

Local Government Financial Information Handbook

2001 Edition

April 2002

**Florida
Legislative Committee on Intergovernmental Relations**



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WHAT IS THE LCIR?

The Legislative Committee on Intergovernmental Relations is a legislative entity that facilitates the development of intergovernmental policies and practices. The Florida LCIR strives to improve coordination and cooperation among state agencies, local governments, and the federal government.

WHAT ISSUES HAVE BEEN ADDRESSED BY THE LCIR?

The LCIR completes several projects annually, including the Local Government Financial Information Handbook (prepared with the assistance of the Florida Department of Revenue, salaries of county constitutional officers and elected school district officials, and a report on state mandates affecting municipal and county governments. In addition, the LCIR has addressed the following issues:

- | | |
|---|---|
| o Municipal Incorporations and Annexation | o State Revenue Sharing Programs |
| o Impact Fees | o Special District Accountability |
| o Jail and Article V Costs | o Double Taxation |
| o Local Govt. Financial Emergencies | o Local Government Debt |
| o State, Regional, and Local Planning | o Urban Infill & Infrastructure Capacity |
| o Constitutional Initiatives & Referenda | o Federal Funds to Florida, Federal/State Relations |

If you would like additional copies of this report or if you have comments or questions pertaining to the information contained herein, please contact the LCIR at (850) 488-9627 or Suncom 278-9627. We welcome your input or suggestions. Our mailing address is:

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Local Government Financial Information Handbook

2001 Edition

April 2002

Prepared by the

Florida Legislative Committee on Intergovernmental Relations

with the assistance of the

Florida Department of Revenue

Acknowledgments

The *Local Government Financial Information Handbook* is published and distributed annually by the Florida Legislative Committee on Intergovernmental Relations (LCIR). In addition to the LCIR staff, this year's update was prepared with the assistance and expertise of analysts with the Florida Legislature and the Florida Department of Revenue. The contributions of all those providing information and assistance are greatly appreciated.

Inquiries and Suggestions

Inquiries regarding the estimated distributions of select state-shared revenues and local option taxes as prepared by the Florida Department of Revenue should be directed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

General inquiries and questions regarding this publication should be directed to the Florida LCIR. In addition, suggested improvements that will make this publication more informative and useful as a resource are always welcome. If you have suggestions for the next year's edition that will be updated during the summer of 2002, please direct your comments to:

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Introduction

Components of the Handbook

The *Local Government Financial Information Handbook* is a reference for most of the revenue sources available to local governments. It contains relevant information on several items useful for local government budgeting purposes, including descriptions of revenue sources, estimated revenue distributions, population estimates, and salaries of county constitutional officers and elected district school officials.

In its entirety, this publication should aid the reader in understanding revenue sources available to local governments as well as providing county and municipal officials with information useful in preparing annual budgets. This publication was written as a guide to understanding constitutional and statutory laws regarding these revenue sources. Questions of legal interpretation should be directed to appropriate legal counsel.

The Florida Legislative Committee on Intergovernmental Relations (LCIR) prepared this publication with the assistance of the Florida Department of Revenue's Office of Research and Analysis. The LCIR staff updated the text to describe the revenue sources, summarized any relevant changes to general law provisions affecting those sources, and prepared a number of accompanying summary tables. The Office of Research and Analysis prepared the estimated distributions of numerous state-shared revenues and local option taxes to counties and municipalities for the current fiscal year. It is important for the reader to note that the estimated distributions presented in this publication do not necessarily represent the actual disbursements that each local government will ultimately receive since economic conditions are subject to change during the fiscal year.

The discussion of local government revenue sources in this report is organized as follows:

- Part One: Revenue Sources Authorized by the Constitution

- Part Two: Revenue Sources Based on Home Rule Authority

- Part Three: Revenue Sources Authorized by the Legislature
 - State-Shared Revenues
 - Other Own-Source Revenues
 - Local Option Taxes
 - Local Discretionary Sales Surtaxes
 - Local Option Food and Beverages Taxes
 - Local Option Fuel Taxes
 - Local Option Tourist Taxes

In addition, appendices address the following topics:

- Appendix One: County and Municipal Population Data
- Appendix Two: Estimated Salaries of County Constitutional Officers and Elected District School Officials for Fiscal Year 2002-03 Pursuant to the Salary Formula in Chapter 145, *Florida Statutes*
- Appendix Three: Profile of Local Government Revenues and Expenditures

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Part One: Revenue Sources Authorized in the State Constitution

The ability of local governments to raise revenue for their operations is narrowly constrained 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

With the exception of the ad valorem tax and several constitutionally authorized, state-shared revenue programs, local governments are dependent on the Legislature for the authority to levy any other forms of taxation, thereby increasing the relative importance of the ad valorem tax. This section identifies those local government revenue sources authorized by the constitution.

The Florida Constitution also contains several other provisions that are relevant to local government revenue capacity. The Legislature is authorized to appropriate funds to counties, municipalities, or special districts based upon conditions set in general law, including the use of relative ad valorem assessment levels.² Hence, revenue sharing may be based on a local government's relative ad valorem assessment level or any other factor established by the Legislature.

Second, the ability of the Legislature to impose "unfunded mandates" on local governments is restricted, unless certain procedural requirements are met.³ Any general law requiring a local government to spend funds or take action regarding the expenditure of funds shall not legally bind a county or municipality unless:

- 1) the Legislature determines that the measure satisfies an important state interest and funds have been appropriated at the time of the measure's enactment sufficient to fund it;
- 2) the Legislature authorizes the county or municipality to enact a previously unavailable funding source;
- 3) the law imposing the mandate is approved by two-thirds of the membership of each house;

¹ Article VII, section 1(a), *Florida Constitution*.

² Article VII, section 8, *Florida Constitution*.

³ Article VII, section 18, *Florida Constitution*.

- 4) the law requiring the expenditure applies to all persons similarly situated, including both state and local government; or
- 5) the law is required to comply with a federal requirement which specifically requires action by counties and municipalities.

In addition, the section restricts the Legislature from repealing a general law if the effect of doing so would be to reduce the percentage of state tax shared with counties and municipalities based on the percentage of state shared revenue available to counties and municipalities on February 1, 1989.

Third, the state's revenue raising capacity is limited. Consequently, the ability of state government to aid local governments may be affected. The collection of state revenue for any fiscal year is limited to certain state revenues allowed plus an adjustment for growth.⁴ This recent change to the constitution, approved by the voters at the November 1996 general election, prohibits the imposition of new state taxes or fees by constitutional amendment unless the proposed amendment is approved by two-thirds of the voters voting in the general election in which the proposed amendment appears on the ballot. This amendment could have the effect of limiting the enactment of a statewide tax.

⁴ Article III, section 1(e), *Florida Constitution*.

Ad Valorem Tax¹

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

Brief Overview

The ability of local governments to raise revenue for governmental operations is narrowly constrained by the state constitution. With the exception of the ad valorem tax and other constitutionally authorized and home-rule revenue sources, local governments are dependent on the Legislature for the authority to levy any other forms of taxation. Therefore, the relative importance of the ad valorem tax as a revenue source for local governments is increased.

The state constitution provides that:

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

Additionally, the state constitution provides:

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.³

¹ This discussion of ad valorem taxes has been adapted, in part, from informational materials entitled *2000 Local Government Finance & Tax Seminar: The Basics* prepared by the law firm of Nabors, Giblin & Nickerson, P.A. and Government Services Group, Inc. In addition, information contained in *2001 Florida Tax Handbook*, a publication produced by the Florida Legislature and the Florida Department of Revenue, was also utilized.

² Article VII, section 9(a), *Florida Constitution*.

³ Article VII, section 9(b), *Florida Constitution*.

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

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; and
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.

County Millages

The statutory guidelines for the determination of millage are specified in s. 200.001, F.S. County government millages shall be composed of four categories of millage:

1. General millage is the nonvoted millage rate set by the county's governing body.
2. Debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to s. 12, Art. VII of the state constitution.
3. Voted millage is the rate set by the county's governing body as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the state constitution.
4. County dependent special district millage as provided in s. 200.001(5), F.S. Millage levied by such a district is included as county millage for the purpose of the ten-mill cap. (Note: A dependent special district is defined as a special district meeting at least one of the four criteria specified in s. 189.403(2), F.S.)

County Furnishing Municipal Services

Section 125.01(1)(q), *Florida Statutes*, implements the constitutional language authorizing a county furnishing municipal services to levy additional taxes within the limits fixed for municipal purposes by authorizing the establishment of municipal service taxing or benefit units. The distinction between a municipal service taxing unit (MSTU) and a municipal service benefit unit (MSBU) is that a MSBU is the correct terminology when the mechanism used to fund the county services is derived through service charges or special assessments rather than taxes.

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 less than countywide to fund a particular service or 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 are authorized to levy up to ten mills pursuant to s. 200.071, F.S.

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.

Municipal Millages

Municipal government millages shall be composed of four categories of millage:

1. General millage is the nonvoted millage rate set by the municipality's governing body.
2. Debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to s. 12, Art. VII of the state constitution.
3. Voted millage is the rate set by the municipality's governing body as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the state constitution.
4. Municipal dependent special district millage as provided in s. 200.001(5), F.S. Millage levied by such a district is included as municipal millage for the purpose of the ten-mill cap.

School District Millages

As previously stated, the state constitution restricts the levy of nonvoted ad valorem tax levies for school purposes to ten mills. The voted levies, which are constitutionally available to counties and municipalities as well as school districts, do not count toward the ten-mill cap. By general law, the school millages shall be composed of five categories:

1. Nonvoted required operating millage (otherwise known as required local effort) is that rate set by the school board for current operating purposes and imposed pursuant to s. 236.02(6), F.S.
2. Nonvoted discretionary operating millage is that rate set by the school board for those operating purposes other than the required local effort millage rate authorized in s. 236.02(6), F.S., and the nonvoted capital improvement millage rate authorized in s. 236.25(2), F.S. General law caps the maximum rate allowed.
3. Nonvoted capital improvement millage is the rate set by the school board for capital improvements as authorized in s. 236.25(2), F.S. General law caps the maximum rate allowed.

4. Voted operating millage is the rate set by the school board for current operating purposes as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the state constitution.
5. Voted debt service millage is the rate set by the school board as authorized by a vote of the electors pursuant to s. 12, Art. VII of the state constitution.

As previously mentioned, the Legislature requires all school districts to levy a required local effort millage rate in order to participate in state funding of kindergarten through grade 12 public school programs, via the Florida Education Finance Program (FEFP).⁴ The Legislature shall prescribe the aggregate required local effort for all school districts collectively as an item in the General Appropriations Act for each fiscal year. The millage rate required of each school district to provide its respective share of the costs shall be calculated annually by formula. This rate is adjusted by an equalization factor designed to account for differing levels of assessment in each district.

Independent Special District Millages

Independent special district millages shall be that rate set by the district's governing body and shall be identified as to whether:

1. The millage was authorized by a special act approved by the electors pursuant to s. 9(b), Art. VII of the state constitution; authorized pursuant to s. 15, Art. XII of the state constitution; or otherwise authorized.
2. The tax is levied countywide, less than countywide, or on a multicounty basis.

Adjustments to the Tax Base

The ad valorem taxable base is the fair market value of locally assessed real estate, tangible personal property (excluding intangible personal property which is separately assessed and taxed by the state), and state assessed railroad property, less certain exclusions, differentials, exemptions, and credits. A brief explanation of the adjustments to the taxable base follows.

