			2.1033000	\$ 804,020
Sea Ranch Lakes			0.0139980	\$ 7,225			0.0134246	\$ 5,132
Southwest Ranches			0.1537930	\$ 79,377			0.1474856	\$ 56,379
Sunrise			1.8447820	\$ 952,141			1.7691214	\$ 676,275
Tamarac			1.2839480	\$ 662,680			1.2312892	\$ 470,680
Weston			1.3761940	\$ 710,291			1.3197520	\$ 504,496
West Park			0.3000210	\$ 154,849			0.2877164	\$ 109,984
Wilton Manors			0.2529550	\$ 130,557			0.2425804	\$ 92,730
Countywide Total			100.0000000	\$ 5,612,681			100.0000000	\$ 38,226,595
CALHOUN BOCC	\$ 0.06	Default	79.8900000	\$ 271,589	\$ -			
Altha			1.2200000	\$ 4,147				
Blountstown			18.8900000	\$ 64,217				
Countywide Total			100.0000000	\$ 339,953				\$ 34,506
CHARLOTTE BOCC	\$ 0.06	Interlocal	89.6600000	\$ 5,275,850	\$ 0.05	Default	93.2600000	\$ 3,874,127
Punta Gorda			10.3400000	\$ 608,435			6.7400000	\$ 279,987
Countywide Total			100.0000000	\$ 5,884,285			100.0000000	\$ 4,154,114
CITRUS BOCC	\$ 0.06	Interlocal	90.9500000	\$ 3,175,421	\$ 0.05	Interlocal	90.9500000	\$ 2,327,746
Crystal River			3.5000000	\$ 122,199			3.5000000	\$ 89,578
Inverness			5.5500000	\$ 193,772			5.5500000	\$ 142,045
Countywide Total			100.0000000	\$ 3,491,392			100.0000000	\$ 2,559,368
CLAY BOCC	\$ 0.06	Interlocal	85.9000000	\$ 4,417,536	\$ -			
Green Cove Springs			5.7000000	\$ 293,131				
Keystone Heights			1.7000000	\$ 87,425				
Orange Park			6.1000000	\$ 313,702				
Penney Farms			0.6000000	\$ 30,856				
Countywide Total			100.0000000	\$ 5,142,649				\$ 767,181
COLLIER BOCC	\$ 0.06	Default	85.4800000	\$ 7,325,540	\$ 0.05	Default	85.4800000	\$ 5,487,424
Everglades			0.1900000	\$ 16,283			0.1900000	\$ 12,197
Marco Island			6.1200000	\$ 524,477			6.1200000	\$ 392,876
Naples			8.2100000	\$ 703,588			8.2100000	\$ 527,044
Countywide Total			100.0000000	\$ 8,569,887			100.0000000	\$ 6,419,542
COLUMBIA BOCC	\$ 0.06	Interlocal	71.3900000	\$ 2,584,598	\$ -			
Fort White			1.1000000	\$ 39,824				
Lake City			27.5100000	\$ 995,970				
Countywide Total			100.0000000	\$ 3,620,393				\$ 441,592
DESOTO BOCC	\$ 0.06	Interlocal	78.0000000	\$ 675,276	\$ 0.05	Default	83.0000000	\$ 444,281
Arcadia			22.0000000	\$ 190,463			17.0000000	\$ 90,997
Countywide Total			100.0000000	\$ 865,739			100.0000000	\$ 535,279
DIXIE BOCC	\$ 0.06	Interlocal	81.2500000	\$ 447,954	\$ -			
Cross City			12.5000000	\$ 68,916				
Horseshoe Beach			6.2500000	\$ 34,458				
Countywide Total			100.0000000	\$ 551,329				\$ 54,275
JACKSONVILLE-DUVAL	\$ 0.06	Interlocal	95.0927000	\$ 31,364,165	\$ -			
Atlantic Beach			1.4601000	\$ 481,581				
Baldwin			0.1586000	\$ 52,311				
Jacksonville Beach			2.4889000	\$ 820,907				
Neptune Beach			0.7997000	\$ 263,763				
Countywide Total			100.0000000	\$ 32,982,726				\$ 4,392,931
ESCAMBIA BOCC	\$ 0.06	Default	81.1500000	\$ 7,418,005	\$ 0.04	Interlocal	100.0000000	\$ 4,915,107
Century			0.6300000	\$ 57,589			0.0000000	\$ -
Pensacola			18.2200000	\$ 1,665,509			0.0000000	\$ -
Countywide Total			100.0000000	\$ 9,141,103			100.0000000	\$ 4,915,107
FLAGLER BOCC	\$ 0.06	Interlocal	19.3000000	\$ 485,770	\$ -			
Beverly Beach			0.2500000	\$ 6,292				
Bunnell			3.1000000	\$ 78,025				
Flagler Beach			4.0000000	\$ 100,678				
Palm Coast			73.3500000	\$ 1,846,178				
Countywide Total			100.0000000	\$ 2,516,944				\$ 370,456
FRANKLIN BOCC	\$ 0.05	Default	75.0800000	\$ 256,791	\$ -			
Appalachicola			16.8500000	\$ 57,631				
Carrabelle			8.0700000	\$ 27,601				
Countywide Total			100.0000000	\$ 342,023				\$ 53,098
GADSDEN BOCC	\$ 0.06	Default	77.9448000	\$ 2,043,093	\$ -			
Chattahoochee			6.8309000	\$ 179,052				

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2017

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2015-16 Distribution Percentage	FY 2016-17 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2015-16 Distribution Percentage	FY 2016-17 Estimated Distribution
Greensboro			0.5810000	\$ 15,229				
Gretna			1.3216000	\$ 34,642				
Havana			3.3009000	\$ 86,523				
Midway			1.1996000	\$ 31,444				
Quincy			8.8213000	\$ 231,224				
Countywide Total			100.0001000	\$ 2,621,205				\$ 233,215
GILCHRIST BOCC	\$ 0.06	Default	86.7600000	\$ 390,073	\$ -			
Bell			1.3000000	\$ 5,845				
Fanning Springs (part)			3.1100000	\$ 13,983				
Trenton			8.8300000	\$ 39,700				
Countywide Total			100.0000000	\$ 449,600				\$ 63,808
GLADES BOCC	\$ 0.06	Default	80.0000000	\$ 229,382	\$ -			
Moore Haven			20.0000000	\$ 57,345				
Countywide Total			100.0000000	\$ 286,727				\$ 31,791
GULF BOCC	\$ 0.06	Interlocal	100.0000000	\$ 378,016	\$ -			\$ 53,597
HAMILTON BOCC	\$ 0.06	Interlocal	80.0000000	\$ 2,643,693	\$ -			
Jasper			10.0000000	\$ 330,462				
Jennings			5.0000000	\$ 165,231				
White Springs			5.0000000	\$ 165,231				
Countywide Total			100.0000000	\$ 3,304,616				\$ 117,812
HARDEE BOCC	\$ 0.06	Interlocal	85.2800000	\$ 750,305	\$ 0.05	Default	89.5800000	\$ 464,292
Bowling Green			3.7700000	\$ 33,169			1.0800000	\$ 5,598
Wachula			7.4300000	\$ 65,370			8.3100000	\$ 43,071
Zolfo Springs			3.5200000	\$ 30,969			1.0300000	\$ 5,338
Countywide Total			100.0000000	\$ 879,814			100.0000000	\$ 518,299
HENDRY BOCC	\$ 0.06	Interlocal	65.0000000	\$ 940,375	\$ 0.02	Interlocal	65.0000000	\$ 176,934
Clewiston			20.6700000	\$ 299,039			20.6700000	\$ 56,265
LaBelle			14.3300000	\$ 207,317			14.3300000	\$ 39,007
Countywide Total			100.0000000	\$ 1,446,731			100.0000000	\$ 272,206
HERNANDO BOCC	\$ 0.06	Interlocal	95.5300000	\$ 4,526,138	\$ 0.05	Interlocal	95.5300000	\$ 3,069,248
Brooksville			4.4700000	\$ 211,785			4.4700000	\$ 143,615
Countywide Total			100.0000000	\$ 4,737,924			100.0000000	\$ 3,212,863
HIGHLANDS BOCC	\$ 0.06	Interlocal	84.8333300	\$ 2,596,961	\$ 0.05	Default	80.4000000	\$ 1,546,544
Avon Park			5.3766700	\$ 164,593			8.3000000	\$ 159,656
Lake Placid			1.7600000	\$ 53,878			1.5000000	\$ 28,853
Sebring			8.0300000	\$ 245,818			9.8000000	\$ 188,509
Countywide Total			100.0000000	\$ 3,061,250			100.0000000	\$ 1,923,562
HILLSBOROUGH BOCC	\$ 0.06	Interlocal	68.2000000	\$ 27,772,959	\$ -			
Plant City			2.7600000	\$ 1,123,950				
Tampa			27.1000000	\$ 11,035,883				
Temple Terrace			1.9400000	\$ 790,023				
Countywide Total			100.0000000	\$ 40,722,814				\$ 5,638,587
HOLMES BOCC	\$ 0.06	Interlocal	86.0000000	\$ 525,615	\$ -			
Bonifay			10.0000000	\$ 61,118				
Esto			1.0000000	\$ 6,112				
Noma			1.0000000	\$ 6,112				
Ponce de Leon			1.0000000	\$ 6,112				
Westville			1.0000000	\$ 6,112				
Countywide Total			100.0000000	\$ 611,180				\$ 66,671
INDIAN RIVER BOCC	\$ 0.06	Interlocal	72.2745000	\$ 3,722,344	\$ -			
Fellsmere			3.0419000	\$ 156,667				
Indian River Shores			1.1979000	\$ 61,695				
Orchid			0.2290000	\$ 11,794				
Sebastian			13.0658000	\$ 672,926				
Vero Beach			10.1909000	\$ 524,861				
Countywide Total			100.0000000	\$ 5,150,287				\$ 691,935
JACKSON BOCC	\$ 0.06	Interlocal	74.9200000	\$ 2,490,785	\$ -			
Alford			0.9700000	\$ 32,249				
Campbellton			0.1900000	\$ 6,317				
Cottondale			1.1800000	\$ 39,230				
Graceville			4.4500000	\$ 147,944				
Grand Ridge			1.4600000	\$ 48,539				
Greenwood			0.7200000	\$ 23,937				
Malone			1.0600000	\$ 35,241				
Marianna			11.8600000	\$ 394,297				
Sneads			3.1900000	\$ 106,055				
Countywide Total			100.0000000	\$ 3,324,593				\$ 316,653
JEFFERSON BOCC	\$ 0.06	Default	88.7800000	\$ 637,616	\$ -			

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2017

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2015-16 Distribution Percentage	FY 2016-17 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2015-16 Distribution Percentage	FY 2016-17 Estimated Distribution
Monticello			11.2200000	\$ 80,582				
Countywide Total			100.0000000	\$ 718,198				\$ 74,480
LAFAYETTE BOCC	\$ 0.06	Interlocal	100.0000000	\$ 196,183	\$ -			\$ 19,305
LAKE BOCC	\$ 0.06	Combination	66.3800000	\$ 5,983,979	\$ -			
Astatula			0.5472000	\$ 49,329				
Clermont			5.5631000	\$ 501,499				
Eustis			5.2707000	\$ 475,139				
Fruitland Park			1.1787000	\$ 106,257				
Groveland			1.7857000	\$ 160,976				
Howey-in-the-Hills			0.3872000	\$ 34,905				
Lady Lake			2.4786000	\$ 223,439				
Leesburg			5.6897000	\$ 512,911				
Mascotte			1.1753000	\$ 105,950				
Minneola			1.5831000	\$ 142,712				
Montverde			0.6035000	\$ 54,404				
Mount Dora			3.1632000	\$ 285,154				
Tavares			3.1885000	\$ 287,435				
Umatilla			1.0056000	\$ 90,652				
Countywide Total			100.0001000	\$ 9,014,732				\$ 1,325,019
LEE BOCC	\$ 0.06	Interlocal	47.8000000	\$ 9,733,030	\$ 0.05	Interlocal	47.8000000	\$ 7,098,705
Bonita Springs			4.5400000	\$ 924,434			4.5400000	\$ 674,228
Cape Coral			24.9500000	\$ 5,080,316			24.9500000	\$ 3,705,286
Estero			2.5400000	\$ 517,194			2.5400000	\$ 377,212
Fort Myers			14.0000000	\$ 2,850,678			14.0000000	\$ 2,079,119
Fort Myers Beach			1.1700000	\$ 238,235			1.1700000	\$ 173,755
Sanibel			5.0000000	\$ 1,018,099			5.0000000	\$ 742,542
Countywide Total			100.0000000	\$ 20,361,987			100.0000000	\$ 14,850,847
LEON BOCC	\$ 0.06	Interlocal	46.6700000	\$ 3,834,309	\$ 0.05	Interlocal	50.0000000	\$ 3,040,009
Tallahassee			53.3300000	\$ 4,381,481			50.0000000	\$ 3,040,009
Countywide Total			100.0000000	\$ 8,215,790			100.0000000	\$ 6,080,019
LEVY BOCC	\$ 0.06	Interlocal	90.5900000	\$ 1,242,887	\$ -			
Bronson			0.1300000	\$ 1,784				
Cedar Key			0.3600000	\$ 4,939				
Chiefland			1.9500000	\$ 26,754				
Fanning Springs (part)			0.1800000	\$ 2,470				
Inglis			1.0000000	\$ 13,720				
Otter Creek			0.0800000	\$ 1,098				
Williston			5.1300000	\$ 70,383				
Yankeetown			0.5800000	\$ 7,958				
Countywide Total			100.0000000	\$ 1,371,992				\$ 180,740
LIBERTY BOCC	\$ 0.06	Interlocal	90.0000000	\$ 262,265	\$ -			
Bristol			10.0000000	\$ 29,141				
Countywide Total			100.0000000	\$ 291,406				\$ 28,086
MADISON BOCC	\$ 0.06	Interlocal	70.1700000	\$ 1,172,831	\$ 0.05	Interlocal	70.1700000	\$ 369,363
Greenville			6.1600000	\$ 102,959			6.1600000	\$ 32,425
Lee			1.9800000	\$ 33,094			1.9800000	\$ 10,422
Madison			21.6900000	\$ 362,530			21.6900000	\$ 114,172
Countywide Total			100.0000000	\$ 1,671,414			100.0000000	\$ 526,382
MANATEE BOCC	\$ 0.06	Interlocal	100.0000000	\$ 10,497,742	\$ 0.05	Interlocal	100.0000000	\$ 7,645,070
MARION BOCC	\$ 0.06	Default	80.4600000	\$ 9,742,215	\$ 0.05	Default	80.4600000	\$ 6,177,718
Belleview			1.2100000	\$ 146,509			1.2100000	\$ 92,904
Dunnellon			0.6300000	\$ 76,281			0.6300000	\$ 48,371
McIntosh			0.1800000	\$ 21,795			0.1800000	\$ 13,820
Ocala			17.4100000	\$ 2,108,028			17.4100000	\$ 1,336,740
Reddick			0.1100000	\$ 13,319			0.1100000	\$ 8,446
Countywide Total			100.0000000	\$ 12,108,147			100.0000000	\$ 7,677,999
MARTIN BOCC	\$ 0.06	Interlocal	93.0363000	\$ 4,388,473	\$ 0.05	Interlocal	93.0363000	\$ 3,217,820
Jupiter Island			1.4431000	\$ 68,070			1.4431000	\$ 49,912
Ocean Breeze			0.0071000	\$ 335			0.0071000	\$ 246
Sewall's Point			0.8624000	\$ 40,679			0.8624000	\$ 29,828
Stuart			4.6511000	\$ 219,390			4.6511000	\$ 160,866
Countywide Total			100.0000000	\$ 4,716,947			100.0000000	\$ 3,458,672
MIAMI-DADE BOCC	\$ 0.06	Interlocal	70.3980000	\$ 47,399,359	\$ 0.03	Interlocal	73.9980000	\$ 21,876,720
Aventura			0.5980000	\$ 402,637			0.5250000	\$ 155,211
Bal Harbour			0.0450000	\$ 30,299			0.0390000	\$ 11,530
Bay Harbor Islands			0.1110000	\$ 74,737			0.0970000	\$ 28,677
Biscayne Park			0.0890000	\$ 59,924			0.0780000	\$ 23,060
Coral Gables			1.3300000	\$ 895,496			1.1690000	\$ 345,602

