

2020

**Local Government Financial
Information Handbook**

December 2020

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



2020 Local Government Financial Information Handbook

December 2020

**Includes Revenue Estimating Conference Results
and Data through August 2020**

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

Acknowledgments

The Florida Legislature's Office of Economic and Demographic Research (EDR) is responsible for the publication of this annual report. This report includes county and municipal revenue estimates calculated by the Florida Department of Revenue's Office of Tax Research.

Questions pertaining to the estimated distributions of select state-shared revenues and local option taxes to individual county and municipal governments should be directed to the Department's Office of Tax Research at (850) 617-8322.

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

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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 2020-21 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 2019 county and municipal population estimates used for the 2020-21 fiscal year revenue-sharing calculations are provided in Appendix A. A comparison of the 2018 and 2019 adjusted population estimates used in the state revenue-sharing calculations for fiscal years 2019-20 and 2020-21 is provided in Appendix B. Finally, a listing of the 2021 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 *2019-20 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 2020 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> |
|----------------------|--|
| 2020-2 | Florida Statutes |
| 2020-10 | Taxation |
| 2020-27 | Community Affairs |
| 2020-140 | Transfer of Tax Exemption for Veterans |
| 2020-166 | OGSR / Taxpayer E-mail Addresses Held by a Tax Collector |
| 2020-175 | Limitations on Homestead Assessments |
| 2020-179 | Surviving Spouse Ad Valorem Tax Reduction |

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 *2020 Florida Tax Handbook Including Fiscal Impact of Potential Change*, pp. 203-216 at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2020.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.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://floridarevenue.com/property/Pages/DataPortal_DataBook.aspx

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

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Part Two: Revenue Sources Based on Home Rule Authority

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

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

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

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

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

Summaries of Select Court Rulings:

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

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Proprietary Fees

Home Rule Authority

Summary:

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

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

General Law Amendments:

There were no general law amendments resulting from the 2020 Regular Legislative Session.

Attorney General Opinions:

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

Prior Years' Revenues:

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

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

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

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Regulatory Fees

Home Rule Authority

Sections 163.31801 and 403.0893, Florida Statutes

Summary:

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

As one type of regulatory fee, impact fees are charges imposed by local governments against new development to provide for capital facilities' costs made necessary by such growth. Until 2006, the characteristics and limitations of impact fees in Florida were found in case law rather than state statute. As developed under case law, an impact fee imposed by a local government should meet the *dual rational nexus test* in order to withstand legal challenge. First, a reasonable connection, or rational nexus, should exist between the anticipated need for additional capital facilities and the population growth generated by the new development. Second, a rational nexus should exist between the local government's expenditure of impact fee proceeds and the benefits accruing to the new development from those proceeds.

In response to local governments' reliance on impact fees and the growth of impact fee collections, the Florida Legislature adopted the Florida Impact Fee Act in 2006, which requires local governing authorities to satisfy certain requirements when imposing impact fees.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 a school impact fee, the fee is imposed by the respective board of county commissioners at the request of the school board. The fee amount is usually determined after a study of the actual impact/costs of new residential construction on the school district has been made. As previously mentioned, state law and legal precedent require a rational nexus between the impact fee and actual costs associated with the new construction.

General Law Amendments:

Chapter 2020-10, L.O.F., (CS/HB 7097) amends s. 1013.64, F.S., providing that educational facilities and sites funded solely through local impact fees are exempt from certain prohibited uses of funds. This change became effective July 1, 2020.

Chapter 2020-58, L.O.F., (CS/CS/CS/SB 1066) amends s. 163.31801, F.S., (i.e., the Florida Impact Fee Act) to make changes to the collection of impact fees and impact fee credits. These changes became effective July 1, 2020. On July 7, 2020, the Revenue Estimating Conference adopted a negative indeterminate fiscal impact to local governments resulting from these changes.³

1. Section 163.31801, F.S.

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

3. <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2020/pdf/page584-594.pdf>

Chapter 2020-174, L.O.F., (CS/CS/HB 133) amends ss. 125.0103(1), 166.043(1), 323.002, 713.78, and 715.07, F.S., to make several changes related to the towing and immobilizing of vehicles and vessels by local governments. On July 30, 2020, the Revenue Estimating Conference adopted a +/- indeterminate fiscal impact to local governments resulting from these changes.⁴

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.⁵ 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.⁶

4. <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2020/pdf/page617-620.pdf>

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

6. <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:

There were no general law amendments resulting from the 2020 Regular Legislative Session.

Attorney General Opinions:

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

1. For county governments, sections 125.01(1)(r), F.S.; for municipal governments, chapter 170, F.S.

2. Section 125.271, F.S.

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

4. Section 197.3632, F.S.

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

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

Prior Years' Revenues:

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

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

Part Three:

Revenue Sources Authorized by the Legislature

In addition to constitutionally authorized and home rule revenue sources, local governments have other available revenue sources that have been authorized by the Legislature. For purposes of discussion, these revenue sources are grouped into two categories: 1) state-imposed fees or taxes shared with local governments or school districts, or 2) other local revenue sources. Generally, state-shared revenue programs allocate all or some portion of a state-collected fee or tax to specified local governments based on eligibility requirements. In some cases, a formula has been developed for the allocation of funds between units of local government. While general law restricts the use of several shared revenues, proceeds derived from other shared revenues may be used for the general revenue needs of local governments.

Several revenue sharing programs require as a prerequisite that the county or municipality meet eligibility criteria. One such criterion requires that the local government have levied ad valorem taxes to produce the revenue equivalent to a millage rate of 3 mills on the dollar based on 1973 taxable values, or produce revenue equivalent to that which would be produced by a 3-mill ad valorem tax from any combination of the following four sources: receiving a remittance from the county pursuant to s. 125.01(6)(a), F.S., collecting an occupational license tax or a utility tax; or levying an ad valorem tax.¹

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

Alcoholic Beverage License Tax

Cardroom Revenues

Constitutional Fuel Tax

County Fuel Tax

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

Distribution of Sales and Use Taxes to Counties

Emergency Management Assistance

Enhanced 911 Fee

Fuel Tax Refunds and Credits

Indian Gaming Revenues

Insurance License Tax

Intergovernmental Radio Communication Program

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

Miami-Dade County Lake Belt Mitigation Fee

Mobile Home License Tax

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

Oil, Gas, and Sulfur Production Tax

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

Phosphate Rock Severance Tax

State Housing Initiatives Partnership Program

Support for School Capital Outlay Purposes

Vessel Registration Fee

1. Section 218.23, F.S.

A special case of state-shared revenues is funding for school districts.² During the 2018-19 fiscal year, school districts received 39.90 percent of their financial support from state sources; 48.79 percent from local sources, including the Required Local Effort (RLE) portion of the Florida Education Finance Program (FEFP); and 11.31 percent from federal sources. Funds for state support to school districts are provided primarily by legislative appropriations. However, the Florida Constitution authorizes certain revenues to be used by the school districts for capital outlay purposes. Article XII, Section 9(d), of the State Constitution, guarantees a stated amount for each district annually from proceeds of licensing motor vehicles, referred to as Capital Outlay and Debt Service (CO&DS) funds. Additionally, Article XII, Section (a)(2), of the State Constitution, provides that school districts may share in the proceeds from gross receipts taxes, referred to as Public Education Capital Outlay (PECO) funds, as provided by legislative appropriation.

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

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

Communications Services Tax
Convention Development Taxes
Discretionary Surtax on Documents
Green Utility Fee
Gross Receipts Tax on Commercial Hazardous Waste Facilities
Highway Safety Fees - Red Light Cameras
Insurance Premium Tax
Local Business Tax (Including Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of Retail and Wholesale Merchants)
Local Discretionary Sales Surtaxes
Local Option Food and Beverage Taxes
Motor Fuel and Diesel Fuel Taxes (Ninth-Cent, 1-6 Cents, and 1-5 Cents Local Option Fuel Taxes)
Municipal Pari-mutuel Tax
Municipal Parking Facility Space Surcharges
Municipal Resort Tax
Public Service Tax
Tourist Development Taxes
Tourist Impact Tax

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

Alcoholic Beverage License Tax

Section 561.342, Florida Statutes

Summary:

A portion of an annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages and collected within a county or municipality is shared with those local governments. An annual license tax is imposed on the following: 1) any person operating a bottle club;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 2020 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.

-
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 to the state 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 2020 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 when

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.

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:

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

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

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

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

Constitutional Fuel Tax (2 Cents)

Article XII, Section 9(c), Florida Constitution

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

Summary:

Pursuant to constitutional authorization and statutory implementation, a state tax of 2 cents per gallon on motor fuel is levied.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 2020 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 2021. The estimates are based on a statewide estimate of total constitutional fuel tax collections, and are net of the SBA's administrative deductions. A summary of prior years' disbursements is available.¹⁵ A table listing the 2020 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>

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

| Constitutional Fuel Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 | | | | | |
|--|-----------------------------|-----------------------------|-----------------------|----------------------------|-------------------------------|
| County | Collection Component | Population Component | Area Component | Distribution Factor | Estimated Distribution |
| Alachua | 0.63393% | 0.31509% | 0.40960% | 1.35860% | \$ 2,834,379 |
| Baker | 0.09514% | 0.03330% | 0.24530% | 0.37370% | \$ 779,632 |
| Bay | 0.51048% | 0.19719% | 0.36710% | 1.07480% | \$ 2,242,302 |
| Bradford | 0.07607% | 0.03381% | 0.12260% | 0.23250% | \$ 485,053 |
| Brevard | 2.00608% | 0.70074% | 0.54030% | 3.24710% | \$ 6,774,262 |
| Broward | 4.19173% | 2.26281% | 0.51240% | 6.96690% | \$ 14,534,695 |
| Calhoun | 0.03181% | 0.01658% | 0.24060% | 0.28900% | \$ 602,926 |
| Charlotte | 0.47736% | 0.21426% | 0.33840% | 1.03000% | \$ 2,148,838 |
| Citrus | 0.29596% | 0.17416% | 0.27480% | 0.74490% | \$ 1,554,048 |
| Clay | 0.39308% | 0.25373% | 0.26040% | 0.90720% | \$ 1,892,646 |
| Collier | 0.77372% | 0.44405% | 0.86260% | 2.08040% | \$ 4,340,235 |
| Columbia | 0.37911% | 0.08309% | 0.33290% | 0.79510% | \$ 1,658,777 |
| DeSoto | 0.07252% | 0.04251% | 0.26590% | 0.38090% | \$ 794,653 |
| Dixie | 0.04734% | 0.01958% | 0.30930% | 0.37620% | \$ 784,847 |
| Duval | 2.73962% | 1.14420% | 0.35900% | 4.24280% | \$ 8,851,542 |
| Escambia | 0.74394% | 0.37854% | 0.31990% | 1.44240% | \$ 3,009,207 |
| Flagler | 0.22170% | 0.13041% | 0.21280% | 0.56490% | \$ 1,178,523 |
| Franklin | 0.03413% | 0.01447% | 0.32150% | 0.37010% | \$ 772,121 |
| Gadsden | 0.21897% | 0.05455% | 0.22460% | 0.49810% | \$ 1,039,161 |
| Gilchrist | 0.04000% | 0.02094% | 0.14920% | 0.21010% | \$ 438,321 |
| Glades | 0.05868% | 0.01547% | 0.41210% | 0.48620% | \$ 1,014,335 |
| Gulf | 0.03352% | 0.01542% | 0.27390% | 0.32280% | \$ 673,442 |
| Hamilton | 0.24945% | 0.01721% | 0.21750% | 0.48420% | \$ 1,010,162 |
| Hardee | 0.07710% | 0.03228% | 0.26760% | 0.37700% | \$ 786,516 |
| Hendry | 0.13191% | 0.04729% | 0.49600% | 0.67520% | \$ 1,408,636 |
| Hernando | 0.40388% | 0.22203% | 0.20730% | 0.83320% | \$ 1,738,264 |
| Highlands | 0.24634% | 0.12192% | 0.45980% | 0.82810% | \$ 1,727,624 |
| Hillsborough | 3.37441% | 1.70317% | 0.52040% | 5.59800% | \$ 11,678,828 |
| Holmes | 0.04937% | 0.02363% | 0.20860% | 0.28160% | \$ 587,488 |
| Indian River | 0.42217% | 0.18264% | 0.22120% | 0.82600% | \$ 1,723,243 |
| Jackson | 0.26664% | 0.05537% | 0.39660% | 0.71860% | \$ 1,499,179 |
| Jefferson | 0.06061% | 0.01742% | 0.25160% | 0.32960% | \$ 687,628 |
| Lafayette | 0.01638% | 0.01000% | 0.23090% | 0.25730% | \$ 536,792 |
| Lake | 0.75758% | 0.42111% | 0.48500% | 1.66370% | \$ 3,470,894 |
| Lee | 1.71835% | 0.86657% | 0.42980% | 3.01470% | \$ 6,289,418 |
| Leon | 0.64587% | 0.34950% | 0.29790% | 1.29330% | \$ 2,698,147 |
| Levy | 0.11605% | 0.04872% | 0.48590% | 0.65070% | \$ 1,357,523 |
| Liberty | 0.02628% | 0.01034% | 0.34770% | 0.38430% | \$ 801,746 |
| Madison | 0.15330% | 0.02307% | 0.30000% | 0.47640% | \$ 993,890 |
| Manatee | 0.88246% | 0.45667% | 0.35570% | 1.69480% | \$ 3,535,777 |
| Marion | 1.07964% | 0.42485% | 0.68440% | 2.18890% | \$ 4,566,593 |
| Martin | 0.42455% | 0.18695% | 0.28450% | 0.89600% | \$ 1,869,280 |
| Miami-Dade | 5.26402% | 3.31485% | 0.91700% | 9.49590% | \$ 19,810,821 |
| Monroe | 0.24995% | 0.08984% | 0.82010% | 1.15990% | \$ 2,419,841 |
| Nassau | 0.19793% | 0.10028% | 0.27480% | 0.57300% | \$ 1,195,421 |
| Okaloosa | 0.52550% | 0.23754% | 0.41760% | 1.18060% | \$ 2,463,027 |
| Okeechobee | 0.15685% | 0.04928% | 0.37080% | 0.57690% | \$ 1,203,558 |

Constitutional Fuel Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2021

| County | Collection Component | Population Component | Area Component | Distribution Factor | Estimated Distribution |
|---------------|----------------------|----------------------|------------------|---------------------|------------------------|
| Orange | 3.60296% | 1.63387% | 0.41850% | 5.65530% | \$ 11,798,370 |
| Osceola | 0.89758% | 0.43679% | 0.62880% | 1.96320% | \$ 4,095,726 |
| Palm Beach | 2.96996% | 1.70669% | 0.93300% | 5.60960% | \$ 11,703,028 |
| Pasco | 1.14308% | 0.62135% | 0.32410% | 2.08850% | \$ 4,357,133 |
| Pinellas | 1.85079% | 1.15289% | 0.18120% | 3.18490% | \$ 6,644,498 |
| Polk | 1.73655% | 0.81406% | 0.83950% | 3.39010% | \$ 7,072,596 |
| Putnam | 0.19000% | 0.08637% | 0.34560% | 0.62200% | \$ 1,297,648 |
| St. Johns | 0.68033% | 0.21106% | 0.29250% | 1.18390% | \$ 2,469,911 |
| St. Lucie | 0.74844% | 0.50248% | 0.25450% | 1.50540% | \$ 3,140,641 |
| Santa Rosa | 0.37312% | 0.55607% | 0.48500% | 1.41420% | \$ 2,950,375 |
| Sarasota | 0.84298% | 0.29989% | 0.24910% | 1.39200% | \$ 2,904,060 |
| Seminole | 0.98483% | 0.36466% | 0.14620% | 1.49570% | \$ 3,120,404 |
| Sumter | 0.46912% | 0.15163% | 0.24110% | 0.86190% | \$ 1,798,139 |
| Suwannee | 0.16356% | 0.05354% | 0.28870% | 0.50580% | \$ 1,055,225 |
| Taylor | 0.08867% | 0.02647% | 0.44040% | 0.55550% | \$ 1,158,912 |
| Union | 0.03614% | 0.01828% | 0.10450% | 0.15890% | \$ 331,505 |
| Volusia | 1.22348% | 0.63508% | 0.52300% | 2.38160% | \$ 4,968,613 |
| Wakulla | 0.06728% | 0.03887% | 0.26040% | 0.36660% | \$ 764,819 |
| Walton | 0.29767% | 0.08260% | 0.47960% | 0.85990% | \$ 1,793,966 |
| Washington | 0.06198% | 0.02993% | 0.26040% | 0.35230% | \$ 734,986 |
| Totals | 50.00000% | 25.00000% | 25.00000% | 100.00000% | \$ 208,625,000 |

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 2020 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.

$$\begin{array}{lll} 1/4 & \times & \frac{\text{County Area}}{\text{Statewide Area}} \\ 1/4 & \times & \frac{\text{County Population Based on the Latest Available Federal Census}}{\text{Statewide Population Based on the Latest Available Federal Census}} \\ 1/2 & \times & \frac{\text{County Constit. Fuel Tax Collected on Retail Sales or Use during the Previous FY}}{\text{Statewide Constit. Fuel Tax Collected on Retail Sales or Use during the Previous FY}} \end{array}$$

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 2021. 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 2020 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, 2021 | | | | | |
| County | Collection Component | Population Component | Area Component | Distribution Factor | Estimated Distribution |
| Alachua | 0.63393% | 0.31509% | 0.40960% | 1.35860% | \$ 1,248,553 |
| Baker | 0.09514% | 0.03330% | 0.24530% | 0.37370% | \$ 343,430 |
| Bay | 0.51048% | 0.19719% | 0.36710% | 1.07480% | \$ 987,741 |
| Bradford | 0.07607% | 0.03381% | 0.12260% | 0.23250% | \$ 213,668 |
| Brevard | 2.00608% | 0.70074% | 0.54030% | 3.24710% | \$ 2,984,085 |
| Broward | 4.19173% | 2.26281% | 0.51240% | 6.96690% | \$ 6,402,581 |
| Calhoun | 0.03181% | 0.01658% | 0.24060% | 0.28900% | \$ 265,591 |
| Charlotte | 0.47736% | 0.21426% | 0.33840% | 1.03000% | \$ 946,570 |
| Citrus | 0.29596% | 0.17416% | 0.27480% | 0.74490% | \$ 684,563 |
| Clay | 0.39308% | 0.25373% | 0.26040% | 0.90720% | \$ 833,717 |
| Collier | 0.77372% | 0.44405% | 0.86260% | 2.08040% | \$ 1,911,888 |
| Columbia | 0.37911% | 0.08309% | 0.33290% | 0.79510% | \$ 730,697 |
| DeSoto | 0.07252% | 0.04251% | 0.26590% | 0.38090% | \$ 350,047 |
| Dixie | 0.04734% | 0.01958% | 0.30930% | 0.37620% | \$ 345,728 |
| Duval | 2.73962% | 1.14420% | 0.35900% | 4.24280% | \$ 3,899,133 |
| Escambia | 0.74394% | 0.37854% | 0.31990% | 1.44240% | \$ 1,325,566 |
| Flagler | 0.22170% | 0.13041% | 0.21280% | 0.56490% | \$ 519,143 |
| Franklin | 0.03413% | 0.01447% | 0.32150% | 0.37010% | \$ 340,122 |
| Gadsden | 0.21897% | 0.05455% | 0.22460% | 0.49810% | \$ 457,754 |
| Gilchrist | 0.04000% | 0.02094% | 0.14920% | 0.21010% | \$ 193,082 |
| Glades | 0.05868% | 0.01547% | 0.41210% | 0.48620% | \$ 446,818 |
| Gulf | 0.03352% | 0.01542% | 0.27390% | 0.32280% | \$ 296,653 |
| Hamilton | 0.24945% | 0.01721% | 0.21750% | 0.48420% | \$ 444,980 |
| Hardee | 0.07710% | 0.03228% | 0.26760% | 0.37700% | \$ 346,463 |
| Hendry | 0.13191% | 0.04729% | 0.49600% | 0.67520% | \$ 620,509 |
| Hernando | 0.40388% | 0.22203% | 0.20730% | 0.83320% | \$ 765,711 |
| Highlands | 0.24634% | 0.12192% | 0.45980% | 0.82810% | \$ 761,024 |
| Hillsborough | 3.37441% | 1.70317% | 0.52040% | 5.59800% | \$ 5,144,562 |
| Holmes | 0.04937% | 0.02363% | 0.20860% | 0.28160% | \$ 258,790 |
| Indian River | 0.42217% | 0.18264% | 0.22120% | 0.82600% | \$ 759,094 |
| Jackson | 0.26664% | 0.05537% | 0.39660% | 0.71860% | \$ 660,393 |
| Jefferson | 0.06061% | 0.01742% | 0.25160% | 0.32960% | \$ 302,902 |
| Lafayette | 0.01638% | 0.01000% | 0.23090% | 0.25730% | \$ 236,459 |
| Lake | 0.75758% | 0.42111% | 0.48500% | 1.66370% | \$ 1,528,940 |
| Lee | 1.71835% | 0.86657% | 0.42980% | 3.01470% | \$ 2,770,509 |
| Leon | 0.64587% | 0.34950% | 0.29790% | 1.29330% | \$ 1,188,543 |
| Levy | 0.11605% | 0.04872% | 0.48590% | 0.65070% | \$ 597,993 |
| Liberty | 0.02628% | 0.01034% | 0.34770% | 0.38430% | \$ 353,172 |
| Madison | 0.15330% | 0.02307% | 0.30000% | 0.47640% | \$ 437,812 |
| Manatee | 0.88246% | 0.45667% | 0.35570% | 1.69480% | \$ 1,557,521 |
| Marion | 1.07964% | 0.42485% | 0.68440% | 2.18890% | \$ 2,011,599 |
| Martin | 0.42455% | 0.18695% | 0.28450% | 0.89600% | \$ 823,424 |
| Miami-Dade | 5.26402% | 3.31485% | 0.91700% | 9.49590% | \$ 8,726,732 |
| Monroe | 0.24995% | 0.08984% | 0.82010% | 1.15990% | \$ 1,065,948 |
| Nassau | 0.19793% | 0.10028% | 0.27480% | 0.57300% | \$ 526,587 |
| Okaloosa | 0.52550% | 0.23754% | 0.41760% | 1.18060% | \$ 1,084,971 |
| Okeechobee | 0.15685% | 0.04928% | 0.37080% | 0.57690% | \$ 530,171 |

| County Fuel Tax | | | | | |
|--|----------------------|----------------------|------------------|---------------------|------------------------|
| Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 | | | | | |
| County | Collection Component | Population Component | Area Component | Distribution Factor | Estimated Distribution |
| Orange | 3.60296% | 1.63387% | 0.41850% | 5.65530% | \$ 5,197,221 |
| Osceola | 0.89758% | 0.43679% | 0.62880% | 1.96320% | \$ 1,804,181 |
| Palm Beach | 2.96996% | 1.70669% | 0.93300% | 5.60960% | \$ 5,155,222 |
| Pasco | 1.14308% | 0.62135% | 0.32410% | 2.08850% | \$ 1,919,332 |
| Pinellas | 1.85079% | 1.15289% | 0.18120% | 3.18490% | \$ 2,926,923 |
| Polk | 1.73655% | 0.81406% | 0.83950% | 3.39010% | \$ 3,115,502 |
| Putnam | 0.19000% | 0.08637% | 0.34560% | 0.62200% | \$ 571,618 |
| St. Johns | 0.68033% | 0.21106% | 0.29250% | 1.18390% | \$ 1,088,004 |
| St. Lucie | 0.74844% | 0.50248% | 0.25450% | 1.50540% | \$ 1,383,463 |
| Santa Rosa | 0.37312% | 0.55607% | 0.48500% | 1.41420% | \$ 1,299,650 |
| Sarasota | 0.84298% | 0.29989% | 0.24910% | 1.39200% | \$ 1,279,248 |
| Seminole | 0.98483% | 0.36466% | 0.14620% | 1.49570% | \$ 1,374,548 |
| Sumter | 0.46912% | 0.15163% | 0.24110% | 0.86190% | \$ 792,086 |
| Suwannee | 0.16356% | 0.05354% | 0.28870% | 0.50580% | \$ 464,830 |
| Taylor | 0.08867% | 0.02647% | 0.44040% | 0.55550% | \$ 510,505 |
| Union | 0.03614% | 0.01828% | 0.10450% | 0.15890% | \$ 146,029 |
| Volusia | 1.22348% | 0.63508% | 0.52300% | 2.38160% | \$ 2,188,690 |
| Wakulla | 0.06728% | 0.03887% | 0.26040% | 0.36660% | \$ 336,905 |
| Walton | 0.29767% | 0.08260% | 0.47960% | 0.85990% | \$ 790,248 |
| Washington | 0.06198% | 0.02993% | 0.26040% | 0.35230% | \$ 323,764 |
| Totals | 50.00000% | 25.00000% | 25.00000% | 100.00000% | \$ 91,900,000 |
| 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 net sales and use tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. There are no use restrictions on these revenues other than some statutory limitations regarding funds that can be used as a pledge for indebtedness.

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

General Law Amendments:

There were no general law amendments resulting from the 2020 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.³ 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].⁴

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

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

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

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

Administrative Procedures:

The county revenue sharing program is administered by the DOR, and monthly distributions are made to eligible county governments. The program is comprised of state cigarette and sales taxes that are collected and transferred to the Trust Fund. The percentage of each tax source transferred into the Trust Fund is listed below, and the proportional contribution of each source during the state fiscal year ending 2021 is also noted.

2.9 percent of net cigarette tax collections ⁵ = 1.28 percent of total program funding

2.0810 percent of net sales and use tax collections ⁶ = 98.72 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*.⁷ 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.⁸ 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.

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

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

The distribution to an eligible county is determined by the following procedure.¹⁰ 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

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

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

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

8. Section 186.901, F.S.

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

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

plus the second guaranteed entitlement, which is equal to the aggregate amount received from the state in fiscal year 1981-82 under then-existing statutory provisions. Fourth, the revenue to be shared via the formula in any fiscal year is adjusted so that all counties receive at least their minimum entitlement, which means the amount of revenue necessary for a county to meet its obligations as the result of pledges, assignments, or trusts entered into that obligated Trust Fund monies. Finally, after making these adjustments, any remaining Trust Fund monies shall be distributed on the basis of additional money of each qualified county in proportion to the total additional money for all qualified counties.

Authorized Uses:

There are no use restrictions on these revenues; however, statutory provisions exist that restrict the amount of funds that can be pledged for bonded indebtedness. Counties are allowed to pledge the guaranteed entitlement proceeds.¹¹ 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.¹² 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.¹³ 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.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.

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

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

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

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

Current and Prior Years' Revenues:

The table included in this section lists the estimated distributions to county governments for state fiscal year ending 2021, and these figures represent a 95 percent distribution of the estimated monies. A summary of prior years' distributions is available.¹⁵

15. <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, 2021 | | | | |
|--|-----------------------------|------------------------------|-------------------------|-------------------------|
| County | First Guaranteed | Second Guaranteed | Growth Money | Yearly Total |
| Alachua | \$ 254,168 | \$ 1,007,247 | \$ 3,818,088 | \$ 5,079,503 |
| Baker | \$ 28,273 | \$ 90,639 | \$ 421,904 | \$ 540,816 |
| Bay | \$ 154,793 | \$ 684,481 | \$ 3,353,637 | \$ 4,192,911 |
| Bradford | \$ 28,713 | \$ 129,364 | \$ 391,169 | \$ 549,246 |
| Brevard | \$ 464,254 | \$ 1,807,775 | \$ 8,773,380 | \$ 11,045,409 |
| Broward | \$ 3,573,165 | \$ 4,779,269 | \$ 20,994,418 | \$ 29,346,852 |
| Calhoun | \$ 14,713 | \$ 68,369 | \$ 181,367 | \$ 264,449 |
| Charlotte | \$ 187,080 | \$ 493,387 | \$ 4,099,858 | \$ 4,780,325 |
| Citrus | \$ 90,480 | \$ 499,080 | \$ 3,143,365 | \$ 3,732,925 |
| Clay | \$ 102,028 | \$ 599,690 | \$ 4,574,754 | \$ 5,276,472 |
| Collier | \$ 491,318 | \$ 594,600 | \$ 10,168,878 | \$ 11,254,796 |
| Columbia | \$ 72,308 | \$ 288,232 | \$ 1,343,346 | \$ 1,703,886 |
| DeSoto | \$ 30,961 | \$ 132,516 | \$ 563,317 | \$ 726,794 |
| Dixie | \$ 15,487 | \$ 54,021 | \$ 257,315 | \$ 326,823 |
| Duval | \$ 1,999,042 | \$ 4,106,467 | \$ 23,509,848 | \$ 29,615,357 |
| Escambia | \$ 728,024 | \$ 1,779,956 | \$ 5,877,942 | \$ 8,385,922 |
| Flagler | \$ 23,543 | \$ 78,036 | \$ 1,365,823 | \$ 1,467,402 |
| Franklin | \$ 18,862 | \$ 41,026 | \$ 195,557 | \$ 255,445 |
| Gadsden | \$ 80,864 | \$ 239,311 | \$ 534,169 | \$ 854,344 |
| Gilchrist | \$ 5,883 | \$ 45,494 | \$ 306,304 | \$ 357,681 |
| Glades | \$ 12,360 | \$ 41,438 | \$ 207,849 | \$ 261,647 |
| Gulf | \$ 68,034 | \$ 19,920 | \$ 189,431 | \$ 277,385 |
| Hamilton | \$ 23,270 | \$ 109,630 | \$ 119,469 | \$ 252,369 |
| Hardee | \$ 36,082 | \$ 144,439 | \$ 309,885 | \$ 490,406 |
| Hendry | \$ 28,673 | \$ 148,507 | \$ 657,690 | \$ 834,870 |
| Hernando | \$ 79,474 | \$ 409,209 | \$ 4,193,617 | \$ 4,682,300 |
| Highlands | \$ 104,948 | \$ 349,039 | \$ 1,875,064 | \$ 2,329,051 |
| Hillsborough | \$ 1,835,627 | \$ 4,916,849 | \$ 28,881,195 | \$ 35,633,671 |
| Holmes | \$ 20,087 | \$ 112,718 | \$ 246,795 | \$ 379,600 |
| Indian River | \$ 205,850 | \$ 425,545 | \$ 2,973,688 | \$ 3,605,083 |
| Jackson | \$ 67,470 | \$ 259,685 | \$ 595,965 | \$ 923,120 |
| Jefferson | \$ 29,079 | \$ 67,261 | \$ 271,073 | \$ 367,413 |
| Lafayette | \$ 6,472 | \$ 29,717 | \$ 116,114 | \$ 152,303 |
| Lake | \$ 256,097 | \$ 708,355 | \$ 5,979,101 | \$ 6,943,553 |
| Lee | \$ 578,772 | \$ 1,764,708 | \$ 14,076,115 | \$ 16,419,595 |
| Leon | \$ 316,798 | \$ 1,026,649 | \$ 4,020,189 | \$ 5,363,636 |
| Levy | \$ 34,157 | \$ 137,533 | \$ 734,915 | \$ 906,605 |
| Liberty | \$ 8,441 | \$ 28,423 | \$ 113,944 | \$ 150,808 |
| Madison | \$ 34,591 | \$ 95,970 | \$ 238,373 | \$ 368,934 |
| Manatee | \$ 530,269 | \$ 1,054,577 | \$ 8,018,011 | \$ 9,602,857 |
| Marion | \$ 251,941 | \$ 1,024,873 | \$ 7,428,718 | \$ 8,705,532 |
| Martin | \$ 244,331 | \$ 553,167 | \$ 3,541,343 | \$ 4,338,841 |
| Miami-Dade | \$ 5,895,217 | \$ 10,571,522 | \$ 42,471,077 | \$ 58,937,816 |
| Monroe | \$ 246,464 | \$ 455,801 | \$ 1,821,694 | \$ 2,523,959 |
| Nassau | \$ 65,716 | \$ 252,268 | \$ 1,735,252 | \$ 2,053,236 |
| Okaloosa | \$ 147,680 | \$ 859,331 | \$ 3,946,102 | \$ 4,953,113 |
| Okeechobee | \$ 41,041 | \$ 173,472 | \$ 764,893 | \$ 979,406 |
| Orange | \$ 1,632,765 | \$ 3,816,110 | \$ 37,118,035 | \$ 42,566,910 |
| Osceola | \$ 95,114 | \$ 414,462 | \$ 8,038,815 | \$ 8,548,391 |
| Palm Beach | \$ 2,570,430 | \$ 2,766,174 | \$ 25,381,299 | \$ 30,717,903 |

| County Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2021 | | | | |
|---|-----------------------------|------------------------------|-------------------------|-------------------------|
| County | First Guaranteed | Second Guaranteed | Growth Money | Yearly Total |
| Pasco | \$ 310,426 | \$ 1,782,481 | \$ 11,222,628 | \$ 13,315,535 |
| Pinellas | \$ 2,452,694 | \$ 3,368,283 | \$ 11,977,551 | \$ 17,798,528 |
| Polk | \$ 857,616 | \$ 2,627,126 | \$ 11,458,119 | \$ 14,942,861 |
| Putnam | \$ 98,535 | \$ 409,282 | \$ 1,136,906 | \$ 1,644,723 |
| St. Johns | \$ 152,548 | \$ 403,262 | \$ 6,185,697 | \$ 6,741,507 |
| St. Lucie | \$ 187,010 | \$ 618,973 | \$ 3,974,583 | \$ 4,780,566 |
| Santa Rosa | \$ 77,885 | \$ 448,253 | \$ 3,666,214 | \$ 4,192,352 |
| Sarasota | \$ 1,119,924 | \$ 1,148,225 | \$ 8,103,590 | \$ 10,371,739 |
| Seminole | \$ 339,130 | \$ 1,316,016 | \$ 8,028,885 | \$ 9,684,031 |
| Sumter | \$ 35,653 | \$ 182,301 | \$ 2,719,060 | \$ 2,937,014 |
| Suwannee | \$ 32,719 | \$ 175,516 | \$ 788,466 | \$ 996,701 |
| Taylor | \$ 36,940 | \$ 118,139 | \$ 305,362 | \$ 460,441 |
| Union | \$ 18,615 | \$ 33,326 | \$ 168,429 | \$ 220,370 |
| Volusia | \$ 698,366 | \$ 1,525,368 | \$ 6,649,761 | \$ 8,873,495 |
| Wakulla | \$ 24,054 | \$ 90,110 | \$ 608,458 | \$ 722,622 |
| Walton | \$ 39,806 | \$ 151,427 | \$ 2,133,377 | \$ 2,324,610 |
| Washington | \$ 16,827 | \$ 101,973 | \$ 389,105 | \$ 507,905 |
| Statewide Totals | \$ 30,329,957 | \$ 64,756,373 | \$ 379,456,343 | \$ 474,542,673 |
| Notes: 1) These estimates represent a 95 percent distribution of trust fund monies. 2) Duval County's total distribution includes \$6,053,461 pursuant to s. 218.23(2), F.S., (Calculation = \$6.24 times the 2019 adjusted countywide population of 970,106). 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in State FY 2020-21 has been estimated as follows: state sales tax, \$492.8 million or 98.72% and cigarette tax, \$6.4 million or 1.28%. | | | | |

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 2020 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 2020 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. Section 252.372, F.S.

3. Section 252.371, F.S.

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

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

Authorized Uses:

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

Chapter 2020-161, L.O.F., (CS/CS/CS/HB 1391) abolishes the Department of Management Services' Division of State Technology and establishes the Florida Digital Service and the Division of Telecommunications. The legislation amends ss. 365.172 and 365.173, F.S., to conform cross-references. These changes became effective July 1, 2020.

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;

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

and providing annual reports to the Governor and the Legislature on amounts collected and expended, the purposes for which expenditures have been made, and the status of E911 service in the state.²

Distribution of Proceeds:

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

Monies in the wireless category of the fund:

1. Seventy-six percent are distributed monthly to counties based on the total number of service identifiers in each county.
2. Twenty percent are distributed to wireless providers in response to sworn invoices submitted to the Board by wireless providers.
3. Three percent are shall be distributed monthly to rural counties, which are defined as those counties having a total population of less than 75,000.
4. One percent is retained by the Board.

Monies in the non-wireless category of the fund:

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

Monies in the prepaid wireless category of the fund:

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

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

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

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

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

E911 service contained in the order and any future rules related to the order as defined in s. 365.172(3)(t), F.S.

2. The proceeds of the 20 percent portion distributed to wireless providers are used to reimburse such providers for the actual costs incurred to provide 911 or E911 service and may include costs and expenses incurred to design, purchase, lease, program, install, test, upgrade, operate, and maintain all necessary data, hardware, and software required to provide E911 service.
3. The proceeds of the 3 percent portion distributed to rural counties are used to provide facilities and network and service enhancements and assistance for the 911 or E911 systems operated by rural counties and for the provision of grants by the Department of Management Services' Technology Program to rural counties for upgrading and replacing E911 systems.
4. The proceeds of the 1 percent portion retained by the Board are applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund and other activities as defined in s. 365.172(6), F.S. Any funds retained for such purposes in a calendar year, which are not applied to such costs and expenses by March 31st of the following year, are redistributed as determined by the Board.

Monies in the non-wireless category of the fund:

1. The proceeds of the 96 percent portion distributed to counties are used exclusively for payment of authorized expenditures as specified in s. 365.172(10), F.S.
2. The proceeds of the 3 percent portion distributed to rural counties are used to provide facilities and network and service enhancements and assistance for the 911 or E911 systems operated by rural counties and for the provision of grants by the Department of Management Services' Technology Program to rural counties for upgrading and replacing E911 systems.
3. The proceeds of the 1 percent portion retained by the Board are applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund and other activities as defined in s. 365.172(6), F.S. Any funds retained for such purposes in a calendar year, which are not applied to such costs and expenses by March 31st of the following year, are redistributed as determined by the Board.

Monies in the prepaid wireless category of the fund:

1. The proceeds of the 61 percent portion distributed to counties are used exclusively for payment of authorized expenditures as specified in s. 365.172(10), F.S. The monies from prepaid wireless E911 fees identified as nonspecific in accordance with s. 365.172(9), F.S., are distributed as determined by the E911 Board.
2. The proceeds of the 35 percent portion retained by the Board are used to provide state E911 grants to be awarded to counties in accordance with the following order of priority.
 - a. Upgrade or replace E911 systems.
 - 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 2020 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.

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.

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.⁵ 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.⁶ 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.⁷ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

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

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

Indian Gaming Revenues

Section 285.710, Florida Statutes

Summary:

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. Since the Tribe ceased revenue sharing with the state after making its April 2019 payment, no future payments will be received by the affected local governments after the March 2020 distribution.

General Law Amendments:

There were no general law amendments resulting from the 2020 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

The 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.

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.

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.
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:

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

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

Insurance License Tax

Sections 624.501-.508, Florida Statutes

Summary:

County governments receive proceeds from an annual license tax on the original appointment and renewal of insurance representatives and agents selling various types of insurance products.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 2020 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 2020 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. By June 1st of each year, the Department of Revenue shall notify each county of its required annual contribution. Each county shall pay its contribution in equal monthly installments to the Department by the 5th day of each month. If a county fails to remit the payment by the 5th day of the month, the Department shall reduce the monthly Local Government Half-cent Sales Tax Program distribution of that county pursuant to s. 218.61, F.S., and, if necessary, by the amount of the monthly County Revenue Sharing Program installment pursuant to s. 218.26, F.S. The payments and the amounts by which the distributions are reduced shall be transferred to the state's General Revenue Fund.⁵

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

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

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

4. Section 218.67, F.S.

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

General Law Amendments:

There were no general law amendments resulting from the 2020 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.⁶ 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).⁷

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.⁸ 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.

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

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

8. 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.⁹ 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.¹⁰ 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.¹¹

STEP #1. The 2020-21 state fiscal year per capita limitation of \$59.48 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.

9. Section 218.61, F.S.

10. Section 218.62, F.S.

11. 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.¹²

STEP #1. The 2020-21 state fiscal year per capita limitation of \$59.48 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.¹³

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.¹⁴ Beginning on July 1st of the year following the year in which the county no longer qualifies for an emergency distribution, the county receives two-thirds of the amount received in the prior year. Beginning on July 1st of the second year following the year in which the county no longer qualifies for an emergency distribution, the county receives one-third of the amount received in the last year that the county qualified for the emergency distribution. If insufficient monies are available in the Trust Fund to fully provide such a transitional distribution to each eligible county, then that county receives a share of the available monies proportional to the amount it would have received had monies been sufficient to fully fund the transitional distribution to all eligible counties.

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

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

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

For those counties that will no longer qualify for the fiscally constrained county distribution after July 1, 2006, there is a two-year phase-out period.¹⁵ 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.¹⁶

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.¹⁷

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.

2019 Adjusted Population Figures Used for State Revenue-Sharing Purposes:

Total county population: 266,054

Total unincorporated population: 105,543

Total incorporated population: 160,511

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

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

$$\frac{105,543 + (2/3 \times 160,511)}{266,054 + (2/3 \times 160,511)} = 0.56974635$$

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated FY 2021 ordinary distribution amount by the county government's distribution factor.

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

16. Section 218.66, F.S.

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

$$\$22,158,304 \times 0.56974635 = \$12,624,613$$

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.

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

$$A = \frac{(2/3 \times 160,511)}{[266,054 + (2/3 \times 160,511)]} = 0.28683577$$

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

$$B = \frac{105,543}{[266,054 + (2/3 \times 160,511)]} = 0.28291058$$

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.

$$\text{Proportion} = [A / (A + B)] = [0.28683577 / (0.28683577 + 0.28291058)] = 0.50344468$$

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.

$$\$12,624,613 \times 0.50344468 = \$6,355,794$$

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.

$$\text{Proportion} = [B / (A + B)] = [0.28291058 / (0.28683577 + 0.28291058)] = 0.49655532$$

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.

$$\$12,624,613 \times 0.49655532 = \$6,268,819$$

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.¹⁸

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.¹⁹ 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.²⁰

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.²¹ 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 2021 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Summaries of prior years' distributions are also available.²²

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

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

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

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

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

| Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 | | | | | |
|---|--------------------------|---------------------------|------------------------------|---|-----------------------|
| Local Government | Ordinary Distribution | Emergency Distribution | Supplemental Distribution | Fiscally Constrained Distribution | Total Distribution |
| ALACHUA BOCC | \$ 12,624,613 | \$ - | \$ - | \$ - | \$ 12,624,613 |
| Alachua | \$ 611,659 | \$ - | \$ - | \$ - | \$ 611,659 |
| Archer | \$ 71,513 | \$ - | \$ - | \$ - | \$ 71,513 |
| Gainesville | \$ 7,874,052 | \$ - | \$ - | \$ - | \$ 7,874,052 |
| Hawthorne | \$ 86,480 | \$ - | \$ - | \$ - | \$ 86,480 |
| High Springs | \$ 382,747 | \$ - | \$ - | \$ - | \$ 382,747 |
| La Crosse | \$ 23,283 | \$ - | \$ - | \$ - | \$ 23,283 |
| Micanopy | \$ 36,528 | \$ - | \$ - | \$ - | \$ 36,528 |
| Newberry | \$ 390,409 | \$ - | \$ - | \$ - | \$ 390,409 |
| Waldo | \$ 57,020 | \$ - | \$ - | \$ - | \$ 57,020 |
| Countywide Total | \$ 22,158,304 | \$ - | \$ - | \$ - | \$ 22,158,304 |
| BAKER BOCC | \$ 911,635 | \$ 1,078,233 | \$ 37,098 | \$ 570,646 | \$ 2,597,612 |
| Glen St. Mary | \$ 17,789 | \$ - | \$ - | \$ - | \$ 17,789 |
| Macclenny | \$ 272,942 | \$ - | \$ - | \$ - | \$ 272,942 |
| Countywide Total | \$ 1,202,366 | \$ 1,078,233 | \$ 37,098 | \$ 570,646 | \$ 2,888,343 |
| BAY BOCC | \$ 13,834,874 | \$ - | \$ - | \$ - | \$ 13,834,874 |
| Callaway | \$ 1,346,156 | \$ - | \$ - | \$ - | \$ 1,346,156 |
| Lynn Haven | \$ 1,995,135 | \$ - | \$ - | \$ - | \$ 1,995,135 |
| Mexico Beach | \$ 63,889 | \$ - | \$ - | \$ - | \$ 63,889 |
| Panama City | \$ 3,353,111 | \$ - | \$ - | \$ - | \$ 3,353,111 |
| Panama City Beach | \$ 1,368,981 | \$ - | \$ - | \$ - | \$ 1,368,981 |
| Parker | \$ 376,406 | \$ - | \$ - | \$ - | \$ 376,406 |
| Springfield | \$ 794,590 | \$ - | \$ - | \$ - | \$ 794,590 |
| Countywide Total | \$ 23,133,142 | \$ - | \$ - | \$ - | \$ 23,133,142 |
| BRADFORD BOCC | \$ 1,151,394 | \$ 755,911 | \$ 56,970 | \$ 655,085 | \$ 2,619,360 |
| Brooker | \$ 16,212 | \$ - | \$ - | \$ - | \$ 16,212 |
| Hampton | \$ 24,907 | \$ - | \$ - | \$ - | \$ 24,907 |
| Lawtey | \$ 36,567 | \$ - | \$ - | \$ - | \$ 36,567 |
| Starke | \$ 277,603 | \$ - | \$ - | \$ - | \$ 277,603 |
| Countywide Total | \$ 1,506,683 | \$ 755,911 | \$ 56,970 | \$ 655,085 | \$ 2,974,649 |
| BREVARD BOCC | \$ 26,538,229 | \$ - | \$ - | \$ - | \$ 26,538,229 |
| Cape Canaveral | \$ 578,209 | \$ - | \$ - | \$ - | \$ 578,209 |
| Cocoa | \$ 1,091,263 | \$ - | \$ - | \$ - | \$ 1,091,263 |
| Cocoa Beach | \$ 642,405 | \$ - | \$ - | \$ - | \$ 642,405 |
| Grant-Valkaria | \$ 245,376 | \$ - | \$ - | \$ - | \$ 245,376 |
| Indialantic | \$ 161,081 | \$ - | \$ - | \$ - | \$ 161,081 |
| Indian Harbour Beach | \$ 487,647 | \$ - | \$ - | \$ - | \$ 487,647 |
| Malabar | \$ 168,195 | \$ - | \$ - | \$ - | \$ 168,195 |
| Melbourne | \$ 4,704,549 | \$ - | \$ - | \$ - | \$ 4,704,549 |
| Melbourne Beach | \$ 175,648 | \$ - | \$ - | \$ - | \$ 175,648 |
| Melbourne Village | \$ 37,998 | \$ - | \$ - | \$ - | \$ 37,998 |
| Palm Bay | \$ 6,511,107 | \$ - | \$ - | \$ - | \$ 6,511,107 |
| Palm Shores | \$ 63,913 | \$ - | \$ - | \$ - | \$ 63,913 |
| Rockledge | \$ 1,540,913 | \$ - | \$ - | \$ - | \$ 1,540,913 |
| Satellite Beach | \$ 599,438 | \$ - | \$ - | \$ - | \$ 599,438 |
| Titusville | \$ 2,700,719 | \$ - | \$ - | \$ - | \$ 2,700,719 |
| West Melbourne | \$ 1,332,857 | \$ - | \$ - | \$ - | \$ 1,332,857 |
| Countywide Total | \$ 47,579,547 | \$ - | \$ - | \$ - | \$ 47,579,547 |
| BROWARD BOCC | \$ 83,553,203 | \$ - | \$ - | \$ - | \$ 83,553,203 |
| Coconut Creek | \$ 3,822,318 | \$ - | \$ - | \$ - | \$ 3,822,318 |
| Cooper City | \$ 2,211,781 | \$ - | \$ - | \$ - | \$ 2,211,781 |
| Coral Springs | \$ 8,398,338 | \$ - | \$ - | \$ - | \$ 8,398,338 |
| Dania Beach | \$ 2,067,131 | \$ - | \$ - | \$ - | \$ 2,067,131 |

| Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 | | | | | |
|---|-----------------------|------------------------|---------------------------|-----------------------------------|----------------------|
| Local Government | Ordinary Distribution | Emergency Distribution | Supplemental Distribution | Fiscally Constrained Distribution | Total Distribution |
| Davie | \$ 6,783,050 | \$ - | \$ - | \$ - | \$ 6,783,050 |
| Deerfield Beach | \$ 5,172,838 | \$ - | \$ - | \$ - | \$ 5,172,838 |
| Fort Lauderdale | \$ 12,114,072 | \$ - | \$ - | \$ - | \$ 12,114,072 |
| Hallandale Beach | \$ 2,591,982 | \$ - | \$ - | \$ - | \$ 2,591,982 |
| Hillsboro Beach | \$ 126,170 | \$ - | \$ - | \$ - | \$ 126,170 |
| Hollywood | \$ 9,817,571 | \$ - | \$ - | \$ - | \$ 9,817,571 |
| Lauderdale-By-The-Sea | \$ 405,774 | \$ - | \$ - | \$ - | \$ 405,774 |
| Lauderdale Lakes | \$ 2,388,965 | \$ - | \$ - | \$ - | \$ 2,388,965 |
| Lauderhill | \$ 4,711,690 | \$ - | \$ - | \$ - | \$ 4,711,690 |
| Lazy Lake | \$ 1,692 | \$ - | \$ - | \$ - | \$ 1,692 |
| Lighthouse Point | \$ 688,892 | \$ - | \$ - | \$ - | \$ 688,892 |
| Margate | \$ 3,846,654 | \$ - | \$ - | \$ - | \$ 3,846,654 |
| Miramar | \$ 9,034,068 | \$ - | \$ - | \$ - | \$ 9,034,068 |
| North Lauderdale | \$ 2,941,601 | \$ - | \$ - | \$ - | \$ 2,941,601 |
| Oakland Park | \$ 2,965,612 | \$ - | \$ - | \$ - | \$ 2,965,612 |
| Parkland | \$ 2,219,459 | \$ - | \$ - | \$ - | \$ 2,219,459 |
| Pembroke Park | \$ 416,966 | \$ - | \$ - | \$ - | \$ 416,966 |
| Pembroke Pines | \$ 10,874,952 | \$ - | \$ - | \$ - | \$ 10,874,952 |
| Plantation | \$ 5,879,298 | \$ - | \$ - | \$ - | \$ 5,879,298 |
| Pompano Beach | \$ 7,282,720 | \$ - | \$ - | \$ - | \$ 7,282,720 |
| Sea Ranch Lakes | \$ 44,768 | \$ - | \$ - | \$ - | \$ 44,768 |
| Southwest Ranches | \$ 501,296 | \$ - | \$ - | \$ - | \$ 501,296 |
| Sunrise | \$ 6,075,223 | \$ - | \$ - | \$ - | \$ 6,075,223 |
| Tamarac | \$ 4,254,055 | \$ - | \$ - | \$ - | \$ 4,254,055 |
| West Park | \$ 988,863 | \$ - | \$ - | \$ - | \$ 988,863 |
| Weston | \$ 4,380,095 | \$ - | \$ - | \$ - | \$ 4,380,095 |
| Wilton Manors | \$ 836,079 | \$ - | \$ - | \$ - | \$ 836,079 |
| Countywide Total | \$ 207,397,176 | \$ - | \$ - | \$ - | \$ 207,397,176 |
| CALHOUN BOCC | \$ 351,120 | \$ 663,758 | \$ 20,952 | \$ 691,743 | \$ 1,727,573 |
| Altha | \$ 15,551 | \$ - | \$ - | \$ - | \$ 15,551 |
| Blountstown | \$ 72,612 | \$ - | \$ - | \$ - | \$ 72,612 |
| Countywide Total | \$ 439,284 | \$ 663,758 | \$ 20,952 | \$ 691,743 | \$ 1,815,737 |
| CHARLOTTE BOCC | \$ 14,040,101 | \$ - | \$ - | \$ - | \$ 14,040,101 |
| Punta Gorda | \$ 1,609,158 | \$ - | \$ - | \$ - | \$ 1,609,158 |
| Countywide Total | \$ 15,649,260 | \$ - | \$ - | \$ - | \$ 15,649,260 |
| CITRUS BOCC | \$ 8,687,777 | \$ - | \$ - | \$ - | \$ 8,687,777 |
| Crystal River | \$ 207,141 | \$ - | \$ - | \$ - | \$ 207,141 |
| Inverness | \$ 442,753 | \$ - | \$ - | \$ - | \$ 442,753 |
| Countywide Total | \$ 9,337,671 | \$ - | \$ - | \$ - | \$ 9,337,671 |
| CLAY BOCC | \$ 11,014,645 | \$ - | \$ - | \$ - | \$ 11,014,645 |
| Green Cove Springs | \$ 413,168 | \$ - | \$ - | \$ - | \$ 413,168 |
| Keystone Heights | \$ 71,505 | \$ - | \$ - | \$ - | \$ 71,505 |
| Orange Park | \$ 456,746 | \$ - | \$ - | \$ - | \$ 456,746 |
| Penney Farms | \$ 40,732 | \$ - | \$ - | \$ - | \$ 40,732 |
| Countywide Total | \$ 11,996,796 | \$ - | \$ - | \$ - | \$ 11,996,796 |
| COLLIER BOCC | \$ 42,240,405 | \$ - | \$ - | \$ - | \$ 42,240,405 |
| Everglades | \$ 49,697 | \$ - | \$ - | \$ - | \$ 49,697 |
| Marco Island | \$ 2,014,364 | \$ - | \$ - | \$ - | \$ 2,014,364 |
| Naples | \$ 2,429,359 | \$ - | \$ - | \$ - | \$ 2,429,359 |
| Countywide Total | \$ 46,733,825 | \$ - | \$ - | \$ - | \$ 46,733,825 |
| COLUMBIA BOCC | \$ 4,841,289 | \$ - | \$ - | \$ 604,231 | \$ 5,445,520 |
| Fort White | \$ 43,160 | \$ - | \$ - | \$ - | \$ 43,160 |
| Lake City | \$ 932,156 | \$ - | \$ - | \$ - | \$ 932,156 |

| Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 | | | | | |
|---|--------------------------|---------------------------|------------------------------|---|-----------------------|
| Local Government | Ordinary Distribution | Emergency Distribution | Supplemental Distribution | Fiscally Constrained Distribution | Total Distribution |
| Countywide Total | \$ 5,816,606 | \$ - | \$ - | \$ 604,231 | \$ 6,420,836 |
| DESOTO BOCC | \$ 1,200,125 | \$ 1,482,773 | \$ - | \$ 394,897 | \$ 3,077,795 |
| Arcadia | \$ 299,809 | \$ - | \$ - | \$ - | \$ 299,809 |
| Countywide Total | \$ 1,499,935 | \$ 1,482,773 | \$ - | \$ 394,897 | \$ 3,377,605 |
| DIXIE BOCC | \$ 395,721 | \$ 823,072 | \$ 24,515 | \$ 696,386 | \$ 1,939,694 |
| Cross City | \$ 46,147 | \$ - | \$ - | \$ - | \$ 46,147 |
| Horseshoe Beach | \$ 4,720 | \$ - | \$ - | \$ - | \$ 4,720 |
| Countywide Total | \$ 446,588 | \$ 823,072 | \$ 24,515 | \$ 696,386 | \$ 1,990,561 |
| JACKSONVILLE-DUVAL | \$ 98,006,826 | \$ - | \$ - | \$ - | \$ 98,006,826 |
| Atlantic Beach | \$ 1,415,628 | \$ - | \$ - | \$ - | \$ 1,415,628 |
| Baldwin | \$ 145,237 | \$ - | \$ - | \$ - | \$ 145,237 |
| Jacksonville Beach | \$ 2,396,878 | \$ - | \$ - | \$ - | \$ 2,396,878 |
| Neptune Beach | \$ 740,351 | \$ - | \$ - | \$ - | \$ 740,351 |
| Countywide Total | \$ 102,704,920 | \$ - | \$ - | \$ - | \$ 102,704,920 |
| ESCAMBIA BOCC | \$ 25,970,102 | \$ - | \$ - | \$ - | \$ 25,970,102 |
| Century | \$ 140,896 | \$ - | \$ - | \$ - | \$ 140,896 |
| Pensacola | \$ 4,781,091 | \$ - | \$ - | \$ - | \$ 4,781,091 |
| Countywide Total | \$ 30,892,089 | \$ - | \$ - | \$ - | \$ 30,892,089 |
| FLAGLER BOCC | \$ 2,556,302 | \$ - | \$ - | \$ - | \$ 2,556,302 |
| Beverly Beach | \$ 12,049 | \$ - | \$ - | \$ - | \$ 12,049 |
| Bunnell | \$ 106,300 | \$ - | \$ - | \$ - | \$ 106,300 |
| Flagler Beach (part) | \$ 152,843 | \$ - | \$ - | \$ - | \$ 152,843 |
| Marineland (part) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Palm Coast | \$ 2,810,318 | \$ - | \$ - | \$ - | \$ 2,810,318 |
| Countywide Total | \$ 5,637,812 | \$ - | \$ - | \$ - | \$ 5,637,812 |
| FRANKLIN BOCC | \$ 672,237 | \$ - | \$ 24,574 | \$ 276,205 | \$ 973,017 |
| Apalachicola | \$ 168,486 | \$ - | \$ - | \$ - | \$ 168,486 |
| Carrabelle | \$ 107,834 | \$ - | \$ - | \$ - | \$ 107,834 |
| Countywide Total | \$ 948,557 | \$ - | \$ 24,574 | \$ 276,205 | \$ 1,249,336 |
| GADSDEN BOCC | \$ 1,503,832 | \$ 1,921,179 | \$ - | \$ 645,615 | \$ 4,070,626 |
| Chattahoochee | \$ 84,720 | \$ - | \$ - | \$ - | \$ 84,720 |
| Greensboro | \$ 22,162 | \$ - | \$ - | \$ - | \$ 22,162 |
| Gretna | \$ 66,365 | \$ - | \$ - | \$ - | \$ 66,365 |
| Havana | \$ 75,582 | \$ - | \$ - | \$ - | \$ 75,582 |
| Midway | \$ 138,220 | \$ - | \$ - | \$ - | \$ 138,220 |
| Quincy | \$ 299,444 | \$ - | \$ - | \$ - | \$ 299,444 |
| Countywide Total | \$ 2,190,325 | \$ 1,921,179 | \$ - | \$ 645,615 | \$ 4,757,119 |
| GILCHRIST BOCC | \$ 358,553 | \$ 969,073 | \$ - | \$ 673,173 | \$ 2,000,799 |
| Bell | \$ 11,665 | \$ - | \$ - | \$ - | \$ 11,665 |
| Fanning Springs (part) | \$ 7,993 | \$ - | \$ - | \$ - | \$ 7,993 |
| Trenton | \$ 45,251 | \$ - | \$ - | \$ - | \$ 45,251 |
| Countywide Total | \$ 423,463 | \$ 969,073 | \$ - | \$ 673,173 | \$ 2,065,709 |
| GLADES BOCC | \$ 247,613 | \$ 656,135 | \$ 14,121 | \$ 424,178 | \$ 1,342,046 |
| Moore Haven | \$ 37,613 | \$ - | \$ - | \$ - | \$ 37,613 |
| Countywide Total | \$ 285,226 | \$ 656,135 | \$ 14,121 | \$ 424,178 | \$ 1,379,659 |
| GULF BOCC | \$ 618,855 | \$ 351,938 | \$ - | \$ 329,623 | \$ 1,300,416 |
| Port St. Joe | \$ 194,196 | \$ - | \$ - | \$ - | \$ 194,196 |
| Wewahitchka | \$ 110,656 | \$ - | \$ - | \$ - | \$ 110,656 |
| Countywide Total | \$ 923,707 | \$ 351,938 | \$ - | \$ 329,623 | \$ 1,605,268 |
| HAMILTON BOCC | \$ 478,853 | \$ 539,460 | \$ 37,246 | \$ 464,257 | \$ 1,519,816 |
| Jasper | \$ 71,239 | \$ - | \$ - | \$ - | \$ 71,239 |
| Jennings | \$ 38,151 | \$ - | \$ - | \$ - | \$ 38,151 |
| White Springs | \$ 36,099 | \$ - | \$ - | \$ - | \$ 36,099 |

| Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 | | | | | |
|---|-----------------------|------------------------|---------------------------|-----------------------------------|-----------------------|
| Local Government | Ordinary Distribution | Emergency Distribution | Supplemental Distribution | Fiscally Constrained Distribution | Total Distribution |
| Countywide Total | \$ 624,342 | \$ 539,460 | \$ 37,246 | \$ 464,257 | \$ 1,665,305 |
| HARDEE BOCC | \$ 715,047 | \$ 1,362,866 | \$ - | \$ 417,367 | \$ 2,495,280 |
| Bowling Green | \$ 92,531 | \$ - | \$ - | \$ - | \$ 92,531 |
| Wauchula | \$ 165,529 | \$ - | \$ - | \$ - | \$ 165,529 |
| Zolfo Springs | \$ 56,284 | \$ - | \$ - | \$ - | \$ 56,284 |
| Countywide Total | \$ 1,029,391 | \$ 1,362,866 | \$ - | \$ 417,367 | \$ 2,809,625 |
| HENDRY BOCC | \$ 1,504,718 | \$ 1,677,748 | \$ - | \$ 368,212 | \$ 3,550,677 |
| Clewiston | \$ 335,448 | \$ - | \$ - | \$ - | \$ 335,448 |
| LaBelle | \$ 214,936 | \$ - | \$ - | \$ - | \$ 214,936 |
| Countywide Total | \$ 2,055,102 | \$ 1,677,748 | \$ - | \$ 368,212 | \$ 4,101,061 |
| HERNANDO BOCC | \$ 9,678,348 | \$ - | \$ - | \$ - | \$ 9,678,348 |
| Brooksville | \$ 453,243 | \$ - | \$ - | \$ - | \$ 453,243 |
| Countywide Total | \$ 10,131,591 | \$ - | \$ - | \$ - | \$ 10,131,591 |
| HIGHLANDS BOCC | \$ 4,889,032 | \$ - | \$ - | \$ 396,940 | \$ 5,285,972 |
| Avon Park | \$ 577,615 | \$ - | \$ - | \$ - | \$ 577,615 |
| Lake Placid | \$ 140,826 | \$ - | \$ - | \$ - | \$ 140,826 |
| Sebring | \$ 572,004 | \$ - | \$ - | \$ - | \$ 572,004 |
| Countywide Total | \$ 6,179,478 | \$ - | \$ - | \$ 396,940 | \$ 6,576,417 |
| HILLSBOROUGH BOCC | \$ 108,545,046 | \$ - | \$ - | \$ - | \$ 108,545,046 |
| Plant City | \$ 3,318,954 | \$ - | \$ - | \$ - | \$ 3,318,954 |
| Tampa | \$ 32,748,314 | \$ - | \$ - | \$ - | \$ 32,748,314 |
| Temple Terrace | \$ 2,240,500 | \$ - | \$ - | \$ - | \$ 2,240,500 |
| Countywide Total | \$ 146,852,814 | \$ - | \$ - | \$ - | \$ 146,852,814 |
| HOLMES BOCC | \$ 401,276 | \$ 1,008,077 | \$ 21,114 | \$ 788,847 | \$ 2,219,314 |
| Bonifay | \$ 64,315 | \$ - | \$ - | \$ - | \$ 64,315 |
| Esto | \$ 9,221 | \$ - | \$ - | \$ - | \$ 9,221 |
| Noma | \$ 4,716 | \$ - | \$ - | \$ - | \$ 4,716 |
| Ponce de Leon | \$ 12,419 | \$ - | \$ - | \$ - | \$ 12,419 |
| Westville | \$ 9,618 | \$ - | \$ - | \$ - | \$ 9,618 |
| Countywide Total | \$ 501,566 | \$ 1,008,077 | \$ 21,114 | \$ 788,847 | \$ 2,319,604 |
| INDIAN RIVER BOCC | \$ 9,799,307 | \$ - | \$ - | \$ - | \$ 9,799,307 |
| Fellsmere | \$ 399,795 | \$ - | \$ - | \$ - | \$ 399,795 |
| Indian River Shores | \$ 307,381 | \$ - | \$ - | \$ - | \$ 307,381 |
| Orchid | \$ 30,282 | \$ - | \$ - | \$ - | \$ 30,282 |
| Sebastian | \$ 1,793,270 | \$ - | \$ - | \$ - | \$ 1,793,270 |
| Vero Beach | \$ 1,190,478 | \$ - | \$ - | \$ - | \$ 1,190,478 |
| Countywide Total | \$ 13,520,512 | \$ - | \$ - | \$ - | \$ 13,520,512 |
| JACKSON BOCC | \$ 2,200,209 | \$ 1,067,762 | \$ 86,911 | \$ 596,496 | \$ 3,951,379 |
| Alford | \$ 29,858 | \$ - | \$ - | \$ - | \$ 29,858 |
| Bascom | \$ 6,756 | \$ - | \$ - | \$ - | \$ 6,756 |
| Campbellton | \$ 12,969 | \$ - | \$ - | \$ - | \$ 12,969 |
| Cottdale | \$ 51,634 | \$ - | \$ - | \$ - | \$ 51,634 |
| Graceville | \$ 134,996 | \$ - | \$ - | \$ - | \$ 134,996 |
| Grand Ridge | \$ 54,710 | \$ - | \$ - | \$ - | \$ 54,710 |
| Greenwood | \$ 39,751 | \$ - | \$ - | \$ - | \$ 39,751 |
| Jacob City | \$ 19,182 | \$ - | \$ - | \$ - | \$ 19,182 |
| Malone | \$ 28,109 | \$ - | \$ - | \$ - | \$ 28,109 |
| Marianna | \$ 348,528 | \$ - | \$ - | \$ - | \$ 348,528 |
| Sneads | \$ 108,696 | \$ - | \$ - | \$ - | \$ 108,696 |
| Countywide Total | \$ 3,035,399 | \$ 1,067,762 | \$ 86,911 | \$ 596,496 | \$ 4,786,568 |
| JEFFERSON BOCC | \$ 1,158,728 | \$ - | \$ 16,205 | \$ 601,213 | \$ 1,776,146 |
| Monticello | \$ 220,600 | \$ - | \$ - | \$ - | \$ 220,600 |
| Countywide Total | \$ 1,379,328 | \$ - | \$ 16,205 | \$ 601,213 | \$ 1,996,746 |

| Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 | | | | | |
|---|--------------------------|---------------------------|------------------------------|---|-----------------------|
| Local Government | Ordinary Distribution | Emergency Distribution | Supplemental Distribution | Fiscally Constrained Distribution | Total Distribution |
| LAFAYETTE BOCC | \$ 146,299 | \$ 426,953 | \$ 17,610 | \$ 682,458 | \$ 1,273,320 |
| Mayo | \$ 25,859 | \$ - | \$ - | \$ - | \$ 25,859 |
| Countywide Total | \$ 172,157 | \$ 426,953 | \$ 17,610 | \$ 682,458 | \$ 1,299,179 |
| LAKE BOCC | \$ 15,657,142 | \$ - | \$ - | \$ - | \$ 15,657,142 |
| Astatula | \$ 103,751 | \$ - | \$ - | \$ - | \$ 103,751 |
| Clermont | \$ 2,182,672 | \$ - | \$ - | \$ - | \$ 2,182,672 |
| Eustis | \$ 1,144,524 | \$ - | \$ - | \$ - | \$ 1,144,524 |
| Fruitland Park | \$ 540,660 | \$ - | \$ - | \$ - | \$ 540,660 |
| Groveland | \$ 977,784 | \$ - | \$ - | \$ - | \$ 977,784 |
| Howey-in-the-Hills | \$ 86,289 | \$ - | \$ - | \$ - | \$ 86,289 |
| Lady Lake | \$ 838,521 | \$ - | \$ - | \$ - | \$ 838,521 |
| Leesburg | \$ 1,285,286 | \$ - | \$ - | \$ - | \$ 1,285,286 |
| Mascotte | \$ 332,355 | \$ - | \$ - | \$ - | \$ 332,355 |
| Minneola | \$ 690,314 | \$ - | \$ - | \$ - | \$ 690,314 |
| Montverde | \$ 100,590 | \$ - | \$ - | \$ - | \$ 100,590 |
| Mount Dora | \$ 799,581 | \$ - | \$ - | \$ - | \$ 799,581 |
| Tavares | \$ 952,288 | \$ - | \$ - | \$ - | \$ 952,288 |
| Umatilla | \$ 222,499 | \$ - | \$ - | \$ - | \$ 222,499 |
| Countywide Total | \$ 25,914,255 | \$ - | \$ - | \$ - | \$ 25,914,255 |
| LEE BOCC | \$ 47,396,037 | \$ - | \$ - | \$ - | \$ 47,396,037 |
| Bonita Springs | \$ 4,227,165 | \$ - | \$ - | \$ - | \$ 4,227,165 |
| Cape Coral | \$ 14,429,765 | \$ - | \$ - | \$ - | \$ 14,429,765 |
| Estero | \$ 2,517,101 | \$ - | \$ - | \$ - | \$ 2,517,101 |
| Fort Myers | \$ 6,820,527 | \$ - | \$ - | \$ - | \$ 6,820,527 |
| Fort Myers Beach | \$ 506,340 | \$ - | \$ - | \$ - | \$ 506,340 |
| Sanibel | \$ 524,668 | \$ - | \$ - | \$ - | \$ 524,668 |
| Countywide Total | \$ 76,421,603 | \$ - | \$ - | \$ - | \$ 76,421,603 |
| LEON BOCC | \$ 13,059,310 | \$ - | \$ - | \$ - | \$ 13,059,310 |
| Tallahassee | \$ 11,025,286 | \$ - | \$ - | \$ - | \$ 11,025,286 |
| Countywide Total | \$ 24,084,596 | \$ - | \$ - | \$ - | \$ 24,084,596 |
| LEVY BOCC | \$ 1,633,426 | \$ 1,635,017 | \$ - | \$ 417,831 | \$ 3,686,275 |
| Bronson | \$ 49,885 | \$ - | \$ - | \$ - | \$ 49,885 |
| Cedar Key | \$ 30,547 | \$ - | \$ - | \$ - | \$ 30,547 |
| Chiefland | \$ 95,492 | \$ - | \$ - | \$ - | \$ 95,492 |
| Fanning Springs (part) | \$ 21,734 | \$ - | \$ - | \$ - | \$ 21,734 |
| Inglis | \$ 56,089 | \$ - | \$ - | \$ - | \$ 56,089 |
| Otter Creek | \$ 5,134 | \$ - | \$ - | \$ - | \$ 5,134 |
| Williston | \$ 123,771 | \$ - | \$ - | \$ - | \$ 123,771 |
| Yankeetown | \$ 21,734 | \$ - | \$ - | \$ - | \$ 21,734 |
| Countywide Total | \$ 2,037,811 | \$ 1,635,017 | \$ - | \$ 417,831 | \$ 4,090,659 |
| LIBERTY BOCC | \$ 143,971 | \$ 405,224 | \$ 25,787 | \$ 664,059 | \$ 1,239,041 |
| Bristol | \$ 20,155 | \$ - | \$ - | \$ - | \$ 20,155 |
| Countywide Total | \$ 164,126 | \$ 405,224 | \$ 25,787 | \$ 664,059 | \$ 1,259,196 |
| MADISON BOCC | \$ 468,908 | \$ 987,442 | \$ 23,805 | \$ 696,386 | \$ 2,176,541 |
| Greenville | \$ 21,532 | \$ - | \$ - | \$ - | \$ 21,532 |
| Lee | \$ 9,551 | \$ - | \$ - | \$ - | \$ 9,551 |
| Madison | \$ 84,717 | \$ - | \$ - | \$ - | \$ 84,717 |
| Countywide Total | \$ 584,709 | \$ 987,442 | \$ 23,805 | \$ 696,386 | \$ 2,292,341 |
| MANATEE BOCC | \$ 25,515,840 | \$ - | \$ - | \$ - | \$ 25,515,840 |
| Anna Maria | \$ 114,807 | \$ - | \$ - | \$ - | \$ 114,807 |
| Bradenton | \$ 4,029,416 | \$ - | \$ - | \$ - | \$ 4,029,416 |
| Bradenton Beach | \$ 85,026 | \$ - | \$ - | \$ - | \$ 85,026 |
| Holmes Beach | \$ 277,786 | \$ - | \$ - | \$ - | \$ 277,786 |

| Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 | | | | | |
|---|-----------------------|------------------------|---------------------------|-----------------------------------|-----------------------|
| Local Government | Ordinary Distribution | Emergency Distribution | Supplemental Distribution | Fiscally Constrained Distribution | Total Distribution |
| Longboat Key (part) | \$ 173,519 | \$ - | \$ - | \$ - | \$ 173,519 |
| Palmetto | \$ 941,798 | \$ - | \$ - | \$ - | \$ 941,798 |
| Countywide Total | \$ 31,138,193 | \$ - | \$ - | \$ - | \$ 31,138,193 |
| MARION BOCC | \$ 22,523,949 | \$ - | \$ - | \$ - | \$ 22,523,949 |
| Bellevue | \$ 357,799 | \$ - | \$ - | \$ - | \$ 357,799 |
| Dunnellon | \$ 122,934 | \$ - | \$ - | \$ - | \$ 122,934 |
| McIntosh | \$ 32,873 | \$ - | \$ - | \$ - | \$ 32,873 |
| Ocala | \$ 4,167,254 | \$ - | \$ - | \$ - | \$ 4,167,254 |
| Reddick | \$ 37,899 | \$ - | \$ - | \$ - | \$ 37,899 |
| Countywide Total | \$ 27,242,707 | \$ - | \$ - | \$ - | \$ 27,242,707 |
| MARTIN BOCC | \$ 15,313,677 | \$ - | \$ - | \$ - | \$ 15,313,677 |
| Indiantown | \$ 697,219 | \$ - | \$ - | \$ - | \$ 697,219 |
| Jupiter Island | \$ 85,909 | \$ - | \$ - | \$ - | \$ 85,909 |
| Ocean Breeze | \$ 31,400 | \$ - | \$ - | \$ - | \$ 31,400 |
| Sewall's Point | \$ 216,586 | \$ - | \$ - | \$ - | \$ 216,586 |
| Stuart | \$ 1,708,021 | \$ - | \$ - | \$ - | \$ 1,708,021 |
| Countywide Total | \$ 18,052,812 | \$ - | \$ - | \$ - | \$ 18,052,812 |
| MIAMI-DADE BOCC | \$ 168,614,095 | \$ - | \$ - | \$ - | \$ 168,614,095 |
| Aventura | \$ 2,824,787 | \$ - | \$ - | \$ - | \$ 2,824,787 |
| Bal Harbour | \$ 217,183 | \$ - | \$ - | \$ - | \$ 217,183 |
| Bay Harbor Islands | \$ 448,552 | \$ - | \$ - | \$ - | \$ 448,552 |
| Biscayne Park | \$ 237,237 | \$ - | \$ - | \$ - | \$ 237,237 |
| Coral Gables | \$ 3,760,961 | \$ - | \$ - | \$ - | \$ 3,760,961 |
| Cutler Bay | \$ 3,372,943 | \$ - | \$ - | \$ - | \$ 3,372,943 |
| Doral | \$ 5,230,510 | \$ - | \$ - | \$ - | \$ 5,230,510 |
| El Portal | \$ 159,693 | \$ - | \$ - | \$ - | \$ 159,693 |
| Florida City | \$ 984,156 | \$ - | \$ - | \$ - | \$ 984,156 |
| Golden Beach | \$ 70,339 | \$ - | \$ - | \$ - | \$ 70,339 |
| Hialeah | \$ 17,805,570 | \$ - | \$ - | \$ - | \$ 17,805,570 |
| Hialeah Gardens | \$ 1,755,363 | \$ - | \$ - | \$ - | \$ 1,755,363 |
| Homestead | \$ 5,661,161 | \$ - | \$ - | \$ - | \$ 5,661,161 |
| Indian Creek | \$ 6,462 | \$ - | \$ - | \$ - | \$ 6,462 |
| Key Biscayne | \$ 959,793 | \$ - | \$ - | \$ - | \$ 959,793 |
| Medley | \$ 62,912 | \$ - | \$ - | \$ - | \$ 62,912 |
| Miami | \$ 36,247,462 | \$ - | \$ - | \$ - | \$ 36,247,462 |
| Miami Beach | \$ 6,981,044 | \$ - | \$ - | \$ - | \$ 6,981,044 |
| Miami Gardens | \$ 8,488,548 | \$ - | \$ - | \$ - | \$ 8,488,548 |
| Miami Lakes | \$ 2,340,508 | \$ - | \$ - | \$ - | \$ 2,340,508 |
| Miami Shores | \$ 802,551 | \$ - | \$ - | \$ - | \$ 802,551 |
| Miami Springs | \$ 1,057,466 | \$ - | \$ - | \$ - | \$ 1,057,466 |
| North Bay Village | \$ 673,980 | \$ - | \$ - | \$ - | \$ 673,980 |
| North Miami | \$ 4,836,030 | \$ - | \$ - | \$ - | \$ 4,836,030 |
| North Miami Beach | \$ 3,542,293 | \$ - | \$ - | \$ - | \$ 3,542,293 |
| Opa-locka | \$ 1,347,588 | \$ - | \$ - | \$ - | \$ 1,347,588 |
| Palmetto Bay | \$ 1,807,950 | \$ - | \$ - | \$ - | \$ 1,807,950 |
| Pinecrest | \$ 1,374,847 | \$ - | \$ - | \$ - | \$ 1,374,847 |
| South Miami | \$ 962,987 | \$ - | \$ - | \$ - | \$ 962,987 |
| Sunny Isles Beach | \$ 1,727,138 | \$ - | \$ - | \$ - | \$ 1,727,138 |
| Surfside | \$ 446,770 | \$ - | \$ - | \$ - | \$ 446,770 |
| Sweetwater | \$ 1,658,433 | \$ - | \$ - | \$ - | \$ 1,658,433 |
| Virginia Gardens | \$ 181,308 | \$ - | \$ - | \$ - | \$ 181,308 |
| West Miami | \$ 581,432 | \$ - | \$ - | \$ - | \$ 581,432 |
| Countywide Total | \$ 287,230,053 | \$ - | \$ - | \$ - | \$ 287,230,053 |

| Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 | | | | | |
|---|--------------------------|---------------------------|------------------------------|---|-----------------------|
| Local Government | Ordinary Distribution | Emergency Distribution | Supplemental Distribution | Fiscally Constrained Distribution | Total Distribution |
| MONROE BOCC | \$ 10,727,034 | \$ - | \$ - | \$ - | \$ 10,727,034 |
| Islamorada | \$ 1,064,772 | \$ - | \$ - | \$ - | \$ 1,064,772 |
| Key Colony Beach | \$ 130,289 | \$ - | \$ - | \$ - | \$ 130,289 |
| Key West | \$ 4,315,146 | \$ - | \$ - | \$ - | \$ 4,315,146 |
| Layton | \$ 31,372 | \$ - | \$ - | \$ - | \$ 31,372 |
| Marathon | \$ 1,473,126 | \$ - | \$ - | \$ - | \$ 1,473,126 |
| Countywide Total | \$ 17,741,739 | \$ - | \$ - | \$ - | \$ 17,741,739 |
| NASSAU BOCC | \$ 4,810,178 | \$ - | \$ - | \$ - | \$ 4,810,178 |
| Callahan | \$ 79,815 | \$ - | \$ - | \$ - | \$ 79,815 |
| Fernandina Beach | \$ 782,429 | \$ - | \$ - | \$ - | \$ 782,429 |
| Hilliard | \$ 184,272 | \$ - | \$ - | \$ - | \$ 184,272 |
| Countywide Total | \$ 5,856,694 | \$ - | \$ - | \$ - | \$ 5,856,694 |
| OKALOOSA BOCC | \$ 16,043,221 | \$ - | \$ - | \$ - | \$ 16,043,221 |
| Cinco Bayou | \$ 39,005 | \$ - | \$ - | \$ - | \$ 39,005 |
| Crestview | \$ 2,402,667 | \$ - | \$ - | \$ - | \$ 2,402,667 |
| Destin | \$ 1,257,221 | \$ - | \$ - | \$ - | \$ 1,257,221 |
| Fort Walton Beach | \$ 1,958,837 | \$ - | \$ - | \$ - | \$ 1,958,837 |
| Laurel Hill | \$ 54,064 | \$ - | \$ - | \$ - | \$ 54,064 |
| Mary Esther | \$ 375,361 | \$ - | \$ - | \$ - | \$ 375,361 |
| Niceville | \$ 1,375,077 | \$ - | \$ - | \$ - | \$ 1,375,077 |
| Shalimar | \$ 78,477 | \$ - | \$ - | \$ - | \$ 78,477 |
| Valparaiso | \$ 499,390 | \$ - | \$ - | \$ - | \$ 499,390 |
| Countywide Total | \$ 24,083,321 | \$ - | \$ - | \$ - | \$ 24,083,321 |
| OKEECHOBEE BOCC | \$ 2,432,417 | \$ - | \$ - | \$ 371,406 | \$ 2,803,822 |
| Okeechobee | \$ 363,180 | \$ - | \$ - | \$ - | \$ 363,180 |
| Countywide Total | \$ 2,795,597 | \$ - | \$ - | \$ 371,406 | \$ 3,167,003 |
| ORANGE BOCC | \$ 173,135,262 | \$ - | \$ - | \$ - | \$ 173,135,262 |
| Apopka | \$ 7,482,776 | \$ - | \$ - | \$ - | \$ 7,482,776 |
| Belle Isle | \$ 1,051,449 | \$ - | \$ - | \$ - | \$ 1,051,449 |
| Eatonville | \$ 326,499 | \$ - | \$ - | \$ - | \$ 326,499 |
| Edgewood | \$ 387,887 | \$ - | \$ - | \$ - | \$ 387,887 |
| Maitland | \$ 3,011,727 | \$ - | \$ - | \$ - | \$ 3,011,727 |
| Oakland | \$ 480,397 | \$ - | \$ - | \$ - | \$ 480,397 |
| Ocoee | \$ 6,795,944 | \$ - | \$ - | \$ - | \$ 6,795,944 |
| Orlando | \$ 41,562,713 | \$ - | \$ - | \$ - | \$ 41,562,713 |
| Windermere | \$ 424,291 | \$ - | \$ - | \$ - | \$ 424,291 |
| Winter Garden | \$ 6,746,690 | \$ - | \$ - | \$ - | \$ 6,746,690 |
| Winter Park | \$ 4,317,008 | \$ - | \$ - | \$ - | \$ 4,317,008 |
| Countywide Total | \$ 245,722,644 | \$ - | \$ - | \$ - | \$ 245,722,644 |
| OSCEOLA BOCC | \$ 20,643,340 | \$ - | \$ - | \$ - | \$ 20,643,340 |
| Kissimmee | \$ 4,675,709 | \$ - | \$ - | \$ - | \$ 4,675,709 |
| St. Cloud | \$ 3,001,005 | \$ - | \$ - | \$ - | \$ 3,001,005 |
| Countywide Total | \$ 28,320,054 | \$ - | \$ - | \$ - | \$ 28,320,054 |
| PALM BEACH BOCC | \$ 89,568,302 | \$ - | \$ - | \$ - | \$ 89,568,302 |
| Atlantis | \$ 155,410 | \$ - | \$ - | \$ - | \$ 155,410 |
| Belle Glade | \$ 1,372,357 | \$ - | \$ - | \$ - | \$ 1,372,357 |
| Boca Raton | \$ 7,212,374 | \$ - | \$ - | \$ - | \$ 7,212,374 |
| Boynton Beach | \$ 5,930,699 | \$ - | \$ - | \$ - | \$ 5,930,699 |
| Briny Breezes | \$ 46,715 | \$ - | \$ - | \$ - | \$ 46,715 |
| Cloud Lake | \$ 10,610 | \$ - | \$ - | \$ - | \$ 10,610 |
| Delray Beach | \$ 5,121,970 | \$ - | \$ - | \$ - | \$ 5,121,970 |
| Glen Ridge | \$ 17,861 | \$ - | \$ - | \$ - | \$ 17,861 |
| Golf | \$ 19,693 | \$ - | \$ - | \$ - | \$ 19,693 |

| Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 | | | | | |
|---|-----------------------|------------------------|---------------------------|-----------------------------------|----------------------|
| Local Government | Ordinary Distribution | Emergency Distribution | Supplemental Distribution | Fiscally Constrained Distribution | Total Distribution |
| Greenacres | \$ 3,038,971 | \$ - | \$ - | \$ - | \$ 3,038,971 |
| Gulf Stream | \$ 78,774 | \$ - | \$ - | \$ - | \$ 78,774 |
| Haverhill | \$ 160,219 | \$ - | \$ - | \$ - | \$ 160,219 |
| Highland Beach | \$ 280,212 | \$ - | \$ - | \$ - | \$ 280,212 |
| Hypoluxo | \$ 212,887 | \$ - | \$ - | \$ - | \$ 212,887 |
| Juno Beach | \$ 262,732 | \$ - | \$ - | \$ - | \$ 262,732 |
| Jupiter | \$ 4,770,466 | \$ - | \$ - | \$ - | \$ 4,770,466 |
| Jupiter Inlet Colony | \$ 30,990 | \$ - | \$ - | \$ - | \$ 30,990 |
| Lake Clarke Shores | \$ 261,052 | \$ - | \$ - | \$ - | \$ 261,052 |
| Lake Park | \$ 680,568 | \$ - | \$ - | \$ - | \$ 680,568 |
| Lake Worth | \$ 2,937,527 | \$ - | \$ - | \$ - | \$ 2,937,527 |
| Lantana | \$ 869,869 | \$ - | \$ - | \$ - | \$ 869,869 |
| Loxahatchee Groves | \$ 259,831 | \$ - | \$ - | \$ - | \$ 259,831 |
| Manalapan | \$ 32,441 | \$ - | \$ - | \$ - | \$ 32,441 |
| Mangonia Park | \$ 157,395 | \$ - | \$ - | \$ - | \$ 157,395 |
| North Palm Beach | \$ 963,451 | \$ - | \$ - | \$ - | \$ 963,451 |
| Ocean Ridge | \$ 140,144 | \$ - | \$ - | \$ - | \$ 140,144 |
| Pahokee | \$ 423,103 | \$ - | \$ - | \$ - | \$ 423,103 |
| Palm Beach | \$ 635,151 | \$ - | \$ - | \$ - | \$ 635,151 |
| Palm Beach Gardens | \$ 4,245,613 | \$ - | \$ - | \$ - | \$ 4,245,613 |
| Palm Beach Shores | \$ 91,063 | \$ - | \$ - | \$ - | \$ 91,063 |
| Palm Springs | \$ 1,798,361 | \$ - | \$ - | \$ - | \$ 1,798,361 |
| Riviera Beach | \$ 2,727,692 | \$ - | \$ - | \$ - | \$ 2,727,692 |
| Royal Palm Beach | \$ 2,953,327 | \$ - | \$ - | \$ - | \$ 2,953,327 |
| South Bay | \$ 255,557 | \$ - | \$ - | \$ - | \$ 255,557 |
| South Palm Beach | \$ 110,527 | \$ - | \$ - | \$ - | \$ 110,527 |
| Tequesta | \$ 446,537 | \$ - | \$ - | \$ - | \$ 446,537 |
| Wellington | \$ 4,761,001 | \$ - | \$ - | \$ - | \$ 4,761,001 |
| West Palm Beach | \$ 8,777,620 | \$ - | \$ - | \$ - | \$ 8,777,620 |
| Westlake | \$ - | \$ - | \$ - | \$ - | \$ - |
| Countywide Total | \$ 151,819,073 | \$ - | \$ - | \$ - | \$ 151,819,073 |
| PASCO BOCC | \$ 31,732,647 | \$ - | \$ - | \$ - | \$ 31,732,647 |
| Dade City | \$ 453,966 | \$ - | \$ - | \$ - | \$ 453,966 |
| New Port Richey | \$ 994,765 | \$ - | \$ - | \$ - | \$ 994,765 |
| Port Richey | \$ 177,639 | \$ - | \$ - | \$ - | \$ 177,639 |
| St. Leo | \$ 82,240 | \$ - | \$ - | \$ - | \$ 82,240 |
| San Antonio | \$ 81,930 | \$ - | \$ - | \$ - | \$ 81,930 |
| Zephyrhills | \$ 1,035,048 | \$ - | \$ - | \$ - | \$ 1,035,048 |
| Countywide Total | \$ 34,558,235 | \$ - | \$ - | \$ - | \$ 34,558,235 |
| PINELLAS BOCC | \$ 46,227,908 | \$ - | \$ - | \$ - | \$ 46,227,908 |
| Belleair | \$ 251,937 | \$ - | \$ - | \$ - | \$ 251,937 |
| Belleair Beach | \$ 98,897 | \$ - | \$ - | \$ - | \$ 98,897 |
| Belleair Bluffs | \$ 130,164 | \$ - | \$ - | \$ - | \$ 130,164 |
| Belleair Shore | \$ 7,211 | \$ - | \$ - | \$ - | \$ 7,211 |
| Clearwater | \$ 7,251,025 | \$ - | \$ - | \$ - | \$ 7,251,025 |
| Dunedin | \$ 2,338,417 | \$ - | \$ - | \$ - | \$ 2,338,417 |
| Gulfport | \$ 782,228 | \$ - | \$ - | \$ - | \$ 782,228 |
| Indian Rocks Beach | \$ 275,495 | \$ - | \$ - | \$ - | \$ 275,495 |
| Indian Shores | \$ 91,189 | \$ - | \$ - | \$ - | \$ 91,189 |
| Kenneth City | \$ 317,765 | \$ - | \$ - | \$ - | \$ 317,765 |
| Largo | \$ 5,205,384 | \$ - | \$ - | \$ - | \$ 5,205,384 |
| Madeira Beach | \$ 274,563 | \$ - | \$ - | \$ - | \$ 274,563 |
| North Redington Beach | \$ 93,116 | \$ - | \$ - | \$ - | \$ 93,116 |

| Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 | | | | | |
|---|--------------------------|---------------------------|------------------------------|---|-----------------------|
| Local Government | Ordinary Distribution | Emergency Distribution | Supplemental Distribution | Fiscally Constrained Distribution | Total Distribution |
| Oldsmar | \$ 920,659 | \$ - | \$ - | \$ - | \$ 920,659 |
| Pinellas Park | \$ 3,312,161 | \$ - | \$ - | \$ - | \$ 3,312,161 |
| Redington Beach | \$ 92,060 | \$ - | \$ - | \$ - | \$ 92,060 |
| Redington Shores | \$ 137,561 | \$ - | \$ - | \$ - | \$ 137,561 |
| Safety Harbor | \$ 1,094,398 | \$ - | \$ - | \$ - | \$ 1,094,398 |
| St. Pete Beach | \$ 591,892 | \$ - | \$ - | \$ - | \$ 591,892 |
| St. Petersburg | \$ 16,715,461 | \$ - | \$ - | \$ - | \$ 16,715,461 |
| Seminole | \$ 1,209,519 | \$ - | \$ - | \$ - | \$ 1,209,519 |
| South Pasadena | \$ 316,086 | \$ - | \$ - | \$ - | \$ 316,086 |
| Tarpon Springs | \$ 1,585,528 | \$ - | \$ - | \$ - | \$ 1,585,528 |
| Treasure Island | \$ 427,229 | \$ - | \$ - | \$ - | \$ 427,229 |
| Countywide Total | \$ 89,747,855 | \$ - | \$ - | \$ - | \$ 89,747,855 |
| POLK BOCC | \$ 36,103,637 | \$ - | \$ - | \$ - | \$ 36,103,637 |
| Auburndale | \$ 997,712 | \$ - | \$ - | \$ - | \$ 997,712 |
| Bartow | \$ 1,176,026 | \$ - | \$ - | \$ - | \$ 1,176,026 |
| Davenport | \$ 364,713 | \$ - | \$ - | \$ - | \$ 364,713 |
| Dundee | \$ 299,121 | \$ - | \$ - | \$ - | \$ 299,121 |
| Eagle Lake | \$ 160,814 | \$ - | \$ - | \$ - | \$ 160,814 |
| Fort Meade | \$ 349,145 | \$ - | \$ - | \$ - | \$ 349,145 |
| Frostproof | \$ 192,917 | \$ - | \$ - | \$ - | \$ 192,917 |
| Haines City | \$ 1,541,102 | \$ - | \$ - | \$ - | \$ 1,541,102 |
| Highland Park | \$ 15,870 | \$ - | \$ - | \$ - | \$ 15,870 |
| Hillcrest Heights | \$ 15,448 | \$ - | \$ - | \$ - | \$ 15,448 |
| Lake Alfred | \$ 375,153 | \$ - | \$ - | \$ - | \$ 375,153 |
| Lake Hamilton | \$ 86,291 | \$ - | \$ - | \$ - | \$ 86,291 |
| Lake Wales | \$ 969,230 | \$ - | \$ - | \$ - | \$ 969,230 |
| Lakeland | \$ 6,490,017 | \$ - | \$ - | \$ - | \$ 6,490,017 |
| Mulberry | \$ 240,346 | \$ - | \$ - | \$ - | \$ 240,346 |
| Polk City | \$ 140,056 | \$ - | \$ - | \$ - | \$ 140,056 |
| Winter Haven | \$ 2,704,274 | \$ - | \$ - | \$ - | \$ 2,704,274 |
| Countywide Total | \$ 52,221,873 | \$ - | \$ - | \$ - | \$ 52,221,873 |
| PUTNAM BOCC | \$ 3,187,749 | \$ - | \$ - | \$ 445,436 | \$ 3,633,185 |
| Crescent City | \$ 74,532 | \$ - | \$ - | \$ - | \$ 74,532 |
| Interlachen | \$ 63,561 | \$ - | \$ - | \$ - | \$ 63,561 |
| Palatka | \$ 504,865 | \$ - | \$ - | \$ - | \$ 504,865 |
| Pomona Park | \$ 41,433 | \$ - | \$ - | \$ - | \$ 41,433 |
| Welaka | \$ 33,758 | \$ - | \$ - | \$ - | \$ 33,758 |
| Countywide Total | \$ 3,905,898 | \$ - | \$ - | \$ 445,436 | \$ 4,351,334 |
| ST. JOHNS BOCC | \$ 18,046,304 | \$ - | \$ - | \$ - | \$ 18,046,304 |
| Marineland (part) | \$ - | \$ - | \$ - | \$ - | \$ - |
| St. Augustine | \$ 1,070,004 | \$ - | \$ - | \$ - | \$ 1,070,004 |
| St. Augustine Beach | \$ 492,831 | \$ - | \$ - | \$ - | \$ 492,831 |
| Countywide Total | \$ 19,609,139 | \$ - | \$ - | \$ - | \$ 19,609,139 |
| ST. LUCIE BOCC | \$ 9,427,699 | \$ - | \$ - | \$ - | \$ 9,427,699 |
| Fort Pierce | \$ 1,787,343 | \$ - | \$ - | \$ - | \$ 1,787,343 |
| Port St. Lucie | \$ 7,849,403 | \$ - | \$ - | \$ - | \$ 7,849,403 |
| St. Lucie Village | \$ 26,424 | \$ - | \$ - | \$ - | \$ 26,424 |
| Countywide Total | \$ 19,090,869 | \$ - | \$ - | \$ - | \$ 19,090,869 |
| SANTA ROSA BOCC | \$ 8,055,928 | \$ - | \$ - | \$ - | \$ 8,055,928 |
| Gulf Breeze | \$ 279,660 | \$ - | \$ - | \$ - | \$ 279,660 |
| Jay | \$ 24,911 | \$ - | \$ - | \$ - | \$ 24,911 |
| Milton | \$ 500,845 | \$ - | \$ - | \$ - | \$ 500,845 |
| Countywide Total | \$ 8,861,344 | \$ - | \$ - | \$ - | \$ 8,861,344 |

| Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 | | | | | |
|---|--------------------------|---------------------------|------------------------------|---|-----------------------|
| Local Government | Ordinary Distribution | Emergency Distribution | Supplemental Distribution | Fiscally Constrained Distribution | Total Distribution |
| SARASOTA BOCC | \$ 31,803,332 | \$ - | \$ - | \$ - | \$ 31,803,332 |
| Longboat Key (part) | \$ 390,816 | \$ - | \$ - | \$ - | \$ 390,816 |
| North Port | \$ 6,271,111 | \$ - | \$ - | \$ - | \$ 6,271,111 |
| Sarasota | \$ 4,826,538 | \$ - | \$ - | \$ - | \$ 4,826,538 |
| Venice | \$ 1,985,755 | \$ - | \$ - | \$ - | \$ 1,985,755 |
| Countywide Total | \$ 45,277,553 | \$ - | \$ - | \$ - | \$ 45,277,553 |
| SEMINOLE BOCC | \$ 25,637,434 | \$ - | \$ - | \$ - | \$ 25,637,434 |
| Altamonte Springs | \$ 2,984,393 | \$ - | \$ - | \$ - | \$ 2,984,393 |
| Casselberry | \$ 1,978,635 | \$ - | \$ - | \$ - | \$ 1,978,635 |
| Lake Mary | \$ 1,149,729 | \$ - | \$ - | \$ - | \$ 1,149,729 |
| Longwood | \$ 1,042,063 | \$ - | \$ - | \$ - | \$ 1,042,063 |
| Oviedo | \$ 2,637,016 | \$ - | \$ - | \$ - | \$ 2,637,016 |
| Sanford | \$ 3,970,383 | \$ - | \$ - | \$ - | \$ 3,970,383 |
| Winter Springs | \$ 2,543,056 | \$ - | \$ - | \$ - | \$ 2,543,056 |
| Countywide Total | \$ 41,942,709 | \$ - | \$ - | \$ - | \$ 41,942,709 |
| SUMTER BOCC | \$ 6,814,174 | \$ - | \$ - | \$ - | \$ 6,814,174 |
| Bushnell | \$ 149,771 | \$ - | \$ - | \$ - | \$ 149,771 |
| Center Hill | \$ 68,419 | \$ - | \$ - | \$ - | \$ 68,419 |
| Coleman | \$ 43,209 | \$ - | \$ - | \$ - | \$ 43,209 |
| Webster | \$ 48,692 | \$ - | \$ - | \$ - | \$ 48,692 |
| Wildwood | \$ 754,936 | \$ - | \$ - | \$ - | \$ 754,936 |
| Countywide Total | \$ 7,879,202 | \$ - | \$ - | \$ - | \$ 7,879,202 |
| SUWANNEE BOCC | \$ 1,842,545 | \$ 1,474,682 | \$ - | \$ 649,960 | \$ 3,967,187 |
| Branford | \$ 33,855 | \$ - | \$ - | \$ - | \$ 33,855 |
| Live Oak | \$ 310,822 | \$ - | \$ - | \$ - | \$ 310,822 |
| Countywide Total | \$ 2,187,222 | \$ 1,474,682 | \$ - | \$ 649,960 | \$ 4,311,864 |
| TAYLOR BOCC | \$ 1,133,586 | \$ 432,184 | \$ 32,854 | \$ 336,243 | \$ 1,934,868 |
| Perry | \$ 445,456 | \$ - | \$ - | \$ - | \$ 445,456 |
| Countywide Total | \$ 1,579,042 | \$ 432,184 | \$ 32,854 | \$ 336,243 | \$ 2,380,324 |
| UNION BOCC | \$ 286,342 | \$ 550,656 | \$ 72,096 | \$ 812,450 | \$ 1,721,545 |
| Lake Butler | \$ 51,846 | \$ - | \$ - | \$ - | \$ 51,846 |
| Raiford | \$ 7,140 | \$ - | \$ - | \$ - | \$ 7,140 |
| Worthington Springs | \$ 11,278 | \$ - | \$ - | \$ - | \$ 11,278 |
| Countywide Total | \$ 356,607 | \$ 550,656 | \$ 72,096 | \$ 812,450 | \$ 1,791,809 |
| VOLUSIA BOCC | \$ 21,173,596 | \$ - | \$ - | \$ - | \$ 21,173,596 |
| Daytona Beach | \$ 3,593,167 | \$ - | \$ - | \$ - | \$ 3,593,167 |
| Daytona Beach Shores | \$ 233,346 | \$ - | \$ - | \$ - | \$ 233,346 |
| DeBary | \$ 1,130,223 | \$ - | \$ - | \$ - | \$ 1,130,223 |
| DeLand | \$ 1,908,933 | \$ - | \$ - | \$ - | \$ 1,908,933 |
| Deltona | \$ 4,884,683 | \$ - | \$ - | \$ - | \$ 4,884,683 |
| Edgewater | \$ 1,252,020 | \$ - | \$ - | \$ - | \$ 1,252,020 |
| Flagler Beach (part) | \$ 3,202 | \$ - | \$ - | \$ - | \$ 3,202 |
| Holly Hill | \$ 648,640 | \$ - | \$ - | \$ - | \$ 648,640 |
| Lake Helen | \$ 148,003 | \$ - | \$ - | \$ - | \$ 148,003 |
| New Smyrna Beach | \$ 1,451,475 | \$ - | \$ - | \$ - | \$ 1,451,475 |
| Oak Hill | \$ 109,254 | \$ - | \$ - | \$ - | \$ 109,254 |
| Orange City | \$ 645,972 | \$ - | \$ - | \$ - | \$ 645,972 |
| Ormond Beach | \$ 2,203,445 | \$ - | \$ - | \$ - | \$ 2,203,445 |
| Pierson | \$ 92,815 | \$ - | \$ - | \$ - | \$ 92,815 |
| Ponce Inlet | \$ 168,178 | \$ - | \$ - | \$ - | \$ 168,178 |
| Port Orange | \$ 3,288,675 | \$ - | \$ - | \$ - | \$ 3,288,675 |
| South Daytona | \$ 684,187 | \$ - | \$ - | \$ - | \$ 684,187 |
| Countywide Total | \$ 43,619,814 | \$ - | \$ - | \$ - | \$ 43,619,814 |

Local Government Half-Cent Sales Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2021

| Local Government | Ordinary Distribution | Emergency Distribution | Supplemental Distribution | Fiscally Constrained Distribution | Total Distribution |
|-------------------------|--------------------------|---------------------------|------------------------------|---|-------------------------|
| WAKULLA BOCC | \$ 1,140,785 | \$ 1,137,186 | \$ 45,777 | \$ 603,534 | \$ 2,927,283 |
| St. Marks | \$ 13,995 | \$ - | \$ - | \$ - | \$ 13,995 |
| Sopchoppy | \$ 19,508 | \$ - | \$ - | \$ - | \$ 19,508 |
| Countywide Total | \$ 1,174,287 | \$ 1,137,186 | \$ 45,777 | \$ 603,534 | \$ 2,960,785 |
| WALTON BOCC | \$ 9,893,962 | \$ - | \$ - | \$ - | \$ 9,893,962 |
| DeFuniak Springs | \$ 851,931 | \$ - | \$ - | \$ - | \$ 851,931 |
| Freeport | \$ 656,595 | \$ - | \$ - | \$ - | \$ 656,595 |
| Paxton | \$ 93,408 | \$ - | \$ - | \$ - | \$ 93,408 |
| Countywide Total | \$ 11,495,897 | \$ - | \$ - | \$ - | \$ 11,495,897 |
| WASHINGTON BOCC | \$ 896,450 | \$ 999,713 | \$ 35,323 | \$ 637,123 | \$ 2,568,610 |
| Caryville | \$ 13,326 | \$ - | \$ - | \$ - | \$ 13,326 |
| Chipley | \$ 150,470 | \$ - | \$ - | \$ - | \$ 150,470 |
| Ebro | \$ 10,037 | \$ - | \$ - | \$ - | \$ 10,037 |
| Vernon | \$ 31,207 | \$ - | \$ - | \$ - | \$ 31,207 |
| Wausau | \$ 15,224 | \$ - | \$ - | \$ - | \$ 15,224 |
| Countywide Total | \$ 1,116,715 | \$ 999,713 | \$ 35,323 | \$ 637,123 | \$ 2,788,874 |
| STATEWIDE TOTALS | \$ 2,078,219,204 | \$ 22,407,042 | \$ 592,958 | \$ 15,912,000 | \$ 2,117,131,204 |

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies and contain no adjustment for county contributions to Medicaid pursuant to s. 409.915, F.S.
- 2) The Ordinary Distribution amounts are estimated for the local fiscal year from October 1 to September 30.
- 3) The Emergency, Supplemental, and Fiscally Constrained distribution amounts are for the state fiscal year as these distributions require that eligibility to receive these distributions be determined at the start of each state fiscal year. It is possible that a county eligible for one or more of these distributions for state fiscal year 2020-21 will not be eligible for state fiscal year 2021-22 or, if still eligible, will receive a different amount for the final three months of local fiscal year 2020-21.

Miami-Dade County Lake Belt Mitigation Fee

Section 373.41492, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2020 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>

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 2020 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), 206.9955, 206.997, 212.20(6), and 218.20-.26, Florida Statutes

Summary:

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government.¹ Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities, which currently receives 1.3653 percent of net sales and use tax collections and the net collections from the one-cent municipal fuel tax. 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, 2024, 25 percent of the 4 cents of excise tax levied upon each motor fuel equivalent gallon of natural gas fuel, pursuant to s. 206.9955(2)(a), F.S., shall be transferred to the trust fund.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 2020 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 2021, as determined by the DOR, is also noted.

1.3653 percent of net sales and use tax collections ⁵ = 77.94 percent of total program funding

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

2. Section 206.997, F.S.

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

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

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

One-cent municipal fuel tax on motor fuel ⁶ = 22.06 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 taxes

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

transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and Revenue Sharing Trust Fund for Counties and an increase in the proportion of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities to offset municipalities' losses from the Local Government Half-cent Sales Tax reduction. Ch. 2004-265, L.O.F., included a hold harmless provision such that the revenue sharing dollar increases to individual municipalities resulting from the increased share of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program.

Each eligible local government's allocation is based on the amount it received from the Local Government Half-cent Sales Tax Program under s. 218.61, F.S., in the prior state fiscal year divided by the total receipts under the same authority in the prior state fiscal year for all eligible local governments provided. However, for the purpose of calculating this distribution, the amount received in the prior state fiscal year by a consolidated unit of local government (i.e., City of Jacksonville/Duval County) is reduced by 50 percent for such local government and for the total receipts. For eligible municipalities that began participating in this allocation in the previous state fiscal year, their annual receipts are calculated by dividing their actual receipts by the number of months they participated, and the results multiplied by 12.

In summary, the distribution to an eligible municipality is determined by the following procedure.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.¹² 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 22.06 percent of their estimated 2020-21 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

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

12. Section 206.605, F.S.

indebtedness, and there is no other use restriction on these shared revenues.¹³ Municipalities may assign, pledge, or set aside as trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness an amount up to 50 percent of the funds received in the prior year.¹⁴ 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.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 municipal governments for state fiscal year ending 2021, and these figures represent a 100 percent distribution of the estimated monies. A summary of prior years' distributions is available.¹⁶

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

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

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

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

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2021

| 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 | \$ 96,105 | \$ 54,589 | \$ 289,084 |
| Archer | Alachua | \$ 18,029 | \$ 33,656 | \$ - | \$ 6,301 | \$ 57,986 |
| Gainesville | Alachua | \$ 1,100,340 | \$ 1,705,342 | \$ 1,177,203 | \$ 703,532 | \$ 4,686,417 |
| Hawthorne | Alachua | \$ 21,367 | \$ 19,443 | \$ 9,064 | \$ 7,663 | \$ 57,536 |
| High Springs | Alachua | \$ 55,311 | \$ 50,973 | \$ 79,840 | \$ 33,305 | \$ 219,430 |
| La Crosse | Alachua | \$ 3,761 | \$ 546 | \$ 9,006 | \$ 2,083 | \$ 15,396 |
| Micanopy | Alachua | \$ 9,869 | \$ 9,238 | \$ - | \$ 3,266 | \$ 22,373 |
| Newberry | Alachua | \$ 20,259 | \$ 46,838 | \$ 84,019 | \$ 33,254 | \$ 184,370 |
| Waldo | Alachua | \$ 13,057 | \$ 27,207 | \$ - | \$ 5,175 | \$ 45,440 |
| Glen St. Mary | Baker | \$ 13,069 | \$ 5,756 | \$ - | \$ 1,748 | \$ 20,573 |
| Macclenny | Baker | \$ 53,341 | \$ 79,062 | \$ 71,629 | \$ 25,984 | \$ 230,016 |
| Callaway | Bay | \$ 35,468 | \$ 405,907 | \$ 146,244 | \$ 143,122 | \$ 730,741 |
| Lynn Haven | Bay | \$ 47,769 | \$ 285,682 | \$ 321,397 | \$ 190,888 | \$ 845,735 |
| Mexico Beach | Bay | \$ 6,978 | \$ 13,927 | \$ - | \$ 11,381 | \$ 32,286 |
| Panama City | Bay | \$ 510,541 | \$ 605,083 | \$ 118,566 | \$ 335,134 | \$ 1,569,325 |
| Panama City Beach | Bay | \$ 90,906 | \$ 18,273 | \$ 183,353 | \$ 117,468 | \$ 410,000 |
| Parker | Bay | \$ 32,217 | \$ 121,916 | \$ - | \$ 40,279 | \$ 194,413 |
| Springfield | Bay | \$ 65,328 | \$ 385,113 | \$ 3,243 | \$ 86,903 | \$ 540,588 |
| Brooker | Bradford | \$ 5,183 | \$ 8,819 | \$ - | \$ 1,619 | \$ 15,620 |
| Hampton | Bradford | \$ 7,757 | \$ 6,907 | \$ 8,650 | \$ 2,348 | \$ 25,663 |
| Lawtey | Bradford | \$ 13,179 | \$ 13,879 | \$ 3,596 | \$ 3,610 | \$ 34,263 |
| Starke | Bradford | \$ 125,408 | \$ 40,777 | \$ 15,466 | \$ 27,012 | \$ 208,664 |
| Cape Canaveral | Brevard | \$ 62,081 | \$ 119,049 | \$ 39,947 | \$ 54,855 | \$ 275,933 |
| Cocoa | Brevard | \$ 327,756 | \$ 207,008 | \$ 38,738 | \$ 103,054 | \$ 676,557 |
| Cocoa Beach | Brevard | \$ 239,157 | \$ 36,241 | \$ - | \$ 60,732 | \$ 336,130 |
| Grant-Valkaria | Brevard | \$ - | \$ - | \$ 64,109 | \$ 22,691 | \$ 86,800 |
| Indianalantic | Brevard | \$ 54,072 | \$ 11,654 | \$ - | \$ 15,218 | \$ 80,944 |
| Indian Harbour Beach | Brevard | \$ 41,142 | \$ 114,964 | \$ 36,380 | \$ 45,666 | \$ 238,152 |
| Malabar | Brevard | \$ 4,704 | \$ 38,548 | \$ 20,183 | \$ 15,509 | \$ 78,945 |
| Melbourne | Brevard | \$ 731,356 | \$ 998,709 | \$ 615,454 | \$ 438,578 | \$ 2,784,097 |
| Melbourne Beach | Brevard | \$ 19,175 | \$ 40,996 | \$ 3,427 | \$ 16,596 | \$ 80,194 |
| Melbourne Village | Brevard | \$ 1,852 | \$ 8,627 | \$ 4,583 | \$ 3,604 | \$ 18,666 |
| Palm Bay | Brevard | \$ 91,142 | \$ 1,891,539 | \$ 1,818,558 | \$ 601,795 | \$ 4,403,034 |
| Palm Shores | Brevard | \$ 943 | \$ 8,950 | \$ 12,127 | \$ 5,954 | \$ 27,974 |
| Rockledge | Brevard | \$ 155,640 | \$ 299,063 | \$ 298,794 | \$ 143,623 | \$ 897,120 |
| Satellite Beach | Brevard | \$ 109,567 | \$ 122,350 | \$ 27,584 | \$ 55,737 | \$ 315,238 |
| Titusville | Brevard | \$ 518,566 | \$ 622,507 | \$ 433,468 | \$ 252,986 | \$ 1,827,527 |
| West Melbourne | Brevard | \$ 34,950 | \$ 159,950 | \$ 350,933 | \$ 117,129 | \$ 662,963 |
| Coconut Creek | Broward | \$ 21,380 | \$ 808,863 | \$ 758,605 | \$ 339,764 | \$ 1,928,612 |
| Cooper City | Broward | \$ 22,887 | \$ 599,098 | \$ 283,526 | \$ 198,026 | \$ 1,103,537 |
| Coral Springs | Broward | \$ 49,420 | \$ 2,248,352 | \$ 1,240,318 | \$ 750,898 | \$ 4,288,987 |
| Dania Beach | Broward | \$ 201,595 | \$ 178,011 | \$ 348,353 | \$ 185,279 | \$ 913,238 |
| Davie | Broward | \$ 166,836 | \$ 1,292,312 | \$ 1,179,343 | \$ 599,560 | \$ 3,238,051 |
| Deerfield Beach | Broward | \$ 306,407 | \$ 940,271 | \$ 824,288 | \$ 458,697 | \$ 2,529,662 |
| Fort Lauderdale | Broward | \$ 3,196,503 | \$ 393,819 | \$ 868,092 | \$ 1,063,132 | \$ 5,521,545 |
| Hallandale Beach | Broward | \$ 491,404 | \$ 272,633 | \$ 219,286 | \$ 227,925 | \$ 1,211,247 |
| Hillsboro Beach | Broward | \$ 3,190 | \$ 21,499 | \$ 7,788 | \$ 11,206 | \$ 43,682 |
| Hollywood | Broward | \$ 2,090,384 | \$ 1,094,500 | \$ 822,920 | \$ 868,778 | \$ 4,876,582 |
| Lauderdale Lakes | Broward | \$ 210,740 | \$ 556,914 | \$ 589,852 | \$ 211,218 | \$ 1,568,724 |
| Lauderdale-By-The-Sea | Broward | \$ 58,784 | \$ 12,584 | \$ 45,847 | \$ 36,216 | \$ 153,431 |
| Lauderhill | Broward | \$ 183,519 | \$ 1,116,853 | \$ 1,211,982 | \$ 418,738 | \$ 2,931,092 |
| Lazy Lake | Broward | \$ 3,320 | \$ 43 | \$ - | \$ 152 | \$ 3,515 |
| Lighthouse Point | Broward | \$ 176,544 | \$ 45,186 | \$ 16,750 | \$ 61,704 | \$ 300,184 |
| Margate | Broward | \$ 247,098 | \$ 1,014,019 | \$ 603,520 | \$ 340,555 | \$ 2,205,192 |
| Miramar | Broward | \$ 284,110 | \$ 984,076 | \$ 2,299,626 | \$ 800,509 | \$ 4,368,321 |
| North Lauderdale | Broward | \$ 8,186 | \$ 787,638 | \$ 815,533 | \$ 261,578 | \$ 1,872,935 |
| Oakland Park | Broward | \$ 398,752 | \$ 282,181 | \$ 536,619 | \$ 263,465 | \$ 1,481,017 |
| Parkland | Broward | \$ 511 | \$ 211,574 | \$ 493,337 | \$ 189,561 | \$ 894,983 |
| Pembroke Park | Broward | \$ 112,788 | \$ 5,945 | \$ 36,112 | \$ 37,310 | \$ 192,156 |
| Pembroke Pines | Broward | \$ 320,564 | \$ 2,182,935 | \$ 1,974,044 | \$ 960,650 | \$ 5,438,194 |
| Plantation | Broward | \$ 444,753 | \$ 1,246,947 | \$ 675,607 | \$ 522,481 | \$ 2,889,788 |
| Pompano Beach | Broward | \$ 918,495 | \$ 756,933 | \$ 1,072,274 | \$ 643,211 | \$ 3,390,913 |
| Sea Ranch Lakes | Broward | \$ 59,037 | \$ 765 | \$ - | \$ 4,060 | \$ 63,862 |
| Southwest Ranches | Broward | \$ - | \$ - | \$ 117,265 | \$ 44,926 | \$ 162,191 |
| Sunrise | Broward | \$ 173,630 | \$ 1,562,011 | \$ 841,978 | \$ 540,692 | \$ 3,118,312 |
| Tamarac | Broward | \$ 96,778 | \$ 1,098,792 | \$ 741,639 | \$ 377,014 | \$ 2,314,223 |
| West Park | Broward | \$ - | \$ - | \$ 378,832 | \$ 87,523 | \$ 466,355 |
| Weston | Broward | \$ - | \$ 734,078 | \$ 816,645 | \$ 391,108 | \$ 1,941,832 |

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2021

| Municipality | County | Guaranteed | Section 212.20(6)(d)5., F.S. Distribution | Growth Money | Section 218.245(3), F.S. Distribution | Yearly Total |
|----------------------|-------------------|--------------|---|-----------------|---|-----------------|
| Wilton Manors | Broward | \$ 350,732 | \$ 14,698 | \$ - | \$ 74,781 | \$ 440,211 |
| Altha | Calhoun | \$ 7,411 | \$ 25,570 | \$ - | \$ 1,417 | \$ 34,398 |
| Blountstown | Calhoun | \$ 57,485 | \$ 25,265 | \$ 13,225 | \$ 6,243 | \$ 102,218 |
| Punta Gorda | Charlotte | \$ 146,243 | \$ 290,244 | \$ 9,108 | \$ 150,847 | \$ 596,443 |
| Crystal River | Citrus | \$ 95,471 | \$ 82,517 | \$ - | \$ 19,033 | \$ 197,022 |
| Inverness | Citrus | \$ 119,126 | \$ 158,993 | \$ - | \$ 42,650 | \$ 320,770 |
| Green Cove Springs | Clay | \$ 82,207 | \$ 86,797 | \$ 30,890 | \$ 39,646 | \$ 239,540 |
| Keystone Heights | Clay | \$ 26,696 | \$ 20,290 | \$ - | \$ 6,968 | \$ 53,954 |
| Orange Park | Clay | \$ 92,507 | \$ 214,419 | \$ - | \$ 44,073 | \$ 350,999 |
| Penney Farms | Clay | \$ 3,053 | \$ 34,801 | \$ 815 | \$ 3,875 | \$ 42,544 |
| Everglades | Collier | \$ 9,969 | \$ 7,822 | \$ - | \$ 4,834 | \$ 22,625 |
| Marco Island | Collier | \$ - | \$ 313,452 | \$ 72,646 | \$ 198,635 | \$ 584,733 |
| Naples | Collier | \$ 386,057 | \$ 278,555 | \$ - | \$ 236,197 | \$ 900,808 |
| Fort White | Columbia | \$ 8,215 | \$ 13,628 | \$ - | \$ 4,425 | \$ 26,268 |
| Lake City | Columbia | \$ 241,791 | \$ 97,728 | \$ 8,271 | \$ 95,846 | \$ 443,637 |
| Arcadia | DeSoto | \$ 157,477 | \$ 58,085 | \$ 76,594 | \$ 27,317 | \$ 319,474 |
| Cross City | Dixie | \$ 60,079 | \$ 44,964 | \$ - | \$ 3,956 | \$ 108,998 |
| Horseshoe Beach | Dixie | \$ 1,856 | \$ 2,884 | \$ - | \$ 400 | \$ 5,140 |
| Atlantic Beach | Duval | \$ 65,115 | \$ 223,961 | \$ 43,454 | \$ 130,583 | \$ 463,113 |
| Baldwin | Duval | \$ 21,646 | \$ 18,965 | \$ 10,516 | \$ 13,666 | \$ 64,793 |
| Jacksonville | Duval | \$ - | \$ 9,147,024 | \$ 4,667,894 | \$ - | \$ 13,814,918 |
| Jacksonville (Duval) | Duval | \$ 5,826,077 | \$ 1,493,270 | \$ 5,673,080 | \$ 4,501,613 | \$ 17,494,040 |
| Jacksonville Beach | Duval | \$ 219,174 | \$ 271,792 | \$ 87,279 | \$ 226,786 | \$ 805,031 |
| Neptune Beach | Duval | \$ 41,884 | \$ 120,975 | \$ 16,640 | \$ 70,299 | \$ 249,799 |
| Century | Escambia | \$ 53,674 | \$ 37,553 | \$ - | \$ 13,098 | \$ 104,325 |
| Pensacola | Escambia | \$ 727,797 | \$ 1,208,512 | \$ - | \$ 451,074 | \$ 2,387,384 |
| Beverly Beach | Flagler | \$ 4,223 | \$ 2,419 | \$ - | \$ 1,165 | \$ 7,807 |
| Bunnell | Flagler | \$ 38,218 | \$ 17,416 | \$ 19,167 | \$ 9,749 | \$ 84,549 |
| Palm Coast | Flagler | \$ - | \$ - | \$ 1,582,639 | \$ 271,164 | \$ 1,853,804 |
| Marineland | Flagler/St. Johns | \$ - | \$ - | \$ - | \$ - | \$ - |
| Flagler Beach | Flagler/Volusia | \$ 23,161 | \$ 61,266 | \$ 867 | \$ 15,317 | \$ 100,612 |
| Apalachicola | Franklin | \$ 51,929 | \$ 26,876 | \$ - | \$ 17,492 | \$ 96,297 |
| Carrabelle | Franklin | \$ 25,647 | \$ 13,071 | \$ 1,222 | \$ 12,088 | \$ 52,028 |
| Chattahoochee | Gadsden | \$ 81,632 | \$ 20,315 | \$ 26,484 | \$ 7,707 | \$ 136,138 |
| Greensboro | Gadsden | \$ 9,894 | \$ 16,933 | \$ 6,021 | \$ 2,108 | \$ 34,956 |
| Gretna | Gadsden | \$ 11,242 | \$ 196,491 | \$ - | \$ 5,890 | \$ 213,623 |
| Havana | Gadsden | \$ 28,337 | \$ 19,857 | \$ 8,897 | \$ 6,388 | \$ 63,479 |
| Midway | Gadsden | \$ - | \$ 44,305 | \$ 38,522 | \$ 12,074 | \$ 94,901 |
| Quincy | Gadsden | \$ 166,567 | \$ 53,139 | \$ 54,433 | \$ 27,216 | \$ 301,354 |
| Bell | Gilchrist | \$ 5,992 | \$ 3,449 | \$ 4,918 | \$ 1,094 | \$ 15,453 |
| Trenton | Gilchrist | \$ 22,161 | \$ 16,661 | \$ 22,506 | \$ 4,420 | \$ 65,748 |
| Fanning Springs | Gilchrist/Levy | \$ 7,553 | \$ 7,022 | \$ 5,923 | \$ 2,789 | \$ 23,287 |
| Moore Haven | Glades | \$ 32,012 | \$ 12,379 | \$ 18,187 | \$ 4,269 | \$ 66,847 |
| Port St. Joe | Gulf | \$ 64,183 | \$ 12,435 | \$ 6,249 | \$ 19,214 | \$ 102,082 |
| Wewahitchka | Gulf | \$ 23,114 | \$ 39,495 | \$ 14,513 | \$ 10,758 | \$ 87,880 |
| Jasper | Hamilton | \$ 59,554 | \$ 6,604 | \$ - | \$ 5,679 | \$ 71,837 |
| Jennings | Hamilton | \$ 12,571 | \$ 16,539 | \$ 18,525 | \$ 3,052 | \$ 50,687 |
| White Springs | Hamilton | \$ 13,231 | \$ 17,299 | \$ 5,077 | \$ 2,663 | \$ 38,271 |
| Bowling Green | Hardee | \$ 24,763 | \$ 46,667 | \$ 92,215 | \$ 8,058 | \$ 171,703 |
| Wauchula | Hardee | \$ 81,340 | \$ 30,308 | \$ 85,344 | \$ 14,442 | \$ 211,434 |
| Zolfo Springs | Hardee | \$ 23,025 | \$ 24,473 | \$ 39,151 | \$ 5,058 | \$ 91,708 |
| Clewiston | Hendry | \$ 116,479 | \$ 64,991 | \$ 92,516 | \$ 30,975 | \$ 304,960 |
| LaBelle | Hendry | \$ 56,826 | \$ 24,144 | \$ 58,714 | \$ 19,697 | \$ 159,381 |
| Brooksville | Hernando | \$ 175,729 | \$ 197,686 | \$ - | \$ 42,246 | \$ 415,661 |
| Avon Park | Highlands | \$ 119,637 | \$ 159,617 | \$ 142,030 | \$ 53,394 | \$ 474,678 |
| Lake Placid | Highlands | \$ 53,574 | \$ 10,289 | \$ - | \$ 12,856 | \$ 76,719 |
| Sebring | Highlands | \$ 168,381 | \$ 89,615 | \$ 43,939 | \$ 53,002 | \$ 354,937 |
| Plant City | Hillsborough | \$ 332,397 | \$ 466,961 | \$ 383,248 | \$ 313,151 | \$ 1,495,758 |
| Tampa | Hillsborough | \$ 4,897,504 | \$ 3,693,425 | \$ 2,173,215 | \$ 3,040,679 | \$ 13,804,824 |
| Temple Terrace | Hillsborough | \$ 205,169 | \$ 350,033 | \$ 218,517 | \$ 213,900 | \$ 987,619 |
| Bonifay | Holmes | \$ 46,920 | \$ 39,056 | \$ 8,482 | \$ 6,606 | \$ 101,065 |
| Esto | Holmes | \$ 4,617 | \$ 11,583 | \$ 5,765 | \$ 949 | \$ 22,915 |
| Noma | Holmes | \$ - | \$ 15,105 | \$ 1,393 | \$ 461 | \$ 16,959 |
| Ponce de Leon | Holmes | \$ 8,741 | \$ 5,469 | \$ 4,547 | \$ 1,370 | \$ 20,127 |
| Westville | Holmes | \$ 2,077 | \$ 10,741 | \$ 14,186 | \$ 709 | \$ 27,713 |
| Fellsmere | Indian River | \$ 16,285 | \$ 84,024 | \$ 150,750 | \$ 37,766 | \$ 288,826 |
| Indian River Shores | Indian River | \$ 286 | \$ 46,729 | \$ 19,471 | \$ 28,521 | \$ 95,007 |
| Orchid | Indian River | \$ 30 | \$ 943 | \$ 4,195 | \$ 2,872 | \$ 8,040 |

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2021

| Municipality | County | Guaranteed | Section 212.20(6)(d)5., F.S. Distribution | Growth Money | Section 218.245(3), F.S. Distribution | Yearly Total |
|--------------------|------------------|--------------|---|-----------------|---|-----------------|
| Sebastian | Indian River | \$ 33,165 | \$ 360,624 | \$ 320,621 | \$ 166,888 | \$ 881,298 |
| Vero Beach | Indian River | \$ 374,742 | \$ 94,344 | \$ - | \$ 110,437 | \$ 579,524 |
| Alford | Jackson | \$ 7,420 | \$ 25,030 | \$ - | \$ 2,608 | \$ 35,058 |
| Bascom | Jackson | \$ 2,835 | \$ 2,155 | \$ 1,591 | \$ 652 | \$ 7,233 |
| Campbellton | Jackson | \$ 7,330 | \$ 3,717 | \$ - | \$ 1,136 | \$ 12,183 |
| Cottondale | Jackson | \$ 15,086 | \$ 31,905 | \$ 444 | \$ 4,695 | \$ 52,130 |
| Graceville | Jackson | \$ 36,420 | \$ 47,038 | \$ - | \$ 11,504 | \$ 94,962 |
| Grand Ridge | Jackson | \$ 10,018 | \$ 28,606 | \$ 10,523 | \$ 5,125 | \$ 54,271 |
| Greenwood | Jackson | \$ 8,020 | \$ 14,583 | \$ 9,786 | \$ 3,673 | \$ 36,062 |
| Jacob City | Jackson | \$ - | \$ 17,421 | \$ 4,234 | \$ 1,271 | \$ 22,925 |
| Malone | Jackson | \$ 15,027 | \$ 22,857 | \$ - | \$ 2,706 | \$ 40,590 |
| Marianna | Jackson | \$ 136,106 | \$ 62,701 | \$ 4,869 | \$ 32,185 | \$ 235,861 |
| Sneads | Jackson | \$ 24,498 | \$ 71,009 | \$ 4,607 | \$ 10,003 | \$ 110,117 |
| Monticello | Jefferson | \$ 50,339 | \$ 39,250 | \$ 2,053 | \$ 22,228 | \$ 113,869 |
| Mayo | Lafayette | \$ 18,739 | \$ 18,401 | \$ 14,389 | \$ 2,498 | \$ 54,028 |
| Astatula | Lake | \$ 3,333 | \$ 36,874 | \$ 25,426 | \$ 10,413 | \$ 76,046 |
| Clermont | Lake | \$ 78,941 | \$ 111,228 | \$ 687,384 | \$ 208,787 | \$ 1,086,340 |
| Eustis | Lake | \$ 182,142 | \$ 207,820 | \$ 230,747 | \$ 115,073 | \$ 735,782 |
| Fruitland Park | Lake | \$ 20,503 | \$ 58,754 | \$ 137,056 | \$ 46,766 | \$ 263,078 |
| Groveland | Lake | \$ 36,365 | \$ 35,948 | \$ 352,358 | \$ 88,193 | \$ 512,864 |
| Howey-in-the-Hills | Lake | \$ 12,376 | \$ 4,972 | \$ 17,316 | \$ 8,010 | \$ 42,675 |
| Lady Lake | Lake | \$ 13,366 | \$ 274,260 | \$ 91,712 | \$ 81,953 | \$ 461,292 |
| Leesburg | Lake | \$ 309,234 | \$ 85,875 | \$ 249,971 | \$ 125,695 | \$ 770,775 |
| Mascotte | Lake | \$ 21,939 | \$ 63,723 | \$ 134,573 | \$ 31,641 | \$ 251,875 |
| Minneola | Lake | \$ 15,515 | \$ 68,132 | \$ 232,382 | \$ 66,697 | \$ 382,726 |
| Montverde | Lake | \$ 1,908 | \$ 27,123 | \$ 16,260 | \$ 10,012 | \$ 55,302 |
| Mount Dora | Lake | \$ 111,030 | \$ 92,331 | \$ 132,824 | \$ 79,266 | \$ 415,451 |
| Tavares | Lake | \$ 57,583 | \$ 143,514 | \$ 242,256 | \$ 93,737 | \$ 537,089 |
| Umatilla | Lake | \$ 39,637 | \$ 28,000 | \$ 58,385 | \$ 22,269 | \$ 148,291 |
| Bonita Springs | Lee | \$ - | \$ - | \$ 905,876 | \$ 392,755 | \$ 1,298,631 |
| Cape Coral | Lee | \$ 153,484 | \$ 2,245,930 | \$ 2,470,004 | \$ 1,380,036 | \$ 6,249,454 |
| Estero | Lee | \$ - | \$ - | \$ 527,946 | \$ 243,702 | \$ 771,649 |
| Fort Myers | Lee | \$ 893,274 | \$ 476,770 | \$ 1,013,852 | \$ 625,730 | \$ 3,009,626 |
| Fort Myers Beach | Lee | \$ - | \$ 114,840 | \$ 18,528 | \$ 49,262 | \$ 182,630 |
| Sanibel | Lee | \$ - | \$ 110,861 | \$ 23,003 | \$ 51,604 | \$ 185,468 |
| Tallahassee | Leon | \$ 1,250,960 | \$ 2,144,844 | \$ 1,997,430 | \$ 982,294 | \$ 6,375,529 |
| Bronson | Levy | \$ 10,844 | \$ 19,075 | \$ 4,964 | \$ 4,525 | \$ 39,408 |
| Cedar Key | Levy | \$ 16,864 | \$ 6,982 | \$ - | \$ 2,845 | \$ 26,690 |
| Chiefland | Levy | \$ 64,181 | \$ 18,280 | \$ - | \$ 8,910 | \$ 91,371 |
| Inglis | Levy | \$ 16,801 | \$ 20,816 | \$ - | \$ 5,162 | \$ 42,779 |
| Otter Creek | Levy | \$ 3,780 | \$ 1,068 | \$ - | \$ 482 | \$ 5,330 |
| Williston | Levy | \$ 47,202 | \$ 27,271 | \$ 15,126 | \$ 11,684 | \$ 101,283 |
| Yankeetown | Levy | \$ 5,909 | \$ 9,231 | \$ - | \$ 2,007 | \$ 17,147 |
| Bristol | Liberty | \$ 18,989 | \$ 29,087 | \$ - | \$ 1,936 | \$ 50,011 |
| Greenville | Madison | \$ 23,475 | \$ 19,599 | \$ 2,492 | \$ 1,854 | \$ 47,420 |
| Lee | Madison | \$ 5,990 | \$ 8,796 | \$ - | \$ 815 | \$ 15,601 |
| Madison | Madison | \$ 86,118 | \$ 15,919 | \$ 3,268 | \$ 7,468 | \$ 112,773 |
| Anna Maria | Manatee | \$ 13,693 | \$ 21,460 | \$ - | \$ 11,053 | \$ 46,206 |
| Bradenton | Manatee | \$ 376,545 | \$ 925,115 | \$ 321,878 | \$ 386,530 | \$ 2,010,069 |
| Bradenton Beach | Manatee | \$ 27,417 | \$ 9,653 | \$ - | \$ 8,262 | \$ 45,333 |
| Holmes Beach | Manatee | \$ 55,071 | \$ 56,709 | \$ - | \$ 27,200 | \$ 138,980 |
| Palmetto | Manatee | \$ 169,179 | \$ 130,632 | \$ 57,158 | \$ 91,780 | \$ 448,749 |
| Longboat Key | Manatee/Sarasota | \$ 47,549 | \$ 89,878 | \$ 29,330 | \$ 54,381 | \$ 221,138 |
| Belleview | Marion | \$ 57,775 | \$ 58,904 | \$ 43,214 | \$ 33,938 | \$ 193,830 |
| Dunnellon | Marion | \$ 53,800 | \$ 16,475 | \$ - | \$ 12,005 | \$ 82,281 |
| McIntosh | Marion | \$ 7,411 | \$ 7,048 | \$ 978 | \$ 3,020 | \$ 18,457 |
| Ocala | Marion | \$ 643,622 | \$ 741,273 | \$ 267,812 | \$ 397,689 | \$ 2,050,396 |
| Reddick | Marion | \$ 5,166 | \$ 18,464 | \$ 2,304 | \$ 3,637 | \$ 29,570 |
| Indiantown | Martin | \$ - | \$ - | \$ 100,701 | \$ 66,163 | \$ 166,864 |
| Jupiter Island | Martin | \$ 2,386 | \$ 11,551 | \$ 1,055 | \$ 8,106 | \$ 23,097 |
| Ocean Breeze | Martin | \$ 6,147 | \$ 10,963 | \$ - | \$ 1,535 | \$ 18,645 |
| Sewall's Point | Martin | \$ 1,035 | \$ 42,879 | \$ 635 | \$ 20,414 | \$ 64,963 |
| Stuart | Martin | \$ 276,026 | \$ 205,673 | \$ - | \$ 161,185 | \$ 642,884 |
| Aventura | Miami-Dade | \$ - | \$ 318,911 | \$ 423,995 | \$ 254,137 | \$ 997,043 |
| Bal Harbour | Miami-Dade | \$ 43,116 | \$ 6,908 | \$ 2,251 | \$ 19,657 | \$ 71,932 |
| Bay Harbor Islands | Miami-Dade | \$ 32,155 | \$ 47,537 | \$ 42,204 | \$ 39,613 | \$ 161,509 |
| Biscayne Park | Miami-Dade | \$ 16,156 | \$ 50,313 | \$ 16,865 | \$ 21,582 | \$ 104,915 |
| Coral Gables | Miami-Dade | \$ 693,530 | \$ 134,974 | \$ 280,140 | \$ 339,271 | \$ 1,447,915 |

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2021

| Municipality | County | Guaranteed | Section 212.20(6)(d)5., F.S. Distribution | Growth Money | Section 218.245(3), F.S. Distribution | Yearly Total |
|-------------------|------------|---------------|---|-----------------|---|-----------------|
| Cutler Bay | Miami-Dade | \$ - | \$ - | \$ 991,670 | \$ 305,070 | \$ 1,296,739 |
| Doral | Miami-Dade | \$ - | \$ - | \$ 1,154,507 | \$ 452,076 | \$ 1,606,583 |
| El Portal | Miami-Dade | \$ 11,922 | \$ 55,233 | \$ - | \$ 14,424 | \$ 81,579 |
| Florida City | Miami-Dade | \$ 61,201 | \$ 88,402 | \$ 246,995 | \$ 87,729 | \$ 484,328 |
| Golden Beach | Miami-Dade | \$ 2,533 | \$ 8,214 | \$ 4,195 | \$ 6,266 | \$ 21,208 |
| Hialeah | Miami-Dade | \$ 1,930,261 | \$ 3,610,477 | \$ 2,514,561 | \$ 1,602,796 | \$ 9,658,095 |
| Hialeah Gardens | Miami-Dade | \$ 16,283 | \$ 371,607 | \$ 300,806 | \$ 158,765 | \$ 847,461 |
| Homestead | Miami-Dade | \$ 326,447 | \$ 408,779 | \$ 1,655,682 | \$ 496,524 | \$ 2,887,432 |
| Indian Creek | Miami-Dade | \$ 1,391 | \$ 52 | \$ 28 | \$ 565 | \$ 2,037 |
| Key Biscayne | Miami-Dade | \$ - | \$ 133,355 | \$ 96,195 | \$ 86,664 | \$ 316,214 |
| Medley | Miami-Dade | \$ 10,067 | \$ 2,381 | \$ 1,519 | \$ 5,649 | \$ 19,615 |
| Metro Dade | Miami-Dade | \$ 48,210,108 | \$ - | \$ - | \$ - | \$ 48,210,108 |
| Miami | Miami-Dade | \$ 5,721,258 | \$ 3,288,516 | \$ 3,354,057 | \$ 3,196,078 | \$ 15,559,909 |
| Miami Beach | Miami-Dade | \$ 1,489,227 | \$ 508,031 | \$ 159,684 | \$ 622,638 | \$ 2,779,580 |
| Miami Gardens | Miami-Dade | \$ - | \$ - | \$ 2,857,207 | \$ 763,902 | \$ 3,621,109 |
| Miami Lakes | Miami-Dade | \$ - | \$ - | \$ 570,283 | \$ 208,391 | \$ 778,673 |
| Miami Shores | Miami-Dade | \$ 143,763 | \$ 88,038 | \$ 38,164 | \$ 72,530 | \$ 342,495 |
| Miami Springs | Miami-Dade | \$ 217,492 | \$ 82,329 | \$ 71,916 | \$ 95,548 | \$ 467,285 |
| North Bay Village | Miami-Dade | \$ 66,164 | \$ 63,889 | \$ 74,504 | \$ 60,423 | \$ 264,980 |
| North Miami | Miami-Dade | \$ 755,251 | \$ 619,431 | \$ 706,831 | \$ 427,896 | \$ 2,509,410 |
| North Miami Beach | Miami-Dade | \$ 642,052 | \$ 312,312 | \$ 406,495 | \$ 306,636 | \$ 1,667,495 |
| Opa-locka | Miami-Dade | \$ 242,147 | \$ 159,769 | \$ 119,819 | \$ 120,766 | \$ 642,501 |
| Palmetto Bay | Miami-Dade | \$ - | \$ - | \$ 424,222 | \$ 162,465 | \$ 586,688 |
| Pinecrest | Miami-Dade | \$ - | \$ 277,711 | \$ 97,133 | \$ 124,387 | \$ 499,232 |
| South Miami | Miami-Dade | \$ 289,293 | \$ 10,591 | \$ 12,706 | \$ 85,188 | \$ 397,778 |
| Sunny Isles Beach | Miami-Dade | \$ - | \$ 215,975 | \$ 225,168 | \$ 150,968 | \$ 592,111 |
| Surfside | Miami-Dade | \$ 104,228 | \$ 4,350 | \$ 12,875 | \$ 39,722 | \$ 161,174 |
| Sweetwater | Miami-Dade | \$ 38,362 | \$ 363,492 | \$ 196,650 | \$ 144,692 | \$ 743,196 |
| Virginia Gardens | Miami-Dade | \$ 40,502 | \$ 11,653 | \$ 5,803 | \$ 16,331 | \$ 74,289 |
| West Miami | Miami-Dade | \$ 167,074 | \$ 5,928 | \$ 43,619 | \$ 51,433 | \$ 268,054 |
| Islamorada | Monroe | \$ - | \$ 178,167 | \$ 38,709 | \$ 102,454 | \$ 319,330 |
| Key Colony Beach | Monroe | \$ 3,918 | \$ 19,319 | \$ 2,014 | \$ 12,976 | \$ 38,227 |
| Key West | Monroe | \$ 392,780 | \$ 402,859 | \$ 156,862 | \$ 413,372 | \$ 1,365,873 |
| Layton | Monroe | \$ 2,685 | \$ 2,824 | \$ 700 | \$ 3,085 | \$ 9,295 |
| Marathon | Monroe | \$ - | \$ - | \$ 210,969 | \$ 141,207 | \$ 352,176 |
| Callahan | Nassau | \$ 25,665 | \$ 5,441 | \$ 315 | \$ 8,040 | \$ 39,461 |
| Fernandina Beach | Nassau | \$ 130,679 | \$ 110,724 | \$ 16,110 | \$ 78,318 | \$ 335,831 |
| Hilliard | Nassau | \$ 23,263 | \$ 61,133 | \$ 21,366 | \$ 18,408 | \$ 124,170 |
| Cinco Bayou | Okaloosa | \$ 21,997 | \$ 1,586 | \$ - | \$ 3,667 | \$ 27,250 |
| Crestview | Okaloosa | \$ 138,336 | \$ 242,914 | \$ 459,521 | \$ 225,441 | \$ 1,066,212 |
| Destin | Okaloosa | \$ - | \$ 196,895 | \$ 88,825 | \$ 120,010 | \$ 405,730 |
| Fort Walton Beach | Okaloosa | \$ 227,379 | \$ 361,741 | \$ 97,732 | \$ 189,072 | \$ 875,924 |
| Laurel Hill | Okaloosa | \$ 4,088 | \$ 25,850 | \$ - | \$ 4,997 | \$ 34,935 |
| Mary Esther | Okaloosa | \$ 13,743 | \$ 76,834 | \$ 22,227 | \$ 36,019 | \$ 148,823 |
| Niceville | Okaloosa | \$ 54,427 | \$ 242,668 | \$ 117,803 | \$ 131,388 | \$ 546,287 |
| Shalimar | Okaloosa | \$ 10,992 | \$ 2,828 | \$ 5,403 | \$ 7,398 | \$ 26,620 |
| Valparaiso | Okaloosa | \$ 40,774 | \$ 168,405 | \$ - | \$ 47,809 | \$ 256,988 |
| Okeechobee | Okeechobee | \$ 176,013 | \$ 71,610 | \$ - | \$ 34,655 | \$ 282,278 |
| Apopka | Orange | \$ 183,788 | \$ 514,398 | \$ 1,103,138 | \$ 732,256 | \$ 2,533,581 |
| Belle Isle | Orange | \$ 9,272 | \$ 152,993 | \$ 75,498 | \$ 98,340 | \$ 336,103 |
| Eatonville | Orange | \$ 18,949 | \$ 60,663 | \$ 218 | \$ 32,711 | \$ 112,541 |
| Edgewood | Orange | \$ 63,799 | \$ 7,004 | \$ 13,729 | \$ 38,509 | \$ 123,041 |
| Maitland | Orange | \$ 158,137 | \$ 138,272 | \$ 335,355 | \$ 261,388 | \$ 893,152 |
| Oakland | Orange | \$ 7,322 | \$ 18,104 | \$ 66,515 | \$ 42,792 | \$ 134,732 |
| Ocoee | Orange | \$ 78,748 | \$ 610,195 | \$ 974,562 | \$ 643,222 | \$ 2,306,727 |
| Orlando | Orange | \$ 1,969,237 | \$ 3,858,549 | \$ 3,768,244 | \$ 4,046,975 | \$ 13,643,005 |
| Windermere | Orange | \$ 10,267 | \$ 35,450 | \$ 32,465 | \$ 41,603 | \$ 119,785 |
| Winter Garden | Orange | \$ 149,053 | \$ 294,959 | \$ 1,054,718 | \$ 634,937 | \$ 2,133,667 |
| Winter Park | Orange | \$ 458,356 | \$ 342,412 | \$ 181,318 | \$ 428,496 | \$ 1,410,581 |
| Kissimmee | Osceola | \$ 243,964 | \$ 894,400 | \$ 1,061,907 | \$ 464,427 | \$ 2,664,697 |
| St. Cloud | Osceola | \$ 105,511 | \$ 402,005 | \$ 818,235 | \$ 297,497 | \$ 1,623,247 |
| Atlantis | Palm Beach | \$ 6,296 | \$ 21,897 | \$ 10,235 | \$ 14,245 | \$ 52,672 |
| Belle Glade | Palm Beach | \$ 302,170 | \$ 370,085 | \$ 259,251 | \$ 123,405 | \$ 1,054,911 |
| Boca Raton | Palm Beach | \$ 523,997 | \$ 934,776 | \$ 639,567 | \$ 655,363 | \$ 2,753,702 |
| Boynton Beach | Palm Beach | \$ 337,969 | \$ 964,300 | \$ 816,877 | \$ 535,974 | \$ 2,655,120 |
| Briny Breezes | Palm Beach | \$ 4,322 | \$ 4,722 | \$ 4,777 | \$ 3,969 | \$ 17,791 |
| Cloud Lake | Palm Beach | \$ 3,753 | \$ 274 | \$ 290 | \$ 969 | \$ 5,286 |
| Delray Beach | Palm Beach | \$ 362,476 | \$ 882,567 | \$ 386,656 | \$ 467,751 | \$ 2,099,450 |