Exclusions are specific types of property constitutionally or statutorily removed from ad valorem taxation. The major categories are:

1. Transportation vehicles such as automobiles, boats, airplanes, and trailer coaches that are constitutionally excluded from ad valorem taxation but subject to a license tax.
2. Personal property brought into the state for transshipment that statutorily is not considered to have acquired taxable situs and therefore is not part of the tax base.

⁴ Section 236.081, *Florida Statutes*.

Differentials are reductions in assessments that result from a valuation standard other than fair market value. Such standards are either:

1. Value in current use only (e.g., agricultural value),
2. Value at a specified percentage of fair market value (e.g., the state constitution allows inventory and livestock to be assessed on a percentage basis, although the Legislature has exercised its option to totally exempt such property), or
3. Value that results from a limitation on annual increases (e.g., increases in assessments of homestead property are limited to the lesser of 3 percent or the Consumer Price Index up to the 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). However, certain exemptions are equal to the total assessed value of the property (e.g., property used exclusively for charitable purposes), or are equal to a portion of the total assessment, based on a ratio of exempt use to total use provided that said must exceed 50 percent (e.g., property used predominantly for charitable purposes).

Credits are deductions from the tax liability of a particular taxpayer and may take the form of allowances, discounts, and rebates. Currently, the only credits allowed in Florida are early payment and installment discounts of not more than 4 percent.

Deferrals do not reduce the taxpayer's overall tax liability but allow for changes in the timing of payments. Under certain circumstances, a taxpayer may defer a portion of the taxes due on homestead property for the remaining lifetime of the property owner and spouse or until the sale of the property.

2001 General Law Amendments

A review of 2001 legislation affecting the ad valorem tax statutes (i.e., Chapters 192-197 and 200, *Florida Statutes*) revealed the following:

<u>Chapter Law #</u>	<u>Bill #</u>	<u>Subject</u>
2001-79	S 302	Higher Education Facilities
2001-137	S 1576	Ad Valorem Tax Administration
2001-204	S 1642	Homestead Exemption / Disabled Person
2001-208	S 210	Ad Valorem Tax / Nonprofit Homes for Aged
2001-245	S 1366	Property Tax / Permanently Disabled
2001-252	S 1132	Real and Personal Property / Disposition
2001-266	S 822	Government Accountability
2001-279	S 1922	Agriculture and Consumer Services

The Florida Legislature's website "Online Sunshine" can be accessed in order to obtain additional information regarding these pieces of legislation. Interested persons may view the text of the enrolled bill, text of amendments, relevant staff analyses, and chamber vote histories by accessing the website (<http://www.leg.state.fl.us/welcome/index.cfm>).

From the "Welcome" page, the user should click on the tab labeled "Session" and then select the relevant year (i.e., "2001") and chamber (i.e., "House" or "Senate"). The user should then select the relevant bill number (e.g., "S 0302"). To view the enrolled bill, be sure to select the choice labeled "ER" (e.g., "S 0302ER"). The bill text can be viewed in both Web Page and PDF formats.

Eligibility Requirements

As previously mentioned, the state constitution authorizes counties, municipalities, and school districts to levy ad valorem taxes. In addition, the Legislature may, at its discretion, authorize special districts to levy ad valorem taxes.

Millage rates shall be fixed only by ordinance or resolution of the governing body of the taxing authority in the manner specifically provided by general law or special law.⁵ Millage rates vary among local governments subject to constitutional, statutory, and political limitations.

Administrative Procedures

The units of local governments and the Department of Revenue administer the ad valorem tax. Two county constitutional officers, the property appraiser and tax collector, have primary responsibility for the collection and administration of ad valorem taxes at the local level. The property appraiser is charged with determining the value of all property with the county, maintaining appropriate records related to the valuation of such property, and determining the ad valorem tax on taxable 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 Department of Revenue shall have general supervision of the assessment and valuation of property so that all property will be placed on the tax rolls and shall be valued according to its just valuation. The Department shall prescribe and furnish all forms as well as prescribe 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.

⁵ Section 200.001(7), *Florida Statutes*.

Chapter 195, *Florida Statutes*, addresses the administration of property assessments. Additional chapters deal with other relevant issues: Chapter 192, general provisions of taxation; Chapter 193, assessments; Chapter 194, administrative and judicial review of property taxes; Chapter 196, exemptions; Chapter 197, tax collections; and Chapter 200, determination of millage.

Distribution of Proceeds

The tax collector shall distribute taxes to each taxing authority as provided in s. 197.383, F.S.

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. A local unit of special purpose (i.e., special district) may be restricted in the expenditure of the revenue for the purpose associated with the creation of the district itself. 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.

Relevant Attorney General Opinions

Florida's Attorney General has issued over one hundred opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>). Interested persons may view the opinions on-line 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.

Current Year's Revenues

No revenue estimates for individual local governments are available.

Historical Ad Valorem Tax Data

The Department of Revenue releases an annual report on property valuations and property tax data each year. The most recent edition of *Florida Property Valuations & Tax Data* contains values for 2000 as well as several prior years for purposes of comparison. This report is available via one of the Department's web pages (<http://sun6.dms.state.fl.us/dor/property>).

Several additional tables summarizing prior years' compilations of millage rates and ad valorem taxes levied by counties, municipalities, and school districts, as compiled by the LCIR staff, are available via one of the LCIR's web pages (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

Constitutional Fuel Tax

Article XII, Section 9(c), *Florida Constitution*

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

Brief Overview

In 1941, the Florida Legislature proposed a constitutional amendment to levy a tax of 2 cents per gallon on motor fuel. Voters approved the tax in 1943. The original intent of the tax was to cover the costs of state road construction. In its current form, the tax is a revenue source for counties only.

The proceeds are allocated via the distribution formula to the extent necessary to comply with all obligations to or for the benefit of holders of bonds, revenue certificates, and tax anticipation certificates or any refundings secured by any portion of the tax proceeds allocated under the provisions of s.16, Art.IX of the State Constitution of 1885, as amended. After complying with the necessary debt service obligations, a county's surplus funds are distributed to its governing body.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

All counties are eligible to receive proceeds.

Administrative Procedures

The tax is collected by the Department of Revenue and is transferred monthly to the State Board of Administration (SBA) for distribution to the counties. There are no deductions from the proceeds for the General Revenue Service Charges authorized in s. 215.20, F.S. However, the SBA deducts administrative costs from the proceeds.¹

Distribution of Proceeds

The SBA calculates a monthly allocation for each county based on the constitutional formula and credits to the account of each county the amount allocated pursuant to the formula. The distribution formula is comprised of three components: an area component, a population component, and a collection component. A distribution factor, based on these three components, is calculated annually for each county in the form of

¹ Pursuant to Article XII, section 9(c)(4), *Florida Constitution*.

weighted county-to-state ratios. To determine each county's monthly allocation, the monthly statewide tax receipts are multiplied by each county's distribution factor.

A county's monthly distribution is determined as follows:

1. First, the distribution factor for each county is calculated as follows:

$$\begin{aligned} & \frac{1}{4} \quad \times \quad \frac{\text{County Area}}{\text{State Area}} \\ + & \quad \frac{1}{4} \quad \times \quad \frac{\text{County Population}}{\text{State Population}} \\ + & \quad \frac{1}{2} \quad \times \quad \frac{\text{Number of Motor Fuel Gallons Sold in County}}{\text{Number of Motor Fuel Gallons Sold Statewide}} \\ = & \quad \text{County's Distribution Factor} \end{aligned}$$

2. Second, the monthly allocation for each county is calculated as follows:

$$\text{Monthly Statewide Constitutional Fuel Tax Receipts} \times \text{County's Distribution Factor} = \text{County's Monthly Allocation}$$

The State Board of Administration shall annually use the funds in each county account to first pay the current principal and any interest maturing of bonds issued for road and bridge purposes as well as gasoline or other fuel tax anticipation certificates of the county or special road and bridge district, or other special taxing district. After satisfying this obligation, the funds shall be used to establish a sinking fund account to meet future requirements of such bonds and gasoline or other fuel tax anticipation certificates where it appears the anticipated income for any year or years will not equal the scheduled payments.

Any remaining proceeds in each county account are surplus funds and shall be remitted by the State Board of Administration as follows:

1. 80 percent to the Department of Transportation for the construction or reconstruction of state roads and bridges within the county or for the lease or purchase of bridges connecting state highways within the county; and
2. 20 percent to the Board of County Commissioners for use on roads and bridges within the county.

In each fiscal year, the SBA will distribute 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 will be advanced monthly to the Board of County Commissioners for use in the county.

In each fiscal year, the SBA will distribute 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 will be advanced monthly to the Board of County Commissioners for use in the county.

Pursuant to s. 336.024, F.S., the SBA shall assume the responsibility for distribution of the counties= 80 percent portion in the same manner as the 20 percent portion is currently distributed pursuant to s. 206.47, F.S. However, the SBA shall ensure that county funds are made available to the Department of Transportation to be held in escrow for any construction underway on behalf of the county pursuant to resolution of the county=s governing body.

Authorized Uses

Current law requires that the proceeds credited to each county must first be used to meet the debt service requirements, if any, of the debt assumed or refunded by the State Board of Administration payable from the tax. The remaining fuel tax funds credited to each county are surplus funds and shall be distributed as provided by law.

The surplus funds shall be used for the acquisition, construction, and maintenance of roads. 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.

Periodic maintenance, as defined in s. 334.03(19), F.S., means 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 systems, and the mineral sealing of lengthy sections of roadway.

Routine maintenance is defined in s. 334.03(24), F.S., to mean minor repairs and associated tasks necessary to maintain a safe and efficient transportation system. The term 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.

Pursuant to s. 336.023, F.S., 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 shall provide the connecting road. Any surplus, not otherwise used to provide the connecting road, shall be used on any road in the county at the discretion of the county's governing body.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
79-41	County transportation trust funds, auditing
79-43	Surplus constitutional fuel tax, authorized use
79-104	Surplus constitutional fuel tax, authorized use
80-22	Surplus constitutional fuel tax, authorized use
82-55	Surplus constitutional fuel tax, authorized use
83-22	Surplus constitutional fuel tax, authorized use
83-26	Surplus constitutional fuel tax, authorized use
84-06	Surplus constitutional fuel tax, authorized use
85-93	Constitutional fuel tax, payment of service charges and administrative fees
93-25	Surplus constitutional fuel tax, authorized use

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

Table 1 displays the estimated distributions by county for local fiscal year 2001-02, as calculated by the Department of Revenue. In addition to the estimated distribution, the table also lists the area, population, and collection components as well as the distribution factor for each county. The estimates are based on a statewide estimate of total constitutional fuel tax collections. These estimates are net of the State Board of Administration's administrative deductions. Inquiries regarding the Department of Revenue's estimation of this tax should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Prior Years' Revenues

Several additional tables summarizing prior years' distributions to counties are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