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2017

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2015-16 Distribution Percentage	FY 2016-17 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2015-16 Distribution Percentage	FY 2016-17 Estimated Distribution
Cutler Bay			0.8620000	\$ 580,389			0.7570000	\$ 223,799
Doral			0.9010000	\$ 606,648			0.7920000	\$ 234,146
El Portal			0.0650000	\$ 43,765			0.0570000	\$ 16,851
Florida City			0.2750000	\$ 185,159			0.2410000	\$ 71,249
Golden Beach			0.0410000	\$ 27,606			0.0360000	\$ 10,643
Hialeah			4.3790000	\$ 2,948,405			3.8460000	\$ 1,137,029
Hialeah Gardens			0.4320000	\$ 290,868			0.3800000	\$ 112,343
Homestead			1.3390000	\$ 901,556			1.1760000	\$ 347,672
Indian Creek			0.0070000	\$ 4,713			0.0060000	\$ 1,774
Key Biscayne			0.2420000	\$ 162,940			0.2130000	\$ 62,971
Medley			0.0950000	\$ 63,964			0.0840000	\$ 24,834
Miami			8.0530000	\$ 5,422,129			7.0740000	\$ 2,091,353
Miami Beach			1.6430000	\$ 1,106,241			1.4430000	\$ 426,608
Miami Gardens			2.5000000	\$ 1,683,264			2.1960000	\$ 649,224
Miami Lakes			0.6320000	\$ 425,529			0.5550000	\$ 164,080
Miami Shores			0.3050000	\$ 205,358			0.2680000	\$ 79,231
Miami Springs			0.4310000	\$ 290,195			0.3790000	\$ 112,047
North Bay Village			0.1330000	\$ 89,550			0.1170000	\$ 34,590
North Miami			1.2570000	\$ 846,345			1.1040000	\$ 326,386
North Miami Beach			0.9410000	\$ 633,580			0.8260000	\$ 244,198
Opa Locka			0.3340000	\$ 224,884			0.2930000	\$ 86,622
Palmetto Bay			0.6600000	\$ 444,382			0.5800000	\$ 171,471
Pinecrest			0.5450000	\$ 366,951			0.4790000	\$ 141,611
South Miami			0.3220000	\$ 216,804			0.2830000	\$ 83,666
Sunny Isles Beach			0.3470000	\$ 233,637			0.3050000	\$ 90,170
Surfside			0.1180000	\$ 79,450			0.1040000	\$ 30,746
Sweetwater			0.3940000	\$ 265,282			0.3460000	\$ 102,291
Virginia Gardens			0.0530000	\$ 35,685			0.0460000	\$ 13,599
West Miami			0.1230000	\$ 82,817			0.1080000	\$ 31,929
Countywide Total			100.0000000	\$ 67,330,547			100.0000000	\$ 29,563,934
MONROE BOCC	\$ 0.06	Interlocal	60.5000000	\$ 1,378,185	\$ 0.03	Interlocal	45.2100000	\$ 660,589
Islamorada			see note	\$ 294,500			9.0600000	\$ 132,381
Key Colony Beach			2.0000000	\$ 64,344			1.0900000	\$ 15,927
Key West			36.5000000	\$ 1,174,285			31.2100000	\$ 456,027
Layton			1.0000000	\$ 32,172			0.2600000	\$ 3,799
Marathon			see note	\$ 273,733			13.1700000	\$ 192,434
Countywide Total			100.0000000	\$ 3,217,220			100.0000000	\$ 1,461,158
NASSAU BOCC	\$ 0.06	Default	85.6065000	\$ 2,209,167	\$ -			
Callahan			0.7494000	\$ 19,339				
Fernandina Beach			9.0497000	\$ 233,537				
Hilliard			4.5944000	\$ 118,563				
Countywide Total			100.0000000	\$ 2,580,607				\$ 345,861
OKALOOSA BOCC	\$ 0.06	Default	64.0000000	\$ 3,779,735	\$ 0.03	Default	64.0000000	\$ 1,706,433
Cinco Bayou			0.3828000	\$ 22,608			0.3828000	\$ 10,207
Crestview			7.8062000	\$ 461,021			7.8062000	\$ 208,137
Destin			7.9133000	\$ 467,347			7.9133000	\$ 210,992
Fort Walton Beach			9.7956000	\$ 578,512			9.7956000	\$ 261,180
Laurel Hill			0.4593000	\$ 27,126			0.4593000	\$ 12,246
Mary Esther			1.9899000	\$ 117,520			1.9899000	\$ 53,057
Niceville			4.3618000	\$ 257,601			4.3618000	\$ 116,299
Shalimar			0.6124000	\$ 36,167			0.6124000	\$ 16,328
Valparaiso			2.6787000	\$ 158,200			2.6787000	\$ 71,422
Countywide Total			100.0000000	\$ 5,905,836			100.0000000	\$ 2,666,302
OKEECHOBEE BOCC	\$ 0.06	Interlocal	80.6600000	\$ 1,609,845	\$ 0.05	Interlocal	80.6600000	\$ 991,843
Okeechobee			19.3400000	\$ 385,996			19.3400000	\$ 237,816
Countywide Total			100.0000000	\$ 1,995,841			100.0000000	\$ 1,229,660
ORANGE BOCC	\$ 0.06	Interlocal	64.0309000	\$ 28,203,777	\$ -			
Apopka			3.7190000	\$ 1,638,113				
Bay Lake			0.0012000	\$ 529				
Belle Isle			0.5230000	\$ 230,367				
Eatonville			0.1818000	\$ 80,078				
Edgewood			0.2138000	\$ 94,173				
Lake Buena Vista			0.0018000	\$ 793				
Maitland			1.3364000	\$ 588,646				
Oakland			0.2125000	\$ 93,600				
Ocoee			3.2312000	\$ 1,423,251				
Orlando			20.8173000	\$ 9,169,424				
Windermere			0.2331000	\$ 102,674				

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2017

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2015-16 Distribution Percentage	FY 2016-17 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2015-16 Distribution Percentage	FY 2016-17 Estimated Distribution
Winter Garden			3.1305000	\$ 1,378,896				
Winter Park			2.3675000	\$ 1,042,816				
Countywide Total			100.0000000	\$ 44,047,135				\$ 6,198,266
OSCEOLA BOCC	\$ 0.06	Interlocal	62.5000000	\$ 7,144,942	\$ -			
Kissimmee			25.0000000	\$ 2,857,977				
St. Cloud			12.5000000	\$ 1,428,988				
Countywide Total			100.0000000	\$ 11,431,908				\$ 1,742,674
PALM BEACH BOCC	\$ 0.06	Interlocal	66.5660000	\$ 24,309,121	\$ 0.05	Interlocal	78.9220000	\$ 21,137,591
Atlantis			0.1930000	\$ 70,481			0.1220000	\$ 32,675
Belle Glade			0.9310000	\$ 339,990			0.5870000	\$ 157,216
Boca Raton			4.1290000	\$ 1,507,862			2.6030000	\$ 697,159
Boynton Beach			2.5160000	\$ 918,814			1.5860000	\$ 424,777
Briny Breezes			0.0090000	\$ 3,287			0.0060000	\$ 1,607
Cloud Lake			0.0120000	\$ 4,382			0.0070000	\$ 1,875
Delray Beach			2.7350000	\$ 998,790			1.7240000	\$ 461,737
Glen Ridge			0.0260000	\$ 9,495			0.0170000	\$ 4,553
Golf			0.0670000	\$ 24,468			0.0430000	\$ 11,517
Greenacres			0.8190000	\$ 299,089			0.5160000	\$ 138,200
Gulfstream			0.0680000	\$ 24,833			0.0430000	\$ 11,517
Haverhill			0.0820000	\$ 29,945			0.0520000	\$ 13,927
Highland Beach			0.0630000	\$ 23,007			0.0400000	\$ 10,713
Hypoluxo			0.0350000	\$ 12,782			0.0220000	\$ 5,892
Juno Beach			0.1040000	\$ 37,980			0.0660000	\$ 17,677
Jupiter			2.5400000	\$ 927,578			1.6010000	\$ 428,794
Jupiter Inlet Colony			0.0390000	\$ 14,242			0.0250000	\$ 6,696
Lake Clarke Shores			0.2190000	\$ 79,976			0.1380000	\$ 36,960
Lake Park			0.4940000	\$ 180,403			0.3110000	\$ 83,295
Lake Worth			1.7540000	\$ 640,540			1.1060000	\$ 296,219
Lantana			0.5640000	\$ 205,966			0.3550000	\$ 95,079
Loxahatchee Groves			0.7460000	\$ 272,430			0.4700000	\$ 125,880
Manalapan			0.0360000	\$ 13,147			0.0230000	\$ 6,160
Mangonia Park			0.1250000	\$ 45,649			0.0790000	\$ 21,158
North Palm Beach			0.5520000	\$ 201,584			0.3480000	\$ 93,204
Ocean Ridge			0.1060000	\$ 38,710			0.0670000	\$ 17,945
Pahokee			0.3490000	\$ 127,451			0.2200000	\$ 58,922
Palm Beach			0.6480000	\$ 236,642			0.4080000	\$ 109,274
Palm Beach Gardens			1.4550000	\$ 531,349			0.9170000	\$ 245,599
Palm Beach Shores			0.0760000	\$ 27,754			0.0480000	\$ 12,856
Palm Springs			0.7770000	\$ 283,751			0.4900000	\$ 131,236
Riviera Beach			1.4690000	\$ 536,462			0.9260000	\$ 248,010
Royal Palm Beach			1.4020000	\$ 511,994			0.8840000	\$ 236,761
South Bay			0.2080000	\$ 75,959			0.1310000	\$ 35,086
South Palm Beach			0.0180000	\$ 6,573			0.0110000	\$ 2,946
Tequesta			0.3600000	\$ 131,468			0.2270000	\$ 60,797
Wellington			3.1290000	\$ 1,142,674			1.9730000	\$ 528,426
West Palm Beach			4.5790000	\$ 1,672,197			2.8860000	\$ 772,954
Countywide Total			100.0000000	\$ 36,518,825			100.0000000	\$ 26,782,888
PASCO BOCC	\$ 0.06	Default	93.9442000	\$ 12,030,160	\$ 0.05	Default	93.9442000	\$ 8,744,708
Dade City			1.1549000	\$ 147,892			1.1549000	\$ 107,503
New Port Richey			3.4752000	\$ 445,022			3.4752000	\$ 323,486
Port Richey			0.3424000	\$ 43,847			0.3424000	\$ 31,872
St. Leo			0.0132000	\$ 1,690			0.0132000	\$ 1,229
San Antonio			0.1705000	\$ 21,834			0.1705000	\$ 15,871
Zephyrhills			0.8996000	\$ 115,200			0.8996000	\$ 83,738
Countywide Total			100.0000000	\$ 12,805,645			100.0000000	\$ 9,308,406
PINELLAS BOCC	\$ 0.06	Interlocal	100.0000000	\$ 23,827,657	\$ -			\$ 3,564,002
POLK BOCC	\$ 0.06	Interlocal	64.9400000	\$ 12,414,737	\$ 0.05	Interlocal	64.9400000	\$ 7,559,895
Auburndale			1.9790000	\$ 378,330			1.9790000	\$ 230,382
Bartow			2.8370000	\$ 542,356			2.8370000	\$ 330,265
Davenport			0.5270000	\$ 100,748			0.5270000	\$ 61,350
Dundee			0.6530000	\$ 124,836			0.6530000	\$ 76,018
Eagle Lake			0.4060000	\$ 77,616			0.4060000	\$ 47,264
Fort Meade			1.0310000	\$ 197,099			1.0310000	\$ 120,022
Frostproof			0.8490000	\$ 162,305			0.8490000	\$ 98,835
Haines City			2.7680000	\$ 529,165			2.7680000	\$ 322,233
Highland Park			0.0440000	\$ 8,412			0.0440000	\$ 5,122
Hillcrest Heights			0.0450000	\$ 8,603			0.0450000	\$ 5,239
Lake Alfred			0.7430000	\$ 142,041			0.7430000	\$ 86,495

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2017

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2015-16 Distribution Percentage	FY 2016-17 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2015-16 Distribution Percentage	FY 2016-17 Estimated Distribution
Lake Hamilton			0.3440000	\$ 65,763			0.3440000	\$ 40,046
Lake Wales			2.3200000	\$ 443,520			2.3200000	\$ 270,079
Lakeland			13.7720000	\$ 2,632,826			13.7720000	\$ 1,603,247
Mulberry			1.1450000	\$ 218,892			1.1450000	\$ 133,294
Polk City			0.4050000	\$ 77,425			0.4050000	\$ 47,147
Winter Haven			5.1920000	\$ 992,567			5.1920000	\$ 604,419
Countywide Total			100.0000000	\$ 19,117,241			100.0000000	\$ 11,641,354
PUTNAM BOCC	\$ 0.06	Interlocal	79.5692000	\$ 1,716,632	\$ 0.05	Interlocal	79.5692000	\$ 1,137,828
Crescent City			2.0959000	\$ 45,217			2.0959000	\$ 29,971
Interlachen			1.8367000	\$ 39,625			1.8367000	\$ 26,265
Palatka			14.3085000	\$ 308,693			14.3085000	\$ 204,610
Pomona Park			1.2093000	\$ 26,090			1.2093000	\$ 17,293
Welaka			0.9804000	\$ 21,151			0.9804000	\$ 14,020
Countywide Total			100.0000000	\$ 2,157,408			100.0000000	\$ 1,429,986
ST. JOHNS BOCC	\$ 0.06	Interlocal	88.9000000	\$ 6,760,581	\$ -			
Hastings			0.3000000	\$ 22,814				
St. Augustine			7.4000000	\$ 562,748				
St. Augustine Beach			3.4000000	\$ 258,560				
Countywide Total			100.0000000	\$ 7,604,703				\$ 1,066,720
ST. LUCIE BOCC	\$ 0.06	Default	19.0226000	\$ 1,614,053	\$ 0.05	Default	19.0226000	\$ 1,130,530
Fort Pierce			14.0710000	\$ 1,193,913			14.0710000	\$ 836,252
Port St. Lucie			66.8231000	\$ 5,669,888			66.8231000	\$ 3,971,355
St. Lucie Village			0.0833000	\$ 7,068			0.0833000	\$ 4,951
Countywide Total			100.0000000	\$ 8,484,922			100.0000000	\$ 5,943,087
SANTA ROSA BOCC	\$ 0.06	Interlocal	90.4800000	\$ 4,283,688	\$ 0.05	Interlocal	89.4200000	\$ 3,041,252
Gulf Breeze			4.0800000	\$ 193,164			4.0800000	\$ 138,764
Jay			0.3900000	\$ 18,464			0.3900000	\$ 13,264
Milton			5.0500000	\$ 239,087			6.1100000	\$ 207,806
Countywide Total			100.0000000	\$ 4,734,403			100.0000000	\$ 3,401,087
SARASOTA BOCC	\$ 0.06	Interlocal	64.2200000	\$ 6,303,033	\$ 0.05	Interlocal	64.2200000	\$ 4,670,735
Longboat Key			1.1500000	\$ 112,870			1.1500000	\$ 83,640
North Port			15.5800000	\$ 1,529,138			15.5800000	\$ 1,133,137
Sarasota			13.5800000	\$ 1,332,843			13.5800000	\$ 987,676
Venice			5.4700000	\$ 536,867			5.4700000	\$ 397,834
Countywide Total			100.0000000	\$ 9,814,751			100.0000000	\$ 7,273,023
SEMINOLE BOCC	\$ 0.06	Interlocal	63.6000000	\$ 7,939,164	\$ -			
Altamonte Springs			5.3000000	\$ 661,597				
Casselberry			4.8000000	\$ 599,182				
Lake Mary			2.2000000	\$ 274,625				
Longwood			3.2000000	\$ 399,455				
Oviedo			6.4000000	\$ 798,910				
Sanford			9.5000000	\$ 1,185,881				
Winter Springs			5.0000000	\$ 624,148				
Countywide Total			100.0000000	\$ 12,482,963				\$ 1,880,618
SUMTER BOCC	\$ 0.06	Interlocal	89.4190000	\$ 4,531,177	\$ -			
Bushnell			2.1330000	\$ 108,087				
Center Hill			0.8510000	\$ 43,123				
Coleman			0.6020000	\$ 30,505				
Webster			0.6660000	\$ 33,749				
Wildwood			6.3290000	\$ 320,713				
Countywide Total			100.0000000	\$ 5,067,354				\$ 544,044
SUWANNEE BOCC	\$ 0.06	Interlocal	85.9110000	\$ 1,501,152	\$ 0.05	Interlocal	85.9110000	\$ 888,812
Branford			1.0000000	\$ 17,473			1.0000000	\$ 10,346
Live Oak			13.0890000	\$ 228,709			13.0890000	\$ 135,415
Countywide Total			100.0000000	\$ 1,747,334			100.0000000	\$ 1,034,573
TAYLOR BOCC	\$ 0.06	Interlocal	70.0000000	\$ 742,091	\$ -			
Perry			30.0000000	\$ 318,039				
Countywide Total			100.0000000	\$ 1,060,130				\$ 108,647
UNION BOCC	\$ 0.06	Default	82.8300000	\$ 324,805	\$ -			
Lake Butler			9.1700000	\$ 35,959				
Raiford			0.2700000	\$ 1,059				
Worthington Springs			7.7300000	\$ 30,312				
Countywide Total			100.0000000	\$ 392,135				\$ 36,366
VOLUSIA BOCC	\$ 0.06	Interlocal	57.2390000	\$ 8,181,841	\$ 0.05	Interlocal	57.2390000	\$ 6,005,028
Daytona Beach			7.7080000	\$ 1,101,795			6.5100000	\$ 682,974
Daytona Beach Shores			1.2280000	\$ 175,532			1.1420000	\$ 119,809
DeBary			2.0380000	\$ 291,315			2.5890000	\$ 271,616
DeLand			2.3500000	\$ 335,913			2.9260000	\$ 306,971

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2017

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2015-16 Distribution Percentage	FY 2016-17 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2015-16 Distribution Percentage	FY 2016-17 Estimated Distribution
Deltona			9.4280000	\$ 1,347,655			7.5530000	\$ 792,396
Edgewater			1.8470000	\$ 264,013			2.1240000	\$ 222,832
Holly Hill			1.2470000	\$ 178,248			1.1660000	\$ 122,327
Lake Helen			0.2530000	\$ 36,164			0.2880000	\$ 30,215
New Smyrna Beach			3.3200000	\$ 474,567			3.9680000	\$ 416,289
Oak Hill			0.1520000	\$ 21,727			0.2770000	\$ 29,060
Orange City			0.8400000	\$ 120,071			1.2210000	\$ 128,097
Ormond Beach			5.0870000	\$ 727,145			4.6540000	\$ 488,258
Pierson			0.2100000	\$ 30,018			0.3140000	\$ 32,942
Ponce Inlet			0.6530000	\$ 93,341			0.7050000	\$ 73,963
Port Orange			5.0170000	\$ 717,139			6.2110000	\$ 651,605
South Daytona			1.3830000	\$ 197,688			1.1130000	\$ 116,766
Countywide Total			100.0000000	\$ 14,294,172			100.0000000	\$ 10,491,148
WAKULLA BOCC	\$ 0.06	Interlocal	100.0000000	\$ 713,000	\$ -			\$ 93,270
WALTON BOCC	\$ 0.06	Interlocal	85.7600000	\$ 2,917,464	\$ -			
DeFuniak Springs			13.4500000	\$ 457,555				
Freeport			0.7900000	\$ 26,875				
Countywide Total			100.0000000	\$ 3,401,893				\$ 408,200
WASHINGTON BOCC	\$ 0.06	Default	85.7600000	\$ 669,084	\$ -			
Caryville			0.1200000	\$ 936				
Chipley			12.3500000	\$ 96,352				
Vernon			1.4600000	\$ 11,391				
Wausau			0.3100000	\$ 2,419				
Countywide Total			100.0000000	\$ 780,182				\$ 106,304
STATEWIDE TOTALS				\$ 601,065,386				\$ 217,405,906

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) As a result of statewide equalization, all counties levy the 1 to 6 cents local option fuel tax on diesel fuel at the maximum rate of 6 cents. Consequently, the rates listed in that particular column are for motor fuel only.
- 3) The revenue estimates are based on the total number of cents imposed by the counties as reflected in the table with the following exception. For those counties that do not currently impose the 1 to 5 cents local option fuel tax, a separate revenue estimate is provided. This estimate represents a countywide distribution based on a hypothetical 1 cent per gallon levy and is provided for those officials that may be considering a future tax levy.
- 4) Revenue estimates are based on FY 2015-16 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, 2017

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2016 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2016 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2016 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2016 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Sumter	1	\$ 885,819	0	\$ -	6	\$ 5,067,354	0	\$ -	0	\$ -	5	\$ 2,720,221	7	\$ 5,953,173	5	\$ 2,720,221
Suwannee	1	\$ 306,915	0	\$ -	6	\$ 1,747,334	0	\$ -	5	\$ 1,034,573	0	\$ -	12	\$ 3,088,822	0	\$ -
Taylor	0	\$ 68,353	1	\$ 116,575	6	\$ 1,060,130	0	\$ -	0	\$ -	5	\$ 543,235	6	\$ 1,128,482	6	\$ 659,811
Union	1	\$ 68,114	0	\$ -	6	\$ 392,135	0	\$ -	0	\$ -	5	\$ 181,828	7	\$ 460,249	5	\$ 181,828
Volusia	1	\$ 2,541,493	0	\$ -	6	\$ 14,294,172	0	\$ -	5	\$ 10,491,148	0	\$ -	12	\$ 27,326,813	0	\$ -
Wakulla	1	\$ 125,907	0	\$ -	6	\$ 713,000	0	\$ -	0	\$ -	5	\$ 466,349	7	\$ 838,907	5	\$ 466,349
Walton	1	\$ 597,940	0	\$ -	6	\$ 3,401,893	0	\$ -	0	\$ -	5	\$ 2,040,999	7	\$ 3,999,833	5	\$ 2,040,999
Washington	1	\$ 138,092	0	\$ -	6	\$ 780,182	0	\$ -	0	\$ -	5	\$ 531,518	7	\$ 918,274	5	\$ 531,518
Florida Total		\$ 89,572,323		\$ 16,771,180		\$ 601,065,380		\$ 53,098		\$ 229,520,365		\$ 188,434,903		\$ 920,158,068		\$ 205,259,181

Notes:

- 1) The estimation of realized and unrealized revenues reflects countywide totals and assumes those tax rates in effect beginning January 1, 2016.
- 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, Table: 2016 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties.
- 2) Office of Economic and Demographic Research, Tables: Ninth-Cent Fuel Tax - Estimated Gallons and Tax by Fuel Type - Revenue Estimates for the Local Fiscal Year Ending September 30, 2017 and Local Option Fuel Taxes - Revenue Estimates for the Local Fiscal Year Ending September 30, 2017.