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2021

| Municipality | County | Guaranteed | Section 212.20(6)(d)5., F.S. Distribution | Growth Money | Section 218.245(3), F.S. Distribution | Yearly Total |
|-----------------------|------------|--------------|---|-----------------|---|-----------------|
| Glen Ridge | Palm Beach | \$ 1,438 | \$ 3,283 | \$ 1,085 | \$ 1,578 | \$ 7,385 |
| Golf | Palm Beach | \$ 1,033 | \$ 2,030 | \$ 1,183 | \$ 1,813 | \$ 6,058 |
| Greenacres | Palm Beach | \$ 14,848 | \$ 633,993 | \$ 581,007 | \$ 279,140 | \$ 1,508,987 |
| Gulf Stream | Palm Beach | \$ 1,397 | \$ 9,474 | \$ 5,357 | \$ 7,074 | \$ 23,302 |
| Haverhill | Palm Beach | \$ 8,402 | \$ 19,445 | \$ 29,701 | \$ 14,731 | \$ 72,279 |
| Highland Beach | Palm Beach | \$ 2,928 | \$ 51,775 | \$ 10,901 | \$ 25,667 | \$ 91,271 |
| Hypoluxo | Palm Beach | \$ 2,273 | \$ 21,689 | \$ 30,083 | \$ 19,284 | \$ 73,329 |
| Juno Beach | Palm Beach | \$ 13,616 | \$ 36,407 | \$ 12,491 | \$ 24,099 | \$ 86,614 |
| Jupiter | Palm Beach | \$ 67,918 | \$ 570,474 | \$ 712,891 | \$ 436,298 | \$ 1,787,580 |
| Jupiter Inlet Colony | Palm Beach | \$ 1,225 | \$ 5,397 | \$ 485 | \$ 2,878 | \$ 9,985 |
| Lake Clarke Shores | Palm Beach | \$ 7,218 | \$ 70,108 | \$ 11,723 | \$ 24,088 | \$ 113,136 |
| Lake Park | Palm Beach | \$ 253,135 | \$ 16,751 | \$ - | \$ 62,128 | \$ 332,014 |
| Lake Worth | Palm Beach | \$ 364,734 | \$ 555,345 | \$ 334,516 | \$ 269,006 | \$ 1,523,601 |
| Lantana | Palm Beach | \$ 209,533 | \$ 29,683 | \$ 51,517 | \$ 79,083 | \$ 369,816 |
| Loxahatchee Groves | Palm Beach | \$ - | \$ - | \$ 55,734 | \$ 23,733 | \$ 79,467 |
| Manalapan | Palm Beach | \$ 1,985 | \$ 3,310 | \$ 1,496 | \$ 2,987 | \$ 9,779 |
| Mangonia Park | Palm Beach | \$ 15,044 | \$ 11,874 | \$ 17,783 | \$ 14,388 | \$ 59,089 |
| North Palm Beach | Palm Beach | \$ 82,307 | \$ 179,019 | \$ 28,385 | \$ 88,710 | \$ 378,421 |
| Ocean Ridge | Palm Beach | \$ 4,910 | \$ 21,892 | \$ 5,081 | \$ 12,846 | \$ 44,729 |
| Pahokee | Palm Beach | \$ 96,481 | \$ 233,596 | \$ 27,176 | \$ 39,002 | \$ 396,255 |
| Palm Beach | Palm Beach | \$ 171,886 | \$ 29,242 | \$ - | \$ 58,438 | \$ 259,565 |
| Palm Beach Gardens | Palm Beach | \$ 126,411 | \$ 564,740 | \$ 514,230 | \$ 376,949 | \$ 1,582,330 |
| Palm Beach Shores | Palm Beach | \$ 11,360 | \$ 7,533 | \$ 2,388 | \$ 8,545 | \$ 29,826 |
| Palm Springs | Palm Beach | \$ 90,524 | \$ 237,677 | \$ 353,399 | \$ 164,863 | \$ 846,462 |
| Riviera Beach | Palm Beach | \$ 369,915 | \$ 342,877 | \$ 163,935 | \$ 248,985 | \$ 1,125,712 |
| Royal Palm Beach | Palm Beach | \$ 3,712 | \$ 414,848 | \$ 566,867 | \$ 266,489 | \$ 1,251,916 |
| South Bay | Palm Beach | \$ 42,669 | \$ 86,119 | \$ 38,168 | \$ 23,032 | \$ 189,988 |
| South Palm Beach | Palm Beach | \$ 745 | \$ 24,235 | \$ 3,024 | \$ 9,864 | \$ 37,869 |
| Tequesta | Palm Beach | \$ 129,246 | \$ 12,301 | \$ - | \$ 41,047 | \$ 182,594 |
| Wellington | Palm Beach | \$ - | \$ 596,246 | \$ 798,392 | \$ 438,055 | \$ 1,832,693 |
| West Palm Beach | Palm Beach | \$ 1,326,451 | \$ 764,585 | \$ 842,044 | \$ 789,272 | \$ 3,722,353 |
| Westlake | Palm Beach | \$ - | \$ - | \$ 4,795 | \$ - | \$ 4,795 |
| Dade City | Pasco | \$ 134,787 | \$ 135,017 | \$ - | \$ 44,153 | \$ 313,957 |
| New Port Richey | Pasco | \$ 290,251 | \$ 309,776 | \$ - | \$ 97,394 | \$ 697,421 |
| Port Richey | Pasco | \$ 15,410 | \$ 72,453 | \$ - | \$ 17,424 | \$ 105,287 |
| San Antonio | Pasco | \$ 14,350 | \$ 24,736 | \$ - | \$ 7,925 | \$ 47,011 |
| St. Leo | Pasco | \$ 9,442 | \$ 29,624 | \$ 76,046 | \$ 8,302 | \$ 123,413 |
| Zephyrhills | Pasco | \$ 110,964 | \$ 236,781 | \$ 133,379 | \$ 96,984 | \$ 578,107 |
| Belleair | Pinellas | \$ 15,115 | \$ 54,353 | \$ 9,644 | \$ 22,997 | \$ 102,109 |
| Belleair Beach | Pinellas | \$ 4,762 | \$ 31,009 | \$ - | \$ 9,171 | \$ 44,942 |
| Belleair Bluffs | Pinellas | \$ 66,417 | \$ 5,775 | \$ - | \$ 12,121 | \$ 84,312 |
| Belleair Shore | Pinellas | \$ 352 | \$ 529 | \$ 731 | \$ 683 | \$ 2,295 |
| Clearwater | Pinellas | \$ 1,191,562 | \$ 1,270,006 | \$ 589,378 | \$ 668,643 | \$ 3,719,589 |
| Dunedin | Pinellas | \$ 313,081 | \$ 591,613 | \$ 168,530 | \$ 213,802 | \$ 1,287,025 |
| Gulfport | Pinellas | \$ 133,248 | \$ 166,253 | \$ 35,942 | \$ 72,573 | \$ 408,016 |
| Indian Rocks Beach | Pinellas | \$ 54,431 | \$ 27,332 | \$ 3,004 | \$ 25,631 | \$ 110,399 |
| Indian Shores | Pinellas | \$ 10,610 | \$ 12,732 | \$ 1,121 | \$ 8,503 | \$ 32,966 |
| Kenneth City | Pinellas | \$ 145,147 | \$ 11,413 | \$ 34,343 | \$ 29,584 | \$ 220,488 |
| Largo | Pinellas | \$ 652,934 | \$ 1,160,997 | \$ 689,390 | \$ 482,816 | \$ 2,986,137 |
| Madeira Beach | Pinellas | \$ 174,090 | \$ 10,826 | \$ - | \$ 25,574 | \$ 210,490 |
| North Redington Beach | Pinellas | \$ 11,820 | \$ 7,712 | \$ 5,274 | \$ 8,627 | \$ 33,433 |
| Oldsmar | Pinellas | \$ 19,857 | \$ 204,898 | \$ 115,402 | \$ 83,904 | \$ 424,061 |
| Pinellas Park | Pinellas | \$ 387,226 | \$ 701,404 | \$ 415,164 | \$ 309,011 | \$ 1,812,804 |
| Redington Beach | Pinellas | \$ 4,793 | \$ 22,244 | \$ - | \$ 8,541 | \$ 35,578 |
| Redington Shores | Pinellas | \$ 12,192 | \$ 29,311 | \$ 446 | \$ 12,820 | \$ 54,768 |
| Safety Harbor | Pinellas | \$ 57,772 | \$ 314,728 | \$ 88,977 | \$ 101,171 | \$ 562,648 |
| Seminole | Pinellas | \$ 166,578 | \$ 83,971 | \$ 207,048 | \$ 108,964 | \$ 566,562 |
| South Pasadena | Pinellas | \$ 89,458 | \$ 44,021 | \$ - | \$ 29,445 | \$ 162,924 |
| St. Pete Beach | Pinellas | \$ 199,235 | \$ 25,108 | \$ - | \$ 55,154 | \$ 279,497 |
| St. Petersburg | Pinellas | \$ 3,125,822 | \$ 3,324,207 | \$ 1,249,822 | \$ 1,538,136 | \$ 9,237,987 |
| Tarpon Springs | Pinellas | \$ 199,105 | \$ 289,344 | \$ 203,155 | \$ 147,183 | \$ 838,787 |
| Treasure Island | Pinellas | \$ 104,086 | \$ 47,176 | \$ - | \$ 39,738 | \$ 191,000 |
| Auburndale | Polk | \$ 95,208 | \$ 159,178 | \$ 130,286 | \$ 96,225 | \$ 480,897 |
| Bartow | Polk | \$ 247,027 | \$ 225,594 | \$ 174,490 | \$ 113,659 | \$ 760,769 |
| Davenport | Polk | \$ 22,371 | \$ 44,204 | \$ 85,090 | \$ 32,327 | \$ 183,992 |
| Dundee | Polk | \$ 25,917 | \$ 41,724 | \$ 69,072 | \$ 27,279 | \$ 163,992 |
| Eagle Lake | Polk | \$ 20,806 | \$ 52,004 | \$ 17,343 | \$ 15,231 | \$ 105,385 |
| Fort Meade | Polk | \$ 76,018 | \$ 139,315 | \$ 73,460 | \$ 35,248 | \$ 324,041 |

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2021

| Municipality | County | Guaranteed | Section 212.20(6)(d)5., F.S. Distribution | Growth Money | Section 218.245(3), F.S. Distribution | Yearly Total |
|----------------------|------------|--------------|---|-----------------|---|-----------------|
| Frostproof | Polk | \$ 59,573 | \$ 16,744 | \$ 20,489 | \$ 18,589 | \$ 115,395 |
| Haines City | Polk | \$ 182,087 | \$ 253,960 | \$ 295,433 | \$ 143,794 | \$ 875,274 |
| Highland Park | Polk | \$ - | \$ 2,740 | \$ 3,658 | \$ 1,503 | \$ 7,900 |
| Hillcrest Heights | Polk | \$ 498 | \$ 4,933 | \$ 1,105 | \$ 1,507 | \$ 8,043 |
| Lake Alfred | Polk | \$ 36,465 | \$ 67,725 | \$ 99,462 | \$ 35,307 | \$ 238,959 |
| Lake Hamilton | Polk | \$ 15,272 | \$ 14,019 | \$ 6,425 | \$ 8,136 | \$ 43,852 |
| Lake Wales | Polk | \$ 190,668 | \$ 99,186 | \$ 164,934 | \$ 93,252 | \$ 548,039 |
| Lakeland | Polk | \$ 973,011 | \$ 1,183,911 | \$ 833,359 | \$ 625,689 | \$ 3,615,969 |
| Mulberry | Polk | \$ 53,918 | \$ 36,479 | \$ 17,754 | \$ 22,959 | \$ 131,110 |
| Polk City | Polk | \$ 15,070 | \$ 51,140 | \$ - | \$ 11,974 | \$ 78,183 |
| Winter Haven | Polk | \$ 439,141 | \$ 303,030 | \$ 482,109 | \$ 252,758 | \$ 1,477,038 |
| Crescent City | Putnam | \$ 47,077 | \$ 14,453 | \$ - | \$ 7,083 | \$ 68,613 |
| Interlachen | Putnam | \$ 11,693 | \$ 30,525 | \$ - | \$ 6,111 | \$ 48,329 |
| Palatka | Putnam | \$ 276,527 | \$ 92,156 | \$ - | \$ 48,565 | \$ 417,248 |
| Pomona Park | Putnam | \$ 7,968 | \$ 14,081 | \$ 5,334 | \$ 3,974 | \$ 31,356 |
| Welaka | Putnam | \$ 7,493 | \$ 7,421 | \$ 230 | \$ 3,253 | \$ 18,397 |
| Gulf Breeze | Santa Rosa | \$ 75,883 | \$ 88,344 | \$ - | \$ 28,626 | \$ 192,853 |
| Jay | Santa Rosa | \$ 20,822 | \$ 7,321 | \$ - | \$ 2,567 | \$ 30,711 |
| Milton | Santa Rosa | \$ 116,957 | \$ 150,174 | \$ 78,750 | \$ 49,485 | \$ 395,365 |
| North Port | Sarasota | \$ 24,372 | \$ 435,594 | \$ 1,487,931 | \$ 575,818 | \$ 2,523,715 |
| Sarasota | Sarasota | \$ 937,613 | \$ 519,388 | \$ 27,144 | \$ 458,305 | \$ 1,942,450 |
| Venice | Sarasota | \$ 240,488 | \$ 242,976 | \$ 90,406 | \$ 187,044 | \$ 760,914 |
| Altamonte Springs | Seminole | \$ 57,567 | \$ 824,280 | \$ 323,128 | \$ 274,765 | \$ 1,479,740 |
| Casselberry | Seminole | \$ 170,722 | \$ 488,283 | \$ 249,246 | \$ 180,506 | \$ 1,088,757 |
| Lake Mary | Seminole | \$ - | \$ 175,333 | \$ 160,366 | \$ 102,314 | \$ 438,012 |
| Longwood | Seminole | \$ 80,818 | \$ 231,114 | \$ 92,637 | \$ 93,475 | \$ 498,043 |
| Oviedo | Seminole | \$ 39,986 | \$ 475,431 | \$ 479,322 | \$ 240,294 | \$ 1,235,033 |
| Sanford | Seminole | \$ 376,081 | \$ 611,108 | \$ 729,634 | \$ 359,807 | \$ 2,076,630 |
| Winter Springs | Seminole | \$ 13,825 | \$ 673,732 | \$ 371,003 | \$ 229,126 | \$ 1,287,686 |
| St. Augustine | St. Johns | \$ 340,862 | \$ 131,711 | \$ - | \$ 109,144 | \$ 581,717 |
| St. Augustine Beach | St. Johns | \$ 7,099 | \$ 95,665 | \$ 29,006 | \$ 52,248 | \$ 184,017 |
| Fort Pierce | St. Lucie | \$ 711,816 | \$ 324,578 | \$ 200,949 | \$ 179,928 | \$ 1,417,271 |
| Port St. Lucie | St. Lucie | \$ 6,475 | \$ 1,696,431 | \$ 3,061,349 | \$ 767,338 | \$ 5,531,593 |
| St. Lucie Village | St. Lucie | \$ 2,371 | \$ 8,188 | \$ 1,727 | \$ 2,643 | \$ 14,929 |
| Bushnell | Sumter | \$ 36,546 | \$ 37,825 | \$ - | \$ 15,683 | \$ 90,055 |
| Center Hill | Sumter | \$ 8,283 | \$ 27,199 | \$ 8,891 | \$ 6,863 | \$ 51,237 |
| Coleman | Sumter | \$ 13,609 | \$ 27,386 | \$ - | \$ 4,520 | \$ 45,515 |
| Webster | Sumter | \$ 17,618 | \$ 18,676 | \$ - | \$ 5,112 | \$ 41,406 |
| Wildwood | Sumter | \$ 61,478 | \$ 72,500 | \$ 100,346 | \$ 58,169 | \$ 292,494 |
| Branford | Suwannee | \$ 20,042 | \$ 4,266 | \$ 1,429 | \$ 3,112 | \$ 28,850 |
| Live Oak | Suwannee | \$ 153,904 | \$ 117,320 | \$ - | \$ 30,880 | \$ 302,104 |
| Perry | Taylor | \$ 180,555 | \$ 57,391 | \$ 33,962 | \$ 42,778 | \$ 314,686 |
| Lake Butler | Union | \$ 29,351 | \$ 46,307 | \$ 6,801 | \$ 4,877 | \$ 87,337 |
| Raiford | Union | \$ 1,694 | \$ 8,057 | \$ - | \$ 664 | \$ 10,415 |
| Worthington Springs | Union | \$ 4,563 | \$ 2,353 | \$ 8,778 | \$ 921 | \$ 16,615 |
| Daytona Beach | Volusia | \$ 1,027,176 | \$ 657,390 | \$ 206,935 | \$ 337,811 | \$ 2,229,312 |
| Daytona Beach Shores | Volusia | \$ 91,781 | \$ 7,979 | \$ - | \$ 21,961 | \$ 121,721 |
| DeBary | Volusia | \$ - | \$ 241,559 | \$ 238,730 | \$ 105,781 | \$ 586,070 |
| DeLand | Volusia | \$ 318,746 | \$ 142,072 | \$ 517,954 | \$ 172,634 | \$ 1,151,406 |
| Deltona | Volusia | \$ - | \$ 1,548,977 | \$ 1,898,232 | \$ 464,051 | \$ 3,911,260 |
| Edgewater | Volusia | \$ 68,458 | \$ 392,955 | \$ 276,639 | \$ 119,002 | \$ 857,054 |
| Holly Hill | Volusia | \$ 155,248 | \$ 143,841 | \$ 58,358 | \$ 61,066 | \$ 418,513 |
| Lake Helen | Volusia | \$ 8,885 | \$ 58,031 | \$ 23,526 | \$ 14,025 | \$ 104,468 |
| New Smyrna Beach | Volusia | \$ 201,998 | \$ 197,487 | \$ 184,579 | \$ 134,359 | \$ 718,423 |
| Oak Hill | Volusia | \$ 13,952 | \$ 22,879 | \$ 15,003 | \$ 10,225 | \$ 62,058 |
| Orange City | Volusia | \$ 21,923 | \$ 108,197 | \$ 162,322 | \$ 61,609 | \$ 354,051 |
| Ormond Beach | Volusia | \$ 294,368 | \$ 472,729 | \$ 269,328 | \$ 209,806 | \$ 1,246,231 |
| Pierson | Volusia | \$ 18,098 | \$ 13,177 | \$ 27,311 | \$ 8,981 | \$ 67,568 |
| Ponce Inlet | Volusia | \$ 4,946 | \$ 32,790 | \$ 14,152 | \$ 15,874 | \$ 67,762 |
| Port Orange | Volusia | \$ 93,493 | \$ 980,523 | \$ 688,162 | \$ 310,127 | \$ 2,072,306 |
| South Daytona | Volusia | \$ 132,655 | \$ 192,449 | \$ 72,704 | \$ 64,934 | \$ 462,743 |
| St. Marks | Wakulla | \$ 9,455 | \$ 15,580 | \$ - | \$ 1,074 | \$ 26,109 |
| Sopchoppy | Wakulla | \$ 9,800 | \$ 23,142 | \$ - | \$ 1,833 | \$ 34,775 |
| DeFuniak Springs | Walton | \$ 100,398 | \$ 116,851 | \$ 33,239 | \$ 90,548 | \$ 341,036 |
| Freeport | Walton | \$ 11,372 | \$ 31,161 | \$ 82,023 | \$ 59,695 | \$ 184,251 |
| Paxton | Walton | \$ 13,228 | \$ 7,606 | \$ 13,596 | \$ 10,054 | \$ 44,484 |
| Caryville | Washington | \$ 11,357 | \$ 1,616 | \$ 7,753 | \$ 1,050 | \$ 21,777 |
| Chipley | Washington | \$ 67,615 | \$ 46,974 | \$ - | \$ 12,523 | \$ 127,112 |

| Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2021 | | | | | | |
|--|---------------|-----------------------|--|-------------------------|--|-------------------------|
| Municipality | County | Guaranteed | Section 212.20(6)(d)5., F.S. Distribution | Growth Money | Section 218.245(3), F.S. Distribution | Yearly Total |
| Ebro | Washington | \$ 4,447 | \$ 4,418 | \$ - | \$ 848 | \$ 9,713 |
| Vernon | Washington | \$ 12,365 | \$ 26,926 | \$ - | \$ 2,684 | \$ 41,975 |
| Wausau | Washington | \$ 4,597 | \$ 16,650 | \$ 1,843 | \$ 1,349 | \$ 24,439 |
| Statewide Totals | | \$ 124,665,452 | \$ 113,752,619 | \$ 106,781,929 | \$ 69,600,000 | \$ 414,800,000 |
| 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 contributions of each revenue source comprising the Municipal Revenue Sharing Program in State FY 2020-21 has been estimated to be as follows: state sales tax, \$323.3 million or 77.94% and municipal fuel tax, \$91.5 million or 22.06%. | | | | | | |

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 2020 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 2020 Regular Legislative Session.

Eligibility Requirements:

As specified below, there are 39 state forests in Florida that total approximately 1.15 million acres.¹ Of the 39 state forests, only 14 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? |
|--------------------|----------------------------------|------------------------------|
| Babcock Ranch | Charlotte County | No |
| Belmore | Clay County | No |
| Big Shoals | Hamilton County | Yes |
| Blackwater River | Okaloosa and Santa Rosa counties | No |
| Carl Duval Moore | Putnam County | Yes |
| Cary | Duval and Nassau counties | No |
| Charles H. Bronson | Orange and Seminole counties | No |
| Deep Creek | St. Johns County | No |
| Etoniah Creek | Putnam County | Yes |
| Four Creeks | Nassau County | No |
| Goethe | Alachua and Levy counties | Levy only |

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

2. The Department of Revenue determined the following 29 counties to be fiscally constrained for the 2020-21 fiscal year: Baker, Bradford, Calhoun, Columbia, DeSoto, Dixie, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Highlands, Holmes, Jackson, Jefferson, Lafayette, Levy, Liberty, Madison, Okeechobee, Putnam, Suwannee, Taylor, Union, Wakulla, and Washington.

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

Administrative Procedures:

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

Distribution of Proceeds:

Two conditions must be satisfied in order for payment to be made in any given fiscal year. First, all or part of a state forest must be located within a fiscally constrained county. Second, timber sales must have occurred within such forest. Consequently, not all fiscally constrained counties have received payments in prior years.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 2020 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 is \$1.80 per ton severed. Thereafter, the tax rate will be \$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 of the Department of Education; 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 of the Department of Education; 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 2020-27, L.O.F., (CS/CS/CS HB 1339) amends s. 420.9071, F.S., to provide that for purposes of the SHIP Program, affordable housing also includes housing provided by a not-for-profit corporation that provides supportive housing for persons who suffer from mental health issues, substance abuse, or domestic violence and provides on-premises social and community support services. Additionally, the legislation amends s. 420.9075, F.S., to require a SHIP entity's annual program reporting to Florida Housing to include data on the number of affordable housing applications submitted, the number approved, and the number denied. Furthermore, the legislation amends s. 420.9076, F.S., to modify requirements of SHIP affordable housing advisory committees. These changes became effective on July 1, 2020.

Chapter 2020-114, L.O.F., (HB 5003) amends s. 420.9079, F.S., related to the Local Government Housing Trust Fund, in order to implement Specific Appropriation 2282A of the 2020-2021 General Appropriations Act. This change became effective on July 1, 2020.

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 Economic Opportunity. Half of the remaining funds are paid to the credit of the Local Government Housing Trust Fund.³

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

2. Section 420.9079, F.S.

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

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

Attorney General Opinions:

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

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

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

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

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

Prior Years' Revenues:

A summary of prior years' disbursement allocations is available.¹²

12. <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:

There were no general law amendments resulting from the 2020 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

County tax collectors collect both the state and any optional county fees.² 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.³ The county portion of the state fee, which is derived from recreational vessels only, is noted as well.

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

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

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

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

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

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

If a county government imposes the optional fee on vessels registered, operated, used, or stored on the waters of this state within its jurisdiction, the optional fee is 50 percent of the applicable state registration fee as provided in s. 328.72(1), F.S., and not the reduced state registration fee specified in s. 328.72(18), F.S.⁴

Distribution of Proceeds:

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

1. \$1 shall be remitted to the state for deposit into the Save the Manatee Trust Fund.
2. \$1 shall be remitted to the state for deposit into the Marine Resources Conservation Trust Fund to fund a grant program for public launching facilities pursuant to s. 206.606, F.S., giving priority consideration to counties with more than 35,000 registered vessels.
3. For each 12 month period registered, the following amounts shall be remitted to the state for deposit into the Marine Resources Conservation Trust Fund to fund derelict vessel removal grants, as appropriated by the Legislature, pursuant to s. 376.15, F.S.
 - a. Class A-2: \$0.25.
 - b. Class 1: \$2.06.
 - c. Class 2: \$9.26.
 - d. Class 3: \$16.45.
 - e. Class 4: \$20.06.
 - f. Class 5: \$25.46.
4. Any undisbursed balances identified pursuant to s. 216.301, F.S., shall be available for reappropriation to fund the Florida Boating Improvement Program or public boating access in accordance with s. 206.606, F.S.

The county retains the optional registration fee proceeds less \$1, which is remitted to the state for deposit in the Save the Manatee Trust Fund.⁶ 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

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

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

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

or municipalities.⁷

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.⁸

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.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> |
|------------------|--|
| 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.¹⁰ 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.¹¹

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

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

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

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

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

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Communications Services Tax

Chapter 202 and Section 337.401, Florida Statutes

Summary:

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

Florida Communications Services Tax:

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

Chapter 2020-21, L.O.F., (CS/SB 7018) amends s. 337.401(2), F.S., to apply the expedited timeframes for processing utility permit applications for communications facilities in county or municipal rights-of-way to all utility permit applications submitted to a county or municipality under s. 337.401, F.S. Any utility permit applications submitted to a county or municipality would be subject to the expedited timeframes under s. 337.401(7), F.S. These changes became effective on July 1, 2019.

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

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

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

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

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.

three local governments: the City of Bowling Green in Hardee County, Collier County, and Orange County, impose permit fees as of January 1, 2019.¹⁰ However, a county or municipality that had not elected, as of January 1, 2019, to require such permit fees may not elect to impose them in the future.

Distribution of Proceeds:

Florida Communications Services Tax:

The proceeds derived from the gross receipts tax on communications services and direct-to-home satellite service are transferred to the Public Education Capital Outlay and Debt Service Trust Fund, which serves as a funding source for public school capital construction.¹¹ 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.¹² The proceeds derived from the 9.07 percent state tax on direct-to-home satellite service are distributed pursuant to s. 202.18(2), F.S.¹³ This provision specifies that 55.9 percent of the proceeds are distributed by the state sales and use tax distribution formula prescribed in s. 212.20(6), F.S., with an adjustment to s. 212.20(6)(d), F.S. The remaining 44.1 percent of the proceeds are transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund with 70 percent allocated in the same proportion as the ordinary distribution under s. 218.61, F.S., and the emergency distribution under s. 218.65, F.S., in the prior state fiscal year, and 30 percent shall be allocated pursuant to the distribution for fiscally constrained counties under s. 218.67, F.S.

Local Communications Services Tax:

The amount of tax revenues available for distribution to local governments is dependent on each jurisdiction's taxable sales and local tax rate. The tax revenues, less the DOR's administrative cost deduction, 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.¹⁴

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.¹⁵

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 |

10. http://floridarevenue.com/taxes/Documents/cst_rate_table.xlsx

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

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

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

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

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

The full text of this opinion is available via a searchable on-line database.¹⁶ 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.¹⁷ The table included in this section lists the estimated local CST distributions for local fiscal year ending 2021 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.¹⁸

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

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

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

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2021

| Local Government | Estimated CST Base LFY 2020-21 | Current Tax Rate | Revenue Estimate After Adjustments (See Notes 1-2) | 2019 Revenue Sharing Population | Per Capita Consumption (See Note 3) |
|----------------------|--------------------------------------|---------------------|--|--|---|
| ALACHUA BOCC | \$ 56,659,494 | 6.90% | \$ 3,914,076 | 105,543 | \$ 537 |
| Alachua | \$ 6,387,041 | 5.22% | \$ 334,444 | 10,298 | \$ 620 |
| Archer | \$ 566,275 | 5.22% | \$ 29,636 | 1,204 | \$ 470 |
| Gainesville | \$ 63,512,331 | 5.57% | \$ 3,554,545 | 132,569 | \$ 479 |
| Hawthorne | \$ 767,588 | 5.22% | \$ 40,372 | 1,456 | \$ 527 |
| High Springs | \$ 3,357,286 | 5.22% | \$ 176,416 | 6,444 | \$ 521 |
| La Crosse | \$ 151,404 | 3.42% | \$ 5,233 | 392 | \$ 386 |
| Micanopy | \$ 439,908 | 5.10% | \$ 22,558 | 615 | \$ 715 |
| Newberry | \$ 3,349,136 | 5.22% | \$ 175,618 | 6,573 | \$ 510 |
| Waldo | \$ 398,824 | 5.22% | \$ 21,002 | 960 | \$ 415 |
| BAKER BOCC | \$ 5,627,916 | 1.84% | \$ 105,007 | 18,320 | \$ 307 |
| Glen St. Mary | \$ 454,970 | 5.30% | \$ 24,218 | 454 | \$ 1,002 |
| Macclenny | \$ 3,997,872 | 6.02% | \$ 242,174 | 6,966 | \$ 574 |
| BAY BOCC | \$ 38,947,787 | 1.84% | \$ 718,765 | 74,939 | \$ 520 |
| Callaway | \$ 4,588,953 | 5.22% | \$ 241,267 | 13,211 | \$ 347 |
| Lynn Haven | \$ 9,941,724 | 5.22% | \$ 520,914 | 19,580 | \$ 508 |
| Mexico Beach | \$ 487,999 | 2.88% | \$ 14,192 | 627 | \$ 778 |
| Panama City | \$ 27,698,646 | 5.22% | \$ 1,449,475 | 32,907 | \$ 842 |
| Panama City Beach | \$ 17,836,713 | 5.22% | \$ 931,164 | 13,435 | \$ 1,328 |
| Parker | \$ 1,474,214 | 5.22% | \$ 77,354 | 3,694 | \$ 399 |
| Springfield | \$ 2,297,425 | 5.22% | \$ 121,736 | 7,798 | \$ 295 |
| BRADFORD BOCC | \$ 4,576,351 | 0.64% | \$ 29,893 | 17,882 | \$ 256 |
| Brooker | \$ 211,076 | 3.00% | \$ 6,369 | 317 | \$ 666 |
| Hampton | \$ 159,081 | 2.20% | \$ 3,544 | 487 | \$ 327 |
| Lawtey | \$ 248,033 | 1.10% | \$ 2,767 | 715 | \$ 347 |
| Starke | \$ 2,942,373 | 5.22% | \$ 155,159 | 5,428 | \$ 542 |
| BREVARD BOCC | \$ 116,621,984 | 5.22% | \$ 6,157,279 | 221,584 | \$ 526 |
| Cape Canaveral | \$ 6,992,072 | 5.22% | \$ 367,667 | 10,241 | \$ 683 |
| Cocoa | \$ 10,685,403 | 5.22% | \$ 582,198 | 19,328 | \$ 553 |
| Cocoa Beach | \$ 8,867,279 | 5.22% | \$ 465,806 | 11,378 | \$ 779 |
| Grant-Valkaria | \$ 2,119,677 | 5.22% | \$ 111,548 | 4,346 | \$ 488 |
| Indialantic | \$ 2,710,576 | 5.80% | \$ 158,021 | 2,853 | \$ 950 |
| Indian Harbour Beach | \$ 4,779,798 | 5.22% | \$ 251,469 | 8,637 | \$ 553 |
| Malabar | \$ 1,855,690 | 5.22% | \$ 97,515 | 2,979 | \$ 623 |
| Melbourne | \$ 56,933,960 | 5.93% | \$ 3,398,320 | 83,325 | \$ 683 |
| Melbourne Beach | \$ 2,374,289 | 5.22% | \$ 124,713 | 3,111 | \$ 763 |
| Melbourne Village | \$ 415,890 | 5.22% | \$ 21,880 | 673 | \$ 618 |
| Palm Bay | \$ 46,560,704 | 5.22% | \$ 2,454,678 | 115,322 | \$ 404 |
| Palm Shores | \$ 1,300,155 | 5.22% | \$ 68,099 | 1,132 | \$ 1,149 |
| Rockledge | \$ 16,453,031 | 5.22% | \$ 864,868 | 27,292 | \$ 603 |
| Satellite Beach | \$ 7,174,568 | 5.22% | \$ 377,048 | 10,617 | \$ 676 |
| Titusville | \$ 22,494,976 | 5.22% | \$ 1,184,683 | 47,834 | \$ 470 |
| West Melbourne | \$ 12,444,909 | 5.52% | \$ 692,039 | 23,607 | \$ 527 |
| BROWARD BOCC | \$ 23,492,473 | 5.22% | \$ 1,411,254 | 15,223 | \$ 1,543 |
| Coconut Creek | \$ 30,274,274 | 5.22% | \$ 1,591,303 | 58,742 | \$ 515 |
| Cooper City | \$ 14,832,501 | 5.22% | \$ 791,381 | 33,991 | \$ 436 |
| Coral Springs | \$ 55,861,117 | 5.22% | \$ 3,191,583 | 129,067 | \$ 433 |
| Dania Beach | \$ 16,312,985 | 5.32% | \$ 928,415 | 31,768 | \$ 514 |
| Davie | \$ 52,808,758 | 5.20% | \$ 2,765,415 | 104,243 | \$ 507 |
| Deerfield Beach | \$ 48,809,181 | 5.22% | \$ 1,956,633 | 79,497 | \$ 614 |
| Fort Lauderdale | \$ 199,865,640 | 5.22% | \$ 10,485,721 | 186,171 | \$ 1,074 |
| Hallandale Beach | \$ 21,378,980 | 5.22% | \$ 1,136,398 | 39,834 | \$ 537 |
| Hillsboro Beach | \$ 1,549,077 | 1.20% | \$ 32,241 | 1,939 | \$ 799 |

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2021

| Local Government | Estimated CST Base LFY 2020-21 | Current Tax Rate | Revenue Estimate After Adjustments (See Notes 1-2) | 2019 Revenue Sharing Population | Per Capita Consumption (See Note 3) |
|-----------------------------|--------------------------------------|---------------------|--|--|---|
| Hollywood | \$ 84,518,902 | 5.22% | \$ 4,441,139 | 150,878 | \$ 560 |
| Lauderdale-By-The-Sea | \$ 5,762,078 | 5.22% | \$ 301,954 | 6,236 | \$ 924 |
| Lauderdale Lakes | \$ 10,387,776 | 5.32% | \$ 575,424 | 36,714 | \$ 283 |
| Lauderhill | \$ 23,674,450 | 5.22% | \$ 1,291,892 | 72,410 | \$ 327 |
| Lazy Lake | \$ 152,846 | 0.60% | \$ 918 | 26 | \$ 5,879 |
| Lighthouse Point | \$ 7,401,323 | 6.22% | \$ 558,512 | 10,587 | \$ 699 |
| Margate | \$ 26,124,084 | 5.32% | \$ 1,415,266 | 59,116 | \$ 442 |
| Miramar | \$ 67,349,747 | 5.22% | \$ 3,594,869 | 138,837 | \$ 485 |
| North Lauderdale | \$ 12,508,678 | 5.22% | \$ 700,839 | 45,207 | \$ 277 |
| Oakland Park | \$ 23,201,373 | 5.42% | \$ 1,266,439 | 45,576 | \$ 509 |
| Parkland | \$ 18,861,163 | 5.22% | \$ 990,527 | 34,109 | \$ 553 |
| Pembroke Park | \$ 2,841,027 | 5.22% | \$ 149,649 | 6,408 | \$ 443 |
| Pembroke Pines | \$ 76,350,139 | 5.42% | \$ 4,170,403 | 167,128 | \$ 457 |
| Plantation | \$ 59,263,037 | 5.22% | \$ 3,000,376 | 90,354 | \$ 656 |
| Pompano Beach | \$ 74,560,845 | 5.22% | \$ 4,457,385 | 111,922 | \$ 666 |
| Sea Ranch Lakes | \$ 574,489 | 5.22% | \$ 30,120 | 688 | \$ 835 |
| Southwest Ranches | \$ 5,101,566 | 5.22% | \$ 267,754 | 7,704 | \$ 662 |
| Sunrise | \$ 54,333,225 | 5.22% | \$ 2,944,471 | 93,365 | \$ 582 |
| Tamarac | \$ 32,505,848 | 5.22% | \$ 1,714,428 | 65,377 | \$ 497 |
| West Park | \$ 4,022,773 | 5.22% | \$ 224,407 | 15,197 | \$ 265 |
| Weston | \$ 36,751,458 | 5.22% | \$ 2,142,167 | 67,314 | \$ 546 |
| Wilton Manors | \$ 7,499,672 | 5.62% | \$ 424,060 | 12,849 | \$ 584 |
| CALHOUN BOCC | \$ 2,656,449 | 1.84% | \$ 49,726 | 9,719 | \$ 273 |
| Altha | \$ 206,849 | 5.22% | \$ 10,911 | 517 | \$ 400 |
| Blountstown | \$ 1,343,103 | 5.22% | \$ 71,027 | 2,414 | \$ 556 |
| CHARLOTTE BOCC | \$ 84,719,330 | 5.22% | \$ 4,455,022 | 160,879 | \$ 527 |
| Punta Gorda | \$ 15,337,607 | 5.22% | \$ 804,931 | 19,964 | \$ 768 |
| CITRUS BOCC | \$ 64,887,567 | 2.24% | \$ 1,476,550 | 136,844 | \$ 474 |
| Crystal River | \$ 3,568,180 | 5.22% | \$ 187,145 | 3,434 | \$ 1,039 |
| Inverness | \$ 4,707,633 | 5.32% | \$ 252,253 | 7,340 | \$ 641 |
| CLAY BOCC | \$ 82,255,086 | 5.92% | \$ 4,911,165 | 196,607 | \$ 418 |
| Green Cove Springs | \$ 6,865,256 | 5.22% | \$ 359,947 | 7,841 | \$ 876 |
| Keystone Heights | \$ 1,482,213 | 5.22% | \$ 77,681 | 1,357 | \$ 1,092 |
| Orange Park | \$ 10,378,414 | 5.22% | \$ 543,823 | 8,668 | \$ 1,197 |
| Penney Farms | \$ 289,302 | 5.22% | \$ 15,241 | 773 | \$ 374 |
| COLLIER BOCC | \$ 187,766,586 | 2.10% | \$ 3,970,486 | 337,982 | \$ 556 |
| Everglades | \$ 347,228 | 3.90% | \$ 13,609 | 428 | \$ 811 |
| Marco Island | \$ 15,934,575 | 2.10% | \$ 338,273 | 17,348 | \$ 919 |
| Naples | \$ 48,142,282 | 5.22% | \$ 2,519,530 | 20,922 | \$ 2,301 |
| COLUMBIA BOCC | \$ 20,080,206 | 5.22% | \$ 1,057,864 | 53,796 | \$ 373 |
| Fort White | \$ 865,409 | 0.60% | \$ 5,214 | 554 | \$ 1,562 |
| Lake City | \$ 10,844,047 | 5.22% | \$ 568,617 | 11,965 | \$ 906 |
| DESOTO BOCC | \$ 6,072,149 | 2.34% | \$ 144,535 | 25,923 | \$ 234 |
| Arcadia | \$ 2,775,357 | 5.22% | \$ 146,651 | 7,770 | \$ 357 |
| DIXIE BOCC | \$ 2,682,142 | 1.84% | \$ 50,481 | 13,109 | \$ 205 |
| Cross City | \$ 559,163 | 2.50% | \$ 14,154 | 1,672 | \$ 334 |
| Horseshoe Beach | \$ 89,251 | 6.20% | \$ 5,572 | 171 | \$ 522 |
| DUVAL - Jacksonville | \$ 542,743,491 | 5.22% | \$ 28,663,838 | 924,334 | \$ 587 |
| Atlantic Beach | \$ 8,833,989 | 5.22% | \$ 463,767 | 13,792 | \$ 641 |
| Baldwin | \$ 614,803 | 6.22% | \$ 38,559 | 1,415 | \$ 434 |
| Jacksonville Beach | \$ 20,300,272 | 5.22% | \$ 1,064,457 | 23,352 | \$ 869 |
| Neptune Beach | \$ 4,550,076 | 5.22% | \$ 238,926 | 7,213 | \$ 631 |

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2021

| Local Government | Estimated CST Base LFY 2020-21 | Current Tax Rate | Revenue Estimate After Adjustments (See Notes 1-2) | 2019 Revenue Sharing Population | Per Capita Consumption (See Note 3) |
|--------------------------|--------------------------------------|---------------------|--|--|---|
| ESCAMBIA BOCC | \$ 112,065,595 | 1.84% | \$ 2,075,642 | 261,839 | \$ 428 |
| Century | \$ 727,703 | 2.10% | \$ 17,452 | 1,626 | \$ 448 |
| Pensacola | \$ 55,871,515 | 5.22% | \$ 2,917,628 | 55,176 | \$ 1,013 |
| FLAGLER BOCC | \$ 10,046,481 | 1.84% | \$ 186,138 | 15,488 | \$ 649 |
| Beverly Beach | \$ 277,251 | 5.10% | \$ 14,238 | 372 | \$ 745 |
| Bunnell | \$ 2,218,147 | 5.75% | \$ 128,292 | 3,282 | \$ 676 |
| Flagler Beach (part) | \$ 3,354,797 | 5.10% | \$ 172,182 | 4,719 | \$ 711 |
| Marineland (part) | \$ 277,619 | 0.40% | \$ 1,110 | 6 | \$ 46,270 |
| Palm Coast | \$ 41,926,418 | 5.22% | \$ 2,206,616 | 86,768 | \$ 483 |
| FRANKLIN BOCC | \$ 3,983,151 | 0.90% | \$ 36,133 | 6,775 | \$ 588 |
| Apalachicola | \$ 1,442,671 | 3.60% | \$ 52,255 | 2,339 | \$ 617 |
| Carrabelle | \$ 751,838 | 5.82% | \$ 44,114 | 1,497 | \$ 502 |
| GADSDEN BOCC | \$ 6,587,606 | 1.84% | \$ 123,307 | 26,105 | \$ 252 |
| Chattahoochee | \$ 1,026,127 | 5.22% | \$ 54,340 | 2,114 | \$ 485 |
| Greensboro | \$ 147,415 | 5.12% | \$ 7,657 | 553 | \$ 267 |
| Gretna | \$ 326,618 | 4.02% | \$ 13,373 | 1,656 | \$ 197 |
| Havana | \$ 995,157 | 5.22% | \$ 52,332 | 1,886 | \$ 528 |
| Midway | \$ 1,485,318 | 3.70% | \$ 55,495 | 3,449 | \$ 431 |
| Quincy | \$ 3,891,870 | 5.22% | \$ 204,610 | 7,472 | \$ 521 |
| GILCHRIST BOCC | \$ 3,801,983 | 1.84% | \$ 71,098 | 14,081 | \$ 270 |
| Bell | \$ 285,239 | 4.50% | \$ 12,939 | 521 | \$ 547 |
| Fanning Springs (part) | \$ 156,342 | 5.62% | \$ 8,859 | 357 | \$ 438 |
| Trenton | \$ 788,731 | 5.22% | \$ 41,568 | 2,021 | \$ 390 |
| GLADES BOCC | \$ 3,035,085 | 1.84% | \$ 56,713 | 10,407 | \$ 292 |
| Moore Haven | \$ 797,927 | 1.20% | \$ 7,509 | 1,759 | \$ 454 |
| GULF BOCC | \$ 3,854,226 | 1.84% | \$ 71,562 | 7,403 | \$ 521 |
| Port St. Joe | \$ 2,496,723 | 5.22% | \$ 131,062 | 3,459 | \$ 722 |
| Wewahitchka | \$ 777,950 | 5.22% | \$ 41,014 | 1,971 | \$ 395 |
| HAMILTON BOCC | \$ 1,976,921 | 0.30% | \$ 6,086 | 8,748 | \$ 226 |
| Jasper | \$ 1,136,687 | 4.80% | \$ 54,866 | 1,632 | \$ 696 |
| Jennings | \$ 451,010 | 5.10% | \$ 23,162 | 874 | \$ 516 |
| White Springs | \$ 543,672 | 5.00% | \$ 27,338 | 827 | \$ 657 |
| HARDEE BOCC | \$ 3,016,564 | 1.34% | \$ 41,478 | 15,968 | \$ 189 |
| Bowling Green | \$ 584,466 | 5.10% | \$ 30,398 | 2,923 | \$ 200 |
| Wauchula | \$ 2,470,305 | 5.10% | \$ 127,121 | 5,229 | \$ 472 |
| Zolfo Springs | \$ 477,865 | 2.32% | \$ 11,278 | 1,778 | \$ 269 |
| HENDRY BOCC | \$ 5,572,125 | 1.84% | \$ 104,683 | 27,040 | \$ 206 |
| Clewiston | \$ 3,176,983 | 5.22% | \$ 167,501 | 7,972 | \$ 399 |
| LaBelle | \$ 2,748,518 | 4.22% | \$ 116,885 | 5,108 | \$ 538 |
| HERNANDO BOCC | \$ 76,446,290 | 1.84% | \$ 1,427,377 | 179,169 | \$ 427 |
| Brooksville | \$ 6,718,377 | 5.22% | \$ 352,671 | 8,661 | \$ 776 |
| Weeki Wachee | \$ - | 0.10% | \$ 0 | 9 | \$ - |
| HIGHLANDS BOCC | \$ 28,294,174 | 1.84% | \$ 526,403 | 78,271 | \$ 361 |
| Avon Park | \$ 3,385,402 | 5.22% | \$ 178,955 | 11,222 | \$ 302 |
| Lake Placid | \$ 1,739,716 | 5.22% | \$ 91,429 | 2,736 | \$ 636 |
| Sebring | \$ 7,383,565 | 5.22% | \$ 388,365 | 11,113 | \$ 664 |
| HILLSBOROUGH BOCC | \$ 454,944,515 | 4.00% | \$ 18,327,317 | 988,039 | \$ 460 |
| Plant City | \$ 18,555,258 | 5.72% | \$ 1,069,060 | 39,506 | \$ 470 |
| Tampa | \$ 308,071,780 | 5.22% | \$ 16,157,933 | 389,808 | \$ 790 |
| Temple Terrace | \$ 22,065,256 | 5.40% | \$ 1,197,318 | 26,669 | \$ 827 |
| HOLMES BOCC | \$ 2,958,149 | 1.84% | \$ 55,708 | 14,325 | \$ 207 |
| Bonifay | \$ 1,606,189 | 5.82% | \$ 94,189 | 2,755 | \$ 583 |

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2021

| Local Government | Estimated CST Base LFY 2020-21 | Current Tax Rate | Revenue Estimate After Adjustments (See Notes 1-2) | 2019 Revenue Sharing Population | Per Capita Consumption (See Note 3) |
|--------------------------|--------------------------------------|---------------------|--|--|---|
| Esto | \$ 64,438 | 0.80% | \$ 532 | 395 | \$ 163 |
| Noma | \$ 44,427 | 0.10% | \$ 45 | 202 | \$ 220 |
| Ponce de Leon | \$ 137,304 | 2.70% | \$ 3,776 | 532 | \$ 258 |
| Westville | \$ 103,768 | 0.90% | \$ 948 | 412 | \$ 252 |
| INDIAN RIVER BOCC | \$ 55,574,971 | 1.84% | \$ 1,030,193 | 102,713 | \$ 541 |
| Fellsmere | \$ 1,117,611 | 5.22% | \$ 59,370 | 5,611 | \$ 199 |
| Indian River Shores | \$ 5,252,773 | 5.22% | \$ 274,903 | 4,314 | \$ 1,218 |
| Orchid | \$ 557,570 | 2.10% | \$ 11,745 | 425 | \$ 1,312 |
| Sebastian | \$ 13,488,642 | 5.22% | \$ 708,860 | 25,168 | \$ 536 |
| Vero Beach | \$ 22,468,968 | 5.12% | \$ 1,154,132 | 16,708 | \$ 1,345 |
| JACKSON BOCC | \$ 8,505,704 | 1.84% | \$ 158,865 | 27,245 | \$ 312 |
| Alford | \$ 191,176 | 1.50% | \$ 2,906 | 495 | \$ 386 |
| Bascom | \$ 38,547 | 1.32% | \$ 516 | 112 | \$ 344 |
| Campbellton | \$ 101,858 | 5.22% | \$ 5,357 | 215 | \$ 474 |
| Cottondale | \$ 363,136 | 5.22% | \$ 19,156 | 856 | \$ 424 |
| Graceville | \$ 1,303,033 | 5.22% | \$ 69,071 | 2,238 | \$ 582 |
| Grand Ridge | \$ 422,777 | 5.22% | \$ 22,281 | 907 | \$ 466 |
| Greenwood | \$ 240,293 | 5.22% | \$ 12,694 | 659 | \$ 365 |
| Jacob City | \$ 35,445 | 5.22% | \$ 1,895 | 318 | \$ 111 |
| Malone | \$ 230,087 | 5.22% | \$ 12,147 | 466 | \$ 494 |
| Marianna | \$ 3,795,531 | 5.22% | \$ 199,573 | 5,778 | \$ 657 |
| Sneads | \$ 784,028 | 5.22% | \$ 41,329 | 1,802 | \$ 435 |
| JEFFERSON BOCC | \$ 3,155,163 | 1.14% | \$ 36,646 | 11,231 | \$ 281 |
| Monticello | \$ 1,226,147 | 4.50% | \$ 55,748 | 2,449 | \$ 501 |
| LAFAYETTE BOCC | \$ 1,641,424 | 1.84% | \$ 30,672 | 6,074 | \$ 270 |
| Mayo | \$ 735,225 | 2.00% | \$ 14,819 | 1,217 | \$ 604 |
| LAKE BOCC | \$ 73,754,848 | 1.94% | \$ 1,444,901 | 164,650 | \$ 448 |
| Astatula | \$ 495,602 | 4.40% | \$ 22,150 | 1,937 | \$ 256 |
| Clermont | \$ 22,089,341 | 5.22% | \$ 1,161,682 | 40,750 | \$ 542 |
| Eustis | \$ 9,578,034 | 5.22% | \$ 504,509 | 21,368 | \$ 448 |
| Fruitland Park | \$ 3,979,413 | 5.22% | \$ 209,256 | 10,094 | \$ 394 |
| Groveland | \$ 6,899,395 | 5.22% | \$ 363,398 | 18,255 | \$ 378 |
| Howey-in-the-Hills | \$ 890,550 | 5.22% | \$ 46,768 | 1,611 | \$ 553 |
| Lady Lake | \$ 9,888,696 | 5.22% | \$ 520,005 | 15,655 | \$ 632 |
| Leesburg | \$ 15,425,070 | 5.22% | \$ 810,944 | 23,996 | \$ 643 |
| Mascotte | \$ 1,790,687 | 5.22% | \$ 94,656 | 6,205 | \$ 289 |
| Minneola | \$ 4,804,695 | 5.22% | \$ 253,348 | 12,888 | \$ 373 |
| Montverde | \$ 1,006,222 | 5.10% | \$ 51,713 | 1,878 | \$ 536 |
| Mount Dora | \$ 8,975,798 | 5.22% | \$ 471,805 | 14,928 | \$ 601 |
| Tavares | \$ 8,812,461 | 5.32% | \$ 472,556 | 17,779 | \$ 496 |
| Umatilla | \$ 2,142,147 | 5.22% | \$ 112,830 | 4,154 | \$ 516 |
| LEE BOCC | \$ 181,126,187 | 3.61% | \$ 6,594,272 | 361,136 | \$ 502 |
| Bonita Springs | \$ 35,710,759 | 3.61% | \$ 1,295,827 | 54,432 | \$ 656 |
| Cape Coral | \$ 91,536,556 | 5.22% | \$ 4,731,183 | 185,808 | \$ 493 |
| Estero | \$ 23,582,389 | 3.61% | \$ 855,992 | 32,412 | \$ 728 |
| Fort Myers | \$ 65,036,192 | 5.22% | \$ 3,413,866 | 87,826 | \$ 741 |
| Fort Myers Beach | \$ 9,597,378 | 5.22% | \$ 503,465 | 6,520 | \$ 1,472 |
| Sanibel | \$ 9,455,366 | 5.22% | \$ 495,413 | 6,756 | \$ 1,400 |
| LEON BOCC | \$ 53,055,055 | 5.22% | \$ 2,716,882 | 100,786 | \$ 526 |
| Tallahassee | \$ 109,661,678 | 6.10% | \$ 6,738,578 | 194,635 | \$ 563 |
| LEVY BOCC | \$ 7,281,582 | 1.84% | \$ 136,706 | 31,878 | \$ 228 |
| Bronson | \$ 461,830 | 2.50% | \$ 11,666 | 1,166 | \$ 396 |

Forecast of Taxable Communication Services and Revenues

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| Local Government | Estimated CST Base LFY 2020-21 | Current Tax Rate | Revenue Estimate After Adjustments (See Notes 1-2) | 2019 Revenue Sharing Population | Per Capita Consumption (See Note 3) |
|------------------------|--------------------------------------|---------------------|--|--|---|
| Cedar Key | \$ 461,044 | 2.10% | \$ 9,751 | 714 | \$ 646 |
| Chiefland | \$ 1,289,871 | 5.22% | \$ 67,825 | 2,232 | \$ 578 |
| Fanning Springs (part) | \$ 84,023 | 5.62% | \$ 4,826 | 508 | \$ 165 |
| Inglis | \$ 716,539 | 5.22% | \$ 37,661 | 1,311 | \$ 547 |
| Otter Creek | \$ 66,309 | 0.70% | \$ 469 | 120 | \$ 553 |
| Williston | \$ 1,389,168 | 5.22% | \$ 73,341 | 2,893 | \$ 480 |
| Yankeetown | \$ 267,038 | 5.72% | \$ 15,379 | 508 | \$ 526 |
| LIBERTY BOCC | \$ 1,542,373 | 0.60% | \$ 9,399 | 6,088 | \$ 253 |
| Bristol | \$ 472,875 | 5.22% | \$ 25,007 | 940 | \$ 503 |
| MADISON BOCC | \$ 3,692,775 | 1.84% | \$ 69,054 | 13,862 | \$ 266 |
| Greenville | \$ 303,235 | 4.62% | \$ 14,164 | 762 | \$ 398 |
| Lee | \$ 246,576 | 5.22% | \$ 12,956 | 338 | \$ 730 |
| Madison | \$ 1,430,064 | 5.22% | \$ 75,362 | 2,998 | \$ 477 |
| MANATEE BOCC | \$ 154,301,422 | 1.84% | \$ 2,861,949 | 307,724 | \$ 501 |
| Anna Maria | \$ 1,923,289 | 5.22% | \$ 100,755 | 1,623 | \$ 1,185 |
| Bradenton | \$ 32,736,113 | 5.72% | \$ 1,885,651 | 56,963 | \$ 575 |
| Bradenton Beach | \$ 1,459,212 | 5.72% | \$ 83,762 | 1,202 | \$ 1,214 |
| Holmes Beach | \$ 4,182,786 | 5.22% | \$ 219,157 | 3,927 | \$ 1,065 |
| Longboat Key (part) | \$ 3,964,235 | 5.22% | \$ 207,483 | 2,453 | \$ 1,616 |
| Palmetto | \$ 6,733,463 | 5.42% | \$ 367,768 | 13,314 | \$ 506 |
| MARION BOCC | \$ 115,287,493 | 1.74% | \$ 1,966,818 | 285,311 | \$ 404 |
| Belleview | \$ 2,919,085 | 5.12% | \$ 150,721 | 5,268 | \$ 554 |
| Dunnellon | \$ 1,826,061 | 5.22% | \$ 95,749 | 1,810 | \$ 1,009 |
| McIntosh | \$ 520,570 | 5.22% | \$ 27,272 | 484 | \$ 1,076 |
| Ocala | \$ 47,216,831 | 5.22% | \$ 2,472,665 | 61,356 | \$ 770 |
| Reddick | \$ 217,245 | 1.30% | \$ 2,860 | 558 | \$ 389 |
| MARTIN BOCC | \$ 77,585,352 | 1.84% | \$ 1,439,187 | 130,152 | \$ 596 |
| Indiantown | \$ 1,238,605 | 5.22% | \$ 64,655 | 6,728 | \$ 184 |
| Jupiter Island | \$ 1,530,228 | 5.22% | \$ 80,057 | 829 | \$ 1,846 |
| Ocean Breeze | \$ 257,921 | 2.20% | \$ 5,674 | 303 | \$ 851 |
| Sewall's Point | \$ 1,590,922 | 3.12% | \$ 49,911 | 2,090 | \$ 761 |
| Stuart | \$ 19,106,811 | 5.22% | \$ 1,000,876 | 16,482 | \$ 1,159 |
| MIAMI-DADE BOCC | \$ 473,732,629 | 5.22% | \$ 24,508,884 | 1,205,462 | \$ 393 |
| Aventura | \$ 30,318,240 | 5.20% | \$ 1,588,132 | 38,031 | \$ 797 |
| Bal Harbour | \$ 4,808,196 | 5.22% | \$ 252,915 | 2,924 | \$ 1,644 |
| Bay Harbor Islands | \$ 3,229,576 | 5.22% | \$ 170,797 | 6,039 | \$ 535 |
| Biscayne Park | \$ 1,360,927 | 5.22% | \$ 71,643 | 3,194 | \$ 426 |
| Coral Gables | \$ 50,906,147 | 5.22% | \$ 2,630,394 | 50,635 | \$ 1,005 |
| Cutler Bay | \$ 17,306,407 | 5.22% | \$ 912,204 | 45,411 | \$ 381 |
| Doral | \$ 63,246,987 | 5.22% | \$ 3,315,251 | 70,420 | \$ 898 |
| El Portal | \$ 805,908 | 5.60% | \$ 45,565 | 2,150 | \$ 375 |
| Florida City | \$ 2,936,496 | 5.42% | \$ 161,724 | 13,250 | \$ 222 |
| Golden Beach | \$ 781,693 | 2.12% | \$ 16,728 | 947 | \$ 825 |
| Hialeah | \$ 74,100,751 | 5.87% | \$ 4,399,902 | 239,722 | \$ 309 |
| Hialeah Gardens | \$ 6,525,177 | 5.22% | \$ 345,097 | 23,633 | \$ 276 |
| Homestead | \$ 23,282,366 | 5.42% | \$ 1,276,497 | 76,218 | \$ 305 |
| Indian Creek | \$ 244,886 | 0.70% | \$ 1,718 | 87 | \$ 2,815 |
| Key Biscayne | \$ 11,623,290 | 5.22% | \$ 609,263 | 12,922 | \$ 899 |
| Medley | \$ 7,433,101 | 6.22% | \$ 463,029 | 847 | \$ 8,776 |
| Miami | \$ 352,964,879 | 5.22% | \$ 17,424,848 | 488,011 | \$ 723 |
| Miami Beach | \$ 64,415,480 | 5.22% | \$ 3,400,754 | 93,988 | \$ 685 |
| Miami Gardens | \$ 37,088,765 | 5.22% | \$ 1,957,676 | 114,284 | \$ 325 |

Forecast of Taxable Communication Services and Revenues

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|------------------------|--------------------------------------|---------------------|--|--|---|
| Miami Lakes | \$ 18,707,269 | 5.22% | \$ 982,855 | 31,511 | \$ 594 |
| Miami Shores | \$ 5,503,503 | 5.72% | \$ 317,026 | 10,805 | \$ 509 |
| Miami Springs | \$ 8,820,912 | 5.22% | \$ 463,255 | 14,237 | \$ 620 |
| North Bay Village | \$ 3,539,696 | 4.90% | \$ 176,077 | 9,074 | \$ 390 |
| North Miami | \$ 18,853,701 | 5.22% | \$ 996,354 | 65,109 | \$ 290 |
| North Miami Beach | \$ 31,671,504 | 5.22% | \$ 1,662,472 | 47,691 | \$ 664 |
| Opa-locka | \$ 7,761,430 | 5.22% | \$ 408,699 | 18,143 | \$ 428 |
| Palmetto Bay | \$ 15,702,298 | 5.22% | \$ 824,274 | 24,341 | \$ 645 |
| Pinecrest | \$ 13,141,687 | 5.52% | \$ 729,308 | 18,510 | \$ 710 |
| South Miami | \$ 7,562,266 | 5.22% | \$ 398,160 | 12,965 | \$ 583 |
| Sunny Isles Beach | \$ 13,995,367 | 5.22% | \$ 739,857 | 23,253 | \$ 602 |
| Surfside | \$ 3,638,161 | 5.22% | \$ 192,119 | 6,015 | \$ 605 |
| Sweetwater | \$ 6,341,100 | 5.22% | \$ 337,582 | 22,328 | \$ 284 |
| Virginia Gardens | \$ 1,094,466 | 5.22% | \$ 57,592 | 2,441 | \$ 448 |
| West Miami | \$ 2,922,226 | 5.22% | \$ 153,904 | 7,828 | \$ 373 |
| MONROE BOCC | \$ 28,089,840 | 1.64% | \$ 462,945 | 35,294 | \$ 796 |
| Islamorada | \$ 3,960,746 | 5.22% | \$ 207,917 | 6,211 | \$ 638 |
| Key Colony Beach | \$ 1,278,911 | 5.10% | \$ 65,363 | 760 | \$ 1,683 |
| Key West | \$ 22,494,513 | 5.22% | \$ 1,178,823 | 25,171 | \$ 894 |
| Layton | \$ - | 0.00% | \$ - | 183 | \$ - |
| Marathon | \$ 8,642,076 | 5.22% | \$ 452,710 | 8,593 | \$ 1,006 |
| NASSAU BOCC | \$ 32,636,880 | 1.84% | \$ 605,553 | 67,756 | \$ 482 |
| Callahan | \$ 2,431,787 | 4.50% | \$ 112,040 | 1,315 | \$ 1,849 |
| Fernandina Beach | \$ 13,097,496 | 5.12% | \$ 673,161 | 12,891 | \$ 1,016 |
| Hilliard | \$ 1,611,487 | 5.22% | \$ 84,704 | 3,036 | \$ 531 |
| OKALOOSA BOCC | \$ 58,987,573 | 2.30% | \$ 1,362,949 | 114,214 | \$ 516 |
| Cinco Bayou | \$ 370,581 | 5.12% | \$ 18,992 | 417 | \$ 889 |
| Crestview | \$ 13,398,601 | 5.22% | \$ 701,945 | 25,687 | \$ 522 |
| Destin | \$ 16,671,235 | 5.22% | \$ 870,230 | 13,441 | \$ 1,240 |
| Fort Walton Beach | \$ 17,889,909 | 5.62% | \$ 1,006,705 | 20,942 | \$ 854 |
| Laurel Hill | \$ 220,036 | 2.80% | \$ 6,228 | 578 | \$ 381 |
| Mary Esther | \$ 5,118,131 | 5.02% | \$ 257,323 | 4,013 | \$ 1,275 |
| Niceville | \$ 10,720,888 | 5.50% | \$ 591,069 | 14,701 | \$ 729 |
| Shalimar | \$ 1,486,344 | 5.00% | \$ 74,402 | 839 | \$ 1,772 |
| Valparaiso | \$ 2,501,331 | 5.22% | \$ 131,750 | 5,339 | \$ 469 |
| OKEECHOBEE BOCC | \$ 9,991,264 | 0.80% | \$ 81,277 | 33,791 | \$ 296 |
| Okeechobee | \$ 4,192,748 | 5.10% | \$ 215,206 | 5,603 | \$ 748 |
| ORANGE BOCC | \$ 340,767,027 | 4.98% | \$ 17,043,542 | 873,717 | \$ 390 |
| Apopka | \$ 22,259,210 | 6.12% | \$ 1,376,904 | 52,414 | \$ 425 |
| Bay Lake | \$ - | 0.00% | \$ - | 15 | \$ - |
| Belle Isle | \$ 3,637,781 | 5.22% | \$ 191,414 | 7,365 | \$ 494 |
| Eatonville | \$ 1,731,988 | 5.22% | \$ 91,169 | 2,287 | \$ 757 |
| Edgewood | \$ 1,566,850 | 5.22% | \$ 82,455 | 2,717 | \$ 577 |
| Lake Buena Vista | \$ - | 0.00% | \$ - | 24 | \$ - |
| Maitland | \$ 22,234,059 | 5.22% | \$ 1,166,513 | 21,096 | \$ 1,054 |
| Oakland | \$ 1,465,082 | 5.22% | \$ 77,147 | 3,365 | \$ 435 |
| Ocoee | \$ 19,238,133 | 5.22% | \$ 1,014,365 | 47,603 | \$ 404 |
| Orlando | \$ 247,804,929 | 5.22% | \$ 13,008,239 | 291,131 | \$ 851 |
| Windermere | \$ 5,188,634 | 5.22% | \$ 271,747 | 2,972 | \$ 1,746 |
| Winter Garden | \$ 23,650,445 | 5.22% | \$ 1,244,890 | 47,258 | \$ 500 |
| Winter Park | \$ 28,112,956 | 5.72% | \$ 1,618,998 | 30,239 | \$ 930 |
| OSCEOLA BOCC | \$ 99,078,634 | 5.22% | \$ 5,241,842 | 247,720 | \$ 400 |

Forecast of Taxable Communication Services and Revenues

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|------------------------|--------------------------------------|---------------------|--|--|---|
| Kissimmee | \$ 32,629,161 | 5.22% | \$ 1,719,009 | 74,604 | \$ 437 |
| St. Cloud | \$ 17,778,556 | 5.10% | \$ 916,274 | 47,883 | \$ 371 |
| PALM BEACH BOCC | \$ 303,296,100 | 5.72% | \$ 17,584,632 | 629,094 | \$ 482 |
| Atlantis | \$ 2,351,378 | 5.10% | \$ 120,305 | 2,036 | \$ 1,155 |
| Belle Glade | \$ 4,765,695 | 5.12% | \$ 247,276 | 17,979 | \$ 265 |
| Boca Raton | \$ 125,537,591 | 5.42% | \$ 6,830,954 | 94,488 | \$ 1,329 |
| Boynton Beach | \$ 49,624,008 | 5.22% | \$ 2,604,739 | 77,697 | \$ 639 |
| Briny Breezes | \$ 123,932 | 5.22% | \$ 6,548 | 612 | \$ 203 |
| Cloud Lake | \$ 129,264 | 2.32% | \$ 3,012 | 139 | \$ 930 |
| Delray Beach | \$ 56,546,216 | 5.22% | \$ 2,964,617 | 67,102 | \$ 843 |
| Glen Ridge | \$ 147,256 | 5.22% | \$ 7,729 | 234 | \$ 629 |
| Golf | \$ 436,972 | 5.22% | \$ 22,859 | 258 | \$ 1,694 |
| Greenacres | \$ 17,488,062 | 6.44% | \$ 1,135,230 | 39,813 | \$ 439 |
| Gulf Stream | \$ 1,090,817 | 5.22% | \$ 57,127 | 1,032 | \$ 1,057 |
| Haverhill | \$ 829,818 | 2.60% | \$ 21,785 | 2,099 | \$ 395 |
| Highland Beach | \$ 4,861,485 | 5.22% | \$ 254,446 | 3,671 | \$ 1,324 |
| Hypoluxo | \$ 1,778,616 | 5.92% | \$ 105,864 | 2,789 | \$ 638 |
| Juno Beach | \$ 5,973,026 | 5.22% | \$ 312,460 | 3,442 | \$ 1,735 |
| Jupiter | \$ 47,307,955 | 5.22% | \$ 2,481,586 | 62,497 | \$ 757 |
| Jupiter Inlet Colony | \$ 379,487 | 5.22% | \$ 19,885 | 406 | \$ 935 |
| Lake Clarke Shores | \$ 1,851,555 | 5.22% | \$ 97,289 | 3,420 | \$ 541 |
| Lake Park | \$ 4,924,401 | 5.32% | \$ 263,682 | 8,916 | \$ 552 |
| Lake Worth | \$ 16,697,347 | 5.22% | \$ 879,034 | 38,484 | \$ 434 |
| Lantana | \$ 4,472,956 | 5.42% | \$ 244,526 | 11,396 | \$ 393 |
| Loxahatchee Groves | \$ 1,944,970 | 5.22% | \$ 102,189 | 3,404 | \$ 571 |
| Manalapan | \$ 791,150 | 1.60% | \$ 12,687 | 425 | \$ 1,862 |
| Mangonia Park | \$ 1,202,179 | 5.62% | \$ 68,006 | 2,062 | \$ 583 |
| North Palm Beach | \$ 13,195,985 | 5.22% | \$ 691,225 | 12,622 | \$ 1,045 |
| Ocean Ridge | \$ 1,863,215 | 2.00% | \$ 37,412 | 1,836 | \$ 1,015 |
| Pahokee | \$ 1,259,456 | 5.22% | \$ 66,807 | 5,543 | \$ 227 |
| Palm Beach | \$ 18,602,668 | 5.22% | \$ 973,001 | 8,321 | \$ 2,236 |
| Palm Beach Gardens | \$ 52,394,943 | 3.50% | \$ 1,841,218 | 55,621 | \$ 942 |
| Palm Beach Shores | \$ 1,221,211 | 5.52% | \$ 67,646 | 1,193 | \$ 1,024 |
| Palm Springs | \$ 7,349,800 | 5.32% | \$ 395,477 | 23,560 | \$ 312 |
| Riviera Beach | \$ 19,392,480 | 5.22% | \$ 1,019,103 | 35,735 | \$ 543 |
| Royal Palm Beach | \$ 18,038,574 | 5.22% | \$ 948,692 | 38,691 | \$ 466 |
| South Bay | \$ 869,355 | 5.10% | \$ 44,936 | 3,348 | \$ 260 |
| South Palm Beach | \$ 923,148 | 5.60% | \$ 51,974 | 1,448 | \$ 638 |
| Tequesta | \$ 5,404,056 | 5.22% | \$ 283,169 | 5,850 | \$ 924 |
| Wellington | \$ 34,780,483 | 5.22% | \$ 1,827,246 | 62,373 | \$ 558 |
| West Palm Beach | \$ 89,223,904 | 5.42% | \$ 4,859,976 | 114,994 | \$ 776 |
| Westlake | \$ 339,993 | 5.22% | \$ 17,760 | 380 | \$ 895 |
| PASCO BOCC | \$ 214,575,911 | 1.84% | \$ 3,984,495 | 480,906 | \$ 446 |
| Dade City | \$ 3,621,875 | 5.22% | \$ 190,629 | 7,314 | \$ 495 |
| New Port Richey | \$ 11,166,427 | 5.62% | \$ 631,529 | 16,027 | \$ 697 |
| Port Richey | \$ 2,996,193 | 5.10% | \$ 153,519 | 2,862 | \$ 1,047 |
| St. Leo | \$ 156,928 | 5.22% | \$ 8,469 | 1,325 | \$ 118 |
| San Antonio | \$ 878,090 | 0.80% | \$ 7,078 | 1,320 | \$ 665 |
| Zephyrhills | \$ 8,533,705 | 5.52% | \$ 474,447 | 16,676 | \$ 512 |
| PINELLAS BOCC | \$ 150,269,788 | 5.22% | \$ 7,906,881 | 276,938 | \$ 543 |
| Belleair | \$ 2,957,626 | 5.22% | \$ 155,210 | 4,053 | \$ 730 |
| Belleair Beach | \$ 798,105 | 6.00% | \$ 48,251 | 1,591 | \$ 502 |

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2021

| Local Government | Estimated CST Base LFY 2020-21 | Current Tax Rate | Revenue Estimate After Adjustments (See Notes 1-2) | 2019 Revenue Sharing Population | Per Capita Consumption (See Note 3) |
|-----------------------|--------------------------------------|---------------------|--|--|---|
| Belleair Bluffs | \$ 822,376 | 5.22% | \$ 43,363 | 2,094 | \$ 393 |
| Belleair Shore | \$ 84,311 | 2.40% | \$ 2,035 | 116 | \$ 727 |
| Clearwater | \$ 79,512,768 | 5.12% | \$ 4,095,356 | 116,650 | \$ 682 |
| Dunedin | \$ 21,151,680 | 5.32% | \$ 1,133,158 | 37,619 | \$ 562 |
| Gulfport | \$ 6,429,832 | 6.12% | \$ 396,382 | 12,584 | \$ 511 |
| Indian Rocks Beach | \$ 3,497,673 | 2.30% | \$ 80,874 | 4,432 | \$ 789 |
| Indian Shores | \$ 1,866,884 | 5.22% | \$ 97,771 | 1,467 | \$ 1,273 |
| Kenneth City | \$ 1,655,128 | 5.10% | \$ 85,383 | 5,112 | \$ 324 |
| Largo | \$ 44,246,123 | 5.62% | \$ 2,505,041 | 83,741 | \$ 528 |
| Madeira Beach | \$ 3,815,387 | 5.72% | \$ 219,226 | 4,417 | \$ 864 |
| North Redington Beach | \$ 1,218,054 | 5.12% | \$ 62,862 | 1,498 | \$ 813 |
| Oldsmar | \$ 13,678,782 | 5.82% | \$ 742,752 | 14,811 | \$ 924 |
| Pinellas Park | \$ 27,667,893 | 5.40% | \$ 1,505,843 | 53,284 | \$ 519 |
| Redington Beach | \$ 943,834 | 5.40% | \$ 51,272 | 1,481 | \$ 637 |
| Redington Shores | \$ 1,624,998 | 5.22% | \$ 85,278 | 2,213 | \$ 734 |
| Safety Harbor | \$ 10,804,503 | 6.52% | \$ 709,107 | 17,606 | \$ 614 |
| St. Petersburg | \$ 152,361,151 | 5.62% | \$ 8,623,714 | 268,908 | \$ 567 |
| St. Pete Beach | \$ 8,864,207 | 5.70% | \$ 507,765 | 9,522 | \$ 931 |
| Seminole | \$ 12,111,589 | 5.22% | \$ 636,157 | 19,458 | \$ 622 |
| South Pasadena | \$ 3,195,180 | 5.72% | \$ 183,943 | 5,085 | \$ 628 |
| Tarpon Springs | \$ 14,396,474 | 5.72% | \$ 829,457 | 25,507 | \$ 564 |
| Treasure Island | \$ 5,303,537 | 5.22% | \$ 278,264 | 6,873 | \$ 772 |
| POLK BOCC | \$ 168,939,758 | 5.22% | \$ 8,905,311 | 420,233 | \$ 402 |
| Auburndale | \$ 8,849,673 | 5.22% | \$ 465,254 | 16,534 | \$ 535 |
| Bartow | \$ 8,855,263 | 6.12% | \$ 546,216 | 19,489 | \$ 454 |
| Davenport | \$ 4,265,897 | 3.52% | \$ 150,969 | 6,044 | \$ 706 |
| Dundee | \$ 1,894,530 | 5.72% | \$ 109,313 | 4,957 | \$ 382 |
| Eagle Lake | \$ 1,152,428 | 5.42% | \$ 62,999 | 2,665 | \$ 432 |
| Fort Meade | \$ 1,671,245 | 5.32% | \$ 90,176 | 5,786 | \$ 289 |
| Frostproof | \$ 1,352,800 | 5.32% | \$ 72,587 | 3,197 | \$ 423 |
| Haines City | \$ 10,592,400 | 5.22% | \$ 557,727 | 25,539 | \$ 415 |
| Highland Park | \$ - | 0.00% | \$ - | 263 | \$ - |
| Hillcrest Heights | \$ 71,158 | 1.10% | \$ 796 | 256 | \$ 278 |
| Lake Alfred | \$ 2,405,653 | 5.22% | \$ 126,708 | 6,217 | \$ 387 |
| Lake Hamilton | \$ 518,763 | 3.72% | \$ 19,499 | 1,430 | \$ 363 |
| Lake Wales | \$ 8,500,412 | 5.22% | \$ 446,841 | 16,062 | \$ 529 |
| Lakeland | \$ 62,453,139 | 6.43% | \$ 4,043,060 | 107,552 | \$ 581 |
| Mulberry | \$ 2,959,377 | 5.22% | \$ 155,325 | 3,983 | \$ 743 |
| Polk City | \$ 4,010,461 | 5.22% | \$ 209,742 | 2,321 | \$ 1,728 |
| Winter Haven | \$ 28,083,992 | 6.32% | \$ 1,785,497 | 44,815 | \$ 627 |
| PUTNAM BOCC | \$ 18,851,850 | 1.84% | \$ 351,550 | 57,537 | \$ 328 |
| Crescent City | \$ 1,051,470 | 5.10% | \$ 53,938 | 1,583 | \$ 664 |
| Interlachen | \$ 1,484,163 | 5.22% | \$ 77,774 | 1,350 | \$ 1,099 |
| Palatka | \$ 5,446,670 | 5.22% | \$ 286,488 | 10,723 | \$ 508 |
| Pomona Park | \$ 264,450 | 5.22% | \$ 13,968 | 880 | \$ 301 |
| Welaka | \$ 486,265 | 5.22% | \$ 25,521 | 717 | \$ 678 |
| ST. JOHNS BOCC | \$ 134,918,572 | 1.84% | \$ 4,298,977 | 232,863 | \$ 579 |
| Hastings | \$ - | 0.00% | \$ 137 | - | |
| Marineland (part) | \$ 125,775 | 0.40% | \$ 503 | 2 | \$ 62,888 |
| St. Augustine | \$ 14,436,641 | 5.22% | \$ 756,874 | 14,653 | \$ 985 |
| St. Augustine Beach | \$ 5,576,571 | 5.22% | \$ 565,905 | 6,749 | \$ 826 |
| ST. LUCIE BOCC | \$ 39,903,622 | 1.84% | \$ 739,840 | 72,990 | \$ 547 |