Table 1

Constitutional Fuel Tax

Estimated Distributions by County
Local Government Fiscal Year 2001-02

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.65699%	0.34093%	0.40960%	1.40750%	\$ 2,605,951
Baker	0.09636%	0.03482%	0.24530%	0.37650%	697,080
Bay	0.55200%	0.23184%	0.36710%	1.15090%	2,130,863
Bradford	0.09641%	0.04081%	0.12260%	0.25980%	481,013
Brevard	1.46955%	0.74493%	0.54030%	2.75480%	5,100,443
Broward	4.68116%	2.53876%	0.51240%	7.73230%	14,316,160
Calhoun	0.04851%	0.02036%	0.24060%	0.30950%	573,032
Charlotte	0.49799%	0.22154%	0.33840%	1.05790%	1,958,675
Citrus	0.31418%	0.18471%	0.27480%	0.77370%	1,432,486
Clay	0.40041%	0.22026%	0.26040%	0.88110%	1,631,335
Collier	0.72128%	0.39321%	0.86260%	1.97710%	3,660,551
Columbia	0.33857%	0.08840%	0.33290%	0.75990%	1,406,936
DeSoto	0.07049%	0.05038%	0.26590%	0.38680%	716,151
Dixie	0.05160%	0.02163%	0.30930%	0.38250%	708,189
Duval	2.72145%	1.21834%	0.35900%	4.29880%	7,959,121
Escambia	0.91722%	0.46052%	0.31990%	1.69760%	3,143,064
Flagler	0.14973%	0.07795%	0.21280%	0.44050%	815,575
Franklin	0.04446%	0.01730%	0.32150%	0.38330%	709,670
Gadsden	0.24261%	0.07053%	0.22460%	0.53770%	995,538
Gilchrist	0.03110%	0.02258%	0.14920%	0.20290%	375,664
Glades	0.02873%	0.01654%	0.41210%	0.45740%	846,865
Gulf	0.03289%	0.02085%	0.27390%	0.32760%	606,543
Hamilton	0.10013%	0.02085%	0.21750%	0.33850%	626,724
Hardee	0.08419%	0.04214%	0.26760%	0.39390%	729,296
Hendry	0.16786%	0.05664%	0.49600%	0.72050%	1,333,988
Hernando	0.39925%	0.20460%	0.20730%	0.81110%	1,501,731
Highlands	0.26668%	0.13666%	0.45980%	0.86310%	1,598,008
Hillsborough	3.40009%	1.56258%	0.52040%	5.48310%	10,151,823
Holmes	0.07456%	0.02904%	0.20860%	0.31220%	578,030
Indian River	0.42895%	0.17667%	0.22120%	0.82680%	1,530,800
Jackson	0.29315%	0.07314%	0.39660%	0.76290%	1,412,490
Jefferson	0.08652%	0.02018%	0.25160%	0.35830%	663,383
Lafayette	0.01765%	0.01098%	0.23090%	0.25950%	480,458
Lake	0.64263%	0.32931%	0.48500%	1.45690%	2,697,414
Lee	1.43084%	0.68965%	0.42980%	2.55030%	4,721,817
Leon	0.69693%	0.37456%	0.29790%	1.36940%	2,535,410
Levy	0.14074%	0.05389%	0.48590%	0.68050%	1,259,929
Liberty	0.02845%	0.01098%	0.34770%	0.38710%	716,706
Madison	0.17021%	0.02930%	0.30000%	0.49950%	924,812
Manatee	0.71994%	0.41296%	0.35570%	1.48860%	2,756,106
Marion	1.05798%	0.40500%	0.68440%	2.14740%	3,975,857
Martin	0.42928%	0.19824%	0.28450%	0.91200%	1,688,545
Miami-Dade	5.78437%	3.52476%	0.91700%	10.22610%	18,933,368
Monroe	0.33823%	0.12449%	0.82010%	1.28280%	2,375,072
Nassau	0.19174%	0.09020%	0.27480%	0.55670%	1,030,716

Table 1

Constitutional Fuel Tax

Estimated Distributions by County
Local Government Fiscal Year 2001-02

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Okaloosa	0.59933%	0.26670%	0.41760%	1.28360%	2,376,553
Okeechobee	0.18507%	0.05617%	0.37080%	0.61200%	1,133,103
Orange	3.28584%	1.40208%	0.41850%	5.10640%	9,454,372
Osceola	0.68323%	0.26982%	0.62880%	1.58180%	2,928,663
Palm Beach	2.99079%	1.76942%	0.93300%	5.69320%	10,540,817
Pasco	0.96156%	0.53929%	0.32410%	1.82490%	3,378,757
Pinellas	2.28162%	1.44140%	0.18120%	3.90420%	7,228,529
Polk	1.73700%	0.75696%	0.83950%	3.33350%	6,171,892
Putnam	0.22435%	0.11016%	0.34560%	0.68010%	1,259,188
Saint Johns	0.52020%	0.19261%	0.29250%	1.00530%	1,861,288
Saint Lucie	0.64714%	0.30142%	0.25450%	1.20310%	2,227,510
Santa Rosa	0.35563%	0.18418%	0.48500%	1.02480%	1,897,392
Sarasota	0.94798%	0.50987%	0.24910%	1.70690%	3,160,283
Seminole	1.05045%	0.57125%	0.14620%	1.76790%	3,273,223
Sumter	0.39104%	0.08344%	0.24110%	0.71560%	1,324,916
Suwannee	0.17000%	0.05450%	0.28870%	0.51320%	950,177
Taylor	0.10731%	0.03012%	0.44040%	0.57780%	1,069,782
Union	0.04002%	0.02103%	0.10450%	0.16550%	306,419
Volusia	1.33168%	0.69349%	0.52300%	2.54820%	4,717,929
Wakulla	0.07118%	0.03576%	0.26040%	0.36730%	680,047
Walton	0.23161%	0.06351%	0.47960%	0.77470%	1,434,338
Washington	0.07292%	0.03281%	0.26040%	0.36610%	677,825
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 185,147,500

Source: Department of Revenue (7/2001)

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Constitutional School Revenue Sources

Gross Receipts Tax on Utilities & Motor Vehicle License Tax

Article XII, Sections 9(a) & (d), *Florida Constitution*

Chapters 203 & 320, *Florida Statutes*

Brief Overview

The state constitution authorizes two sources of revenue for the benefit of school districts. The first is a gross receipts tax on utilities. The tax is imposed on the gross receipts of sellers of electricity and natural or manufactured gas at the rate of 2.5 percent. As the result of legislation passed during the 2001 regular legislative session, the tax is imposed on communication services at the rate of 2.37 percent.¹ The proceeds of the tax are placed in the Public Education Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of the state system of public education that includes universities, community colleges, vocational technical schools, and public schools.

The order of priority and purposes for which the monies in the trust fund shall be used in each fiscal year are:

- 1) the servicing of any bonds due in the current fiscal year;
- 2) the deposit into any reserve funds established for the issuance of bonds; and
- 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.

The second source of revenue is a portion of the revenues derived from the licensing of motor vehicles and mobile homes.² 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 districts based on the constitutional formula.

The order of priority and purposes for which the distributed monies shall be used in each fiscal year are:

- 1) the compliance with bond obligations based on motor vehicle tax anticipation certificates issued prior to enactment of the 1968 Florida Constitution;
- 2) the debt service on bonds or motor vehicle license revenue anticipation certificates;

¹ Authorized in Article XII, section 9(a), *Florida Constitution*, with implementing language in Chapter 203, *Florida Statutes*. Also, Chapter 2001-140, *Laws of Florida*, related to the reform of taxes on communication services.

² Authorized in Article XII, section 9(d), *Florida Constitution*, with implementing language in Chapter 320, *Florida Statutes*.

- 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.

Current Year's Revenues

According to the legislative publication, *2001 Florida Tax Handbook*, estimated collections of the gross receipts tax are expected to total approximately \$747 million in state fiscal year 2001-02. Estimated distributions to public schools and community colleges resulting from the licensing of motor vehicles are expected to total approximately \$107 million.

Prior Years' Revenues

Several additional tables summarizing prior years' statewide distributions to school districts are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

Part Two: Revenue Sources Based on Home Rule Authority

Under Florida's Constitution, local governments possess strong home rule powers. Given these powers, local governments may impose a variety of revenue sources for funding services and improvements without express statutory authorization. Special assessments, impact fees, and franchise fees, and user fees or service charges are examples of these home rule revenue sources.

In implementing special assessments and fee programs, a local government's goal is to create an assessment or fee that avoids classification as a tax. Other than ad valorem taxes, no tax may be levied without general law authorization under the state constitution. If an assessment or fee does not meet the case law requirements and is classified as a tax, then the local government must have general law authorization for its imposition.

Special assessments and taxes are distinguishable because no requirement exists that taxes provide a specific benefit to property. Taxes are levied for the general benefit of residents and property. As established in Florida case law, two requirements exist for the imposition of a valid special assessment:

- 1) The property assessed must derive a special benefit from the improvement or service provided; and,
- 2) The assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

A special assessment may provide funding for either capital expenditures or the operational costs of services, provided that the property, which is subject to the assessment, derives a special benefit from the improvement or service. Examples of assessed services and improvement upheld by Florida courts include: garbage disposal, sewer improvements, fire protection, fire and rescue services, street improvements, parking facilities, downtown redevelopment, stormwater management services, and water and sewer line extensions.

Florida's local governments possess the home rule authority to impose a variety of user and regulatory fees to pay the cost of providing a service or facility or regulating an activity. The underlying premise for both user and regulatory fees is that local governments may charge, in a reasonable and equitable manner, for the facilities and services they provide or regulate. Examples of such fees include building permit fees, rezoning fees, comprehensive plan amendment fees, recreational facility charges, and service charges for solid waste collection and disposal services or water and sewer utility services.

Generally, local governments impose fees in one of three ways:

- 1) In exchange for a right, service, or privilege (e.g., franchise fees, rental fees, admission fees, and recreation fees).
- 2) To fund the cost of a regulatory activity (e.g., building permit fees, planning and zoning fees, and inspection fees).
- 3) To fund the cost of a governmental service or facility for which the property owner's activity or land use creates the need for the service or facility (e.g., impact fees, stormwater fees, and solid waste tipping fees).

All fees fall within one of these three categories, and the case law or legal sufficiency tests differ for each type of fee.

In summary, the exercise of home rule powers by local governments is constrained by whether an inconsistent provision or outright prohibition exists in the constitution, general law, or special law regarding the power at issue. Counties and municipalities cannot levy a tax without express statutory authorization because the constitution specifically prevents them from doing so. However, local governments may levy special assessments and a variety of fees absent any general law prohibition provided such home rule source meets the relevant legal sufficiency tests.

Summaries of Select Court Rulings

One resource containing a discussion of the legal requirements for imposing revenues based on home rule authority, including summaries of significant case law and recent legal developments, is a publication produced by the law firm of Nabors, Giblin, & Nickerson, P.A. This publication is entitled *2000 Local Government Finance & Tax Seminar: The Basics*. Persons interested in the availability of this publication should contact the law firm directly at (850) 224-4070.

Special Assessments¹

Home Rule Authority

Sections 125.01 and 403.0893, and Chapter 170, *Florida Statutes*

Brief Overview

Special assessments are a home rule revenue source that may be used by a local government to fund local improvements or essential services. In order to be valid, special assessments must meet legal requirements as articulated in Florida case law. The greatest challenge to a valid special assessment is its classification as a tax by the courts.

The courts have defined the differences between a special assessment and a tax. Taxes are levied for the general benefit of residents and property rather than for a specific benefit to property. As established by case law, two requirements exist for the imposition of a valid special assessment. First, the property assessed must derive a special benefit from the improvement or service provided. Second, the assessment must be fairly and reasonable apportioned among the properties that receive the special benefit. If a local government's special assessment ordinance withstands these two legal requirements, the assessment is not considered a tax.