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 2016-17 local fiscal year, counties levying this tax will realize an estimated \$90 million in revenue. The 14 counties not currently levying this tax on motor fuel will allow an estimated \$17 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2016 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 2016-17 local fiscal year, counties levying this tax will realize an estimated \$601 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 \$53,098 to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2016 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 2016-17 local fiscal year, the 31 counties levying this tax will realize an estimated \$230 million in revenue. The 41 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 2016 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 2016 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 2016 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, 2016 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 2016 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, Miami Beach², and Surfside³ are imposing the tax at 4 percent on transient rental transactions and 2 percent on the sale of food and beverages.

Administrative Procedures:

It is the duty of every person renting a room or rooms and selling at retail food or beverages or alcoholic beverages for consumption on the premises to act as the tax collection agent. These persons must collect, report, and pay over to the municipality all taxes levied in accordance with the enacted ordinance. Any municipality collecting the tax has the same duties and privileges as the Department of Revenue (DOR) under part I of ch. 212, F.S., and may use any power granted to the DOR under this part including enforcement and collection procedures and penalties. Additionally, municipalities participate in the Registration Information

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1. [http://www.balharbourgov.com/static/sitefiles/events/Resort%20Tax%20Monthly%20\(Website%20Version\).pdf](http://www.balharbourgov.com/static/sitefiles/events/Resort%20Tax%20Monthly%20(Website%20Version).pdf)
 2. See document entitled "New Business Guide" available at <http://www.miamibeachfl.gov/business/>
 3. http://www.townofsurfsidefl.gov/Pages/SurfsideFL_Tourism/index

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 2016 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 2016-17 local fiscal year, the 62 counties levying a tourist development tax will realize an estimated \$859 million in revenue. The 43 counties not currently levying all possible tourist development taxes will allow an estimated \$70 million to go unrealized.

General Law Amendments:

Chapter 2016-6, L.O.F., (CS/CS/SB 182) reenacts a public records exemption of trade secret information held by a county tourism promotion agency to conform to the definition of trade secret, which expressly includes financial information within the definition. This exemption protects financial information deemed to be a trade secret from public disclosure. This change became effective on October 1, 2016.

Chapter 2016-220, L.O.F., (HB 7099) specifies additional uses for tourist development tax revenues for certain coastal counties. The legislation provides that, under specified conditions, a county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., (i.e., the Tourist Impact Tax levied only by Monroe County) may use up to 10 percent of tourist development tax revenues to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area, as long as such funds are not used to supplant pre-existing expenditures on such services. To receive reimbursement, a county must: 1) generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to s. 125.0104, F.S.; 2) have at least three municipalities; and 3) have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population. The board of county commissioners must, by majority vote, approve reimbursement upon receipt of a recommendation from the tourist development council. These changes became effective on July 1, 2016.

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

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.

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 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

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

5. Section 125.0104(3), F.S.

6. Section 125.0104(10), F.S.

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 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>
2015-14	Tourist development tax – nature centers
2014-02	Counties – tourist development tax - taxation
2013-29	Tourist development tax, tourism
2012-38	Tourist development tax, uses
2010-26	Tourist development tax, subcounty special district
2010-09	Tourist development tax, used to stock lakes with fish
2008-26	Local option tourist development, convention centers

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

8. Section 125.0104(3)(i), F.S.

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

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
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

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

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 2016 tax rates. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2017.

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

11. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: July 1, 2016) 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, and Rate Changes

Active Levies, as of July 1, 2016, 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	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>Ocalaosa (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>	-
<i>Volusia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of July 1, 2016, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<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>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1990</i>	<i>Nov. 14, 1991</i>
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1991</i>	<i>Jul. 31, 1994</i>
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
<i>DeSoto</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2015</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>Marion</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2015</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2008</i>	-
<i>Monroe (Key West only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1986</i>	<i>Jun. 30, 1987</i>
<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>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>	-
<i>Escambia (Navarre Beach exempt)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1996</i>	<i>Apr. 30, 1999</i>
<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, and Rate Changes

Active Levies, as of July 1, 2016, 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>Marion</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2015</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2008</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1991</i>	-
<i>Nassau (Amelia Island 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>	Dec. 31, 2002
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2003</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2006</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2007</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2009</i>	-
<i>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>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2015</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2016</i>	-
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>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2015</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1994</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2015</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2014</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1994</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2009</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2015</i>	-
<i>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>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>	Apr. 30, 2011
<i>Sarasota</i>	<i>Increased Rate</i>	<i>1%</i>	<i>May 1, 2011</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2009</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Oct. 1, 2009</i>	Sep. 30, 2014
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>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of July 1, 2016, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.				
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>3%</i>	<i>May 1, 1984</i>	-
Special District Convention Development Tax - s. 212.0305(4)(c), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 1995</i>	-
Note: This levy is imposed within the jurisdiction of the Halifax Area Advertising Authority.				
Special Convention Development Tax - s. 212.0305(4)(d), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1987	Mar. 31, 1992
Volusia (portion)	Increased Rate	2%	Apr. 1, 1992	Sep. 30, 2000
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 2000</i>	-
Note: This levy is imposed within the jurisdiction of the Southeast Volusia Advertising Authority.				
Subcounty Convention Development Tax - s. 212.0305(4)(e), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 1995</i>	-
Note: This levy is imposed within the jurisdiction of the West Volusia Advertising Authority.				
Local Administration of Tourist Taxes				
County	Effective Date	Termination Date		
<i>Alachua</i>	<i>Jul. 1, 2001</i>			
<i>Baker</i>	<i>May 1, 2000</i>			
<i>Bay</i>	<i>Jan. 1, 1994</i>			
<i>Brevard</i>	<i>Oct. 1, 1992</i>			
<i>Broward</i>	<i>Mar. 1, 1994</i>			
<i>Charlotte</i>	<i>Sep. 1, 1990</i>			
Citrus	Sep. 1, 1991	Dec. 31, 2005		
<i>Clay</i>	<i>Jan. 1, 1989</i>			
<i>Collier</i>	<i>Jan. 1, 1993</i>			
<i>Duval</i>	<i>Dec. 1, 1990</i>			
<i>Escambia</i>	<i>Jun. 1, 1989</i>			
<i>Gulf</i>	<i>Jun. 1, 2001</i>			
<i>Hernando</i>	<i>Jan. 1, 1993</i>			
<i>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 (Tourist Development Taxes)</i>	<i>Apr. 1, 1990</i>			
<i>Volusia (Convention Development Tax)</i>	<i>Apr. 1, 1990</i>			
Wakulla	Dec. 1, 1996	Sep. 30, 2009		
<i>Walton (select zip codes only)</i>	<i>Oct. 1, 1991</i>			

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of July 1, 2016, Are Noted in Bold Italics.

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

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: July 1, 2016).

<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 - 2017

County	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016 (est.)	2017 (est.)
Alachua	\$ 55,904,993	\$ 58,584,056	\$ 65,615,424	\$ 74,594,673	\$ 75,917,950	\$ 65,985,970	\$ 66,658,413	\$ 66,764,676	\$ 69,755,523	\$ 70,837,053	\$ 78,089,966	\$ 84,514,216	\$ 92,279,920	\$ 96,876,319
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	\$ 980,697	\$ 1,083,652	\$ 1,246,895	\$ 1,313,559
Bay	\$ 196,208,387	\$ 208,158,496	\$ 183,988,163	\$ 205,883,807	\$ 220,615,421	\$ 257,737,516	\$ 232,109,551	\$ 237,176,016	\$ 293,058,042	\$ 312,747,200	\$ 267,818,874	\$ 385,297,580	\$ 336,878,256	\$ 345,146,283
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	\$ 2,232,427	\$ 2,500,647	\$ 2,825,992	\$ 3,004,746
Brevard	\$ 118,405,980	\$ 138,017,993	\$ 166,546,628	\$ 172,366,524	\$ 176,303,417	\$ 159,168,832	\$ 160,305,862	\$ 165,660,757	\$ 163,381,706	\$ 172,728,594	\$ 191,888,029	\$ 217,514,516	\$ 231,943,563	\$ 243,243,989
Broward	\$ 654,875,401	\$ 705,221,067	\$ 777,095,108	\$ 802,185,494	\$ 840,297,004	\$ 717,890,668	\$ 699,454,633	\$ 764,820,163	\$ 846,030,633	\$ 911,300,685	\$ 1,012,009,216	\$ 1,133,459,664	\$ 1,244,768,566	\$ 1,318,756,531
Calhoun	\$ 123,889	\$ 124,139	\$ 112,493	\$ 105,841	\$ 119,629	\$ 88,919	\$ 93,719	\$ 105,693	\$ 84,068	\$ 75,566	\$ 78,342	\$ 79,909	\$ 81,907	\$ 83,545
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	\$ 57,437,228	\$ 67,688,902	\$ 79,175,260	\$ 83,183,421
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	\$ 23,481,739	\$ 27,915,735	\$ 32,176,703	\$ 34,044,039
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	\$ 17,130,026	\$ 19,250,320	\$ 20,167,408	\$ 20,907,396
Collier	\$ 313,330,067	\$ 353,421,354	\$ 392,064,458	\$ 353,863,988	\$ 368,128,308	\$ 317,620,585	\$ 319,328,433	\$ 325,900,612	\$ 330,924,395	\$ 400,378,639	\$ 462,967,936	\$ 532,973,238	\$ 563,197,625	\$ 594,101,397
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	\$ 22,836,009	\$ 24,683,146	\$ 29,813,797	\$ 31,473,333
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	\$ 2,056,931	\$ 2,015,232	\$ 2,536,829	\$ 2,667,161
Dixie	\$ 784,000	\$ 807,520	\$ 839,821	\$ 873,414	\$ 908,350	\$ 1,181,331	\$ 1,217,867	\$ 1,255,533	\$ 1,280,644	\$ 1,151,246	\$ 1,193,951	\$ 1,487,534	\$ 1,879,723	\$ 2,032,383
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	\$ 290,493,591	\$ 325,336,886	\$ 342,621,891	\$ 356,431,409
Escambia	\$ 126,929,725	\$ 128,311,967	\$ 113,095,231	\$ 119,002,462	\$ 136,216,883	\$ 132,546,672	\$ 136,432,615	\$ 139,713,211	\$ 170,358,897	\$ 186,354,348	\$ 200,285,936	\$ 223,439,929	\$ 237,399,095	\$ 248,422,234
Flagler	\$ 16,931,340	\$ 20,380,075	\$ 26,051,942	\$ 29,314,259	\$ 30,298,172	\$ 26,924,544	\$ 27,127,008	\$ 37,276,180	\$ 39,767,577	\$ 39,217,557	\$ 50,176,848	\$ 50,176,848	\$ 52,603,294	\$ 54,813,238
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	\$ 49,916,107	\$ 54,298,328	\$ 55,021,995	\$ 56,067,839
Gadsden	\$ 1,485,454	\$ 1,467,751	\$ 1,961,062	\$ 3,246,307	\$ 3,844,048	\$ 4,377,602	\$ 4,691,542	\$ 4,119,461	\$ 4,707,512	\$ 5,276,308	\$ 5,606,983	\$ 6,310,481	\$ 6,187,903	\$ 6,296,845
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	\$ 1,473,058	\$ 1,994,876	\$ 1,769,680	\$ 1,756,217
Glades	\$ 777,870	\$ 801,207	\$ 825,243	\$ 850,000	\$ 775,543	\$ 702,378	\$ 821,850	\$ 818,518	\$ 838,423	\$ 683,747	\$ 967,475	\$ 1,078,643	\$ 1,269,718	\$ 1,335,420
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	\$ 23,663,757	\$ 25,707,284	\$ 28,524,927	\$ 32,672,934	\$ 31,682,878	\$ 32,177,483
Hamilton	\$ 1,114,285	\$ 1,213,745	\$ 1,273,357	\$ 1,479,558	\$ 1,479,850	\$ 1,095,290	\$ 793,231	\$ 1,049,938	\$ 983,977	\$ 828,830	\$ 917,397	\$ 1,009,870	\$ 917,397	\$ 917,848
Hardee	\$ 1,180,217	\$ 1,268,447	\$ 1,527,334	\$ 1,588,427	\$ 1,651,964	\$ 1,626,808	\$ 1,706,992	\$ 1,746,319	\$ 1,806,339	\$ 1,820,933	\$ 1,839,143	\$ 1,875,926	\$ 1,922,824	\$ 1,961,280
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	\$ 6,487,751	\$ 6,891,994	\$ 7,102,131	\$ 7,437,200
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	\$ 13,515,066	\$ 15,920,559	\$ 16,544,072	\$ 17,307,400
Highlands	\$ 13,231,189	\$ 17,217,031	\$ 17,746,896	\$ 17,309,328	\$ 17,545,187	\$ 16,009,673	\$ 15,545,762	\$ 14,322,495	\$ 15,684,264	\$ 15,933,567	\$ 17,758,308	\$ 19,495,616	\$ 20,885,405	\$ 21,807,346
Hillsborough	\$ 316,207,780	\$ 386,592,182	\$ 408,460,676	\$ 441,240,774	\$ 430,109,735	\$ 380,735,219	\$ 342,605,509	\$ 368,471,134	\$ 406,065,706	\$ 438,937,401	\$ 451,489,449	\$ 533,741,408	\$ 565,779,408	\$ 583,036,735
Holmes	\$ 443,714	\$ 390,921	\$ 533,985	\$ 420,883	\$ 448,102	\$ 477,606	\$ 572,323	\$ 1,120,633	\$ 742,756	\$ 753,561	\$ 1,364,130	\$ 1,740,150	\$ 1,859,912	\$ 2,044,095
Indian River	\$ 40,940,118	\$ 45,865,631	\$ 39,580,971	\$ 37,668,933	\$ 40,447,866	\$ 34,066,213	\$ 33,629,327	\$ 36,394,191	\$ 41,078,334	\$ 43,644,431	\$ 48,717,380	\$ 56,979,633	\$ 64,141,893	\$ 66,937,783
Jackson	\$ 7,368,862	\$ 9,032,350	\$ 8,734,597	\$ 8,506,226	\$ 7,997,812	\$ 6,501,992	\$ 6,009,948	\$ 9,063,114	\$ 6,894,635	\$ 7,116,747	\$ 7,425,690	\$ 6,808,343	\$ 7,099,579	\$ 7,194,946
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	\$ 1,523,639	\$ 1,510,226	\$ 1,628,603	\$ 1,669,626
Lafayette	\$ 158,616	\$ 144,148	\$ 159,711	\$ 126,038	\$ 119,264	\$ 129,529	\$ 210,217	\$ 290,871	\$ 331,620	\$ 408,660	\$ 420,920	\$ 429,338	\$ 440,072	\$ 448,873
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	\$ 58,642,963	\$ 64,857,497	\$ 64,530,156	\$ 66,703,154
Lee	\$ 404,701,900	\$ 387,490,350	\$ 444,659,401	\$ 448,782,117	\$ 474,337,924	\$ 444,990,537	\$ 453,611,319	\$ 471,088,156	\$ 523,256,349	\$ 562,383,044	\$ 647,154,240	\$ 739,535,885	\$ 801,637,350	\$ 849,695,405
Leon	\$ 75,231,400	\$ 81,079,561	\$ 84,209,240	\$ 86,967,922	\$ 85,372,424	\$ 76,790,239	\$ 71,710,039	\$ 77,169,801	\$ 81,317,338	\$ 85,523,811	\$ 92,076,339	\$ 99,544,052	\$ 104,867,224	\$ 108,693,490
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	\$ 8,454,979	\$ 9,458,712	\$ 10,254,382	\$ 10,643,970
Liberty	\$ 119,114	\$ 157,607	\$ 134,913	\$ 131,380	\$ 84,100	\$ 114,176	\$ 125,343	\$ 89,173	\$ 77,545	\$ 81,199	\$ 82,011	\$ 83,651	\$ 85,742	\$ 87,457
Madison	\$ 2,268,187	\$ 2,584,372	\$ 2,895,695	\$ 3,150,150	\$ 2,875,674	\$ 2,655,578	\$ 2,344,814	\$ 2,790,466	\$ 2,833,938	\$ 2,875,074	\$ 3,411,573	\$ 3,842,388	\$ 3,375,930	\$ 3,404,976
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	\$ 205,119,221	\$ 227,996,026	\$ 253,618,845	\$ 263,927,576
Marion	\$ 57,515,955	\$ 58,689,750	\$ 56,439,347	\$ 56,663,005	\$ 53,701,567	\$ 44,296,398	\$ 39,673,139	\$ 44,386,588	\$ 42,604,668	\$ 49,240,353	\$ 51,591,593	\$ 56,781,967	\$ 63,522,916	\$ 66,153,556
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	\$ 34,781,256	\$ 38,082,473	\$ 41,624,005	\$ 43,339,617
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	\$ 1,746,344,028	\$ 1,846,266,393	\$ 1,982,052,490	\$ 2,072,985,096
Monroe	\$ 461,363,853	\$ 479,770,079	\$ 472,637,711	\$ 488,062,644	\$ 540,152,224	\$ 469,007,116	\$ 486,364,585	\$ 551,513,932	\$ 619,079,023	\$ 674,706,723	\$ 757,211,684	\$ 855,460,073	\$ 811,266,209	\$ 834,781,859
Nassau	\$ 61,315,200	\$ 76,163,268	\$ 78,015,931	\$ 81,475,122	\$ 87,182,231	\$ 69,825,191	\$ 69,192,379	\$ 73,643,534	\$ 75,865,470	\$ 84,696,791	\$ 106,982,410	\$ 119,359,372	\$ 126,315,224	\$ 133,542,214
Okaloosa	\$ 194,384,700	\$ 199,300,620	\$ 184,116,051	\$ 205,895,575	\$ 221,863,452	\$ 206,807,843	\$ 200,776,184	\$ 190,033,684	\$ 258,667,477	\$ 263,640,097	\$ 279,801,668	\$ 319,298,580	\$ 299,054,454	\$ 304,585,881
Orange	\$ 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	\$ 7,861,035	\$ 8,135,217	\$ 8,912,148	\$ 9,240,966
Osceola	\$ 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	\$ 3,265,240,000	\$ 3,643,078,333	\$ 3,920,033,333	\$ 4,094,847,928
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	\$ 665,014,241	\$ 722,513,409	\$ 796,134,018	\$ 837,537,757
Palm Beach	\$ 484,045,875	\$ 556,600,117	\$ 588,503,498	\$ 580,142,798	\$ 555,139,359	\$ 455,870,564	\$ 459,071,948	\$ 506,011,995	\$ 523,504,476	\$ 602,405,806	\$ 670,071,987	\$ 780,216,028	\$ 817,072,710	\$ 857,217,380
Pasco	\$ 34,022,518	\$ 35,852,212	\$ 40,609,728	\$ 37,58,722	\$ 41,728,456	\$ 33,202,199	\$ 31,589,671	\$ 33,253,837	\$ 37,096,572	\$ 39,265,158	\$ 39,889,251	\$ 47,315,082	\$ 52,320,552	\$ 54,513,324
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	\$ 676,045,420			