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2021

| Local Government | Estimated CST Base LFY 2020-21 | Current Tax Rate | Revenue Estimate After Adjustments (See Notes 1-2) | 2019 Revenue Sharing Population | Per Capita Consumption (See Note 3) |
|------------------------|--------------------------------------|---------------------|--|--|---|
| Fort Pierce | \$ 21,152,877 | 5.22% | \$ 1,112,776 | 43,696 | \$ 484 |
| Port St. Lucie | \$ 88,222,801 | 5.22% | \$ 4,653,091 | 191,898 | \$ 460 |
| St. Lucie Village | \$ 312,321 | 1.60% | \$ 5,041 | 646 | \$ 483 |
| SANTA ROSA BOCC | \$ 59,056,696 | 1.58% | \$ 943,387 | 157,257 | \$ 376 |
| Gulf Breeze | \$ 5,953,687 | 5.22% | \$ 311,885 | 5,849 | \$ 1,018 |
| Jay | \$ 468,930 | 1.30% | \$ 6,155 | 521 | \$ 900 |
| Milton | \$ 6,684,471 | 5.82% | \$ 391,407 | 10,475 | \$ 638 |
| SARASOTA BOCC | \$ 178,279,297 | 4.82% | \$ 8,640,052 | 268,019 | \$ 665 |
| Longboat Key (part) | \$ 6,341,822 | 5.22% | \$ 331,893 | 4,590 | \$ 1,382 |
| North Port | \$ 34,767,076 | 5.72% | \$ 2,002,789 | 73,652 | \$ 472 |
| Sarasota | \$ 57,326,446 | 5.32% | \$ 3,062,596 | 56,686 | \$ 1,011 |
| Venice | \$ 24,965,105 | 5.22% | \$ 1,307,963 | 23,322 | \$ 1,070 |
| SEMINOLE BOCC | \$ 104,354,916 | 5.12% | \$ 5,419,137 | 224,117 | \$ 466 |
| Altamonte Springs | \$ 27,312,861 | 5.94% | \$ 1,635,726 | 45,293 | \$ 603 |
| Casselberry | \$ 13,249,028 | 5.42% | \$ 724,919 | 30,029 | \$ 441 |
| Lake Mary | \$ 25,385,967 | 5.22% | \$ 1,330,803 | 17,449 | \$ 1,455 |
| Longwood | \$ 13,270,254 | 5.52% | \$ 736,705 | 15,815 | \$ 839 |
| Oviedo | \$ 17,425,497 | 5.56% | \$ 977,720 | 40,021 | \$ 435 |
| Sanford | \$ 27,476,213 | 7.00% | \$ 1,940,849 | 60,257 | \$ 456 |
| Winter Springs | \$ 18,187,391 | 5.92% | \$ 1,085,907 | 38,595 | \$ 471 |
| SUMTER BOCC | \$ 67,827,984 | 1.84% | \$ 1,221,972 | 102,421 | \$ 662 |
| Bushnell | \$ 1,879,004 | 5.12% | \$ 96,922 | 2,513 | \$ 748 |
| Center Hill | \$ 329,495 | 5.22% | \$ 17,431 | 1,148 | \$ 287 |
| Coleman | \$ 330,017 | 5.22% | \$ 17,409 | 725 | \$ 455 |
| Webster | \$ 597,275 | 5.22% | \$ 31,372 | 817 | \$ 731 |
| Wildwood | \$ 5,696,529 | 5.22% | \$ 299,276 | 12,667 | \$ 450 |
| SUWANNEE BOCC | \$ 10,668,890 | 1.84% | \$ 199,007 | 35,776 | \$ 298 |
| Branford | \$ 1,300,679 | 4.60% | \$ 59,960 | 751 | \$ 1,732 |
| Live Oak | \$ 4,812,857 | 5.60% | \$ 271,046 | 6,895 | \$ 698 |
| TAYLOR BOCC | \$ 4,458,829 | 1.84% | \$ 83,067 | 13,205 | \$ 338 |
| Perry | \$ 3,752,323 | 5.62% | \$ 212,414 | 7,031 | \$ 534 |
| UNION BOCC | \$ 2,200,717 | 1.84% | \$ 41,176 | 8,218 | \$ 268 |
| Lake Butler | \$ 1,289,266 | 5.10% | \$ 66,119 | 1,779 | \$ 725 |
| Raiford | \$ 344,080 | 5.22% | \$ 18,013 | 245 | \$ 1,404 |
| Worthington Springs | \$ 47,987 | 5.00% | \$ 2,462 | 387 | \$ 124 |
| VOLUSIA BOCC | \$ 54,919,900 | 5.22% | \$ 2,908,511 | 116,341 | \$ 472 |
| Daytona Beach | \$ 43,989,721 | 5.22% | \$ 2,312,358 | 67,322 | \$ 653 |
| Daytona Beach Shores | \$ 4,197,347 | 5.22% | \$ 220,329 | 4,372 | \$ 960 |
| DeBary | \$ 9,861,463 | 5.22% | \$ 519,045 | 21,176 | \$ 466 |
| DeLand | \$ 16,679,178 | 5.22% | \$ 878,291 | 35,766 | \$ 466 |
| Deltona | \$ 29,492,734 | 6.22% | \$ 1,858,191 | 91,520 | \$ 322 |
| Edgewater | \$ 9,653,684 | 5.22% | \$ 508,861 | 23,458 | \$ 412 |
| Flagler Beach (part) | \$ 31,434 | 5.10% | \$ 1,615 | 60 | \$ 524 |
| Holly Hill | \$ 6,495,701 | 5.22% | \$ 341,836 | 12,153 | \$ 534 |
| Lake Helen | \$ 1,323,499 | 5.22% | \$ 69,751 | 2,773 | \$ 477 |
| New Smyrna Beach | \$ 19,520,289 | 5.22% | \$ 1,025,404 | 27,195 | \$ 718 |
| Oak Hill | \$ 860,190 | 5.22% | \$ 45,336 | 2,047 | \$ 420 |
| Orange City | \$ 6,478,358 | 5.22% | \$ 341,290 | 12,103 | \$ 535 |
| Ormond Beach | \$ 28,208,206 | 5.22% | \$ 1,482,640 | 41,284 | \$ 683 |
| Pierson | \$ 551,473 | 5.10% | \$ 28,474 | 1,739 | \$ 317 |
| Ponce Inlet | \$ 2,450,926 | 5.42% | \$ 133,664 | 3,151 | \$ 778 |
| Port Orange | \$ 29,811,111 | 5.22% | \$ 1,570,043 | 61,617 | \$ 484 |

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2021

| Local Government | Estimated CST Base LFY 2020-21 | Current Tax Rate | Revenue Estimate After Adjustments (See Notes 1-2) | 2019 Revenue Sharing Population | Per Capita Consumption (See Note 3) |
|-------------------------|--------------------------------------|---------------------|--|--|---|
| South Daytona | \$ 6,118,704 | 5.72% | \$ 353,163 | 12,819 | \$ 477 |
| WAKULLA BOCC | \$ 12,310,081 | 5.22% | \$ 648,782 | 29,011 | \$ 424 |
| St. Marks | \$ 205,511 | 5.10% | \$ 10,546 | 363 | \$ 566 |
| Sopchoppy | \$ 261,348 | 1.20% | \$ 3,165 | 506 | \$ 516 |
| WALTON BOCC | \$ 41,692,613 | 0.70% | \$ 293,798 | 58,016 | \$ 719 |
| DeFuniak Springs | \$ 3,539,733 | 4.82% | \$ 173,769 | 5,600 | \$ 632 |
| Freeport | \$ 2,231,993 | 1.30% | \$ 29,168 | 4,316 | \$ 517 |
| Paxton | \$ 229,767 | 2.60% | \$ 6,117 | 614 | \$ 374 |
| WASHINGTON BOCC | \$ 4,762,423 | 1.84% | \$ 89,132 | 17,775 | \$ 268 |
| Caryville | \$ 70,071 | 5.22% | \$ 3,721 | 316 | \$ 222 |
| Chipley | \$ 1,878,694 | 5.42% | \$ 103,544 | 3,568 | \$ 527 |
| Ebro | \$ 78,845 | 0.60% | \$ 480 | 238 | \$ 331 |
| Vernon | \$ 309,702 | 5.40% | \$ 16,866 | 740 | \$ 419 |
| Wausau | \$ 66,538 | 5.22% | \$ 3,542 | 361 | \$ 184 |
| STATEWIDE TOTALS | \$ 11,364,649,323 | | \$ 534,999,850 | 21,091,618 | \$ 539 |

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 2016 will affect 5 months in LFY 2020-21. Adjustments that started in 2020 will affect 7 months in LFY 2020-21.
2. The estimate does not include administrative fees or revenues generated from county surtax conversion factors.
3. The City of Westlake in Palm Beach County was incorporated as of June 20, 2016. The Village of Indiantown in Martin County was incorporated as of December 31, 2017. The Town of Hastings in St. Johns County was dissolved as of February 28, 2018 and is no longer incorporated. The City of Weeki Wachee in Hernando County was dissolved as of June 9, 2020 and is no longer incorporated.
4. The per capita consumption figures are calculated by dividing each jurisdiction's Estimated Communications Services Tax Base figure by its respective 2019 revenue sharing population figure. The revenue sharing population estimates reflect those certified to the Department of Revenue by the Executive Office of the Governor in June 2020.
5. Please contact Matthew Moore, Senior Research Economist, with the Department of Revenue's Office of Tax Research at 850-717-7127 or Matthew.Moore@floridarevenue.com, if you have questions about your jurisdiction's FY 2020-21 estimate. More detailed CST information may also be found through the Local Government CST Information Sharing System at <https://taxapps.floridarevenue.com/cstinfosharing/>

Convention Development Taxes

Section 212.0305, Florida Statutes

Summary:

Duval, Miami-Dade, and Volusia counties are authorized to levy convention development taxes on transient rental transactions. Three of the five available levies are applicable to separate taxing districts in Volusia County. The levies may be authorized pursuant to an ordinance enacted by the county's governing body, and the tax rates are either 2 or 3 percent depending on the particular levy. Generally, the revenues may be used for capital construction of convention centers and other tourist-related facilities as well as tourist promotion; however, the authorized uses vary by levy. During the 2020-21 state fiscal year, the three counties levying a convention development tax will realize an estimated \$78.0 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 2020 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

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

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

portion of the tax collections may be retained by the county for its administrative costs; however, that portion cannot exceed 2 percent of collections. A county electing to locally administer the tax also adopts an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the DOR.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 2020-21 state fiscal year, Duval County will realize an estimated \$7.0 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 2020-21 state fiscal year, Miami-Dade County will realize an estimated \$61.8 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 2020-21 state fiscal year, Volusia County will realize an estimated \$9.2 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 2020 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

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.

government receiving surtax funds can only use the funds to rehabilitate its own property after the majority of its governing body determines that no other funding sources are available.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 2020 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 2020 population estimates, the twelve counties of Brevard, Broward, Duval, Hillsborough, Lee, Miami-Dade, Orange, Palm Beach, Pasco, Pinellas, Polk, and Volusia have a total population of 500,000 or more. Likewise, the seven municipalities of Hialeah, Jacksonville, Miami, Orlando, Port St. Lucie, St. Petersburg, and Tampa have a population of 200,000 or more. Eligible local governments may create, alone or in cooperation with other counties or municipalities pursuant to s. 163.01, F.S., one or more greenspace management districts to fund the planning, management, operation, and administration of a greenspace management program.

Administrative Procedures:

The fee is collected on a voluntary basis as set forth by the county or municipality, and the fee is calculated to generate sufficient funds to plan, manage, operate, and administer a greenspace management program. Private natural areas assessed according to s. 193.501, F.S., qualify for stewardship grants.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 2020 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 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

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

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

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

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

hazardous waste; the protection or improvement of the quality of the air or water; or the acquisition of environmentally sensitive lands.

Attorney General Opinions:

No opinions specifically relevant to this tax have been issued.

Prior Years' Revenues:

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

Highway Safety Fees – Red Light Cameras

Sections 316.0083 and 318.18, Florida Statutes

Summary:

In 2010, the Legislature established the Mark Wandall Traffic Safety Program, which authorized the use of traffic infraction detectors.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 2020 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(91), 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 2020 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 taxes charged and the method by which a local government grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. Counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government. This tax does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.

General Law Amendments:

There were no general law amendments resulting from the 2020 Regular Legislative Session.

Eligibility Requirements:

County and municipal governments are eligible to levy, by appropriate resolution or ordinance, a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction.¹ If adopted by ordinance prior to January 1, 1995, a county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) or any adjacent county (i.e., Broward, Collier, and Monroe counties) is authorized to levy and collect an additional business tax up to 50 percent of the appropriate business tax imposed under s. 205.033(1), F.S.²

Administrative Procedures:

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

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

A county or municipality that has not adopted a business tax ordinance or resolution may adopt a business tax ordinance. The tax rate structure and classifications in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that

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

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

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

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

5. Section 205.045, F.S.

6. Section 205.053, F.S.

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

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

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.¹⁴ 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.¹⁵

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.¹⁶ 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.¹⁷

7. Section 205.0315, F.S.

8. Section 205.0535, F.S.

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

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

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

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

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

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

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

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

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

Attorney General Opinions:

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

| <u>Opinion #</u> | <u>Subject</u> |
|------------------|--|
| 2019-04 | Local business tax – E-Verify |
| 2014-11 | Taxation, business tax, occupational license tax |
| 2011-20 | Business license tax, firearms, municipalities |
| 2010-41 | Local business tax, reclassify/exempt businesses |
| 2010-23 | Local business taxes, amendment of ordinance |

Interested persons can also access numerous opinions issued under the revenue source's prior name *occupational license tax*. The full texts of these opinions are available via a searchable on-line database.¹⁸ 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.¹⁹

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

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

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

Section 205.043, Florida Statutes,
as implemented by Part II, Chapter 7, Article II, Section 7-53, of the Panama City Municipal Code, 2005;²⁰
and Chapter 14, Section 14-29 (136), of the Code of Ordinances, City of Panama City Beach, Florida.²¹

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.

General Law Amendments:

There were no general law amendments resulting from the 2020 Regular Legislative Session.

Prior Years' Revenues:

The annual amounts of general fund revenue generated from merchant licenses are reported separately from other local business tax revenues in the City of Panama City's annual budgets.²² However, such amounts are not separately reported in the City of Panama City Beach's annual budgets or financial statements.²³

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

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

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

23. <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 2020-21 local fiscal year, the 60 county governments and 26 school districts levying one or more local discretionary sales surtaxes will realize an estimated \$3.88 billion in revenue. The 66 county governments and 41 school districts not currently levying all possible local discretionary sales surtaxes at the maximum possible rates will allow an estimated \$8.38 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 2020 Regular Legislative Session. It is not unusual for legislation to pass that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues collected by local governments. However, a summary of such changes is not provided here.

Administrative Procedures:

Legislation enacted in 2018 required the completion of a performance audit prior to any referendum to adopt a local discretionary sales surtax held on or after March 23, 2018.⁴ Legislation enacted in 2019 amended that requirement.⁵ For any surtax referendum held on or after January 1, 2020, an independent certified public accountant (CPA), licensed pursuant to Chapter 473, F.S., must conduct a performance audit of the program associated with the proposed surtax. At least 180 days prior to the referendum date, the county or school district must provide the Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) with a copy of the final resolution or ordinance. Within 60 days after receiving the final resolution or ordinance, OPPAGA must procure the CPA and may use carryforward funds to pay for the CPA's services. The performance audit must be completed at least 60 days before the referendum is held. The audit report, including any findings, recommendations, or other accompanying documents, must be made available on the county or school district's official website and kept on the website for two years from the date posted. A county or school district's failure to comply with the requirements of providing OPPAGA with a copy of the final resolution or ordinance at least 180 days prior to the referendum date, or publishing the performance audit results on its website at least 60 days before the referendum date, will render the referendum void.

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

1. The economy, efficiency, or effectiveness of the program.
2. The program's structure or design to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.

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

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

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

4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the county or school district that relate to the program.
6. The program's compliance with appropriate policies, rules, and laws.

The administrative procedures relevant to local discretionary sales surtaxes are outlined in s. 212.054, F.S. The Department of Revenue (DOR) administers, collects, and enforces the surtaxes.⁶ 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.⁷ 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.⁸

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.⁹

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.¹⁰

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.¹¹

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

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

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

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

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

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

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

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.¹²

Attorney General Opinions:

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

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

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

Tax Rates and Current Year's Revenues:

The tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a surtax levy. The first table provides a historical summary of surtax impositions, expirations, extensions, rate changes, and repeals based on information obtained from the DOR.¹⁴ The second table illustrates the counties eligible to levy the various local discretionary sales surtaxes and the 2021 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 2021. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2021.

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

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

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

14. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: October 1, 2020) found at <https://revenue.floridarevenue.com/Pages/Browse.aspx#3-17-23>

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

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

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

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History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of January 1, 2021, 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>Broward</i> | <i>Imposed Levy</i> | <i>1%</i> | <i>Jan. 1, 2019</i> | <i>Dec. 31, 2048</i> |
| <i>Duval</i> | <i>Imposed Levy</i> | <i>0.5%</i> | <i>Jan. 1, 1989</i> | <i>Until Repealed</i> |
| <i>Hillsborough</i> | <i>Imposed Levy</i> | <i>1%</i> | <i>Jan. 1, 2019</i> | <i>Dec. 31, 2048</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 |
| <i>Alachua</i> | <i>Imposed Levy</i> | <i>0.5%</i> | <i>Jan. 1, 2017</i> | <i>Dec. 31, 2024</i> |
| 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 |
| <i>Bay</i> | <i>Imposed Levy</i> | <i>0.5%</i> | <i>Jan. 1, 2017</i> | <i>Dec. 31, 2026</i> |
| <i>Brevard</i> | <i>Imposed Levy</i> | <i>0.5%</i> | <i>Jan. 1, 2017</i> | <i>Dec. 31, 2026</i> |
| Charlotte | Imposed Levy | 1% | Apr. 1, 1995 | Mar. 31, 1999 |
| Charlotte | Extended Levy | 1% | - | Dec. 31, 2002 |
| Charlotte | Extended Levy | 1% | - | Dec. 31, 2008 |
| Charlotte | Extended Levy | 1% | - | Dec. 31, 2014 |
| Charlotte | Extended Levy | 1% | - | Dec. 31, 2020 |
| <i>Charlotte</i> | <i>Extended Levy</i> | <i>1%</i> | <i>-</i> | <i>Dec. 31, 2026</i> |
| Clay | Imposed Levy | 1% | Feb. 1, 1990 | Jan. 31, 2005 |
| Clay | Extended Levy | 1% | - | Dec. 31, 2019 |
| <i>Clay</i> | <i>Extended Levy</i> | <i>1%</i> | <i>-</i> | <i>Dec. 31, 2039</i> |
| <i>Collier</i> | <i>Imposed Levy</i> | <i>1%</i> | <i>Jan. 1, 2019</i> | <i>Dec. 31, 2025</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% | - | May 31, 2007 |
| Escambia | Extended Levy | 1% | - | Dec. 31, 2017 |
| <i>Escambia</i> | <i>Extended Levy</i> | <i>1%</i> | <i>-</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>-</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% | - | Dec. 31, 2018 |
| <i>Highlands</i> | <i>Extended Levy</i> | <i>1%</i> | <i>-</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 |
| Indian River | Extended Levy | 1% | - | Dec. 31, 2019 |
| <i>Indian River</i> | <i>Extended Levy</i> | <i>1%</i> | <i>-</i> | <i>Dec. 31, 2034</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% | - | Dec. 31, 2017 |
| <i>Lake</i> | <i>Extended Levy</i> | <i>1%</i> | <i>-</i> | <i>Dec. 31, 2032</i> |
| Leon | Imposed Levy | 1% | Dec. 1, 1989 | Nov. 30, 2004 |
| Leon | Extended Levy | 1% | - | Dec. 31, 2019 |
| <i>Leon</i> | <i>Extended Levy</i> | <i>1%</i> | <i>-</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 |

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of January 1, 2021, Are Noted in Bold Italics.

| County or School District | Action | Rate | Effective Date | Expiration Date |
|--|-----------------------|-------------|---------------------|-----------------------|
| Manatee | Imposed Levy | 0.5% | Jan. 1, 2017 | Dec. 31, 2031 |
| Marion | Imposed Levy | 1% | Jan. 1, 2003 | Dec. 31, 2004 |
| Marion | Imposed Levy | 1% | Jan. 1, 2017 | Dec. 31, 2020 |
| Marion | Extended Levy | 1% | - | Dec. 31, 2024 |
| Martin | Imposed Levy | 1% | Jun. 1, 1996 | May 31, 1997 |
| Martin | Imposed Levy | 1% | Jan. 1, 1999 | Dec. 31, 2001 |
| Martin | Imposed Levy | 0.5% | Jan. 1, 2007 | Dec. 31, 2011 |
| Monroe | Imposed Levy | 1% | Nov. 1, 1989 | Oct. 31, 2004 |
| Monroe | Extended Levy | 1% | - | Dec. 31, 2018 |
| Monroe | Extended Levy | 1% | - | Dec. 31, 2033 |
| Okaloosa | Imposed Levy | 0.5% | Oct. 1, 1989 | Sep. 30, 1991 |
| Okaloosa | Imposed Levy | 1% | Aug. 1, 1995 | Jul. 31, 1999 |
| Okaloosa | Imposed Levy | 0.5% | Jan. 1, 2019 | Dec. 31, 2028 |
| Osceola | Imposed Levy | 1% | Sep. 1, 1990 | Aug. 31, 2005 |
| Osceola | Extended Levy | 1% | - | Aug. 31, 2025 |
| Palm Beach | Imposed Levy | 1% | Jan. 1, 2017 | Dec. 31, 2026 |
| Pasco | Imposed Levy | 1% | Jan. 1, 2005 | Dec. 31, 2014 |
| Pasco | Extended Levy | 1% | - | Dec. 31, 2024 |
| Pinellas | Imposed Levy | 1% | Feb. 1, 1990 | Dec. 31, 2019 |
| Pinellas | Extended Levy | 1% | - | Dec. 31, 2029 |
| Putnam | Imposed Levy | 1% | Jan. 1, 2003 | Dec. 31, 2017 |
| Putnam | Extended Levy | 1% | - | Dec. 31, 2032 |
| St. Lucie | Imposed Levy | 0.5% | Jan. 1, 2019 | Dec. 31, 2028 |
| Santa Rosa | Imposed Levy | 1% | Sep. 1, 1993 | Sep. 1, 1998 |
| Santa Rosa | Imposed Levy | 0.5% | Jan. 1, 2017 | Dec. 31, 2021 |
| Sarasota | Imposed Levy | 1% | Sep. 1, 1989 | Aug. 31, 2004 |
| Sarasota | Extended Levy | 1% | - | Aug. 31, 2009 |
| Sarasota | Extended Levy | 1% | - | 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% | - | Dec. 31, 2017 |
| Wakulla | Extended Levy | 1% | - | Dec. 31, 2037 |
| 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% | - | Dec. 31, 2008 |
| Calhoun | Extended Levy | 1% | - | 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 |
| Hamilton | Extended Levy | 1% | - | Dec. 31, 2029 |
| Hardee | Imposed Levy | 1% | Jan. 1, 1998 | Dec. 31, 2004 |
| Hardee | Extended Levy | 1% | - | 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% | - | Sep. 30, 2006 |

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of January 1, 2021, Are Noted in Bold Italics.

| County or School District | Action | Rate | Effective Date | Expiration Date |
|---|-----------------------|-------------|---------------------|-----------------------|
| Holmes | Extended Levy | 1% | - | Dec. 31, 2013 |
| Holmes | Extended Levy | 1% | - | Dec. 31, 2028 |
| Jackson | Imposed Levy | 1% | Jun. 1, 1995 | May 31, 2010 |
| Jackson | Extended Levy | 1% | - | Dec. 31, 2025 |
| Jefferson | Imposed Levy | 1% | Jun. 1, 2003 | Until Repealed |
| Lafayette | Imposed Levy | 1% | Sep. 1, 2006 | Until Repealed |
| Levy | Imposed Levy | 1% | Oct. 1, 1992 | Until Repealed |
| Liberty | Imposed Levy | 1% | Nov. 1, 1992 | Until Repealed |
| Madison | Imposed Levy | 1% | Aug. 1, 2004 | Until Repealed |
| Nassau | Imposed Levy | 0.5% | Dec. 1, 1993 | Nov. 30, 1994 |
| Nassau | Imposed Levy | 1% | Mar. 1, 1996 | Until Repealed |
| Okeechobee | Imposed Levy | 1% | Oct. 1, 1995 | Sep. 30, 1999 |
| Okeechobee | Extended Levy | 1% | - | 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 |
| Taylor | Extended Levy | 1% | - | Dec. 31, 2037 |
| Union | Imposed Levy | 1% | Feb. 1, 1993 | Jan. 31, 1996 |
| Union | Extended Levy | 1% | - | Jan. 31, 2001 |
| Union | Extended Levy | 1% | - | Dec. 31, 2005 |
| Union | Extended Levy | 1% | - | 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% | - | 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% | - | Until Repealed |
| School Capital Outlay Surtax - s. 212.055(6), F.S. | | | | |
| Alachua | Imposed Levy | 0.5% | Jan. 1, 2019 | Dec. 31, 2030 |
| Bay | Imposed Levy | 0.5% | May 1, 1998 | Apr. 30, 2008 |
| Bay | Imposed Levy | 0.5% | Jan. 1, 2011 | Dec. 31, 2020 |
| Bay | Extended Levy | 0.5% | - | Dec. 31, 2030 |
| Brevard | Imposed Levy | 0.5% | Jan. 1, 2015 | Dec. 31, 2020 |
| Brevard | Extended Levy | 0.5% | - | Dec. 31, 2026 |
| Calhoun | Imposed Levy | 0.5% | Jan. 1, 2009 | Dec. 31, 2018 |
| Calhoun | Extended Levy | 0.5% | - | Dec. 31, 2028 |
| Clay | Imposed Levy | 0.5% | Jan. 1, 2021 | Dec. 31, 2050 |
| Duval | Imposed Levy | 0.5% | Jan. 1, 2021 | Dec. 31, 2035 |
| Escambia | Imposed Levy | 0.5% | Jan. 1, 1998 | Dec. 31, 2002 |
| Escambia | Extended Levy | 0.5% | - | Dec. 31, 2017 |
| Escambia | Extended Levy | 0.5% | - | Dec. 31, 2027 |
| Flagler | Imposed Levy | 0.5% | Jan. 1, 2003 | Dec. 31, 2012 |
| Flagler | Extended Levy | 0.5% | - | 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 |
| Highlands | Imposed Levy | 0.5% | Jan. 1, 2017 | Dec. 31, 2036 |
| Hillsborough | Imposed Levy | 0.5% | Jan. 1, 2019 | Dec. 31, 2028 |
| Jackson | Imposed Levy | 0.5% | Jul. 1, 1996 | Dec. 31, 2015 |
| Jackson | Imposed Levy | 0.5% | Jul. 1, 2016 | Dec. 31, 2025 |
| Lee | Imposed Levy | 0.5% | Jan. 1, 2019 | Dec. 31, 2028 |
| Leon | Imposed Levy | 0.5% | Jan. 1, 2003 | Dec. 31, 2012 |

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of January 1, 2021, Are Noted in Bold Italics.

| County or School District | Action | Rate | Effective Date | Expiration Date |
|---|----------------------|-------------|---------------------|-----------------------|
| Leon | Extended Levy | 0.5% | - | 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 |
| Manatee | Extended Levy | 0.5% | - | Dec. 31, 2032 |
| Marion | Imposed Levy | 0.5% | Jan. 1, 2005 | Dec. 31, 2009 |
| Martin | Imposed Levy | 0.5% | Jan. 1, 2019 | Dec. 31, 2025 |
| Monroe | Imposed Levy | 0.5% | Jan. 1, 1996 | Dec. 31, 2005 |
| Monroe | Extended Levy | 0.5% | - | Dec. 31, 2015 |
| Monroe | Extended Levy | 0.5% | - | Dec. 31, 2025 |
| Okaloosa | Imposed Levy | 0.5% | Jan. 1, 2021 | Dec. 31, 2030 |
| Orange | Imposed Levy | 0.5% | Jan. 1, 2003 | Dec. 31, 2015 |
| Orange | Extended Levy | 0.5% | - | Dec. 31, 2025 |
| Osceola | Imposed Levy | 0.5% | Jan. 1, 2017 | Dec. 31, 2036 |
| Palm Beach | Imposed Levy | 0.5% | Jan. 1, 2005 | Dec. 31, 2010 |
| Polk | Imposed Levy | 0.5% | Jan. 1, 2004 | Dec. 31, 2018 |
| Polk | Extended Levy | 0.5% | - | Dec. 31, 2033 |
| 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% | - | Dec. 31, 2026 |
| Santa Rosa | Imposed Levy | 0.5% | Oct. 1, 1998 | Sep. 30, 2008 |
| Santa Rosa | Extended Levy | 0.5% | - | Dec. 31, 2018 |
| Santa Rosa | Extended Levy | 0.5% | - | Dec. 31, 2028 |
| Volusia | Imposed Levy | 0.5% | Jan. 1, 2002 | Dec. 31, 2016 |
| Volusia | Extended Levy | 0.5% | - | Dec. 31, 2031 |
| Washington | Imposed Levy | 0.5% | Jan. 1, 2019 | Dec. 31, 2028 |
| Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S. | | | | |
| Alachua | Imposed Levy | 0.25% | Jan. 1, 2005 | Dec. 31, 2011 |
| DeSoto | Imposed Levy | 0.5% | Jan. 1, 2015 | Dec. 31, 2035 |
| Gadsden | Imposed Levy | 0.5% | Jan. 1, 2009 | Dec. 31, 2038 |
| Holmes | Imposed Levy | 0.5% | Jan. 1, 2021 | Dec. 31, 2026 |
| Madison | Imposed Levy | 0.5% | Jan. 1, 2007 | Until Repealed |
| Polk | Imposed Levy | 0.5% | Jan. 1, 2005 | Dec. 31, 2019 |
| Polk | Extended Levy | 0.5% | - | Dec. 31, 2044 |
| Emergency Fire Rescue Services and Facilities Surtax - s. 212.055(8), F.S. | | | | |
| Liberty | Imposed Levy | 0.5% | Jan. 1, 2017 | Dec. 31, 2021 |
| Liberty | Extended Levy | 0.5% | - | Dec. 31, 2026 |
| 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: February 1, 2020) available at <https://revenue.floridarevenue.com/Pages/Browse.aspx#3-17-23>.

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

CY 2019

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

Santa Rosa County's increase in Local Government Infrastructure Surtax from 0.5% to 1% failed in election.

Volusia County's 0.5% Local Government Infrastructure Surtax failed in election.

CY 2018

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

Hernando County's 0.5% Local Discretionary Sales Surtax (not specifically identified) withdrawn from consideration.

Okaloosa County's 0.5% School Capital Outlay Surtax withdrawn from consideration.

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of January 1, 2021, Are Noted in Bold Italics.

| County or School District | Action | Rate | Effective Date | Expiration Date |
|---|--------|------|----------------|-----------------|
| Volusia County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration. | | | | |
| <u>CY 2017</u> | | | | |
| Martin County's 1% Local Government Infrastructure Surtax failed in election. | | | | |
| <u>CY 2016</u> | | | | |
| Broward County's 0.5% Charter County and Regional Transportation System Surtax failed in election. | | | | |
| Broward County's 0.5% Local Government Infrastructure Surtax failed in election. | | | | |
| Citrus County's 0.5% School Capital Outlay Surtax failed in election. | | | | |
| Hernando County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration. | | | | |
| Hillsborough County's 0.5% Charter County & Regional Transportation System Surtax withdrawn from consideration. | | | | |
| Leon County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration. | | | | |
| Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election. | | | | |
| St. Lucie County's 0.5% Local Government Infrastructure Surtax failed in election. | | | | |
| <u>CY 2015</u> | | | | |
| St. Johns County's 1% Local Government Infrastructure Surtax withdrawn from consideration. | | | | |
| <u>CY 2014</u> | | | | |
| 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. | | | | |
| <u>CY 2013</u> | | | | |
| 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. | | | | |
| <u>CY 2012</u> | | | | |
| 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. | | | | |
| <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. | | | | |

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of January 1, 2021, Are Noted in Bold Italics.

| County or School District | Action | Rate | Effective Date | Expiration Date |
|---|--------|------|----------------|-----------------|
| <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. | | | | |

2021 Local Discretionary Sales Surtax Rates in Florida's Counties

| County | County Government Levies | | | | | | | | School District Levy | | | | | | |
|--------------|---|--|--|---|--|--|---|---|----------------------------|------------------|---------------------|---|----------------------------|------------------|---------------------|
| | Certain Levy Combinations Are Subject to Tax Rate Caps - See Notes Below | | | | | | | | | | | | | | |
| | 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 | Unutilized Tax Rate | School Capital Outlay Surtax s. 212.055(6), F.S. Up to 0.5% | Maximum Potential Tax Rate | Current Tax Rate | Unutilized Tax Rate |
| Alachua | | 0.5 | | | | | | | 3.5 | 0.5 | 3.0 | 0.5 | 0.5 | 0.5 | 0.0 |
| Baker | | | 1 | | | | | | 2.5 | 1.0 | 1.5 | | 0.5 | 0.0 | 0.5 |
| Bay | | 0.5 | | | | | | | 3.0 | 0.5 | 2.5 | 0.5 | 0.5 | 0.5 | 0.0 |
| Bradford | | | 1 | | | | | | 2.5 | 1.0 | 1.5 | | 0.5 | 0.0 | 0.5 |
| Brevard | 1 | 0.5 | | | | | | | 3.0 | 0.5 | 2.5 | 0.5 | 0.5 | 0.5 | 0.0 |
| Broward | | | 1 | | | | | | 3.0 | 1.0 | 2.0 | | 0.5 | 0.0 | 0.5 |
| Calhoun | | | 1 | | | | | | 2.5 | 1.0 | 1.5 | 0.5 | 0.5 | 0.5 | 0.0 |
| Charlotte | | 1 | | | | | | | 3.0 | 1.0 | 2.0 | | 0.5 | 0.0 | 0.5 |
| Citrus | | | | | | | | | 2.0 | 0.0 | 2.0 | | 0.5 | 0.0 | 0.5 |
| Clay | | 1 | | | | | | | 3.0 | 1.0 | 2.0 | 0.5 | 0.5 | 0.5 | 0.0 |
| Collier | | 1 | | | | | | | 2.0 | 1.0 | 1.0 | | 0.5 | 0.0 | 0.5 |
| Columbia | | | 1 | | | | | | 3.0 | 1.0 | 2.0 | | 0.5 | 0.0 | 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 | 0.5 | 0.5 | 0.0 |
| 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 | 0.5 | 0.5 | 0.0 |
| Hillsborough | 1 | 0.5 | | 0.5 | | | | | 3.0 | 2.0 | 1.0 | 0.5 | 0.5 | 0.5 | 0.0 |
| Holmes | | | 1 | | | 0.5 | | | 2.5 | 1.5 | 1.0 | | 0.5 | 0.0 | 0.5 |
| Indian River | | 1 | | | | | | | 2.0 | 1.0 | 1.0 | | 0.5 | 0.0 | 0.5 |
| Jackson | | | 1 | | | | | | 2.0 | 1.0 | 1.0 | 0.5 | 0.5 | 0.5 | 0.0 |
| Jefferson | | | 1 | | | | | | 2.5 | 1.0 | 1.5 | | 0.5 | 0.0 | 0.5 |
| Lafayette | | | 1 | | | | | | 2.5 | 1.0 | 1.5 | | 0.5 | 0.0 | 0.5 |
| Lake | | 1 | | | | | | | 2.0 | 1.0 | 1.0 | | 0.5 | 0.0 | 0.5 |
| Lee | | | | | | | | | 3.0 | 0.0 | 3.0 | 0.5 | 0.5 | 0.5 | 0.0 |
| Leon | | 1 | | | | | | | 3.5 | 1.0 | 2.5 | 0.5 | 0.5 | 0.5 | 0.0 |
| Levy | | | 1 | | | | | | 2.5 | 1.0 | 1.5 | | 0.5 | 0.0 | 0.5 |
| Liberty | | | 1 | | | | | 0.5 | 2.5 | 1.5 | 1.0 | | 0.5 | 0.0 | 0.5 |
| Madison | | | 1 | | | 0.5 | | | 1.5 | 1.5 | 0.0 | | 0.5 | 0.0 | 0.5 |
| Manatee | | 0.5 | | | | | | | 3.0 | 0.5 | 2.5 | 0.5 | 0.5 | 0.5 | 0.0 |
| Marion | | 1 | | | | | | | 2.0 | 1.0 | 1.0 | | 0.5 | 0.0 | 0.5 |
| Martin | | | | | | | | | 2.0 | 0.0 | 2.0 | 0.5 | 0.5 | 0.5 | 0.0 |
| Miami-Dade | 0.5 | | | | 0.5 | | | | 2.0 | 1.0 | 1.0 | | 0.5 | 0.0 | 0.5 |
| Monroe | | 1 | | | | | | | 2.0 | 1.0 | 1.0 | 0.5 | 0.5 | 0.5 | 0.0 |
| Nassau | | | 1 | | | | | | 2.0 | 1.0 | 1.0 | | 0.5 | 0.0 | 0.5 |
| Okaloosa | | 0.5 | | | | | | | 3.0 | 0.5 | 2.5 | 0.5 | 0.5 | 0.5 | 0.0 |
| Okeechobee | | | 1 | | | | | | 2.5 | 1.0 | 1.5 | | 0.5 | 0.0 | 0.5 |
| Orange | | | | | | | | | 3.0 | 0.0 | 3.0 | 0.5 | 0.5 | 0.5 | 0.0 |
| Osceola | | 1 | | | | | | | 3.0 | 1.0 | 2.0 | 0.5 | 0.5 | 0.5 | 0.0 |
| Palm Beach | | 1 | | | | | | | 3.0 | 1.0 | 2.0 | | 0.5 | 0.0 | 0.5 |
| Pasco | | 1 | | | | | | | 3.0 | 1.0 | 2.0 | | 0.5 | 0.0 | 0.5 |
| Pinellas | | 1 | | | | | | | 3.0 | 1.0 | 2.0 | | 0.5 | 0.0 | 0.5 |
| Polk | | | | | | 0.5 | | | 3.0 | 0.5 | 2.5 | 0.5 | 0.5 | 0.5 | 0.0 |
| Putnam | | 1 | | | | | | | 2.0 | 1.0 | 1.0 | | 0.5 | 0.0 | 0.5 |
| St. Johns | | | | | | | | | 2.0 | 0.0 | 2.0 | 0.5 | 0.5 | 0.5 | 0.0 |
| St. Lucie | | 0.5 | | | | | | | 2.0 | 0.5 | 1.5 | 0.5 | 0.5 | 0.5 | 0.0 |
| Santa Rosa | | 0.5 | | | | | | | 3.0 | 0.5 | 2.5 | 0.5 | 0.5 | 0.5 | 0.0 |
| Sarasota | | 1 | | | | | | | 3.0 | 1.0 | 2.0 | | 0.5 | 0.0 | 0.5 |
| Seminole | | 1 | | | | | | | 3.0 | 1.0 | 2.0 | | 0.5 | 0.0 | 0.5 |
| Sumter | | | 1 | | | | | | 2.0 | 1.0 | 1.0 | | 0.5 | 0.0 | 0.5 |
| Suwannee | | | 1 | | | | | | 2.5 | 1.0 | 1.5 | | 0.5 | 0.0 | 0.5 |
| Taylor | | | 1 | | | | | | 2.5 | 1.0 | 1.5 | | 0.5 | 0.0 | 0.5 |
| Union | | | 1 | | | | | | 2.5 | 1.0 | 1.5 | | 0.5 | 0.0 | 0.5 |
| Volusia | | | | | | | | | 3.0 | 0.0 | 3.0 | 0.5 | 0.5 | 0.5 | 0.0 |
| Wakulla | | 1 | | | | | | | 3.5 | 1.0 | 2.5 | | 0.5 | 0.0 | 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 | 0.5 | 0.5 | 0.0 |

2021 Local Discretionary Sales Surtax Rates in Florida's Counties

| County Government Levies | | | | | | | | | | School District Levy | | | | | |
|---|--|---|---|--|---|---|--|--|----------------------------|----------------------|---------------------|--|----------------------------|------------------|---------------------|
| County | Charter County and Regional Transportation System Surtax s. 212.055(1), F.S. <i>Up to 1%</i> | Certain Levy Combinations Are Subject to Tax Rate Caps - See Notes Below | | | | | | Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S. <i>Up to 1%</i> | Maximum Potential Tax Rate | Current Tax Rate | Unutilized Tax Rate | School Capital Outlay Surtax s. 212.055(6), F.S. <i>Up to 0.5%</i> | Maximum Potential Tax Rate | Current Tax Rate | Unutilized Tax Rate |
| | | Local Gov't Infrastructure Surtax s. 212.055(2), F.S. <i>0.5% or 1%</i> | Small County Surtax s. 212.055(3), F.S. <i>0.5% or 1%</i> | Indigent Care and Trauma Center Surtax s. 212.055(4), F.S. <i>Up to 0.25%, 0.5 %</i> | County Public Hospital Surtax s. 212.055(5), F.S. <i>0.5%</i> | Voter-Approved Indigent Care Surtax s. 212.055(7), F.S. <i>Up to 0.5%, 1%</i> | Pension Liability Surtax s. 212.055(9), F.S. <i>Up to 0.5%</i> | | | | | | | | |
| # Eligible to Levy: | 30 | 67 | 31 | 65 | 1 | 60 | 28 | 65 | 67 | | | 67 | 67 | | |
| # Levying: | 4 | 28 | 29 | 1 | 1 | 5 | 0 | 1 | 60 | | | 26 | 26 | | |
| Notes: | | | | | | | | | | | | | | | |
| 1) Boxed areas indicate those counties eligible to impose particular surtaxes authorized for county governments or school districts eligible to impose the School Capital Outlay Surtax. | | | | | | | | | | | | | | | |
| 2) The Indigent Care and Trauma Center Surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties with a total population of 800,000 or more may impose, either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5% for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25% for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to Chapter 395, Florida Statutes. | | | | | | | | | | | | | | | |
| 3) Pursuant to ss. 212.055(2)(h) and 212.055(3)(f), F.S., a county cannot levy the Local Government Infrastructure, Small County, Indigent Care and Trauma Center, and County Public Hospital surtaxes in excess of a combined rate of 1%. | | | | | | | | | | | | | | | |
| 4) Pursuant to s. 212.055(4)(b)5., F.S., a county cannot levy the Local Government Infrastructure, Small County, and Indigent Care and Trauma Center surtaxes in excess of a combined rate of 1%. | | | | | | | | | | | | | | | |
| 5) Pursuant to s. 212.055(5)(f), F.S., a county cannot levy the Local Government Infrastructure, Small County, and County Public Hospital surtaxes in excess of a combined rate of 1%. | | | | | | | | | | | | | | | |
| 6) Subject to referendum approval, the Voter-Approved Indigent Care Surtax may be levied by counties with less than 800,000 residents at a rate not to exceed 0.5%. However, if a publicly supported medical school is located within the qualifying county, the rate cannot exceed 1%, pursuant to s. 212.055(7)(a), F.S. Currently, Florida has publicly supported medical schools at the following universities: Florida International University in Miami-Dade County; Florida State University in Leon County; University of Central Florida in Orange County; University of Florida in Alachua County; and the University of South Florida in Hillsborough County. The Florida International University, University of Central Florida, and University of South Florida medical schools are each located in counties having a resident population greater than 800,000; therefore, Hillsborough, Miami-Dade, and Orange counties are not eligible to levy the surtax. Only Alachua and Leon counties could levy the surtax at the maximum 1% rate. Additionally, the governing body of any county that has a population of less than 50,000 residents may levy the surtax, at a rate not to exceed 1%, subject to voter approval in countywide referendum pursuant to Chapter 2005-242, Laws of Florida. Consequently, if a publicly supported medical school is located in the county, or the county has a population of less than 50,000 residents, the combined tax rate of this levy and any Local Government Infrastructure Surtax and Small County Surtax levies cannot exceed 1.5% pursuant to s. 212.055(7)(f), F.S. For all other counties eligible to levy this surtax, the combined tax rate cannot exceed 1%. | | | | | | | | | | | | | | | |
| 7) Effective July 1, 2009, Chapter 2009-146, L.O.F., renamed the Charter County Transit System Surtax as the Charter County Transportation System Surtax and extended eligibility for surtax levy to 13 additional charter counties. | | | | | | | | | | | | | | | |
| 8) Effective July 1, 2010, Chapter 2010-225, L.O.F., renamed the Charter County Transportation System Surtax as the Charter County and Regional Transportation System Surtax and extended eligibility for surtax levy to each county that is within or under an interlocal agreement with a regional transportation or transit authority created under Chapters 343 or 349, Florida Statutes (i.e., South Florida Regional Transportation Authority, Central Florida Regional Transportation Authority, Northwest Florida Transportation Corridor Authority, Tampa Bay Area Regional Transit Authority, and Jacksonville Transportation Authority). As a result of the legislation, seven counties within the Northwest Florida Transportation Corridor Authority (i.e., Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton) and three counties of the Tampa Bay Area Regional Transit Authority (i.e., Hernando, Manatee, and Pasco) are eligible to levy this surtax. | | | | | | | | | | | | | | | |
| 9) Effective July 1, 2009, Chapter 2009-182, L.O.F., created the Emergency Fire Rescue Services and Facilities Surtax. A county's governing body, other than a county that has imposed two separate discretionary surtaxes without expiration, may levy this surtax at a rate of up to 1%, subject to voter approval in a countywide referendum. Madison and Miami-Dade counties are not eligible to levy this surtax since each county has imposed two separate discretionary surtaxes without expiration. The remaining 65 counties are eligible to levy this surtax. However, if Orange or Osceola impose the surtax, neither county can levy the surtax within the boundaries of the Reedy Creek Improvement District pursuant to s. 212.055(8)(j), F.S. | | | | | | | | | | | | | | | |
| 10) Since both the Charter County and Regional Transportation System Surtax and Emergency Fire Rescue Services and Facilities Surtax are not subject to any tax rate limitations, the maximum potential tax rates for nearly all county governments have increased since July 1, 2009. For Madison and Miami-Dade counties, the maximum potential tax rate did not change. For 24 counties (i.e., Alachua, Bay, Brevard, Charlotte, Citrus, Clay, Columbia, Escambia, Franklin, Gulf, Hernando, Lee, Leon, Manatee, Okaloosa, Orange, Osceola, Palm Beach, Pasco, Polk, Santa Rosa, Seminole, Wakulla, and Walton), the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 1%. Currently, Alachua, Franklin, Gulf, Leon, and Wakulla counties have the highest maximum potential tax rate for county government levies at 3.5%. | | | | | | | | | | | | | | | |
| 11) 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%. | | | | | | | | | | | | | | | |
| 12) New surtax levies for 2021: Clay, Duval, and Okaloosa counties will levy the School Capital Outlay Surtax. Holmes County will levy the Voter-Approved Indigent Care Surtax. | | | | | | | | | | | | | | | |
| 13) The following levies expired or were extended. Effective December 31, 2020, the School Capital Outlay Surtax levy in Liberty County expired. The Local Government Infrastructure Surtax levy in Charlotte County, which was scheduled to expire on December 31, 2020, was extended until December 31, 2026. The Local Government Infrastructure Surtax levy in Marion County, which was scheduled to expire on December 31, 2020, was extended until December 31, 2024. The Emergency Fire Rescue Services and Facilities Surtax levy in Liberty County, which was scheduled to expire on December 31, 2021, was extended until December 31, 2026. The School Capital Outlay Surtax levy in Brevard County, which was scheduled to expire on December 31, 2020, was extended until December 31, 2026. | | | | | | | | | | | | | | | |
| 14) The following levies are scheduled to expire in 2021 or 2022. Effective December 31, 2021, the Local Government Infrastructure Surtax levies in Glades and Santa Rosa counties are scheduled to expire. Effective December 31, 2022, the School Capital Outlay Surtax levy in Flagler County is scheduled to expire. | | | | | | | | | | | | | | | |
| Data Sources: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: October 1, 2020) available at https://revenue.floridarevenue.com/Pages/Browse.aspx#3-17-23 and "Discretionary Sales Surtax Information for Calendar Year 2021" available at https://floridarevenue.com/Forms_library/current/dr15dss_11-20.pdf | | | | | | | | | | | | | | | |

| Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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 | 56.974635 | \$ 22,822,409 | | |
| Alachua | 2.760404 | \$ 1,105,739 | | |
| Archer | 0.322735 | \$ 129,278 | | |
| Gainesville | 35.535444 | \$ 14,234,482 | | |
| Hawthorne | 0.390284 | \$ 156,337 | | |
| High Springs | 1.727330 | \$ 691,919 | | |
| La Crosse | 0.105077 | \$ 42,091 | | |
| Micanopy | 0.164852 | \$ 66,035 | | |
| Newberry | 1.761909 | \$ 705,770 | | |
| Waldo | 0.257330 | \$ 103,079 | | |
| Countywide Total | 100.000000 | \$ 40,057,139 | | |
| BAKER BOCC | 75.820117 | \$ 1,652,392 | | |
| Glen St. Mary | 1.479470 | \$ 32,243 | | |
| Macclenny | 22.700413 | \$ 494,723 | | |
| Countywide Total | 100.000000 | \$ 2,179,359 | | |
| BAY BOCC | 59.805426 | \$ 25,015,761 | | |
| Callaway | 5.819166 | \$ 2,434,074 | | |
| Lynn Haven | 8.624575 | \$ 3,607,537 | | |
| Mexico Beach | 0.276180 | \$ 115,522 | | |
| Panama City | 14.494837 | \$ 6,062,984 | | |
| Panama City Beach | 5.917833 | \$ 2,475,346 | | |
| Parker | 1.627129 | \$ 680,605 | | |
| Springfield | 3.434854 | \$ 1,436,751 | | |
| Countywide Total | 100.000000 | \$ 41,828,580 | | |
| BRADFORD BOCC | 76.419140 | \$ 2,206,256 | | |
| Brooker | 1.076023 | \$ 31,065 | | |
| Hampton | 1.653070 | \$ 47,725 | | |
| Lawtey | 2.426992 | \$ 70,068 | | |
| Starke | 18.424775 | \$ 531,932 | | |
| Countywide Total | 100.000000 | \$ 2,887,046 | | |
| BREVARD BOCC | 55.776549 | \$ 51,287,624 | | |
| Cape Canaveral | 1.215247 | \$ 1,117,444 | | |
| Cocoa | 2.293556 | \$ 2,108,969 | | |
| Cocoa Beach | 1.350170 | \$ 1,241,507 | | |
| Grant-Valkaria | 0.515718 | \$ 474,213 | | |
| Indialantic | 0.338551 | \$ 311,304 | | |
| Indian Harbour Beach | 1.024909 | \$ 942,424 | | |
| Malabar | 0.353503 | \$ 325,053 | | |
| Melbourne | 9.887755 | \$ 9,091,983 | | |
| Melbourne Beach | 0.369167 | \$ 339,456 | | |
| Melbourne Village | 0.079861 | \$ 73,434 | | |
| Palm Bay | 13.684676 | \$ 12,583,327 | | |
| Palm Shores | 0.134329 | \$ 123,518 | | |
| Rockledge | 3.238603 | \$ 2,977,959 | | |
| Satellite Beach | 1.259866 | \$ 1,158,471 | | |
| Titusville | 5.676218 | \$ 5,219,393 | | |
| West Melbourne | 2.801323 | \$ 2,575,871 | | |
| Countywide Total | 100.000000 | \$ 91,951,949 | | |
| BROWARD BOCC | 40.286567 | \$ 145,833,991 | | |
| Coconut Creek | 1.842994 | \$ 6,671,485 | | |
| Cooper City | 1.066447 | \$ 3,860,448 | | |
| Coral Springs | 4.049398 | \$ 14,658,482 | | |

| Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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 |
| Dania Beach | 0.996702 | \$ 3,607,976 | | |
| Davie | 3.270561 | \$ 11,839,154 | | |
| Deerfield Beach | 2.494170 | \$ 9,028,685 | | |
| Fort Lauderdale | 5.841001 | \$ 21,143,935 | | |
| Hallandale Beach | 1.249767 | \$ 4,524,053 | | |
| Hillsboro Beach | 0.060835 | \$ 220,217 | | |
| Hollywood | 4.733705 | \$ 17,135,615 | | |
| Lauderdale-By-The-Sea | 0.195651 | \$ 708,239 | | |
| Lauderdale Lakes | 1.151879 | \$ 4,169,706 | | |
| Lauderhill | 2.271820 | \$ 8,223,796 | | |
| Lazy Lake | 0.000816 | \$ 2,953 | | |
| Lighthouse Point | 0.332161 | \$ 1,202,394 | | |
| Margate | 1.854728 | \$ 6,713,961 | | |
| Miramar | 4.355926 | \$ 15,768,087 | | |
| North Lauderdale | 1.418342 | \$ 5,134,279 | | |
| Oakland Park | 1.429919 | \$ 5,176,187 | | |
| Parkland | 1.070149 | \$ 3,873,850 | | |
| Pembroke Park | 0.201047 | \$ 727,774 | | |
| Pembroke Pines | 5.243539 | \$ 18,981,171 | | |
| Plantation | 2.834802 | \$ 10,261,744 | | |
| Pompano Beach | 3.511484 | \$ 12,711,279 | | |
| Sea Ranch Lakes | 0.021586 | \$ 78,138 | | |
| Southwest Ranches | 0.241708 | \$ 874,964 | | |
| Sunrise | 2.929270 | \$ 10,603,711 | | |
| Tamarac | 2.051163 | \$ 7,425,040 | | |
| West Park | 0.476797 | \$ 1,725,964 | | |
| Weston | 2.111936 | \$ 7,645,030 | | |
| Wilton Manors | 0.403130 | \$ 1,459,295 | | |
| Countywide Total | 100.000000 | \$ 361,991,602 | | |
| CALHOUN BOCC | 79.930156 | \$ 818,348 | | |
| Altha | 3.540126 | \$ 36,245 | | |
| Blountstown | 16.529718 | \$ 169,236 | | |
| Countywide Total | 100.000000 | \$ 1,023,829 | | |
| CHARLOTTE BOCC | 89.717353 | \$ 25,019,054 | | |
| Punta Gorda | 10.282647 | \$ 2,867,473 | | |
| Countywide Total | 100.000000 | \$ 27,886,527 | | |
| CITRUS BOCC | 93.040082 | \$ 16,444,983 | | |
| Crystal River | 2.218337 | \$ 392,095 | | |
| Inverness | 4.741582 | \$ 838,082 | | |
| Countywide Total | 100.000000 | \$ 17,675,160 | | |
| CLAY BOCC | 91.813223 | \$ 20,643,421 | 79.305486 | \$ 17,831,163 |
| Green Cove Springs | 3.443990 | \$ 774,352 | 3.621916 | \$ 814,357 |
| Keystone Heights | 0.596033 | \$ 134,013 | 0.968100 | \$ 217,669 |
| Orange Park | 3.807231 | \$ 856,024 | 6.824202 | \$ 1,534,364 |
| Penney Farms | 0.339524 | \$ 76,339 | 0.468575 | \$ 105,355 |
| *** School Board *** | 0.000000 | \$ - | 8.811721 | \$ 1,981,240 |
| Countywide Total | 100.000000 | \$ 22,484,148 | 100.000000 | \$ 22,484,148 |
| COLLIER BOCC | 90.385080 | \$ 86,591,767 | | |
| Everglades | 0.106341 | \$ 101,878 | | |
| Marco Island | 4.310291 | \$ 4,129,395 | | |
| Naples | 5.198288 | \$ 4,980,124 | | |
| Countywide Total | 100.000000 | \$ 95,803,164 | | |

| Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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 |
| COLUMBIA BOCC | 83.232210 | \$ 9,155,407 | | |
| Fort White | 0.742021 | \$ 81,621 | | |
| Lake City | 16.025770 | \$ 1,762,809 | | |
| Countywide Total | 100.000000 | \$ 10,999,837 | | |
| DESOTO BOCC | 80.011833 | \$ 2,488,560 | | |
| Arcadia | 19.988167 | \$ 621,680 | | |
| Countywide Total | 100.000000 | \$ 3,110,240 | | |
| DIXIE BOCC | 88.609864 | \$ 988,492 | | |
| Cross City | 10.333320 | \$ 115,274 | | |
| Horseshoe Beach | 1.056817 | \$ 11,789 | | |
| Countywide Total | 100.000000 | \$ 1,115,556 | | |
| JACKSONVILLE-DUVAL | 95.425639 | \$ 169,400,355 | 96.880000 | \$ 171,982,147 |
| Atlantic Beach | 1.378345 | \$ 2,446,848 | 0.970000 | \$ 1,721,952 |
| Baldwin | 0.141412 | \$ 251,036 | 0.110000 | \$ 195,273 |
| Jacksonville Beach | 2.333752 | \$ 4,142,894 | 1.500000 | \$ 2,662,812 |
| Neptune Beach | 0.720853 | \$ 1,279,663 | 0.540000 | \$ 958,612 |
| Countywide Total | 100.000000 | \$ 177,520,796 | 100.000000 | \$ 177,520,796 |
| ESCAMBIA BOCC | 84.067162 | \$ 43,543,933 | | |
| Century | 0.456089 | \$ 236,239 | | |
| Pensacola | 15.476748 | \$ 8,016,430 | | |
| Countywide Total | 100.000000 | \$ 51,796,601 | | |
| FLAGLER BOCC | 45.338654 | \$ 5,140,606 | | |
| Beverly Beach | 0.213712 | \$ 24,231 | | |
| Bunnell | 1.885488 | \$ 213,781 | | |
| Flagler Beach (part) | 2.711035 | \$ 307,384 | | |
| Marineland (part) | 0.003447 | \$ 391 | | |
| Palm Coast | 49.847663 | \$ 5,651,848 | | |
| Countywide Total | 100.000000 | \$ 11,338,241 | | |
| FRANKLIN BOCC | 70.869510 | \$ 1,396,129 | 100.000000 | \$ 1,850,371 |
| Apalachicola | 17.762309 | \$ 349,917 | 0.000000 | \$ - |
| Carrabelle | 11.368181 | \$ 223,953 | 0.000000 | \$ - |
| Countywide Total | 100.000000 | \$ 1,970,000 | 100.000000 | \$ 1,850,371 |
| GADSDEN BOCC | 68.657945 | \$ 2,736,874 | | |
| Chattahoochee | 3.867899 | \$ 154,184 | | |
| Greensboro | 1.011801 | \$ 40,333 | | |
| Gretna | 3.029915 | \$ 120,780 | | |
| Havana | 3.450736 | \$ 137,555 | | |
| Midway | 6.310493 | \$ 251,552 | | |
| Quincy | 13.671210 | \$ 544,968 | | |
| Countywide Total | 100.000000 | \$ 3,986,245 | | |
| GILCHRIST BOCC | 84.671649 | \$ 898,421 | | |
| Bell | 2.754768 | \$ 29,230 | | |
| Fanning Springs (part) | 1.887624 | \$ 20,029 | | |
| Trenton | 10.685960 | \$ 113,385 | | |
| Countywide Total | 100.000000 | \$ 1,061,064 | | |
| GLADES BOCC | 86.812775 | \$ 633,838 | | |
| Moore Haven | 13.187225 | \$ 96,283 | | |
| Countywide Total | 100.000000 | \$ 730,121 | | |
| GULF BOCC | 66.996900 | \$ 1,394,351 | 33.498450 | \$ 697,175 |
| Port St. Joe | 21.023522 | \$ 437,545 | 10.511761 | \$ 218,773 |
| Wewahitchka | 11.979578 | \$ 249,321 | 5.989789 | \$ 124,661 |
| *** County *** | 0.000000 | \$ - | 50.000000 | \$ 1,040,609 |

| Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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 |
| Countywide Total | 100.000000 | \$ 2,081,217 | 100.000000 | \$ 2,081,217 |
| HAMILTON BOCC | 76.697196 | \$ 1,047,704 | | |
| Jasper | 11.410194 | \$ 155,866 | | |
| Jennings | 6.110606 | \$ 83,472 | | |
| White Springs | 5.782004 | \$ 78,984 | | |
| Countywide Total | 100.000000 | \$ 1,366,026 | | |
| HARDEE BOCC | 69.463067 | \$ 1,541,022 | | |
| Bowling Green | 8.988868 | \$ 199,416 | | |
| Wauchula | 16.080325 | \$ 356,738 | | |
| Zolfo Springs | 5.467741 | \$ 121,301 | | |
| Countywide Total | 100.000000 | \$ 2,218,477 | | |
| HENDRY BOCC | 73.218673 | \$ 2,907,163 | | |
| Clewiston | 16.322686 | \$ 648,096 | | |
| LaBelle | 10.458640 | \$ 415,263 | | |
| Countywide Total | 100.000000 | \$ 3,970,521 | | |
| HERNANDO BOCC | 95.526435 | \$ 20,350,872 | | |
| Brooksville | 4.473565 | \$ 953,044 | | |
| Countywide Total | 100.000000 | \$ 21,303,916 | | |
| HIGHLANDS BOCC | 79.117245 | \$ 8,950,597 | | |
| Avon Park | 9.347305 | \$ 1,057,468 | | |
| Lake Placid | 2.278936 | \$ 257,818 | | |
| Sebring | 9.256514 | \$ 1,047,197 | | |
| Countywide Total | 100.000000 | \$ 11,313,080 | | |
| HILLSBOROUGH BOCC | 73.914175 | \$ 171,994,420 | 100.000000 | \$ 232,694,770 |
| Plant City | 2.260055 | \$ 5,259,029 | 0.000000 | \$ - |
| Tampa | 22.300093 | \$ 51,891,150 | 0.000000 | \$ - |
| Temple Terrace | 1.525677 | \$ 3,550,171 | 0.000000 | \$ - |
| Countywide Total | 100.000000 | \$ 232,694,770 | 100.000000 | \$ 232,694,770 |
| HOLMES BOCC | 80.004654 | \$ 976,057 | | |
| Bonifay | 12.822900 | \$ 156,439 | | |
| Esto | 1.838492 | \$ 22,430 | | |
| Noma | 0.940191 | \$ 11,470 | | |
| Ponce de Leon | 2.476146 | \$ 30,209 | | |
| Westville | 1.917617 | \$ 23,395 | | |
| Countywide Total | 100.000000 | \$ 1,220,000 | | |
| INDIAN RIVER BOCC | 72.477335 | \$ 17,416,622 | | |
| Fellsmere | 2.956950 | \$ 710,568 | | |
| Indian River Shores | 2.273442 | \$ 546,318 | | |
| Orchid | 0.223971 | \$ 53,821 | | |
| Sebastian | 13.263325 | \$ 3,187,235 | | |
| Vero Beach | 8.804976 | \$ 2,115,874 | | |
| Countywide Total | 100.000000 | \$ 24,030,439 | | |
| JACKSON BOCC | 72.485013 | \$ 3,868,144 | | |
| Alford | 0.983672 | \$ 52,493 | | |
| Bascom | 0.222568 | \$ 11,877 | | |
| Campbellton | 0.427251 | \$ 22,800 | | |
| Cottdale | 1.701057 | \$ 90,776 | | |
| Graceville | 4.447388 | \$ 237,334 | | |
| Grand Ridge | 1.802405 | \$ 96,185 | | |
| Greenwood | 1.309575 | \$ 69,885 | | |
| Jacob City | 0.631935 | \$ 33,723 | | |
| Malone | 0.926042 | \$ 49,418 | | |

| Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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 |
| Marianna | 11.482132 | \$ 612,741 | | |
| Sneads | 3.580962 | \$ 191,097 | | |
| Countywide Total | 100.000000 | \$ 5,336,474 | | |
| JEFFERSON BOCC | 84.006705 | \$ 934,881 | | |
| Monticello | 15.993295 | \$ 177,984 | | |
| Countywide Total | 100.000000 | \$ 1,112,865 | | |
| LAFAYETTE BOCC | 84.979635 | \$ 354,358 | | |
| Mayo | 15.020365 | \$ 62,634 | | |
| Countywide Total | 100.000000 | \$ 416,992 | | |
| LAKE BOCC | 60.419032 | \$ 27,042,400 | 33.333333 | \$ 14,919,361 |
| Astatula | 0.400361 | \$ 179,194 | 0.337166 | \$ 150,909 |
| Clermont | 8.422670 | \$ 3,769,825 | 7.093198 | \$ 3,174,780 |
| Eustis | 4.416579 | \$ 1,976,776 | 3.719447 | \$ 1,664,753 |
| Fruitland Park | 2.086342 | \$ 933,807 | 1.757024 | \$ 786,410 |
| Groveland | 3.773149 | \$ 1,688,789 | 3.177579 | \$ 1,422,223 |
| Howey-in-the-Hills | 0.332980 | \$ 149,035 | 0.280421 | \$ 125,511 |
| Lady Lake | 3.235752 | \$ 1,448,261 | 2.725007 | \$ 1,219,661 |
| Leesburg | 4.959764 | \$ 2,219,895 | 4.176893 | \$ 1,869,497 |
| Mascotte | 1.282519 | \$ 574,031 | 1.080081 | \$ 483,423 |
| Minneola | 2.663837 | \$ 1,192,282 | 2.243365 | \$ 1,004,087 |
| Montverde | 0.388166 | \$ 173,736 | 0.326896 | \$ 146,313 |
| Mount Dora | 3.085488 | \$ 1,381,005 | 2.598461 | \$ 1,163,021 |
| Tavares | 3.674764 | \$ 1,644,754 | 3.094723 | \$ 1,385,139 |
| Umatilla | 0.858596 | \$ 384,291 | 0.723071 | \$ 323,633 |
| *** School Board *** | 0.000000 | \$ - | 33.333333 | \$ 14,919,361 |
| Countywide Total | 100.000000 | \$ 44,758,082 | 100.000000 | \$ 44,758,082 |
| LEE BOCC | 62.019160 | \$ 93,107,346 | | |
| Bonita Springs | 5.531374 | \$ 8,304,071 | | |
| Cape Coral | 18.881788 | \$ 28,346,614 | | |
| Estero | 3.293704 | \$ 4,944,730 | | |
| Fort Myers | 8.924868 | \$ 13,398,614 | | |
| Fort Myers Beach | 0.662562 | \$ 994,682 | | |
| Sanibel | 0.686544 | \$ 1,030,686 | | |
| Countywide Total | 100.000000 | \$ 150,126,745 | | |
| LEON BOCC | 54.222666 | \$ 23,491,418 | 10.000000 | \$ 4,332,398 |
| Tallahassee | 45.777334 | \$ 19,832,564 | 10.000000 | \$ 4,332,398 |
| *** Blueprint 2000 *** | 0.000000 | \$ - | 80.000000 | \$ 34,659,185 |
| Countywide Total | 100.000000 | \$ 43,323,982 | 100.000000 | \$ 43,323,982 |
| LEVY BOCC | 80.155920 | \$ 3,214,456 | | |
| Bronson | 2.447968 | \$ 98,170 | | |
| Cedar Key | 1.499013 | \$ 60,114 | | |
| Chiefland | 4.685991 | \$ 187,920 | | |
| Fanning Springs (part) | 1.066525 | \$ 42,770 | | |
| Inglis | 2.752390 | \$ 110,378 | | |
| Otter Creek | 0.251935 | \$ 10,103 | | |
| Williston | 6.073733 | \$ 243,572 | | |
| Yankeetown | 1.066525 | \$ 42,770 | | |
| Countywide Total | 100.000000 | \$ 4,010,254 | | |
| LIBERTY BOCC | 87.719909 | \$ 299,404 | | |
| Bristol | 12.280091 | \$ 41,914 | | |
| Countywide Total | 100.000000 | \$ 341,318 | | |
| MADISON BOCC | 80.195245 | \$ 1,065,072 | | |

| Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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 |
| Greenville | 3.682583 | \$ 48,908 | | |
| Lee | 1.633482 | \$ 21,694 | | |
| Madison | 14.488691 | \$ 192,424 | | |
| Countywide Total | 100.000000 | \$ 1,328,099 | | |
| MANATEE BOCC | 81.943870 | \$ 46,858,260 | | |
| Anna Maria | 0.368701 | \$ 210,836 | | |
| Bradenton | 12.940431 | \$ 7,399,773 | | |
| Bradenton Beach | 0.273061 | \$ 156,146 | | |
| Holmes Beach | 0.892107 | \$ 510,137 | | |
| Longboat Key (part) | 0.557254 | \$ 318,657 | | |
| Palmetto | 3.024576 | \$ 1,729,554 | | |
| Countywide Total | 100.000000 | \$ 57,183,363 | | |
| MARION BOCC | 82.678821 | \$ 38,301,051 | | |
| Bellevue | 1.313374 | \$ 608,422 | | |
| Dunnellon | 0.451254 | \$ 209,044 | | |
| McIntosh | 0.120667 | \$ 55,899 | | |
| Ocala | 15.296768 | \$ 7,086,244 | | |
| Reddick | 0.139116 | \$ 64,446 | | |
| Countywide Total | 100.000000 | \$ 46,325,105 | | |
| MARTIN BOCC | 84.827101 | \$ 28,745,603 | | |
| Indiantown | 3.862109 | \$ 1,308,764 | | |
| Jupiter Island | 0.475875 | \$ 161,261 | | |
| Ocean Breeze | 0.173933 | \$ 58,941 | | |
| Sewall's Point | 1.199734 | \$ 406,557 | | |
| Stuart | 9.461249 | \$ 3,206,161 | | |
| Countywide Total | 100.000000 | \$ 33,887,287 | | |
| MIAMI-DADE BOCC | 58.703500 | \$ 308,694,916 | | |
| Aventura | 0.983458 | \$ 5,171,557 | | |
| Bal Harbour | 0.075613 | \$ 397,613 | | |
| Bay Harbor Islands | 0.156165 | \$ 821,199 | | |
| Biscayne Park | 0.082595 | \$ 434,329 | | |
| Coral Gables | 1.309390 | \$ 6,885,483 | | |
| Cutler Bay | 1.174300 | \$ 6,175,109 | | |
| Doral | 1.821018 | \$ 9,575,900 | | |
| El Portal | 0.055598 | \$ 292,363 | | |
| Florida City | 0.342637 | \$ 1,801,771 | | |
| Golden Beach | 0.024489 | \$ 128,776 | | |
| Hialeah | 6.199062 | \$ 32,598,040 | | |
| Hialeah Gardens | 0.611135 | \$ 3,213,679 | | |
| Homestead | 1.970950 | \$ 10,364,328 | | |
| Indian Creek | 0.002250 | \$ 11,830 | | |
| Key Biscayne | 0.334155 | \$ 1,757,168 | | |
| Medley | 0.021903 | \$ 115,177 | | |
| Miami | 12.619662 | \$ 66,361,043 | | |
| Miami Beach | 2.430471 | \$ 12,780,740 | | |
| Miami Gardens | 2.955313 | \$ 15,540,645 | | |
| Miami Lakes | 0.814855 | \$ 4,284,950 | | |
| Miami Shores | 0.279411 | \$ 1,469,293 | | |
| Miami Springs | 0.368160 | \$ 1,935,985 | | |
| North Bay Village | 0.234648 | \$ 1,233,907 | | |
| North Miami | 1.683678 | \$ 8,853,696 | | |
| North Miami Beach | 1.233260 | \$ 6,485,150 | | |

| Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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 |
| Opa-locka | 0.469167 | \$ 2,467,134 | | |
| Palmetto Bay | 0.629443 | \$ 3,309,954 | | |
| Pinecrest | 0.478657 | \$ 2,517,039 | | |
| South Miami | 0.335267 | \$ 1,763,015 | | |
| Sunny Isles Beach | 0.601308 | \$ 3,162,005 | | |
| Surfside | 0.155544 | \$ 817,936 | | |
| Sweetwater | 0.577388 | \$ 3,036,221 | | |
| Virginia Gardens | 0.063123 | \$ 331,934 | | |
| West Miami | 0.202427 | \$ 1,064,472 | | |
| Charter County and Regional Transportation System Surtax distribution | 0.000000 | \$ - | 50.000000 | \$ 262,927,180 |
| County Public Hospital Surtax distribution | 0.000000 | \$ - | 50.000000 | \$ 262,927,180 |
| Countywide Total | 100.000000 | \$ 525,854,360 | 100.000000 | \$ 525,854,360 |
| MONROE BOCC | 60.462135 | \$ 19,381,987 | | |
| Islamorada | 6.001507 | \$ 1,923,868 | | |
| Key Colony Beach | 0.734366 | \$ 235,411 | | |
| Key West | 24.322000 | \$ 7,796,759 | | |
| Layton | 0.176828 | \$ 56,685 | | |
| Marathon | 8.303164 | \$ 2,661,696 | | |
| Countywide Total | 100.000000 | \$ 32,056,405 | | |
| NASSAU BOCC | 82.131285 | \$ 9,372,144 | | |
| Callahan | 1.362798 | \$ 155,511 | | |
| Fernandina Beach | 13.359564 | \$ 1,524,483 | | |
| Hilliard | 3.146353 | \$ 359,036 | | |
| Countywide Total | 100.000000 | \$ 11,411,174 | | |
| OKALOOSA BOCC | 66.615486 | \$ 27,201,512 | | |
| Cinco Bayou | 0.161957 | \$ 66,133 | | |
| Crestview | 9.976477 | \$ 4,073,756 | | |
| Destin | 5.220299 | \$ 2,131,637 | | |
| Fort Walton Beach | 8.133584 | \$ 3,321,237 | | |
| Laurel Hill | 0.224487 | \$ 91,666 | | |
| Mary Esther | 1.558594 | \$ 636,430 | | |
| Niceville | 5.709666 | \$ 2,331,463 | | |
| Shalimar | 0.325856 | \$ 133,059 | | |
| Valparaiso | 2.073594 | \$ 846,723 | | |
| Countywide Total | 100.000000 | \$ 40,833,617 | | |
| OKEECHOBEE BOCC | 87.008842 | \$ 4,796,637 | | |
| Okeechobee | 12.991158 | \$ 716,179 | | |
| Countywide Total | 100.000000 | \$ 5,512,816 | | |
| ORANGE BOCC | 70.457363 | \$ 335,374,725 | | |
| Apopka | 3.045212 | \$ 14,495,110 | | |
| Bay Lake | 0.000871 | \$ 4,148 | | |
| Belle Isle | 0.427901 | \$ 2,036,793 | | |
| Eatonville | 0.132873 | \$ 632,471 | | |
| Edgewood | 0.157856 | \$ 751,387 | | |
| Lake Buena Vista | 0.001394 | \$ 6,637 | | |
| Maitland | 1.225661 | \$ 5,834,106 | | |
| Oakland | 0.195504 | \$ 930,592 | | |
| Ocoee | 2.765697 | \$ 13,164,626 | | |

| Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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 |
| Orlando | 16.914482 | \$ 80,512,379 | | |
| Windermere | 0.172671 | \$ 821,908 | | |
| Winter Garden | 2.745653 | \$ 13,069,216 | | |
| Winter Park | 1.756862 | \$ 8,362,606 | | |
| Countywide Total | 100.000000 | \$ 475,996,705 | | |
| OSCEOLA BOCC | 72.893010 | \$ 39,726,863 | 54.669758 | \$ 29,795,147 |
| Kissimmee | 16.510241 | \$ 8,998,120 | 12.382681 | \$ 6,748,590 |
| St. Cloud | 10.596749 | \$ 5,775,253 | 7.947562 | \$ 4,331,440 |
| *** School Board *** | 0.000000 | \$ - | 25.000000 | \$ 13,625,059 |
| Countywide Total | 100.000000 | \$ 54,500,236 | 100.000000 | \$ 54,500,236 |
| PALM BEACH BOCC | 58.977633 | \$ 155,745,819 | 30.000000 | \$ 79,222,822 |
| Atlantis | 0.102365 | \$ 270,322 | 0.049999 | \$ 132,035 |
| Belle Glade | 0.903942 | \$ 2,387,096 | 0.441517 | \$ 1,165,942 |
| Boca Raton | 4.750638 | \$ 12,545,298 | 2.320379 | \$ 6,127,565 |
| Boynton Beach | 3.906425 | \$ 10,315,934 | 1.908036 | \$ 5,038,666 |
| Briny Breezes | 0.030770 | \$ 81,256 | 0.015029 | \$ 39,688 |
| Cloud Lake | 0.006989 | \$ 18,455 | 0.003413 | \$ 9,014 |
| Delray Beach | 3.373733 | \$ 8,909,222 | 1.647850 | \$ 4,351,578 |
| Glen Ridge | 0.011765 | \$ 31,068 | 0.005746 | \$ 15,175 |
| Golf | 0.012972 | \$ 34,255 | 0.006336 | \$ 16,731 |
| Greenacres | 2.001705 | \$ 5,286,025 | 0.977703 | \$ 2,581,881 |
| Gulf Stream | 0.051887 | \$ 137,020 | 0.025343 | \$ 66,925 |
| Haverhill | 0.105533 | \$ 278,687 | 0.051546 | \$ 136,121 |
| Highland Beach | 0.184569 | \$ 487,404 | 0.090150 | \$ 238,065 |
| Hypoluxo | 0.140224 | \$ 370,299 | 0.068491 | \$ 180,867 |
| Juno Beach | 0.173056 | \$ 456,999 | 0.084527 | \$ 223,214 |
| Jupiter | 3.142204 | \$ 8,297,810 | 1.534763 | \$ 4,052,943 |
| Jupiter Inlet Colony | 0.020413 | \$ 53,905 | 0.009970 | \$ 26,329 |
| Lake Clarke Shores | 0.171950 | \$ 454,078 | 0.083986 | \$ 221,788 |
| Lake Park | 0.448276 | \$ 1,183,789 | 0.218954 | \$ 578,204 |
| Lake Worth | 1.934886 | \$ 5,109,572 | 0.945067 | \$ 2,495,695 |
| Lantana | 0.572964 | \$ 1,513,062 | 0.279856 | \$ 739,033 |
| Loxahatchee Groves | 0.171145 | \$ 451,954 | 0.083593 | \$ 220,750 |
| Manalapan | 0.021368 | \$ 56,428 | 0.010437 | \$ 27,561 |
| Mangonia Park | 0.103673 | \$ 273,774 | 0.050637 | \$ 133,721 |
| North Palm Beach | 0.634605 | \$ 1,675,840 | 0.309963 | \$ 818,539 |
| Ocean Ridge | 0.092310 | \$ 243,768 | 0.045087 | \$ 119,065 |
| Pahokee | 0.278689 | \$ 735,952 | 0.136122 | \$ 359,465 |
| Palm Beach | 0.418361 | \$ 1,104,790 | 0.204342 | \$ 539,618 |
| Palm Beach Gardens | 2.796495 | \$ 7,384,874 | 1.365907 | \$ 3,607,033 |
| Palm Beach Shores | 0.059981 | \$ 158,396 | 0.029297 | \$ 77,366 |
| Palm Springs | 1.184542 | \$ 3,128,093 | 0.578572 | \$ 1,527,871 |
| Riviera Beach | 1.796673 | \$ 4,744,584 | 0.877558 | \$ 2,317,422 |
| Royal Palm Beach | 1.945294 | \$ 5,137,056 | 0.950150 | \$ 2,509,119 |
| South Bay | 0.168330 | \$ 444,518 | 0.082218 | \$ 217,118 |
| South Palm Beach | 0.072802 | \$ 192,253 | 0.035559 | \$ 93,903 |
| Tequesta | 0.294124 | \$ 776,712 | 0.143661 | \$ 379,374 |
| Wellington | 3.135970 | \$ 8,281,346 | 1.531718 | \$ 4,044,901 |
| West Palm Beach | 5.781632 | \$ 15,267,907 | 2.795796 | \$ 7,383,028 |
| Westlake | 0.019106 | \$ 50,453 | 0.000720 | \$ 1,901 |
| *** School Board *** | 0.000000 | \$ - | 50.000000 | \$ 132,038,037 |
| Countywide Total | 100.000000 | \$ 264,076,075 | 100.000000 | \$ 264,076,075 |

| Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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 |
| PASCO BOCC | 91.823691 | \$ 57,843,659 | 45.000000 | \$ 28,347,419 |
| Dade City | 1.313626 | \$ 827,509 | 1.620000 | \$ 1,020,507 |
| New Port Richey | 2.878519 | \$ 1,813,302 | 3.740000 | \$ 2,355,986 |
| Port Richey | 0.514028 | \$ 323,808 | 0.670000 | \$ 422,062 |
| St. Leo | 0.237976 | \$ 149,911 | 0.340000 | \$ 214,181 |
| San Antonio | 0.237078 | \$ 149,345 | 0.290000 | \$ 182,683 |
| Zephyrhills | 2.995082 | \$ 1,886,730 | 3.340000 | \$ 2,104,008 |
| *** School Board *** | 0.000000 | \$ - | 45.000000 | \$ 28,347,419 |
| Countywide Total | 100.000000 | \$ 62,994,265 | 100.000000 | \$ 62,994,265 |
| PINELLAS BOCC | 51.508649 | \$ 82,857,739 | | |
| Belleair | 0.280716 | \$ 451,565 | | |
| Belleair Beach | 0.110195 | \$ 177,261 | | |
| Belleair Bluffs | 0.145033 | \$ 233,303 | | |
| Belleair Shore | 0.008034 | \$ 12,924 | | |
| Clearwater | 8.079329 | \$ 12,996,554 | | |
| Dunedin | 2.605540 | \$ 4,191,319 | | |
| Gulfport | 0.871584 | \$ 1,402,046 | | |
| Indian Rocks Beach | 0.306966 | \$ 493,791 | | |
| Indian Shores | 0.101606 | \$ 163,446 | | |
| Kenneth City | 0.354064 | \$ 569,553 | | |
| Largo | 5.800009 | \$ 9,329,999 | | |
| Madeira Beach | 0.305927 | \$ 492,120 | | |
| North Redington Beach | 0.103753 | \$ 166,900 | | |
| Oldsmar | 1.025829 | \$ 1,650,167 | | |
| Pinellas Park | 3.690518 | \$ 5,936,634 | | |
| Redington Beach | 0.102576 | \$ 165,006 | | |
| Redington Shores | 0.153275 | \$ 246,561 | | |
| Safety Harbor | 1.219414 | \$ 1,961,572 | | |
| St. Pete Beach | 0.659506 | \$ 1,060,893 | | |
| St. Petersburg | 18.624914 | \$ 29,960,372 | | |
| Seminole | 1.347686 | \$ 2,167,912 | | |
| South Pasadena | 0.352194 | \$ 566,545 | | |
| Tarpon Springs | 1.766648 | \$ 2,841,861 | | |
| Treasure Island | 0.476033 | \$ 765,755 | | |
| Countywide Total | 100.000000 | \$ 160,861,798 | | |
| POLK BOCC | 69.135087 | \$ 63,602,416 | | |
| Auburndale | 1.910526 | \$ 1,757,632 | | |
| Bartow | 2.251980 | \$ 2,071,761 | | |
| Davenport | 0.698392 | \$ 642,502 | | |
| Dundee | 0.572788 | \$ 526,949 | | |
| Eagle Lake | 0.307944 | \$ 283,300 | | |
| Fort Meade | 0.668580 | \$ 615,076 | | |
| Frostproof | 0.369418 | \$ 339,854 | | |
| Haines City | 2.951065 | \$ 2,714,900 | | |
| Highland Park | 0.030390 | \$ 27,958 | | |
| Hillcrest Heights | 0.029581 | \$ 27,214 | | |
| Lake Alfred | 0.718383 | \$ 660,893 | | |
| Lake Hamilton | 0.165238 | \$ 152,015 | | |
| Lake Wales | 1.855985 | \$ 1,707,456 | | |
| Lakeland | 12.427776 | \$ 11,433,218 | | |
| Mulberry | 0.460241 | \$ 423,409 | | |
| Polk City | 0.268195 | \$ 246,732 | | |

| Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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 |
| Winter Haven | 5.178432 | \$ 4,764,018 | | |
| Countywide Total | 100.000000 | \$ 91,997,304 | | |
| PUTNAM BOCC | 81.613735 | \$ 5,585,008 | | |
| Crescent City | 1.908179 | \$ 130,581 | | |
| Interlachen | 1.627316 | \$ 111,361 | | |
| Palatka | 12.925714 | \$ 884,535 | | |
| Pomona Park | 1.060769 | \$ 72,591 | | |
| Welaka | 0.864286 | \$ 59,145 | | |
| Countywide Total | 100.000000 | \$ 6,843,221 | | |
| ST. JOHNS BOCC | 92.029384 | \$ 35,283,002 | | |
| Marineland (part) | 0.000745 | \$ 286 | | |
| St. Augustine | 5.456617 | \$ 2,092,004 | | |
| St. Augustine Beach | 2.513254 | \$ 963,553 | | |
| Countywide Total | 100.000000 | \$ 38,338,845 | | |
| ST. LUCIE BOCC | 49.383289 | \$ 16,626,937 | | |
| Fort Pierce | 9.362292 | \$ 3,152,205 | | |
| Port St. Lucie | 41.116007 | \$ 13,843,413 | | |
| St. Lucie Village | 0.138412 | \$ 46,602 | | |
| Countywide Total | 100.000000 | \$ 33,669,157 | | |
| SANTA ROSA BOCC | 90.910906 | \$ 16,032,590 | | |
| Gulf Breeze | 3.155958 | \$ 556,569 | | |
| Jay | 0.281117 | \$ 49,576 | | |
| Milton | 5.652019 | \$ 996,762 | | |
| Countywide Total | 100.000000 | \$ 17,635,497 | | |
| SARASOTA BOCC | 70.240838 | \$ 54,787,171 | 47.156666 | \$ 36,781,742 |
| Longboat Key (part) | 0.863157 | \$ 673,254 | 0.807589 | \$ 629,911 |
| North Port | 13.850375 | \$ 10,803,158 | 12.958719 | \$ 10,107,675 |
| Sarasota | 10.659892 | \$ 8,314,612 | 9.973632 | \$ 7,779,336 |
| Venice | 4.385739 | \$ 3,420,834 | 4.103395 | \$ 3,200,608 |
| *** School Board *** | 0.000000 | \$ - | 25.000000 | \$ 19,499,757 |
| Countywide Total | 100.000000 | \$ 77,999,029 | 100.000000 | \$ 77,999,029 |
| SEMINOLE BOCC | 61.124889 | \$ 49,585,502 | 55.600000 | \$ 45,103,622 |
| Altamonte Springs | 7.115403 | \$ 5,772,130 | 3.730000 | \$ 3,025,837 |
| Casselberry | 4.717471 | \$ 3,826,889 | 2.380000 | \$ 1,930,695 |
| Lake Mary | 2.741189 | \$ 2,223,697 | 1.300000 | \$ 1,054,581 |
| Longwood | 2.484492 | \$ 2,015,460 | 1.200000 | \$ 973,459 |
| Oviedo | 6.287186 | \$ 5,100,267 | 3.070000 | \$ 2,490,434 |
| Sanford | 9.466205 | \$ 7,679,139 | 4.730000 | \$ 3,837,053 |
| Winter Springs | 6.063166 | \$ 4,918,538 | 2.990000 | \$ 2,425,537 |
| *** School Board *** | 0.000000 | \$ - | 25.000000 | \$ 20,280,406 |
| Countywide Total | 100.000000 | \$ 81,121,623 | 100.000000 | \$ 81,121,623 |
| SUMTER BOCC | 86.483045 | \$ 12,340,796 | | |
| Bushnell | 1.900845 | \$ 271,243 | | |
| Center Hill | 0.868353 | \$ 123,911 | | |
| Coleman | 0.548394 | \$ 78,254 | | |
| Webster | 0.617983 | \$ 88,184 | | |
| Wildwood | 9.581380 | \$ 1,367,226 | | |
| Countywide Total | 100.000000 | \$ 14,269,614 | | |
| SUWANNEE BOCC | 84.241333 | \$ 3,525,129 | | |
| Branford | 1.547837 | \$ 64,770 | | |
| Live Oak | 14.210830 | \$ 594,661 | | |
| Countywide Total | 100.000000 | \$ 4,184,560 | | |

| Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2021 ### 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 |
| TAYLOR BOCC | 71.789488 | \$ 1,683,659 | 100.000000 | \$ 2,345,273 |
| Perry | 28.210512 | \$ 661,613 | 0.000000 | \$ - |
| Countywide Total | 100.000000 | \$ 2,345,273 | 100.000000 | \$ 2,345,273 |
| UNION BOCC | 80.296385 | \$ 604,290 | | |
| Lake Butler | 14.538669 | \$ 109,414 | | |
| Raiford | 2.002234 | \$ 15,068 | | |
| Worthington Springs | 3.162712 | \$ 23,802 | | |
| Countywide Total | 100.000000 | \$ 752,575 | | |
| VOLUSIA BOCC | 48.541234 | \$ 39,578,654 | | |
| Daytona Beach | 8.237465 | \$ 6,716,512 | | |
| Daytona Beach Shores | 0.534954 | \$ 436,181 | | |
| DeBary | 2.591078 | \$ 2,112,665 | | |
| DeLand | 4.376299 | \$ 3,568,265 | | |
| Deltona | 11.198312 | \$ 9,130,673 | | |
| Edgewater | 2.870302 | \$ 2,340,334 | | |
| Flagler Beach (part) | 0.007342 | \$ 5,986 | | |
| Holly Hill | 1.487031 | \$ 1,212,468 | | |
| Lake Helen | 0.339302 | \$ 276,654 | | |
| New Smyrna Beach | 3.327558 | \$ 2,713,163 | | |
| Oak Hill | 0.250469 | \$ 204,223 | | |
| Orange City | 1.480913 | \$ 1,207,480 | | |
| Ormond Beach | 5.051477 | \$ 4,118,780 | | |
| Pierson | 0.212783 | \$ 173,495 | | |
| Ponce Inlet | 0.385554 | \$ 314,366 | | |
| Port Orange | 7.539406 | \$ 6,147,341 | | |
| South Daytona | 1.568522 | \$ 1,278,913 | | |
| Countywide Total | 100.000000 | \$ 81,536,152 | | |
| WAKULLA BOCC | 97.147016 | \$ 2,355,558 | 100.000000 | \$ 2,424,735 |
| St. Marks | 1.191753 | \$ 28,897 | 0.000000 | \$ - |
| Sopchoppy | 1.661231 | \$ 40,280 | 0.000000 | \$ - |
| Countywide Total | 100.000000 | \$ 2,424,735 | 100.000000 | \$ 1,223,592 |
| WALTON BOCC | 86.065162 | \$ 18,437,799 | | |
| DeFuniak Springs | 7.410740 | \$ 1,587,608 | | |
| Freeport | 5.711563 | \$ 1,223,592 | | |
| Paxton | 0.812535 | \$ 174,070 | | |
| Countywide Total | 100.000000 | \$ 21,423,069 | | |
| WASHINGTON BOCC | 80.275680 | \$ 1,858,326 | | |
| Caryville | 1.193353 | \$ 27,625 | | |
| Chipley | 13.474320 | \$ 311,921 | | |
| Ebro | 0.898792 | \$ 20,806 | | |
| Vernon | 2.794562 | \$ 64,692 | | |
| Wausau | 1.363293 | \$ 31,559 | | |
| Countywide Total | 100.000000 | \$ 2,314,931 | | |
| STATEWIDE TOTALS | | \$ 3,768,699,247 | | |

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2021

Refer to the Table Notes for Instructions on Using These Estimates

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

Notes:

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

2) Of the nine statutorily-authorized surtaxes, the two most utilized surtaxes are the Local Government Infrastructure Surtax with 28 counties levying and the Small County Surtax with 29 counties levying. Both the Local Government Infrastructure Surtax and Small County Surtax require the proceeds to be shared with municipalities, either by interlocal agreement or by default formula methodology (i.e., Local Government Half-cent Sales Tax Program formula). This table lists the estimated distributions to individual local governments assuming a 1% levy of either the Local Government Infrastructure Surtax or Small County Surtax.

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

4) For those jurisdictions where the distribution of local discretionary sales surtax proceeds is governed by an interlocal agreement, the distribution percentages per the agreement as well as the estimated distributions are listed in the column labeled "1% Tax Rate - Interlocal Agreement". The amounts and percentages are presented in the fashion that the interlocal agreement directs the Department of Revenue to distribute the proceeds. The percentages used are those that the Department understands will be in effect for the 2020-21 local fiscal year.

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

6) If the reader is uncertain which surtax(es) is/are imposed in a particular county, please refer to the EDR table entitled "2020 Local Discretionary Sales Surtax Rates in Florida's Counties".

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

Local Discretionary Sales Surtax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2021

| County | Estimated Countywide Distribution @ 1% Tax Rate | County Government Levies | | | | | School District Levy - School Capital Outlay Surtax | | | | |
|--------------|--|----------------------------------|------------------|--|------------------------|--|---|------------------|--|------------------------|--|
| | | Maximum Potential Tax Rate | 2021 Tax Rate | Countywide Realized Tax Revenues | Unutilized Tax Rate | Countywide Unrealized Tax Revenues | Maximum Potential Tax Rate | 2021 Tax Rate | Districtwide Realized Tax Revenues | Unutilized Tax Rate | Districtwide Unrealized Tax Revenues |
| Alachua | \$ 40,057,139 | 3.5 | 0.5 | \$ 20,028,569 | 3.0 | \$ 120,171,416 | 0.5 | 0.5 | \$ 20,028,569 | 0.0 | \$ - |
| Baker | \$ 2,179,359 | 2.5 | 1.0 | \$ 2,179,359 | 1.5 | \$ 3,269,038 | 0.5 | 0.0 | \$ - | 0.5 | \$ 1,089,679 |
| Bay | \$ 41,828,580 | 3.0 | 0.5 | \$ 20,914,290 | 2.5 | \$ 104,571,451 | 0.5 | 0.5 | \$ 20,914,290 | 0.0 | \$ - |
| Bradford | \$ 2,887,046 | 2.5 | 1.0 | \$ 2,887,046 | 1.5 | \$ 4,330,569 | 0.5 | 0.0 | \$ - | 0.5 | \$ 1,443,523 |
| Brevard | \$ 91,951,949 | 3.0 | 0.5 | \$ 45,975,974 | 2.5 | \$ 229,879,872 | 0.5 | 0.5 | \$ 45,975,974 | 0.0 | \$ - |
| Broward | \$ 361,991,602 | 3.0 | 1.0 | \$ 361,991,602 | 2.0 | \$ 723,983,205 | 0.5 | 0.0 | \$ - | 0.5 | \$ 180,995,801 |
| Calhoun | \$ 1,023,829 | 2.5 | 1.0 | \$ 1,023,829 | 1.5 | \$ 1,535,743 | 0.5 | 0.5 | \$ 511,914 | 0.0 | \$ - |
| Charlotte | \$ 27,886,527 | 3.0 | 1.0 | \$ 27,886,527 | 2.0 | \$ 55,773,054 | 0.5 | 0.0 | \$ - | 0.5 | \$ 13,943,263 |
| Citrus | \$ 17,675,160 | 2.0 | 0.0 | \$ - | 2.0 | \$ 35,350,320 | 0.5 | 0.0 | \$ - | 0.5 | \$ 8,837,580 |
| Clay | \$ 22,484,148 | 3.0 | 1.0 | \$ 22,484,148 | 2.0 | \$ 44,968,296 | 0.5 | 0.5 | \$ 8,431,556 | 0.0 | \$ 2,810,519 |
| Collier | \$ 95,803,164 | 2.0 | 1.0 | \$ 95,803,164 | 1.0 | \$ 95,803,164 | 0.5 | 0.0 | \$ - | 0.5 | \$ 47,901,582 |
| Columbia | \$ 10,999,837 | 3.0 | 1.0 | \$ 10,999,837 | 2.0 | \$ 21,999,674 | 0.5 | 0.0 | \$ - | 0.5 | \$ 5,499,918 |
| DeSoto | \$ 3,110,240 | 2.5 | 1.5 | \$ 4,665,360 | 1.0 | \$ 3,110,240 | 0.5 | 0.0 | \$ - | 0.5 | \$ 1,555,120 |
| Dixie | \$ 1,115,556 | 2.5 | 1.0 | \$ 1,115,556 | 1.5 | \$ 1,673,333 | 0.5 | 0.0 | \$ - | 0.5 | \$ 557,778 |
| Duval | \$ 177,520,796 | 3.0 | 1.0 | \$ 177,520,796 | 2.0 | \$ 355,041,593 | 0.5 | 0.5 | \$ 66,570,299 | 0.0 | \$ 22,190,100 |
| Escambia | \$ 51,796,601 | 3.0 | 1.0 | \$ 51,796,601 | 2.0 | \$ 103,593,203 | 0.5 | 0.5 | \$ 25,898,301 | 0.0 | \$ - |
| Flagler | \$ 11,338,241 | 2.0 | 0.5 | \$ 5,669,120 | 1.5 | \$ 17,007,361 | 0.5 | 0.5 | \$ 5,669,120 | 0.0 | \$ - |
| Franklin | \$ 1,970,000 | 3.5 | 1.0 | \$ 1,970,000 | 2.5 | \$ 4,925,000 | 0.5 | 0.0 | \$ - | 0.5 | \$ 985,000 |
| Gadsden | \$ 3,986,245 | 2.5 | 1.5 | \$ 5,979,367 | 1.0 | \$ 3,986,245 | 0.5 | 0.0 | \$ - | 0.5 | \$ 1,993,122 |
| Gilchrist | \$ 1,061,064 | 2.5 | 1.0 | \$ 1,061,064 | 1.5 | \$ 1,591,597 | 0.5 | 0.0 | \$ - | 0.5 | \$ 530,532 |
| Glades | \$ 730,121 | 2.5 | 1.0 | \$ 730,121 | 1.5 | \$ 1,095,182 | 0.5 | 0.0 | \$ - | 0.5 | \$ 365,061 |
| Gulf | \$ 2,081,217 | 3.5 | 1.0 | \$ 2,081,217 | 2.5 | \$ 5,203,043 | 0.5 | 0.0 | \$ - | 0.5 | \$ 1,040,609 |
| Hamilton | \$ 1,366,026 | 2.5 | 1.0 | \$ 1,366,026 | 1.5 | \$ 2,049,040 | 0.5 | 0.0 | \$ - | 0.5 | \$ 683,013 |
| Hardee | \$ 2,218,477 | 2.5 | 1.0 | \$ 2,218,477 | 1.5 | \$ 3,327,716 | 0.5 | 0.0 | \$ - | 0.5 | \$ 1,109,239 |
| Hendry | \$ 3,970,521 | 2.5 | 1.0 | \$ 3,970,521 | 1.5 | \$ 5,955,782 | 0.5 | 0.0 | \$ - | 0.5 | \$ 1,985,261 |
| Hernando | \$ 21,303,916 | 3.0 | 0.0 | \$ - | 3.0 | \$ 63,911,749 | 0.5 | 0.5 | \$ 10,651,958 | 0.0 | \$ - |
| Highlands | \$ 11,313,080 | 2.0 | 1.0 | \$ 11,313,080 | 1.0 | \$ 11,313,080 | 0.5 | 0.5 | \$ 5,656,540 | 0.0 | \$ - |
| Hillsborough | \$ 232,694,770 | 3.0 | 2.0 | \$ 465,389,540 | 1.0 | \$ 232,694,770 | 0.5 | 0.5 | \$ 116,347,385 | 0.0 | \$ - |
| Holmes | \$ 1,220,000 | 2.5 | 1.5 | \$ 1,677,500 | 1.0 | \$ 1,372,500 | 0.5 | 0.0 | \$ - | 0.5 | \$ 610,000 |
| Indian River | \$ 24,030,439 | 2.0 | 1.0 | \$ 24,030,439 | 1.0 | \$ 24,030,439 | 0.5 | 0.0 | \$ - | 0.5 | \$ 12,015,219 |
| Jackson | \$ 5,336,474 | 2.0 | 1.0 | \$ 5,336,474 | 1.0 | \$ 5,336,474 | 0.5 | 0.5 | \$ 2,668,237 | 0.0 | \$ - |
| Jefferson | \$ 1,112,865 | 2.5 | 1.0 | \$ 1,112,865 | 1.5 | \$ 1,669,297 | 0.5 | 0.0 | \$ - | 0.5 | \$ 556,432 |
| Lafayette | \$ 416,992 | 2.5 | 1.0 | \$ 416,992 | 1.5 | \$ 625,488 | 0.5 | 0.0 | \$ - | 0.5 | \$ 208,496 |
| Lake | \$ 44,758,082 | 2.0 | 1.0 | \$ 44,758,082 | 1.0 | \$ 44,758,082 | 0.5 | 0.0 | \$ - | 0.5 | \$ 22,379,041 |
| Lee | \$ 150,126,745 | 3.0 | 0.0 | \$ - | 3.0 | \$ 450,380,235 | 0.5 | 0.5 | \$ 75,063,373 | 0.0 | \$ - |
| Leon | \$ 43,323,982 | 3.5 | 1.0 | \$ 43,323,982 | 2.5 | \$ 108,309,954 | 0.5 | 0.5 | \$ 21,661,991 | 0.0 | \$ - |
| Levy | \$ 4,010,254 | 2.5 | 1.0 | \$ 4,010,254 | 1.5 | \$ 6,015,381 | 0.5 | 0.0 | \$ - | 0.5 | \$ 2,005,127 |
| Liberty | \$ 341,318 | 2.5 | 1.5 | \$ 511,977 | 1.0 | \$ 341,318 | 0.5 | 0.0 | \$ 42,665 | 0.5 | \$ 127,994 |
| Madison | \$ 1,328,099 | 1.5 | 1.5 | \$ 1,992,149 | 0.0 | \$ - | 0.5 | 0.0 | \$ - | 0.5 | \$ 664,050 |
| Manatee | \$ 57,183,363 | 3.0 | 0.5 | \$ 28,591,681 | 2.5 | \$ 142,958,406 | 0.5 | 0.5 | \$ 28,591,681 | 0.0 | \$ - |
| Marion | \$ 46,325,105 | 2.0 | 1.0 | \$ 46,325,105 | 1.0 | \$ 46,325,105 | 0.5 | 0.0 | \$ - | 0.5 | \$ 23,162,553 |
| Martin | \$ 33,887,287 | 2.0 | 0.0 | \$ - | 2.0 | \$ 67,774,574 | 0.5 | 0.5 | \$ 16,943,644 | 0.0 | \$ - |
| Miami-Dade | \$ 525,854,360 | 2.0 | 1.0 | \$ 525,854,360 | 1.0 | \$ 525,854,360 | 0.5 | 0.0 | \$ - | 0.5 | \$ 262,927,180 |
| Monroe | \$ 32,056,405 | 2.0 | 1.0 | \$ 32,056,405 | 1.0 | \$ 32,056,405 | 0.5 | 0.5 | \$ 16,028,202 | 0.0 | \$ - |
| Nassau | \$ 11,411,174 | 2.0 | 1.0 | \$ 11,411,174 | 1.0 | \$ 11,411,174 | 0.5 | 0.0 | \$ - | 0.5 | \$ 5,705,587 |
| Okaloosa | \$ 40,833,617 | 3.0 | 0.5 | \$ 20,416,808 | 2.5 | \$ 102,084,042 | 0.5 | 0.5 | \$ 15,312,606 | 0.0 | \$ 5,104,202 |

Local Discretionary Sales Surtax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2021

| County | Estimated Countywide Distribution @ 1% Tax Rate | County Government Levies | | | | | School District Levy - School Capital Outlay Surtax | | | | |
|------------|--|----------------------------------|------------------|--|------------------------|--|---|------------------|--|------------------------|--|
| | | Maximum Potential Tax Rate | 2021 Tax Rate | Countywide Realized Tax Revenues | Unutilized Tax Rate | Countywide Unrealized Tax Revenues | Maximum Potential Tax Rate | 2021 Tax Rate | Districtwide Realized Tax Revenues | Unutilized Tax Rate | Districtwide Unrealized Tax Revenues |
| Okeechobee | \$ 5,512,816 | 2.5 | 1.0 | \$ 5,512,816 | 1.5 | \$ 8,269,224 | 0.5 | 0.0 | \$ - | 0.5 | \$ 2,756,408 |
| Orange | \$ 475,996,705 | 3.0 | 0.0 | \$ - | 3.0 | \$ 1,427,990,115 | 0.5 | 0.5 | \$ 237,998,352 | 0.0 | \$ - |
| Osceola | \$ 54,500,236 | 3.0 | 1.0 | \$ 54,500,236 | 2.0 | \$ 109,000,472 | 0.5 | 0.5 | \$ 27,250,118 | 0.0 | \$ - |
| Palm Beach | \$ 264,076,075 | 3.0 | 1.0 | \$ 264,076,075 | 2.0 | \$ 528,152,149 | 0.5 | 0.0 | \$ - | 0.5 | \$ 132,038,037 |
| Pasco | \$ 62,994,265 | 3.0 | 1.0 | \$ 62,994,265 | 2.0 | \$ 125,988,530 | 0.5 | 0.0 | \$ - | 0.5 | \$ 31,497,133 |
| Pinellas | \$ 160,861,798 | 3.0 | 1.0 | \$ 160,861,798 | 2.0 | \$ 321,723,596 | 0.5 | 0.0 | \$ - | 0.5 | \$ 80,430,899 |
| Polk | \$ 91,997,304 | 3.0 | 0.5 | \$ 45,998,652 | 2.5 | \$ 229,993,259 | 0.5 | 0.5 | \$ 45,998,652 | 0.0 | \$ - |
| Putnam | \$ 6,843,221 | 2.0 | 1.0 | \$ 6,843,221 | 1.0 | \$ 6,843,221 | 0.5 | 0.0 | \$ - | 0.5 | \$ 3,421,610 |
| St. Johns | \$ 38,338,845 | 2.0 | 0.0 | \$ - | 2.0 | \$ 76,677,689 | 0.5 | 0.5 | \$ 19,169,422 | 0.0 | \$ - |
| St. Lucie | \$ 33,669,157 | 2.0 | 0.5 | \$ 16,834,578 | 1.5 | \$ 50,503,735 | 0.5 | 0.5 | \$ 16,834,578 | 0.0 | \$ - |
| Santa Rosa | \$ 17,635,497 | 3.0 | 0.5 | \$ 8,817,748 | 2.5 | \$ 44,088,742 | 0.5 | 0.5 | \$ 8,817,748 | 0.0 | \$ - |
| Sarasota | \$ 77,999,029 | 3.0 | 1.0 | \$ 77,999,029 | 2.0 | \$ 155,998,057 | 0.5 | 0.0 | \$ - | 0.5 | \$ 38,999,514 |
| Seminole | \$ 81,121,623 | 3.0 | 1.0 | \$ 81,121,623 | 2.0 | \$ 162,243,245 | 0.5 | 0.0 | \$ - | 0.5 | \$ 40,560,811 |
| Sumter | \$ 14,269,614 | 2.0 | 1.0 | \$ 14,269,614 | 1.0 | \$ 14,269,614 | 0.5 | 0.0 | \$ - | 0.5 | \$ 7,134,807 |
| Suwannee | \$ 4,184,560 | 2.5 | 1.0 | \$ 4,184,560 | 1.5 | \$ 6,276,840 | 0.5 | 0.0 | \$ - | 0.5 | \$ 2,092,280 |
| Taylor | \$ 2,345,273 | 2.5 | 1.0 | \$ 2,345,273 | 1.5 | \$ 3,517,909 | 0.5 | 0.0 | \$ - | 0.5 | \$ 1,172,636 |
| Union | \$ 752,575 | 2.5 | 1.0 | \$ 752,575 | 1.5 | \$ 1,128,862 | 0.5 | 0.0 | \$ - | 0.5 | \$ 376,287 |
| Volusia | \$ 81,536,152 | 3.0 | 0.0 | \$ - | 3.0 | \$ 244,608,456 | 0.5 | 0.5 | \$ 40,768,076 | 0.0 | \$ - |
| Wakulla | \$ 2,424,735 | 3.5 | 1.0 | \$ 2,424,735 | 2.5 | \$ 6,061,837 | 0.5 | 0.0 | \$ - | 0.5 | \$ 1,212,367 |
| Walton | \$ 21,423,069 | 3.0 | 1.0 | \$ 21,423,069 | 2.0 | \$ 42,846,137 | 0.5 | 0.0 | \$ - | 0.5 | \$ 10,711,534 |
| Washington | \$ 2,314,931 | 2.5 | 1.0 | \$ 2,314,931 | 1.5 | \$ 3,472,396 | 0.5 | 0.5 | \$ 1,157,465 | 0.0 | \$ - |
| Statewide | \$ 3,768,699,247 | | | \$ 2,974,122,236 | | \$ 7,399,072,053 | | | \$ 900,962,718 | | \$ 983,386,906 |

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 2021 calendar year, the Department must receive notice no later than November 16, 2020, prior to the January 1, 2021 effective date.
- 2) A county's unutilized tax rate is determined by subtracting its 2021 tax rate from its maximum potential tax rate.
- 3) Effective December 31, 2020, the School Capital Outlay Surtax levy in Liberty County expired.
- 4) New surtax levies for 2021: Clay, Duval, and Okaloosa counties will levy the School Capital Outlay Surtax. Holmes County will levy the Voter-Approved Indigent Care Surtax.

Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2021 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, 2021.

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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 2020-21 local fiscal year, the four counties levying this surtax (i.e., Broward, Duval, Hillsborough, and Miami-Dade) will realize an estimated \$946 million in revenue. The 28 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$2.35 billion to go unrealized.

General Law Amendments:

Chapter 2020-10, L.O.F., (CS/HB 7097) amends s. 212.055(1), F.S., to require that any levy of this surtax pursuant to a referendum held on or after July 1, 2020, shall not be levied for more than 30 years. These changes became law on July 1, 2020.

Authorization to Levy:

Any county that has adopted a home rule charter, any county government that has consolidated with one or more municipalities, and any county that is within or under an interlocal agreement with a regional transportation or transit authority created under ch. 343 or 349, F.S., may levy this surtax at a rate of up to 1 percent, subject to approval by a majority vote of the county's electorate or a charter amendment approved by a majority vote of the county's electorate. Any such surtax levied pursuant to a referendum held on or after July 1, 2020, shall not be levied for more than 30 years. In addition to the Emergency Fire Rescue Services and Facilities Surtax and the School Capital Outlay Surtax, this surtax is not subject to a combined rate limitation that impacts other discretionary sales surtaxes.

Counties Eligible to Levy:

Thirty 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 Transit Authority | Part V of Ch. 343, F.S. (ss. 343.90 – 343.976) | Hernando, Hillsborough, Manatee, Pasco, and Pinellas |
| Jacksonville Transportation Authority | Ch. 349, F.S. | Duval |

Ten of Florida's twenty charter counties (i.e., Broward, Duval, Hillsborough, Miami-Dade, Orange, Osceola, Palm Beach, Pinellas, Seminole, and Wakulla) are also within one of the qualified regional transportation or transit authorities. Ten non-charter counties that are within an authority are also eligible to levy this surtax. Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton counties are within the Northwest Florida Transportation Corridor Authority; and Hernando, Manatee, and Pasco, are within the Tampa Bay Area Regional Transit Authority.

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 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.

Pursuant to Chapter 2019-169, F.S., the authorized uses of the surtax proceeds will change effective October 1, 2022. Except as set forth in #4 and #5 below, the surtax proceeds can be applied to as many or as few of the following uses as the county's governing body deems appropriate.

1. Deposited into the county trust fund and used for the purposes of development, construction, equipment, maintenance, operation, supportive services, including a countywide bus system, on-demand transportation services, and related costs of a fixed guideway rapid transit system.
2. Remitted by the county's governing body to an expressway or transportation authority created by law to be used at the authority's discretion for the development, construction, operation, or maintenance of roads or bridges in the county, for the operation and maintenance of a bus system, for the operation and maintenance of on-demand transportation services, for the payment of principal and interest on existing bonds issued for the construction of such roads or bridges, and, upon approval of the county commission, such proceeds may be pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such roads or bridges.
3. Used by the county for the planning, development, construction, operation, and maintenance of roads and bridges in the county; for the planning, development, expansion, operation, and maintenance of bus and fixed guideway systems; for the planning, development, construction, expansion, operation, and maintenance of on-demand transportation services; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county's governing body for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads, or bridges. Pursuant to an interlocal agreement entered into pursuant to ch. 163, F.S., the county's governing body may distribute surtax proceeds to a municipality, or an expressway or transportation authority created by law to be expended for such purposes. Any county that has entered into interlocal agreements for the distribution of proceeds to one or more of its municipalities must revise such agreements no less than every five years in order to include any municipalities created since the prior agreements were executed.
4. To the extent not prohibited by contracts or bond covenants in effect on that date, a county as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County only] shall use proceeds from the surtax only for the following purposes:
 - a. The planning, design, engineering, or construction of fixed guideway rapid transit systems, rail systems, and bus systems, including bus rapid transit systems, and for the development of dedicated facilities for autonomous vehicles as defined in s. 316.003, F.S.
 - b. The acquisition of rights-of-way for fixed guideway rapid transit systems, rail systems, and bus systems, including bus rapid transit systems, and for the development of dedicated facilities for autonomous vehicles as defined in s. 316.003, F.S.

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

Attorney General Opinions:

No opinions specifically relevant to this surtax have been issued.

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 2020-21 local fiscal year, the 28 counties levying this surtax will realize an estimated \$1.48 billion in revenue. The 19 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$1.75 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2020 Regular Legislative Session.

Authorization to Levy:

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

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

Counties Eligible to Levy:

All counties are eligible to levy the surtax.

Distribution of Proceeds:

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

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

Authorized Uses of Proceeds:

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

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

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

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

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

1. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years, any related land acquisition, land improvement, design, and engineering costs, and all other professional and related costs required to bring the public facilities into service. For this purpose, the term *public facilities* means facilities as defined in ss. 163.3164(39),¹ 163.3221(13),² or 189.012(5),³ F.S., and includes

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

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

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

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

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

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

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

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

the surtax for any public purpose if the county satisfies all of the following criteria.

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

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

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

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

Attorney General Opinions:

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

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

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

The full texts of these opinions are available via a searchable on-line database.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 2020-21 local fiscal year, the 29 counties levying this surtax will realize an estimated \$120 million in revenue. The single county not currently levying this surtax at the maximum rate (i.e., Flagler) will allow an estimated \$5.7 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2020 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 2020-21 local fiscal year, the single county levying this surtax (i.e., Hillsborough) will realize an estimated \$116 million in revenue. The 21 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$799 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2020 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 2020 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 2020-21 local fiscal year, Miami-Dade County will realize an estimated \$263 million in revenue, and no revenues will go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2020 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 2020-21 local fiscal year, the 26 school districts levying this surtax will realize an estimated \$901 million in revenue. The 41 eligible school districts not currently levying this surtax at the maximum rate will allow an estimated \$983 million to go unrealized.

General Law Amendments:

Chapter 2020-10, L.O.F., (CS/HB 7097) requires that surtax levies authorized on or after July 1, 2020, must be shared with eligible charter schools based on their proportionate share of the total school district enrollment. This change became law on July 1, 2020.

Authorization to Levy:

District school boards may levy, pursuant to resolution conditioned to take effect only upon voter approval in a countywide referendum, this surtax at a rate of up to 0.5 percent. The resolution must include a statement that provides a brief and general description of the school capital outlay projects to be funded by the surtax. Furthermore, the resolution must include a statement that the revenues collected must be shared with eligible charter schools based on their proportionate share of the total school district enrollment. The 2020 law change related to the sharing of surtax proceeds with eligible charter schools applies only to levies authorized by vote of the electors on or after July 1, 2020.

In addition to the Charter County and Regional Transportation System Surtax and the Emergency Fire Rescue Services and Facilities Surtax, this surtax is not subject to a combined rate limitation that impacts the other discretionary sales surtaxes.

School Districts Eligible to Levy:

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

Distribution of Proceeds:

The surtax revenues collected by the Department of Revenue are distributed to the school board imposing the surtax.

Authorized Uses of Proceeds:

The surtax proceeds are used to fund fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses, which have a useful life expectancy of 5 or more years, as well as any related land acquisition, land improvement, design, and engineering costs. Additionally, the proceeds are used to fund the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district.

The surtax proceeds may be used to service bonded indebtedness used to finance authorized projects, and any accrued interest may be held in trust to finance such projects. However, the surtax proceeds and any accrued interest cannot be used for operational expenses.

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

Attorney General Opinions:

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

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

The full texts of these opinions are available via a searchable on-line database.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 2020-21 local fiscal year, the five counties levying this surtax (i.e., DeSoto, Gadsden, Holmes, Madison, and Polk) will realize an estimated \$51 million in revenue. The 39 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$514 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2020 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. During the 2020-21 local fiscal year, the single county levying this surtax (i.e., Liberty) at the 0.5 percent rate will realize an estimated \$170,659 in revenue. The 65 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$3.24 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2020 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

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

the district's boundaries if an ad valorem tax is levied to fund emergency fire rescue services. Reedy Creek Improvement District levies such an ad valorem tax and maintains a uniform ad valorem tax rate throughout the district. Consequently, Orange and Osceola counties are prohibited from levying this surtax within the Reedy Creek Improvement District's boundaries.

Distribution of Proceeds:

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

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

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

Authorized Uses of Proceeds:

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

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

Attorney General Opinions:

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

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Pension Liability Surtax

Section 212.055(9), Florida Statutes

Summary:

Chapter 2016-146, F.S., created the Pension Liability Surtax effective July 1, 2016. The county's governing body may levy the surtax, at a rate not to exceed 0.5 percent, pursuant to an ordinance conditioned to take effect upon approval by a majority vote of county electors voting in a referendum. The surtax proceeds must be used to fund an underfunded defined benefit retirement plan or system. However, in order to impose this surtax, a county must satisfy five prerequisites. No eligible county has levied this surtax since its authorization in law. During the 2020-21 local fiscal year, the 28 potentially eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$922 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2020 Regular Legislative Session.

Authorization to Levy:

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

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

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

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

1. The ordinance must specify the method of determining the percentage of surtax proceeds, and the frequency of such payments, distributed to each eligible defined benefit retirement plan or system if

the surtax proceeds are actuarially recognized as provided in s. 112.64(6), F.S.

2. The ordinance must specify the local government's intention to incur debt for the purpose of making advanced payments toward the unfunded liability of an underfunded defined benefit retirement plan or system if the surtax proceeds are not actuarially recognized as provided in s. 112.64(6), F.S.

The referendum to adopt the surtax must meet the requirements of s. 101.161, F.S., and must include a brief and general description of the purposes for which the surtax proceeds will be used. The surtax levy will terminate on December 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. There are 28 counties levying a Local Government Infrastructure Surtax. Consequently, these counties (i.e., Alachua, Bay, Brevard, Charlotte, Clay, Collier, Duval, Escambia, Glades, Highlands, Hillsborough, Indian River, Lake, Leon, Manatee, Marion, Monroe, Okaloosa, Osceola, Palm Beach, Pasco, Pinellas, Putnam, St. Lucie, Santa Rosa, Sarasota, Seminole, and Wakulla) are potentially eligible to levy the Pension Liability Surtax, assuming the other prerequisites are satisfied.

Distribution of Proceeds:

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

Authorized Uses of Proceeds:

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

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

Attorney General Opinions:

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

Local Option Food and Beverage Taxes

Section 212.0306, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2020 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 2020-21 local fiscal year, the counties currently levying one or more local option fuel taxes will realize an estimated \$877 million in revenue. The counties not currently levying all possible local option fuel taxes at the maximum rate will allow an estimated \$180 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2020 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 DOR has 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.

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 re-imposed at the current authorized rate provided the tax is levied before July 1st and is 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

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.

specified in law.¹¹

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 2021 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

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

12. Section 336.021(1)(b), F.S.

13. Section 336.025(3)(a)3., F.S.

14. Section 336.025(4)(b), F.S.

for the local fiscal year ending 2021. 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 2021 based on countywide tax rates and distribution percentages specified by either locally-determined interlocal agreements or statutory default formula. The third table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2021.

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.fdot.gov/comptroller/gao.shtm>

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

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

Ninth-Cent Fuel Tax**Estimated Gallons and Tax by Fuel Type****Revenue Estimates for the Local Fiscal Year Ending September 30, 2021**

| 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 | 112,151,692 | \$ 0.01 | \$ 1,101,554 | \$ 0.01 | \$ 157,790 | \$ 1,259,344 |
| Baker | 16,648,436 | \$ 0.01 | \$ 163,521 | \$ 0.01 | \$ 32,960 | \$ 196,481 |
| Bay | 88,709,265 | \$ 0.01 | \$ 871,302 | \$ 0.01 | \$ 139,147 | \$ 1,010,449 |
| Bradford | 12,705,306 | \$ 0.01 | \$ 124,792 | \$ 0.01 | \$ 26,979 | \$ 151,771 |
| Brevard | 237,877,009 | \$ - | \$ 2,336,428 | \$ 0.01 | \$ 1,787,327 | \$ 1,787,327 |
| Broward | 747,971,871 | \$ 0.01 | \$ 7,346,580 | \$ 0.01 | \$ 994,038 | \$ 8,340,618 |
| Calhoun | 4,194,518 | \$ - | \$ 41,199 | \$ 0.01 | \$ 24,021 | \$ 24,021 |
| Charlotte | 81,956,458 | \$ 0.01 | \$ 804,976 | \$ 0.01 | \$ 157,939 | \$ 962,915 |
| Citrus | 53,757,684 | \$ 0.01 | \$ 528,008 | \$ 0.01 | \$ 71,252 | \$ 599,260 |
| Clay | 69,177,539 | \$ 0.01 | \$ 679,462 | \$ 0.01 | \$ 93,180 | \$ 772,642 |
| Collier | 145,286,067 | \$ 0.01 | \$ 1,427,000 | \$ 0.01 | \$ 164,113 | \$ 1,591,113 |
| Columbia | 48,647,034 | \$ 0.01 | \$ 477,811 | \$ 0.01 | \$ 310,385 | \$ 788,197 |
| DeSoto | 11,416,853 | \$ 0.01 | \$ 112,136 | \$ 0.01 | \$ 50,083 | \$ 162,220 |
| Dixie | 6,374,278 | \$ - | \$ 62,608 | \$ 0.01 | \$ 36,015 | \$ 36,015 |
| Duval | 444,685,044 | \$ - | \$ 4,367,697 | \$ 0.01 | \$ 1,169,750 | \$ 1,169,750 |
| Escambia | 123,079,866 | \$ 0.01 | \$ 1,208,890 | \$ 0.01 | \$ 291,874 | \$ 1,500,764 |
| Flagler | 40,792,120 | \$ 0.01 | \$ 400,660 | \$ 0.01 | \$ 51,522 | \$ 452,182 |
| Franklin | 5,750,921 | \$ - | \$ 56,486 | \$ 0.01 | \$ 13,092 | \$ 13,092 |
| Gadsden | 25,028,184 | \$ - | \$ 245,827 | \$ 0.01 | \$ 215,006 | \$ 215,006 |
| Gilchrist | 6,939,767 | \$ 0.01 | \$ 68,162 | \$ 0.01 | \$ 11,543 | \$ 79,705 |
| Glades | 5,265,996 | \$ 0.01 | \$ 51,723 | \$ 0.01 | \$ 63,857 | \$ 115,579 |
| Gulf | 5,893,783 | \$ 0.01 | \$ 57,889 | \$ 0.01 | \$ 10,729 | \$ 68,618 |
| Hamilton | 13,254,451 | \$ - | \$ 130,185 | \$ 0.01 | \$ 391,026 | \$ 391,026 |
| Hardee | 11,734,507 | \$ 0.01 | \$ 115,256 | \$ 0.01 | \$ 48,485 | \$ 163,741 |
| Hendry | 17,693,129 | \$ 0.01 | \$ 173,782 | \$ 0.01 | \$ 120,708 | \$ 294,489 |
| Hernando | 68,603,297 | \$ 0.01 | \$ 673,822 | \$ 0.01 | \$ 144,971 | \$ 818,793 |
| Highlands | 37,759,429 | \$ 0.01 | \$ 370,873 | \$ 0.01 | \$ 152,054 | \$ 522,927 |
| Hillsborough | 568,188,698 | \$ 0.01 | \$ 5,580,749 | \$ 0.01 | \$ 1,192,439 | \$ 6,773,188 |
| Holmes | 6,099,639 | \$ 0.01 | \$ 59,911 | \$ 0.01 | \$ 37,413 | \$ 97,324 |
| Indian River | 67,526,407 | \$ - | \$ 663,244 | \$ 0.01 | \$ 185,314 | \$ 185,314 |
| Jackson | 30,672,433 | \$ 0.01 | \$ 301,265 | \$ 0.01 | \$ 240,216 | \$ 541,481 |
| Jefferson | 7,847,288 | \$ 0.01 | \$ 77,076 | \$ 0.01 | \$ 40,409 | \$ 117,485 |
| Lafayette | 2,144,362 | \$ - | \$ 21,062 | \$ 0.01 | \$ 12,483 | \$ 12,483 |
| Lake | 138,223,039 | \$ 0.01 | \$ 1,357,627 | \$ 0.01 | \$ 182,077 | \$ 1,539,703 |
| Lee | 304,458,321 | \$ 0.01 | \$ 2,990,390 | \$ 0.01 | \$ 443,935 | \$ 3,434,324 |
| Leon | 113,988,833 | \$ 0.01 | \$ 1,119,598 | \$ 0.01 | \$ 152,854 | \$ 1,272,453 |
| Levy | 18,982,160 | \$ - | \$ 186,443 | \$ 0.01 | \$ 50,480 | \$ 50,480 |
| Liberty | 3,211,216 | \$ 0.01 | \$ 31,541 | \$ 0.01 | \$ 22,532 | \$ 54,072 |
| Madison | 12,059,607 | \$ 0.01 | \$ 118,449 | \$ 0.01 | \$ 202,187 | \$ 320,636 |
| Manatee | 156,417,881 | \$ 0.01 | \$ 1,536,336 | \$ 0.01 | \$ 250,420 | \$ 1,786,756 |
| Marion | 174,642,072 | \$ 0.01 | \$ 1,715,334 | \$ 0.01 | \$ 501,161 | \$ 2,216,495 |
| Martin | 79,175,681 | \$ 0.01 | \$ 777,664 | \$ 0.01 | \$ 106,544 | \$ 884,207 |
| Miami-Dade | 919,630,213 | \$ 0.01 | \$ 9,032,608 | \$ 0.01 | \$ 1,398,756 | \$ 10,431,364 |
| Monroe | 45,268,883 | \$ 0.01 | \$ 444,631 | \$ 0.01 | \$ 50,349 | \$ 494,980 |
| Nassau | 29,717,353 | \$ 0.01 | \$ 291,884 | \$ 0.01 | \$ 87,154 | \$ 379,038 |
| Okaloosa | 99,273,732 | \$ 0.01 | \$ 975,067 | \$ 0.01 | \$ 103,695 | \$ 1,078,762 |
| Okeechobee | 23,066,191 | \$ 0.01 | \$ 226,556 | \$ 0.01 | \$ 87,612 | \$ 314,168 |
| Orange | 605,409,748 | \$ - | \$ 5,946,335 | \$ 0.01 | \$ 1,223,797 | \$ 1,223,797 |
| Osceola | 162,770,982 | \$ 0.01 | \$ 1,598,737 | \$ 0.01 | \$ 184,507 | \$ 1,783,244 |
| Palm Beach | 525,591,180 | \$ 0.01 | \$ 5,162,357 | \$ 0.01 | \$ 784,033 | \$ 5,946,390 |
| Pasco | 208,028,289 | \$ 0.01 | \$ 2,043,254 | \$ 0.01 | \$ 299,297 | \$ 2,342,551 |

Ninth-Cent Fuel Tax**Estimated Gallons and Tax by Fuel Type****Revenue Estimates for the Local Fiscal Year Ending September 30, 2021**

| 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 | 327,907,314 | \$ 0.01 | \$ 3,220,706 | \$ 0.01 | \$ 430,426 | \$ 3,651,132 |
| Polk | 276,969,240 | \$ 0.01 | \$ 2,720,392 | \$ 0.01 | \$ 888,226 | \$ 3,608,618 |
| Putnam | 32,148,866 | \$ 0.01 | \$ 315,766 | \$ 0.01 | \$ 74,500 | \$ 390,266 |
| St. Johns | 116,615,604 | \$ - | \$ 1,145,398 | \$ 0.01 | \$ 243,994 | \$ 243,994 |
| St. Lucie | 128,288,323 | \$ 0.01 | \$ 1,260,048 | \$ 0.01 | \$ 239,012 | \$ 1,499,059 |
| Santa Rosa | 66,609,790 | \$ 0.01 | \$ 654,241 | \$ 0.01 | \$ 113,509 | \$ 767,750 |
| Sarasota | 151,973,269 | \$ 0.01 | \$ 1,492,681 | \$ 0.01 | \$ 184,674 | \$ 1,677,355 |
| Seminole | 180,074,113 | \$ 0.01 | \$ 1,768,688 | \$ 0.01 | \$ 219,120 | \$ 1,987,808 |
| Sumter | 63,202,028 | \$ 0.01 | \$ 620,770 | \$ 0.01 | \$ 330,815 | \$ 951,585 |
| Suwannee | 25,965,959 | \$ 0.01 | \$ 255,038 | \$ 0.01 | \$ 93,161 | \$ 348,198 |
| Taylor | 11,038,022 | \$ - | \$ 108,415 | \$ 0.01 | \$ 72,038 | \$ 72,038 |
| Union | 4,514,586 | \$ 0.01 | \$ 44,342 | \$ 0.01 | \$ 32,054 | \$ 76,396 |
| Volusia | 221,085,611 | \$ 0.01 | \$ 2,171,503 | \$ 0.01 | \$ 305,251 | \$ 2,476,754 |
| Wakulla | 11,233,515 | \$ 0.01 | \$ 110,336 | \$ 0.01 | \$ 29,522 | \$ 139,857 |
| Walton | 44,950,942 | \$ 0.01 | \$ 441,508 | \$ 0.01 | \$ 168,230 | \$ 609,738 |
| Washington | 10,174,100 | \$ 0.01 | \$ 99,930 | \$ 0.01 | \$ 23,071 | \$ 123,001 |
| Totals | 8,418,500,000 | | \$ 82,686,507 | | \$ 18,017,109 | \$ 85,392,290 |

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, 2021

| 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 2019-20 Distribution Percentage | FY 2020-21 Estimated Distribution | Motor Fuel Tax Rate | Distribution Methodology | FY 2019-20 Distribution Percentage | FY 2020-21 Estimated Distribution |
| ALACHUA BOCC | \$ 0.06 | Interlocal | 50.0000000 | \$ 3,556,174 | \$ 0.05 | Interlocal | 50.0000000 | \$ 2,566,591 |
| Alachua | | | 2.0200000 | \$ 143,669 | | | 1.8700000 | \$ 95,991 |
| Archer | | | 0.7700000 | \$ 54,765 | | | 0.8600000 | \$ 44,145 |
| Gainesville | | | 40.8000000 | \$ 2,901,838 | | | 40.8000000 | \$ 2,094,339 |
| Hawthorne | | | 0.9500000 | \$ 67,567 | | | 1.0500000 | \$ 53,898 |
| High Springs | | | 2.1400000 | \$ 152,204 | | | 2.1000000 | \$ 107,797 |
| La Crosse | | | 0.2600000 | \$ 18,492 | | | 0.3000000 | \$ 15,400 |
| Micanopy | | | 0.8100000 | \$ 57,610 | | | 0.9000000 | \$ 46,199 |
| Newberry | | | 1.4800000 | \$ 105,263 | | | 1.2500000 | \$ 64,165 |
| Waldo | | | 0.7700000 | \$ 54,765 | | | 0.8700000 | \$ 44,659 |
| Countywide Total | | | 100.0000000 | \$ 7,112,347 | | | 100.0000000 | \$ 5,133,183 |
| BAKER BOCC | \$ 0.06 | Interlocal | 86.0000000 | \$ 957,039 | \$ - | | | |
| Glen St. Mary | | | 1.0000000 | \$ 11,128 | | | | |
| Macclenny | | | 13.0000000 | \$ 144,669 | | | | |
| Countywide Total | | | 100.0000000 | \$ 1,112,836 | | | | \$ 152,400 |
| BAY BOCC | \$ 0.06 | Default | 59.7830000 | \$ 3,415,828 | \$ - | | | |
| Callaway | | | 3.6560000 | \$ 208,893 | | | | |
| Lynn Haven | | | 4.9400000 | \$ 282,257 | | | | |
| Mexico Beach | | | 1.1620000 | \$ 66,393 | | | | |
| Panama City | | | 21.4070000 | \$ 1,223,134 | | | | |
| Panama City Beach | | | 4.4180000 | \$ 252,432 | | | | |
| Parker | | | 1.4070000 | \$ 80,392 | | | | |
| Springfield | | | 3.2270000 | \$ 184,381 | | | | |
| Countywide Total | | | 100.0000000 | \$ 5,713,711 | | | | \$ 812,045 |
| BRADFORD BOCC | \$ 0.06 | Interlocal | 70.0000000 | \$ 603,264 | \$ 0.05 | Interlocal | 70.0000000 | \$ 407,065 |
| Brooker | | | 1.8000000 | \$ 15,512 | | | 1.8000000 | \$ 10,467 |
| Hampton | | | 1.9000000 | \$ 16,374 | | | 1.9000000 | \$ 11,049 |
| Lawtey | | | 2.9000000 | \$ 24,992 | | | 2.9000000 | \$ 16,864 |
| Starke | | | 23.4000000 | \$ 201,662 | | | 23.4000000 | \$ 136,076 |
| Countywide Total | | | 100.0000000 | \$ 861,805 | | | 100.0000000 | \$ 581,522 |
| BREVARD BOCC | \$ 0.06 | Interlocal | 47.1400427 | \$ 11,196,545 | \$ - | | | |
| Cape Canaveral | | | 1.5418689 | \$ 366,220 | | | | |
| Cocoa | | | 2.5470916 | \$ 604,977 | | | | |
| Cocoa Beach | | | 1.4225704 | \$ 337,884 | | | | |
| Grant-Valkaria | | | 0.6662782 | \$ 158,252 | | | | |
| Indialantic | | | 0.5663804 | \$ 134,525 | | | | |
| Indian Harbor Beach | | | 1.4744793 | \$ 350,213 | | | | |
| Malabar | | | 0.4570616 | \$ 108,560 | | | | |
| Melbourne | | | 13.9433054 | \$ 3,311,767 | | | | |
| Melbourne Beach | | | 0.3679155 | \$ 87,386 | | | | |
| Melbourne Village | | | 0.0762585 | \$ 18,113 | | | | |
| Palm Bay | | | 16.1787745 | \$ 3,842,728 | | | | |
| Palm Shores | | | 0.1119216 | \$ 26,583 | | | | |
| Rockledge | | | 3.6957543 | \$ 877,803 | | | | |
| Satellite Beach | | | 1.8564880 | \$ 440,947 | | | | |
| Titusville | | | 4.7907088 | \$ 1,137,873 | | | | |
| West Melbourne | | | 3.1631003 | \$ 751,289 | | | | |
| Countywide Total | | | 100.0000000 | \$ 23,751,664 | | | | \$ 2,177,526 |
| BROWARD BOCC | \$ 0.06 | Interlocal | 62.5000000 | \$ 29,400,864 | \$ 0.05 | Interlocal | 64.0380000 | \$ 21,923,200 |
| Coconut Creek | | | 1.1578020 | \$ 544,646 | | | 1.1143534 | \$ 381,495 |
| Cooper City | | | 0.6809840 | \$ 320,344 | | | 0.6475944 | \$ 221,702 |
| Coral Springs | | | 2.5695970 | \$ 1,208,774 | | | 2.4592214 | \$ 841,906 |
| Dania Beach | | | 0.6348900 | \$ 298,661 | | | 0.6065114 | \$ 207,637 |
| Davie | | | 2.0311510 | \$ 955,482 | | | 1.9705360 | \$ 674,607 |
| Deerfield Beach | | | 1.5743040 | \$ 740,574 | | | 1.5007216 | \$ 513,767 |
| Fort Lauderdale | | | 3.6121530 | \$ 1,699,207 | | | 3.4919424 | \$ 1,195,455 |
| Hallandale Beach | | | 0.7816050 | \$ 367,678 | | | 0.7459200 | \$ 255,363 |
| Hillsboro Beach | | | 0.0385500 | \$ 18,134 | | | 0.0366332 | \$ 12,541 |
| Hollywood | | | 2.9696380 | \$ 1,396,959 | | | 2.8463912 | \$ 974,453 |
| Lauderdale-By-The-Sea | | | 0.1245650 | \$ 58,597 | | | 0.1183990 | \$ 40,534 |
| Lauderdale Lakes | | | 0.7079350 | \$ 333,022 | | | 0.6966618 | \$ 238,500 |
| Lauderhill | | | 1.4358400 | \$ 675,439 | | | 1.3704230 | \$ 469,160 |
| Lazy Lake | | | 0.0005230 | \$ 246 | | | 0.0004968 | \$ 170 |
| Lighthouse Point | | | 0.2123360 | \$ 99,886 | | | 0.2016930 | \$ 69,049 |
| Margate | | | 1.1692200 | \$ 550,017 | | | 1.1140666 | \$ 381,397 |
| Miramar | | | 2.7484260 | \$ 1,292,898 | | | 2.6187034 | \$ 896,505 |
| North Lauderdale | | | 0.8958220 | \$ 421,407 | | | 0.8564498 | \$ 293,203 |
| Oakland Park | | | 0.8958420 | \$ 421,416 | | | 0.8647582 | \$ 296,047 |
| Parkland | | | 0.6349500 | \$ 298,689 | | | 0.6253628 | \$ 214,091 |

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2021

| 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 2019-20 Distribution Percentage | FY 2020-21 Estimated Distribution | Motor Fuel Tax Rate | Distribution Methodology | FY 2019-20 Distribution Percentage | FY 2020-21 Estimated Distribution |
| Pembroke Park | | | 0.1284590 | \$ 60,429 | | | 0.1219326 | \$ 41,743 |
| Pembroke Pines | | | 3.2902000 | \$ 1,547,756 | | | 3.1581748 | \$ 1,081,191 |
| Plantation | | | 1.7876690 | \$ 840,944 | | | 1.7112384 | \$ 585,837 |
| Pompano Beach | | | 2.2077010 | \$ 1,038,533 | | | 2.1080536 | \$ 721,685 |
| Sea Ranch Lakes | | | 0.0139590 | \$ 6,567 | | | 0.0132744 | \$ 4,544 |
| Southwest Ranches | | | 0.1535940 | \$ 72,253 | | | 0.1471826 | \$ 50,387 |
| Sunrise | | | 1.8531490 | \$ 871,747 | | | 1.7698362 | \$ 605,898 |
| Tamarac | | | 1.2892260 | \$ 606,470 | | | 1.2350446 | \$ 422,813 |
| Weston | | | 1.3436720 | \$ 632,082 | | | 1.2791460 | \$ 437,911 |
| West Park | | | 0.3008130 | \$ 141,507 | | | 0.2862090 | \$ 97,983 |
| Wilton Manors | | | 0.2554250 | \$ 120,155 | | | 0.2450684 | \$ 83,898 |
| Countywide Total | | | 100.0000000 | \$ 47,041,383 | | | 100.0000000 | \$ 34,234,673 |
| CALHOUN BOCC | \$ 0.06 | Default | 79.8900000 | \$ 298,667 | \$ - | | | |
| Altha | | | 1.2200000 | \$ 4,561 | | | | |
| Blountstown | | | 18.8900000 | \$ 70,620 | | | | |
| Countywide Total | | | 100.0000000 | \$ 373,848 | | | | \$ 38,397 |
| CHARLOTTE BOCC | \$ 0.06 | Interlocal | 89.6600000 | \$ 4,890,627 | \$ 0.05 | Default | 93.2600000 | \$ 3,498,320 |
| Punta Gorda | | | 10.3400000 | \$ 564,009 | | | 6.7400000 | \$ 252,827 |
| Countywide Total | | | 100.0000000 | \$ 5,454,637 | | | 100.0000000 | \$ 3,751,147 |
| CITRUS BOCC | \$ 0.06 | Interlocal | 90.9500000 | \$ 3,077,573 | \$ 0.05 | Interlocal | 90.9500000 | \$ 2,237,815 |
| Crystal River | | | 3.5000000 | \$ 118,433 | | | 3.5000000 | \$ 86,117 |
| Inverness | | | 5.5500000 | \$ 187,801 | | | 5.5500000 | \$ 136,557 |
| Countywide Total | | | 100.0000000 | \$ 3,383,807 | | | 100.0000000 | \$ 2,460,489 |
| CLAY BOCC | \$ 0.06 | Interlocal | 84.4048380 | \$ 3,681,921 | \$ 0.05 | Default | 82.9600000 | \$ 2,626,726 |
| Green Cove Springs | | | 5.5170480 | \$ 240,666 | | | 3.4300000 | \$ 108,603 |
| Keystone Heights | | | 1.6074820 | \$ 70,122 | | | 0.9700000 | \$ 30,713 |
| Orange Park | | | 7.9053460 | \$ 344,848 | | | 12.1500000 | \$ 384,700 |
| Penney Farms | | | 0.5652860 | \$ 24,659 | | | 0.4900000 | \$ 15,515 |
| Countywide Total | | | 100.0000000 | \$ 4,362,216 | | | 100.0000000 | \$ 3,166,256 |
| COLLIER BOCC | \$ 0.06 | Default | 85.4800000 | \$ 7,665,055 | \$ 0.05 | Default | 85.4800000 | \$ 5,684,201 |
| Everglades | | | 0.1900000 | \$ 17,037 | | | 0.1900000 | \$ 12,635 |
| Marco Island | | | 6.1200000 | \$ 548,785 | | | 6.1200000 | \$ 406,964 |
| Naples | | | 8.2100000 | \$ 736,197 | | | 8.2100000 | \$ 545,944 |
| Countywide Total | | | 100.0000000 | \$ 8,967,074 | | | 100.0000000 | \$ 6,649,743 |
| COLUMBIA BOCC | \$ 0.06 | Interlocal | 71.3900000 | \$ 3,242,292 | \$ - | | | |
| Fort White | | | 1.1000000 | \$ 49,958 | | | | |
| Lake City | | | 27.5100000 | \$ 1,249,411 | | | | |
| Countywide Total | | | 100.0000000 | \$ 4,541,662 | | | | \$ 445,315 |
| DESOTO BOCC | \$ 0.06 | Interlocal | 78.0000000 | \$ 728,825 | \$ 0.05 | Default | 83.0000000 | \$ 433,716 |
| Arcadia | | | 22.0000000 | \$ 205,566 | | | 17.0000000 | \$ 88,833 |
| Countywide Total | | | 100.0000000 | \$ 934,391 | | | 100.0000000 | \$ 522,549 |
| DIXIE BOCC | \$ 0.06 | Interlocal | 81.2500000 | \$ 459,215 | \$ - | | | |
| Cross City | | | 12.5000000 | \$ 70,648 | | | | |
| Horseshoe Beach | | | 6.2500000 | \$ 35,324 | | | | |
| Countywide Total | | | 100.0000000 | \$ 565,188 | | | | \$ 58,350 |
| JACKSONVILLE-DUVAL | \$ 0.06 | Interlocal | 95.1938000 | \$ 29,864,543 | \$ - | | | |
| Atlantic Beach | | | 1.4250000 | \$ 447,056 | | | | |
| Baldwin | | | 0.1490000 | \$ 46,745 | | | | |
| Jacksonville Beach | | | 2.4672000 | \$ 774,019 | | | | |
| Neptune Beach | | | 0.7650000 | \$ 239,999 | | | | |
| Countywide Total | | | 100.0000000 | \$ 31,372,362 | | | | \$ 4,070,647 |
| ESCAMBIA BOCC | \$ 0.06 | Default | 84.0400000 | \$ 7,136,594 | \$ 0.04 | Interlocal | 100.0000000 | \$ 4,506,692 |
| Century | | | 0.8100000 | \$ 68,784 | | | 0.0000000 | \$ - |
| Pensacola | | | 15.1500000 | \$ 1,286,523 | | | 0.0000000 | \$ - |
| Countywide Total | | | 100.0000000 | \$ 8,491,902 | | | 100.0000000 | \$ 4,506,692 |
| FLAGLER BOCC | \$ 0.06 | Interlocal | 19.6000000 | \$ 499,961 | \$ - | | | |
| Beverly Beach | | | 0.2900000 | \$ 7,397 | | | | |
| Bunnell | | | 3.1000000 | \$ 79,075 | | | | |
| Flagler Beach | | | 3.9200000 | \$ 99,992 | | | | |
| Palm Coast | | | 73.0900000 | \$ 1,864,394 | | | | |
| Countywide Total | | | 100.0000000 | \$ 2,550,820 | | | | \$ 373,411 |
| FRANKLIN BOCC | \$ 0.06 | Default | 75.0800000 | \$ 295,447 | \$ - | | | |
| Appalachicola | | | 16.8500000 | \$ 66,306 | | | | |
| Carrabelle | | | 8.0700000 | \$ 31,756 | | | | |
| Countywide Total | | | 100.0000000 | \$ 393,510 | | | | \$ 52,644 |
| GADSDEN BOCC | \$ 0.06 | Default | 77.9447000 | \$ 2,083,819 | \$ - | | | |
| Chattahoochee | | | 6.8309000 | \$ 182,621 | | | | |
| Greensboro | | | 0.5810000 | \$ 15,533 | | | | |
| Gretna | | | 1.3216000 | \$ 35,332 | | | | |