The special benefit required for a valid special assessment consists of more than an increase in the property's market value. Such benefit includes both potential increases in property value and the added use and enjoyment of the property. Although the benefit derived from the assessment need not be direct and immediate, the benefit must be special and peculiar to the property rather than a general benefit to the entire community. In addition, special assessments for services can meet the special benefits test regardless of the size of the geographic area in which the assessment is imposed.

An improvement or service, which specially benefits the assessed properties, must also be fairly and reasonably apportioned among the benefited properties. The courts have held assessments to be invalid where the apportionment on the basis of property value did not bear any reasonable relationship to the services provided. In determining the reasonableness of the apportionment, the courts generally give deference to the legislative determination of a local government.

Another important distinction in relevant descriptions of local government revenues is between special assessments and user or service charges. While special assessments and service charges are similar in many respects, a key difference is that a special assessment is an enforceable levy while a service charge or fee is

¹ This discussion of special assessments has been adapted, in part, from informational materials entitled *2000 Local Government Finance & Tax Seminar: The Basics*, prepared by the law firm of Nabors, Giblin & Nickerson, P.A and Government Services Group, Inc.

voluntary.

A special assessment may provide funding for capital expenditures or the operational costs of services provided that the property, which is subject to the assessment, derives a special benefit from the improvement or service. The courts have upheld a number of assessed services and improvements, such as: garbage disposal, sewer improvements, fire protection, fire and rescue services, street improvements, parking facilities, downtown redevelopment, stormwater management services, and water and sewer line extensions.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this home rule revenue source.

Eligibility Requirements

The authority to levy of special assessments is based primarily on county and municipal home rule powers granted in the Florida Constitution.² In addition, statutes authorize explicitly the levy of special assessments; for counties, Section 125.01, *Florida Statutes*, and for municipalities, Chapter 170, *Florida Statutes*. Special districts must derive their authority to levy special assessments through general law or special act.³

County governments are authorized, pursuant to s. 125.01(1), F.S., to establish municipal service taxing or benefit units for any part or all of the unincorporated area of the county for the purpose of providing a number of municipal-type services. Such services can be funded, in whole or in part, from special assessments. The boundaries of the taxing or benefit unit may include all or part of the boundaries of a municipality subject to the consent by ordinance of the governing body of the affected municipality. Counties may also levy special assessments for county purposes.

Pursuant to s. 125.01(5), F.S., county governments may create special districts to include both the incorporated and unincorporated areas, subject to the approval of the governing bodies of the affected municipalities. Such districts are authorized to provide municipal services and facilities from funds derived from service charges, special assessments, or taxes within the district only.

² Article VIII, sections 1 & 2, *Florida Constitution*.

³ Specific statutory authority for special districts to levy special assessments encompasses several types of districts, including community development districts, mosquito control districts, neighborhood improvement districts, water control districts, and water and sewer districts.

Municipalities also have the authority, pursuant to Chapter 170, *Florida Statutes*, to make local municipal improvements and provide for the payment of all or any part of the costs of such improvements by levying and collecting special assessments on the abutting, adjoining, contiguous, or other specially benefited property. Such decision by the governing body to make any authorized public improvement and to defray all or part of the associated expenses of such improvement shall be so declared by resolution.

Administrative Procedures

Three methods are generally enlisted for the collection of special assessments. The first method is termed the uniform collection method and uses the ad valorem tax bill. The second method is the traditional collection method that uses a separate bill. The third method is the monthly utility bill. The method chosen by a local government depends on the type of program to be funded, service or capital, and the funding source.

Uniform Collection Method

Sections 197.363 and 197.3632, *Florida Statutes*, authorize local governments to use the ad valorem tax bill for collecting non-ad valorem assessments. A non-ad valorem assessment is defined as those assignments that are not based upon millage and which can become a lien against a homestead as permitted in Article X, Section 4, *Florida Constitution*.

The uniform collection method is favored because the special assessments are collected in the same manner as ad valorem taxes. This method of collecting assessments includes the attachment of liens against homesteads, called tax certificates, and through the issuance of a tax deed – the divestiture of the delinquent taxpayer from his or her homestead.

Traditional Collection Method

The traditional collection method of collecting special assessments is similar to the procedure associated with mortgage liens. Upon the special assessment's imposition, a notice of lien is recorded in an amount equal to each property's share of the total special assessment program costs. In the event of non-payment, the amount due is accelerated, and the assessment lien is foreclosed in the same manner as a mortgage.

Typically, the traditional collection method is not as efficient as the uniform collection method for two reasons. First, it requires an extraordinary exercise of political will to foreclose on any residential property. Second, it is frequently resisted in the courts, resulting in protracted litigation prior to payment. Additionally, the foreclosure process must be repeated for each year that a special assessment, imposed for recurring annual services, is not paid.

On the other hand, the use of the traditional collection method does not require adherence to the strict statutory deadlines and requirements associated with the uniform collection method. The requirements of the traditional collection method can be prescribed by local ordinance.

Distribution of Proceeds

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may pay out of its general funds or out of any special funds that may have been provided for the particular purpose such portion of the cost of any improvement as the authority may deem proper.

Authorized Uses

Section 125.01(1)(q), F.S., outlines the many facilities and services that can be funded from the proceeds of special assessments imposed by county governments, via the municipal service taxing or benefit units. These may include fire protection, law enforcement, beach erosion control, recreation service and facilities, water, alternative water supplies, streets, sidewalks, street lighting, garbage and trash collection and disposal, waste and sewage collection and disposal, drainage, transportation, indigent health care services, mental health care services and other essential facilities and municipal services.

Section 170.01, F.S., outlines the many facilities and services that can be funded from the proceeds of special assessments imposed by municipal governments. The authorized uses are too numerous to list here.

Relevant Attorney General Opinions

Florida's Attorney General has issued over one hundred opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>). Interested persons may view the opinions on-line by accessing the website and perform separate searches using the keyword phrases *special assessments* and *chapter 170*.

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

No revenue estimates for individual local governments are available.

Prior Years' Revenues

Several tables summarizing prior years' revenues as reported by local governments are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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Impact Fees ¹

Home Rule Authority

Brief Overview

Impact fees are charges imposed by local governments against new development. Such charges represent a total or partial reimbursement for the cost of additional facilities or services necessary as the result of the new development. Rather than imposing the cost of these additional facilities or services upon the general public, the purpose of impact fees is to shift the capital expense burden of growth from the general public to the developer and new residents.

Local governments in conjunction with their power to regulate land use and their statutory responsibility to adopt and enforce comprehensive planning impose impact fees. Impact fees have successfully been levied to fund the expansion of water and sewer facilities, the construction of road improvements, the construction of school facilities, and park expansion.

Impact fees are a unique product of local governments=home rule powers, and the development of such fees has occurred in Florida via home rule ordinance rather than by direct statutory authorization or mandate. Therefore, the characteristics and limitations of impact fees are found in Florida case law rather than statute.

As developed under case law, an impact fee levied by a local government must meet what is referred to as the "rational nexus test" in order to withstand legal challenge. First, there must be a reasonable connection, or rational nexus, between the anticipated need for additional capital facilities and the growth in population generated by the new development. Second, the government must show a reasonable connection between the expenditures of the funds collected and the benefits accruing to the new development from those expenditures.

The four characteristics of legally sufficient impact fees are listed as follows:

- 1) The fee is levied on *new development* or *new expansion* of existing development.
- 2) The fee is a *one-time charge*, although collection may be spread out over time.
- 3) The fee is *earmarked for capital outlay only*; operating costs are excluded.
- 4) The fee *represents a proportional share* of the cost of the facilities needed to serve the new development.

¹ This discussion of impact fees has been adapted, in part, from informational materials entitled *2000 Local Government Finance & Tax Seminar: The Basics*, prepared by the law firm of Nabors, Giblin & Nickerson, P.A. and Governmental Services Group, Inc.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this home rule revenue source.

Eligibility Requirements

The levy of impact fees stems primarily from county and municipal home rule authority granted in the Florida Constitution.²

Administrative Procedures

To withstand legal challenge, the governing authority should adopt a properly drafted, impact fee ordinance. Such ordinance should specifically earmark funds collected for use in acquiring capital facilities to benefit new residents.

Distribution of Proceeds

Since the proceeds are collected and administered locally, the governing authority may pay out of the specifically earmarked funds that portion necessary to fund the cost of the capital improvement.

Authorized Uses

Generally, the courts have held that the collected monies are limited in use to meeting the costs of capital expansion resulting from growth in population. Florida courts have upheld impact fees imposed by local governments for a variety of capital projects such as water and sewer capital expansion, countywide school facilities, county roads, and park expansion. Additionally, local governments may not use the impact fee proceeds for operation and maintenance expenses. Furthermore, local governments must expend the impact fees proceeds within a reasonable time of their collection.

Relevant Attorney General Opinions

Florida's Attorney General has issued numerous opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>). Interested persons may view the opinions on-line by accessing the website and perform a search using the keyword phrase *impact fees*.

² Article VIII, sections 1 & 2, *Florida Constitution*.

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

No revenue estimates for individual local governments are available.

Prior Years' Revenues

Several tables summarizing prior years' revenues as reported by local governments are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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Franchise Fees¹

Home Rule Authority

Brief Overview

Counties and municipalities may exercise their home rule authority to impose a 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 franchise 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 franchise term. Franchise fees are typically levied through a franchise agreement negotiated between the local government and the utility provider.

2001 General Law Amendments

A review of 2001 legislation affecting the imposition of franchise fees revealed the following:

<u>Chapter Law #</u>	<u>Bill #</u>	<u>Subject</u>
2001-140	S 1878	Taxation / Communications Services

The Florida Legislature's website "Online Sunshine" can be accessed in order to obtain additional information regarding this legislation. Interested persons may view the text of the enrolled bill, text of amendments, relevant staff analyses, and chamber vote histories by accessing the website (<http://www.leg.state.fl.us/welcome/index.cfm>).

From the "Welcome" page, the user should click on the tab labeled "Session" and then select the relevant year (i.e., "2001") and chamber (i.e., "House" or "Senate"). The user should then select the relevant bill number (e.g., "S 1878"). To view the enrolled bill, be sure to select the choice labeled "ER" (e.g., "S 1878ER"). The bill text can be viewed in both Web Page and PDF formats.

A local government overview of the Communication Services Tax Simplification Act, as prepared by the law firm of Nabors, Giblin & Nickerson, P.A., is available via the Florida Association of Counties' website (http://www.fl-counties.com/GovRelations/GovRel_beta.htm).

¹ This discussion of franchise fees has been adapted, in part, from informational materials entitled *2000 Local Government Finance & Tax Seminar: The Basics* prepared by the law firm of Nabors, Giblin & Nickerson, P.A. and Government Services Group, Inc.

Eligibility Requirements

The levy of franchise fees stems from county and municipal home rule authority granted in the Florida Constitution.²

Administrative Procedures

The imposition of a franchise fee requires the adoption of a franchise ordinance. Such ordinance grants a special privilege that is not available to the general public. In fact, a franchise ordinance may even relinquish a local government's right to its proprietary opportunity to compete with the utility.

In addition to granting special rights to operate within a local government's jurisdiction, a franchise ordinance may regulate the utility by governing the extent to which the utility may do business on public property and the manner in which that business may be conducted. Taking into consideration the degree of change anticipated in the industry and the desire for the utility to secure the local government's property rights for a long period of time, the franchise ordinance grants the franchise for a period of years.