2016 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions										Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Local Option Food and Beverage Taxes s. 212.0306, F.S.	
	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S.	Convention Development Taxes s. 212.0305(4), F.S.			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, & 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		1						5	5	0		
DeSoto	2	1									5	3	2		
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		1						5	5	0		
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						6	5	1		
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	1	1								5	4	1		
Martin *	2	1	1		1						5	5	0		
Miami-Dade *	2		1				3				6	6	0	2	1
Monroe *	2	1		1		1					7	5	2		
Nassau *	2	1	1								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	1						6	6	0		

2016 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%)	Special, & Subcounty Convention Tax (up to 3%)					
Pasco	2										5	2	3		
Pinellas *	2	1	1	1	1						6	6	0		
Polk *	2	1	1		1						5	5	0		
Putnam *	2	1	1								5	4	1		
St. Johns *	2	1	1								5	4	1		
St. Lucie *	2	1	1								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	8 **	65	1	1	1	1			67		1	1
# Levying:	62	48	39	5	24	1	1	1	1			62		1	1

Notes:

- 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.
- Pursuant to s. 125.0104(3)(d), F.S., no county can levy the Additional Tax unless the county has imposed the Original Tax [i.e., s. 125.0104(3)(c), F.S.] for a minimum of three years prior to the effective date of the levy and imposition of the Additional Tax.
- Pursuant to s. 125.0104(3)(b), F.S., no county authorized to levy a convention development tax pursuant to s. 212.0305, F.S., (i.e., Duval, Miami-Dade, and Volusia) is allowed to levy more than 2% of tourist development taxes. However, pursuant to s. 125.0104(3)(l), F.S., this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax, pursuant to s. 125.0104(3)(n), F.S. This exemption is applicable only to Duval County.
- Pursuant to s. 125.0104(3)(n), F.S., only a county that has levied the Professional Sports Franchise Facility Tax [i.e., s. 125.0104(3)(l), F.S.] is eligible to levy the Additional Professional Sports Franchise Facility Tax. Consequently, the levy of the Professional Sports Franchise Facility Tax must occur prior to the levy of the Additional Professional Sports Franchise Facility Tax.
- The county-wide tourist development tax rate for Miami-Dade County is 3% except within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside, which are eligible to impose the Municipal Resort Tax.
- The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than countywide.
- In Santa Rosa County, the countywide tourist development tax rate is 2%. The rate in the special taxing district of Navarre Beach is 3%; however, the funds generated from this levy go to Escambia County pursuant to an agreement adopted when this area was transferred to Santa Rosa County by Escambia County.
- Pursuant to s. 125.0104(3)(m), F.S., a county is considered to be a high tourism impact county after the Department of Revenue has certified to such county that the sales subject to the tax levied pursuant to this section exceeded \$600 million during the previous calendar year or were at least 18% of the county's total taxable sales under Ch. 212, F.S., where the sales subject to the tax levied pursuant to this section were a minimum of \$200 million. No county authorized to levy a Convention Development Tax shall be considered a high tourism impact county. Once a county qualifies as a high tourism impact county, it shall retain this designation for the period of the tax levy. Monroe, Orange, Osceola, Palm Beach, and Pinellas counties currently levy this tax, and each county retains this designation until its tax levy ends. According to the Department's Office of Tax Research, Broward, Lee, and Walton counties appear to be eligible to levy the tax in 2016 due to sufficient sales in calendar year 2015. Broward County was certified by the Department in June 2015 but has not been subsequently certified. Lee and Walton counties have not been formally certified by the Department.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (Last Updated: July 1, 2016).

<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
State Fiscal Year Ending June 30, 2017

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	2016 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2016 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	\$ 968,763	5	5	\$ 4,843,816	0	\$ -			\$ -		\$ -
Baker	\$ 13,136	5	3	\$ 39,407	2	\$ 26,271			\$ -		\$ -
Bay	\$ 3,451,463	5	5	\$ 17,257,314	0	\$ -			\$ -		\$ -
Bradford	\$ 30,047	5	4	\$ 120,190	1	\$ 30,047			\$ -		\$ -
Brevard	\$ 2,432,440	5	5	\$ 12,162,199	0	\$ -			\$ -		\$ -
Broward	\$ 13,187,565	6	5	\$ 65,937,827	1	\$ 13,187,565			\$ -		\$ -
Calhoun	\$ 835	4	0	\$ -	4	\$ 3,342			\$ -		\$ -
Charlotte	\$ 831,834	5	5	\$ 4,159,171	0	\$ -			\$ -		\$ -
Citrus	\$ 340,440	5	3	\$ 1,021,321	2	\$ 680,881			\$ -		\$ -
Clay	\$ 209,074	5	3	\$ 627,222	2	\$ 418,148			\$ -		\$ -
Collier	\$ 5,941,014	5	4	\$ 23,764,056	1	\$ 5,941,014			\$ -		\$ -
Columbia	\$ 314,733	5	5	\$ 1,573,667	0	\$ -			\$ -		\$ -
DeSoto	\$ 26,672	5	3	\$ 80,015	2	\$ 53,343			\$ -		\$ -
Dixie	\$ 20,324	5	2	\$ 40,648	3	\$ 60,971			\$ -		\$ -
Duval	\$ 3,564,314	4	4	\$ 14,257,256	0	\$ -	2	2	\$ 7,128,628	0	\$ -
Escambia	\$ 2,484,222	5	4	\$ 9,936,889	1	\$ 2,484,222			\$ -		\$ -
Flagler	\$ 548,132	5	4	\$ 2,192,530	1	\$ 548,132			\$ -		\$ -
Franklin	\$ 560,678	5	2	\$ 1,121,357	3	\$ 1,682,035			\$ -		\$ -
Gadsden	\$ 62,968	5	2	\$ 125,937	3	\$ 188,905			\$ -		\$ -
Gilchrist	\$ 17,562	5	2	\$ 35,124	3	\$ 52,686			\$ -		\$ -
Glades	\$ 13,354	5	2	\$ 26,708	3	\$ 40,063			\$ -		\$ -
Gulf	\$ 321,775	5	5	\$ 1,608,874	0	\$ -			\$ -		\$ -
Hamilton	\$ 9,178	5	3	\$ 27,535	2	\$ 18,357			\$ -		\$ -
Hardee	\$ 19,613	4	0	\$ -	4	\$ 78,451			\$ -		\$ -
Hendry	\$ 74,372	5	3	\$ 223,116	2	\$ 148,744			\$ -		\$ -
Hernando	\$ 173,374	5	5	\$ 866,870	0	\$ -			\$ -		\$ -
Highlands	\$ 218,073	5	2	\$ 436,147	3	\$ 654,220			\$ -		\$ -
Hillsborough	\$ 5,930,367	5	5	\$ 29,651,837	0	\$ -			\$ -		\$ -
Holmes	\$ 20,441	5	2	\$ 40,882	3	\$ 61,323			\$ -		\$ -
Indian River	\$ 669,378	5	4	\$ 2,677,511	1	\$ 669,378			\$ -		\$ -
Jackson	\$ 71,949	5	4	\$ 287,798	1	\$ 71,949			\$ -		\$ -
Jefferson	\$ 16,696	5	2	\$ 33,393	3	\$ 50,089			\$ -		\$ -
Lafayette	\$ 4,489	4	0	\$ -	4	\$ 17,955			\$ -		\$ -
Lake	\$ 667,032	5	4	\$ 2,668,126	1	\$ 667,032			\$ -		\$ -
Lee	\$ 8,496,954	6	5	\$ 42,484,770	1	\$ 8,496,954			\$ -		\$ -
Leon	\$ 1,086,935	5	5	\$ 5,434,675	0	\$ -			\$ -		\$ -
Levy	\$ 106,440	5	2	\$ 212,879	3	\$ 319,319			\$ -		\$ -
Liberty	\$ 875	4	0	\$ -	4	\$ 3,498			\$ -		\$ -
Madison	\$ 34,050	5	3	\$ 102,149	2	\$ 68,100			\$ -		\$ -
Manatee	\$ 2,639,276	5	5	\$ 13,196,379	0	\$ -			\$ -		\$ -
Marion	\$ 661,536	5	4	\$ 2,646,142	1	\$ 661,536			\$ -		\$ -
Martin	\$ 433,396	5	5	\$ 2,166,981	0	\$ -			\$ -		\$ -
Miami-Dade	\$ 20,729,851	3	3	\$ 62,189,553	0	\$ -	3	3	\$ 62,189,553	0	\$ -

Local Option Tourist Tax Levies in Florida's Counties
Estimation of Realized and Unrealized Tax Revenues
State Fiscal Year Ending June 30, 2017

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	2016 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2016 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Monroe	\$ 8,347,819	7	5	\$ 41,739,093	2	\$ 16,695,637			\$ -		\$ -
Nassau	\$ 1,335,422	5	4	\$ 5,341,689	1	\$ 1,335,422			\$ -		\$ -
Okaloosa	\$ 3,045,859	5	5	\$ 15,229,294	0	\$ -			\$ -		\$ -
Okeechobee	\$ 92,410	5	3	\$ 277,229	2	\$ 184,819			\$ -		\$ -
Orange	\$ 40,948,479	6	6	\$ 245,690,876	0	\$ -			\$ -		\$ -
Osceola	\$ 8,375,378	6	6	\$ 50,252,265	0	\$ -			\$ -		\$ -
Palm Beach	\$ 8,572,174	6	6	\$ 51,433,043	0	\$ -			\$ -		\$ -
Pasco	\$ 545,133	5	2	\$ 1,090,266	3	\$ 1,635,400			\$ -		\$ -
Pinellas	\$ 8,395,992	6	6	\$ 50,375,952	0	\$ -			\$ -		\$ -
Polk	\$ 2,210,599	5	5	\$ 11,052,995	0	\$ -			\$ -		\$ -
Putnam	\$ 71,381	5	4	\$ 285,523	1	\$ 71,381			\$ -		\$ -
St. Johns	\$ 2,516,122	5	4	\$ 10,064,489	1	\$ 2,516,122			\$ -		\$ -
St. Lucie	\$ 762,872	5	5	\$ 3,814,362	0	\$ -			\$ -		\$ -
Santa Rosa	\$ 416,687	5	5	\$ 2,083,435	0	\$ -			\$ -		\$ -
Sarasota	\$ 3,842,494	5	5	\$ 19,212,471	0	\$ -			\$ -		\$ -
Seminole	\$ 1,005,463	5	5	\$ 5,027,315	0	\$ -			\$ -		\$ -
Sumter	\$ 348,599	5	2	\$ 697,197	3	\$ 1,045,796			\$ -		\$ -
Suwannee	\$ 75,042	5	3	\$ 225,126	2	\$ 150,084			\$ -		\$ -
Taylor	\$ 81,530	5	3	\$ 244,589	2	\$ 163,059			\$ -		\$ -
Union	\$ 101	4	0	\$ -	4	\$ 404			\$ -		\$ -
Volusia	\$ 3,494,698	3	3	\$ 10,484,095	0	\$ -	3	3	\$ 10,484,095	0	\$ -
Wakulla	\$ 37,129	5	4	\$ 148,515	1	\$ 37,129			\$ -		\$ -
Walton	\$ 4,113,810	6	4	\$ 16,455,242	2	\$ 8,227,621			\$ -		\$ -
Washington	\$ 27,794	5	3	\$ 83,381	2	\$ 55,587			\$ -		\$ -
Statewide	\$ 176,068,608			\$ 867,586,713		\$ 69,502,993			\$ 79,802,276		\$ -

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 July 1, 2016, from its maximum potential tax rate.
- 3) The countywide realized and unrealized tax revenues reflect estimates for the entire state fiscal year (i.e., July 1, 2016 through June 30, 2017).

Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2016 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, Table: Taxable Sales Reported by Transient Rental Facilities: SFY 2004 - 2017.

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1 or 2 Percent Tax

Section 125.0104(3)(c), Florida Statutes

Summary:

This tourist development tax may be levied by the county's governing body at a rate of 1 or 2 percent on the total consideration charged for transient rental transactions. The tax 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 2016-17 local fiscal year, 62 of the eligible 67 counties currently levying this tax will realize an estimated \$352 million in revenue. The five counties not currently levying this tax at the maximum rate will allow an estimated \$51,825 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.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
2. Have at least three municipalities; and
3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.

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 2016-17 local fiscal year, 48 of the eligible 59 counties currently levying this tax will realize an estimated \$146 million in revenue. The 11 counties not currently levying this tax will allow an estimated \$1.9 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.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
2. Have at least three municipalities; and
3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.

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Professional Sports Franchise Facility Tax

Section 125.0104(3)(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 2016-17 local fiscal year, 39 of the eligible 67 counties currently levying this tax will realize an estimated \$165 million in revenue. The 28 counties not currently levying this tax at the maximum rate will allow an estimated \$11 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, Osceola, Palm Beach, and Pinellas counties currently levy this tax, and these counties will realize an estimated \$75 million in revenue during the 2016-17 local fiscal year. According to the Department, three additional counties (i.e., Broward, Lee, and Walton) are currently eligible or potentially eligible to levy the tax in 2016 and will allow an estimated \$26 million to go unrealized.

Counties Eligible to Levy:

Monroe, Orange, Osceola, Palm Beach, and Pinellas counties levy this tax, and each county retains this designation until its tax levy ends. According to the Department, Broward, Lee, and Walton appear to be eligible to levy the tax in 2016 due to sufficient sales in calendar year 2015. Broward County was certified by the Department in June 2015 but has not been subsequently certified. Lee and Walton counties have not been formally certified by the Department.

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.
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.

1. Section 125.0104(5), 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.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
2. Have at least three municipalities; and
3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.

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Additional Professional Sports Franchise Facility Tax

Section 125.0104(3)(n), Florida Statutes

Summary:

In addition to any other tourist development tax imposed, a county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., may levy an additional tax that is no greater than 1 percent on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by a majority plus one vote of the county's governing body. The tax proceeds are used to pay the debt service on bonds issued to finance professional sports franchise facilities or retained spring training franchise facilities and promote tourism.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying this tax applies only to Miami-Dade and Volusia counties. Any county authorized to levy the Consolidated County Convention Development Tax (i.e., Duval County) pursuant to s. 212.0305(4)(a), F.S., may levy this tax. During the 2016-17 local fiscal year, 24 of the eligible 65 counties currently levying this tax will realize an estimated \$121 million in revenue. The 41 counties not currently levying this tax at the maximum rate will allow an estimated \$30 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 2016-17 local fiscal year, Monroe County will realize an estimated \$8.3 million in revenue.

General Law Amendments:

There were no general law amendments resulting from the 2016 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

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 Only Monroe County has created the land

1. Section 125.0108(1)(a), F.S.

2. Section 125.0108(5), F.S.

3. Section 125.0108(6), F.S..

4. Section 125.0108(1)(c), F.S.

5. Section 125.0108(6), F.S.

6. Section 125.0108(1)(g), F.S.

7. Sections 380.055, .0551, .0552, .0555, F.S.

authority pursuant to s. 380.0663(1), F.S., and is therefore authorized to levy by ordinance the tax in the area or areas within the county designated as an area of critical state concern.