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2021

| 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 2019-20 Distribution Percentage | FY 2020-21 Estimated Distribution | Motor Fuel Tax Rate | Distribution Methodology | FY 2019-20 Distribution Percentage | FY 2020-21 Estimated Distribution |
| Havana | | | 3.3009000 | \$ 88,248 | | | | |
| Midway | | | 1.1996000 | \$ 32,071 | | | | |
| Quincy | | | 8.8213000 | \$ 235,834 | | | | |
| Countywide Total | | | 100.0000000 | \$ 2,673,459 | | | | \$ 229,108 |
| GILCHRIST BOCC | \$ 0.06 | Default | 86.7600000 | \$ 389,834 | \$ - | | | |
| Bell | | | 1.3000000 | \$ 5,841 | | | | |
| Fanning Springs (part) | | | 3.1100000 | \$ 13,974 | | | | |
| Trenton | | | 8.8300000 | \$ 39,675 | | | | |
| Countywide Total | | | 100.0000000 | \$ 449,325 | | | | \$ 63,527 |
| GLADES BOCC | \$ 0.06 | Default | 80.0000000 | \$ 537,232 | \$ - | | | |
| Moore Haven | | | 20.0000000 | \$ 134,308 | | | | |
| Countywide Total | | | 100.0000000 | \$ 671,540 | | | | \$ 48,205 |
| GULF BOCC | \$ 0.06 | Interlocal | 100.0000000 | \$ 389,210 | \$ - | | | \$ 53,952 |
| HAMILTON BOCC | \$ 0.06 | Interlocal | 72.4900000 | \$ 2,232,610 | \$ - | | | |
| Jasper | | | 13.5600000 | \$ 417,633 | | | | |
| Jennings | | | 7.4000000 | \$ 227,912 | | | | |
| White Springs | | | 6.5500000 | \$ 201,733 | | | | |
| Countywide Total | | | 100.0000000 | \$ 3,079,887 | | | | \$ 121,331 |
| HARDEE BOCC | \$ 0.06 | Interlocal | 86.0000000 | \$ 808,649 | \$ 0.05 | Default | 89.5800000 | \$ 481,124 |
| Bowling Green | | | 3.5200000 | \$ 33,098 | | | 1.0800000 | \$ 5,801 |
| Wauchula | | | 7.2200000 | \$ 67,889 | | | 8.3100000 | \$ 44,632 |
| Zolfo Springs | | | 3.2600000 | \$ 30,653 | | | 1.0300000 | \$ 5,532 |
| Countywide Total | | | 100.0000000 | \$ 940,290 | | | 100.0000000 | \$ 537,088 |
| HENDRY BOCC | \$ 0.06 | Interlocal | 65.0000000 | \$ 1,112,148 | \$ 0.02 | Interlocal | 65.0000000 | \$ 210,552 |
| Clewiston | | | 20.6700000 | \$ 353,663 | | | 20.6700000 | \$ 66,955 |
| LaBelle | | | 14.3300000 | \$ 245,186 | | | 14.3300000 | \$ 46,419 |
| Countywide Total | | | 100.0000000 | \$ 1,710,997 | | | 100.0000000 | \$ 323,926 |
| HERNANDO BOCC | \$ 0.06 | Interlocal | 95.0000000 | \$ 4,412,349 | \$ 0.05 | Interlocal | 95.0000000 | \$ 2,982,974 |
| Brooksville | | | 5.0000000 | \$ 232,229 | | | 5.0000000 | \$ 156,999 |
| Countywide Total | | | 100.0000000 | \$ 4,644,578 | | | 100.0000000 | \$ 3,139,973 |
| HIGHLANDS BOCC | \$ 0.06 | Interlocal | 81.3473700 | \$ 2,441,254 | \$ 0.05 | Default | 81.4500000 | \$ 1,407,659 |
| Avon Park | | | 8.4022900 | \$ 252,155 | | | 7.1400000 | \$ 123,397 |
| Lake Placid | | | 2.0121100 | \$ 60,384 | | | 2.1600000 | \$ 37,330 |
| Sebring | | | 8.2382300 | \$ 247,231 | | | 9.2500000 | \$ 159,863 |
| Countywide Total | | | 100.0000000 | \$ 3,001,023 | | | 100.0000000 | \$ 1,728,249 |
| HILLSBOROUGH BOCC | \$ 0.06 | Interlocal | 68.4900000 | \$ 26,297,078 | \$ - | | | |
| Plant City | | | 2.7600000 | \$ 1,059,716 | | | | |
| Tampa | | | 26.8700000 | \$ 10,316,871 | | | | |
| Temple Terrace | | | 1.8800000 | \$ 721,835 | | | | |
| Countywide Total | | | 100.0000000 | \$ 38,395,500 | | | | \$ 5,201,199 |
| HOLMES BOCC | \$ 0.06 | Interlocal | 85.0000000 | \$ 474,756 | \$ - | | | |
| Bonifay | | | 10.0000000 | \$ 55,854 | | | | |
| Esto | | | 1.0000000 | \$ 5,585 | | | | |
| Noma | | | 1.0000000 | \$ 5,585 | | | | |
| Ponce de Leon | | | 2.0000000 | \$ 11,171 | | | | |
| Westville | | | 1.0000000 | \$ 5,585 | | | | |
| Countywide Total | | | 100.0000000 | \$ 558,536 | | | | \$ 55,836 |
| INDIAN RIVER BOCC | \$ 0.06 | Interlocal | 70.3943000 | \$ 3,386,015 | \$ - | | | |
| Fellsmere | | | 3.5230000 | \$ 169,459 | | | | |
| Indian River Shores | | | 1.3557000 | \$ 65,210 | | | | |
| Orchid | | | 0.2158000 | \$ 10,380 | | | | |
| Sebastian | | | 14.1586000 | \$ 681,039 | | | | |
| Vero Beach | | | 10.3526000 | \$ 497,967 | | | | |
| Countywide Total | | | 100.0000000 | \$ 4,810,070 | | | | \$ 618,137 |
| JACKSON BOCC | \$ 0.06 | Interlocal | 75.4000000 | \$ 2,363,658 | \$ - | | | |
| Alford | | | 0.9400000 | \$ 29,467 | | | | |
| Campbellton | | | 0.1800000 | \$ 5,643 | | | | |
| Cottondale | | | 1.1400000 | \$ 35,737 | | | | |
| Graceville | | | 4.3300000 | \$ 135,738 | | | | |
| Grand Ridge | | | 1.5300000 | \$ 47,963 | | | | |
| Greenwood | | | 0.7400000 | \$ 23,198 | | | | |
| Malone | | | 0.8400000 | \$ 26,333 | | | | |
| Marianna | | | 11.8000000 | \$ 369,909 | | | | |
| Sneads | | | 3.1000000 | \$ 97,180 | | | | |
| Countywide Total | | | 100.0000000 | \$ 3,134,825 | | | | \$ 280,775 |
| JEFFERSON BOCC | \$ 0.06 | Default | 88.7800000 | \$ 596,801 | \$ 0.05 | Default | 88.7800000 | \$ 318,871 |
| Monticello | | | 11.2200000 | \$ 75,424 | | | 11.2200000 | \$ 40,299 |
| Countywide Total | | | 100.0000000 | \$ 672,224 | | | 100.0000000 | \$ 359,170 |
| LAFAYETTE BOCC | \$ 0.06 | Interlocal | 100.0000000 | \$ 192,339 | \$ - | | | \$ 19,629 |

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2021

| 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 2019-20 Distribution Percentage | FY 2020-21 Estimated Distribution | Motor Fuel Tax Rate | Distribution Methodology | FY 2019-20 Distribution Percentage | FY 2020-21 Estimated Distribution |
| LAKE BOCC | \$ 0.06 | Combination | 66.3800000 | \$ 5,767,654 | \$ - | | | |
| Astatula | | | 0.4941200 | \$ 42,933 | | | | |
| Clermont | | | 5.9650300 | \$ 518,292 | | | | |
| Eustis | | | 4.1804200 | \$ 363,230 | | | | |
| Fruitland Park | | | 1.7063500 | \$ 148,262 | | | | |
| Groveland | | | 2.8807500 | \$ 250,304 | | | | |
| Howey-in-the-Hills | | | 0.4550800 | \$ 39,541 | | | | |
| Lady Lake | | | 2.8281000 | \$ 245,729 | | | | |
| Leesburg | | | 4.0975800 | \$ 356,032 | | | | |
| Mascotte | | | 1.1955200 | \$ 103,877 | | | | |
| Minneola | | | 2.3706100 | \$ 205,979 | | | | |
| Montverde | | | 0.7410300 | \$ 64,387 | | | | |
| Mount Dora | | | 2.7682300 | \$ 240,527 | | | | |
| Tavares | | | 3.0863200 | \$ 268,165 | | | | |
| Umatilla | | | 0.8508600 | \$ 73,930 | | | | |
| Countywide Total | | | 100.0000000 | \$ 8,688,843 | | | | \$ 1,265,294 |
| LEE BOCC | \$ 0.06 | Interlocal | 50.4900000 | \$ 9,797,451 | \$ 0.05 | Interlocal | 50.4900000 | \$ 7,035,810 |
| Bonita Springs | | | 4.5300000 | \$ 879,035 | | | 4.5300000 | \$ 631,258 |
| Cape Coral | | | 27.2900000 | \$ 5,295,553 | | | 27.2900000 | \$ 3,802,877 |
| Esteros | | | 2.5200000 | \$ 488,999 | | | 2.5200000 | \$ 351,163 |
| Fort Myers | | | 10.6700000 | \$ 2,070,485 | | | 10.6700000 | \$ 1,486,871 |
| Fort Myers Beach | | | 1.0000000 | \$ 194,047 | | | 1.0000000 | \$ 139,351 |
| Sanibel | | | 3.5000000 | \$ 679,166 | | | 3.5000000 | \$ 487,727 |
| Countywide Total | | | 100.0000000 | \$ 19,404,736 | | | 100.0000000 | \$ 13,935,057 |
| LEON BOCC | \$ 0.06 | Interlocal | 46.6700000 | \$ 3,349,638 | \$ 0.05 | Interlocal | 50.0000000 | \$ 2,608,634 |
| Tallahassee | | | 53.3300000 | \$ 3,827,645 | | | 50.0000000 | \$ 2,608,634 |
| Countywide Total | | | 100.0000000 | \$ 7,177,283 | | | 100.0000000 | \$ 5,217,269 |
| LEVY BOCC | \$ 0.06 | Interlocal | 90.5900000 | \$ 1,216,142 | \$ 0.05 | Default | 90.5900000 | \$ 787,058 |
| Bronson | | | 0.1300000 | \$ 1,745 | | | 0.1300000 | \$ 1,129 |
| Cedar Key | | | 0.3600000 | \$ 4,833 | | | 0.3600000 | \$ 3,128 |
| Chiefland | | | 1.9500000 | \$ 26,178 | | | 1.9500000 | \$ 16,942 |
| Fanning Springs (part) | | | 0.1800000 | \$ 2,416 | | | 0.1800000 | \$ 1,564 |
| Inglis | | | 1.0000000 | \$ 13,425 | | | 1.0000000 | \$ 8,688 |
| Otter Creek | | | 0.0800000 | \$ 1,074 | | | 0.0800000 | \$ 695 |
| Williston | | | 5.1300000 | \$ 68,869 | | | 5.1300000 | \$ 44,570 |
| Yankeetown | | | 0.5800000 | \$ 7,786 | | | 0.5800000 | \$ 5,039 |
| Countywide Total | | | 100.0000000 | \$ 1,342,469 | | | 100.0000000 | \$ 868,813 |
| LIBERTY BOCC | \$ 0.06 | Interlocal | 85.0000000 | \$ 264,398 | \$ - | | | |
| Bristol | | | 15.0000000 | \$ 46,659 | | | | |
| Countywide Total | | | 100.0000000 | \$ 311,057 | | | | \$ 29,395 |
| MADISON BOCC | \$ 0.06 | Interlocal | 70.1700000 | \$ 1,314,694 | \$ 0.05 | Interlocal | 70.1700000 | \$ 387,316 |
| Greenville | | | 6.1600000 | \$ 115,413 | | | 6.1600000 | \$ 34,001 |
| Lee | | | 1.9800000 | \$ 37,097 | | | 1.9800000 | \$ 10,929 |
| Madison | | | 21.6900000 | \$ 406,381 | | | 21.6900000 | \$ 119,722 |
| Countywide Total | | | 100.0000000 | \$ 1,873,585 | | | 100.0000000 | \$ 551,968 |
| MANATEE BOCC | \$ 0.06 | Interlocal | 100.0000000 | \$ 10,104,774 | \$ 0.05 | Interlocal | 100.0000000 | \$ 7,159,246 |
| MARION BOCC | \$ 0.06 | Default | 80.4600000 | \$ 10,148,914 | \$ 0.05 | Default | 80.4600000 | \$ 6,431,464 |
| Bellevue | | | 1.2100000 | \$ 152,625 | | | 1.2100000 | \$ 96,720 |
| Dunnellon | | | 0.6300000 | \$ 79,466 | | | 0.6300000 | \$ 50,358 |
| McIntosh | | | 0.1800000 | \$ 22,705 | | | 0.1800000 | \$ 14,388 |
| Ocala | | | 17.4100000 | \$ 2,196,030 | | | 17.4100000 | \$ 1,391,645 |
| Reddick | | | 0.1100000 | \$ 13,875 | | | 0.1100000 | \$ 8,793 |
| Countywide Total | | | 100.0000000 | \$ 12,613,614 | | | 100.0000000 | \$ 7,993,368 |
| MARTIN BOCC | \$ 0.06 | Interlocal | 82.8900000 | \$ 4,138,161 | \$ 0.05 | Interlocal | 82.8900000 | \$ 3,003,827 |
| Indiantown | | | 4.2500000 | \$ 212,175 | | | 4.2500000 | \$ 154,015 |
| Jupiter Island | | | 2.3600000 | \$ 117,820 | | | 2.3600000 | \$ 85,523 |
| Ocean Breeze | | | 0.0700000 | \$ 3,495 | | | 0.0700000 | \$ 2,537 |
| Sewall's Point | | | 2.2500000 | \$ 112,328 | | | 2.2500000 | \$ 81,537 |
| Stuart | | | 8.1800000 | \$ 408,374 | | | 8.1800000 | \$ 296,433 |
| Countywide Total | | | 100.0000000 | \$ 4,992,352 | | | 100.0000000 | \$ 3,623,871 |
| MIAMI-DADE BOCC | \$ 0.06 | Interlocal | 70.4000000 | \$ 41,466,754 | \$ 0.03 | Interlocal | 73.9990000 | \$ 18,688,362 |
| Aventura | | | 0.5670000 | \$ 333,972 | | | 0.4980000 | \$ 125,769 |
| Bal Harbour | | | 0.0410000 | \$ 24,150 | | | 0.0360000 | \$ 9,092 |
| Bay Harbor Islands | | | 0.1050000 | \$ 61,847 | | | 0.0920000 | \$ 23,234 |
| Biscayne Park | | | 0.0870000 | \$ 51,244 | | | 0.0760000 | \$ 19,194 |
| Coral Gables | | | 1.3010000 | \$ 766,310 | | | 1.1420000 | \$ 288,411 |
| Cutler Bay | | | 0.8570000 | \$ 504,787 | | | 0.7530000 | \$ 190,169 |
| Doral | | | 1.1230000 | \$ 661,465 | | | 0.9860000 | \$ 249,013 |
| El Portal | | | 0.0600000 | \$ 35,341 | | | 0.0530000 | \$ 13,385 |

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2021

| 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 2019-20 Distribution Percentage | FY 2020-21 Estimated Distribution | Motor Fuel Tax Rate | Distribution Methodology | FY 2019-20 Distribution Percentage | FY 2020-21 Estimated Distribution |
| Florida City | | | 0.2720000 | \$ 160,212 | | | 0.2390000 | \$ 60,359 |
| Golden Beach | | | 0.0410000 | \$ 24,150 | | | 0.0360000 | \$ 9,092 |
| Hialeah | | | 4.2220000 | \$ 2,486,827 | | | 3.7080000 | \$ 936,451 |
| Hialeah Gardens | | | 0.4280000 | \$ 252,099 | | | 0.3760000 | \$ 94,958 |
| Homestead | | | 1.4070000 | \$ 828,746 | | | 1.2360000 | \$ 312,150 |
| Indian Creek | | | 0.0070000 | \$ 4,123 | | | 0.0060000 | \$ 1,515 |
| Key Biscayne | | | 0.2320000 | \$ 136,652 | | | 0.2030000 | \$ 51,267 |
| Medley | | | 0.0940000 | \$ 55,368 | | | 0.0820000 | \$ 20,709 |
| Miami | | | 8.3530000 | \$ 4,920,054 | | | 7.3400000 | \$ 1,853,709 |
| Miami Beach | | | 1.5530000 | \$ 914,742 | | | 1.3640000 | \$ 344,477 |
| Miami Gardens | | | 2.4690000 | \$ 1,454,281 | | | 2.1690000 | \$ 547,778 |
| Miami Lakes | | | 0.6110000 | \$ 359,889 | | | 0.5370000 | \$ 135,619 |
| Miami Shores | | | 0.2920000 | \$ 171,993 | | | 0.2570000 | \$ 64,905 |
| Miami Springs | | | 0.4160000 | \$ 245,031 | | | 0.3650000 | \$ 92,180 |
| North Bay Village | | | 0.1420000 | \$ 83,640 | | | 0.1250000 | \$ 31,569 |
| North Miami | | | 1.1590000 | \$ 682,670 | | | 1.0180000 | \$ 257,095 |
| North Miami Beach | | | 0.9340000 | \$ 550,141 | | | 0.8200000 | \$ 207,090 |
| Opa Locka | | | 0.3440000 | \$ 202,622 | | | 0.3020000 | \$ 76,270 |
| Palmetto Bay | | | 0.6430000 | \$ 378,738 | | | 0.5650000 | \$ 142,690 |
| Pinecrest | | | 0.5220000 | \$ 307,467 | | | 0.4590000 | \$ 115,920 |
| South Miami | | | 0.2890000 | \$ 170,226 | | | 0.2540000 | \$ 64,147 |
| Sunny Isles Beach | | | 0.3370000 | \$ 198,499 | | | 0.2960000 | \$ 74,754 |
| Surfside | | | 0.1130000 | \$ 66,559 | | | 0.0990000 | \$ 25,002 |
| Sweetwater | | | 0.3890000 | \$ 229,127 | | | 0.3420000 | \$ 86,372 |
| Virginia Gardens | | | 0.0500000 | \$ 29,451 | | | 0.0440000 | \$ 11,112 |
| West Miami | | | 0.1400000 | \$ 82,462 | | | 0.1230000 | \$ 31,064 |
| Countywide Total | | | 100.0000000 | \$ 58,901,639 | | | 100.0000000 | \$ 25,254,885 |
| MONROE BOCC | \$ 0.06 | Interlocal | 60.5000000 | \$ 1,118,503 | \$ 0.03 | Interlocal | 45.2100000 | \$ 562,039 |
| Islamorada | | | 0.0000000 | \$ 294,500 | | | 9.0600000 | \$ 112,632 |
| Key Colony Beach | | | 2.0000000 | \$ 55,760 | | | 1.0900000 | \$ 13,551 |
| Key West | | | 36.5000000 | \$ 1,017,618 | | | 31.2100000 | \$ 387,995 |
| Layton | | | 1.0000000 | \$ 27,880 | | | 0.2600000 | \$ 3,232 |
| Marathon | | | 0.0000000 | \$ 273,733 | | | 13.1700000 | \$ 163,726 |
| Countywide Total | | | 100.0000000 | \$ 2,787,995 | | | 100.0000000 | \$ 1,243,174 |
| NASSAU BOCC | \$ 0.06 | Default | 85.6065000 | \$ 1,845,668 | \$ 0.05 | Default | 85.6065000 | \$ 1,164,388 |
| Callahan | | | 0.7494000 | \$ 16,157 | | | 0.7494000 | \$ 10,193 |
| Fernandina Beach | | | 9.0497000 | \$ 195,111 | | | 9.0497000 | \$ 123,091 |
| Hilliard | | | 4.5944000 | \$ 99,055 | | | 4.5944000 | \$ 62,491 |
| Countywide Total | | | 100.0000000 | \$ 2,155,990 | | | 100.0000000 | \$ 1,360,163 |
| OKALOOSA BOCC | \$ 0.06 | Default | 64.0000000 | \$ 3,886,582 | \$ 0.03 | Default | 64.0000000 | \$ 1,744,803 |
| Cinco Bayou | | | 0.3828000 | \$ 23,247 | | | 0.3828000 | \$ 10,436 |
| Crestview | | | 7.8062000 | \$ 474,054 | | | 7.8062000 | \$ 212,817 |
| Destin | | | 7.9133000 | \$ 480,558 | | | 7.9133000 | \$ 215,737 |
| Fort Walton Beach | | | 9.7956000 | \$ 594,866 | | | 9.7956000 | \$ 267,053 |
| Laurel Hill | | | 0.4593000 | \$ 27,892 | | | 0.4593000 | \$ 12,522 |
| Mary Esther | | | 1.9899000 | \$ 120,842 | | | 1.9899000 | \$ 54,250 |
| Niceville | | | 4.3618000 | \$ 264,883 | | | 4.3618000 | \$ 118,914 |
| Shalimar | | | 0.6124000 | \$ 37,190 | | | 0.6124000 | \$ 16,696 |
| Valparaiso | | | 2.6787000 | \$ 162,672 | | | 2.6787000 | \$ 73,028 |
| Countywide Total | | | 100.0000000 | \$ 6,072,784 | | | 100.0000000 | \$ 2,726,255 |
| OKEECHOBEE BOCC | \$ 0.06 | Interlocal | 80.6600000 | \$ 1,451,258 | \$ 0.05 | Interlocal | 80.6600000 | \$ 851,560 |
| Okeechobee | | | 19.3400000 | \$ 347,971 | | | 19.3400000 | \$ 204,180 |
| Countywide Total | | | 100.0000000 | \$ 1,799,229 | | | 100.0000000 | \$ 1,055,740 |
| ORANGE BOCC | \$ 0.06 | Interlocal | 63.3750000 | \$ 25,754,170 | \$ - | | | |
| Apopka | | | 3.8290000 | \$ 1,556,019 | | | | |
| Bay Lake | | | 0.0016000 | \$ 650 | | | | |
| Belle Isle | | | 0.5145000 | \$ 209,081 | | | | |
| Eatonville | | | 0.1721000 | \$ 69,938 | | | | |
| Edgewood | | | 0.2009000 | \$ 81,641 | | | | |
| Lake Buena Vista | | | 0.0018000 | \$ 731 | | | | |
| Maitland | | | 1.3791000 | \$ 560,435 | | | | |
| Oakland | | | 0.2311000 | \$ 93,914 | | | | |
| Ocoee | | | 3.3858000 | \$ 1,375,913 | | | | |
| Orlando | | | 21.1248000 | \$ 8,584,642 | | | | |
| Windermere | | | 0.2162000 | \$ 87,859 | | | | |
| Winter Garden | | | 3.3295000 | \$ 1,353,034 | | | | |
| Winter Park | | | 2.2386000 | \$ 909,717 | | | | |
| Countywide Total | | | 100.0000000 | \$ 40,637,743 | | | | \$ 5,541,921 |
| OSCEOLA BOCC | \$ 0.06 | Interlocal | 62.5000000 | \$ 6,280,222 | \$ 0.05 | Interlocal | 100.0000000 | \$ 7,450,028 |

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2021

| 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 2019-20 Distribution Percentage | FY 2020-21 Estimated Distribution | Motor Fuel Tax Rate | Distribution Methodology | FY 2019-20 Distribution Percentage | FY 2020-21 Estimated Distribution |
| Kissimmee | | | 25.0000000 | \$ 2,512,089 | | | 0.0000000 | \$ - |
| St. Cloud | | | 12.5000000 | \$ 1,256,044 | | | 0.0000000 | \$ - |
| Countywide Total | | | 100.0000000 | \$ 10,048,355 | | | 100.0000000 | \$ 7,450,028 |
| PALM BEACH BOCC | \$ 0.06 | Interlocal | 66.5648000 | \$ 22,369,828 | \$ 0.05 | Interlocal | 78.9240000 | \$ 18,986,201 |
| Atlantis | | | 0.1918100 | \$ 64,460 | | | 0.1209100 | \$ 29,086 |
| Belle Glade | | | 0.8777500 | \$ 294,977 | | | 0.5532900 | \$ 133,101 |
| Boca Raton | | | 4.1471000 | \$ 1,393,678 | | | 2.6141400 | \$ 628,866 |
| Boynton Beach | | | 2.5110300 | \$ 843,859 | | | 1.5828400 | \$ 380,773 |
| Briny Breezes | | | 0.0108500 | \$ 3,646 | | | 0.0068400 | \$ 1,645 |
| Cloud Lake | | | 0.0116700 | \$ 3,922 | | | 0.0073600 | \$ 1,771 |
| Delray Beach | | | 2.7486800 | \$ 923,724 | | | 1.7326400 | \$ 416,809 |
| Glen Ridge | | | 0.0264100 | \$ 8,875 | | | 0.0166400 | \$ 4,003 |
| Golf | | | 0.0690800 | \$ 23,215 | | | 0.0435400 | \$ 10,474 |
| Greenacres | | | 0.7993500 | \$ 268,630 | | | 0.5038700 | \$ 121,213 |
| Gulfstream | | | 0.0676500 | \$ 22,735 | | | 0.0426400 | \$ 10,258 |
| Haverhill | | | 0.0841200 | \$ 28,269 | | | 0.0530200 | \$ 12,755 |
| Highland Beach | | | 0.0609600 | \$ 20,486 | | | 0.0384300 | \$ 9,245 |
| Hypoluxo | | | 0.0340100 | \$ 11,429 | | | 0.0214400 | \$ 5,158 |
| Juno Beach | | | 0.1055000 | \$ 35,454 | | | 0.0665000 | \$ 15,997 |
| Jupiter | | | 2.5560300 | \$ 858,982 | | | 1.6112000 | \$ 387,595 |
| Jupiter Inlet Colony | | | 0.0392500 | \$ 13,190 | | | 0.0247400 | \$ 5,952 |
| Lake Clarke Shores | | | 0.2171400 | \$ 72,972 | | | 0.1368800 | \$ 32,928 |
| Lake Park | | | 0.4915900 | \$ 165,204 | | | 0.3098800 | \$ 74,546 |
| Lake Worth | | | 1.7566000 | \$ 590,325 | | | 1.1072800 | \$ 266,371 |
| Lantana | | | 0.5567800 | \$ 187,112 | | | 0.3509700 | \$ 84,430 |
| Loxahatchee Groves | | | 0.7430400 | \$ 249,707 | | | 0.4683800 | \$ 112,675 |
| Manalapan | | | 0.0362500 | \$ 12,182 | | | 0.0228500 | \$ 5,497 |
| Mangonia Park | | | 0.1244300 | \$ 41,816 | | | 0.0784400 | \$ 18,870 |
| North Palm Beach | | | 0.5584100 | \$ 187,660 | | | 0.3519900 | \$ 84,676 |
| Ocean Ridge | | | 0.1056700 | \$ 35,512 | | | 0.0666100 | \$ 16,024 |
| Pahokee | | | 0.3510400 | \$ 117,971 | | | 0.2212800 | \$ 53,232 |
| Palm Beach | | | 0.6436000 | \$ 216,289 | | | 0.4057000 | \$ 97,596 |
| Palm Beach Gardens | | | 1.5126000 | \$ 508,326 | | | 0.9534700 | \$ 229,370 |
| Palm Beach Shores | | | 0.0762000 | \$ 25,608 | | | 0.0480300 | \$ 11,554 |
| Palm Springs | | | 0.8035400 | \$ 270,038 | | | 0.5065100 | \$ 121,848 |
| Riviera Beach | | | 1.4584200 | \$ 490,118 | | | 0.9193200 | \$ 221,154 |
| Royal Palm Beach | | | 1.3946700 | \$ 468,694 | | | 0.8791400 | \$ 211,489 |
| South Bay | | | 0.2326000 | \$ 78,168 | | | 0.1466200 | \$ 35,271 |
| South Palm Beach | | | 0.0173700 | \$ 5,837 | | | 0.0109500 | \$ 2,634 |
| Tequesta | | | 0.3592600 | \$ 120,733 | | | 0.2264600 | \$ 54,478 |
| Wellington | | | 3.0446900 | \$ 1,023,201 | | | 1.9192300 | \$ 461,696 |
| West Palm Beach | | | 4.6096900 | \$ 1,549,137 | | | 2.9057400 | \$ 699,014 |
| Westlake | | | 0.0003600 | \$ 121 | | | 0.0002300 | \$ 55 |
| Countywide Total | | | 100.0000000 | \$ 33,606,092 | | | 100.0000000 | \$ 24,056,308 |
| PASCO BOCC | \$ 0.06 | Default | 90.4403000 | \$ 11,962,313 | \$ 0.05 | Default | 90.4403000 | \$ 8,611,232 |
| Dade City | | | 1.5395000 | \$ 203,626 | | | 1.5395000 | \$ 146,583 |
| New Port Richey | | | 4.9726000 | \$ 657,713 | | | 4.9726000 | \$ 473,464 |
| Port Richey | | | 0.6553000 | \$ 86,675 | | | 0.6553000 | \$ 62,394 |
| St. Leo | | | 0.0409000 | \$ 5,410 | | | 0.0409000 | \$ 3,894 |
| San Antonio | | | 0.3718000 | \$ 49,177 | | | 0.3718000 | \$ 35,401 |
| Zephyrhills | | | 1.9796000 | \$ 261,837 | | | 1.9796000 | \$ 188,487 |
| Countywide Total | | | 100.0000000 | \$ 13,226,750 | | | 100.0000000 | \$ 9,521,455 |
| PINELLAS BOCC | \$ 0.06 | Interlocal | 100.0000000 | \$ 20,600,214 | \$ - | Interlocal | 64.9170000 | \$ 3,001,664 |
| POLK BOCC | \$ 0.06 | Interlocal | 64.9170000 | \$ 13,368,462 | \$ 0.05 | Interlocal | 64.9170000 | \$ 8,229,452 |
| Auburndale | | | 2.0360000 | \$ 419,277 | | | 2.0360000 | \$ 258,101 |
| Bartow | | | 2.7700000 | \$ 570,431 | | | 2.7700000 | \$ 351,150 |
| Davenport | | | 0.7140000 | \$ 147,035 | | | 0.7140000 | \$ 90,513 |
| Dundee | | | 0.6870000 | \$ 141,475 | | | 0.6870000 | \$ 87,090 |
| Eagle Lake | | | 0.4060000 | \$ 83,608 | | | 0.4060000 | \$ 51,468 |
| Fort Meade | | | 0.9780000 | \$ 201,401 | | | 0.9780000 | \$ 123,980 |
| Frostproof | | | 0.8260000 | \$ 170,100 | | | 0.8260000 | \$ 104,711 |
| Haines City | | | 2.7280000 | \$ 561,781 | | | 2.7280000 | \$ 345,825 |
| Highland Park | | | 0.0430000 | \$ 8,855 | | | 0.0430000 | \$ 5,451 |
| Hillcrest Heights | | | 0.0430000 | \$ 8,855 | | | 0.0430000 | \$ 5,451 |
| Lake Alfred | | | 0.7880000 | \$ 162,274 | | | 0.7880000 | \$ 99,894 |
| Lake Hamilton | | | 0.3380000 | \$ 69,605 | | | 0.3380000 | \$ 42,848 |
| Lake Wales | | | 2.2730000 | \$ 468,083 | | | 2.2730000 | \$ 288,146 |
| Lakeland | | | 13.4700000 | \$ 2,773,899 | | | 13.4700000 | \$ 1,707,576 |
| Mulberry | | | 1.1050000 | \$ 227,554 | | | 1.1050000 | \$ 140,080 |

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2021

| 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 2019-20 Distribution Percentage | FY 2020-21 Estimated Distribution | Motor Fuel Tax Rate | Distribution Methodology | FY 2019-20 Distribution Percentage | FY 2020-21 Estimated Distribution |
| Polk City | | | 0.4270000 | \$ 87,933 | | | 0.4270000 | \$ 54,130 |
| Winter Haven | | | 5.4510000 | \$ 1,122,533 | | | 5.4510000 | \$ 691,017 |
| Countywide Total | | | 100.0000000 | \$ 20,593,160 | | | 100.0000000 | \$ 12,676,882 |
| PUTNAM BOCC | \$ 0.06 | Interlocal | 79.2951000 | \$ 1,756,517 | \$ 0.05 | Interlocal | 79.2951000 | \$ 1,166,791 |
| Crescent City | | | 2.1250000 | \$ 47,072 | | | 2.1250000 | \$ 31,268 |
| Interlachen | | | 1.8367000 | \$ 40,686 | | | 1.8367000 | \$ 27,026 |
| Palatka | | | 14.5704000 | \$ 322,758 | | | 14.5704000 | \$ 214,397 |
| Pomona Park | | | 1.1930000 | \$ 26,427 | | | 1.1930000 | \$ 17,554 |
| Welaka | | | 0.9798000 | \$ 21,704 | | | 0.9798000 | \$ 14,417 |
| Countywide Total | | | 100.0000000 | \$ 2,215,165 | | | 100.0000000 | \$ 1,471,454 |
| ST. JOHNS BOCC | \$ 0.06 | Interlocal | 91.3100000 | \$ 7,168,382 | \$ - | | | |
| St. Augustine | | | 5.8800000 | \$ 461,615 | | | | |
| St. Augustine Beach | | | 2.8100000 | \$ 220,602 | | | | |
| Countywide Total | | | 100.0000000 | \$ 7,850,599 | | | | \$ 1,067,499 |
| ST. LUCIE BOCC | \$ 0.06 | Default | 19.0226000 | \$ 1,614,488 | \$ 0.05 | Default | 19.0226000 | \$ 1,116,961 |
| Fort Pierce | | | 14.0710000 | \$ 1,194,235 | | | 14.0710000 | \$ 826,215 |
| Port St. Lucie | | | 66.8231000 | \$ 5,671,417 | | | 66.8231000 | \$ 3,923,690 |
| St. Lucie Village | | | 0.0833000 | \$ 7,070 | | | 0.0833000 | \$ 4,891 |
| Countywide Total | | | 100.0000000 | \$ 8,487,210 | | | 100.0000000 | \$ 5,871,757 |
| SANTA ROSA BOCC | \$ 0.06 | Default | 90.9514000 | \$ 3,956,668 | \$ 0.05 | Interlocal | 89.4200000 | \$ 2,726,174 |
| Gulf Breeze | | | 2.2328000 | \$ 97,134 | | | 4.0800000 | \$ 124,388 |
| Jay | | | 0.3873000 | \$ 16,849 | | | 0.3900000 | \$ 11,890 |
| Milton | | | 6.4285000 | \$ 279,660 | | | 6.1100000 | \$ 186,277 |
| Countywide Total | | | 100.0000000 | \$ 4,350,310 | | | 100.0000000 | \$ 3,048,730 |
| SARASOTA BOCC | \$ 0.06 | Interlocal | 63.1551000 | \$ 5,956,216 | \$ 0.05 | Interlocal | 63.1551000 | \$ 4,392,953 |
| Longboat Key | | | 1.0928000 | \$ 103,063 | | | 1.0928000 | \$ 76,013 |
| North Port | | | 16.9200000 | \$ 1,595,741 | | | 16.9200000 | \$ 1,176,924 |
| Sarasota | | | 13.3748000 | \$ 1,261,390 | | | 13.3748000 | \$ 930,327 |
| Venice | | | 5.4573000 | \$ 514,683 | | | 5.4573000 | \$ 379,600 |
| Countywide Total | | | 100.0000000 | \$ 9,431,093 | | | 100.0000000 | \$ 6,955,817 |
| SEMINOLE BOCC | \$ 0.06 | Interlocal | 63.6000000 | \$ 7,130,878 | \$ - | | | |
| Altamonte Springs | | | 5.3000000 | \$ 594,240 | | | | |
| Casselberry | | | 4.8000000 | \$ 538,179 | | | | |
| Lake Mary | | | 2.2000000 | \$ 246,666 | | | | |
| Longwood | | | 3.2000000 | \$ 358,786 | | | | |
| Oviedo | | | 6.4000000 | \$ 717,573 | | | | |
| Sanford | | | 9.5000000 | \$ 1,065,147 | | | | |
| Winter Springs | | | 5.0000000 | \$ 560,604 | | | | |
| Countywide Total | | | 100.0000000 | \$ 11,212,072 | | | | \$ 1,648,398 |
| SUMTER BOCC | \$ 0.06 | Interlocal | 88.7800000 | \$ 4,835,176 | \$ - | | | |
| Bushnell | | | 2.0650000 | \$ 112,465 | | | | |
| Center Hill | | | 0.8880000 | \$ 48,363 | | | | |
| Coleman | | | 0.5960000 | \$ 32,460 | | | | |
| Webster | | | 0.6670000 | \$ 36,326 | | | | |
| Wildwood | | | 7.0040000 | \$ 381,455 | | | | |
| Countywide Total | | | 100.0000000 | \$ 5,446,244 | | | | \$ 578,551 |
| SUWANNEE BOCC | \$ 0.06 | Interlocal | 85.9110000 | \$ 1,710,172 | \$ 0.05 | Interlocal | 85.9110000 | \$ 1,021,020 |
| Branford | | | 1.0000000 | \$ 19,906 | | | 1.0000000 | \$ 11,885 |
| Live Oak | | | 13.0890000 | \$ 260,554 | | | 13.0890000 | \$ 155,558 |
| Countywide Total | | | 100.0000000 | \$ 1,990,633 | | | 100.0000000 | \$ 1,188,462 |
| TAYLOR BOCC | \$ 0.06 | Interlocal | 70.0000000 | \$ 730,841 | \$ - | | | |
| Perry | | | 30.0000000 | \$ 313,218 | | | | |
| Countywide Total | | | 100.0000000 | \$ 1,044,059 | | | | \$ 101,042 |
| UNION BOCC | \$ 0.06 | Default | 82.8300000 | \$ 366,160 | \$ - | | | |
| Lake Butler | | | 9.1700000 | \$ 40,537 | | | | |
| Raiford | | | 0.2700000 | \$ 1,194 | | | | |
| Worthington Springs | | | 7.7300000 | \$ 34,171 | | | | |
| Countywide Total | | | 100.0000000 | \$ 442,062 | | | | \$ 41,327 |
| VOLUSIA BOCC | \$ 0.06 | Interlocal | 57.2390000 | \$ 8,003,847 | \$ 0.05 | Interlocal | 57.2390000 | \$ 5,792,065 |
| Daytona Beach | | | 7.7080000 | \$ 1,077,825 | | | 7.7080000 | \$ 779,979 |
| Daytona Beach Shores | | | 1.2280000 | \$ 171,714 | | | 1.2280000 | \$ 124,262 |
| DeBary | | | 2.0380000 | \$ 284,978 | | | 2.0380000 | \$ 206,227 |
| DeLand | | | 2.3500000 | \$ 328,605 | | | 2.3500000 | \$ 237,799 |
| Deltona | | | 9.4280000 | \$ 1,318,337 | | | 9.4280000 | \$ 954,028 |
| Edgewater | | | 1.8470000 | \$ 258,270 | | | 1.8470000 | \$ 186,900 |
| Holly Hill | | | 1.2470000 | \$ 174,371 | | | 1.2470000 | \$ 126,185 |
| Lake Helen | | | 0.2530000 | \$ 35,378 | | | 0.2530000 | \$ 25,601 |
| New Smyrna Beach | | | 3.3200000 | \$ 464,242 | | | 3.3200000 | \$ 335,954 |
| Oak Hill | | | 0.1520000 | \$ 21,254 | | | 0.1520000 | \$ 15,381 |

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2021

| 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 2019-20 Distribution Percentage | FY 2020-21 Estimated Distribution | Motor Fuel Tax Rate | Distribution Methodology | FY 2019-20 Distribution Percentage | FY 2020-21 Estimated Distribution |
| Orange City | | | 0.8400000 | \$ 117,459 | | | 0.8400000 | \$ 85,000 |
| Ormond Beach | | | 5.0870000 | \$ 711,326 | | | 5.0870000 | \$ 514,758 |
| Pierson | | | 0.2100000 | \$ 29,365 | | | 0.2100000 | \$ 21,250 |
| Ponce Inlet | | | 0.6530000 | \$ 91,310 | | | 0.6530000 | \$ 66,078 |
| Port Orange | | | 5.0170000 | \$ 701,537 | | | 5.0170000 | \$ 507,675 |
| South Daytona | | | 1.3830000 | \$ 193,388 | | | 1.3830000 | \$ 139,947 |
| Countywide Total | | | 100.0000000 | \$ 13,983,205 | | | 100.0000000 | \$ 10,119,088 |
| WAKULLA BOCC | \$ 0.06 | Interlocal | 100.0000000 | \$ 792,350 | \$ - | | | \$ 102,832 |
| WALTON BOCC | \$ 0.06 | Default | 92.0800000 | \$ 3,205,347 | \$ - | | | |
| DeFuniak Springs | | | 7.6100000 | \$ 264,908 | | | | |
| Freeport | | | 0.2700000 | \$ 9,399 | | | | |
| Paxton | | | 0.0400000 | \$ 1,392 | | | | |
| Countywide Total | | | 100.0000000 | \$ 3,481,046 | | | | \$ 411,481 |
| WASHINGTON BOCC | \$ 0.06 | Default | 85.7600000 | \$ 599,477 | \$ - | | | |
| Caryville | | | 0.1200000 | \$ 839 | | | | |
| Chipley | | | 12.3500000 | \$ 86,329 | | | | |
| Vernon | | | 1.4600000 | \$ 10,206 | | | | |
| Wausau | | | 0.3100000 | \$ 2,167 | | | | |
| Countywide Total | | | 100.0000000 | \$ 699,017 | | | | \$ 93,134 |
| STATEWIDE TOTALS | | | | \$ 570,672,695 | | | | \$ 213,404,736 |

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 2019-20 distribution percentages specified by either locally-determined interlocal agreement or statutory default formula if no interlocal agreement has been established. Examples of factors used in interlocal agreements to determine distribution percentages include lane miles, population, roadway miles, and transportation expenditures. Under the statutory default formula, the distribution is based on the transportation expenditures of each local government for the immediately preceding five fiscal years as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions are recalculated every ten years based on the transportation expenditures of the immediately preceding five years.
- 5) Indian River County's interlocal agreement distributes proceeds based on 1/3 lane miles, 1/3 transportation expenditures, and 1/3 population.
- 6) 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.
- 7) Manatee County has interlocal agreements with the municipalities to distribute proceeds of both local option fuel taxes pursuant to the statutory default formula methodology.
- 8) 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, 2021

| County | Ninth-Cent Fuel Tax | | | | 1-6 Cents Local Option Fuel Tax | | | | 1-5 Cents Local Option Fuel Tax | | | | Combined Total: All Taxes | | | |
|--------------|---------------------|--|------------------------|--|---------------------------------|--|------------------------|--|---------------------------------|--|------------------------|--|---------------------------|--|------------------------|--|
| | 2021 Tax Rate | Countywide Realized Tax Revenues | Unutilized Tax Rate | Countywide Unrealized Tax Revenues | 2021 Tax Rate | Countywide Realized Tax Revenues | Unutilized Tax Rate | Countywide Unrealized Tax Revenues | 2021 Tax Rate | Countywide Realized Tax Revenues | Unutilized Tax Rate | Countywide Unrealized Tax Revenues | 2021 Tax Rate | Countywide Realized Tax Revenues | Unutilized Tax Rate | Countywide Unrealized Tax Revenues |
| Alachua | 1 | \$ 1,259,344 | 0 | \$ - | 6 | \$ 7,112,347 | 0 | \$ - | 5 | \$ 5,133,183 | 0 | \$ - | 12 | \$ 13,504,874 | 0 | \$ - |
| Baker | 1 | \$ 196,481 | 0 | \$ - | 6 | \$ 1,112,836 | 0 | \$ - | 0 | \$ - | 5 | \$ 761,999 | 7 | \$ 1,309,317 | 5 | \$ 761,999 |
| Bay | 1 | \$ 1,010,449 | 0 | \$ - | 6 | \$ 5,713,711 | 0 | \$ - | 0 | \$ - | 5 | \$ 4,060,223 | 7 | \$ 6,724,160 | 5 | \$ 4,060,223 |
| Bradford | 1 | \$ 151,771 | 0 | \$ - | 6 | \$ 861,805 | 0 | \$ - | 5 | \$ 581,522 | 0 | \$ - | 12 | \$ 1,595,098 | 0 | \$ - |
| Brevard | 0 | \$ 1,787,327 | 1 | \$ 2,336,428 | 6 | \$ 23,751,664 | 0 | \$ - | 0 | \$ - | 5 | \$ 10,887,631 | 6 | \$ 25,538,992 | 6 | \$ 13,224,059 |
| Broward | 1 | \$ 8,340,618 | 0 | \$ - | 6 | \$ 47,041,383 | 0 | \$ - | 5 | \$ 34,234,673 | 0 | \$ - | 12 | \$ 89,616,674 | 0 | \$ - |
| Calhoun | 0 | \$ 24,021 | 1 | \$ 41,199 | 6 | \$ 373,848 | 0 | \$ - | 0 | \$ - | 5 | \$ 191,983 | 6 | \$ 397,869 | 6 | \$ 233,182 |
| Charlotte | 1 | \$ 962,915 | 0 | \$ - | 6 | \$ 5,454,637 | 0 | \$ - | 5 | \$ 3,751,147 | 0 | \$ - | 12 | \$ 10,168,699 | 0 | \$ - |
| Citrus | 1 | \$ 599,260 | 0 | \$ - | 6 | \$ 3,383,807 | 0 | \$ - | 5 | \$ 2,460,489 | 0 | \$ - | 12 | \$ 6,443,556 | 0 | \$ - |
| Clay | 1 | \$ 772,642 | 0 | \$ - | 6 | \$ 4,362,216 | 0 | \$ - | 5 | \$ 3,166,256 | 0 | \$ - | 12 | \$ 8,301,114 | 0 | \$ - |
| Collier | 1 | \$ 1,591,113 | 0 | \$ - | 6 | \$ 8,967,074 | 0 | \$ - | 5 | \$ 6,649,743 | 0 | \$ - | 12 | \$ 17,207,930 | 0 | \$ - |
| Columbia | 1 | \$ 788,197 | 0 | \$ - | 6 | \$ 4,541,662 | 0 | \$ - | 0 | \$ - | 5 | \$ 2,226,575 | 7 | \$ 5,329,858 | 5 | \$ 2,226,575 |
| DeSoto | 1 | \$ 162,220 | 0 | \$ - | 6 | \$ 934,391 | 0 | \$ - | 5 | \$ 522,549 | 0 | \$ - | 12 | \$ 1,619,160 | 0 | \$ - |
| Dixie | 0 | \$ 36,015 | 1 | \$ 62,608 | 6 | \$ 565,188 | 0 | \$ - | 0 | \$ - | 5 | \$ 291,751 | 6 | \$ 601,203 | 6 | \$ 354,359 |
| Duval | 0 | \$ 1,169,750 | 1 | \$ 4,367,697 | 6 | \$ 31,372,362 | 0 | \$ - | 0 | \$ - | 5 | \$ 20,353,234 | 6 | \$ 32,542,112 | 6 | \$ 24,720,931 |
| Escambia | 1 | \$ 1,500,764 | 0 | \$ - | 6 | \$ 8,491,902 | 0 | \$ - | 4 | \$ 4,506,692 | 1 | \$ 1,126,673 | 11 | \$ 14,499,358 | 1 | \$ 1,126,673 |
| Flagler | 1 | \$ 452,182 | 0 | \$ - | 6 | \$ 2,550,820 | 0 | \$ - | 0 | \$ - | 5 | \$ 1,867,055 | 7 | \$ 3,003,001 | 5 | \$ 1,867,055 |
| Franklin | 0 | \$ 13,092 | 1 | \$ 56,486 | 6 | \$ 393,510 | 0 | \$ - | 0 | \$ - | 5 | \$ 263,220 | 6 | \$ 406,602 | 6 | \$ 319,705 |
| Gadsden | 0 | \$ 215,006 | 1 | \$ 245,827 | 6 | \$ 2,673,459 | 0 | \$ - | 0 | \$ - | 5 | \$ 1,145,540 | 6 | \$ 2,888,465 | 6 | \$ 1,391,367 |
| Gilchrist | 1 | \$ 79,705 | 0 | \$ - | 6 | \$ 449,325 | 0 | \$ - | 0 | \$ - | 5 | \$ 317,633 | 7 | \$ 529,030 | 5 | \$ 317,633 |
| Glades | 1 | \$ 115,579 | 0 | \$ - | 6 | \$ 671,540 | 0 | \$ - | 0 | \$ - | 5 | \$ 241,025 | 7 | \$ 787,119 | 5 | \$ 241,025 |
| Gulf | 1 | \$ 68,618 | 0 | \$ - | 6 | \$ 389,210 | 0 | \$ - | 0 | \$ - | 5 | \$ 269,758 | 7 | \$ 457,828 | 5 | \$ 269,758 |
| Hamilton | 0 | \$ 391,026 | 1 | \$ 130,185 | 6 | \$ 3,079,887 | 0 | \$ - | 0 | \$ - | 5 | \$ 606,656 | 6 | \$ 3,470,912 | 6 | \$ 736,841 |
| Hardee | 1 | \$ 163,741 | 0 | \$ - | 6 | \$ 940,290 | 0 | \$ - | 5 | \$ 537,088 | 0 | \$ - | 12 | \$ 1,641,120 | 0 | \$ - |
| Hendry | 1 | \$ 294,489 | 0 | \$ - | 6 | \$ 1,710,997 | 0 | \$ - | 2 | \$ 323,926 | 3 | \$ 485,889 | 9 | \$ 2,329,413 | 3 | \$ 485,889 |
| Hernando | 1 | \$ 818,793 | 0 | \$ - | 6 | \$ 4,644,578 | 0 | \$ - | 5 | \$ 3,139,973 | 0 | \$ - | 12 | \$ 8,603,343 | 0 | \$ - |
| Highlands | 1 | \$ 522,927 | 0 | \$ - | 6 | \$ 3,001,023 | 0 | \$ - | 5 | \$ 1,728,249 | 0 | \$ - | 12 | \$ 5,252,199 | 0 | \$ - |
| Hillsborough | 1 | \$ 6,773,188 | 0 | \$ - | 6 | \$ 38,395,500 | 0 | \$ - | 0 | \$ - | 5 | \$ 26,005,997 | 7 | \$ 45,168,689 | 5 | \$ 26,005,997 |
| Holmes | 1 | \$ 97,324 | 0 | \$ - | 6 | \$ 558,536 | 0 | \$ - | 0 | \$ - | 5 | \$ 279,180 | 7 | \$ 655,861 | 5 | \$ 279,180 |
| Indian River | 0 | \$ 185,314 | 1 | \$ 663,244 | 6 | \$ 4,810,070 | 0 | \$ - | 0 | \$ - | 5 | \$ 3,090,684 | 6 | \$ 4,995,383 | 6 | \$ 3,753,928 |
| Jackson | 1 | \$ 541,481 | 0 | \$ - | 6 | \$ 3,134,825 | 0 | \$ - | 0 | \$ - | 5 | \$ 1,403,877 | 7 | \$ 3,676,306 | 5 | \$ 1,403,877 |
| Jefferson | 1 | \$ 117,485 | 0 | \$ - | 6 | \$ 672,224 | 0 | \$ - | 5 | \$ 359,170 | 0 | \$ - | 12 | \$ 1,148,880 | 0 | \$ - |
| Lafayette | 0 | \$ 12,483 | 1 | \$ 21,062 | 6 | \$ 192,339 | 0 | \$ - | 0 | \$ - | 5 | \$ 98,147 | 6 | \$ 204,822 | 6 | \$ 119,209 |
| Lake | 1 | \$ 1,539,703 | 0 | \$ - | 6 | \$ 8,688,843 | 0 | \$ - | 0 | \$ - | 5 | \$ 6,326,469 | 7 | \$ 10,228,546 | 5 | \$ 6,326,469 |
| Lee | 1 | \$ 3,434,324 | 0 | \$ - | 6 | \$ 19,404,736 | 0 | \$ - | 5 | \$ 13,935,057 | 0 | \$ - | 12 | \$ 36,774,118 | 0 | \$ - |
| Leon | 1 | \$ 1,272,453 | 0 | \$ - | 6 | \$ 7,177,283 | 0 | \$ - | 5 | \$ 5,217,269 | 0 | \$ - | 12 | \$ 13,667,005 | 0 | \$ - |
| Levy | 0 | \$ 50,480 | 1 | \$ 186,443 | 6 | \$ 1,342,469 | 0 | \$ - | 5 | \$ 868,813 | 0 | \$ - | 11 | \$ 2,261,762 | 1 | \$ 186,443 |
| Liberty | 1 | \$ 54,072 | 0 | \$ - | 6 | \$ 311,057 | 0 | \$ - | 0 | \$ - | 5 | \$ 146,977 | 7 | \$ 365,129 | 5 | \$ 146,977 |
| Madison | 1 | \$ 320,636 | 0 | \$ - | 6 | \$ 1,873,585 | 0 | \$ - | 5 | \$ 551,968 | 0 | \$ - | 12 | \$ 2,746,189 | 0 | \$ - |
| Manatee | 1 | \$ 1,786,756 | 0 | \$ - | 6 | \$ 10,104,774 | 0 | \$ - | 5 | \$ 7,159,246 | 0 | \$ - | 12 | \$ 19,050,777 | 0 | \$ - |
| Marion | 1 | \$ 2,216,495 | 0 | \$ - | 6 | \$ 12,613,614 | 0 | \$ - | 5 | \$ 7,993,368 | 0 | \$ - | 12 | \$ 22,823,477 | 0 | \$ - |
| Martin | 1 | \$ 884,207 | 0 | \$ - | 6 | \$ 4,992,352 | 0 | \$ - | 5 | \$ 3,623,871 | 0 | \$ - | 12 | \$ 9,500,431 | 0 | \$ - |
| Miami-Dade | 1 | \$ 10,431,364 | 0 | \$ - | 6 | \$ 58,901,639 | 0 | \$ - | 3 | \$ 25,254,885 | 2 | \$ 16,836,590 | 10 | \$ 94,587,887 | 2 | \$ 16,836,590 |
| Monroe | 1 | \$ 494,980 | 0 | \$ - | 6 | \$ 2,787,995 | 0 | \$ - | 5 | \$ 1,864,761 | 0 | \$ - | 12 | \$ 5,147,736 | 0 | \$ - |
| Nassau | 1 | \$ 379,038 | 0 | \$ - | 6 | \$ 2,155,990 | 0 | \$ - | 5 | \$ 1,360,163 | 0 | \$ - | 12 | \$ 3,895,192 | 0 | \$ - |
| Okaloosa | 1 | \$ 1,078,762 | 0 | \$ - | 6 | \$ 6,072,784 | 0 | \$ - | 3 | \$ 2,726,255 | 2 | \$ 1,817,503 | 10 | \$ 9,877,801 | 2 | \$ 1,817,503 |
| Okeechobee | 1 | \$ 314,168 | 0 | \$ - | 6 | \$ 1,799,229 | 0 | \$ - | 5 | \$ 1,055,740 | 0 | \$ - | 12 | \$ 3,169,137 | 0 | \$ - |
| Orange | 0 | \$ 1,223,797 | 1 | \$ 5,946,335 | 6 | \$ 40,637,743 | 0 | \$ - | 0 | \$ - | 5 | \$ 27,709,604 | 6 | \$ 41,861,540 | 6 | \$ 33,655,939 |
| Osceola | 1 | \$ 1,783,244 | 0 | \$ - | 6 | \$ 10,048,355 | 0 | \$ - | 5 | \$ 7,450,028 | 0 | \$ - | 12 | \$ 19,281,626 | 0 | \$ - |
| Palm Beach | 1 | \$ 5,946,390 | 0 | \$ - | 6 | \$ 33,606,092 | 0 | \$ - | 5 | \$ 24,056,308 | 0 | \$ - | 12 | \$ 63,608,791 | 0 | \$ - |
| Pasco | 1 | \$ 2,342,551 | 0 | \$ - | 6 | \$ 13,226,750 | 0 | \$ - | 5 | \$ 9,521,455 | 0 | \$ - | 12 | \$ 25,090,756 | 0 | \$ - |
| Pinellas | 1 | \$ 3,651,132 | 0 | \$ - | 6 | \$ 20,600,214 | 0 | \$ - | 0 | \$ - | 5 | \$ 15,008,318 | 7 | \$ 24,251,346 | 5 | \$ 15,008,318 |
| Polk | 1 | \$ 3,608,618 | 0 | \$ - | 6 | \$ 20,593,160 | 0 | \$ - | 5 | \$ 12,676,882 | 0 | \$ - | 12 | \$ 36,878,660 | 0 | \$ - |
| Putnam | 1 | \$ 390,266 | 0 | \$ - | 6 | \$ 2,215,165 | 0 | \$ - | 5 | \$ 1,471,454 | 0 | \$ - | 12 | \$ 4,076,884 | 0 | \$ - |
| St. Johns | 0 | \$ 243,994 | 1 | \$ 1,145,398 | 6 | \$ 7,850,599 | 0 | \$ - | 0 | \$ - | 5 | \$ 5,337,496 | 6 | \$ 8,094,593 | 6 | \$ 6,482,895 |
| St. Lucie | 1 | \$ 1,499,059 | 0 | \$ - | 6 | \$ 8,487,210 | 0 | \$ - | 5 | \$ 5,871,757 | 0 | \$ - | 12 | \$ 15,858,026 | 0 | \$ - |
| Santa Rosa | 1 | \$ 767,750 | 0 | \$ - | 6 | \$ 4,350,310 | 0 | \$ - | 5 | \$ 3,048,730 | 0 | \$ - | 12 | \$ 8,166,790 | 0 | \$ - |
| Sarasota | 1 | \$ 1,677,355 | 0 | \$ - | 6 | \$ 9,431,093 | 0 | \$ - | 5 | \$ 6,955,817 | 0 | \$ - | 12 | \$ 18,064,265 | 0 | \$ - |
| Seminole | 1 | \$ 1,987,808 | 0 | \$ - | 6 | \$ 11,212,072 | 0 | \$ - | 0 | \$ - | 5 | \$ 8,241,992 | 7 | \$ 13,199,879 | 5 | \$ 8,241,992 |

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, 2021

| County | Ninth-Cent Fuel Tax | | | | 1-6 Cents Local Option Fuel Tax | | | | 1-5 Cents Local Option Fuel Tax | | | | Combined Total: All Taxes | | | |
|---------------|---------------------|--|------------------------|--|---------------------------------|--|------------------------|--|---------------------------------|--|------------------------|--|---------------------------|--|------------------------|--|
| | 2021 Tax Rate | Countywide Realized Tax Revenues | Unutilized Tax Rate | Countywide Unrealized Tax Revenues | 2021 Tax Rate | Countywide Realized Tax Revenues | Unutilized Tax Rate | Countywide Unrealized Tax Revenues | 2021 Tax Rate | Countywide Realized Tax Revenues | Unutilized Tax Rate | Countywide Unrealized Tax Revenues | 2021 Tax Rate | Countywide Realized Tax Revenues | Unutilized Tax Rate | Countywide Unrealized Tax Revenues |
| Sumter | 1 | \$ 951,585 | 0 | \$ - | 6 | \$ 5,446,244 | 0 | \$ - | 0 | \$ - | 5 | \$ 2,892,757 | 7 | \$ 6,397,829 | 5 | \$ 2,892,757 |
| Suwannee | 1 | \$ 348,198 | 0 | \$ - | 6 | \$ 1,990,633 | 0 | \$ - | 5 | \$ 1,188,462 | 0 | \$ - | 12 | \$ 3,527,293 | 0 | \$ - |
| Taylor | 0 | \$ 72,038 | 1 | \$ 108,415 | 6 | \$ 1,044,059 | 0 | \$ - | 0 | \$ - | 5 | \$ 505,210 | 6 | \$ 1,116,097 | 6 | \$ 613,626 |
| Union | 1 | \$ 76,396 | 0 | \$ - | 6 | \$ 442,062 | 0 | \$ - | 0 | \$ - | 5 | \$ 206,633 | 7 | \$ 518,457 | 5 | \$ 206,633 |
| Volusia | 1 | \$ 2,476,754 | 0 | \$ - | 6 | \$ 13,983,205 | 0 | \$ - | 5 | \$ 10,119,088 | 0 | \$ - | 12 | \$ 26,579,047 | 0 | \$ - |
| Wakulla | 1 | \$ 139,857 | 0 | \$ - | 6 | \$ 792,350 | 0 | \$ - | 0 | \$ - | 5 | \$ 514,158 | 7 | \$ 932,207 | 5 | \$ 514,158 |
| Walton | 1 | \$ 609,738 | 0 | \$ - | 6 | \$ 3,481,046 | 0 | \$ - | 0 | \$ - | 5 | \$ 2,057,405 | 7 | \$ 4,090,784 | 5 | \$ 2,057,405 |
| Washington | 1 | \$ 123,001 | 0 | \$ - | 6 | \$ 699,017 | 0 | \$ - | 0 | \$ - | 5 | \$ 465,669 | 7 | \$ 822,018 | 5 | \$ 465,669 |
| Florida Total | | \$ 85,392,290 | | \$ 15,311,326 | | \$ 570,672,695 | | \$ - | | \$ 221,066,038 | | \$ 164,248,707 | | \$ 877,131,023 | | \$ 179,560,033 |

Notes:

- 1) The estimation of realized and unrealized revenues reflects countywide totals and assumes those tax rates in effect beginning January 1, 2021.
- 2) The estimation of unrealized revenues from the Ninth-Cent Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.01 per gallon and reflects countywide totals.
- 3) The estimation of unrealized revenues from the 1-6 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.06 per gallon and reflects countywide totals.
- 4) The estimation of unrealized revenues from the 1-5 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.05 per gallon and reflects countywide totals.
- 5) The Ninth-Cent Fuel Tax and 1-6 Cents Local Option Fuel Tax are imposed on diesel fuel in every county at the maximum rate of \$0.01 and \$0.06 per gallon, respectively, as the result of statewide equalization. Consequently, there are no unrealized tax revenues resulting from these levies on diesel fuel.
- 6) Current law requires the countywide tax proceeds generated from the 1-6 Cents and 1-5 Cents Local Option Fuel Taxes to be distributed among the county government and municipalities within the county's boundaries pursuant to interlocal agreement or default formula (i.e., historical transportation expenditures) methodology. County governments are not required by law to share the Ninth-Cent Fuel Tax proceeds with municipalities within their respective boundaries.
- 7) County local option tax rate changes for 2021: Monroe County increased its 1-5 Cents Fuel Tax levy from 3 cents to the maximum rate of 5 cents, effective January 1, 2021.

Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2021 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, 2021 and Local Option Fuel Taxes - Revenue Estimates for the Local Fiscal Year Ending September 30, 2021.

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 2020-21 local fiscal year, counties levying this tax will realize an estimated \$85 million in revenue. The 13 counties not currently levying this tax on motor fuel will allow an estimated \$15 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2020 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 re-imposed at the current authorized rate provided the tax is levied before July 1st and is 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 2020-21 local fiscal year, counties levying this tax will realize an estimated \$571 million in revenue, and no revenues will go unrealized because all counties are levying the tax at the maximum rate.

General Law Amendments:

There were no general law amendments resulting from the 2020 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 re-imposed at the current authorized rate provided the tax is levied before July 1st and is 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 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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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 2020-21 local fiscal year, the 36 counties levying this tax will realize an estimated \$221 million in revenue. The 35 counties not currently levying this tax at the maximum rate will allow an estimated \$164 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2020 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 re-imposed at the current authorized rate provided the tax is levied before July 1st and is 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 to be based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation does not materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the recalculation date.

Authorized Uses of Proceeds:

The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads are deemed to increase capacity, and such projects can be included in the capital improvements element of an adopted comprehensive plan. Routine maintenance of roads is not considered an authorized expenditure. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.

Attorney General Opinions:

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

| <u>Opinion #</u> | <u>Subject</u> |
|------------------|---|
| 2010-29 | Local option fuel tax, use for electricity and water |
| 2002-02 | Local option fuel tax, used for bicycle paths |
| 97-25 | County local option fuel tax funding transit operations |
| 94-67 | Referendum vote creating the City of Port LaBelle |
| 94-20 | Local option gas tax revenues |

The full texts of these opinions are available via a searchable on-line database.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. By constitutional requirement, live dog racing is prohibited in Florida after December 2020.

General Law Amendments:

There were no general law amendments resulting from the 2020 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 2020 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, 2020 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. Downtown or urban core areas shall be coterminous with any downtown development district established pursuant to s. 166.0497, F.S., or Chapter 65-1090, L.O.F. Alternatively, any eligible local governmental entity may identify the downtown or urban core area as any contiguous area consisting of lands where the predominant acreage is designated as

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

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

commercial or its substantial equivalent pursuant to the local government comprehensive plan or other implementing land development regulations.

Attorney General Opinions:

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

Prior Years' Revenues:

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

Municipal Resort Tax

Chapter 67-930, Laws of Florida,

As amended by Chapters 82-142, 83-363, 93-286, and 94-344, Laws of Florida

Summary:

The Municipal Resort Tax may be levied at a rate of up to 4 percent on transient rental transactions and up to 2 percent on the sale of food and beverages consumed in restaurants and bars in certain municipalities whose respective county population fell within specified limits based on the 1960 Census and whose municipal charter specifically provided for this tax levy prior to January 1, 1968. The three municipalities of Bal Harbour, Miami Beach, and Surfside, located within Miami-Dade County currently impose this tax. The tax levy must be adopted by an ordinance approved by the governing body, and the tax proceeds are used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief from ad valorem taxes being used for any of these purposes.

General Law Amendments:

There were no general law amendments resulting from the 2020 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

1. <http://www.balharbourfl.gov/doing-business/resort-tax-registration>

2. <https://www.miamibeachfl.gov/city-hall/finance/filepay-resort-tax/>

3. See document entitled "Resort Tax Application Package" available at <http://www.townofsurfsidefl.gov/departments-services/finance/certificate-of-use-local-business-tax-receipt-and-resort-tax-information>

Sharing and Exchange Program and share tax administration information with the DOR.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 2020 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://floridarevenue.com/taxes/governments/Pages/mpst.aspx>

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

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Tourist Development Taxes

Section 125.0104, Florida Statutes

Summary:

Section 125.0104, F.S., authorizes five separate tourist development taxes that county governments may levy. Depending on a county's eligibility to levy, the tax rate applied to transient rental transactions varies from a minimum of 3 percent to a maximum of 6 percent. The levies are by vote of the county's governing body or referendum approval. The tax proceeds are used generally for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy. During the 2020-21 state fiscal year, the 62 counties levying a tourist development tax will realize an estimated \$761 million in revenue. The 36 counties not currently levying all possible tourist development taxes will allow an estimated \$37 million to go unrealized.

General Law Amendments:

Chapter 2020-10, L.O.F., (CS/HB 7097) amends s. 125.0104, F.S., to increase a population limit from 750,000 to 950,000 for counties that may use certain tourist development tax revenues (i.e., *1 or 2 Percent Tax*, *Additional 1% Tax*, and *High Tourism Impact Tax*) for certain uses. This change became effective July 1, 2020.

Authorization to Levy:

Any county may levy and impose a tourist development tax within its boundaries, except there is no additional levy of a tourist development tax in those municipalities levying the Municipal Resort Tax as authorized in ch. 67-930, L.O.F. Additionally, no county authorized to levy any of the convention development taxes is authorized to levy more than 2 percent of tourist development tax;¹ however, this restriction does not apply to a county's levy of the Professional Sports Franchise Facility Tax² and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.³ A county may elect to levy a tourist development tax in a subcounty special district, and if it does, the district must embrace all or a significant contiguous portion of the county. The county must also assist the Department of Revenue (DOR) in identifying those rental units within the district that are subject to the tax.

These levies require the adoption of an authorizing ordinance by vote of the county's governing body. Additionally, some levies require referendum approval or provide the option that the tax may be approved by referendum. Depending on the particular tax levy, the effective date of the levy and imposition of the tax is the first day on the second month following approval of the ordinance by referendum, as prescribed in s. 125.0104(6), F.S., or the first day of any subsequent month as may be specified in the ordinance. At least 60 days prior to the enactment of the ordinance levying the tax, the county's governing body must adopt a resolution establishing and appointing the members of the county tourist development council and indicating the county's intention to consider the enactment of an ordinance levying and imposing the tax.

The tourist development council, prior the enactment of the ordinance, must prepare and submit to the county's governing body for its approval a plan for tourist development.⁴ These provisions regarding the establishment of a county tourist development council and the submission of a tourist development plan apply only to the 1 or

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

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

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

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

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

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.

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

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

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

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

1. The retirement of all bonds issued by the county for financing the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned and operated or owned and operated by a not-for-profit organization.
2. The expiration of any agreement by the county for the operation and maintenance, or both, of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum. However, this does not preclude that county from amending the ordinance extending the tax to the extent that the county board determines it necessary to provide funds to operate, maintain, repair, or renew and replace a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum or from enacting an ordinance that takes effect without referendum approval, unless the original referendum required ordinance expiration, pursuant to the provisions re-imposing a tourist development tax, upon or following the expiration of the previous ordinance.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> |
|------------------|--|
| 2020-02 | Tourist development tax – tourist industry reps |
| 2019-13 | Tourist development tax – for-profit museum |
| 2019-02 | Tourist development tax – nature center – road shoulder |
| 2017-06 | Funding transit system with tourist development tax |
| 2016-18 | Tourist development tax expenditures |
| 2015-14 | Tourist development tax – nature centers |
| 2014-02 | Counties – tourist development tax - taxation |
| 2013-29 | Tourist development tax, tourism |
| 2012-38 | Tourist development tax, uses |
| 2010-26 | Tourist development tax, subcounty special district |
| 2010-09 | Tourist development tax, used to stock lakes with fish |
| 2008-26 | Local option tourist development, convention centers |
| 2002-34 | Tourist development tax, taxability of boat slips |
| 2001-42 | Tourist development tax, purchase of beach property |
| 2000-56 | Use of tourist development tax to pay debt service |
| 2000-50 | Tourist development tax, welcome signs |
| 2000-29 | Tourist development tax, transfer of revenues |
| 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 |

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

| | |
|-------|--|
| 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 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 contains estimates of taxable sales reported by transient rental facilities on a county-by-county basis for the state fiscal year ending 2021. In order to calculate a revenue estimate using this table, take the county’s estimate of taxable sales reported by transient rental facilities and multiply it by the county’s applicable or proposed tax rate (i.e., 0.01, 0.02, or 0.03, etc.). The third table summarizes the counties eligible to levy the various local option tourist taxes and shows the applicable 2021 tax rates. The fourth table provides countywide estimates of realized and unrealized revenues during the state fiscal year ending 2021.