Franchise ordinances imposing franchise fees should address how the fees will be administered. Typically, the fees are based on a percentage of the gross receipts from utility sales in the franchise area. For gross receipts based fees, the rate of 3 to 5.5 percent is frequently adopted.

Distribution of Proceeds

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may distribute the funds, as the authority may deem proper.

Authorized Uses

Many local governments use a portion of the fee revenue to offset the cost of regulation with the balance deposited into the government's general fund. Use of the revenues for general fund purposes would seem to be consistent with the concept that the franchise fee is consideration for renting a local government's rights-of-way and for the local government agreeing not to compete with the utility. It would seem that Florida case law has not yet addressed the issue of whether fee revenue collected from electric utilities must be restricted for any particular purpose.

² Article VIII, sections 1 & 2, *Florida Constitution*.

Relevant Attorney General Opinions

Florida's Attorney General has issued numerous opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>). Interested persons may view the opinions on-line by accessing the website and perform a search using the keyword phrase *franchise 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.

Current Year's Revenues

No revenue estimates for individual local governments are available.

Prior Years' Revenues

Several tables summarizing prior years' revenues as reported by local governments are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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Right-of-Way Fees ¹

Home Rule Authority

Brief Overview

A right-of-way fee is similar in nature to a franchise fee. Local governments on those utilities that use the entity's rights-of-way or other property in operating their utility businesses may impose such fees. In contrast to franchise fees, right-of-way fees are not imposed through a negotiated franchise agreement that grants vested rights.

Typically, the rationale for the unilateral imposition of the right-of-way fee is that the fee amount represents reasonable compensation for the privilege of using and occupying public rights-of-way for the construction, location, or relocation of utility facilities; providing a fair rental return on the privileged use of public property; and paying the cost of regulation of the public rights-of-way and the protection of the public in the use and occupancy of such rights-of-way.

Eligibility Requirements

The levy of right-of-way fees stems from county and municipal home rule authority granted in the Florida Constitution.²

Administrative Procedures

Right-of-way fees are valid fees when they constitute fair rental value for the local government land that is occupied. The imposition of the fee need not be negotiated and may be imposed by ordinance.

Like franchise fees, right-of-way fees may be imposed as a percentage of the utility's gross revenues. As part of their legislative functions, governing bodies determine what rate is reasonable.

Distribution of Proceeds

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may distribute the funds, as the authority may deem proper.

¹ This discussion of right-of-way fees has been adapted, in part, from informational materials entitled *2000 Local Government Finance & Tax Seminar: The Basics* prepared by the law firm of Nabors, Giblin & Nickerson, P.A. and Government Services Group, Inc.

² Article VIII, sections 1 & 2, *Florida Constitution*.

Authorized Uses

It is assumed that local governments use the fee revenue to offset the cost of regulation of the public rights-of-way and the protection of the public in the use and occupancy of such rights-of-way.

Relevant Attorney General Opinions

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

Current and Prior Years' Revenues

No revenue data for individual local governments are available.

User Fees and Service Charges ¹

Home Rule Authority

Brief Overview

Local governments possess the home rule authority to impose user and regulatory fees and service charges to pay the cost of providing a service or facility or regulating an activity. Examples of such fees or charges include building permit fees, rezoning fees, recreational facility charges, and charges for comprehensive plan amendments. In contrast to taxes, user fees and service charges bear a direct relationship between the service received and the compensation paid for the service. The underlying premise for these fees and charges is that local governments may charge, in a reasonable and equitable manner, for the facilities and services they provide or regulate.

Eligibility Requirements

The levy of user fees and service charges stems from county and municipal home rule authority granted in the Florida Constitution.²

Administrative Procedures

A process provided in the local ordinance establishing the governing body's authority to impose such fees may impose user fees or service charges. Generally, local governments impose user fees or service charges in one of three ways:

1. Fees can be imposed in exchange for a right, service, or privilege (e.g., rental fees, admission fees, and recreation fees).
2. Fees can be imposed to fund the cost of a regulatory activity (e.g., building permit fees, planning and zoning fees, and inspection fees).
3. Fees can be imposed to fund the cost of a governmental service or facility for which the property owner's activity or land use creates the need for such service or facility (e.g., solid waste tipping fees, stormwater fees).

¹ This discussion of user fees and service charges has been adapted, in part, from informational materials entitled *2000 Local Government Finance & Tax Seminar: The Basics* prepared by the law firm of Nabors, Giblin & Nickerson, P.A. and Government Service Group, Inc.

² Article VIII, sections 1 & 2, *Florida Constitution*.

When the local government can demonstrate a rational nexus between the regulatory activity or the governmental service provided with the fee and the fee payers who create the need for the regulatory activity or governmental service, then the fee should be valid. These fees cannot exceed the cost of the regulatory activity or the cost burden created by the fee payer's activity or land use; therefore, the amount of such fee or charge should be established after studying the direct and indirect costs associated with providing the service or facility.

Distribution of Proceeds

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may distribute the funds, as the authority may deem proper.

Authorized Uses

Generally, the use of the fee revenue is restricted to those direct and indirect costs associated with providing the service or facility.

Relevant Attorney General Opinions

Florida's Attorney General has issued numerous opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>). Interested persons may view the opinions on-line by accessing the website and perform a search using the keyword phrases *user fees* and *service charges*.

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

No revenue data for individual local governments are available.

Utility Fees¹

Home Rule Authority

Brief Overview

A local government operating a utility may charge for the services and products that it provides to its customers. The basis for the fee must be reasonably related to the cost of the service or product. However, the fee may include a reasonable profit that may be used for purposes other than the provision of utility services or products.

Eligibility Requirements

The levy of utility fees stems from county and municipal home rule authority granted in the Florida Constitution.²

Administrative Procedures

In order to be considered valid, utility fees to be just and equitable. Additionally, a utility may charge different rates to different classes of customers as long as the classification scheme is not arbitrary or unreasonable. Such fees may include the cost for operating the utility as well as costs for anticipated future capital outlay. Typically, not all users must be charged in the same manner. For example, commercial users may be charged a utility fee based on consumption while residential users may be charged a flat rate. Generally, the courts give deference to the legislative determinations of local government.

Utility fees are typically billed directly by the utility on a monthly or quarterly basis to the customer. The customer's failure to pay the fee generally results in the termination of service. Failure to pay one type of utility fee may result in the termination of other utility services if a particular service is so interlocked with another service that neither can be effective without the other.

Water and wastewater utilities are permitted to charge additional fees provided such fees are reasonably related to the fee's purpose. For example, the term "capacity fee" may be used to describe a charge imposed to fund all or a portion of the impact the new connection creates for capital facilities required to accommodate the projected utility service.

¹ This discussion of utility fees has been adapted, in part, from informational materials entitled *2000 Local Government Finance & Tax Seminar: The Basics* prepared by the law firm of Nabors, Giblin & Nickerson, P.A. and Government Services Group, Inc.

² Article VIII, sections 1 & 2, *Florida Constitution*.

Some utility operators may take advantage of economies of scale and build excess capacity in anticipation of future growth, and this excess capacity may be sold to developers desiring to reserve a portion of the utility's capacity. This type of charge is referred to as a **reservation or commitment fee.** These fees are designed to help the utility recover a portion of its operating costs from the time capacity reserved until the customer begins to pay the utility bill.

Water and wastewater utilities may be authorized to impose several other one-time charges, namely the customer connection charge, meter installation charge, and main extension charge. Connection charges are payments made to the utility for the actual cost of installing a connection from the utility's water or wastewater lines. Meter installation fees are designed to cover the actual cost of installing the water-measuring device at the point of delivery. Main extension charges are made for the purpose of covering all or part of the utility's capital costs in extending its off-site water or wastewater facilities to provide service to the property.

Distribution of Proceeds

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may distribute the funds, as the authority may deem proper.

Authorized Uses

Generally, the use of the fee revenue is restricted to those direct and indirect costs associated with providing the service or facility. Utility fees may include a reasonable profit that may be used for purposes other than the actual provision of utility services or products.

Relevant Attorney General Opinions

Florida's Attorney General has issued numerous opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>). Interested persons may view the opinions on-line by accessing the website and perform a search using the keyword phrase *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.

Current and Prior Years Revenues

No revenue data for individual local governments are available.

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Part Three: Revenue Sources Authorized by the Legislature

With the exception of the constitutionally authorized and home rule revenue sources, local government taxing authority must be granted by statute. The principle revenue sources authorized by the Legislature are discussed here. These revenue sources include those taxes imposed by the state and shared with counties, municipalities, or school districts; other statutorily authorized, own-source revenues; and local option sales, fuel, and tourist taxes.

Generally, state-shared revenue programs authorize the state to allocate a portion of a state-collected tax to specified local governments based on eligibility requirements. A formula is usually developed for the allocation of funds between units of local government. While general law restricts the use of some of these shared revenues, proceeds derived from other shared revenues may be used for the general revenue needs of local governments.

A number of revenue sharing programs require as a prerequisite that the county or municipality meet eligibility criteria set forth in s. 218.23, F.S. These criteria require that the local government have levied ad valorem taxes to produce the equivalent to a millage rate of 3 mills, 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 money from the county; collecting an occupational license tax or a utility tax; or levying an ad valorem tax.

The following are included in this category of state-shared revenues:

- Local Government Half-cent Sales Tax Program
- County Revenue Sharing Program
- Municipal Revenue Sharing Program
- County Fuel Tax
- Distribution of Sales and Use Taxes to Counties (formerly the Pari-mutuel Tax)
- Oil, Gas, and Sulfur Production Tax
- Mobile Home License Tax
- Insurance License Tax
- Insurance Premium Tax
- Alcoholic Beverage License Tax
- Phosphate Rock Severance Tax
- State Housing Initiatives Partnership Program
- Emergency Management Assistance
- Fuel Tax Refunds and Credits

Wireless Enhanced 911 Fee

In contrast to state-shared revenue sources, a number of other statutorily authorized revenue sources are implemented and collected by the county or municipality. Typically, in order to levy the tax at issue, the local government must enact an ordinance providing for the levy and collection of the tax. None of the statutes authorizing these taxes require a referendum as the only method of enacting the tax. While general law restricts the use of the funds generated by some of these sources, revenues from other taxes or fees that fall into this category may be used for the general revenue needs of counties and municipalities.

Included in this category are the following revenues:

- Communication Services Tax
- Public Service Tax
- Local Occupational License Tax
- 911 Fee
- Intergovernmental Radio Communications Program
- Gross Receipts Tax on Commercial Hazardous Waste Facilities
- Vessel Registration Fee
- Miami-Dade County Discretionary Surtax on Documents
- Municipal Pari-Mutuel Tax
- Green Utility Fee

Local option taxes must specifically be enacted through a majority vote of the governing body, a supermajority vote of the governing body, or referendum approval. In addition, the expenditure of funds raised through local option taxes is generally restricted to purposes enumerated in general law.