Administrative Procedures:

The person receiving consideration for the taxable privilege and doing business within the area of critical state concern (or within the entire county, as applicable) receives, accounts for, and remits the tourist impact tax to the Department of Revenue (DOR). The DOR keeps records showing the taxes collected for and from each county in which the tax is applicable. The DOR promulgates such rules as necessary to enforce the tax and is authorized to establish audit procedures and assess for delinquent taxes.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 levy's time period and effective date, must be furnished by the county to the DOR within 10 days after passage of the ordinance levying the tax and again within 10 days after approval by referendum. If applicable, the county levying the tax provides the DOR with a list of the businesses within the area of critical state concern where the tax is levied. The list should identify businesses by zip code or other means of identification, and the DOR assists the county in compiling such a list.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 in accordance with s. 380.0666, F.S., in the area of critical state concern for which the revenue is generated. No more than 5 percent may be used for administration and other costs related to the exercise of such powers.
2. Fifty percent is distributed to the county's governing body where the revenue was generated. Such proceeds are used to offset the loss of ad valorem taxes due to property acquisitions.

Attorney General Opinions:

No opinions specifically relevant to this tax have been issued.

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 2015 Population Estimates
for Florida's Counties and Municipalities
Used in the FY 2016-17 State Revenue-Sharing
Calculations

Adjusted 2015 Population Estimates for Florida's Counties and Municipalities Used for the FY 2016-17 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2015 Total Population	April 1, 2015 Inmate Population	April 1, 2015 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	254,893	1,290	253,603	-	-	253,603
Alachua	9,788	-	9,788	-	-	9,788
Archer	1,140	-	1,140	-	-	1,140
Gainesville	127,955	842	127,113	-	-	127,113
Hawthorne	1,370	-	1,370	-	-	1,370
High Springs	5,742	-	5,742	-	-	5,742
La Crosse	373	-	373	-	-	373
Micanopy	593	-	593	-	-	593
Newberry	5,360	-	5,360	-	-	5,360
Waldo	951	-	951	-	-	951
Unincorporated County	101,621	448	101,173	-	-	101,173
Baker County	27,017	2,098	24,919	-	-	24,919
Glen St. Mary	435	-	435	-	-	435
Macclenny	6,430	-	6,430	-	-	6,430
Unincorporated County	20,152	2,098	18,054	-	-	18,054
Bay County	173,310	1,176	172,134	-	-	172,134
Callaway	14,681	-	14,681	-	-	14,681
Lynn Haven	19,287	-	19,287	3	-	19,290
Mexico Beach	1,136	-	1,136	-	-	1,136
Panama City	35,835	124	35,711	5	-	35,716
Panama City Beach	12,467	-	12,467	-	-	12,467
Parker	4,409	-	4,409	-	-	4,409
Springfield	9,097	-	9,097	-	-	9,097
Unincorporated County	76,398	1,052	75,346	(8)	-	75,338
Bradford County	27,310	2,926	24,384	-	-	24,384
Brooker	322	-	322	-	-	322
Hampton	477	-	477	-	-	477
Lawtey	711	-	711	-	-	711
Starke	5,442	11	5,431	-	-	5,431
Unincorporated County	20,358	2,915	17,443	-	-	17,443
Brevard County	561,714	211	561,503	-	-	561,503
Cape Canaveral	10,084	-	10,084	-	-	10,084
Cocoa	18,313	-	18,313	-	-	18,313
Cocoa Beach	11,182	-	11,182	-	-	11,182
Grant-Valkaria	3,949	-	3,949	-	-	3,949
Indialantic	2,787	-	2,787	-	-	2,787
Indian Harbour Beach	8,386	-	8,386	-	-	8,386
Malabar	2,796	-	2,796	-	-	2,796
Melbourne	79,600	30	79,570	63	-	79,633
Melbourne Beach	3,078	-	3,078	-	-	3,078
Melbourne Village	664	-	664	-	-	664
Palm Bay	107,481	-	107,481	-	-	107,481
Palm Shores	975	-	975	-	-	975
Rockledge	26,165	27	26,138	-	-	26,138
Satellite Beach	10,403	-	10,403	-	-	10,403
Titusville	45,325	24	45,301	-	-	45,301
West Melbourne	20,250	-	20,250	-	-	20,250
Unincorporated County	210,276	130	210,146	(63)	-	210,083
Broward County	1,827,367	1,046	1,826,321	-	-	1,826,321
Coconut Creek	56,593	-	56,593	-	-	56,593
Cooper City	33,176	6	33,170	-	-	33,170
Coral Springs	124,282	-	124,282	-	-	124,282
Dania Beach	30,644	-	30,644	-	-	30,644
Davie	96,908	6	96,902	-	-	96,902
Deerfield Beach	76,662	-	76,662	-	-	76,662
Fort Lauderdale	175,123	247	174,876	-	-	174,876
Hallandale Beach	38,424	-	38,424	-	-	38,424
Hillsboro Beach	1,867	-	1,867	-	-	1,867
Hollywood	144,926	-	144,926	-	-	144,926
Lauderdale-By-The-Sea	6,056	-	6,056	-	-	6,056
Lauderdale Lakes	34,201	-	34,201	-	-	34,201
Lauderhill	69,651	-	69,651	-	-	69,651
Lazy Lake	24	-	24	-	-	24
Lighthouse Point	10,358	-	10,358	-	-	10,358
Margate	55,851	-	55,851	-	-	55,851
Miramar	132,096	-	132,096	-	-	132,096
North Lauderdale	43,232	-	43,232	-	-	43,232
Oakland Park	43,390	-	43,390	-	-	43,390
Parkland	28,128	-	28,128	-	-	28,128

Adjusted 2015 Population Estimates for Florida's Counties and Municipalities Used for the FY 2016-17 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2015 Total Population	April 1, 2015 Inmate Population	April 1, 2015 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Pembroke Park	6,236	-	6,236	-	-	6,236
Pembroke Pines	159,922	560	159,362	-	-	159,362
Plantation	87,496	-	87,496	-	-	87,496
Pompano Beach	106,260	143	106,117	-	-	106,117
Sea Ranch Lakes	670	-	670	-	-	670
Southwest Ranches	7,389	-	7,389	-	-	7,389
Sunrise	88,630	-	88,630	-	-	88,630
Tamarac	62,264	-	62,264	-	-	62,264
Weston	65,734	-	65,734	-	-	65,734
West Park	14,499	-	14,499	-	-	14,499
Wilton Manors	12,160	-	12,160	-	-	12,160
Unincorporated County	14,515	84	14,431	-	-	14,431
Calhoun County	14,549	1,617	12,932	-	-	12,932
Altha	568	-	568	-	-	568
Blountstown	2,468	-	2,468	-	-	2,468
Unincorporated County	11,513	1,617	9,896	-	-	9,896
Charlotte County	167,141	1,261	165,880	-	-	165,880
Punta Gorda	17,675	-	17,675	283	-	17,958
Unincorporated County	149,466	1,261	148,205	(283)	-	147,922
Citrus County	141,501	137	141,364	-	-	141,364
Crystal River	3,112	-	3,112	-	-	3,112
Inverness	7,227	-	7,227	-	-	7,227
Unincorporated County	131,162	137	131,025	-	-	131,025
Clay County	201,277	-	201,277	-	-	201,277
Green Cove Springs	7,043	-	7,043	-	-	7,043
Keystone Heights	1,367	-	1,367	-	-	1,367
Orange Park	8,510	-	8,510	-	-	8,510
Penney Farms	746	-	746	-	-	746
Unincorporated County	183,611	-	183,611	-	-	183,611
Collier County	343,802	42	343,760	-	-	343,760
Everglades	427	-	427	-	-	427
Marco Island	16,728	-	16,728	-	-	16,728
Naples	19,527	-	19,527	-	-	19,527
Unincorporated County	307,120	42	307,078	-	-	307,078
Columbia County	68,163	4,126	64,037	-	-	64,037
Fort White	560	-	560	-	-	560
Lake City	12,000	319	11,681	2	-	11,683
Unincorporated County	55,603	3,807	51,796	(2)	-	51,794
DeSoto County	34,777	2,491	32,286	-	-	32,286
Arcadia	7,610	-	7,610	-	-	7,610
Unincorporated County	27,167	2,491	24,676	-	-	24,676
Dixie County	16,468	1,536	14,932	-	-	14,932
Cross City	1,733	-	1,733	-	-	1,733
Horseshoe Beach	159	-	159	-	-	159
Unincorporated County	14,576	1,536	13,040	-	-	13,040
Duval County	905,574	644	904,930	-	-	904,930
Atlantic Beach	13,012	-	13,012	-	-	13,012
Baldwin	1,385	-	1,385	-	-	1,385
Jacksonville	861,252	644	860,608	-	-	860,608
Jacksonville Beach	22,805	-	22,805	-	-	22,805
Neptune Beach	7,120	-	7,120	-	-	7,120
Escambia County	306,944	2,598	304,346	-	-	304,346
Century	1,578	-	1,578	-	-	1,578
Pensacola	53,058	46	53,012	-	-	53,012
Unincorporated County	252,308	2,552	249,756	-	-	249,756
Flagler County	101,353	-	101,353	-	-	101,353
Beverly Beach	356	-	356	-	-	356
Bunnell	2,875	-	2,875	-	-	2,875
Flagler Beach (part)	4,503	-	4,503	-	-	4,503
Marineland (part)	4	-	4	-	-	4
Palm Coast	79,821	-	79,821	-	-	79,821
Unincorporated County	13,794	-	13,794	-	-	13,794
Franklin County	11,840	1,774	10,066	-	-	10,066
Apalachicola	2,302	-	2,302	-	-	2,302
Carrabelle	2,765	1,368	1,397	-	-	1,397
Unincorporated County	6,773	406	6,367	-	-	6,367
Gadsden County	48,315	3,285	45,030	-	-	45,030
Chattahoochee	3,135	958	2,177	-	-	2,177
Greensboro	624	-	624	-	-	624

Adjusted 2015 Population Estimates for Florida's Counties and Municipalities Used for the FY 2016-17 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2015 Total Population	April 1, 2015 Inmate Population	April 1, 2015 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Gretna	1,556	-	1,556	-	-	1,556
Havana	1,767	-	1,767	-	-	1,767
Midway	3,378	-	3,378	-	-	3,378
Quincy	7,853	378	7,475	-	-	7,475
Unincorporated County	30,002	1,949	28,053	-	-	28,053
Gilchrist County	16,839	681	16,158	-	-	16,158
Bell	537	-	537	-	-	537
Fanning Springs (part)	329	-	329	-	-	329
Trenton	2,067	-	2,067	-	-	2,067
Unincorporated County	13,906	681	13,225	-	-	13,225
Glades County	12,853	981	11,872	-	-	11,872
Moore Haven	1,648	-	1,648	-	-	1,648
Unincorporated County	11,205	981	10,224	-	-	10,224
Gulf County	16,346	3,221	13,125	-	-	13,125
Port St. Joe	3,525	-	3,525	-	-	3,525
Wewahitchka	2,126	-	2,126	-	-	2,126
Unincorporated County	10,695	3,221	7,474	-	-	7,474
Hamilton County	14,630	2,489	12,141	-	-	12,141
Jasper	3,083	1,401	1,682	-	-	1,682
Jennings	871	-	871	-	-	871
White Springs	763	-	763	-	-	763
Unincorporated County	9,913	1,088	8,825	-	-	8,825
Hardee County	27,645	1,867	25,778	-	-	25,778
Bowling Green	2,894	-	2,894	-	-	2,894
Wauchula	5,001	-	5,001	25	-	5,026
Zolfo Springs	1,803	-	1,803	-	-	1,803
Unincorporated County	17,947	1,867	16,080	(25)	-	16,055
Hendry County	38,096	-	38,096	-	-	38,096
Clewiston	7,441	-	7,441	-	-	7,441
LaBelle	4,792	-	4,792	-	-	4,792
Unincorporated County	25,863	-	25,863	-	-	25,863
Hernando County	176,819	483	176,336	-	-	176,336
Brooksville	7,780	-	7,780	172	-	7,952
Weeki Wachee	5	-	5	-	-	5
Unincorporated County	169,034	483	168,551	(172)	-	168,379
Highlands County	100,748	67	100,681	-	-	100,681
Avon Park	10,895	-	10,895	-	-	10,895
Lake Placid	2,415	-	2,415	-	-	2,415
Sebring	10,776	-	10,776	-	-	10,776
Unincorporated County	76,662	67	76,595	-	-	76,595
Hillsborough County	1,325,563	791	1,324,772	-	-	1,324,772
Plant City	36,710	-	36,710	-	-	36,710
Tampa	358,279	615	357,664	-	-	357,664
Temple Terrace	25,567	-	25,567	-	-	25,567
Unincorporated County	905,007	176	904,831	-	-	904,831
Holmes County	19,902	1,457	18,445	-	-	18,445
Bonifay	2,665	-	2,665	-	-	2,665
Esto	364	-	364	-	-	364
Noma	183	-	183	-	-	183
Ponce de Leon	557	-	557	-	-	557
Westville	299	-	299	-	-	299
Unincorporated County	15,834	1,457	14,377	-	-	14,377
Indian River County	143,326	-	143,326	-	-	143,326
Fellsmere	5,355	-	5,355	-	-	5,355
Indian River Shores	3,995	-	3,995	-	-	3,995
Orchid	411	-	411	-	-	411
Sebastian	23,137	-	23,137	-	-	23,137
Vero Beach	15,608	-	15,608	-	-	15,608
Unincorporated County	94,820	-	94,820	-	-	94,820
Jackson County	50,458	7,650	42,808	-	-	42,808
Alford	491	-	491	-	-	491
Bascom	128	-	128	-	-	128
Campbellton	232	-	232	-	-	232
Cottondale	907	-	907	-	-	907
Graceville	2,187	-	2,187	-	-	2,187
Grand Ridge	936	-	936	-	-	936
Greenwood	693	-	693	-	-	693
Jacob City	228	-	228	-	-	228
Malone	2,317	1,665	652	-	-	652

Adjusted 2015 Population Estimates for Florida's Counties and Municipalities Used for the FY 2016-17 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2015 Total Population	April 1, 2015 Inmate Population	April 1, 2015 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Marianna	7,727	1,687	6,040	-	-	6,040
Sneads	1,909	-	1,909	-	-	1,909
Unincorporated County	32,703	4,298	28,405	-	-	28,405
Jefferson County	14,519	1,119	13,400	-	-	13,400
Monticello	2,458	-	2,458	-	-	2,458
Unincorporated County	12,061	1,119	10,942	-	-	10,942
Lafayette County	8,664	1,647	7,017	-	-	7,017
Mayo	1,201	-	1,201	-	-	1,201
Unincorporated County	7,463	1,647	5,816	-	-	5,816
Lake County	316,569	1,105	315,464	-	-	315,464
Astatula	1,824	-	1,824	-	-	1,824
Clermont	32,348	-	32,348	-	-	32,348
Eustis	19,432	-	19,432	-	-	19,432
Fruitland Park	4,214	-	4,214	-	-	4,214
Groveland	12,077	-	12,077	-	-	12,077
Howey-in-the-Hills	1,106	-	1,106	-	-	1,106
Lady Lake	14,207	-	14,207	26	-	14,233
Leesburg	21,547	-	21,547	-	-	21,547
Mascotte	5,401	-	5,401	-	-	5,401
Minneola	10,470	-	10,470	-	-	10,470
Montverde	1,472	-	1,472	-	-	1,472
Mount Dora	13,167	-	13,167	-	-	13,167
Tavares	15,106	-	15,106	-	-	15,106
Umatilla	3,798	-	3,798	-	-	3,798
Unincorporated County	160,400	1,105	159,295	(26)	-	159,269
Lee County	665,845	283	665,562	-	-	665,562
Bonita Springs	46,568	4	46,564	91	-	46,655
Cape Coral	166,508	30	166,478	-	-	166,478
Esteros	30,118	-	30,118	(91)	-	30,027
Fort Myers	72,395	69	72,326	-	-	72,326
Fort Myers Beach	6,264	-	6,264	-	-	6,264
Sanibel	6,502	-	6,502	-	-	6,502
Unincorporated County	337,490	180	337,310	-	-	337,310
Leon County	284,443	1,258	283,185	-	-	283,185
Tallahassee	187,996	1,258	186,738	-	-	186,738
Unincorporated County	96,447	-	96,447	-	-	96,447
Levy County	40,448	-	40,448	-	-	40,448
Bronson	1,187	-	1,187	-	-	1,187
Cedar Key	696	-	696	-	-	696
Chiefland	2,153	-	2,153	-	-	2,153
Fanning Springs (part)	455	-	455	-	-	455
Inglis	1,301	-	1,301	-	-	1,301
Otter Creek	120	-	120	-	-	120
Williston	2,848	-	2,848	-	-	2,848
Yankeetown	489	-	489	-	-	489
Unincorporated County	31,199	-	31,199	-	-	31,199
Liberty County	8,698	1,771	6,927	-	-	6,927
Bristol	958	-	958	-	-	958
Unincorporated County	7,740	1,771	5,969	-	-	5,969
Madison County	19,200	1,585	17,615	-	-	17,615
Greenville	766	-	766	-	-	766
Lee	332	-	332	-	-	332
Madison	3,061	-	3,061	-	-	3,061
Unincorporated County	15,041	1,585	13,456	-	-	13,456
Manatee County	349,334	188	349,146	-	-	349,146
Anna Maria	1,519	-	1,519	-	-	1,519
Bradenton	52,534	23	52,511	-	-	52,511
Bradenton Beach	1,178	-	1,178	-	-	1,178
Holmes Beach	3,851	-	3,851	-	-	3,851
Longboat Key (part)	2,378	-	2,378	-	-	2,378
Palmetto	13,082	48	13,034	-	-	13,034
Unincorporated County	274,792	117	274,675	-	-	274,675
Marion County	341,205	5,732	335,473	-	-	335,473
Belleview	4,746	5	4,741	-	-	4,741
Dunnellon	1,771	-	1,771	-	-	1,771
McIntosh	450	-	450	-	-	450
Ocala	58,355	138	58,217	-	-	58,217
Reddick	501	-	501	-	-	501
Unincorporated County	275,382	5,589	269,793	-	-	269,793