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

11. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: October 1, 2020) found at <https://revenue.floridarevenue.com/Pages/Browse.aspx#3-17-23>

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

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 October 1, 2020, 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>Hardee</i> | <i>Imposed Levy</i> | <i>2%</i> | <i>Jan. 1, 2017</i> | - |
| <i>Hendry</i> | <i>Imposed Levy</i> | <i>2%</i> | <i>Feb. 1, 2003</i> | - |
| <i>Hernando</i> | <i>Imposed Levy</i> | <i>2%</i> | <i>Jan. 1, 1993</i> | - |
| <i>Highlands</i> | <i>Imposed Levy</i> | <i>2%</i> | <i>Jan. 1, 2003</i> | - |
| <i>Hillsborough</i> | <i>Imposed Levy</i> | <i>2%</i> | <i>Oct. 1, 1978</i> | - |
| <i>Holmes</i> | <i>Imposed Levy</i> | <i>2%</i> | <i>Jan. 1, 2005</i> | - |
| <i>Indian River</i> | <i>Imposed Levy</i> | <i>2%</i> | <i>Apr. 1, 1987</i> | - |
| <i>Jackson</i> | <i>Imposed Levy</i> | <i>2%</i> | <i>Jan. 1, 1999</i> | - |
| <i>Jefferson</i> | <i>Imposed Levy</i> | <i>2%</i> | <i>Feb. 1, 2007</i> | - |
| Lafayette | Imposed Levy | 1% | Sep. 1, 1991 | Aug. 31, 2006 |
| <i>Lake</i> | <i>Imposed Levy</i> | <i>2%</i> | <i>Dec. 1, 1984</i> | - |
| <i>Lee</i> | <i>Imposed Levy</i> | <i>2%</i> | <i>Nov. 1, 1982</i> | - |
| <i>Leon</i> | <i>Imposed Levy</i> | <i>2%</i> | <i>May 1, 1988</i> | - |
| <i>Levy</i> | <i>Imposed Levy</i> | <i>2%</i> | <i>Jan. 1, 2003</i> | - |
| <i>Madison</i> | <i>Imposed Levy</i> | <i>2%</i> | <i>Jan. 1, 1999</i> | - |
| <i>Manatee</i> | <i>Imposed Levy</i> | <i>2%</i> | <i>Jan. 1, 1981</i> | - |
| <i>Marion</i> | <i>Imposed Levy</i> | <i>2%</i> | <i>Jan. 1, 2005</i> | - |
| <i>Martin</i> | <i>Imposed Levy</i> | <i>2%</i> | <i>Nov. 1, 2002</i> | - |
| <i>Miami-Dade (select cities exempt)</i> | <i>Imposed Levy</i> | <i>2%</i> | <i>Dec. 1, 1978</i> | - |
| Monroe (Key West only) | Imposed Levy | 2% | Dec. 1, 1981 | Mar. 31, 1984 |
| <i>Monroe (countywide)</i> | <i>Imposed Levy</i> | <i>2%</i> | <i>Apr. 1, 1984</i> | - |
| <i>Nassau (Amelia Island only)</i> | <i>Imposed Levy</i> | <i>2%</i> | <i>Jan. 1, 1989</i> | - |
| <i>Okaloosa (select taxing district 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> | - |

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of October 1, 2020, Are Noted in Bold Italics.

| County | Action | Rate | Effective Date | Expiration Date |
|---|---------------------|-----------|----------------------|-----------------|
| Santa Rosa | Imposed Levy | 2% | Jan. 1, 1992 | - |
| Sarasota | Imposed Levy | 2% | Nov. 1, 1988 | - |
| Seminole | Imposed Levy | 2% | Jan. 1, 1989 | - |
| Sumter | Imposed Levy | 2% | Jan. 1, 2005 | Sep. 30, 2020 |
| Suwannee | Imposed Levy | 2% | Jan. 1, 1991 | - |
| Taylor | Imposed Levy | 2% | Dec. 1, 1998 | - |
| Volusia | Imposed Levy | 2% | May 1, 1978 | - |
| Wakulla | Imposed Levy | 2% | Apr. 1, 1995 | - |
| Walton (select zip codes only) | Imposed Levy | 2% | Oct. 1, 1986 | - |
| Washington | Imposed Levy | 2% | Jan. 1, 2001 | - |
| Additional 1 Percent Tax - s. 125.0104(3)(d), F.S. | | | | |
| Alachua | Imposed Levy | 1% | Feb. 1, 1993 | - |
| Baker | Imposed Levy | 1% | Jan. 1, 2012 | - |
| Bay (select zip codes only) | Imposed Levy | 1% | Feb. 1, 1997 | - |
| Bradford | Imposed Levy | 1% | Mar. 1, 2007 | - |
| Brevard | Imposed Levy | 1% | Dec. 1, 1989 | - |
| Broward | Imposed Levy | 1% | Aug. 1, 1987 | - |
| Charlotte | Imposed Levy | 1% | Jan. 1, 1993 | - |
| Citrus | Imposed Levy | 1% | Oct. 1, 2002 | - |
| Clay | Imposed Levy | 1% | Jun. 1, 1999 | - |
| Collier | Imposed Levy | 1% | Nov. 1, 1990 | Nov. 14, 1991 |
| Collier | Imposed Levy | 1% | Jan. 1, 1996 | - |
| Columbia | Imposed Levy | 1% | May 1, 1991 | Jul. 31, 1994 |
| Columbia | Imposed Levy | 1% | Apr. 1, 2010 | - |
| DeSoto | Imposed Levy | 1% | Jan. 1, 2015 | - |
| Dixie | Imposed Levy | 1% | Oct. 1, 2017 | - |
| Escambia | Imposed Levy | 1% | Mar. 1, 1988 | - |
| Flagler | Imposed Levy | 1% | Mar. 1, 2004 | - |
| Gilchrist | Imposed Levy | 1% | Feb. 1, 2020 | - |
| Gulf | Imposed Levy | 1% | Feb. 1, 2002 | - |
| Hamilton | Imposed Levy | 1% | Jan. 1, 2002 | - |
| Hendry | Imposed Levy | 1% | May 1, 2007 | - |
| Hernando | Imposed Levy | 1% | Aug. 1, 1998 | - |
| Highlands | Imposed Levy | 1% | Aug. 1, 2018 | - |
| Hillsborough | Imposed Levy | 1% | Oct. 1, 1986 | - |
| Holmes | Imposed Levy | 1% | Jan. 1, 2018 | - |
| Indian River | Imposed Levy | 1% | Sep. 30, 1993 | - |
| Jackson | Imposed Levy | 1% | Aug. 1, 2004 | - |
| Jefferson | Imposed Levy | 1% | Nov. 1, 2017 | - |
| Lake | Imposed Levy | 1% | Apr. 1, 2003 | - |
| Lee | Imposed Levy | 1% | Mar. 1, 1988 | - |
| Leon | Imposed Levy | 1% | Jan. 1, 1994 | - |
| Levy | Imposed Levy | 1% | Jan. 1, 2020 | - |
| Madison | Imposed Levy | 1% | Dec. 1, 2002 | - |
| Manatee | Imposed Levy | 1% | Oct. 1, 1986 | - |
| Marion | Imposed Levy | 1% | Nov. 1, 2015 | - |
| Martin | Imposed Levy | 1% | May 1, 2008 | - |
| Monroe (Key West only) | Imposed Levy | 1% | Nov. 1, 1986 | Jun. 30, 1987 |
| Monroe (countywide) | Imposed Levy | 1% | Jul. 1, 1987 | - |
| Nassau (Amelia Island only) | Imposed Levy | 1% | Dec. 1, 2008 | - |
| Okaloosa (select taxing district only) | Imposed Levy | 1% | Jul. 1, 1999 | - |
| Okeechobee | Imposed Levy | 1% | Dec. 1, 1996 | - |
| Orange | Imposed Levy | 1% | Jun. 1, 1986 | - |
| Osceola | Imposed Levy | 1% | Jul. 1, 1986 | - |
| Palm Beach | Imposed Levy | 1% | Feb. 1, 1989 | - |
| Pasco | Imposed Levy | 1% | Oct. 1, 2017 | - |
| Pinellas | Imposed Levy | 1% | Jul. 1, 1988 | - |
| Polk | Imposed Levy | 1% | Oct. 1, 1990 | - |
| Putnam | Imposed Levy | 1% | Feb. 1, 2008 | - |
| St. Johns | Imposed Levy | 1% | Jan. 1, 1992 | - |
| St. Lucie | Imposed Levy | 1% | Feb. 1, 1988 | - |

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of October 1, 2020, Are Noted in Bold Italics.

| County | Action | Rate | Effective Date | Expiration Date |
|---|---------------------|-----------|---------------------|-----------------|
| Santa Rosa | Imposed Levy | 1% | Oct. 1, 1996 | - |
| Sarasota | Imposed Levy | 1% | Apr. 1, 1997 | - |
| Seminole | Imposed Levy | 1% | Jan. 1, 1993 | - |
| Suwannee | Imposed Levy | 1% | Jul. 1, 2011 | - |
| Taylor | Imposed Levy | 1% | Jan. 1, 2006 | - |
| Wakulla | Imposed Levy | 1% | Nov. 1, 2011 | - |
| Walton (select zip codes only) | Imposed Levy | 1% | Feb. 1, 1999 | - |
| Washington | Imposed Levy | 1% | Jul. 1, 2006 | - |
| Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S. | | | | |
| Alachua | Imposed Levy | 1% | May 1, 2010 | - |
| Bay (select zip codes only) | Imposed Levy | 1% | Mar. 1, 2009 | - |
| Bradford | Imposed Levy | 1% | Mar. 1, 2007 | - |
| Brevard | Imposed Levy | 1% | Mar. 1, 1994 | - |
| Broward | Imposed Levy | 1% | Jul. 1, 1996 | - |
| Charlotte | Imposed Levy | 1% | Oct. 1, 2005 | - |
| Citrus | Imposed Levy | 1% | Mar. 1, 2017 | - |
| Clay | Imposed Levy | 1% | Dec. 1, 2017 | - |
| Collier | Imposed Levy | 1% | Oct. 1, 2005 | - |
| Columbia | Imposed Levy | 1% | Apr. 1, 2013 | - |
| Duval | Imposed Levy | 1% | Feb. 1, 1994 | - |
| Escambia | Imposed Levy | 1% | May 1, 1996 | Apr. 30, 1999 |
| Escambia | Imposed Levy | 1% | Aug. 1, 2000 | - |
| Flagler | Imposed Levy | 1% | Dec. 1, 2010 | - |
| Gulf | Imposed Levy | 1% | Jan. 1, 2007 | - |
| Hernando | Imposed Levy | 1% | Oct. 1, 2014 | - |
| Highlands | Imposed Levy | 1% | Aug. 1, 2018 | - |
| Hillsborough | Imposed Levy | 1% | Mar. 1, 1990 | - |
| Indian River | Imposed Levy | 1% | Feb. 1, 2001 | - |
| Jackson | Imposed Levy | 1% | Aug. 1, 2004 | - |
| Lake | Imposed Levy | 1% | Apr. 1, 2003 | - |
| Lee | Imposed Levy | 1% | Jan. 1, 2006 | - |
| Leon | Imposed Levy | 1% | Nov. 1, 2004 | - |
| Levy | Imposed Levy | 1% | Jan. 1, 2020 | - |
| Manatee | Imposed Levy | 1% | Dec. 1, 2003 | - |
| Marion | Imposed Levy | 1% | Nov. 1, 2015 | - |
| Martin | Imposed Levy | 1% | May 1, 2008 | - |
| Miami-Dade (select cities exempt) | Imposed Levy | 1% | Jan. 1, 1991 | - |
| Nassau (Amelia Island only) | Imposed Levy | 1% | Apr. 1, 2010 | - |
| Okaloosa (select taxing district only) | Imposed Levy | 1% | Jul. 1, 1999 | - |
| Orange | Imposed Levy | 1% | Feb. 1, 1995 | - |
| Osceola | Imposed Levy | 1% | Sep. 1, 1997 | - |
| Palm Beach | Imposed Levy | 1% | Jan. 1, 1994 | - |
| Pasco | Imposed Levy | 1% | Oct. 1, 2017 | - |
| Pinellas | Imposed Levy | 1% | Jan. 1, 1996 | - |
| Polk | Imposed Levy | 1% | May 1, 1994 | - |
| Putnam | Imposed Levy | 1% | Feb. 1, 2008 | - |
| St. Johns | Imposed Levy | 1% | Apr. 1, 2010 | - |
| St. Lucie | Imposed Levy | 1% | Aug. 1, 1997 | Dec. 31, 2002 |
| St. Lucie | Imposed Levy | 1% | Feb. 1, 2003 | - |
| Santa Rosa | Imposed Levy | 1% | Jun. 1, 2006 | - |
| Sarasota | Imposed Levy | 1% | May 1, 2007 | - |
| Seminole | Imposed Levy | 1% | Jan. 1, 2009 | - |
| Taylor | Imposed Levy | 1% | Sep. 1, 2016 | - |
| Volusia | Imposed Levy | 1% | Jul. 1, 2003 | - |
| Wakulla | Imposed Levy | 1% | Mar. 1, 2012 | - |
| Walton (select zip codes only) | Imposed Levy | 1% | May 1, 2004 | - |
| High Tourism Impact Tax - s. 125.0104(3)(m), F.S. | | | | |
| Broward | Imposed Levy | 1% | Jan. 1, 2018 | - |
| Hillsborough | Imposed Levy | 1% | Aug. 1, 2019 | - |
| Monroe | Imposed Levy | 1% | Jun. 1, 2009 | - |
| Orange | Imposed Levy | 1% | Oct. 1, 1989 | - |

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of October 1, 2020, Are Noted in Bold Italics.

| County | Action | Rate | Effective Date | Expiration Date |
|--|-----------------------|-------------|---------------------|----------------------|
| Osceola | Imposed Levy | 1% | Oct. 1, 1990 | - |
| Palm Beach | Imposed Levy | 1% | Feb. 1, 2015 | - |
| Pinellas | Imposed Levy | 1% | Jan. 1, 2016 | - |
| Walton (select zip codes only) | Imposed Levy | 1% | Jan. 1, 2020 | - |
| Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S. | | | | |
| Alachua | Imposed Levy | 1% | May 1, 2010 | - |
| Bay (select zip codes only) | Imposed Levy | 1% | Apr. 1, 2009 | - |
| Brevard | Imposed Levy | 1% | Jul. 1, 2005 | - |
| Broward | Imposed Levy | 1% | Jul. 1, 1996 | - |
| Charlotte | Imposed Levy | 1% | Apr. 1, 2007 | - |
| Citrus | Imposed Levy | 1% | Mar. 1, 2017 | - |
| Clay | Imposed Levy | 1% | Dec. 1, 2017 | - |
| Collier | Imposed Levy | 1% | Sep. 1, 2017 | - |
| Columbia | Imposed Levy | 1% | Oct. 1, 2015 | - |
| Duval | Imposed Levy | 1% | Nov. 1, 1994 | - |
| Flagler | Imposed Levy | 1% | Jun. 1, 2017 | - |
| Gulf | Imposed Levy | 1% | Jan. 1, 2015 | - |
| Hernando | Imposed Levy | 1% | Oct. 1, 2014 | - |
| Hillsborough | Imposed Levy | 1% | Dec. 1, 1994 | - |
| Lee | Imposed Levy | 1% | Jan. 1, 2006 | - |
| Leon | Imposed Levy | 1% | May 1, 2009 | - |
| Manatee | Imposed Levy | 1% | Jun. 1, 2009 | - |
| Martin | Imposed Levy | 1% | Jul. 1, 2015 | - |
| Nassau (Amelia Island only) | Imposed Levy | 1% | Jul. 1, 2018 | - |
| Okaloosa (select taxing district only) | Imposed Levy | 1% | Jan. 1, 2008 | - |
| Orange | Imposed Levy | 1% | Sep. 1, 2006 | - |
| Osceola | Imposed Levy | 1% | Jul. 1, 2004 | - |
| Palm Beach | Imposed Levy | 1% | Dec. 1, 2006 | - |
| Pinellas | Imposed Levy | 1% | Dec. 1, 2005 | - |
| Polk | Imposed Levy | 1% | Mar. 1, 2004 | - |
| St. Lucie | Imposed Levy | 1% | Mar. 1, 2003 | - |
| Santa Rosa | Imposed Levy | 1% | Jun. 1, 2014 | - |
| Sarasota | Imposed Levy | 0.5% | May 1, 2010 | Apr. 30, 2011 |
| Sarasota | Increased Rate | 1% | May 1, 2011 | - |
| Seminole | Imposed Levy | 1% | Feb. 1, 2009 | - |
| Taylor | Imposed Levy | 1% | Nov. 1, 2016 | - |
| Walton (select zip codes only) | Imposed Levy | 0.5% | Oct. 1, 2009 | Sep. 30, 2014 |
| Tourist Impact Tax - s. 125.0108, F.S. | | | | |
| Monroe | Imposed Levy | 1% | May 1, 1988 | - |
| Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S. | | | | |
| Duval | Imposed Levy | 2% | Nov. 1, 1984 | - |
| Charter County Convention Development Tax - s. 212.0305(4)(b), F.S. | | | | |
| Miami-Dade (select cities exempt) | Imposed Levy | 3% | May 1, 1984 | - |
| 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 |
| Volusia (portion) | Increased Rate | 3% | Oct. 1, 1995 | - |
| 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 |
| Volusia (portion) | Increased Rate | 3% | Oct. 1, 2000 | - |
| 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 |
| Volusia (portion) | Increased Rate | 3% | Oct. 1, 1995 | - |
| Note: This levy is imposed within the jurisdiction of the West Volusia Advertising Authority. | | | | |
| Local Administration of Tourist Taxes | | | | |

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of October 1, 2020, Are Noted in Bold Italics.

| County | Action | Rate | Effective Date | Expiration Date |
|---|---------------------|------------------|----------------|-----------------|
| County | Effective Date | Termination Date | | |
| Alachua | Jul. 1, 2001 | | | |
| Baker | May 1, 2000 | | | |
| Bay | Jan. 1, 1994 | | | |
| Brevard | Oct. 1, 1992 | | | |
| Broward | Mar. 1, 1994 | | | |
| Charlotte | Sep. 1, 1990 | | | |
| Citrus | Sep. 1, 1991 | Dec. 31, 2005 | | |
| Clay | Jan. 1, 1989 | | | |
| Collier | Jan. 1, 1993 | | | |
| Duval | Dec. 1, 1990 | | | |
| Escambia | Jun. 1, 1989 | | | |
| Flagler | Jul. 1, 2018 | | | |
| Gulf | Jun. 1, 2001 | | | |
| Hernando | Jan. 1, 1993 | | | |
| Highlands | Jan. 1, 2014 | Mar. 31, 2018 | | |
| Hillsborough | Jan. 1, 1992 | | | |
| Indian River | Oct. 1, 2000 | | | |
| Lake | Nov. 1, 1998 | | | |
| Lee | May 1, 1988 | | | |
| Leon | Oct. 1, 1994 | | | |
| Manatee | Oct. 1, 1989 | | | |
| Marion | Apr. 1, 2008 | | | |
| Martin | Nov. 1, 2002 | | | |
| Miami-Dade | Apr. 1, 1988 | | | |
| Monroe (Tourist Development Taxes) | Jan. 1, 1991 | | | |
| Monroe (Tourist Impact Tax) | Jan. 1, 1996 | | | |
| Nassau | May 1, 1989 | | | |
| Okaloosa | Jul. 1, 1992 | Feb. 28, 2017 | | |
| Orange | Jan. 1, 1992 | | | |
| Osceola | May 1, 1992 | | | |
| Palm Beach | Jan. 1, 1993 | | | |
| Pasco | Oct. 1, 2019 | | | |
| Pinellas | Oct. 1, 1990 | | | |
| Polk | Jan. 1, 1994 | | | |
| Putnam | Apr. 1, 1999 | | | |
| St. Johns | Aug. 1, 1988 | | | |
| St. Lucie | May 1, 1991 | | | |
| Santa Rosa | May 1, 1994 | | | |
| Sarasota | Jun. 1, 1992 | | | |
| Seminole | Sep. 1, 1993 | | | |
| Suwannee | Nov. 1, 2001 | | | |
| Taylor | Jul. 1, 2006 | | | |
| Volusia (Tourist Development Taxes) | Apr. 1, 1990 | | | |
| Volusia (Convention Development Tax) | Apr. 1, 1990 | | | |
| Wakulla | Dec. 1, 1996 | Sep. 30, 2009 | | |
| Walton (select zip codes only) | Oct. 1, 1991 | | | |

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: October 1, 2020) available at <https://revenue.floridarevenue.com/Pages/Browse.aspx#3-17-23>.

| Estimates of Taxable Sales Reported by Transient Rental Facilities State Fiscal Year Ending June 30, 2021 | |
|--|--------------------------|
| County | Estimate |
| Alachua | \$ 88,821,738 |
| Baker | \$ 642,888 |
| Bay | \$ 447,089,590 |
| Bradford | \$ 3,000,973 |
| Brevard | \$ 236,681,604 |
| Broward | \$ 984,678,143 |
| Calhoun | \$ 183,063 |
| Charlotte | \$ 62,608,818 |
| Citrus | \$ 29,602,723 |
| Clay | \$ 16,950,401 |
| Collier | \$ 451,077,400 |
| Columbia | \$ 23,679,039 |
| DeSoto | \$ 1,824,089 |
| Dixie | \$ 2,161,878 |
| Duval | \$ 350,945,375 |
| Escambia | \$ 231,678,857 |
| Flagler | \$ 42,955,894 |
| Franklin | \$ 48,878,871 |
| Gadsden | \$ 6,954,181 |
| Gilchrist | \$ 2,273,488 |
| Glades | \$ 691,532 |
| Gulf | \$ 30,378,443 |
| Hamilton | \$ 974,799 |
| Hardee | \$ 1,933,343 |
| Hendry | \$ 6,294,071 |
| Hernando | \$ 18,065,046 |
| Highlands | \$ 18,513,454 |
| Hillsborough | \$ 500,254,126 |
| Holmes | \$ 2,653,736 |
| Indian River | \$ 51,241,182 |
| Jackson | \$ 12,095,375 |
| Jefferson | \$ 1,815,578 |
| Lafayette | \$ 1,426,193 |
| Lake | \$ 64,266,283 |
| Lee | \$ 568,023,664 |
| Leon | \$ 108,510,768 |
| Levy | \$ 9,701,219 |
| Liberty | \$ 220,787 |
| Madison | \$ 3,741,672 |
| Manatee | \$ 238,180,686 |
| Marion | \$ 58,314,471 |
| Martin | \$ 46,721,815 |
| Miami-Dade | \$ 2,060,035,371 |
| Monroe | \$ 753,456,205 |
| Nassau | \$ 81,684,367 |
| Okaloosa | \$ 423,403,385 |
| Okeechobee | \$ 8,477,007 |
| Orange | \$ 3,008,683,879 |
| Osceola | \$ 800,129,517 |
| Palm Beach | \$ 591,940,345 |
| Pasco | \$ 55,825,331 |
| Pinellas | \$ 708,417,157 |
| Polk | \$ 211,021,767 |
| Putnam | \$ 8,671,348 |
| St. Johns | \$ 237,472,940 |
| St. Lucie | \$ 77,550,712 |
| Santa Rosa | \$ 58,694,027 |
| Sarasota | \$ 336,406,823 |
| Seminole | \$ 92,073,534 |
| Sumter | \$ 30,402,249 |
| Suwannee | \$ 7,643,821 |
| Taylor | \$ 8,258,406 |
| Union | \$ 33,240 |
| Volusia | \$ 305,310,472 |
| Wakulla | \$ 3,748,165 |
| Walton | \$ 505,476,771 |
| Washington | \$ 4,906,927 |
| Statewide Total | \$ 15,156,431,029 |

2021 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

| Local Option Taxes on Transient Rental Transactions | | | | | | | | | | | | Local Option Food and Beverage Taxes s. 212.0306, F.S. | | |
|---|--|---------------------|--|------------------------------|---|---|---|------------------------------------|--|----------------------------|------------------|--|--|---|
| County | Tourist Development Taxes s. 125.0104(3), F.S. | | | | | Tourist Impact Tax s. 125.0108, F.S. (1%) | Convention Development Taxes s. 212.0305(4), F.S. | | | Maximum Potential Tax Rate | Current Tax Rate | Unutilized Tax Rate | Food and Beverages in Hotels and Motels (2%) | Food and Beverages in Other Establishments (1%) |
| | Original Tax (1 or 2%) | Additional Tax (1%) | Professional Sports Franchise Tax (up to 1%) | High Tourism Impact Tax (1%) | Additional Professional Sports Franchise Tax (up to 1%) | | Consolidated County Convention Tax (2%) | Charter County Convention Tax (3%) | Special District, Special, & Subcounty Convention Tax (up to 3%) | | | | | |
| Alachua * | 2 | 1 | 1 | | 1 | | | | | 5 | 5 | 0 | | |
| Baker * | 2 | 1 | | | | | | | | 5 | 3 | 2 | | |
| Bay * | 2 | 1 | 1 | | 1 | | | | | 5 | 5 | 0 | | |
| Bradford | 2 | 1 | 1 | | | | | | | 5 | 4 | 1 | | |
| Brevard * | 2 | 1 | 1 | | 1 | | | | | 5 | 5 | 0 | | |
| Broward * | 2 | 1 | 1 | 1 | 1 | | | | | 6 | 6 | 0 | | |
| Calhoun | | | | | | | | | | 4 | 0 | 4 | | |
| Charlotte * | 2 | 1 | 1 | | 1 | | | | | 5 | 5 | 0 | | |
| Citrus | 2 | 1 | 1 | | 1 | | | | | 5 | 5 | 0 | | |
| Clay * | 2 | 1 | 1 | | 1 | | | | | 5 | 5 | 0 | | |
| Collier * | 2 | 1 | 1 | | 1 | | | | | 5 | 5 | 0 | | |
| Columbia | 2 | 1 | 1 | | 1 | | | | | 5 | 5 | 0 | | |
| DeSoto | 2 | 1 | | | | | | | | 5 | 3 | 2 | | |
| Dixie | 2 | 1 | | | | | | | | 5 | 3 | 2 | | |
| Duval * | 2 | | 1 | | 1 | | 2 | | | 6 | 6 | 0 | | |
| Escambia * | 2 | 1 | 1 | | | | | | | 5 | 4 | 1 | | |
| Flagler * | 2 | 1 | 1 | | 1 | | | | | 5 | 5 | 0 | | |
| Franklin | 2 | | | | | | | | | 5 | 2 | 3 | | |
| Gadsden | 2 | | | | | | | | | 5 | 2 | 3 | | |
| Gilchrist | 2 | 1 | | | | | | | | 5 | 3 | 2 | | |
| Glades | 2 | | | | | | | | | 5 | 2 | 3 | | |
| Gulf * | 2 | 1 | 1 | | 1 | | | | | 5 | 5 | 0 | | |
| Hamilton | 2 | 1 | | | | | | | | 5 | 3 | 2 | | |
| Hardee | 2 | | | | | | | | | 4 | 2 | 2 | | |
| Hendry | 2 | 1 | | | | | | | | 5 | 3 | 2 | | |
| Hernando * | 2 | 1 | 1 | | 1 | | | | | 5 | 5 | 0 | | |
| Highlands | 2 | 1 | 1 | | | | | | | 5 | 4 | 1 | | |
| Hillsborough * | 2 | 1 | 1 | 1 | 1 | | | | | 6 | 6 | 0 | | |
| Holmes | 2 | 1 | | | | | | | | 5 | 3 | 2 | | |
| Indian River * | 2 | 1 | 1 | | | | | | | 5 | 4 | 1 | | |
| Jackson | 2 | 1 | 1 | | | | | | | 5 | 4 | 1 | | |
| Jefferson | 2 | 1 | | | | | | | | 5 | 3 | 2 | | |
| Lafayette | | | | | | | | | | 4 | 0 | 4 | | |
| Lake * | 2 | 1 | 1 | | | | | | | 5 | 4 | 1 | | |
| Lee * | 2 | 1 | 1 | | 1 | | | | | 6 | 5 | 1 | | |
| Leon * | 2 | 1 | 1 | | 1 | | | | | 5 | 5 | 0 | | |
| Levy | 2 | 1 | 1 | | | | | | | 5 | 4 | 1 | | |
| Liberty | | | | | | | | | | 4 | 0 | 4 | | |
| Madison | 2 | 1 | | | | | | | | 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 | | 1 | | | | | 5 | 5 | 0 | | |
| 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 | | | | | 6 | 6 | 0 | | |
| Palm Beach * | 2 | 1 | 1 | 1 | 1 | | | | | 6 | 6 | 0 | | |
| Pasco * | 2 | 1 | | | | | | | | 5 | 4 | 1 | | |

2021 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

| Local Option Taxes on Transient Rental Transactions | | | | | | | | | | | | | | | Local Option Food and Beverage Taxes s. 212.0306, F.S. | | |
|---|------------------------|---------------------|---|------------------------------|--|---|---|------------------------------------|--|----------------------------|------------------|---------------------|---|--|--|---|--|
| Tourist Development Taxes s. 125.0104(3), 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%) | |
| County | 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%) | Tourist Impact Tax s. 125.0108, F.S. (1%) | Consolidated County Convention Tax (2%) | Charter County Convention Tax (3%) | Special District, Special, & Subcounty Convention Tax (up to 3%) | Maximum Potential Tax Rate | Current Tax Rate | Unutilized Tax Rate | | | | | |
| | 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 | | 1 | | | | | 5 | 5 | 0 | | | | | |
| Santa Rosa * | 2 | 1 | 1 | | 1 | | | | | 5 | 5 | 0 | | | | | |
| Sarasota * | 2 | 1 | 1 | | 1 | | | | | 5 | 5 | 0 | | | | | |
| Seminole * | 2 | 1 | 1 | | 1 | | | | | 5 | 5 | 0 | | | | | |
| Sumter | | | | | | | | | | 5 | 0 | 5 | | | | | |
| Suwannee * | 2 | 1 | | | | | | | | 5 | 3 | 2 | | | | | |
| Taylor * | 2 | 1 | 1 | | 1 | | | | | 5 | 5 | 0 | | | | | |
| Union | | | | | | | | | | 4 | 0 | 4 | | | | | |
| Volusia * | 2 | | 1 | | | | | | 3 | 6 | 6 | 0 | | | | | |
| Wakulla | 2 | 1 | 1 | | | | | | | 5 | 4 | 1 | | | | | |
| Walton * | 2 | 1 | 1 | 1 | | | | | | 6 | 5 | 1 | | | | | |
| Washington | 2 | 1 | | | | | | | | 5 | 3 | 2 | | | | | |
| # Eligible to Levy: | 67 | 59 | 67 | 9 | 65 | 1 | 1 | 1 | 1 | | 67 | | | 1 | 1 | | |
| # Levying: | 62 | 55 | 45 | 8 | 30 | 1 | 1 | 1 | 1 | | 62 | | | 1 | 1 | | |

Notes:

- County names followed by an asterisk indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.
- Pursuant to s. 125.0104(3)(d), F.S., no county can levy the Additional Tax unless the county has imposed the Original Tax [i.e., s. 125.0104(3)(c), F.S.] for a minimum of three years prior to the effective date of the levy and imposition of the Additional Tax.
- Pursuant to s. 125.0104(3)(b), F.S., no county authorized to levy a convention development tax pursuant to s. 212.0305, F.S., (i.e., Duval, Miami-Dade, and Volusia) is allowed to levy more than 2% of tourist development taxes. However, pursuant to s. 125.0104(3)(l), F.S., this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax, pursuant to s. 125.0104(3)(n), F.S. This exemption is applicable only to Duval County.
- Pursuant to s. 125.0104(3)(n), F.S., only a county that has levied the Professional Sports Franchise Facility Tax [i.e., s. 125.0104(3)(l), F.S.] is eligible to levy the Additional Professional Sports Franchise Facility Tax. Consequently, the levy of the Professional Sports Franchise Facility Tax must occur prior to the levy of the Additional Professional Sports Franchise Facility Tax.
- The county-wide tourist development tax rate for Miami-Dade County is 3% except within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside, which are eligible to impose the Municipal Resort Tax.
- The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than countywide.
- In 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. Broward, Hillsborough, Monroe, Orange, Osceola, Palm Beach, Pinellas and Walton counties levy this tax, and each county retains this designation until its tax levy ends. According to the Department's Office of Tax Research, Lee County appears to have had sufficient sales in calendar year 2018 to be eligible to levy the tax in 2019. Lee County has not requested certification by the Department.
- Effective September 30, 2020, the Original Tax levy at 2% in Sumter County expired. As of November 30, 2020, no new levies for calendar year 2021 have been authorized.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: October 1, 2020) available at <https://revenue.law.floridarevenue.com/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, 2021

| County | Estimated Tax Revenues @ 1% Tax Rate | Tourist Development and Tourist Impact Tax Levies | | | | | Convention Development Tax Levies | | | | |
|--------------|--------------------------------------|---|---------------|----------------------------------|---------------------|------------------------------------|-----------------------------------|---------------|----------------------------------|---------------------|------------------------------------|
| | | Maximum Potential Tax Rate | 2021 Tax Rate | Countywide Realized Tax Revenues | Unutilized Tax Rate | Countywide Unrealized Tax Revenues | Maximum Potential Tax Rate | 2021 Tax Rate | Countywide Realized Tax Revenues | Unutilized Tax Rate | Countywide Unrealized Tax Revenues |
| Alachua | \$ 888,217 | 5 | 5 | \$ 4,441,087 | 0 | \$ - | | | \$ - | | \$ - |
| Baker | \$ 6,429 | 5 | 3 | \$ 19,287 | 2 | \$ 12,858 | | | \$ - | | \$ - |
| Bay | \$ 4,470,896 | 5 | 5 | \$ 22,354,480 | 0 | \$ - | | | \$ - | | \$ - |
| Bradford | \$ 30,010 | 5 | 4 | \$ 120,039 | 1 | \$ 30,010 | | | \$ - | | \$ - |
| Brevard | \$ 2,366,816 | 5 | 5 | \$ 11,834,080 | 0 | \$ - | | | \$ - | | \$ - |
| Broward | \$ 9,846,781 | 6 | 6 | \$ 59,080,689 | 0 | \$ - | | | \$ - | | \$ - |
| Calhoun | \$ 1,831 | 4 | 0 | \$ - | 4 | \$ 7,323 | | | \$ - | | \$ - |
| Charlotte | \$ 626,088 | 5 | 5 | \$ 3,130,441 | 0 | \$ - | | | \$ - | | \$ - |
| Citrus | \$ 296,027 | 5 | 5 | \$ 1,480,136 | 0 | \$ - | | | \$ - | | \$ - |
| Clay | \$ 169,504 | 5 | 5 | \$ 847,520 | 0 | \$ - | | | \$ - | | \$ - |
| Collier | \$ 4,510,774 | 5 | 5 | \$ 22,553,870 | 0 | \$ - | | | \$ - | | \$ - |
| Columbia | \$ 236,790 | 5 | 5 | \$ 1,183,952 | 0 | \$ - | | | \$ - | | \$ - |
| DeSoto | \$ 18,241 | 5 | 3 | \$ 54,723 | 2 | \$ 36,482 | | | \$ - | | \$ - |
| Dixie | \$ 21,619 | 5 | 3 | \$ 64,856 | 2 | \$ 43,238 | | | \$ - | | \$ - |
| Duval | \$ 3,509,454 | 4 | 4 | \$ 14,037,815 | 0 | \$ - | 2 | 2 | \$ 7,018,908 | 0 | \$ - |
| Escambia | \$ 2,316,789 | 5 | 4 | \$ 9,267,154 | 1 | \$ 2,316,789 | | | \$ - | | \$ - |
| Flagler | \$ 429,559 | 5 | 5 | \$ 2,147,795 | 0 | \$ - | | | \$ - | | \$ - |
| Franklin | \$ 488,789 | 5 | 2 | \$ 977,577 | 3 | \$ 1,466,366 | | | \$ - | | \$ - |
| Gadsden | \$ 69,542 | 5 | 2 | \$ 139,084 | 3 | \$ 208,625 | | | \$ - | | \$ - |
| Gilchrist | \$ 22,735 | 5 | 3 | \$ 68,205 | 2 | \$ 45,470 | | | \$ - | | \$ - |
| Glades | \$ 6,915 | 5 | 2 | \$ 13,831 | 3 | \$ 20,746 | | | \$ - | | \$ - |
| Gulf | \$ 303,784 | 5 | 5 | \$ 1,518,922 | 0 | \$ - | | | \$ - | | \$ - |
| Hamilton | \$ 9,748 | 5 | 3 | \$ 29,244 | 2 | \$ 19,496 | | | \$ - | | \$ - |
| Hardee | \$ 19,333 | 4 | 2 | \$ 38,667 | 2 | \$ 38,667 | | | \$ - | | \$ - |
| Hendry | \$ 62,941 | 5 | 3 | \$ 188,822 | 2 | \$ 125,881 | | | \$ - | | \$ - |
| Hernando | \$ 180,650 | 5 | 5 | \$ 903,252 | 0 | \$ - | | | \$ - | | \$ - |
| Highlands | \$ 185,135 | 5 | 4 | \$ 740,538 | 1 | \$ 185,135 | | | \$ - | | \$ - |
| Hillsborough | \$ 5,002,541 | 6 | 6 | \$ 30,015,248 | 0 | \$ - | | | \$ - | | \$ - |
| Holmes | \$ 26,537 | 5 | 3 | \$ 79,612 | 2 | \$ 53,075 | | | \$ - | | \$ - |
| Indian River | \$ 512,412 | 5 | 4 | \$ 2,049,647 | 1 | \$ 512,412 | | | \$ - | | \$ - |
| Jackson | \$ 120,954 | 5 | 4 | \$ 483,815 | 1 | \$ 120,954 | | | \$ - | | \$ - |
| Jefferson | \$ 18,156 | 5 | 3 | \$ 54,467 | 2 | \$ 36,312 | | | \$ - | | \$ - |
| Lafayette | \$ 14,262 | 4 | 0 | \$ - | 4 | \$ 57,048 | | | \$ - | | \$ - |
| Lake | \$ 642,663 | 5 | 4 | \$ 2,570,651 | 1 | \$ 642,663 | | | \$ - | | \$ - |
| Lee | \$ 5,680,237 | 6 | 5 | \$ 28,401,183 | 1 | \$ 5,680,237 | | | \$ - | | \$ - |
| Leon | \$ 1,085,108 | 5 | 5 | \$ 5,425,538 | 0 | \$ - | | | \$ - | | \$ - |
| Levy | \$ 97,012 | 5 | 4 | \$ 388,049 | 1 | \$ 97,012 | | | \$ - | | \$ - |
| Liberty | \$ 2,208 | 4 | 0 | \$ - | 4 | \$ 8,831 | | | \$ - | | \$ - |
| Madison | \$ 37,417 | 5 | 3 | \$ 112,250 | 2 | \$ 74,833 | | | \$ - | | \$ - |
| Manatee | \$ 2,381,807 | 5 | 5 | \$ 11,909,034 | 0 | \$ - | | | \$ - | | \$ - |
| Marion | \$ 583,145 | 5 | 4 | \$ 2,332,579 | 1 | \$ 583,145 | | | \$ - | | \$ - |
| Martin | \$ 467,218 | 5 | 5 | \$ 2,336,091 | 0 | \$ - | | | \$ - | | \$ - |
| Miami-Dade | \$ 20,600,354 | 3 | 3 | \$ 61,801,061 | 0 | \$ - | 3 | 3 | \$ 61,801,061 | 0 | \$ - |

Local Option Tourist Tax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

State Fiscal Year Ending June 30, 2021

| County | Estimated Tax Revenues @ 1% Tax Rate | Tourist Development and Tourist Impact Tax Levies | | | | | Convention Development Tax Levies | | | | |
|------------|--------------------------------------|---|---------------|----------------------------------|---------------------|------------------------------------|-----------------------------------|---------------|----------------------------------|---------------------|------------------------------------|
| | | Maximum Potential Tax Rate | 2021 Tax Rate | Countywide Realized Tax Revenues | Unutilized Tax Rate | Countywide Unrealized Tax Revenues | Maximum Potential Tax Rate | 2021 Tax Rate | Countywide Realized Tax Revenues | Unutilized Tax Rate | Countywide Unrealized Tax Revenues |
| Monroe | \$ 7,534,562 | 7 | 5 | \$ 37,672,810 | 2 | \$ 15,069,124 | | | \$ - | | \$ - |
| Nassau | \$ 816,844 | 5 | 5 | \$ 4,084,218 | 0 | \$ - | | | \$ - | | \$ - |
| Okaloosa | \$ 4,234,034 | 5 | 5 | \$ 21,170,169 | 0 | \$ - | | | \$ - | | \$ - |
| Okeechobee | \$ 84,770 | 5 | 3 | \$ 254,310 | 2 | \$ 169,540 | | | \$ - | | \$ - |
| Orange | \$ 30,086,839 | 6 | 6 | \$ 180,521,033 | 0 | \$ - | | | \$ - | | \$ - |
| Osceola | \$ 8,001,295 | 6 | 6 | \$ 48,007,771 | 0 | \$ - | | | \$ - | | \$ - |
| Palm Beach | \$ 5,919,403 | 6 | 6 | \$ 35,516,421 | 0 | \$ - | | | \$ - | | \$ - |
| Pasco | \$ 558,253 | 5 | 4 | \$ 2,233,013 | 1 | \$ 558,253 | | | \$ - | | \$ - |
| Pinellas | \$ 7,084,172 | 6 | 6 | \$ 42,505,029 | 0 | \$ - | | | \$ - | | \$ - |
| Polk | \$ 2,110,218 | 5 | 5 | \$ 10,551,088 | 0 | \$ - | | | \$ - | | \$ - |
| Putnam | \$ 86,713 | 5 | 4 | \$ 346,854 | 1 | \$ 86,713 | | | \$ - | | \$ - |
| St. Johns | \$ 2,374,729 | 5 | 4 | \$ 9,498,918 | 1 | \$ 2,374,729 | | | \$ - | | \$ - |
| St. Lucie | \$ 775,507 | 5 | 5 | \$ 3,877,536 | 0 | \$ - | | | \$ - | | \$ - |
| Santa Rosa | \$ 586,940 | 5 | 5 | \$ 2,934,701 | 0 | \$ - | | | \$ - | | \$ - |
| Sarasota | \$ 3,364,068 | 5 | 5 | \$ 16,820,341 | 0 | \$ - | | | \$ - | | \$ - |
| Seminole | \$ 920,735 | 5 | 5 | \$ 4,603,677 | 0 | \$ - | | | \$ - | | \$ - |
| Sumter | \$ 304,022 | 5 | 0 | \$ 152,011 | 5 | \$ 1,368,101 | | | \$ - | | \$ - |
| Suwannee | \$ 76,438 | 5 | 3 | \$ 229,315 | 2 | \$ 152,876 | | | \$ - | | \$ - |
| Taylor | \$ 82,584 | 5 | 5 | \$ 412,920 | 0 | \$ - | | | \$ - | | \$ - |
| Union | \$ 332 | 4 | 0 | \$ - | 4 | \$ 1,330 | | | \$ - | | \$ - |
| Volusia | \$ 3,053,105 | 3 | 3 | \$ 9,159,314 | 0 | \$ - | 3 | 3 | \$ 9,159,314 | 0 | \$ - |
| Wakulla | \$ 37,482 | 5 | 4 | \$ 149,927 | 1 | \$ 37,482 | | | \$ - | | \$ - |
| Walton | \$ 5,054,768 | 6 | 5 | \$ 25,273,839 | 1 | \$ 5,054,768 | | | \$ - | | \$ - |
| Washington | \$ 49,069 | 5 | 3 | \$ 147,208 | 2 | \$ 98,139 | | | \$ - | | \$ - |
| Statewide | \$ 151,564,310 | | | \$ 761,317,714 | | \$ 37,394,660 | | | \$ 77,979,283 | | \$ - |

Notes:

- 1) The shaded cells indicate those counties that are not eligible to levy convention development taxes.
- 2) A county's unrealized tax rate is determined by subtracting its tax rate, as of November 30, 2020, 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, 2020 through June 30, 2021).
- 4) Effective September 30, 2020, the Original Tax levy at 2% in Sumter County expired. As of November 30, 2020, no new levies for calendar year 2021 have been authorized.

Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2021 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, Table: Estimates of Taxable Sales Reported by Transient Rental Facilities: SFY 2020-21.

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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 2020-21 state fiscal year, 62 of the eligible 67 counties currently levying this tax will realize an estimated \$303 million in revenue. The five counties not currently levying this tax at the maximum rate will allow an estimated \$493,299 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:
 - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline

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

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

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

6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
 - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
 - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
 - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
 - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
 - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Authorized purposes 1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

A county having a total population less than 950,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 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 1 Percent Tax

Section 125.0104(3)(d), Florida Statutes

Summary:

In addition to the 1 or 2 percent tax authorized in s. 125.0104(3)(c), F.S., the county's governing body may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by an extraordinary vote of the governing body for the purposes set forth in s. 125.0104(5), F.S., or referendum approval by the registered voters within the county or subcounty special district.

The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax. No county can levy this additional tax unless the county has imposed the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of this additional tax. If the 1 or 2 percent tax is levied within a subcounty special district, then this additional tax can only be levied within the district. Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2020-21 state fiscal year, 55 of the eligible 59 counties currently levying this tax will realize an estimated \$123 million in revenue. The four counties not currently levying this tax will allow \$869,268 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:
 - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

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

4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.
6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
 - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
 - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
 - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
 - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
 - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Authorized purposes #1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities. Revenues raised from this tax cannot be used for debt service on or refinancing of existing facilities as specified in authorized purpose #1 above unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.²

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

A county having a total population less than 950,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 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)(l), Florida Statutes

Summary:

In addition to any other tourist development tax imposed, a county may levy up to an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by a majority vote of the county's governing body. The tax proceeds are used to pay the debt service on bonds issued to finance professional sports franchise facilities, retained spring training franchise facilities, and convention centers. In addition, these proceeds can be used to promote tourism in the State of Florida, nationally and internationally.

The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan, are not applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying more than the 2 percent tourist development tax is not applicable to this tax. During the 2020-21 state fiscal year, 45 of the eligible 67 counties currently levying this tax will realize an estimated \$143 million in revenue. The 22 counties not currently levying this tax at the maximum rate will allow an estimated \$9 million to go unrealized.

Counties Eligible to Levy:

All counties are eligible to levy this tax.

Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(l), F.S., is prohibited.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 the tax levy.

Eight counties currently levy this tax, and these counties will realize an estimated \$79 million in revenue during the 2020-21 state fiscal year. According to the Department, Lee County is currently eligible or potentially eligible to levy the tax and will allow an estimated \$5.7 million to go unrealized.

Counties Eligible to Levy:

Broward, Hillsborough, Monroe, Orange, Osceola, Palm Beach, Pinellas, and Walton counties levy this tax, and each county retains this designation until its tax levy ends. Lee County appears to have had sufficient sales in calendar year 2019 to be eligible to levy the tax in 2020. However, the county has not requested certification 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:
 - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.

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

3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.
6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
 - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
 - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
 - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
 - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
 - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Authorized purposes 1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

A county having a total population less than 950,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 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 2020-21 state fiscal year, 30 of the eligible 65 counties currently levying this tax will realize an estimated \$106 million in revenue. The 35 counties not currently levying this tax at the maximum rate will allow an estimated \$21 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 2020-21 state fiscal year, Monroe County will realize an estimated \$7.5 million in revenue.

General Law Amendments:

There were no general law amendments resulting from the 2020 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 levied the tax in the area or areas within the county designated as an area of critical state concern.

Administrative Procedures:

The person receiving consideration for the taxable privilege and doing business within the area of critical state concern (or within the entire county, as applicable) receives, accounts for, and remits the tourist impact tax to the Department of Revenue (DOR). The DOR keeps records showing the taxes collected for and from each county in which the tax is applicable. The DOR promulgates such rules as necessary to enforce the tax and is authorized to establish audit procedures and assess for delinquent taxes.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 2019 Population Estimates
for Florida's Counties and Municipalities
Used in the FY 2020-21 State Revenue-Sharing
Calculations

Adjusted 2019 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2020-21 State Revenue-Sharing Calculations

| County / Municipality | April 1, 2019 Total Population | April 1, 2019 Inmate Population | April 1, 2019 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 | 267,306 | 1,252 | 266,054 | - | - | 266,054 |
| Alachua | 10,298 | - | 10,298 | - | - | 10,298 |
| Archer | 1,201 | - | 1,201 | 3 | - | 1,204 |
| Gainesville | 133,068 | 756 | 132,312 | 257 | - | 132,569 |
| Hawthorne | 1,456 | - | 1,456 | - | - | 1,456 |
| High Springs | 6,444 | - | 6,444 | - | - | 6,444 |
| La Crosse | 392 | - | 392 | - | - | 392 |
| Micanopy | 615 | - | 615 | - | - | 615 |
| Newberry | 6,573 | - | 6,573 | - | - | 6,573 |
| Waldo | 960 | - | 960 | - | - | 960 |
| Unincorporated County | 106,299 | 496 | 105,803 | (260) | - | 105,543 |
| Baker County | 28,249 | 2,509 | 25,740 | - | - | 25,740 |
| Glen St. Mary | 454 | - | 454 | - | - | 454 |
| Macclenny | 6,957 | - | 6,957 | 9 | - | 6,966 |
| Unincorporated County | 20,838 | 2,509 | 18,329 | (9) | - | 18,320 |
| Bay County | 167,283 | 1,092 | 166,191 | - | - | 166,191 |
| Callaway | 13,211 | - | 13,211 | - | - | 13,211 |
| Lynn Haven | 19,586 | 6 | 19,580 | - | - | 19,580 |
| Mexico Beach | 627 | - | 627 | - | - | 627 |
| Panama City | 32,951 | 44 | 32,907 | - | - | 32,907 |
| Panama City Beach | 13,435 | - | 13,435 | - | - | 13,435 |
| Parker | 3,694 | - | 3,694 | - | - | 3,694 |
| Springfield | 7,793 | - | 7,793 | 5 | - | 7,798 |
| Unincorporated County | 75,986 | 1,042 | 74,944 | (5) | - | 74,939 |
| Bradford County | 28,682 | 3,853 | 24,829 | - | - | 24,829 |
| Brooker | 317 | - | 317 | - | - | 317 |
| Hampton | 487 | - | 487 | - | - | 487 |
| Lawtey | 715 | - | 715 | - | - | 715 |
| Starke | 5,438 | 10 | 5,428 | - | - | 5,428 |
| Unincorporated County | 21,725 | 3,843 | 17,882 | - | - | 17,882 |
| Brevard County | 594,469 | 210 | 594,259 | - | - | 594,259 |
| Cape Canaveral | 10,241 | - | 10,241 | - | - | 10,241 |
| Cocoa | 19,328 | - | 19,328 | - | - | 19,328 |
| Cocoa Beach | 11,378 | - | 11,378 | - | - | 11,378 |
| Grant-Valkaria | 4,346 | - | 4,346 | - | - | 4,346 |
| Indialantic | 2,853 | - | 2,853 | - | - | 2,853 |
| Indian Harbour Beach | 8,637 | - | 8,637 | - | - | 8,637 |
| Malabar | 2,979 | - | 2,979 | - | - | 2,979 |
| Melbourne | 83,349 | 30 | 83,319 | 6 | - | 83,325 |
| Melbourne Beach | 3,111 | - | 3,111 | - | - | 3,111 |
| Melbourne Village | 673 | - | 673 | - | - | 673 |
| Palm Bay | 115,322 | - | 115,322 | - | - | 115,322 |
| Palm Shores | 1,132 | - | 1,132 | - | - | 1,132 |
| Rockledge | 27,321 | 29 | 27,292 | - | - | 27,292 |
| Satellite Beach | 10,617 | - | 10,617 | - | - | 10,617 |
| Titusville | 47,846 | 12 | 47,834 | - | - | 47,834 |
| West Melbourne | 23,607 | - | 23,607 | - | - | 23,607 |
| Unincorporated County | 221,729 | 139 | 221,590 | (6) | - | 221,584 |
| Broward County | 1,919,644 | 1,167 | 1,918,477 | - | - | 1,918,477 |
| Coconut Creek | 58,742 | - | 58,742 | - | - | 58,742 |
| Cooper City | 33,991 | - | 33,991 | - | - | 33,991 |
| Coral Springs | 129,067 | - | 129,067 | - | - | 129,067 |
| Dania Beach | 31,768 | - | 31,768 | - | - | 31,768 |

Adjusted 2019 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2020-21 State Revenue-Sharing Calculations

| County / Municipality | April 1, 2019 Total Population | April 1, 2019 Inmate Population | April 1, 2019 Total Population Less Inmates | Population Adjustments | | Adjusted Total Population Used for State Revenue Sharing |
|-------------------------|--------------------------------------|---------------------------------------|---|--|--|---|
| | | | | Municipal Annexations, De-annexations, or Adjustments | Municipal Incorporations or Dissolutions | |
| Davie | 104,249 | 6 | 104,243 | - | - | 104,243 |
| Deerfield Beach | 79,497 | - | 79,497 | - | - | 79,497 |
| Fort Lauderdale | 186,220 | 49 | 186,171 | - | - | 186,171 |
| Hallandale Beach | 39,834 | - | 39,834 | - | - | 39,834 |
| Hillsboro Beach | 1,939 | - | 1,939 | - | - | 1,939 |
| Hollywood | 150,878 | - | 150,878 | - | - | 150,878 |
| Lauderdale-By-The-Sea | 6,236 | - | 6,236 | - | - | 6,236 |
| Lauderdale Lakes | 36,714 | - | 36,714 | - | - | 36,714 |
| Lauderhill | 72,410 | - | 72,410 | - | - | 72,410 |
| Lazy Lake | 26 | - | 26 | - | - | 26 |
| Lighthouse Point | 10,587 | - | 10,587 | - | - | 10,587 |
| Margate | 59,116 | - | 59,116 | - | - | 59,116 |
| Miramar | 138,837 | - | 138,837 | - | - | 138,837 |
| North Lauderdale | 45,207 | - | 45,207 | - | - | 45,207 |
| Oakland Park | 45,576 | - | 45,576 | - | - | 45,576 |
| Parkland | 34,109 | - | 34,109 | - | - | 34,109 |
| Pembroke Park | 6,408 | - | 6,408 | - | - | 6,408 |
| Pembroke Pines | 168,023 | 895 | 167,128 | - | - | 167,128 |
| Plantation | 90,354 | - | 90,354 | - | - | 90,354 |
| Pompano Beach | 112,058 | 136 | 111,922 | - | - | 111,922 |
| Sea Ranch Lakes | 688 | - | 688 | - | - | 688 |
| Southwest Ranches | 7,704 | - | 7,704 | - | - | 7,704 |
| Sunrise | 93,365 | - | 93,365 | - | - | 93,365 |
| Tamarac | 65,377 | - | 65,377 | - | - | 65,377 |
| Weston | 67,314 | - | 67,314 | - | - | 67,314 |
| West Park | 15,197 | - | 15,197 | - | - | 15,197 |
| Wilton Manors | 12,849 | - | 12,849 | - | - | 12,849 |
| Unincorporated County | 15,304 | 81 | 15,223 | - | - | 15,223 |
| Calhoun County | 14,067 | 1,417 | 12,650 | - | - | 12,650 |
| Altha | 517 | - | 517 | - | - | 517 |
| Blountstown | 2,414 | - | 2,414 | - | - | 2,414 |
| Unincorporated County | 11,136 | 1,417 | 9,719 | - | - | 9,719 |
| Charlotte County | 181,770 | 927 | 180,843 | - | - | 180,843 |
| Punta Gorda | 19,961 | - | 19,961 | 3 | - | 19,964 |
| Unincorporated County | 161,809 | 927 | 160,882 | (3) | - | 160,879 |
| Citrus County | 147,744 | 126 | 147,618 | - | - | 147,618 |
| Crystal River | 3,434 | - | 3,434 | - | - | 3,434 |
| Inverness | 7,340 | - | 7,340 | - | - | 7,340 |
| Unincorporated County | 136,970 | 126 | 136,844 | - | - | 136,844 |
| Clay County | 215,246 | - | 215,246 | - | - | 215,246 |
| Green Cove Springs | 7,841 | - | 7,841 | - | - | 7,841 |
| Keystone Heights | 1,357 | - | 1,357 | - | - | 1,357 |
| Orange Park | 8,668 | - | 8,668 | - | - | 8,668 |
| Penney Farms | 773 | - | 773 | - | - | 773 |
| Unincorporated County | 196,607 | - | 196,607 | - | - | 196,607 |
| Collier County | 376,706 | 26 | 376,680 | - | - | 376,680 |
| Everglades | 428 | - | 428 | - | - | 428 |
| Marco Island | 17,348 | - | 17,348 | - | - | 17,348 |
| Naples | 20,922 | - | 20,922 | - | - | 20,922 |
| Unincorporated County | 338,008 | 26 | 337,982 | - | - | 337,982 |
| Columbia County | 70,492 | 4,177 | 66,315 | - | - | 66,315 |
| Fort White | 554 | - | 554 | - | - | 554 |
| Lake City | 12,271 | 309 | 11,962 | 3 | - | 11,965 |

Adjusted 2019 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2020-21 State Revenue-Sharing Calculations

| County / Municipality | April 1, 2019 Total Population | April 1, 2019 Inmate Population | April 1, 2019 Total Population Less Inmates | Population Adjustments | | Adjusted Total Population Used for State Revenue Sharing |
|-------------------------|--------------------------------------|---------------------------------------|---|--|--|---|
| | | | | Municipal Annexations, De-annexations, or Adjustments | Municipal Incorporations or Dissolutions | |
| Unincorporated County | 57,667 | 3,868 | 53,799 | (3) | - | 53,796 |
| DeSoto County | 36,065 | 2,372 | 33,693 | - | - | 33,693 |
| Arcadia | 7,770 | - | 7,770 | - | - | 7,770 |
| Unincorporated County | 28,295 | 2,372 | 25,923 | - | - | 25,923 |
| Dixie County | 16,610 | 1,658 | 14,952 | - | - | 14,952 |
| Cross City | 1,672 | - | 1,672 | - | - | 1,672 |
| Horseshoe Beach | 171 | - | 171 | - | - | 171 |
| Unincorporated County | 14,767 | 1,658 | 13,109 | - | - | 13,109 |
| Duval County | 970,672 | 566 | 970,106 | - | - | 970,106 |
| Atlantic Beach | 13,792 | - | 13,792 | - | - | 13,792 |
| Baldwin | 1,415 | - | 1,415 | - | - | 1,415 |
| Jacksonville | 924,900 | 566 | 924,334 | - | - | 924,334 |
| Jacksonville Beach | 23,352 | - | 23,352 | - | - | 23,352 |
| Neptune Beach | 7,213 | - | 7,213 | - | - | 7,213 |
| Escambia County | 321,134 | 2,493 | 318,641 | - | - | 318,641 |
| Century | 1,626 | - | 1,626 | - | - | 1,626 |
| Pensacola | 55,226 | 50 | 55,176 | - | - | 55,176 |
| Unincorporated County | 264,282 | 2,443 | 261,839 | - | - | 261,839 |
| Flagler County | 110,635 | - | 110,635 | - | - | 110,635 |
| Beverly Beach | 372 | - | 372 | - | - | 372 |
| Bunnell | 3,271 | - | 3,271 | 11 | - | 3,282 |
| Flagler Beach (part) | 4,719 | - | 4,719 | - | - | 4,719 |
| Marineland (part) | 6 | - | 6 | - | - | 6 |
| Palm Coast | 86,768 | - | 86,768 | - | - | 86,768 |
| Unincorporated County | 15,499 | - | 15,499 | (11) | - | 15,488 |
| Franklin County | 12,273 | 1,662 | 10,611 | - | - | 10,611 |
| Apalachicola | 2,339 | - | 2,339 | - | - | 2,339 |
| Carrabelle | 2,883 | 1,386 | 1,497 | - | - | 1,497 |
| Unincorporated County | 7,051 | 276 | 6,775 | - | - | 6,775 |
| Gadsden County | 46,277 | 3,042 | 43,235 | - | - | 43,235 |
| Chattahoochee | 3,090 | 976 | 2,114 | - | - | 2,114 |
| Greensboro | 553 | - | 553 | - | - | 553 |
| Gretna | 1,656 | - | 1,656 | - | - | 1,656 |
| Havana | 1,886 | - | 1,886 | - | - | 1,886 |
| Midway | 3,449 | - | 3,449 | - | - | 3,449 |
| Quincy | 7,874 | 402 | 7,472 | - | - | 7,472 |
| Unincorporated County | 27,769 | 1,664 | 26,105 | - | - | 26,105 |
| Gilchrist County | 17,766 | 786 | 16,980 | - | - | 16,980 |
| Bell | 521 | - | 521 | - | - | 521 |
| Fanning Springs (part) | 357 | - | 357 | - | - | 357 |
| Trenton | 2,021 | - | 2,021 | - | - | 2,021 |
| Unincorporated County | 14,867 | 786 | 14,081 | - | - | 14,081 |
| Glades County | 13,121 | 955 | 12,166 | - | - | 12,166 |
| Moore Haven | 1,759 | - | 1,759 | - | - | 1,759 |
| Unincorporated County | 11,362 | 955 | 10,407 | - | - | 10,407 |
| Gulf County | 13,082 | 249 | 12,833 | - | - | 12,833 |
| Port St. Joe | 3,459 | - | 3,459 | - | - | 3,459 |
| Wewahitchka | 1,971 | - | 1,971 | - | - | 1,971 |
| Unincorporated County | 7,652 | 249 | 7,403 | - | - | 7,403 |
| Hamilton County | 14,600 | 2,519 | 12,081 | - | - | 12,081 |
| Jasper | 2,845 | 1,213 | 1,632 | - | - | 1,632 |
| Jennings | 874 | - | 874 | - | - | 874 |
| White Springs | 827 | - | 827 | - | - | 827 |

Adjusted 2019 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2020-21 State Revenue-Sharing Calculations

| County / Municipality | April 1, 2019 Total Population | April 1, 2019 Inmate Population | April 1, 2019 Total Population Less Inmates | Population Adjustments | | Adjusted Total Population Used for State Revenue Sharing |
|----------------------------|--------------------------------------|---------------------------------------|---|--|--|---|
| | | | | Municipal Annexations, De-annexations, or Adjustments | Municipal Incorporations or Dissolutions | |
| Unincorporated County | 10,054 | 1,306 | 8,748 | - | - | 8,748 |
| Hardee County | 27,385 | 1,487 | 25,898 | - | - | 25,898 |
| Bowling Green | 2,923 | - | 2,923 | - | - | 2,923 |
| Wauchula | 5,229 | - | 5,229 | - | - | 5,229 |
| Zolfo Springs | 1,778 | - | 1,778 | - | - | 1,778 |
| Unincorporated County | 17,455 | 1,487 | 15,968 | - | - | 15,968 |
| Hendry County | 40,120 | - | 40,120 | - | - | 40,120 |
| Clewiston | 7,972 | - | 7,972 | - | - | 7,972 |
| LaBelle | 5,108 | - | 5,108 | - | - | 5,108 |
| Unincorporated County | 27,040 | - | 27,040 | - | - | 27,040 |
| Hernando County | 188,358 | 528 | 187,830 | - | - | 187,830 |
| Brooksville | 8,661 | - | 8,661 | - | - | 8,661 |
| Weeki Wachee | 9 | - | 9 | - | - | 9 |
| Unincorporated County | 179,688 | 528 | 179,160 | - | - | 179,160 |
| Highlands County | 103,434 | 92 | 103,342 | - | - | 103,342 |
| Avon Park | 11,222 | - | 11,222 | - | - | 11,222 |
| Lake Placid | 2,636 | - | 2,636 | 100 | - | 2,736 |
| Sebring | 11,113 | - | 11,113 | - | - | 11,113 |
| Unincorporated County | 78,463 | 92 | 78,371 | (100) | - | 78,271 |
| Hillsborough County | 1,444,870 | 848 | 1,444,022 | - | - | 1,444,022 |
| Plant City | 39,478 | - | 39,478 | 28 | - | 39,506 |
| Tampa | 390,473 | 665 | 389,808 | - | - | 389,808 |
| Temple Terrace | 26,669 | - | 26,669 | - | - | 26,669 |
| Unincorporated County | 988,250 | 183 | 988,067 | (28) | - | 988,039 |
| Holmes County | 20,049 | 1,428 | 18,621 | - | - | 18,621 |
| Bonifay | 2,755 | - | 2,755 | - | - | 2,755 |
| Esto | 395 | - | 395 | - | - | 395 |
| Noma | 202 | - | 202 | - | - | 202 |
| Ponce de Leon | 532 | - | 532 | - | - | 532 |
| Westville | 412 | - | 412 | - | - | 412 |
| Unincorporated County | 15,753 | 1,428 | 14,325 | - | - | 14,325 |
| Indian River County | 154,939 | - | 154,939 | - | - | 154,939 |
| Fellsmere | 5,611 | - | 5,611 | - | - | 5,611 |
| Indian River Shores | 4,314 | - | 4,314 | - | - | 4,314 |
| Orchid | 425 | - | 425 | - | - | 425 |
| Sebastian | 25,168 | - | 25,168 | - | - | 25,168 |
| Vero Beach | 16,708 | - | 16,708 | - | - | 16,708 |
| Unincorporated County | 102,713 | - | 102,713 | - | - | 102,713 |
| Jackson County | 46,969 | 5,878 | 41,091 | - | - | 41,091 |
| Alford | 495 | - | 495 | - | - | 495 |
| Bascom | 112 | - | 112 | - | - | 112 |
| Campbellton | 215 | - | 215 | - | - | 215 |
| Cottdale | 856 | - | 856 | - | - | 856 |
| Graceville | 2,238 | - | 2,238 | - | - | 2,238 |
| Grand Ridge | 907 | - | 907 | - | - | 907 |
| Greenwood | 659 | - | 659 | - | - | 659 |
| Jacob City | 318 | - | 318 | - | - | 318 |
| Malone | 2,070 | 1,604 | 466 | - | - | 466 |
| Marianna | 6,030 | 252 | 5,778 | - | - | 5,778 |
| Sneads | 1,802 | - | 1,802 | - | - | 1,802 |
| Unincorporated County | 31,267 | 4,022 | 27,245 | - | - | 27,245 |
| Jefferson County | 14,776 | 1,096 | 13,680 | - | - | 13,680 |
| Monticello | 2,449 | - | 2,449 | - | - | 2,449 |

Adjusted 2019 Population Estimates for Florida's Counties and Municipalities**Used for the FY 2020-21 State Revenue-Sharing Calculations**

| County / Municipality | April 1, 2019 Total Population | April 1, 2019 Inmate Population | April 1, 2019 Total Population Less Inmates | Population Adjustments | | Adjusted Total Population Used for State Revenue Sharing |
|-------------------------|--------------------------------------|---------------------------------------|---|--|--|---|
| | | | | Municipal Annexations, De-annexations, or Adjustments | Municipal Incorporations or Dissolutions | |
| Unincorporated County | 12,327 | 1,096 | 11,231 | - | - | 11,231 |
| Lafayette County | 8,482 | 1,191 | 7,291 | - | - | 7,291 |
| Mayo | 1,217 | - | 1,217 | - | - | 1,217 |
| Unincorporated County | 7,265 | 1,191 | 6,074 | - | - | 6,074 |
| Lake County | 357,247 | 1,099 | 356,148 | - | - | 356,148 |
| Astatula | 1,937 | - | 1,937 | - | - | 1,937 |
| Clermont | 40,750 | - | 40,750 | - | - | 40,750 |
| Eustis | 21,368 | - | 21,368 | - | - | 21,368 |
| Fruitland Park | 10,094 | - | 10,094 | - | - | 10,094 |
| Groveland | 18,255 | - | 18,255 | - | - | 18,255 |
| Howey-in-the-Hills | 1,611 | - | 1,611 | - | - | 1,611 |
| Lady Lake | 15,655 | - | 15,655 | - | - | 15,655 |
| Leesburg | 23,993 | - | 23,993 | 3 | - | 23,996 |
| Mascotte | 6,205 | - | 6,205 | - | - | 6,205 |
| Minneola | 12,882 | - | 12,882 | 6 | - | 12,888 |
| Montverde | 1,878 | - | 1,878 | - | - | 1,878 |
| Mount Dora | 14,928 | - | 14,928 | - | - | 14,928 |
| Tavares | 17,777 | - | 17,777 | 2 | - | 17,779 |
| Umatilla | 4,154 | - | 4,154 | - | - | 4,154 |
| Unincorporated County | 165,760 | 1,099 | 164,661 | (11) | - | 164,650 |
| Lee County | 735,148 | 258 | 734,890 | - | - | 734,890 |
| Bonita Springs | 54,437 | 5 | 54,432 | - | - | 54,432 |
| Cape Coral | 185,837 | 29 | 185,808 | - | - | 185,808 |
| Esterro | 32,412 | - | 32,412 | - | - | 32,412 |
| Fort Myers | 87,871 | 45 | 87,826 | - | - | 87,826 |
| Fort Myers Beach | 6,520 | - | 6,520 | - | - | 6,520 |
| Sanibel | 6,756 | - | 6,756 | - | - | 6,756 |
| Unincorporated County | 361,315 | 179 | 361,136 | - | - | 361,136 |
| Leon County | 296,499 | 1,078 | 295,421 | - | - | 295,421 |
| Tallahassee | 195,713 | 1,078 | 194,635 | - | - | 194,635 |
| Unincorporated County | 100,786 | - | 100,786 | - | - | 100,786 |
| Levy County | 41,330 | - | 41,330 | - | - | 41,330 |
| Bronson | 1,166 | - | 1,166 | - | - | 1,166 |
| Cedar Key | 714 | - | 714 | - | - | 714 |
| Chiefland | 2,229 | - | 2,229 | 3 | - | 2,232 |
| Fanning Springs (part) | 508 | - | 508 | - | - | 508 |
| Inglis | 1,311 | - | 1,311 | - | - | 1,311 |
| Otter Creek | 120 | - | 120 | - | - | 120 |
| Williston | 2,893 | - | 2,893 | - | - | 2,893 |
| Yankeetown | 508 | - | 508 | - | - | 508 |
| Unincorporated County | 31,881 | - | 31,881 | (3) | - | 31,878 |
| Liberty County | 8,772 | 1,744 | 7,028 | - | - | 7,028 |
| Bristol | 940 | - | 940 | - | - | 940 |
| Unincorporated County | 7,832 | 1,744 | 6,088 | - | - | 6,088 |
| Madison County | 19,570 | 1,610 | 17,960 | - | - | 17,960 |
| Greenville | 791 | 29 | 762 | - | - | 762 |
| Lee | 338 | - | 338 | - | - | 338 |
| Madison | 2,998 | - | 2,998 | - | - | 2,998 |
| Unincorporated County | 15,443 | 1,581 | 13,862 | - | - | 13,862 |
| Manatee County | 387,414 | 208 | 387,206 | - | - | 387,206 |
| Anna Maria | 1,623 | - | 1,623 | - | - | 1,623 |
| Bradenton | 57,006 | 43 | 56,963 | - | - | 56,963 |
| Bradenton Beach | 1,202 | - | 1,202 | - | - | 1,202 |

Adjusted 2019 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2020-21 State Revenue-Sharing Calculations

| County / Municipality | April 1, 2019 Total Population | April 1, 2019 Inmate Population | April 1, 2019 Total Population Less Inmates | Population Adjustments | | Adjusted Total Population Used for State Revenue Sharing |
|--------------------------|--------------------------------------|---------------------------------------|---|--|--|---|
| | | | | Municipal Annexations, De-annexations, or Adjustments | Municipal Incorporations or Dissolutions | |
| Holmes Beach | 3,927 | - | 3,927 | - | - | 3,927 |
| Longboat Key (part) | 2,453 | - | 2,453 | - | - | 2,453 |
| Palmetto | 13,360 | 46 | 13,314 | - | - | 13,314 |
| Unincorporated County | 307,843 | 119 | 307,724 | - | - | 307,724 |
| Marion County | 360,421 | 5,634 | 354,787 | - | - | 354,787 |
| Bellevue | 5,273 | 5 | 5,268 | - | - | 5,268 |
| Dunnellon | 1,810 | - | 1,810 | - | - | 1,810 |
| McIntosh | 484 | - | 484 | - | - | 484 |
| Ocala | 61,549 | 193 | 61,356 | - | - | 61,356 |
| Reddick | 558 | - | 558 | - | - | 558 |
| Unincorporated County | 290,747 | 5,436 | 285,311 | - | - | 285,311 |
| Martin County | 158,598 | 2,014 | 156,584 | - | - | 156,584 |
| Indiantown | 6,728 | - | 6,728 | - | - | 6,728 |
| Jupiter Island | 829 | - | 829 | - | - | 829 |
| Ocean Breeze | 303 | - | 303 | - | - | 303 |
| Sewall's Point | 2,090 | - | 2,090 | - | - | 2,090 |
| Stuart | 16,504 | 22 | 16,482 | - | - | 16,482 |
| Unincorporated County | 132,144 | 1,992 | 130,152 | - | - | 130,152 |
| Miami-Dade County | 2,812,130 | 9,704 | 2,802,426 | - | - | 2,802,426 |
| Aventura | 38,031 | - | 38,031 | - | - | 38,031 |
| Bal Harbour | 2,924 | - | 2,924 | - | - | 2,924 |
| Bay Harbor Islands | 6,039 | - | 6,039 | - | - | 6,039 |
| Biscayne Park | 3,194 | - | 3,194 | - | - | 3,194 |
| Coral Gables | 50,635 | - | 50,635 | - | - | 50,635 |
| Cutler Bay | 45,411 | - | 45,411 | - | - | 45,411 |
| Doral | 70,420 | - | 70,420 | - | - | 70,420 |
| El Portal | 2,150 | - | 2,150 | - | - | 2,150 |
| Florida City | 13,250 | - | 13,250 | - | - | 13,250 |
| Golden Beach | 947 | - | 947 | - | - | 947 |
| Hialeah | 239,722 | - | 239,722 | - | - | 239,722 |
| Hialeah Gardens | 23,633 | - | 23,633 | - | - | 23,633 |
| Homestead | 76,236 | 18 | 76,218 | - | - | 76,218 |
| Indian Creek | 87 | - | 87 | - | - | 87 |
| Key Biscayne | 12,922 | - | 12,922 | - | - | 12,922 |
| Medley | 847 | - | 847 | - | - | 847 |
| Miami | 490,947 | 2,936 | 488,011 | - | - | 488,011 |
| Miami Beach | 93,988 | - | 93,988 | - | - | 93,988 |
| Miami Gardens | 114,284 | - | 114,284 | - | - | 114,284 |
| Miami Lakes | 31,523 | 12 | 31,511 | - | - | 31,511 |
| Miami Shores | 10,805 | - | 10,805 | - | - | 10,805 |
| Miami Springs | 14,237 | - | 14,237 | - | - | 14,237 |
| North Bay Village | 9,074 | - | 9,074 | - | - | 9,074 |
| North Miami | 65,109 | - | 65,109 | - | - | 65,109 |
| North Miami Beach | 47,691 | - | 47,691 | - | - | 47,691 |
| Opa-locka | 18,143 | - | 18,143 | - | - | 18,143 |
| Palmetto Bay | 24,341 | - | 24,341 | - | - | 24,341 |
| Pinecrest | 18,510 | - | 18,510 | - | - | 18,510 |
| South Miami | 12,965 | - | 12,965 | - | - | 12,965 |
| Sunny Isles Beach | 23,253 | - | 23,253 | - | - | 23,253 |
| Surfside | 6,015 | - | 6,015 | - | - | 6,015 |
| Sweetwater | 22,328 | - | 22,328 | - | - | 22,328 |
| Virginia Gardens | 2,441 | - | 2,441 | - | - | 2,441 |
| West Miami | 7,828 | - | 7,828 | - | - | 7,828 |