Included in this category are the following revenues:

- Local Option Sales Taxes
- Local Option Food and Beverage Taxes
- Local Option Fuel Taxes
- Local Option Tourist Taxes

Local Government Half-cent Sales Tax Program

Section 212.20(6) and Part VI of Chapter 218, *Florida Statutes*

Brief Overview

Created in 1982, the program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Legislature. It distributes net sales tax revenue to counties and municipalities that meet strict eligibility requirements. Allocation formulas serve as the basis for this distribution to each county and its respective municipalities. 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 consists of three distributions of sales tax revenues collected pursuant to Chapter 212, *Florida Statutes*. The first (ordinary) distribution is possible due to the transfer of 9.653 percent of net sales tax proceeds to the Local Government Half-cent Sales Tax Clearing Trust Fund. The second (emergency) and third (supplemental) distributions are possible due to the transfer of 0.065 percent of net sales tax proceeds to the trust fund. The emergency and supplemental distributions are available to select counties that satisfy certain eligibility requirements relating to the existence of a county fiscal emergency or a county's inmate population being greater than seven percent of the total county population.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Typically, legislation is passed each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to county and municipal governments via this revenue source. However, a summary of such changes passed during the 2001 regular legislative session is not provided here.

Eligibility Requirements

Pursuant to s. 218.63, F.S., only those counties or municipalities that meet the eligibility requirements for revenue sharing pursuant to s. 218.23, F.S., shall participate in the program. A municipality incorporated subsequent to the effective date of Chapter 82-154, *Laws of Florida*, (April 19, 1982) which does not meet the applicable criteria for incorporation pursuant to s. 165.061, F.S., shall not participate in the program.

In either case, distributions to eligible units of local government in that county shall be made as though the nonparticipating municipality had not incorporated. The monies, which otherwise would be distributed to a unit of local government failing to satisfy the specified eligibility requirements, shall be deposited in the State General Revenue Fund for the twelve months following a determination of noncompliance by the Department of Revenue.

A county must satisfy additional requirements in order to participate in the emergency and supplemental distributions. Such qualification shall be determined annually at the start of the fiscal year.

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 the criteria specified in #1 below, if applicable, and #2:

1. If the county has a population of 65,000 or above:
 - a. In any year from 1977 to 1981, inclusive, the value of net new construction and additions placed on the tax roll for that year was less than 2 percent of the taxable value for school purposes on the roll for that year, exclusive of such net value; or
 - b. The percentage increase in county taxable value from 1979 to 1980, 1980 to 1981, or 1981 to 1982 was less than 3 percent.
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.

Participation in the supplemental distribution is dependent on the county having an inmate population greater than seven percent of the total county population. Due to a 1998 law change, a county is no longer required to be eligible for the emergency distribution in order to qualify for a supplemental distribution.

Administrative Procedures

The program is administered by the Department of Revenue. The net sales tax proceeds are transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund. The Department is not authorized to deduct the 7.3 percent General Revenue Service Charge from this trust fund. Monies in the trust fund shall be distributed monthly to participating counties and municipalities.

Distribution of Proceeds

The statutory provisions require at least the ordinary distribution for eligible local governments. Eligible

counties may receive the emergency and/or supplemental distributions.

The ordinary, emergency, and supplemental distributions that counties and municipalities may receive from the program are limited in two ways:

1. The amount of sales tax revenue available for distribution.
2. Those units of local government satisfying the eligibility requirements.

<u>Type of Distribution</u>	<u>Revenue Source</u>	<u>Eligible Local Gov't</u>
Ordinary Distribution	9.653 percent of net sales tax proceeds collected under the provisions of Chapter 212, <i>Florida Statutes</i>	Participating counties and municipalities
Emergency Distribution	0.065 percent of net sales tax proceeds collected under the provisions of Chapter 212, <i>Florida Statutes</i>	Qualifying counties
Supplemental Distribution		Qualifying counties with an inmate population greater than seven percent of total county population

Calculation of Ordinary Distribution

Figure 1 summarizes the calculation of the ordinary distribution for participating units of local government.

Calculation of Emergency Distribution for Eligible Counties

The proportion of sales tax revenue transferred to the trust fund for the monthly emergency distribution to eligible counties is made, according to the following steps:

STEP #1. The 2001-02 state fiscal year per capita limitation of \$36.76, which is adjusted annually for inflation, 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 Local Government Half-cent Sales Tax Clearing Trust Fund, excluding monies appropriated for supplemental distributions pursuant to s. 218.65(7), F.S., for the current

year are less than or equal to the sum of the base allocations, each eligible county shall receive a share of the appropriated amount proportional to its base allocation.

STEP #3. If the monies deposited into the Local Government Half-cent Sales Tax Clearing Trust Fund for the current year exceed the sum of base allocations, each eligible county shall receive its base allocation. Any excess monies shall be distributed equally among the eligible counties on a per capita basis.

Calculation of Supplemental Distribution for Eligible Counties

The proportion of sales tax revenue transferred to the trust fund for the monthly supplemental distribution to eligible counties is made, according to the following steps:

STEP #1. The 2001-02 state fiscal year per capita limitation of \$36.76 is multiplied by the latest official state estimate of the number of inmates and patients residing in institutions operated by the Federal government as well as the Florida Departments of Corrections, Children and Family Services, and Health.

STEP #2. If the monies available for supplemental distribution in the current year are less than the sum of supplemental allocations, each eligible county shall receive a share of the available revenue proportional to its supplemental allocation. Otherwise, each eligible county shall receive an amount equal to its supplemental allocation.

Special Distribution for Contested Property Taxes

In addition to the ordinary, emergency, and supplemental distributions, a special distribution has been established pursuant to s. 218.66, F.S. In the event an action to contest a property tax assessment results in a difference of greater than six percent between the property appraiser's assessment and the good faith payment made by the taxpayer pursuant to s. 194.171(3), F.S. In such an instance, the county or municipality would receive a distribution that would be equal to 95 percent of the taxes contested. Eligible local governments would have to apply for the distribution prior to July 1st of the year following the year in which the tax was assessed. The distribution would be made prior to September 30th of the same year.

In the year the special distribution is made, there would be reduction in funds distributed to other local governments. If the property appraiser loses the suit as to the value of the contested assessment, this loss of revenue to local governments resulting from the reduction of distributed funds would be permanent. Any additional tax revenue received by the local government upon resolution of the case would be immediately repaid to the trust fund, and the amount of each local government's reduced funds would be repaid in a future fiscal year.

Authorized Uses

The proportion of the total proceeds received by a county government, based on two-thirds of the incorporated area population, shall be deemed countywide revenues and shall be expended only for countywide tax relief or countywide programs. The remaining county government portion shall be deemed revenues derived on behalf of the unincorporated area but may be expended on a countywide basis.

Using Alachua County as an example, the calculation to determine the proportion of the total distribution deemed countywide revenues versus the proportion derived on behalf of the unincorporated area (as suggested by the statutory language) would seem to be as follows:

Relevant 2000 Population Data

Total county population:	216,304
Total unincorporated population:	103,775
Total incorporated population:	112,529

Calculation of County's Ordinary Distribution (Pursuant to the Formula Listed in **Figure 1**)

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

$$\text{County's Distribution Factor} = \frac{103,775 + (2/3 \times 112,529)}{216,304 + (2/3 \times 112,529)} = 0.6145996$$

$$\text{County's Share} = \text{County's Distribution Factor} \times \text{Total Countywide Ordinary Distribution}$$

$$\text{County's Share} = 0.6137315 \times \$15,065,090 = \$9,245,920 \text{ (corresponds to the amount in **Table 1**)}$$

Calculation of County's Ordinary Distribution Derived on Behalf of the Unincorporated Area

The unincorporated county population factor of 0.4797645 is calculated by dividing the unincorporated county population by the total county population (103,775/216,304). The portion of the county's ordinary distribution derived on behalf of the unincorporated area is calculated by multiplying this factor by the total countywide ordinary distribution as follows:

$$\text{Unincorporated Area's Share} = 0.4797645 \times \$15,065,090 = \$7,227,695$$

Calculation of County's Ordinary Distribution Derived on Behalf of the Incorporated Area

The incorporated population factor is determined by subtracting the unincorporated county population factor of 0.4797645 from the county distribution factor of 0.6137315 and multiplying the difference by the total countywide ordinary distribution as follows:

$$\text{Incorporated Area's Share} = 0.133967 \times \$15,065,090 = \$2,018,225$$

These calculations would suggest that \$2,018,225 is the amount of total estimated proceeds to be received by Alachua County in fiscal year 2001-02 that is based on two-thirds of the incorporated area, and such proceeds shall be expended only for countywide tax relief or countywide programs. The remaining county government portion of \$7,227,695 is derived on behalf of the unincorporated area but may be expended on a countywide basis.

Municipalities are directed to expend their portions only for municipal-wide programs or for municipal-wide property tax or municipal utility tax relief. All utility tax rate reductions afforded by participation in the program shall be applied uniformly across all types of taxed utility services.

A county or municipality is authorized to pledge the proceeds for the payment of principal and interest on any capital project.

Relevant Attorney General Opinions

Florida's Attorney General has issued two opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
82-41	Depositing sales tax money, procedures used by the Department of Revenue
92-87	Distribution of trust fund monies in the event of revised population estimate
94-67	City of Port LaBelle referendum, eligibility for half-cent sales tax monies

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

Table 1 displays estimated distributions by county and municipality for the 2001-02 local fiscal year as calculated by the Department of Revenue. These figures represent a 100 percent distribution of the anticipated revenues. Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Summaries of Prior Years' Distributions

Several additional tables summarizing prior years' distributions to counties and municipalities are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

Figure 1
Local Government Half-Cent Sales Tax:
Calculation of the Ordinary Distribution for Participating Units of Local Government

Sales tax revenue should be adjusted as follows:

- (+ or -) Prior tax collection period adjustments
- (+) National Automobile Dealers Association payments
- (-) Bad checks
- (+ or -) Transfers
- (-) Refunds
- (+) Warrant payments
- (+) Audit assessments
- (=) Adjusted total collections

- (-) The distributions pursuant to s. 212.20(6)(a)-(e), F.S.
- (-) The greater of \$500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to Chapter 201, *Florida Statutes*, or 5 percent of all other taxes and fees imposed pursuant to Part I of Chapter 212, *Florida Statutes*, shall be deposited in monthly installments into the state General Revenue Fund
- (-) 0.2 percent transferred to Solid Waste Management Trust Fund
- (=) Net adjusted total collections

- (x) 9.653 percent of the amount remitted by all sales tax dealers located within a participating county pursuant to s. 218.61, F.S.
- (=) Total ordinary distribution amount to be distributed to participating local units of government within the county

$$\text{Municipality's Distribution Factor} = \frac{\text{Municipal Population}}{\text{Total County Population} + (2/3 \times \text{Incorporated Population})}$$

Municipality's Share = Municipality's Distribution Factor x Total County Ordinary Distribution

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

County's Share = County's Distribution Factor x Total County Ordinary Distribution

Table 1

Local Government Half-Cent Sales Tax Distributions
 Local Government Fiscal Year 2001-02 Estimates
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)
 (Refer to Additional Note at the End of the Table.)