Adjusted 2015 Population Estimates for Florida's Counties and Municipalities Used for the FY 2016-17 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2015 Total Population	April 1, 2015 Inmate Population	April 1, 2015 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Martin County	150,062	1,939	148,123	-	-	148,123
Jupiter Island	810	-	810	-	-	810
Ocean Breeze	95	-	95	-	-	95
Sewall's Point	2,000	-	2,000	-	-	2,000
Stuart	16,110	23	16,087	-	-	16,087
Unincorporated County	131,047	1,916	129,131	-	-	129,131
Miami-Dade County	2,653,934	9,284	2,644,650	-	-	2,644,650
Aventura	37,473	-	37,473	-	-	37,473
Bal Harbour	2,778	-	2,778	-	-	2,778
Bay Harbor Islands	5,552	-	5,552	-	-	5,552
Biscayne Park	3,147	-	3,147	-	-	3,147
Coral Gables	49,397	-	49,397	-	-	49,397
Cutler Bay	44,109	-	44,109	-	-	44,109
Doral	55,660	-	55,660	-	-	55,660
El Portal	2,334	-	2,334	-	-	2,334
Florida City	12,577	-	12,577	-	-	12,577
Golden Beach	928	-	928	-	-	928
Hialeah	233,053	-	233,053	-	-	233,053
Hialeah Gardens	23,004	-	23,004	-	-	23,004
Homestead	69,533	18	69,515	-	-	69,515
Indian Creek	86	-	86	-	-	86
Key Biscayne	12,684	-	12,684	-	-	12,684
Medley	836	-	836	-	-	836
Miami	439,509	2,652	436,857	-	-	436,857
Miami Beach	91,714	-	91,714	-	-	91,714
Miami Gardens	109,951	-	109,951	-	-	109,951
Miami Lakes	30,209	11	30,198	-	-	30,198
Miami Shores	10,806	-	10,806	-	-	10,806
Miami Springs	14,089	-	14,089	-	-	14,089
North Bay	8,178	-	8,178	-	-	8,178
North Miami	62,380	-	62,380	-	-	62,380
North Miami Beach	43,533	-	43,533	-	-	43,533
Opa-locka	17,528	-	17,528	-	-	17,528
Palmetto Bay	23,843	-	23,843	-	-	23,843
Pinecrest	18,408	-	18,408	-	-	18,408
South Miami	13,656	-	13,656	-	-	13,656
Sunny Isles Beach	21,592	-	21,592	-	-	21,592
Surfside	5,703	-	5,703	-	-	5,703
Sweetwater	20,793	-	20,793	-	-	20,793
Virginia Gardens	2,416	-	2,416	-	-	2,416
West Miami	6,018	-	6,018	-	-	6,018
Unincorporated County	1,160,457	6,603	1,153,854	-	-	1,153,854
Monroe County	74,206	61	74,145	-	-	74,145
Islamorada	6,199	-	6,199	-	-	6,199
Key Colony Beach	796	-	796	-	-	796
Key West	24,663	1	24,662	-	-	24,662
Layton	183	-	183	-	-	183
Marathon	8,439	-	8,439	-	-	8,439
Unincorporated County	33,926	60	33,866	-	-	33,866
Nassau County	76,536	72	76,464	-	-	76,464
Callahan	1,185	-	1,185	-	-	1,185
Fernandina Beach	11,970	24	11,946	2	-	11,948
Hilliard	3,032	-	3,032	-	-	3,032
Unincorporated County	60,349	48	60,301	(2)	-	60,299
Okaloosa County	191,898	1,348	190,550	-	-	190,550
Cinco Bayou	397	-	397	-	-	397
Crestview	23,460	-	23,460	-	-	23,460
Destin	12,730	-	12,730	-	-	12,730
Fort Walton Beach	20,869	-	20,869	-	-	20,869
Laurel Hill	534	-	534	-	-	534
Mary Esther	3,859	-	3,859	-	-	3,859
Niceville	13,774	-	13,774	7	-	13,781
Shalimar	741	-	741	-	-	741
Valparaiso	5,254	-	5,254	-	-	5,254
Unincorporated County	110,280	1,348	108,932	(7)	-	108,925
Okeechobee County	40,052	2,013	38,039	-	-	38,039
Okeechobee	5,534	-	5,534	-	-	5,534
Unincorporated County	34,518	2,013	32,505	-	-	32,505
Orange County	1,252,396	3,206	1,249,190	-	-	1,249,190

Adjusted 2015 Population Estimates for Florida's Counties and Municipalities						
Used for the FY 2016-17 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2015 Total Population	April 1, 2015 Inmate Population	April 1, 2015 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Apopka	46,571	-	46,571	-	-	46,571
Bay Lake	15	-	15	-	-	15
Belle Isle	6,464	-	6,464	-	-	6,464
Eatonville	2,246	32	2,214	-	-	2,214
Edgewood	2,635	-	2,635	-	-	2,635
Lake Buena Vista	22	-	22	-	-	22
Maitland	17,007	-	17,007	-	-	17,007
Oakland	2,624	-	2,624	-	-	2,624
Ocoee	40,171	-	40,171	2	-	40,173
Orlando	262,949	577	262,372	3	-	262,375
Windermere	2,869	-	2,869	-	-	2,869
Winter Garden	39,871	-	39,871	6	-	39,877
Winter Park	28,967	-	28,967	-	-	28,967
Unincorporated County	799,985	2,597	797,388	(11)	-	797,377
Osceola County	308,327	313	308,014	-	-	308,014
Kissimmee	66,592	160	66,432	3	-	66,435
St. Cloud	41,316	-	41,316	151	-	41,467
Unincorporated County	200,419	153	200,266	(154)	-	200,112
Palm Beach County	1,378,417	2,937	1,375,480	-	-	1,375,480
Atlantis	2,001	-	2,001	-	-	2,001
Belle Glade	17,448	-	17,448	-	-	17,448
Boca Raton	87,766	-	87,766	-	-	87,766
Boynton Beach	72,784	-	72,784	-	-	72,784
Briny Breezes	415	-	415	-	-	415
Cloud Lake	133	-	133	-	-	133
Delray Beach	63,175	-	63,175	-	-	63,175
Glen Ridge	215	-	215	-	-	215
Golf	252	-	252	-	-	252
Greenacres	38,943	-	38,943	-	-	38,943
Gulf Stream	998	-	998	-	-	998
Haverhill	1,977	-	1,977	-	-	1,977
Highland Beach	3,600	-	3,600	-	-	3,600
Hypoluxo	2,691	-	2,691	-	-	2,691
Juno Beach	3,240	-	3,240	-	-	3,240
Jupiter	59,108	-	59,108	-	-	59,108
Jupiter Inlet Colony	396	-	396	-	-	396
Lake Clarke Shores	3,375	-	3,375	-	-	3,375
Lake Park	8,598	-	8,598	-	-	8,598
Lake Worth	37,674	-	37,674	-	-	37,674
Lantana	10,705	22	10,683	-	-	10,683
Loxahatchee Groves	3,203	-	3,203	-	-	3,203
Manalapan	410	-	410	-	-	410
Mangonia Park	1,959	-	1,959	-	-	1,959
North Palm Beach	12,206	-	12,206	-	-	12,206
Ocean Ridge	1,794	-	1,794	-	-	1,794
Pahokee	5,839	351	5,488	-	-	5,488
Palm Beach	8,041	-	8,041	-	-	8,041
Palm Beach Gardens	50,521	-	50,521	-	-	50,521
Palm Beach Shores	1,143	-	1,143	-	-	1,143
Palm Springs	22,282	-	22,282	-	-	22,282
Riviera Beach	33,953	-	33,953	-	-	33,953
Royal Palm Beach	36,731	-	36,731	36	-	36,767
South Bay	5,151	1,942	3,209	-	-	3,209
South Palm Beach	1,366	-	1,366	-	-	1,366
Tequesta	5,665	-	5,665	-	-	5,665
Wellington	59,860	-	59,860	-	-	59,860
West Palm Beach	106,525	308	106,217	-	-	106,217
Unincorporated County	606,274	314	605,960	(36)	-	605,924
Pasco County	487,588	807	486,781	-	-	486,781
Dade City	6,816	-	6,816	-	-	6,816
New Port Richey	15,351	-	15,351	-	-	15,351
Port Richey	2,638	-	2,638	-	-	2,638
St. Leo	1,350	-	1,350	-	-	1,350
San Antonio	1,232	-	1,232	-	-	1,232
Zephyrhills	15,010	-	15,010	2	-	15,012
Unincorporated County	445,191	807	444,384	(2)	-	444,382
Pinellas County	944,971	1,025	943,946	-	-	943,946
Belleair	3,889	-	3,889	-	-	3,889
Belleair Beach	1,563	-	1,563	-	-	1,563

Adjusted 2015 Population Estimates for Florida's Counties and Municipalities Used for the FY 2016-17 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2015 Total Population	April 1, 2015 Inmate Population	April 1, 2015 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Belleair Bluffs	2,052	-	2,052	-	-	2,052
Belleair Shore	107	-	107	-	-	107
Clearwater	110,679	-	110,679	117	-	110,796
Dunedin	35,783	6	35,777	2	-	35,779
Gulfport	12,222	-	12,222	-	-	12,222
Indian Rocks Beach	4,203	-	4,203	-	-	4,203
Indian Shores	1,424	-	1,424	-	-	1,424
Kenneth City	5,040	-	5,040	-	-	5,040
Largo	80,747	-	80,747	-	-	80,747
Madeira Beach	4,341	-	4,341	-	-	4,341
North Redington Beach	1,418	-	1,418	-	-	1,418
Oldsmar	13,993	-	13,993	-	-	13,993
Pinellas Park	51,790	-	51,790	20	-	51,810
Redington Beach	1,438	-	1,438	-	-	1,438
Redington Shores	2,152	-	2,152	-	-	2,152
Safety Harbor	17,103	6	17,097	-	-	17,097
St. Pete Beach	9,412	-	9,412	-	-	9,412
St. Petersburg	256,681	416	256,265	-	-	256,265
Seminole	18,231	-	18,231	7	-	18,238
South Pasadena	5,081	-	5,081	-	-	5,081
Tarpon Springs	24,421	-	24,421	-	-	24,421
Treasure Island	6,790	-	6,790	-	-	6,790
Unincorporated County	274,411	597	273,814	(146)	-	273,668
Polk County	633,052	3,033	630,019	-	-	630,019
Auburndale	14,832	-	14,832	11	-	14,843
Bartow	18,205	176	18,029	-	-	18,029
Davenport	3,786	-	3,786	-	-	3,786
Dundee	3,974	-	3,974	-	-	3,974
Eagle Lake	2,387	-	2,387	-	-	2,387
Fort Meade	5,741	-	5,741	-	-	5,741
Frostproof	3,004	-	3,004	-	-	3,004
Haines City	22,660	-	22,660	-	-	22,660
Highland Park	234	-	234	-	-	234
Hillcrest Heights	254	-	254	-	-	254
Lake Alfred	5,322	-	5,322	-	-	5,322
Lake Hamilton	1,271	-	1,271	-	-	1,271
Lakeland	101,517	-	101,517	-	-	101,517
Lake Wales	15,011	-	15,011	-	-	15,011
Mulberry	3,775	-	3,775	-	-	3,775
Polk City	1,623	-	1,623	-	-	1,623
Winter Haven	38,085	-	38,085	-	-	38,085
Unincorporated County	391,371	2,857	388,514	(11)	-	388,503
Putnam County	72,756	485	72,271	-	-	72,271
Crescent City	1,540	-	1,540	-	-	1,540
Interlachen	1,337	-	1,337	-	-	1,337
Palatka	10,418	-	10,418	10	-	10,428
Pomona Park	873	-	873	-	-	873
Welaka	712	-	712	-	-	712
Unincorporated County	57,876	485	57,391	(10)	-	57,381
St. Johns County	213,566	180	213,386	-	-	213,386
Hastings	604	-	604	-	-	604
Marineland (part)	2	-	2	-	-	2
St. Augustine	13,590	-	13,590	-	-	13,590
St. Augustine Beach	6,480	-	6,480	-	-	6,480
Unincorporated County	192,890	180	192,710	-	-	192,710
St. Lucie County	287,749	125	287,624	-	-	287,624
Fort Pierce	42,119	32	42,087	-	-	42,087
Port St. Lucie	174,132	6	174,126	-	-	174,126
St. Lucie Village	597	-	597	7	-	604
Unincorporated County	70,901	87	70,814	(7)	-	70,807
Santa Rosa County	162,925	5,456	157,469	-	-	157,469
Gulf Breeze	5,832	-	5,832	-	-	5,832
Jay	563	-	563	-	-	563
Milton	9,425	80	9,345	-	-	9,345
Unincorporated County	147,105	5,376	141,729	-	-	141,729
Sarasota County	392,090	6	392,084	-	-	392,084
Longboat Key (part)	4,467	-	4,467	-	-	4,467
North Port	62,235	-	62,235	-	-	62,235
Sarasota	52,905	6	52,899	-	-	52,899

Adjusted 2015 Population Estimates for Florida's Counties and Municipalities						
Used for the FY 2016-17 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2015 Total Population	April 1, 2015 Inmate Population	April 1, 2015 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Venice	21,418	-	21,418	-	-	21,418
Unincorporated County	251,065	-	251,065	-	-	251,065
Seminole County	442,903	88	442,815	-	-	442,815
Altamonte Springs	43,325	-	43,325	-	-	43,325
Casselberry	27,614	6	27,608	5	-	27,613
Lake Mary	15,905	-	15,905	-	-	15,905
Longwood	13,974	-	13,974	-	-	13,974
Oviedo	36,819	-	36,819	-	-	36,819
Sanford	56,900	18	56,882	7	-	56,889
Winter Springs	34,901	-	34,901	-	-	34,901
Unincorporated County	213,465	64	213,401	(12)	-	213,389
Sumter County	115,657	8,528	107,129	-	-	107,129
Bushnell	2,459	-	2,459	11	-	2,470
Center Hill	981	-	981	-	-	981
Coleman	694	-	694	-	-	694
Webster	768	-	768	-	-	768
Wildwood	7,473	-	7,473	9	-	7,482
Unincorporated County	103,282	8,528	94,754	(20)	-	94,734
Suwannee County	44,452	2,920	41,532	-	-	41,532
Branford	687	-	687	-	-	687
Live Oak	6,853	-	6,853	-	-	6,853
Unincorporated County	36,912	2,920	33,992	-	-	33,992
Taylor County	22,824	3,058	19,766	-	-	19,766
Perry	7,016	-	7,016	-	-	7,016
Unincorporated County	15,808	3,058	12,750	-	-	12,750
Union County	15,918	4,903	11,015	-	-	11,015
Lake Butler	1,831	-	1,831	-	-	1,831
Raiford	252	-	252	-	-	252
Worthington Springs	386	-	386	-	-	386
Unincorporated County	13,449	4,903	8,546	-	-	8,546
Volusia County	510,494	1,932	508,562	-	-	508,562
Daytona Beach	63,534	29	63,505	-	-	63,505
Daytona Beach Shores	4,263	-	4,263	-	-	4,263
DeBary	20,002	-	20,002	-	-	20,002
DeLand	30,493	-	30,493	5	-	30,498
Deltona	87,497	-	87,497	-	-	87,497
Edgewater	20,958	-	20,958	8	-	20,966
Flagler Beach (part)	60	-	60	-	-	60
Holly Hill	11,712	-	11,712	-	-	11,712
Lake Helen	2,651	-	2,651	-	-	2,651
New Smyrna Beach	24,285	-	24,285	69	-	24,354
Oak Hill	1,869	-	1,869	5	-	1,874
Orange City	11,569	-	11,569	-	-	11,569
Ormond Beach	40,013	6	40,007	65	-	40,072
Pierson	1,691	-	1,691	-	-	1,691
Ponce Inlet	3,047	-	3,047	-	-	3,047
Port Orange	58,656	-	58,656	-	-	58,656
South Daytona	12,538	-	12,538	-	-	12,538
Unincorporated County	115,656	1,897	113,759	(152)	-	113,607
Wakulla County	31,283	3,300	27,983	-	-	27,983
St. Marks	281	-	281	-	-	281
Sopchoppy	459	-	459	-	-	459
Unincorporated County	30,543	3,300	27,243	-	-	27,243
Walton County	60,687	1,459	59,228	-	-	59,228
DeFuniak Springs	5,429	36	5,393	-	-	5,393
Freeport	2,667	-	2,667	-	-	2,667
Paxton	622	-	622	-	-	622
Unincorporated County	51,969	1,423	50,546	-	-	50,546
Washington County	24,975	2,534	22,441	-	-	22,441
Caryville	278	-	278	-	-	278
Chipley	3,512	-	3,512	-	-	3,512
Ebro	220	-	220	-	-	220
Vernon	689	-	689	-	-	689
Wausau	388	-	388	-	-	388
Unincorporated County	19,888	2,534	17,354	-	-	17,354
Statewide Total	19,815,183	123,645	19,691,538	-	-	19,691,538
Statewide Incorporated	10,018,127	19,620	9,998,507	1,149	-	9,999,656
Statewide Unincorporated	9,797,056	104,025	9,693,031	(1,149)	-	9,691,882

**Adjusted 2015 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2016-17 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2015 Total Population	April 1, 2015 Inmate Population	April 1, 2015 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	

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, 2015. 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, 2015 through February 28, 2016. The column "Adjusted Total Population Used for State Revenue Sharing" reflects all these adjustments.
- 4) The Village of Estero in Lee County was incorporated as of December 31, 2014.

Data Sources: Bureau of Economic and Business Research, University of Florida, and the Florida Legislature's Office of Economic and Demographic Research.