Adjusted 2019 Population Estimates for Florida's Counties and Municipalities

Used for the FY 2020-21 State Revenue-Sharing Calculations

| County / Municipality | April 1, 2019 Total Population | April 1, 2019 Inmate Population | April 1, 2019 Total Population Less Inmates | Population Adjustments | | Adjusted Total Population Used for State Revenue Sharing |
|--------------------------|--------------------------------------|---------------------------------------|---|--|--|---|
| | | | | Municipal Annexations, De-annexations, or Adjustments | Municipal Incorporations or Dissolutions | |
| Unincorporated County | 1,212,200 | 6,738 | 1,205,462 | - | - | 1,205,462 |
| Monroe County | 76,212 | - | 76,212 | - | - | 76,212 |
| Islamorada | 6,211 | - | 6,211 | - | - | 6,211 |
| Key Colony Beach | 760 | - | 760 | - | - | 760 |
| Key West | 25,171 | - | 25,171 | - | - | 25,171 |
| Layton | 183 | - | 183 | - | - | 183 |
| Marathon | 8,593 | - | 8,593 | - | - | 8,593 |
| Unincorporated County | 35,294 | - | 35,294 | - | - | 35,294 |
| Nassau County | 85,070 | 72 | 84,998 | - | - | 84,998 |
| Callahan | 1,315 | - | 1,315 | - | - | 1,315 |
| Fernandina Beach | 12,915 | 24 | 12,891 | - | - | 12,891 |
| Hilliard | 3,036 | - | 3,036 | - | - | 3,036 |
| Unincorporated County | 67,804 | 48 | 67,756 | - | - | 67,756 |
| Okaloosa County | 201,514 | 1,343 | 200,171 | - | - | 200,171 |
| Cinco Bayou | 417 | - | 417 | - | - | 417 |
| Crestview | 25,675 | - | 25,675 | 12 | - | 25,687 |
| Destin | 13,441 | - | 13,441 | - | - | 13,441 |
| Fort Walton Beach | 20,940 | - | 20,940 | 2 | - | 20,942 |
| Laurel Hill | 578 | - | 578 | - | - | 578 |
| Mary Esther | 4,013 | - | 4,013 | - | - | 4,013 |
| Niceville | 14,693 | - | 14,693 | 8 | - | 14,701 |
| Shalimar | 839 | - | 839 | - | - | 839 |
| Valparaiso | 5,339 | - | 5,339 | - | - | 5,339 |
| Unincorporated County | 115,579 | 1,343 | 114,236 | (22) | - | 114,214 |
| Okeechobee County | 41,808 | 2,414 | 39,394 | - | - | 39,394 |
| Okeechobee | 5,603 | - | 5,603 | - | - | 5,603 |
| Unincorporated County | 36,205 | 2,414 | 33,791 | - | - | 33,791 |
| Orange County | 1,386,080 | 3,877 | 1,382,203 | - | - | 1,382,203 |
| Apopka | 52,404 | - | 52,404 | 10 | - | 52,414 |
| Bay Lake | 15 | - | 15 | - | - | 15 |
| Belle Isle | 7,365 | - | 7,365 | - | - | 7,365 |
| Eatonville | 2,348 | 61 | 2,287 | - | - | 2,287 |
| Edgewood | 2,717 | - | 2,717 | - | - | 2,717 |
| Lake Buena Vista | 24 | - | 24 | - | - | 24 |
| Maitland | 21,096 | - | 21,096 | - | - | 21,096 |
| Oakland | 3,365 | - | 3,365 | - | - | 3,365 |
| Ocoee | 47,580 | - | 47,580 | 23 | - | 47,603 |
| Orlando | 291,800 | 683 | 291,117 | 14 | - | 291,131 |
| Windermere | 2,972 | - | 2,972 | - | - | 2,972 |
| Winter Garden | 47,245 | - | 47,245 | 13 | - | 47,258 |
| Winter Park | 30,239 | - | 30,239 | - | - | 30,239 |
| Unincorporated County | 876,910 | 3,133 | 873,777 | (60) | - | 873,717 |
| Osceola County | 370,552 | 345 | 370,207 | - | - | 370,207 |
| Kissimmee | 74,800 | 199 | 74,601 | 3 | - | 74,604 |
| St. Cloud | 47,874 | - | 47,874 | 9 | - | 47,883 |
| Unincorporated County | 247,878 | 146 | 247,732 | (12) | - | 247,720 |
| Palm Beach County | 1,447,857 | 2,847 | 1,445,010 | - | - | 1,445,010 |
| Atlantis | 2,036 | - | 2,036 | - | - | 2,036 |
| Belle Glade | 17,979 | - | 17,979 | - | - | 17,979 |
| Boca Raton | 94,488 | - | 94,488 | - | - | 94,488 |
| Boynton Beach | 77,696 | - | 77,696 | 1 | - | 77,697 |
| Briny Breezes | 612 | - | 612 | - | - | 612 |
| Cloud Lake | 139 | - | 139 | - | - | 139 |

Adjusted 2019 Population Estimates for Florida's Counties and Municipalities**Used for the FY 2020-21 State Revenue-Sharing Calculations**

| County / Municipality | April 1, 2019 Total Population | April 1, 2019 Inmate Population | April 1, 2019 Total Population Less Inmates | Population Adjustments | | Adjusted Total Population Used for State Revenue Sharing |
|------------------------|--------------------------------------|---------------------------------------|---|--|--|---|
| | | | | Municipal Annexations, De-annexations, or Adjustments | Municipal Incorporations or Dissolutions | |
| Delray Beach | 67,102 | - | 67,102 | - | - | 67,102 |
| Glen Ridge | 234 | - | 234 | - | - | 234 |
| Golf | 258 | - | 258 | - | - | 258 |
| Greenacres | 39,813 | - | 39,813 | - | - | 39,813 |
| Gulf Stream | 1,032 | - | 1,032 | - | - | 1,032 |
| Haverhill | 2,099 | - | 2,099 | - | - | 2,099 |
| Highland Beach | 3,671 | - | 3,671 | - | - | 3,671 |
| Hypoluxo | 2,789 | - | 2,789 | - | - | 2,789 |
| Juno Beach | 3,442 | - | 3,442 | - | - | 3,442 |
| Jupiter | 62,497 | - | 62,497 | - | - | 62,497 |
| Jupiter Inlet Colony | 406 | - | 406 | - | - | 406 |
| Lake Clarke Shores | 3,420 | - | 3,420 | - | - | 3,420 |
| Lake Park | 8,916 | - | 8,916 | - | - | 8,916 |
| Lake Worth | 38,484 | - | 38,484 | - | - | 38,484 |
| Lantana | 11,419 | 23 | 11,396 | - | - | 11,396 |
| Loxahatchee Groves | 3,404 | - | 3,404 | - | - | 3,404 |
| Manalapan | 425 | - | 425 | - | - | 425 |
| Mangonia Park | 2,062 | - | 2,062 | - | - | 2,062 |
| North Palm Beach | 12,622 | - | 12,622 | - | - | 12,622 |
| Ocean Ridge | 1,836 | - | 1,836 | - | - | 1,836 |
| Pahokee | 5,907 | 364 | 5,543 | - | - | 5,543 |
| Palm Beach | 8,321 | - | 8,321 | - | - | 8,321 |
| Palm Beach Gardens | 55,621 | - | 55,621 | - | - | 55,621 |
| Palm Beach Shores | 1,193 | - | 1,193 | - | - | 1,193 |
| Palm Springs | 23,560 | - | 23,560 | - | - | 23,560 |
| Riviera Beach | 35,735 | - | 35,735 | - | - | 35,735 |
| Royal Palm Beach | 38,691 | - | 38,691 | - | - | 38,691 |
| South Bay | 5,270 | 1,922 | 3,348 | - | - | 3,348 |
| South Palm Beach | 1,448 | - | 1,448 | - | - | 1,448 |
| Tequesta | 5,850 | - | 5,850 | - | - | 5,850 |
| Wellington | 62,373 | - | 62,373 | - | - | 62,373 |
| Westlake | 380 | - | 380 | - | - | 380 |
| West Palm Beach | 115,176 | 182 | 114,994 | - | - | 114,994 |
| Unincorporated County | 629,451 | 356 | 629,095 | (1) | - | 629,094 |
| Pasco County | 527,122 | 692 | 526,430 | - | - | 526,430 |
| Dade City | 7,314 | - | 7,314 | - | - | 7,314 |
| New Port Richey | 16,027 | - | 16,027 | - | - | 16,027 |
| Port Richey | 2,862 | - | 2,862 | - | - | 2,862 |
| St. Leo | 1,325 | - | 1,325 | - | - | 1,325 |
| San Antonio | 1,320 | - | 1,320 | - | - | 1,320 |
| Zephyrhills | 16,670 | - | 16,670 | 6 | - | 16,676 |
| Unincorporated County | 481,604 | 692 | 480,912 | (6) | - | 480,906 |
| Pinellas County | 978,045 | 985 | 977,060 | - | - | 977,060 |
| Belleair | 4,053 | - | 4,053 | - | - | 4,053 |
| Belleair Beach | 1,591 | - | 1,591 | - | - | 1,591 |
| Belleair Bluffs | 2,094 | - | 2,094 | - | - | 2,094 |
| Belleair Shore | 116 | - | 116 | - | - | 116 |
| Clearwater | 116,585 | - | 116,585 | 65 | - | 116,650 |
| Dunedin | 37,623 | 6 | 37,617 | 2 | - | 37,619 |
| Gulfport | 12,584 | - | 12,584 | - | - | 12,584 |
| Indian Rocks Beach | 4,432 | - | 4,432 | - | - | 4,432 |
| Indian Shores | 1,467 | - | 1,467 | - | - | 1,467 |
| Kenneth City | 5,110 | - | 5,110 | 2 | - | 5,112 |

Adjusted 2019 Population Estimates for Florida's Counties and Municipalities

Used for the FY 2020-21 State Revenue-Sharing Calculations

| County / Municipality | April 1, 2019 Total Population | April 1, 2019 Inmate Population | April 1, 2019 Total Population Less Inmates | Population Adjustments | | Adjusted Total Population Used for State Revenue Sharing |
|--------------------------|--------------------------------------|---------------------------------------|---|--|--|---|
| | | | | Municipal Annexations, De-annexations, or Adjustments | Municipal Incorporations or Dissolutions | |
| Largo | 83,737 | - | 83,737 | 4 | - | 83,741 |
| Madeira Beach | 4,417 | - | 4,417 | - | - | 4,417 |
| North Redington Beach | 1,498 | - | 1,498 | - | - | 1,498 |
| Oldsmar | 14,800 | - | 14,800 | 11 | - | 14,811 |
| Pinellas Park | 53,284 | - | 53,284 | - | - | 53,284 |
| Redington Beach | 1,481 | - | 1,481 | - | - | 1,481 |
| Redington Shores | 2,213 | - | 2,213 | - | - | 2,213 |
| Safety Harbor | 17,608 | 6 | 17,602 | 4 | - | 17,606 |
| St. Pete Beach | 9,522 | - | 9,522 | - | - | 9,522 |
| St. Petersburg | 269,357 | 449 | 268,908 | - | - | 268,908 |
| Seminole | 19,449 | - | 19,449 | 9 | - | 19,458 |
| South Pasadena | 5,085 | - | 5,085 | - | - | 5,085 |
| Tarpon Springs | 25,507 | - | 25,507 | - | - | 25,507 |
| Treasure Island | 6,873 | - | 6,873 | - | - | 6,873 |
| Unincorporated County | 277,559 | 524 | 277,035 | (97) | - | 276,938 |
| Polk County | 690,606 | 3,263 | 687,343 | - | - | 687,343 |
| Auburndale | 16,534 | - | 16,534 | - | - | 16,534 |
| Bartow | 19,665 | 176 | 19,489 | - | - | 19,489 |
| Davenport | 6,038 | - | 6,038 | 6 | - | 6,044 |
| Dundee | 4,957 | - | 4,957 | - | - | 4,957 |
| Eagle Lake | 2,649 | - | 2,649 | 16 | - | 2,665 |
| Fort Meade | 5,786 | - | 5,786 | - | - | 5,786 |
| Frostproof | 3,197 | - | 3,197 | - | - | 3,197 |
| Haines City | 25,533 | - | 25,533 | 6 | - | 25,539 |
| Highland Park | 263 | - | 263 | - | - | 263 |
| Hillcrest Heights | 256 | - | 256 | - | - | 256 |
| Lake Alfred | 6,199 | - | 6,199 | 18 | - | 6,217 |
| Lake Hamilton | 1,430 | - | 1,430 | - | - | 1,430 |
| Lakeland | 107,552 | - | 107,552 | - | - | 107,552 |
| Lake Wales | 16,062 | - | 16,062 | - | - | 16,062 |
| Mulberry | 3,983 | - | 3,983 | - | - | 3,983 |
| Polk City | 2,321 | - | 2,321 | - | - | 2,321 |
| Winter Haven | 44,815 | - | 44,815 | - | - | 44,815 |
| Unincorporated County | 423,366 | 3,087 | 420,279 | (46) | - | 420,233 |
| Putnam County | 73,268 | 478 | 72,790 | - | - | 72,790 |
| Crescent City | 1,583 | - | 1,583 | - | - | 1,583 |
| Interlachen | 1,350 | - | 1,350 | - | - | 1,350 |
| Palatka | 10,723 | - | 10,723 | - | - | 10,723 |
| Pomona Park | 880 | - | 880 | - | - | 880 |
| Welaka | 717 | - | 717 | - | - | 717 |
| Unincorporated County | 58,015 | 478 | 57,537 | - | - | 57,537 |
| St. Johns County | 254,412 | 145 | 254,267 | - | - | 254,267 |
| Marineland (part) | 2 | - | 2 | - | - | 2 |
| St. Augustine | 14,653 | - | 14,653 | - | - | 14,653 |
| St. Augustine Beach | 6,749 | - | 6,749 | - | - | 6,749 |
| Unincorporated County | 233,008 | 145 | 232,863 | - | - | 232,863 |
| St. Lucie County | 309,359 | 129 | 309,230 | - | - | 309,230 |
| Fort Pierce | 43,653 | 38 | 43,615 | 81 | - | 43,696 |
| Port St. Lucie | 191,903 | 5 | 191,898 | - | - | 191,898 |
| St. Lucie Village | 646 | - | 646 | - | - | 646 |
| Unincorporated County | 73,157 | 86 | 73,071 | (81) | - | 72,990 |
| Santa Rosa County | 179,054 | 4,952 | 174,102 | - | - | 174,102 |
| Gulf Breeze | 5,849 | - | 5,849 | - | - | 5,849 |

Adjusted 2019 Population Estimates for Florida's Counties and Municipalities

Used for the FY 2020-21 State Revenue-Sharing Calculations

| County / Municipality | April 1, 2019 Total Population | April 1, 2019 Inmate Population | April 1, 2019 Total Population Less Inmates | Population Adjustments | | Adjusted Total Population Used for State Revenue Sharing |
|------------------------|--------------------------------------|---------------------------------------|---|--|--|---|
| | | | | Municipal Annexations, De-annexations, or Adjustments | Municipal Incorporations or Dissolutions | |
| Jay | 521 | - | 521 | - | - | 521 |
| Milton | 10,551 | 76 | 10,475 | - | - | 10,475 |
| Unincorporated County | 162,133 | 4,876 | 157,257 | - | - | 157,257 |
| Sarasota County | 426,275 | 6 | 426,269 | - | - | 426,269 |
| Longboat Key (part) | 4,590 | - | 4,590 | - | - | 4,590 |
| North Port | 73,652 | - | 73,652 | - | - | 73,652 |
| Sarasota | 56,692 | 6 | 56,686 | - | - | 56,686 |
| Venice | 23,315 | - | 23,315 | 7 | - | 23,322 |
| Unincorporated County | 268,026 | - | 268,026 | (7) | - | 268,019 |
| Seminole County | 471,735 | 159 | 471,576 | - | - | 471,576 |
| Altamonte Springs | 45,293 | - | 45,293 | - | - | 45,293 |
| Casselberry | 30,035 | 6 | 30,029 | - | - | 30,029 |
| Lake Mary | 17,449 | - | 17,449 | - | - | 17,449 |
| Longwood | 15,815 | - | 15,815 | - | - | 15,815 |
| Oviedo | 40,021 | - | 40,021 | - | - | 40,021 |
| Sanford | 60,269 | 26 | 60,243 | 14 | - | 60,257 |
| Winter Springs | 38,595 | - | 38,595 | - | - | 38,595 |
| Unincorporated County | 224,258 | 127 | 224,131 | (14) | - | 224,117 |
| Sumter County | 128,633 | 8,342 | 120,291 | - | - | 120,291 |
| Bushnell | 2,509 | - | 2,509 | 4 | - | 2,513 |
| Center Hill | 1,148 | - | 1,148 | - | - | 1,148 |
| Coleman | 725 | - | 725 | - | - | 725 |
| Webster | 817 | - | 817 | - | - | 817 |
| Wildwood | 12,665 | - | 12,665 | 2 | - | 12,667 |
| Unincorporated County | 110,769 | 8,342 | 102,427 | (6) | - | 102,421 |
| Suwannee County | 45,423 | 2,001 | 43,422 | - | - | 43,422 |
| Branford | 751 | - | 751 | - | - | 751 |
| Live Oak | 6,895 | - | 6,895 | - | - | 6,895 |
| Unincorporated County | 37,777 | 2,001 | 35,776 | - | - | 35,776 |
| Taylor County | 22,458 | 2,222 | 20,236 | - | - | 20,236 |
| Perry | 7,031 | - | 7,031 | - | - | 7,031 |
| Unincorporated County | 15,427 | 2,222 | 13,205 | - | - | 13,205 |
| Union County | 15,505 | 4,876 | 10,629 | - | - | 10,629 |
| Lake Butler | 1,779 | - | 1,779 | - | - | 1,779 |
| Raiford | 245 | - | 245 | - | - | 245 |
| Worthington Springs | 387 | - | 387 | - | - | 387 |
| Unincorporated County | 13,094 | 4,876 | 8,218 | - | - | 8,218 |
| Volusia County | 538,763 | 1,867 | 536,896 | - | - | 536,896 |
| Daytona Beach | 67,351 | 29 | 67,322 | - | - | 67,322 |
| Daytona Beach Shores | 4,372 | - | 4,372 | - | - | 4,372 |
| DeBary | 21,176 | - | 21,176 | - | - | 21,176 |
| DeLand | 35,763 | - | 35,763 | 3 | - | 35,766 |
| Deltona | 91,520 | - | 91,520 | - | - | 91,520 |
| Edgewater | 23,455 | - | 23,455 | 3 | - | 23,458 |
| Flagler Beach (part) | 60 | - | 60 | - | - | 60 |
| Holly Hill | 12,153 | - | 12,153 | - | - | 12,153 |
| Lake Helen | 2,773 | - | 2,773 | - | - | 2,773 |
| New Smyrna Beach | 27,173 | - | 27,173 | 22 | - | 27,195 |
| Oak Hill | 2,041 | - | 2,041 | 6 | - | 2,047 |
| Orange City | 12,103 | - | 12,103 | - | - | 12,103 |
| Ormond Beach | 41,289 | 5 | 41,284 | - | - | 41,284 |
| Pierson | 1,739 | - | 1,739 | - | - | 1,739 |
| Ponce Inlet | 3,151 | - | 3,151 | - | - | 3,151 |

Adjusted 2019 Population Estimates for Florida's Counties and Municipalities

Used for the FY 2020-21 State Revenue-Sharing Calculations

| County / Municipality | April 1, 2019 Total Population | April 1, 2019 Inmate Population | April 1, 2019 Total Population Less Inmates | Population Adjustments | | Adjusted Total Population Used for State Revenue Sharing |
|---------------------------------|--------------------------------------|---------------------------------------|---|--|--|---|
| | | | | Municipal Annexations, De-annexations, or Adjustments | Municipal Incorporations or Dissolutions | |
| Port Orange | 61,617 | - | 61,617 | - | - | 61,617 |
| South Daytona | 12,819 | - | 12,819 | - | - | 12,819 |
| Unincorporated County | 118,208 | 1,833 | 116,375 | (34) | - | 116,341 |
| Wakulla County | 32,976 | 3,096 | 29,880 | - | - | 29,880 |
| St. Marks | 363 | - | 363 | - | - | 363 |
| Sopchoppy | 506 | - | 506 | - | - | 506 |
| Unincorporated County | 32,107 | 3,096 | 29,011 | - | - | 29,011 |
| Walton County | 70,071 | 1,525 | 68,546 | - | - | 68,546 |
| DeFuniak Springs | 5,629 | 29 | 5,600 | - | - | 5,600 |
| Freeport | 4,316 | - | 4,316 | - | - | 4,316 |
| Paxton | 614 | - | 614 | - | - | 614 |
| Unincorporated County | 59,512 | 1,496 | 58,016 | - | - | 58,016 |
| Washington County | 25,387 | 2,389 | 22,998 | - | - | 22,998 |
| Caryville | 316 | - | 316 | - | - | 316 |
| Chipley | 3,568 | - | 3,568 | - | - | 3,568 |
| Ebro | 238 | - | 238 | - | - | 238 |
| Vernon | 740 | - | 740 | - | - | 740 |
| Wausau | 361 | - | 361 | - | - | 361 |
| Unincorporated County | 20,164 | 2,389 | 17,775 | - | - | 17,775 |
| Statewide Total | 21,208,589 | 116,980 | 21,091,609 | - | - | 21,091,609 |
| Statewide Incorporated | 10,739,436 | 18,172 | 10,721,264 | 825 | - | 10,722,089 |
| Statewide Unincorporated | 10,469,153 | 98,808 | 10,370,345 | (825) | - | 10,369,520 |

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, 2019. 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, 2019 through February 28, 2020. The column "Adjusted Total Population Used for State Revenue Sharing" reflects all these adjustments.

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 2018 and 2019
Adjusted Population Estimates
Used for the FY 2019-20 and FY 2020-21
State Revenue-Sharing Calculations

| Comparison of 2018 and 2019 Adjusted Population Estimates Used for FY 2019-20 and FY 2020-21 State Revenue-Sharing Calculations | | | | |
|--|--|--|-----------------------------|------------------------------|
| County / Municipality | April 1, 2018 Adjusted Total Population | April 1, 2019 Adjusted Total Population | Numerical Change | Percentage Change |
| Alachua County | 262,088 | 266,054 | 3,966 | 1.5% |
| Alachua | 10,174 | 10,298 | 124 | 1.2% |
| Archer | 1,168 | 1,204 | 36 | 3.1% |
| Gainesville | 130,766 | 132,569 | 1,803 | 1.4% |
| Hawthorne | 1,422 | 1,456 | 34 | 2.4% |
| High Springs | 6,221 | 6,444 | 223 | 3.6% |
| La Crosse | 390 | 392 | 2 | 0.5% |
| Micanopy | 605 | 615 | 10 | 1.7% |
| Newberry | 6,249 | 6,573 | 324 | 5.2% |
| Waldo | 960 | 960 | - | 0.0% |
| Unincorporated County | 104,133 | 105,543 | 1,410 | 1.4% |
| Baker County | 25,277 | 25,740 | 463 | 1.8% |
| Glen St. Mary | 446 | 454 | 8 | 1.8% |
| Macclenny | 6,752 | 6,966 | 214 | 3.2% |
| Unincorporated County | 18,079 | 18,320 | 241 | 1.3% |
| Bay County | 180,070 | 166,191 | (13,879) | -7.7% |
| Callaway | 15,855 | 13,211 | (2,644) | -16.7% |
| Lynn Haven | 21,200 | 19,580 | (1,620) | -7.6% |
| Mexico Beach | 1,285 | 627 | (658) | -51.2% |
| Panama City | 37,103 | 32,907 | (4,196) | -11.3% |
| Panama City Beach | 13,099 | 13,435 | 336 | 2.6% |
| Parker | 4,467 | 3,694 | (773) | -17.3% |
| Springfield | 9,621 | 7,798 | (1,823) | -18.9% |
| Unincorporated County | 77,440 | 74,939 | (2,501) | -3.2% |
| Bradford County | 24,499 | 24,829 | 330 | 1.3% |
| Brooker | 322 | 317 | (5) | -1.6% |
| Hampton | 465 | 487 | 22 | 4.7% |
| Lawtey | 718 | 715 | (3) | -0.4% |
| Starke | 5,342 | 5,428 | 86 | 1.6% |
| Unincorporated County | 17,652 | 17,882 | 230 | 1.3% |
| Brevard County | 583,369 | 594,259 | 10,890 | 1.9% |
| Cape Canaveral | 10,227 | 10,241 | 14 | 0.1% |
| Cocoa | 19,286 | 19,328 | 42 | 0.2% |
| Cocoa Beach | 11,328 | 11,378 | 50 | 0.4% |
| Grant-Valkaria | 4,260 | 4,346 | 86 | 2.0% |
| Indialantic | 2,842 | 2,853 | 11 | 0.4% |
| Indian Harbour Beach | 8,526 | 8,637 | 111 | 1.3% |
| Malabar | 2,899 | 2,979 | 80 | 2.8% |
| Melbourne | 82,015 | 83,325 | 1,310 | 1.6% |
| Melbourne Beach | 3,095 | 3,111 | 16 | 0.5% |
| Melbourne Village | 673 | 673 | - | 0.0% |
| Palm Bay | 112,703 | 115,322 | 2,619 | 2.3% |
| Palm Shores | 1,108 | 1,132 | 24 | 2.2% |
| Rockledge | 26,860 | 27,292 | 432 | 1.6% |
| Satellite Beach | 10,346 | 10,617 | 271 | 2.6% |
| Titusville | 47,420 | 47,834 | 414 | 0.9% |
| West Melbourne | 21,995 | 23,607 | 1,612 | 7.3% |
| Unincorporated County | 217,786 | 221,584 | 3,798 | 1.7% |

| Comparison of 2018 and 2019 Adjusted Population Estimates Used for FY 2019-20 and FY 2020-21 State Revenue-Sharing Calculations | | | | |
|--|--|--|-----------------------------|------------------------------|
| County / Municipality | April 1, 2018 Adjusted Total Population | April 1, 2019 Adjusted Total Population | Numerical Change | Percentage Change |
| Broward County | 1,897,183 | 1,918,477 | 21,294 | 1.1% |
| Coconut Creek | 58,344 | 58,742 | 398 | 0.7% |
| Cooper City | 33,900 | 33,991 | 91 | 0.3% |
| Coral Springs | 128,757 | 129,067 | 310 | 0.2% |
| Dania Beach | 31,755 | 31,768 | 13 | 0.0% |
| Davie | 103,165 | 104,243 | 1,078 | 1.0% |
| Deerfield Beach | 78,573 | 79,497 | 924 | 1.2% |
| Fort Lauderdale | 182,766 | 186,171 | 3,405 | 1.9% |
| Hallandale Beach | 39,054 | 39,834 | 780 | 2.0% |
| Hillsboro Beach | 1,918 | 1,939 | 21 | 1.1% |
| Hollywood | 149,028 | 150,878 | 1,850 | 1.2% |
| Lauderdale-By-The-Sea | 6,199 | 6,236 | 37 | 0.6% |
| Lauderdale Lakes | 36,475 | 36,714 | 239 | 0.7% |
| Lauderhill | 71,751 | 72,410 | 659 | 0.9% |
| Lazy Lake | 26 | 26 | - | 0.0% |
| Lighthouse Point | 10,560 | 10,587 | 27 | 0.3% |
| Margate | 58,329 | 59,116 | 787 | 1.3% |
| Miramar | 137,107 | 138,837 | 1,730 | 1.3% |
| North Lauderdale | 44,841 | 45,207 | 366 | 0.8% |
| Oakland Park | 45,276 | 45,576 | 300 | 0.7% |
| Parkland | 32,742 | 34,109 | 1,367 | 4.2% |
| Pembroke Park | 6,384 | 6,408 | 24 | 0.4% |
| Pembroke Pines | 164,860 | 167,128 | 2,268 | 1.4% |
| Plantation | 89,595 | 90,354 | 759 | 0.8% |
| Pompano Beach | 110,227 | 111,922 | 1,695 | 1.5% |
| Sea Ranch Lakes | 695 | 688 | (7) | -1.0% |
| Southwest Ranches | 7,706 | 7,704 | (2) | 0.0% |
| Sunrise | 92,663 | 93,365 | 702 | 0.8% |
| Tamarac | 64,663 | 65,377 | 714 | 1.1% |
| Weston | 66,972 | 67,314 | 342 | 0.5% |
| West Park | 14,985 | 15,197 | 212 | 1.4% |
| Wilton Manors | 12,831 | 12,849 | 18 | 0.1% |
| Unincorporated County | 15,036 | 15,223 | 187 | 1.2% |
| Calhoun County | 13,465 | 12,650 | (815) | -6.1% |
| Altha | 565 | 517 | (48) | -8.5% |
| Blountstown | 2,498 | 2,414 | (84) | -3.4% |
| Unincorporated County | 10,402 | 9,719 | (683) | -6.6% |
| Charlotte County | 176,745 | 180,843 | 4,098 | 2.3% |
| Punta Gorda | 19,487 | 19,964 | 477 | 2.4% |
| Unincorporated County | 157,258 | 160,879 | 3,621 | 2.3% |
| Citrus County | 145,579 | 147,618 | 2,039 | 1.4% |
| Crystal River | 3,333 | 3,434 | 101 | 3.0% |
| Inverness | 7,380 | 7,340 | (40) | -0.5% |
| Unincorporated County | 134,866 | 136,844 | 1,978 | 1.5% |
| Clay County | 212,034 | 215,246 | 3,212 | 1.5% |
| Green Cove Springs | 7,813 | 7,841 | 28 | 0.4% |
| Keystone Heights | 1,364 | 1,357 | (7) | -0.5% |
| Orange Park | 8,630 | 8,668 | 38 | 0.4% |

| Comparison of 2018 and 2019 Adjusted Population Estimates Used for FY 2019-20 and FY 2020-21 State Revenue-Sharing Calculations | | | | |
|--|--|--|-----------------------------|------------------------------|
| County / Municipality | April 1, 2018 Adjusted Total Population | April 1, 2019 Adjusted Total Population | Numerical Change | Percentage Change |
| Penney Farms | 766 | 773 | 7 | 0.9% |
| Unincorporated County | 193,461 | 196,607 | 3,146 | 1.6% |
| Collier County | 367,323 | 376,680 | 9,357 | 2.5% |
| Everglades | 408 | 428 | 20 | 4.9% |
| Marco Island | 17,094 | 17,348 | 254 | 1.5% |
| Naples | 20,344 | 20,922 | 578 | 2.8% |
| Unincorporated County | 329,477 | 337,982 | 8,505 | 2.6% |
| Columbia County | 65,710 | 66,315 | 605 | 0.9% |
| Fort White | 552 | 554 | 2 | 0.4% |
| Lake City | 11,989 | 11,965 | (24) | -0.2% |
| Unincorporated County | 53,169 | 53,796 | 627 | 1.2% |
| DeSoto County | 33,286 | 33,693 | 407 | 1.2% |
| Arcadia | 7,673 | 7,770 | 97 | 1.3% |
| Unincorporated County | 25,613 | 25,923 | 310 | 1.2% |
| Dixie County | 14,818 | 14,952 | 134 | 0.9% |
| Cross City | 1,696 | 1,672 | (24) | -1.4% |
| Horseshoe Beach | 171 | 171 | - | 0.0% |
| Unincorporated County | 12,951 | 13,109 | 158 | 1.2% |
| Duval County | 952,263 | 970,106 | 17,843 | 1.9% |
| Atlantic Beach | 13,570 | 13,792 | 222 | 1.6% |
| Baldwin | 1,419 | 1,415 | (4) | -0.3% |
| Jacksonville | 906,495 | 924,334 | 17,839 | 2.0% |
| Jacksonville Beach | 23,494 | 23,352 | (142) | -0.6% |
| Neptune Beach | 7,285 | 7,213 | (72) | -1.0% |
| Escambia County | 315,972 | 318,641 | 2,669 | 0.8% |
| Century | 1,602 | 1,626 | 24 | 1.5% |
| Pensacola | 54,734 | 55,176 | 442 | 0.8% |
| Unincorporated County | 259,636 | 261,839 | 2,203 | 0.8% |
| Flagler County | 107,511 | 110,635 | 3,124 | 2.9% |
| Beverly Beach | 356 | 372 | 16 | 4.5% |
| Bunnell | 3,058 | 3,282 | 224 | 7.3% |
| Flagler Beach (part) | 4,666 | 4,719 | 53 | 1.1% |
| Marineland (part) | 6 | 6 | - | 0.0% |
| Palm Coast | 84,575 | 86,768 | 2,193 | 2.6% |
| Unincorporated County | 14,850 | 15,488 | 638 | 4.3% |
| Franklin County | 10,651 | 10,611 | (40) | -0.4% |
| Apalachicola | 2,363 | 2,339 | (24) | -1.0% |
| Carrabelle | 1,561 | 1,497 | (64) | -4.1% |
| Unincorporated County | 6,727 | 6,775 | 48 | 0.7% |
| Gadsden County | 44,947 | 43,235 | (1,712) | -3.8% |
| Chattahoochee | 2,156 | 2,114 | (42) | -1.9% |
| Greensboro | 591 | 553 | (38) | -6.4% |
| Gretna | 1,656 | 1,656 | - | 0.0% |
| Havana | 1,800 | 1,886 | 86 | 4.8% |
| Midway | 3,409 | 3,449 | 40 | 1.2% |
| Quincy | 7,770 | 7,472 | (298) | -3.8% |
| Unincorporated County | 27,565 | 26,105 | (1,460) | -5.3% |
| Gilchrist County | 16,704 | 16,980 | 276 | 1.7% |

| Comparison of 2018 and 2019 Adjusted Population Estimates Used for FY 2019-20 and FY 2020-21 State Revenue-Sharing Calculations | | | | |
|--|--|--|-----------------------------|------------------------------|
| County / Municipality | April 1, 2018 Adjusted Total Population | April 1, 2019 Adjusted Total Population | Numerical Change | Percentage Change |
| Bell | 498 | 521 | 23 | 4.6% |
| Fanning Springs (part) | 358 | 357 | (1) | -0.3% |
| Trenton | 2,029 | 2,021 | (8) | -0.4% |
| Unincorporated County | 13,819 | 14,081 | 262 | 1.9% |
| Glades County | 12,053 | 12,166 | 113 | 0.9% |
| Moore Haven | 1,740 | 1,759 | 19 | 1.1% |
| Unincorporated County | 10,313 | 10,407 | 94 | 0.9% |
| Gulf County | 13,681 | 12,833 | (848) | -6.2% |
| Port St. Joe | 3,700 | 3,459 | (241) | -6.5% |
| Wewahitchka | 2,052 | 1,971 | (81) | -3.9% |
| Unincorporated County | 7,929 | 7,403 | (526) | -6.6% |
| Hamilton County | 12,162 | 12,081 | (81) | -0.7% |
| Jasper | 1,604 | 1,632 | 28 | 1.7% |
| Jennings | 880 | 874 | (6) | -0.7% |
| White Springs | 764 | 827 | 63 | 8.2% |
| Unincorporated County | 8,914 | 8,748 | (166) | -1.9% |
| Hardee County | 25,770 | 25,898 | 128 | 0.5% |
| Bowling Green | 2,869 | 2,923 | 54 | 1.9% |
| Wauchula | 5,133 | 5,229 | 96 | 1.9% |
| Zolfo Springs | 1,796 | 1,778 | (18) | -1.0% |
| Unincorporated County | 15,972 | 15,968 | (4) | 0.0% |
| Hendry County | 39,586 | 40,120 | 534 | 1.3% |
| Clewiston | 7,943 | 7,972 | 29 | 0.4% |
| LaBelle | 5,025 | 5,108 | 83 | 1.7% |
| Unincorporated County | 26,618 | 27,040 | 422 | 1.6% |
| Hernando County | 185,095 | 187,830 | 2,735 | 1.5% |
| Brooksville | 8,410 | 8,661 | 251 | 3.0% |
| Weeki Wachee | 9 | 9 | - | 0.0% |
| Unincorporated County | 176,676 | 179,160 | 2,484 | 1.4% |
| Highlands County | 102,441 | 103,342 | 901 | 0.9% |
| Avon Park | 11,187 | 11,222 | 35 | 0.3% |
| Lake Placid | 2,664 | 2,736 | 72 | 2.7% |
| Sebring | 11,087 | 11,113 | 26 | 0.2% |
| Unincorporated County | 77,503 | 78,271 | 768 | 1.0% |
| Hillsborough County | 1,408,046 | 1,444,022 | 35,976 | 2.6% |
| Plant City | 38,938 | 39,506 | 568 | 1.5% |
| Tampa | 377,902 | 389,808 | 11,906 | 3.2% |
| Temple Terrace | 26,512 | 26,669 | 157 | 0.6% |
| Unincorporated County | 964,694 | 988,039 | 23,345 | 2.4% |
| Holmes County | 18,682 | 18,621 | (61) | -0.3% |
| Bonifay | 2,677 | 2,755 | 78 | 2.9% |
| Esto | 385 | 395 | 10 | 2.6% |
| Noma | 187 | 202 | 15 | 8.0% |
| Ponce de Leon | 554 | 532 | (22) | -4.0% |
| Westville | 286 | 412 | 126 | 44.1% |
| Unincorporated County | 14,593 | 14,325 | (268) | -1.8% |
| Indian River County | 151,825 | 154,939 | 3,114 | 2.1% |
| Fellsmere | 5,571 | 5,611 | 40 | 0.7% |

| Comparison of 2018 and 2019 Adjusted Population Estimates Used for FY 2019-20 and FY 2020-21 State Revenue-Sharing Calculations | | | | |
|--|--|--|-----------------------------|------------------------------|
| County / Municipality | April 1, 2018 Adjusted Total Population | April 1, 2019 Adjusted Total Population | Numerical Change | Percentage Change |
| Indian River Shores | 4,208 | 4,314 | 106 | 2.5% |
| Orchid | 423 | 425 | 2 | 0.5% |
| Sebastian | 24,630 | 25,168 | 538 | 2.2% |
| Vero Beach | 16,274 | 16,708 | 434 | 2.7% |
| Unincorporated County | 100,719 | 102,713 | 1,994 | 2.0% |
| Jackson County | 43,122 | 41,091 | (2,031) | -4.7% |
| Alford | 495 | 495 | - | 0.0% |
| Bascom | 125 | 112 | (13) | -10.4% |
| Campbellton | 215 | 215 | - | 0.0% |
| Cottondale | 889 | 856 | (33) | -3.7% |
| Graceville | 2,182 | 2,238 | 56 | 2.6% |
| Grand Ridge | 981 | 907 | (74) | -7.5% |
| Greenwood | 696 | 659 | (37) | -5.3% |
| Jacob City | 242 | 318 | 76 | 31.4% |
| Malone | 505 | 466 | (39) | -7.7% |
| Marianna | 6,136 | 5,778 | (358) | -5.8% |
| Sneads | 1,893 | 1,802 | (91) | -4.8% |
| Unincorporated County | 28,763 | 27,245 | (1,518) | -5.3% |
| Jefferson County | 13,623 | 13,680 | 57 | 0.4% |
| Monticello | 2,412 | 2,449 | 37 | 1.5% |
| Unincorporated County | 11,211 | 11,231 | 20 | 0.2% |
| Lafayette County | 7,094 | 7,291 | 197 | 2.8% |
| Mayo | 1,208 | 1,217 | 9 | 0.7% |
| Unincorporated County | 5,886 | 6,074 | 188 | 3.2% |
| Lake County | 341,905 | 356,148 | 14,243 | 4.2% |
| Astatula | 1,908 | 1,937 | 29 | 1.5% |
| Clermont | 38,906 | 40,750 | 1,844 | 4.7% |
| Eustis | 21,052 | 21,368 | 316 | 1.5% |
| Fruitland Park | 8,963 | 10,094 | 1,131 | 12.6% |
| Groveland | 16,407 | 18,255 | 1,848 | 11.3% |
| Howey-in-the-Hills | 1,499 | 1,611 | 112 | 7.5% |
| Lady Lake | 14,992 | 15,655 | 663 | 4.4% |
| Leesburg | 23,300 | 23,996 | 696 | 3.0% |
| Mascotte | 5,829 | 6,205 | 376 | 6.5% |
| Minneola | 12,348 | 12,888 | 540 | 4.4% |
| Montverde | 1,846 | 1,878 | 32 | 1.7% |
| Mount Dora | 14,536 | 14,928 | 392 | 2.7% |
| Tavares | 17,385 | 17,779 | 394 | 2.3% |
| Umatilla | 4,081 | 4,154 | 73 | 1.8% |
| Unincorporated County | 158,853 | 164,650 | 5,797 | 3.6% |
| Lee County | 713,618 | 734,890 | 21,272 | 3.0% |
| Bonita Springs | 51,176 | 54,432 | 3,256 | 6.4% |
| Cape Coral | 180,175 | 185,808 | 5,633 | 3.1% |
| Esteros | 31,806 | 32,412 | 606 | 1.9% |
| Fort Myers | 81,798 | 87,826 | 6,028 | 7.4% |
| Fort Myers Beach | 6,406 | 6,520 | 114 | 1.8% |
| Sanibel | 6,701 | 6,756 | 55 | 0.8% |
| Unincorporated County | 355,556 | 361,136 | 5,580 | 1.6% |

| Comparison of 2018 and 2019 Adjusted Population Estimates Used for FY 2019-20 and FY 2020-21 State Revenue-Sharing Calculations | | | | |
|--|--|--|-----------------------------|------------------------------|
| County / Municipality | April 1, 2018 Adjusted Total Population | April 1, 2019 Adjusted Total Population | Numerical Change | Percentage Change |
| Leon County | 291,125 | 295,421 | 4,296 | 1.5% |
| Tallahassee | 191,174 | 194,635 | 3,461 | 1.8% |
| Unincorporated County | 99,951 | 100,786 | 835 | 0.8% |
| Levy County | 41,054 | 41,330 | 276 | 0.7% |
| Bronson | 1,133 | 1,166 | 33 | 2.9% |
| Cedar Key | 714 | 714 | - | 0.0% |
| Chiefland | 2,224 | 2,232 | 8 | 0.4% |
| Fanning Springs (part) | 501 | 508 | 7 | 1.4% |
| Inglis | 1,292 | 1,311 | 19 | 1.5% |
| Otter Creek | 122 | 120 | (2) | -1.6% |
| Williston | 2,943 | 2,893 | (50) | -1.7% |
| Yankeetown | 504 | 508 | 4 | 0.8% |
| Unincorporated County | 31,621 | 31,878 | 257 | 0.8% |
| Liberty County | 7,139 | 7,028 | (111) | -1.6% |
| Bristol | 950 | 940 | (10) | -1.1% |
| Unincorporated County | 6,189 | 6,088 | (101) | -1.6% |
| Madison County | 17,812 | 17,960 | 148 | 0.8% |
| Greenville | 765 | 762 | (3) | -0.4% |
| Lee | 338 | 338 | - | 0.0% |
| Madison | 3,081 | 2,998 | (83) | -2.7% |
| Unincorporated County | 13,628 | 13,862 | 234 | 1.7% |
| Manatee County | 377,628 | 387,206 | 9,578 | 2.5% |
| Anna Maria | 1,599 | 1,623 | 24 | 1.5% |
| Bradenton | 56,116 | 56,963 | 847 | 1.5% |
| Bradenton Beach | 1,194 | 1,202 | 8 | 0.7% |
| Holmes Beach | 3,934 | 3,927 | (7) | -0.2% |
| Longboat Key (part) | 2,428 | 2,453 | 25 | 1.0% |
| Palmetto | 13,262 | 13,314 | 52 | 0.4% |
| Unincorporated County | 299,095 | 307,724 | 8,629 | 2.9% |
| Marion County | 348,425 | 354,787 | 6,362 | 1.8% |
| Bellevue | 5,146 | 5,268 | 122 | 2.4% |
| Dunnellon | 1,805 | 1,810 | 5 | 0.3% |
| McIntosh | 453 | 484 | 31 | 6.8% |
| Ocala | 59,882 | 61,356 | 1,474 | 2.5% |
| Reddick | 547 | 558 | 11 | 2.0% |
| Unincorporated County | 280,592 | 285,311 | 4,719 | 1.7% |
| Martin County | 153,495 | 156,584 | 3,089 | 2.0% |
| Indiantown | 6,707 | 6,728 | 21 | - |
| Jupiter Island | 826 | 829 | 3 | 0.4% |
| Ocean Breeze | 163 | 303 | 140 | 85.9% |
| Sewall's Point | 2,078 | 2,090 | 12 | 0.6% |
| Stuart | 16,401 | 16,482 | 81 | 0.5% |
| Unincorporated County | 127,320 | 130,152 | 2,832 | 2.2% |
| Miami-Dade County | 2,769,524 | 2,802,426 | 32,902 | 1.2% |
| Aventura | 37,790 | 38,031 | 241 | 0.6% |
| Bal Harbour | 2,920 | 2,924 | 4 | 0.1% |
| Bay Harbor Islands | 5,908 | 6,039 | 131 | 2.2% |
| Biscayne Park | 3,218 | 3,194 | (24) | -0.7% |

| Comparison of 2018 and 2019 Adjusted Population Estimates Used for FY 2019-20 and FY 2020-21 State Revenue-Sharing Calculations | | | | |
|--|--|--|-----------------------------|------------------------------|
| County / Municipality | April 1, 2018 Adjusted Total Population | April 1, 2019 Adjusted Total Population | Numerical Change | Percentage Change |
| Coral Gables | 50,631 | 50,635 | 4 | 0.0% |
| Cutler Bay | 45,373 | 45,411 | 38 | 0.1% |
| Doral | 68,244 | 70,420 | 2,176 | 3.2% |
| El Portal | 2,140 | 2,150 | 10 | 0.5% |
| Florida City | 13,052 | 13,250 | 198 | 1.5% |
| Golden Beach | 935 | 947 | 12 | 1.3% |
| Hialeah | 238,906 | 239,722 | 816 | 0.3% |
| Hialeah Gardens | 23,614 | 23,633 | 19 | 0.1% |
| Homestead | 73,845 | 76,218 | 2,373 | 3.2% |
| Indian Creek | 84 | 87 | 3 | 3.6% |
| Key Biscayne | 12,887 | 12,922 | 35 | 0.3% |
| Medley | 842 | 847 | 5 | 0.6% |
| Miami | 478,400 | 488,011 | 9,611 | 2.0% |
| Miami Beach | 92,502 | 93,988 | 1,486 | 1.6% |
| Miami Gardens | 113,628 | 114,284 | 656 | 0.6% |
| Miami Lakes | 31,106 | 31,511 | 405 | 1.3% |
| Miami Shores | 10,784 | 10,805 | 21 | 0.2% |
| Miami Springs | 14,192 | 14,237 | 45 | 0.3% |
| North Bay | 8,981 | 9,074 | 93 | 1.0% |
| North Miami | 63,517 | 65,109 | 1,592 | 2.5% |
| North Miami Beach | 45,612 | 47,691 | 2,079 | 4.6% |
| Opa-locka | 18,017 | 18,143 | 126 | 0.7% |
| Palmetto Bay | 24,144 | 24,341 | 197 | 0.8% |
| Pinecrest | 18,490 | 18,510 | 20 | 0.1% |
| South Miami | 12,664 | 12,965 | 301 | 2.4% |
| Sunny Isles Beach | 22,505 | 23,253 | 748 | 3.3% |
| Surfside | 5,934 | 6,015 | 81 | 1.4% |
| Sweetwater | 21,499 | 22,328 | 829 | 3.9% |
| Virginia Gardens | 2,433 | 2,441 | 8 | 0.3% |
| West Miami | 7,806 | 7,828 | 22 | 0.3% |
| Unincorporated County | 1,196,921 | 1,205,462 | 8,541 | 0.7% |
| Monroe County | 73,940 | 76,212 | 2,272 | 3.1% |
| Islamorada | 5,990 | 6,211 | 221 | 3.7% |
| Key Colony Beach | 758 | 760 | 2 | 0.3% |
| Key West | 24,509 | 25,171 | 662 | 2.7% |
| Layton | 182 | 183 | 1 | 0.5% |
| Marathon | 8,235 | 8,593 | 358 | 4.3% |
| Unincorporated County | 34,266 | 35,294 | 1,028 | 3.0% |
| Nassau County | 82,676 | 84,998 | 2,322 | 2.8% |
| Callahan | 1,305 | 1,315 | 10 | 0.8% |
| Fernandina Beach | 12,737 | 12,891 | 154 | 1.2% |
| Hilliard | 2,990 | 3,036 | 46 | 1.5% |
| Unincorporated County | 65,644 | 67,756 | 2,112 | 3.2% |
| Okaloosa County | 196,775 | 200,171 | 3,396 | 1.7% |
| Cinco Bayou | 404 | 417 | 13 | 3.2% |
| Crestview | 25,001 | 25,687 | 686 | 2.7% |
| Destin | 13,289 | 13,441 | 152 | 1.1% |
| Fort Walton Beach | 20,830 | 20,942 | 112 | 0.5% |

| Comparison of 2018 and 2019 Adjusted Population Estimates Used for FY 2019-20 and FY 2020-21 State Revenue-Sharing Calculations | | | | |
|--|--|--|-----------------------------|------------------------------|
| County / Municipality | April 1, 2018 Adjusted Total Population | April 1, 2019 Adjusted Total Population | Numerical Change | Percentage Change |
| Laurel Hill | 551 | 578 | 27 | 4.9% |
| Mary Esther | 3,971 | 4,013 | 42 | 1.1% |
| Niceville | 14,508 | 14,701 | 193 | 1.3% |
| Shalimar | 817 | 839 | 22 | 2.7% |
| Valparaiso | 5,284 | 5,339 | 55 | 1.0% |
| Unincorporated County | 112,120 | 114,214 | 2,094 | 1.9% |
| Okeechobee County | 38,750 | 39,394 | 644 | 1.7% |
| Okeechobee | 5,561 | 5,603 | 42 | 0.8% |
| Unincorporated County | 33,189 | 33,791 | 602 | 1.8% |
| Orange County | 1,346,283 | 1,382,203 | 35,920 | 2.7% |
| Apopka | 51,753 | 52,414 | 661 | 1.3% |
| Bay Lake | 22 | 15 | (7) | -31.8% |
| Belle Isle | 6,944 | 7,365 | 421 | 6.1% |
| Eatonville | 2,292 | 2,287 | (5) | -0.2% |
| Edgewood | 2,712 | 2,717 | 5 | 0.2% |
| Lake Buena Vista | 24 | 24 | - | 0.0% |
| Maitland | 18,612 | 21,096 | 2,484 | 13.3% |
| Oakland | 3,119 | 3,365 | 246 | 7.9% |
| Ocoee | 45,703 | 47,603 | 1,900 | 4.2% |
| Orlando | 284,485 | 291,131 | 6,646 | 2.3% |
| Windermere | 2,918 | 2,972 | 54 | 1.9% |
| Winter Garden | 44,941 | 47,258 | 2,317 | 5.2% |
| Winter Park | 30,212 | 30,239 | 27 | 0.1% |
| Unincorporated County | 852,546 | 873,717 | 21,171 | 2.5% |
| Osceola County | 352,144 | 370,207 | 18,063 | 5.1% |
| Kissimmee | 72,867 | 74,604 | 1,737 | 2.4% |
| St. Cloud | 46,519 | 47,883 | 1,364 | 2.9% |
| Unincorporated County | 232,758 | 247,720 | 14,962 | 6.4% |
| Palm Beach County | 1,430,555 | 1,445,010 | 14,455 | 1.0% |
| Atlantis | 2,021 | 2,036 | 15 | 0.7% |
| Belle Glade | 17,589 | 17,979 | 390 | 2.2% |
| Boca Raton | 93,417 | 94,488 | 1,071 | 1.1% |
| Boynton Beach | 76,756 | 77,697 | 941 | 1.2% |
| Briny Breezes | 610 | 612 | 2 | 0.3% |
| Cloud Lake | 137 | 139 | 2 | 1.5% |
| Delray Beach | 66,580 | 67,102 | 522 | 0.8% |
| Glen Ridge | 223 | 234 | 11 | 4.9% |
| Golf | 257 | 258 | 1 | 0.4% |
| Greenacres | 39,568 | 39,813 | 245 | 0.6% |
| Gulf Stream | 1,005 | 1,032 | 27 | 2.7% |
| Haverhill | 2,099 | 2,099 | - | 0.0% |
| Highland Beach | 3,654 | 3,671 | 17 | 0.5% |
| Hypoluxo | 2,741 | 2,789 | 48 | 1.8% |
| Juno Beach | 3,427 | 3,442 | 15 | 0.4% |
| Jupiter | 62,100 | 62,497 | 397 | 0.6% |
| Jupiter Inlet Colony | 409 | 406 | (3) | -0.7% |
| Lake Clarke Shores | 3,422 | 3,420 | (2) | -0.1% |
| Lake Park | 8,829 | 8,916 | 87 | 1.0% |

| Comparison of 2018 and 2019 Adjusted Population Estimates Used for FY 2019-20 and FY 2020-21 State Revenue-Sharing Calculations | | | | |
|--|--|--|-----------------------------|------------------------------|
| County / Municipality | April 1, 2018 Adjusted Total Population | April 1, 2019 Adjusted Total Population | Numerical Change | Percentage Change |
| Lake Worth | 38,257 | 38,484 | 227 | 0.6% |
| Lantana | 11,373 | 11,396 | 23 | 0.2% |
| Loxahatchee Groves | 3,384 | 3,404 | 20 | 0.6% |
| Manalapan | 425 | 425 | - | 0.0% |
| Mangonia Park | 2,045 | 2,062 | 17 | 0.8% |
| North Palm Beach | 12,596 | 12,622 | 26 | 0.2% |
| Ocean Ridge | 1,827 | 1,836 | 9 | 0.5% |
| Pahokee | 5,536 | 5,543 | 7 | 0.1% |
| Palm Beach | 8,295 | 8,321 | 26 | 0.3% |
| Palm Beach Gardens | 53,800 | 55,621 | 1,821 | 3.4% |
| Palm Beach Shores | 1,217 | 1,193 | (24) | -2.0% |
| Palm Springs | 23,448 | 23,560 | 112 | 0.5% |
| Riviera Beach | 35,431 | 35,735 | 304 | 0.9% |
| Royal Palm Beach | 37,934 | 38,691 | 757 | 2.0% |
| South Bay | 3,265 | 3,348 | 83 | 2.5% |
| South Palm Beach | 1,400 | 1,448 | 48 | 3.4% |
| Tequesta | 5,857 | 5,850 | (7) | -0.1% |
| Wellington | 62,304 | 62,373 | 69 | 0.1% |
| Westlake | 29 | 380 | 351 | 1210.3% |
| West Palm Beach | 112,638 | 114,994 | 2,356 | 2.1% |
| Unincorporated County | 624,650 | 629,094 | 4,444 | 0.7% |
| Pasco County | 514,329 | 526,430 | 12,101 | 2.4% |
| Dade City | 7,162 | 7,314 | 152 | 2.1% |
| New Port Richey | 15,863 | 16,027 | 164 | 1.0% |
| Port Richey | 2,879 | 2,862 | (17) | -0.6% |
| St. Leo | 1,319 | 1,325 | 6 | 0.5% |
| San Antonio | 1,294 | 1,320 | 26 | 2.0% |
| Zephyrhills | 15,839 | 16,676 | 837 | 5.3% |
| Unincorporated County | 469,973 | 480,906 | 10,933 | 2.3% |
| Pinellas County | 969,510 | 977,060 | 7,550 | 0.8% |
| Belleair | 3,977 | 4,053 | 76 | 1.9% |
| Belleair Beach | 1,588 | 1,591 | 3 | 0.2% |
| Belleair Bluffs | 2,095 | 2,094 | (1) | 0.0% |
| Belleair Shore | 118 | 116 | (2) | -1.7% |
| Clearwater | 115,719 | 116,650 | 931 | 0.8% |
| Dunedin | 37,051 | 37,619 | 568 | 1.5% |
| Gulfport | 12,544 | 12,584 | 40 | 0.3% |
| Indian Rocks Beach | 4,430 | 4,432 | 2 | 0.0% |
| Indian Shores | 1,470 | 1,467 | (3) | -0.2% |
| Kenneth City | 5,103 | 5,112 | 9 | 0.2% |
| Largo | 83,617 | 83,741 | 124 | 0.1% |
| Madeira Beach | 4,421 | 4,417 | (4) | -0.1% |
| North Redington Beach | 1,499 | 1,498 | (1) | -0.1% |
| Oldsmar | 14,504 | 14,811 | 307 | 2.1% |
| Pinellas Park | 53,440 | 53,284 | (156) | -0.3% |
| Redington Beach | 1,475 | 1,481 | 6 | 0.4% |
| Redington Shores | 2,212 | 2,213 | 1 | 0.0% |
| Safety Harbor | 17,467 | 17,606 | 139 | 0.8% |

| Comparison of 2018 and 2019 Adjusted Population Estimates Used for FY 2019-20 and FY 2020-21 State Revenue-Sharing Calculations | | | | |
|--|--|--|-----------------------------|------------------------------|
| County / Municipality | April 1, 2018 Adjusted Total Population | April 1, 2019 Adjusted Total Population | Numerical Change | Percentage Change |
| St. Pete Beach | 9,510 | 9,522 | 12 | 0.1% |
| St. Petersburg | 265,669 | 268,908 | 3,239 | 1.2% |
| Seminole | 18,880 | 19,458 | 578 | 3.1% |
| South Pasadena | 5,074 | 5,085 | 11 | 0.2% |
| Tarpon Springs | 25,460 | 25,507 | 47 | 0.2% |
| Treasure Island | 6,858 | 6,873 | 15 | 0.2% |
| Unincorporated County | 275,329 | 276,938 | 1,609 | 0.6% |
| Polk County | 669,873 | 687,343 | 17,470 | 2.6% |
| Auburndale | 16,246 | 16,534 | 288 | 1.8% |
| Bartow | 19,184 | 19,489 | 305 | 1.6% |
| Davenport | 5,602 | 6,044 | 442 | 7.9% |
| Dundee | 4,662 | 4,957 | 295 | 6.3% |
| Eagle Lake | 2,574 | 2,665 | 91 | 3.5% |
| Fort Meade | 5,993 | 5,786 | (207) | -3.5% |
| Frostproof | 3,130 | 3,197 | 67 | 2.1% |
| Haines City | 24,298 | 25,539 | 1,241 | 5.1% |
| Highland Park | 258 | 263 | 5 | 1.9% |
| Hillcrest Heights | 253 | 256 | 3 | 1.2% |
| Lake Alfred | 5,950 | 6,217 | 267 | 4.5% |
| Lake Hamilton | 1,380 | 1,430 | 50 | 3.6% |
| Lakeland | 105,586 | 107,552 | 1,966 | 1.9% |
| Lake Wales | 15,791 | 16,062 | 271 | 1.7% |
| Mulberry | 3,865 | 3,983 | 118 | 3.1% |
| Polk City | 2,088 | 2,321 | 233 | 11.2% |
| Winter Haven | 42,969 | 44,815 | 1,846 | 4.3% |
| Unincorporated County | 410,044 | 420,233 | 10,189 | 2.5% |
| Putnam County | 72,500 | 72,790 | 290 | 0.4% |
| Crescent City | 1,553 | 1,583 | 30 | 1.9% |
| Interlachen | 1,339 | 1,350 | 11 | 0.8% |
| Palatka | 10,649 | 10,723 | 74 | 0.7% |
| Pomona Park | 871 | 880 | 9 | 1.0% |
| Welaka | 712 | 717 | 5 | 0.7% |
| Unincorporated County | 57,376 | 57,537 | 161 | 0.3% |
| St. Johns County | 238,586 | 254,267 | 15,681 | 6.6% |
| Marineland (part) | 2 | 2 | - | 0.0% |
| St. Augustine | 14,021 | 14,653 | 632 | 4.5% |
| St. Augustine Beach | 6,713 | 6,749 | 36 | 0.5% |
| Unincorporated County | 217,850 | 232,863 | 15,013 | 6.9% |
| St. Lucie County | 302,294 | 309,230 | 6,936 | 2.3% |
| Fort Pierce | 43,285 | 43,696 | 411 | 0.9% |
| Port St. Lucie | 185,837 | 191,898 | 6,061 | 3.3% |
| St. Lucie Village | 634 | 646 | 12 | 1.9% |
| Unincorporated County | 72,538 | 72,990 | 452 | 0.6% |
| Santa Rosa County | 170,080 | 174,102 | 4,022 | 2.4% |
| Gulf Breeze | 5,849 | 5,849 | - | 0.0% |
| Jay | 521 | 521 | - | 0.0% |
| Milton | 10,126 | 10,475 | 349 | 3.4% |
| Unincorporated County | 153,584 | 157,257 | 3,673 | 2.4% |

| Comparison of 2018 and 2019 Adjusted Population Estimates Used for FY 2019-20 and FY 2020-21 State Revenue-Sharing Calculations | | | | |
|--|--|--|-----------------------------|------------------------------|
| County / Municipality | April 1, 2018 Adjusted Total Population | April 1, 2019 Adjusted Total Population | Numerical Change | Percentage Change |
| Sarasota County | 417,436 | 426,269 | 8,833 | 2.1% |
| Longboat Key (part) | 4,562 | 4,590 | 28 | 0.6% |
| North Port | 70,631 | 73,652 | 3,021 | 4.3% |
| Sarasota | 55,826 | 56,686 | 860 | 1.5% |
| Venice | 22,781 | 23,322 | 541 | 2.4% |
| Unincorporated County | 263,636 | 268,019 | 4,383 | 1.7% |
| Seminole County | 463,422 | 471,576 | 8,154 | 1.8% |
| Altamonte Springs | 44,947 | 45,293 | 346 | 0.8% |
| Casselberry | 29,772 | 30,029 | 257 | 0.9% |
| Lake Mary | 16,746 | 17,449 | 703 | 4.2% |
| Longwood | 15,279 | 15,815 | 536 | 3.5% |
| Oviedo | 39,739 | 40,021 | 282 | 0.7% |
| Sanford | 59,013 | 60,257 | 1,244 | 2.1% |
| Winter Springs | 37,639 | 38,595 | 956 | 2.5% |
| Unincorporated County | 220,287 | 224,117 | 3,830 | 1.7% |
| Sumter County | 116,654 | 120,291 | 3,637 | 3.1% |
| Bushnell | 2,501 | 2,513 | 12 | 0.5% |
| Center Hill | 1,101 | 1,148 | 47 | 4.3% |
| Coleman | 721 | 725 | 4 | 0.6% |
| Webster | 818 | 817 | (1) | -0.1% |
| Wildwood | 9,528 | 12,667 | 3,139 | 32.9% |
| Unincorporated County | 101,985 | 102,421 | 436 | 0.4% |
| Suwannee County | 42,817 | 43,422 | 605 | 1.4% |
| Branford | 689 | 751 | 62 | 9.0% |
| Live Oak | 6,837 | 6,895 | 58 | 0.8% |
| Unincorporated County | 35,291 | 35,776 | 485 | 1.4% |
| Taylor County | 20,068 | 20,236 | 168 | 0.8% |
| Perry | 7,025 | 7,031 | 6 | 0.1% |
| Unincorporated County | 13,043 | 13,205 | 162 | 1.2% |
| Union County | 10,767 | 10,629 | (138) | -1.3% |
| Lake Butler | 1,813 | 1,779 | (34) | -1.9% |
| Raiford | 243 | 245 | 2 | 0.8% |
| Worthington Springs | 350 | 387 | 37 | 10.6% |
| Unincorporated County | 8,361 | 8,218 | (143) | -1.7% |
| Volusia County | 529,160 | 536,896 | 7,736 | 1.5% |
| Daytona Beach | 66,237 | 67,322 | 1,085 | 1.6% |
| Daytona Beach Shores | 4,296 | 4,372 | 76 | 1.8% |
| DeBary | 20,774 | 21,176 | 402 | 1.9% |
| DeLand | 34,114 | 35,766 | 1,652 | 4.8% |
| Deltona | 91,007 | 91,520 | 513 | 0.6% |
| Edgewater | 23,329 | 23,458 | 129 | 0.6% |
| Flagler Beach (part) | 60 | 60 | - | 0.0% |
| Holly Hill | 11,958 | 12,153 | 195 | 1.6% |
| Lake Helen | 2,760 | 2,773 | 13 | 0.5% |
| New Smyrna Beach | 26,427 | 27,195 | 768 | 2.9% |
| Oak Hill | 2,001 | 2,047 | 46 | 2.3% |
| Orange City | 12,118 | 12,103 | (15) | -0.1% |
| Ormond Beach | 41,134 | 41,284 | 150 | 0.4% |

| Comparison of 2018 and 2019 Adjusted Population Estimates Used for FY 2019-20 and FY 2020-21 State Revenue-Sharing Calculations | | | | |
|---|--|--|-----------------------------|------------------------------|
| County / Municipality | April 1, 2018 Adjusted Total Population | April 1, 2019 Adjusted Total Population | Numerical Change | Percentage Change |
| Pierson | 1,760 | 1,739 | (21) | -1.2% |
| Ponce Inlet | 3,111 | 3,151 | 40 | 1.3% |
| Port Orange | 61,009 | 61,617 | 608 | 1.0% |
| South Daytona | 12,703 | 12,819 | 116 | 0.9% |
| Unincorporated County | 114,362 | 116,341 | 1,979 | 1.7% |
| Wakulla County | 29,495 | 29,880 | 385 | 1.3% |
| St. Marks | 277 | 363 | 86 | 31.0% |
| Sopchoppy | 473 | 506 | 33 | 7.0% |
| Unincorporated County | 28,745 | 29,011 | 266 | 0.9% |
| Walton County | 66,105 | 68,546 | 2,441 | 3.7% |
| DeFuniak Springs | 5,481 | 5,600 | 119 | 2.2% |
| Freeport | 3,845 | 4,316 | 471 | 12.2% |
| Paxton | 610 | 614 | 4 | 0.7% |
| Unincorporated County | 56,169 | 58,016 | 1,847 | 3.3% |
| Washington County | 22,914 | 22,998 | 84 | 0.4% |
| Caryville | 293 | 316 | 23 | 7.8% |
| Chipley | 3,506 | 3,568 | 62 | 1.8% |
| Ebro | 238 | 238 | - | 0.0% |
| Vernon | 751 | 740 | (11) | -1.5% |
| Wausau | 375 | 361 | (14) | -3.7% |
| Unincorporated County | 17,751 | 17,775 | 24 | 0.1% |
| Statewide Total | 20,721,532 | 21,091,609 | 370,077 | 1.8% |
| Statewide Incorporated | 10,540,598 | 10,722,089 | 181,491 | 1.7% |
| Statewide Unincorporate | 10,180,934 | 10,369,520 | 188,586 | 1.9% |
| Data Sources: Bureau of Economic and Business Research, University of Florida, and the Florida Legislature's Office of Economic and Demographic Research. | | | | |

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Appendix C:

2021 Federal, State, and County Tax Rates on
Motor Fuel and Diesel Fuel in Florida's
Counties

2021 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

| County | Motor Fuel Tax Rates (# of Cents Per Gallon) | | | | | | | | | | Unutilized County-Imposed | | | | Diesel Fuel Tax Rates (# of Cents Per Gallon) | | | | | | | |
|--------------|--|----------------|-----------|-------------------|-----------------|--------------------|-----------------------|--------------------|--------------------|-------|---------------------------|--------------------|--------------------|----------------------|---|----------------|-----------|-----------------|-----------------------|--------------------|--------------------|-------|
| | | | | | | | | | | | Motor Fuel Taxes | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| | Federal | State | | | | | County (Local Option) | | | Total | | | | | Federal | State | | | County (Local Option) | | | Total |
| | Fuel Excise Tax | Fuel Sales Tax | SCETS Tax | Constit. Fuel Tax | County Fuel Tax | Municipal Fuel Tax | Ninth-cent Fuel Tax | 1-6 Cents Fuel Tax | 1-5 Cents Fuel Tax | | Ninth-cent Fuel Tax | 1-6 Cents Fuel Tax | 1-5 Cents Fuel Tax | Total Unutilized Tax | Fuel Excise Tax | Fuel Sales Tax | SCETS Tax | Fuel Excise Tax | Ninth-cent Fuel Tax | 1-6 Cents Fuel Tax | 1-5 Cents Fuel Tax | Total |
| Alachua | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Baker | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 0 | 51.9 | 0 | 0 | 5 | 5 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Bay | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 0 | 51.9 | 0 | 0 | 5 | 5 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Bradford | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Brevard | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 0 | 6 | 0 | 50.9 | 1 | 0 | 5 | 6 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Broward | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Calhoun | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 0 | 6 | 0 | 50.9 | 1 | 0 | 5 | 6 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Charlotte | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Citrus | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Clay | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Collier | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Columbia | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 0 | 51.9 | 0 | 0 | 5 | 5 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| DeSoto | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Dixie | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 0 | 6 | 0 | 50.9 | 1 | 0 | 5 | 6 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Duval | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 0 | 6 | 0 | 50.9 | 1 | 0 | 5 | 6 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Escambia | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 4 | 55.9 | 0 | 0 | 1 | 1 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Flagler | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 0 | 51.9 | 0 | 0 | 5 | 5 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Franklin | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 0 | 6 | 0 | 50.9 | 1 | 0 | 5 | 6 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Gadsden | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 0 | 6 | 0 | 50.9 | 1 | 0 | 5 | 6 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Gilchrist | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 0 | 51.9 | 0 | 0 | 5 | 5 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Glades | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 0 | 51.9 | 0 | 0 | 5 | 5 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Gulf | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 0 | 51.9 | 0 | 0 | 5 | 5 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Hamilton | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 0 | 6 | 0 | 50.9 | 1 | 0 | 5 | 6 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Hardee | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Hendry | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 2 | 53.9 | 0 | 0 | 3 | 3 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Hernando | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Highlands | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Hillsborough | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 0 | 51.9 | 0 | 0 | 5 | 5 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Holmes | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 0 | 51.9 | 0 | 0 | 5 | 5 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Indian River | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 0 | 6 | 0 | 50.9 | 1 | 0 | 5 | 6 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Jackson | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 0 | 51.9 | 0 | 0 | 5 | 5 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Jefferson | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Lafayette | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 0 | 6 | 0 | 50.9 | 1 | 0 | 5 | 6 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Lake | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 0 | 51.9 | 0 | 0 | 5 | 5 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Lee | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Leon | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Levy | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 0 | 6 | 5 | 55.9 | 1 | 0 | 0 | 1 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Liberty | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 0 | 51.9 | 0 | 0 | 5 | 5 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Madison | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Manatee | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Marion | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Martin | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Miami-Dade | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 3 | 54.9 | 0 | 0 | 2 | 2 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Monroe | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Nassau | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Okaloosa | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 3 | 54.9 | 0 | 0 | 2 | 2 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Okeechobee | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Orange | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 0 | 6 | 0 | 50.9 | 1 | 0 | 5 | 6 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Osceola | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Palm Beach | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Pasco | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Pinellas | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 0 | 51.9 | 0 | 0 | 5 | 5 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Polk | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Putnam | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| St. Johns | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 0 | 6 | 0 | 50.9 | 1 | 0 | 5 | 6 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| St. Lucie | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Santa Rosa | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Sarasota | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Seminole | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 0 | 51.9 | 0 | 0 | 5 | 5 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Sumter | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 0 | 51.9 | 0 | 0 | 5 | 5 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Suwannee | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |
| Taylor | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 0 | 6 | 0 | 50.9 | 1 | 0 | 5 | 6 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 |

2021 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

| County | Motor Fuel Tax Rates (# of Cents Per Gallon) | | | | | | | | | | Unutilized County-Imposed | | | | Diesel Fuel Tax Rates (# of Cents Per Gallon) | | | | | | | | |
|------------|--|----------------|-----------|-------------------|-----------------|--------------------|-----------------------|--------------------|--------------------|-----------|---------------------------|--------------------|--------------------|----------------------|---|----------------|-----------|-----------------|---------------------|-----------------------|--------------------|------|-----------|
| | Federal | | State | | | | County (Local Option) | | | Total Tax | Motor Fuel Taxes | | | | Federal | | State | | | County (Local Option) | | | Total Tax |
| | Fuel Excise Tax | Fuel Sales Tax | SCETS Tax | Constit. Fuel Tax | County Fuel Tax | Municipal Fuel Tax | Ninth-cent Fuel Tax | 1-6 Cents Fuel Tax | 1-5 Cents Fuel Tax | | Ninth-cent Fuel Tax | 1-6 Cents Fuel Tax | 1-5 Cents Fuel Tax | Total Unutilized Tax | Fuel Excise Tax | Fuel Sales Tax | SCETS Tax | Fuel Excise Tax | Ninth-cent Fuel Tax | 1-6 Cents Fuel Tax | 1-5 Cents Fuel Tax | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Union | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 0 | 51.9 | 0 | 0 | 5 | 5 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 | |
| Volusia | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 5 | 56.9 | 0 | 0 | 0 | 0 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 | |
| Wakulla | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 0 | 51.9 | 0 | 0 | 5 | 5 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 | |
| Walton | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 0 | 51.9 | 0 | 0 | 5 | 5 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 | |
| Washington | 18.4 | 14.5 | 8.0 | 2 | 1 | 1 | 1 | 6 | 0 | 51.9 | 0 | 0 | 5 | 5 | 24.4 | 14.5 | 8.0 | 4 | 1 | 6 | n/a | 57.9 | |

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 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 2021: Monroe County increased its 1-5 Cents Fuel Tax levy from 3 cents to the maximum rate of 5 cents.
- 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, "Fuel Tax Rates Adjusted Beginning January 1, 2021" (issued November 23, 2020) available at https://revenue.floridarevenue.com/LawLibrary/Documents/2020/11/TIP-123274_TIP_20B05-02_FINAL_RLL.pdf.
- 2) Florida Department of Transportation, Office of Work Program and Budget, "Florida's Transportation Tax Sources - A Primer (2020) available at <https://fdotewp1.dot.state.fl.us/FMSupportApps/Documents/primer.pdf>.
- 2) U.S. Energy Information Administration available at <https://www.eia.gov/tools/faqs/faq.php?id=10&t=10>.

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