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, ALACHUA	\$ 9,245,922	\$ -	\$ -	\$ 9,245,922
Alachua	316,585	-	-	316,585
Archer	66,658	-	-	66,658
Gainesville	4,907,889	-	-	4,907,889
Hawthorne	73,173	-	-	73,173
High Springs	199,766	-	-	199,766
LaCrosse	7,395	-	-	7,395
Micanopy	33,768	-	-	33,768
Newberry	171,479	-	-	171,479
Waldo	42,456	-	-	42,456
	-----	-----	-----	-----
	15,065,090	-	-	15,065,090
BOCC, BAKER	450,318	399,569	33,960	883,846
Glen Saint Mary	11,301	-	-	11,301
Macclenny	106,535	-	-	106,535
	-----	-----	-----	-----
	568,153	399,569	33,960	1,001,682
BOCC, BAY	7,664,503	-	-	7,664,503
Callaway	932,075	-	-	932,075
Cedar Grove	351,295	-	-	351,295
Lynn Haven	814,976	-	-	814,976
Mexico Beach	66,567	-	-	66,567
Panama City	2,368,674	-	-	2,368,674
Panama City Beach	502,103	-	-	502,103
Parker	302,597	-	-	302,597
Springfield	577,310	-	-	577,310
	-----	-----	-----	-----
	13,580,101	-	-	13,580,101
BOCC, BRADFORD	737,964	219,117	67,862	1,024,942
Brooker	12,849	-	-	12,849
Hampton	15,732	-	-	15,732
Lawtey	23,945	-	-	23,945
Starke	203,718	-	-	203,718
	-----	-----	-----	-----
	994,209	219,117	67,862	1,281,187
BOCC, BREVARD	19,323,291	-	-	19,323,291
Cape Canaveral	450,143	-	-	450,143
Cocoa	836,760	-	-	836,760
Cocoa Beach	636,390	-	-	636,390
Indialantic	150,099	-	-	150,099

Table 1

Local Government Half-Cent Sales Tax Distributions
 Local Government Fiscal Year 2001-02 Estimates
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)
 (Refer to Additional Note at the End of the Table.)

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
Indian Harbour Beach	415,627	-	-	415,627
Malabar	133,682	-	-	133,682
Melbourne	3,639,792	-	-	3,639,792
Melbourne Beach	170,034	-	-	170,034
Melbourne Village	35,995	-	-	35,995
Palm Bay	4,048,842	-	-	4,048,842
Palm Shores	40,482	-	-	40,482
Rockledge	1,027,340	-	-	1,027,340
Satellite Beach	488,280	-	-	488,280
Titusville	2,070,537	-	-	2,070,537
West Melbourne	500,975	-	-	500,975
	-----	-----	-----	-----
	33,968,267	-	-	33,968,267
BOCC, BROWARD	63,288,680	-	-	63,288,680
Coconut Creek	2,466,968	-	-	2,466,968
Cooper City	1,581,734	-	-	1,581,734
Coral Springs	6,656,329	-	-	6,656,329
Dania	1,135,974	-	-	1,135,974
Davie	4,287,380	-	-	4,287,380
Deerfield Beach	3,657,076	-	-	3,657,076
Fort Lauderdale	8,737,277	-	-	8,737,277
Hallandale	1,941,252	-	-	1,941,252
Hillsboro Beach	122,482	-	-	122,482
Hollywood	7,890,662	-	-	7,890,662
Lauderdale-by-the-Sea	187,545	-	-	187,545
Lauderdale Lakes	1,795,327	-	-	1,795,327
Lauderhill	3,256,731	-	-	3,256,731
Lazy Lake	2,152	-	-	2,152
Lighthouse Point	609,692	-	-	609,692
Margate	3,052,651	-	-	3,052,651
Miramar	4,118,918	-	-	4,118,918
North Lauderdale	1,826,981	-	-	1,826,981
Oakland Park	1,753,480	-	-	1,753,480
Parkland	783,421	-	-	783,421
Pembroke Park	356,687	-	-	356,687
Pembroke Pines	7,760,026	-	-	7,760,026
Plantation	4,696,220	-	-	4,696,220
Pompano Beach	4,857,887	-	-	4,857,887
Sea Ranch Lakes	36,411	-	-	36,411
Southwest Ranches	469,090	-	-	469,090
Sunrise	4,857,321	-	-	4,857,321
Tamarac	3,147,726	-	-	3,147,726
Weston	2,790,869	-	-	2,790,869

Table 1

Local Government Half-Cent Sales Tax Distributions
 Local Government Fiscal Year 2001-02 Estimates
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 (Refer to Additional Note at the End of the Table.)

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
Wilton Manors	718,980	-	-	718,980
	-----	-----	-----	-----
	148,843,927	-	-	148,843,927
BOCC, CALHOUN	246,041	223,025	26,253	495,319
Altha	11,670	-	-	11,670
Blountstown	56,369	-	-	56,369
	-----	-----	-----	-----
	314,080	223,025	26,253	563,358
BOCC, CHARLOTTE	9,380,217	-	-	9,380,217
Punta Gorda	987,503	-	-	987,503
	-----	-----	-----	-----
	10,367,720	-	-	10,367,720
BOCC, CITRUS	5,666,515	-	-	5,666,515
Crystal River	172,403	-	-	172,403
Inverness	335,852	-	-	335,852
	-----	-----	-----	-----
	6,174,771	-	-	6,174,771
BOCC, CLAY	7,370,610	-	-	7,370,610
Green Cove Springs	292,861	-	-	292,861
Keystone Heights	73,460	-	-	73,460
Orange Park	494,509	-	-	494,509
Penney Farms	31,584	-	-	31,584
	-----	-----	-----	-----
	8,263,025	-	-	8,263,025
BOCC, COLLIER	27,552,496	-	-	27,552,496
Everglades	55,187	-	-	55,187
Marco Island	1,714,249	-	-	1,714,249
Naples	2,416,701	-	-	2,416,701
	-----	-----	-----	-----
	31,738,634	-	-	31,738,634
BOCC, COLUMBIA	2,983,308	-	-	2,983,308
Fort White	23,880	-	-	23,880
Lake City	561,914	-	-	561,914
	-----	-----	-----	-----
	3,569,102	-	-	3,569,102
BOCC, DE SOTO	1,088,684	279,059	-	1,367,743
Arcadia	256,292	-	-	256,292

Table 1

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	Ordinary Distribution ----- -----	Emergency Distribution ----- -----	Supplemental Distribution ----- -----	Total Distribution ----- -----
	1,344,975	279,059	-	1,624,035
BOCC, DIXIE	292,707	275,215	-	567,922
Cross City	42,518	-	-	42,518
Horseshoe Beach	4,934	-	-	4,934
	----- 340,160	----- 275,215	----- -	----- 615,375
BOCC, DUVAL	69,047,691	-	-	69,047,691
Atlantic Beach	1,208,209	-	-	1,208,209
Baldwin	147,682	-	-	147,682
Jacksonville Beach	1,897,090	-	-	1,897,090
Neptune Beach	657,067	-	-	657,067
	----- 72,957,740	----- -	----- -	----- 72,957,740
BOCC, ESCAMBIA	17,405,991	-	-	17,405,991
Century	109,313	-	-	109,313
Pensacola	3,581,961	-	-	3,581,961
	----- 21,097,266	----- -	----- -	----- 21,097,266
BOCC, FLAGLER	1,245,114	976,766	-	2,221,880
Beverly Beach	18,708	-	-	18,708
Bunnell	72,575	-	-	72,575
Flagler Beach (part)	166,833	-	-	166,833
Palm Coast	1,119,470	-	-	1,119,470
	----- 2,622,700	----- 976,766	----- -	----- 3,599,466
BOCC, FRANKLIN	496,017	-	-	496,017
Apalachicola	120,926	-	-	120,926
Carrabelle	67,509	-	-	67,509
	----- 684,452	----- -	----- -	----- 684,452
BOCC, GADSDEN	921,507	894,250	-	1,815,756
Chattahoochee	57,706	-	-	57,706
Greensboro	14,971	-	-	14,971
Gretna	41,332	-	-	41,332
Havana	41,429	-	-	41,429
Midway	34,972	-	-	34,972
Quincy	168,860	-	-	168,860

Table 1

Local Government Half-Cent Sales Tax Distributions
 Local Government Fiscal Year 2001-02 Estimates
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	Ordinary Distribution ----- -----	Emergency Distribution ----- -----	Supplemental Distribution ----- -----	Total Distribution ----- -----
	1,280,776	894,250	-	2,175,025
BOCC, GILCHRIST	255,398	337,040	-	592,438
Bell	6,942	-	-	6,942
Fanning Springs (part)	5,430	-	-	5,430
Trenton	32,162	-	-	32,162
	----- 299,932	----- 337,040	----- -	----- 636,971
BOCC, GLADES	134,010	283,982	-	417,992
Moore Haven	23,550	-	-	23,550
	----- 157,560	----- 283,982	----- -	----- 441,541
BOCC, GULF	260,207	235,581	26,849	522,637
Port Saint Joe	93,452	-	-	93,452
Wewahitchka	44,161	-	-	44,161
	----- 397,820	----- 235,581	----- 26,849	----- 660,250
BOCC, HAMILTON	271,919	157,293	45,433	474,645
Jasper	49,294	-	-	49,294
Jennings	23,068	-	-	23,068
White Springs	22,681	-	-	22,681
	----- 366,962	----- 157,293	----- 45,433	----- 569,688
BOCC, HARDEE	660,097	427,398	-	1,087,495
Bowling Green	84,041	-	-	84,041
Wauchula	126,934	-	-	126,934
Zolfo Springs	47,687	-	-	47,687
	----- 918,760	----- 427,398	----- -	----- 1,346,158
BOCC, HENDRY	1,446,022	195,512	-	1,641,534
Clewiston	296,857	-	-	296,857
La Belle	193,463	-	-	193,463
	----- 1,936,342	----- 195,512	----- -	----- 2,131,854
BOCC, HERNANDO	5,321,963	-	-	5,321,963
Brooksville	302,388	-	-	302,388
Weeki Wachee	500	-	-	500

Table 1

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 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)
 (Refer to Additional Note at the End of the Table.)

	Ordinary Distribution ----- -----	Emergency Distribution ----- -----	Supplemental Distribution ----- -----	Total Distribution ----- -----
	5,624,851	-	-	5,624,851
BOCC, HIGHLANDS	3,696,786	-	-	3,696,786
Avon Park	391,221	-	-	391,221
Lake Placid	76,394	-	-	76,394
Sebring	442,746	-	-	442,746
	----- 4,607,147	----- -	----- -	----- 4,607,147
BOCC, HILLSBOROUGH	74,461,239	-	-	74,461,239
Plant City	2,532,696	-	-	2,532,696
Tampa	25,611,305	-	-	25,611,305
Temple Terrace	1,785,306	-	-	1,785,306
	----- 104,390,546	----- -	----- -	----- 104,390,546
BOCC, HOLMES	301,332	400,460	25,580	727,372
Bonifay	79,495	-	-	79,495
Esto	6,940	-	-	6,940
Noma	4,152	-	-	4,152
Ponce de Leon	8,909	-	-	8,909
Westville	4,308	-	-	4,308
	----- 405,135	----- 400,460	----- 25,580	----- 831,175
BOCC, INDIAN RIVER	6,794,470	-	-	6,794,470
Fellsmere	262,099	-	-	262,099
Indian River Shores	237,009	-	-	237,009
Orchid	9,623	-	-	9,623
Sebastian	1,112,252	-	-	1,112,252
Vero Beach	1,217,009	-	-	1,217,009
	----- 9,632,463	----- -	----- -	----- 9,632,463
BOCC, JACKSON	1,426,250	319,457	101,860	1,847,566
Alford	18,136	-	-	18,136
Bascom	4,125	-	-	4,125
Campbellton	8,251	-	-	8,251
Cottdale	33,820	-	-	33,820
Graceville	93,482	-	-	93,482
Grand Ridge	30,824	-	-	30,824
Greenwood	28,605	-	-	28,605
Jacob City	10,936	-	-	10,936

Table 1

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 Local Government Fiscal Year 2001-02 Estimates
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 (Refer to Additional Note at the End of the Table.)