Appendix B:

Comparison of 2014 and 2015
Adjusted Population Estimates
Used for the FY 2015-16 and FY 2016-17
State Revenue-Sharing Calculations

Comparison of 2014 and 2015 Adjusted Population Estimates				
Used for FY 2015-16 and FY 2016-17 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2014 Adjusted Total Population Used for State Revenue Sharing	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Alachua County	249,414	253,603	4,189	1.7%
Alachua	9,479	9,788	309	3.3%
Archer	1,137	1,140	3	0.3%
Gainesville	124,796	127,113	2,317	1.9%
Hawthorne	1,356	1,370	14	1.0%
High Springs	5,533	5,742	209	3.8%
La Crosse	373	373	-	0.0%
Micanopy	594	593	(1)	-0.2%
Newberry	5,264	5,360	96	1.8%
Waldo	953	951	(2)	-0.2%
Unincorporated County	99,929	101,173	1,244	1.2%
Baker County	24,970	24,919	(51)	-0.2%
Glen St. Mary	428	435	7	1.6%
Macclenny	6,377	6,430	53	0.8%
Unincorporated County	18,165	18,054	(111)	-0.6%
Bay County	169,631	172,134	2,503	1.5%
Callaway	14,581	14,681	100	0.7%
Lynn Haven	19,068	19,290	222	1.2%
Mexico Beach	1,126	1,136	10	0.9%
Panama City	35,667	35,716	49	0.1%
Panama City Beach	12,191	12,467	276	2.3%
Parker	4,355	4,409	54	1.2%
Springfield	8,971	9,097	126	1.4%
Unincorporated County	73,672	75,338	1,666	2.3%
Bradford County	24,487	24,384	(103)	-0.4%
Brooker	324	322	(2)	-0.6%
Hampton	480	477	(3)	-0.6%
Lawtey	724	711	(13)	-1.8%
Starke	5,523	5,431	(92)	-1.7%
Unincorporated County	17,436	17,443	7	0.0%
Brevard County	552,176	561,503	9,327	1.7%
Cape Canaveral	10,022	10,084	62	0.6%
Cocoa	17,678	18,313	635	3.6%
Cocoa Beach	11,131	11,182	51	0.5%
Grant-Valkaria	3,916	3,949	33	0.8%
Indialantic	2,765	2,787	22	0.8%
Indian Harbour Beach	8,393	8,386	(7)	-0.1%
Malabar	2,765	2,796	31	1.1%
Melbourne	78,075	79,633	1,558	2.0%
Melbourne Beach	3,086	3,078	(8)	-0.3%
Melbourne Village	670	664	(6)	-0.9%
Palm Bay	105,815	107,481	1,666	1.6%
Palm Shores	922	975	53	5.7%
Rockledge	25,636	26,138	502	2.0%
Satellite Beach	10,290	10,403	113	1.1%
Titusville	44,051	45,301	1,250	2.8%
West Melbourne	19,834	20,250	416	2.1%
Unincorporated County	207,127	210,083	2,956	1.4%
Broward County	1,802,891	1,826,321	23,430	1.3%
Coconut Creek	55,319	56,593	1,274	2.3%
Cooper City	32,991	33,170	179	0.5%

Comparison of 2014 and 2015 Adjusted Population Estimates				
Used for FY 2015-16 and FY 2016-17 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2014 Adjusted Total Population Used for State Revenue Sharing	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Coral Springs	123,618	124,282	664	0.5%
Dania Beach	30,351	30,644	293	1.0%
Davie	95,499	96,902	1,403	1.5%
Deerfield Beach	76,152	76,662	510	0.7%
Fort Lauderdale	171,312	174,876	3,564	2.1%
Hallandale Beach	38,273	38,424	151	0.4%
Hillsboro Beach	1,865	1,867	2	0.1%
Hollywood	144,310	144,926	616	0.4%
Lauderdale-By-The-Sea	6,070	6,056	(14)	-0.2%
Lauderdale Lakes	33,803	34,201	398	1.2%
Lauderhill	68,558	69,651	1,093	1.6%
Lazy Lake	25	24	(1)	-4.0%
Lighthouse Point	10,374	10,358	(16)	-0.2%
Margate	55,417	55,851	434	0.8%
Miramar	128,432	132,096	3,664	2.9%
North Lauderdale	42,829	43,232	403	0.9%
Oakland Park	42,893	43,390	497	1.2%
Parkland	26,273	28,128	1,855	7.1%
Pembroke Park	6,174	6,236	62	1.0%
Pembroke Pines	157,363	159,362	1,999	1.3%
Plantation	86,782	87,496	714	0.8%
Pompano Beach	104,519	106,117	1,598	1.5%
Sea Ranch Lakes	668	670	2	0.3%
Southwest Ranches	7,339	7,389	50	0.7%
Sunrise	88,033	88,630	597	0.7%
Tamarac	61,270	62,264	994	1.6%
Weston	65,672	65,734	62	0.1%
West Park	14,317	14,499	182	1.3%
Wilton Manors	12,071	12,160	89	0.7%
Unincorporated County	14,319	14,431	112	0.8%
Calhoun County	12,889	12,932	43	0.3%
Altha	570	568	(2)	-0.4%
Blountstown	2,494	2,468	(26)	-1.0%
Unincorporated County	9,825	9,896	71	0.7%
Charlotte County	163,178	165,880	2,702	1.7%
Punta Gorda	17,487	17,958	471	2.7%
Unincorporated County	145,691	147,922	2,231	1.5%
Citrus County	140,654	141,364	710	0.5%
Crystal River	3,088	3,112	24	0.8%
Inverness	7,193	7,227	34	0.5%
Unincorporated County	130,373	131,025	652	0.5%
Clay County	197,403	201,277	3,874	2.0%
Green Cove Springs	7,030	7,043	13	0.2%
Keystone Heights	1,356	1,367	11	0.8%
Orange Park	8,429	8,510	81	1.0%
Penney Farms	735	746	11	1.5%
Unincorporated County	179,853	183,611	3,758	2.1%
Collier County	336,730	343,760	7,030	2.1%
Everglades	409	427	18	4.4%
Marco Island	16,607	16,728	121	0.7%
Naples	19,530	19,527	(3)	0.0%

Comparison of 2014 and 2015 Adjusted Population Estimates				
Used for FY 2015-16 and FY 2016-17 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2014 Adjusted Total Population Used for State Revenue Sharing	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Unincorporated County	300,184	307,078	6,894	2.3%
Columbia County	63,720	64,037	317	0.5%
Fort White	559	560	1	0.2%
Lake City	11,596	11,683	87	0.8%
Unincorporated County	51,565	51,794	229	0.4%
DeSoto County	31,848	32,286	438	1.4%
Arcadia	7,479	7,610	131	1.8%
Unincorporated County	24,369	24,676	307	1.3%
Dixie County	15,066	14,932	(134)	-0.9%
Cross City	1,723	1,733	10	0.6%
Horseshoe Beach	158	159	1	0.6%
Unincorporated County	13,185	13,040	(145)	-1.1%
Duval County	889,381	904,930	15,549	1.7%
Atlantic Beach	12,986	13,012	26	0.2%
Baldwin	1,411	1,385	(26)	-1.8%
Jacksonville	845,736	860,608	14,872	1.8%
Jacksonville Beach	22,136	22,805	669	3.0%
Neptune Beach	7,112	7,120	8	0.1%
Escambia County	301,201	304,346	3,145	1.0%
Century	1,634	1,578	(56)	-3.4%
Pensacola	52,717	53,012	295	0.6%
Unincorporated County	246,850	249,756	2,906	1.2%
Flagler County	99,121	101,353	2,232	2.3%
Beverly Beach	338	356	18	5.3%
Bunnell	2,787	2,875	88	3.2%
Flagler Beach (part)	4,462	4,503	41	0.9%
Marineland (part)	4	4	-	0.0%
Palm Coast	78,046	79,821	1,775	2.3%
Unincorporated County	13,484	13,794	310	2.3%
Franklin County	9,957	10,066	109	1.1%
Apalachicola	2,269	2,302	33	1.5%
Carrabelle	1,397	1,397	-	0.0%
Unincorporated County	6,291	6,367	76	1.2%
Gadsden County	44,921	45,030	109	0.2%
Chattahoochee	2,206	2,177	(29)	-1.3%
Greensboro	618	624	6	1.0%
Gretna	1,452	1,556	104	7.2%
Havana	1,723	1,767	44	2.6%
Midway	3,369	3,378	9	0.3%
Quincy	7,499	7,475	(24)	-0.3%
Unincorporated County	28,054	28,053	(1)	0.0%
Gilchrist County	16,007	16,158	151	0.9%
Bell	497	537	40	8.0%
Fanning Springs (part)	294	329	35	11.9%
Trenton	1,991	2,067	76	3.8%
Unincorporated County	13,225	13,225	-	0.0%
Glades County	11,872	11,872	-	0.0%
Moore Haven	1,665	1,648	(17)	-1.0%
Unincorporated County	10,207	10,224	17	0.2%
Gulf County	13,098	13,125	27	0.2%
Port St. Joe	3,499	3,525	26	0.7%

Comparison of 2014 and 2015 Adjusted Population Estimates Used for FY 2015-16 and FY 2016-17 State Revenue-Sharing Calculations

County / Municipality	April 1, 2014 Adjusted Total Population Used for State Revenue Sharing	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Wewahitchka	2,156	2,126	(30)	-1.4%
Unincorporated County	7,443	7,474	31	0.4%
Hamilton County	12,064	12,141	77	0.6%
Jasper	1,666	1,682	16	1.0%
Jennings	865	871	6	0.7%
White Springs	772	763	(9)	-1.2%
Unincorporated County	8,761	8,825	64	0.7%
Hardee County	25,793	25,778	(15)	-0.1%
Bowling Green	2,891	2,894	3	0.1%
Wauchula	5,115	5,026	(89)	-1.7%
Zolfo Springs	1,807	1,803	(4)	-0.2%
Unincorporated County	15,980	16,055	75	0.5%
Hendry County	37,895	38,096	201	0.5%
Clewiston	7,420	7,441	21	0.3%
LaBelle	4,708	4,792	84	1.8%
Unincorporated County	25,767	25,863	96	0.4%
Hernando County	174,435	176,336	1,901	1.1%
Brooksville	7,687	7,952	265	3.4%
Weeki Wachee	5	5	-	0.0%
Unincorporated County	166,743	168,379	1,636	1.0%
Highlands County	99,794	100,681	887	0.9%
Avon Park	9,513	10,895	1,382	14.5%
Lake Placid	2,375	2,415	40	1.7%
Sebring	10,666	10,776	110	1.0%
Unincorporated County	77,240	76,595	(645)	-0.8%
Hillsborough County	1,300,986	1,324,772	23,786	1.8%
Plant City	35,956	36,710	754	2.1%
Tampa	352,031	357,664	5,633	1.6%
Temple Terrace	25,308	25,567	259	1.0%
Unincorporated County	887,691	904,831	17,140	1.9%
Holmes County	18,495	18,445	(50)	-0.3%
Bonifay	2,659	2,665	6	0.2%
Esto	364	364	-	0.0%
Noma	200	183	(17)	-8.5%
Ponce de Leon	554	557	3	0.5%
Westville	313	299	(14)	-4.5%
Unincorporated County	14,405	14,377	(28)	-0.2%
Indian River County	140,955	143,326	2,371	1.7%
Fellsmere	5,334	5,355	21	0.4%
Indian River Shores	3,962	3,995	33	0.8%
Orchid	411	411	-	0.0%
Sebastian	22,622	23,137	515	2.3%
Vero Beach	15,477	15,608	131	0.8%
Unincorporated County	93,149	94,820	1,671	1.8%
Jackson County	42,447	42,808	361	0.9%
Alford	504	491	(13)	-2.6%
Bascom	124	128	4	3.2%
Campbellton	227	232	5	2.2%
Cottondale	905	907	2	0.2%
Graceville	2,207	2,187	(20)	-0.9%
Grand Ridge	921	936	15	1.6%

Comparison of 2014 and 2015 Adjusted Population Estimates				
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County / Municipality	April 1, 2014 Adjusted Total Population Used for State Revenue Sharing	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Greenwood	675	693	18	2.7%
Jacob City	253	228	(25)	-9.9%
Malone	628	652	24	3.8%
Marianna	6,070	6,040	(30)	-0.5%
Sneads	1,917	1,909	(8)	-0.4%
Unincorporated County	28,016	28,405	389	1.4%
Jefferson County	13,467	13,400	(67)	-0.5%
Monticello	2,481	2,458	(23)	-0.9%
Unincorporated County	10,986	10,942	(44)	-0.4%
Lafayette County	6,972	7,017	45	0.6%
Mayo	1,199	1,201	2	0.2%
Unincorporated County	5,773	5,816	43	0.7%
Lake County	308,679	315,464	6,785	2.2%
Astatula	1,800	1,824	24	1.3%
Clermont	31,745	32,348	603	1.9%
Eustis	19,098	19,432	334	1.7%
Fruitland Park	4,153	4,214	61	1.5%
Groveland	10,551	12,077	1,526	14.5%
Howey-in-the-Hills	1,089	1,106	17	1.6%
Lady Lake	14,146	14,233	87	0.6%
Leesburg	21,163	21,547	384	1.8%
Mascotte	5,329	5,401	72	1.4%
Minneola	10,062	10,470	408	4.1%
Montverde	1,464	1,472	8	0.5%
Mount Dora	12,949	13,167	218	1.7%
Tavares	14,585	15,106	521	3.6%
Umatilla	3,658	3,798	140	3.8%
Unincorporated County	156,887	159,269	2,382	1.5%
Lee County	653,250	665,562	12,312	1.9%
Bonita Springs	45,813	46,655	842	1.8%
Cape Coral	163,570	166,478	2,908	1.8%
Esteros	29,632	30,027	395	1.3%
Fort Myers	69,413	72,326	2,913	4.2%
Fort Myers Beach	6,250	6,264	14	0.2%
Sanibel	6,490	6,502	12	0.2%
Unincorporated County	332,082	337,310	5,228	1.6%
Leon County	279,911	283,185	3,274	1.2%
Tallahassee	184,419	186,738	2,319	1.3%
Unincorporated County	95,492	96,447	955	1.0%
Levy County	40,473	40,448	(25)	-0.1%
Bronson	1,142	1,187	45	3.9%
Cedar Key	691	696	5	0.7%
Chiefland	2,153	2,153	-	0.0%
Fanning Springs (part)	455	455	-	0.0%
Inglis	1,294	1,301	7	0.5%
Otter Creek	129	120	(9)	-7.0%
Williston	2,815	2,848	33	1.2%
Yankeetown	493	489	(4)	-0.8%
Unincorporated County	31,301	31,199	(102)	-0.3%
Liberty County	6,839	6,927	88	1.3%
Bristol	958	958	-	0.0%

Comparison of 2014 and 2015 Adjusted Population Estimates				
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County / Municipality	April 1, 2014 Adjusted Total Population Used for State Revenue Sharing	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Unincorporated County	5,881	5,969	88	1.5%
Madison County	17,663	17,615	(48)	-0.3%
Greenville	763	766	3	0.4%
Lee	331	332	1	0.3%
Madison	3,102	3,061	(41)	-1.3%
Unincorporated County	13,467	13,456	(11)	-0.1%
Manatee County	339,396	349,146	9,750	2.9%
Anna Maria	1,523	1,519	(4)	-0.3%
Bradenton	51,119	52,511	1,392	2.7%
Bradenton Beach	1,166	1,178	12	1.0%
Holmes Beach	3,839	3,851	12	0.3%
Longboat Key (part)	2,371	2,378	7	0.3%
Palmetto	12,799	13,034	235	1.8%
Unincorporated County	266,579	274,675	8,096	3.0%
Marion County	331,813	335,473	3,660	1.1%
Belleview	4,624	4,741	117	2.5%
Dunnellon	1,770	1,771	1	0.1%
McIntosh	457	450	(7)	-1.5%
Ocala	57,337	58,217	880	1.5%
Reddick	498	501	3	0.6%
Unincorporated County	267,127	269,793	2,666	1.0%
Martin County	146,551	148,123	1,572	1.1%
Jupiter Island	816	810	(6)	-0.7%
Ocean Breeze	95	95	-	0.0%
Sewall's Point	1,998	2,000	2	0.1%
Stuart	15,948	16,087	139	0.9%
Unincorporated County	127,694	129,131	1,437	1.1%
Miami-Dade County	2,604,265	2,644,650	40,385	1.6%
Aventura	37,262	37,473	211	0.6%
Bal Harbour	2,855	2,778	(77)	-2.7%
Bay Harbor Islands	5,785	5,552	(233)	-4.0%
Biscayne Park	3,140	3,147	7	0.2%
Coral Gables	48,780	49,397	617	1.3%
Cutler Bay	42,944	44,109	1,165	2.7%
Doral	52,889	55,660	2,771	5.2%
El Portal	2,328	2,334	6	0.3%
Florida City	12,430	12,577	147	1.2%
Golden Beach	917	928	11	1.2%
Hialeah	230,544	233,053	2,509	1.1%
Hialeah Gardens	22,571	23,004	433	1.9%
Homestead	66,569	69,515	2,946	4.4%
Indian Creek	89	86	(3)	-3.4%
Key Biscayne	12,525	12,684	159	1.3%
Medley	859	836	(23)	-2.7%
Miami	425,922	436,857	10,935	2.6%
Miami Beach	91,540	91,714	174	0.2%
Miami Gardens	108,160	109,951	1,791	1.7%
Miami Lakes	30,149	30,198	49	0.2%
Miami Shores	10,781	10,806	25	0.2%
Miami Springs	14,027	14,089	62	0.4%
North Bay	7,851	8,178	327	4.2%

Comparison of 2014 and 2015 Adjusted Population Estimates				
Used for FY 2015-16 and FY 2016-17 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2014 Adjusted Total Population Used for State Revenue Sharing	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
North Miami	61,912	62,380	468	0.8%
North Miami Beach	43,227	43,533	306	0.7%
Opa-locka	16,873	17,528	655	3.9%
Palmetto Bay	23,767	23,843	76	0.3%
Pinecrest	18,403	18,408	5	0.0%
South Miami	13,623	13,656	33	0.2%
Sunny Isles Beach	21,698	21,592	(106)	-0.5%
Surfside	5,722	5,703	(19)	-0.3%
Sweetwater	20,345	20,793	448	2.2%
Virginia Gardens	2,400	2,416	16	0.7%
West Miami	6,012	6,018	6	0.1%
Unincorporated County	1,139,366	1,153,854	14,488	1.3%
Monroe County	73,981	74,145	164	0.2%
Islamorada	6,212	6,199	(13)	-0.2%
Key Colony Beach	808	796	(12)	-1.5%
Key West	24,620	24,662	42	0.2%
Layton	186	183	(3)	-1.6%
Marathon	8,425	8,439	14	0.2%
Unincorporated County	33,730	33,866	136	0.4%
Nassau County	75,251	76,464	1,213	1.6%
Callahan	1,166	1,185	19	1.6%
Fernandina Beach	11,830	11,948	118	1.0%
Hilliard	3,090	3,032	(58)	-1.9%
Unincorporated County	59,165	60,299	1,134	1.9%
Okaloosa County	189,307	190,550	1,243	0.7%
Cinco Bayou	397	397	-	0.0%
Crestview	23,209	23,460	251	1.1%
Destin	12,541	12,730	189	1.5%
Fort Walton Beach	20,719	20,869	150	0.7%
Laurel Hill	531	534	3	0.6%
Mary Esther	3,845	3,859	14	0.4%
Niceville	13,701	13,781	80	0.6%
Shalimar	734	741	7	1.0%
Valparaiso	5,246	5,254	8	0.2%
Unincorporated County	108,384	108,925	541	0.5%
Okeechobee County	37,816	38,039	223	0.6%
Okeechobee	5,583	5,534	(49)	-0.9%
Unincorporated County	32,233	32,505	272	0.8%
Orange County	1,224,849	1,249,190	24,341	2.0%
Apopka	45,669	46,571	902	2.0%
Bay Lake	15	15	-	0.0%
Belle Isle	6,422	6,464	42	0.7%
Eatonville	2,170	2,214	44	2.0%
Edgewood	2,626	2,635	9	0.3%
Lake Buena Vista	22	22	-	0.0%
Maitland	16,933	17,007	74	0.4%
Oakland	2,609	2,624	15	0.6%
Ocoee	39,682	40,173	491	1.2%
Orlando	255,121	262,375	7,254	2.8%
Windermere	2,862	2,869	7	0.2%
Winter Garden	38,455	39,877	1,422	3.7%

Comparison of 2014 and 2015 Adjusted Population Estimates Used for FY 2015-16 and FY 2016-17 State Revenue-Sharing Calculations

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Winter Park	29,073	28,967	(106)	-0.4%
Unincorporated County	783,190	797,377	14,187	1.8%
Osceola County	295,235	308,014	12,779	4.3%
Kissimmee	64,187	66,435	2,248	3.5%
St. Cloud	40,527	41,467	940	2.3%
Unincorporated County	190,521	200,112	9,591	5.0%
Palm Beach County	1,357,315	1,375,480	18,165	1.3%
Atlantis	2,006	2,001	(5)	-0.2%
Belle Glade	17,424	17,448	24	0.1%
Boca Raton	86,647	87,766	1,119	1.3%
Boynton Beach	71,608	72,784	1,176	1.6%
Briny Breezes	412	415	3	0.7%
Cloud Lake	133	133	-	0.0%
Delray Beach	62,700	63,175	475	0.8%
Glen Ridge	219	215	(4)	-1.8%
Golf	249	252	3	1.2%
Greenacres	38,590	38,943	353	0.9%
Gulf Stream	979	998	19	1.9%
Haverhill	1,969	1,977	8	0.4%
Highland Beach	3,581	3,600	19	0.5%
Hypoluxo	2,672	2,691	19	0.7%
Juno Beach	3,194	3,240	46	1.4%
Jupiter	57,263	59,108	1,845	3.2%
Jupiter Inlet Colony	396	396	-	0.0%
Lake Clarke Shores	3,360	3,375	15	0.4%
Lake Park	8,477	8,598	121	1.4%
Lake Worth	36,423	37,674	1,251	3.4%
Lantana	10,657	10,683	26	0.2%
Loxahatchee Groves	3,183	3,203	20	0.6%
Manalapan	408	410	2	0.5%
Mangonia Park	1,972	1,959	(13)	-0.7%
North Palm Beach	12,182	12,206	24	0.2%
Ocean Ridge	1,780	1,794	14	0.8%
Pahokee	5,459	5,488	29	0.5%
Palm Beach	8,170	8,041	(129)	-1.6%
Palm Beach Gardens	50,067	50,521	454	0.9%
Palm Beach Shores	1,147	1,143	(4)	-0.3%
Palm Springs	22,130	22,282	152	0.7%
Riviera Beach	33,728	33,953	225	0.7%
Royal Palm Beach	36,292	36,767	475	1.3%
South Bay	3,011	3,209	198	6.6%
South Palm Beach	1,362	1,366	4	0.3%
Tequesta	5,629	5,665	36	0.6%
Wellington	59,136	59,860	724	1.2%
West Palm Beach	104,323	106,217	1,894	1.8%
Unincorporated County	598,377	605,924	7,547	1.3%
Pasco County	478,553	486,781	8,228	1.7%
Dade City	6,583	6,816	233	3.5%
New Port Richey	15,107	15,351	244	1.6%
Port Richey	2,619	2,638	19	0.7%
St. Leo	1,269	1,350	81	6.4%

Comparison of 2014 and 2015 Adjusted Population Estimates Used for FY 2015-16 and FY 2016-17 State Revenue-Sharing Calculations

County / Municipality	April 1, 2014 Adjusted Total Population Used for State Revenue Sharing	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
San Antonio	1,214	1,232	18	1.5%
Zephyrhills	14,730	15,012	282	1.9%
Unincorporated County	437,031	444,382	7,351	1.7%
Pinellas County	932,112	943,946	11,834	1.3%
Belleair	3,887	3,889	2	0.1%
Belleair Beach	1,571	1,563	(8)	-0.5%
Belleair Bluffs	2,052	2,052	-	0.0%
Belleair Shore	107	107	-	0.0%
Clearwater	109,458	110,796	1,338	1.2%
Dunedin	35,602	35,779	177	0.5%
Gulfport	12,145	12,222	77	0.6%
Indian Rocks Beach	4,176	4,203	27	0.6%
Indian Shores	1,424	1,424	-	0.0%
Kenneth City	5,011	5,040	29	0.6%
Largo	79,431	80,747	1,316	1.7%
Madeira Beach	4,323	4,341	18	0.4%
North Redington Beach	1,430	1,418	(12)	-0.8%
Oldsmar	13,859	13,993	134	1.0%
Pinellas Park	50,405	51,810	1,405	2.8%
Redington Beach	1,437	1,438	1	0.1%
Redington Shores	2,147	2,152	5	0.2%
Safety Harbor	17,010	17,097	87	0.5%
St. Pete Beach	9,367	9,412	45	0.5%
St. Petersburg	251,968	256,265	4,297	1.7%
Seminole	17,758	18,238	480	2.7%
South Pasadena	5,106	5,081	(25)	-0.5%
Tarpon Springs	24,220	24,421	201	0.8%
Treasure Island	6,782	6,790	8	0.1%
Unincorporated County	271,436	273,668	2,232	0.8%
Polk County	619,860	630,019	10,159	1.6%
Auburndale	14,262	14,843	581	4.1%
Bartow	17,637	18,029	392	2.2%
Davenport	3,248	3,786	538	16.6%
Dundee	3,876	3,974	98	2.5%
Eagle Lake	2,335	2,387	52	2.2%
Fort Meade	5,955	5,741	(214)	-3.6%
Frostproof	2,961	3,004	43	1.5%
Haines City	21,956	22,660	704	3.2%
Highland Park	237	234	(3)	-1.3%
Hillcrest Heights	252	254	2	0.8%
Lake Alfred	5,127	5,322	195	3.8%
Lake Hamilton	1,275	1,271	(4)	-0.3%
Lakeland	100,728	101,517	789	0.8%
Lake Wales	14,830	15,011	181	1.2%
Mulberry	3,750	3,775	25	0.7%
Polk City	1,630	1,623	(7)	-0.4%
Winter Haven	37,016	38,085	1,069	2.9%
Unincorporated County	382,785	388,503	5,718	1.5%
Putnam County	72,040	72,271	231	0.3%
Crescent City	1,520	1,540	20	1.3%
Interlachen	1,332	1,337	5	0.4%

Comparison of 2014 and 2015 Adjusted Population Estimates				
Used for FY 2015-16 and FY 2016-17 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2014 Adjusted Total Population Used for State Revenue Sharing	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Palatka	10,379	10,428	49	0.5%
Pomona Park	877	873	(4)	-0.5%
Welaka	711	712	1	0.1%
Unincorporated County	57,221	57,381	160	0.3%
St. Johns County	207,251	213,386	6,135	3.0%
Hastings	607	604	(3)	-0.5%
Marineland (part)	2	2	-	0.0%
St. Augustine	13,414	13,590	176	1.3%
St. Augustine Beach	6,418	6,480	62	1.0%
Unincorporated County	186,810	192,710	5,900	3.2%
St. Lucie County	282,699	287,624	4,925	1.7%
Fort Pierce	41,889	42,087	198	0.5%
Port St. Lucie	169,882	174,126	4,244	2.5%
St. Lucie Village	588	604	16	2.7%
Unincorporated County	70,340	70,807	467	0.7%
Santa Rosa County	154,821	157,469	2,648	1.7%
Gulf Breeze	5,823	5,832	9	0.2%
Jay	529	563	34	6.4%
Milton	9,237	9,345	108	1.2%
Unincorporated County	139,232	141,729	2,497	1.8%
Sarasota County	387,134	392,084	4,950	1.3%
Longboat Key (part)	4,454	4,467	13	0.3%
North Port	60,295	62,235	1,940	3.2%
Sarasota	52,578	52,899	321	0.6%
Venice	21,188	21,418	230	1.1%
Unincorporated County	248,619	251,065	2,446	1.0%
Seminole County	436,926	442,815	5,889	1.3%
Altamonte Springs	42,719	43,325	606	1.4%
Casselberry	27,521	27,613	92	0.3%
Lake Mary	15,037	15,905	868	5.8%
Longwood	13,786	13,974	188	1.4%
Oviedo	36,251	36,819	568	1.6%
Sanford	55,495	56,889	1,394	2.5%
Winter Springs	34,629	34,901	272	0.8%
Unincorporated County	211,488	213,389	1,901	0.9%
Sumter County	102,724	107,129	4,405	4.3%
Bushnell	2,509	2,470	(39)	-1.6%
Center Hill	974	981	7	0.7%
Coleman	703	694	(9)	-1.3%
Webster	769	768	(1)	-0.1%
Wildwood	7,252	7,482	230	3.2%
Unincorporated County	90,517	94,734	4,217	4.7%
Suwannee County	41,219	41,532	313	0.8%
Branford	693	687	(6)	-0.9%
Live Oak	6,850	6,853	3	0.0%
Unincorporated County	33,676	33,992	316	0.9%
Taylor County	19,760	19,766	6	0.0%
Perry	7,069	7,016	(53)	-0.7%
Unincorporated County	12,691	12,750	59	0.5%
Union County	10,804	11,015	211	2.0%
Lake Butler	1,853	1,831	(22)	-1.2%

**Comparison of 2014 and 2015 Adjusted Population Estimates
Used for FY 2015-16 and FY 2016-17 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2014 Adjusted Total Population Used for State Revenue Sharing	April 1, 2015 Adjusted Total Population Used for State Revenue Sharing	Numerical Change	Percentage Change
Raiford	252	252	-	0.0%
Worthington Springs	418	386	(32)	-7.7%
Unincorporated County	8,281	8,546	265	3.2%
Volusia County	501,901	508,562	6,661	1.3%
Daytona Beach	62,604	63,505	901	1.4%
Daytona Beach Shores	4,264	4,263	(1)	0.0%
DeBary	19,802	20,002	200	1.0%
DeLand	29,467	30,498	1,031	3.5%
Deltona	86,360	87,497	1,137	1.3%
Edgewater	20,750	20,966	216	1.0%
Flagler Beach (part)	60	60	-	0.0%
Holly Hill	11,661	11,712	51	0.4%
Lake Helen	2,616	2,651	35	1.3%
New Smyrna Beach	24,300	24,354	54	0.2%
Oak Hill	1,855	1,874	19	1.0%
Orange City	11,484	11,569	85	0.7%
Ormond Beach	39,700	40,072	372	0.9%
Pierson	1,688	1,691	3	0.2%
Ponce Inlet	3,039	3,047	8	0.3%
Port Orange	57,467	58,656	1,189	2.1%
South Daytona	12,373	12,538	165	1.3%
Unincorporated County	112,411	113,607	1,196	1.1%
Wakulla County	27,739	27,983	244	0.9%
St. Marks	280	281	1	0.4%
Sopchoppy	450	459	9	2.0%
Unincorporated County	27,009	27,243	234	0.9%
Walton County	58,246	59,228	982	1.7%
DeFuniak Springs	5,353	5,393	40	0.7%
Freeport	2,556	2,667	111	4.3%
Paxton	613	622	9	1.5%
Unincorporated County	49,724	50,546	822	1.7%
Washington County	22,415	22,441	26	0.1%
Caryville	270	278	8	3.0%
Chipley	3,504	3,512	8	0.2%
Ebro	248	220	(28)	-11.3%
Vernon	680	689	9	1.3%
Wausau	377	388	11	2.9%
Unincorporated County	17,336	17,354	18	0.1%
Statewide Total	19,382,716	19,691,538	308,822	1.6%
Statewide Incorporated	9,838,875	9,999,656	160,781	1.6%
Statewide Unincorporated	9,543,841	9,691,882	148,041	1.6%

Data Sources: Bureau of Economic and Business Research, University of Florida, and the Florida Legislature's Office of Economic and Demographic Research.

Appendix C:

2016 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

2016 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										Motor Fuel Taxes				State				County (Local Option)				Total Tax
	State			County (Local Option)			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						
	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax												Fuel Tax	Fuel Tax	Fuel Tax	Fuel Tax	Fuel Tax	
Alachua	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Baker	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
Bay	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
Bradford	18.4	13.3	7.4	2	1	1	0	6	0	49.1	1	0	5	6	24.4	13.3	7.4	4	1	6	n/a	56.1	
Brevard	18.4	13.3	7.4	2	1	1	0	6	0	49.1	1	0	5	6	24.4	13.3	7.4	4	1	6	n/a	56.1	
Broward	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Calhoun	18.4	13.3	7.4	2	1	1	0	6	0	49.1	1	0	5	6	24.4	13.3	7.4	4	1	6	n/a	56.1	
Charlotte	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Citrus	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Clay	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
Collier	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Columbia	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
DeSoto	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Dixie	18.4	13.3	7.4	2	1	1	0	6	0	49.1	1	0	5	6	24.4	13.3	7.4	4	1	6	n/a	56.1	
Duval	18.4	13.3	7.4	2	1	1	0	6	0	49.1	1	0	5	6	24.4	13.3	7.4	4	1	6	n/a	56.1	
Escambia	18.4	13.3	7.4	2	1	1	1	6	4	54.1	0	0	1	1	24.4	13.3	7.4	4	1	6	n/a	56.1	
Flagler	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
Franklin	18.4	13.3	6.1	2	1	1	0	5	0	46.8	1	1	5	7	24.4	13.3	7.4	4	1	6	n/a	56.1	
Gadsden	18.4	13.3	7.4	2	1	1	0	6	0	49.1	1	0	5	6	24.4	13.3	7.4	4	1	6	n/a	56.1	
Gilchrist	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
Glades	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
Gulf	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
Hamilton	18.4	13.3	7.4	2	1	1	0	6	0	49.1	1	0	5	6	24.4	13.3	7.4	4	1	6	n/a	56.1	
Hardee	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Hendry	18.4	13.3	7.4	2	1	1	1	6	2	52.1	0	0	3	3	24.4	13.3	7.4	4	1	6	n/a	56.1	
Hernando	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Highlands	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Hillsborough	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
Holmes	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
Indian River	18.4	13.3	7.4	2	1	1	0	6	0	49.1	1	0	5	6	24.4	13.3	7.4	4	1	6	n/a	56.1	
Jackson	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
Jefferson	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
Lafayette	18.4	13.3	7.4	2	1	1	0	6	0	49.1	1	0	5	6	24.4	13.3	7.4	4	1	6	n/a	56.1	
Lake	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
Lee	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Leon	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Levy	18.4	13.3	7.4	2	1	1	0	6	0	49.1	1	0	5	6	24.4	13.3	7.4	4	1	6	n/a	56.1	
Liberty	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
Madison	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Manatee	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Marion	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Martin	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Miami-Dade	18.4	13.3	7.4	2	1	1	1	6	3	53.1	0	0	2	2	24.4	13.3	7.4	4	1	6	n/a	56.1	
Monroe	18.4	13.3	7.4	2	1	1	1	6	3	53.1	0	0	2	2	24.4	13.3	7.4	4	1	6	n/a	56.1	
Nassau	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
Okaloosa	18.4	13.3	7.4	2	1	1	1	6	3	53.1	0	0	2	2	24.4	13.3	7.4	4	1	6	n/a	56.1	
Okeechobee	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Orange	18.4	13.3	7.4	2	1	1	0	6	0	49.1	1	0	5	6	24.4	13.3	7.4	4	1	6	n/a	56.1	
Osceola	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Palm Beach	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Pasco	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Pinellas	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
Polk	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Putnam	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
St. Johns	18.4	13.3	7.4	2	1	1	0	6	0	49.1	1	0	5	6	24.4	13.3	7.4	4	1	6	n/a	56.1	
St. Lucie	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Santa Rosa	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Sarasota	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Seminole	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
Sumter	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
Suwannee	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Taylor	18.4	13.3	7.4	2	1	1	0	6	0	49.1	1	0	5	6	24.4	13.3	7.4	4	1	6	n/a	56.1	

2016 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 Motor Fuel Taxes				Diesel Fuel Tax Rates (# of Cents Per Gallon)								
	Federal	State					County (Local Option)				Total Tax	Motor Fuel Taxes				Federal	State			County (Local Option)			Total Tax
	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Ninth-cent Fuel Tax		1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Unutilized Tax	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Fuel Excise Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax		
Union	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
Volusia	18.4	13.3	7.4	2	1	1	1	6	5	55.1	0	0	0	0	24.4	13.3	7.4	4	1	6	n/a	56.1	
Wakulla	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
Walton	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	
Washington	18.4	13.3	7.4	2	1	1	1	6	0	50.1	0	0	5	5	24.4	13.3	7.4	4	1	6	n/a	56.1	

- 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 2016: Hernando County imposes 5 cents of the 1-5 Cents Fuel Tax; Osceola County imposes 5 cents of the 1-5 Cents Fuel Tax; and Santa Rosa County imposes the Ninth-cent Fuel Tax and 5 cents of the 1-5 Cents Fuel Tax.
 - 7) For a list of transportation funding sources, please refer to the Florida Department of Transportation's "Florida's Transportation Tax Sources: A Primer".

- Data Sources:
- 1) Florida Department of Revenue, Tax Information Publication, "Fuel Tax Rates Adjusted Beginning January 1, 2016".
https://revenue.law.state.fl.us/LawLibraryDocuments/2015/12/TIP-120220_TIP%2015B05-02%20Fuel%20Tax%20Rates%20Adjusted%20Beginning%20January%201,%202016%20-%20FINAL.pdf
 - 2) Florida Department of Transportation, Office of Comptroller, "Florida's Transportation Tax Sources - A Primer (January 2016)".
<http://www.dot.state.fl.us/officeofcomptroller/pdf/GAO/RevManagement/Tax%20Primer.pdf>

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