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Malone	27,204	-	-	27,204
Marianna	231,293	-	-	231,293
Sneads	74,685	-	-	74,685
	-----	-----	-----	-----
	1,987,611	319,457	101,860	2,408,928
BOCC, JEFFERSON	337,980	163,975	-	501,955
Monticello	75,717	-	-	75,717
	-----	-----	-----	-----
	413,697	163,975	-	577,671
BOCC, LAFAYETTE	104,449	144,197	22,736	271,381
Mayo	18,730	-	-	18,730
	-----	-----	-----	-----
	123,179	144,197	22,736	290,111
BOCC, LAKE	8,925,280	-	-	8,925,280
Astatula	64,557	-	-	64,557
Clermont	464,184	-	-	464,184
Eustis	751,408	-	-	751,408
Fruitland Park	158,458	-	-	158,458
Groveland	117,376	-	-	117,376
Howey-in-the-Hills	47,547	-	-	47,547
Lady Lake	588,374	-	-	588,374
Leesburg	793,584	-	-	793,584
Mascotte	133,640	-	-	133,640
Minneola	270,314	-	-	270,314
Montverde	43,867	-	-	43,867
Mount Dora	468,411	-	-	468,411
Tavares	482,884	-	-	482,884
Umatilla	110,115	-	-	110,115
	-----	-----	-----	-----
	13,420,000	-	-	13,420,000
BOCC, LEE	30,725,761	-	-	30,725,761
Bonita Springs	2,687,279	-	-	2,687,279
Cape Coral	8,378,524	-	-	8,378,524
Fort Myers	3,941,158	-	-	3,941,158
Fort Myers Beach	537,587	-	-	537,587
Sanibel	496,864	-	-	496,864
	-----	-----	-----	-----
	46,767,174	-	-	46,767,174
BOCC, LEON	10,232,868	-	-	10,232,868

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	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
Tallahassee	8,110,892	-	-	8,110,892
	-----	-----	-----	-----
	18,343,760	-	-	18,343,760
BOCC, LEVY	1,138,152	308,287	-	1,446,439
Bronson	35,161	-	-	35,161
Cedar Key	29,033	-	-	29,033
Chiefland	72,802	-	-	72,802
Fanning Springs (part)	16,924	-	-	16,924
Inglis	54,382	-	-	54,382
Otter Creek	4,413	-	-	4,413
Williston	83,780	-	-	83,780
Yankeetown	22,942	-	-	22,942
	-----	-----	-----	-----
	1,457,590	308,287	-	1,765,877
BOCC, LIBERTY	109,947	133,061	26,445	269,453
Bristol	17,322	-	-	17,322
	-----	-----	-----	-----
	127,269	133,061	26,445	286,775
BOCC, MADISON	417,368	335,997	27,925	781,289
Greenville	22,017	-	-	22,017
Lee	10,128	-	-	10,128
Madison	79,416	-	-	79,416
	-----	-----	-----	-----
	528,928	335,997	27,925	892,850
BOCC, MANATEE	15,247,979	-	-	15,247,979
Anna Maria	115,537	-	-	115,537
Bradenton	3,141,610	-	-	3,141,610
Bradenton Beach	94,392	-	-	94,392
Holmes Beach	316,295	-	-	316,295
Longboat Key (part)	165,026	-	-	165,026
Palmetto	799,080	-	-	799,080
	-----	-----	-----	-----
	19,879,919	-	-	19,879,919
BOCC, MARION	15,218,005	-	-	15,218,005
Belleview	221,171	-	-	221,171
Dunnellon	120,835	-	-	120,835
McIntosh	28,840	-	-	28,840
Ocala	2,917,812	-	-	2,917,812
Reddick	36,352	-	-	36,352

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	Ordinary Distribution ----- -----	Emergency Distribution ----- -----	Supplemental Distribution ----- -----	Total Distribution ----- -----
	18,543,016	-	-	18,543,016
BOCC, MARTIN	11,024,423	-	-	11,024,423
Jupiter Island	57,083	-	-	57,083
Ocean Breeze Park	42,628	-	-	42,628
Sewall's Point	179,167	-	-	179,167
Stuart	1,339,514	-	-	1,339,514
	----- 12,642,815	----- -	----- -	----- 12,642,815
BOCC, MIAMI-DADE	110,640,645	-	-	110,640,645
Aventura	1,480,985	-	-	1,480,985
Bal Harbour	193,717	-	-	193,717
Bay Harbor Islands	301,625	-	-	301,625
Biscayne Park	191,607	-	-	191,607
Coral Gables	2,476,358	-	-	2,476,358
El Portal	146,827	-	-	146,827
Florida City	459,705	-	-	459,705
Golden Beach	53,866	-	-	53,866
Hialeah	13,271,190	-	-	13,271,190
Hialeah Gardens	1,131,063	-	-	1,131,063
Homestead	1,870,295	-	-	1,870,295
Indian Creek	1,934	-	-	1,934
Key Biscayne	615,851	-	-	615,851
Medley	64,358	-	-	64,358
Miami	21,136,816	-	-	21,136,816
Miami Beach	5,154,053	-	-	5,154,053
Miami Lakes	1,329,118	-	-	1,329,118
Miami Shores	608,407	-	-	608,407
Miami Springs	803,707	-	-	803,707
North Bay	394,644	-	-	394,644
North Miami	3,502,210	-	-	3,502,210
North Miami Beach	2,390,607	-	-	2,390,607
Opa-locka	876,329	-	-	876,329
Pinecrest	1,116,879	-	-	1,116,879
South Miami	629,567	-	-	629,567
Sunny Isles Beach	897,664	-	-	897,664
Surfside	287,733	-	-	287,733
Sweetwater	833,834	-	-	833,834
Virginia Gardens	137,624	-	-	137,624
West Miami	343,650	-	-	343,650
	----- 173,342,867	----- -	----- -	----- 173,342,867

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	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, MONROE	7,756,444	-	-	7,756,444
Islamorada	816,765	-	-	816,765
Key Colony Beach	94,013	-	-	94,013
Key West	3,039,664	-	-	3,039,664
Layton	22,191	-	-	22,191
Marathon	1,223,477	-	-	1,223,477
	-----	-----	-----	-----
	12,952,553	-	-	12,952,553
BOCC, NASSAU	2,837,769	-	-	2,837,769
Callahan	51,620	-	-	51,620
Fernandina Beach	564,760	-	-	564,760
Hilliard	144,986	-	-	144,986
	-----	-----	-----	-----
	3,599,136	-	-	3,599,136
BOCC, OKALOOSA	10,130,057	-	-	10,130,057
Cinco Bayou	26,316	-	-	26,316
Crestview	1,030,717	-	-	1,030,717
Destin	776,144	-	-	776,144
Fort Walton Beach	1,394,184	-	-	1,394,184
Laurel Hill	38,322	-	-	38,322
Mary Esther	283,053	-	-	283,053
Niceville	815,792	-	-	815,792
Shalimar	50,119	-	-	50,119
Valparaiso	447,300	-	-	447,300
	-----	-----	-----	-----
	14,992,004	-	-	14,992,004
BOCC, OKEECHOBEE	1,663,531	-	-	1,663,531
Okeechobee	274,683	-	-	274,683
	-----	-----	-----	-----
	1,938,215	-	-	1,938,215
BOCC, ORANGE	114,410,088	-	-	114,410,088
Apopka	3,847,967	-	-	3,847,967
Belle Isle	798,256	-	-	798,256
Eatonville	341,759	-	-	341,759
Edgewood	274,360	-	-	274,360
Maitland	1,878,377	-	-	1,878,377
Oakland	135,087	-	-	135,087
Ocoee	3,520,208	-	-	3,520,208
Orlando	26,823,344	-	-	26,823,344

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	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
Windermere	320,255	-	-	320,255
Winter Garden	2,071,194	-	-	2,071,194
Winter Park	3,561,051	-	-	3,561,051
	-----	-----	-----	-----
	157,981,948	-	-	157,981,948
BOCC, OSCEOLA	10,693,241	-	-	10,693,241
Kissimmee	3,416,161	-	-	3,416,161
Saint Cloud	1,434,582	-	-	1,434,582
	-----	-----	-----	-----
	15,543,984	-	-	15,543,984
BOCC, PALM BEACH	67,356,941	-	-	67,356,941
Atlantis	146,046	-	-	146,046
Belle Glade	1,085,763	-	-	1,085,763
Boca Raton	5,444,984	-	-	5,444,984
Boynton Beach	4,398,774	-	-	4,398,774
Briny Breeze	29,938	-	-	29,938
Cloud Lake	12,164	-	-	12,164
Delray Beach	4,371,896	-	-	4,371,896
Glen Ridge	20,104	-	-	20,104
Golf	16,753	-	-	16,753
Greenacres	2,009,455	-	-	2,009,455
Gulf Stream	52,154	-	-	52,154
Haverhill	105,910	-	-	105,910
Highland Beach	274,973	-	-	274,973
Hypoluxo	146,774	-	-	146,774
Juno Beach	237,606	-	-	237,606
Jupiter	2,867,372	-	-	2,867,372
Jupiter Inlet Colony	26,805	-	-	26,805
Lake Clarke Shores	251,373	-	-	251,373
Lake Park	635,243	-	-	635,243
Lake Worth	2,559,111	-	-	2,559,111
Lantana	677,345	-	-	677,345
Manalapan	23,382	-	-	23,382
Mangonia Park	93,455	-	-	93,455
North Palm Beach	878,750	-	-	878,750
Ocean Ridge	119,167	-	-	119,167
Pahokee	435,951	-	-	435,951
Palm Beach	762,496	-	-	762,496
Palm Beach Gardens	2,553,648	-	-	2,553,648
Palm Beach Shores	92,435	-	-	92,435
Palm Springs	899,655	-	-	899,655
Riviera Beach	2,176,770	-	-	2,176,770

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	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
Royal Palm Beach	1,567,749	-	-	1,567,749
South Bay	281,092	-	-	281,092
South Palm Beach	50,916	-	-	50,916
Tequesta	384,089	-	-	384,089
Wellington	2,783,678	-	-	2,783,678
West Palm Beach	5,963,901	-	-	5,963,901
	-----	-----	-----	-----
	111,794,619	-	-	111,794,619
BOCC, PASCO	16,435,142	-	-	16,435,142
Dade City	306,603	-	-	306,603
New Port Richey	798,565	-	-	798,565
Port Richey	149,684	-	-	149,684
Saint Leo	29,481	-	-	29,481
San Antonio	30,621	-	-	30,621
Zephyrhills	536,753	-	-	536,753
	-----	-----	-----	-----
	18,286,849	-	-	18,286,849
BOCC, PINELLAS	38,178,373	-	-	38,178,373
Belleair	219,496	-	-	219,496
Belleair Beach	94,502	-	-	94,502
Belleair Bluffs	121,055	-	-	121,055
Belleair Shore	3,400	-	-	3,400
Clearwater	5,868,595	-	-	5,868,595
Dunedin	1,939,360	-	-	1,939,360
Gulfport	676,083	-	-	676,083
Indian Rocks Beach	273,736	-	-	273,736
Indian Shores	92,019	-	-	92,019
Kenneth City	237,468	-	-	237,468
Largo	3,747,464	-	-	3,747,464
Madeira Beach	243,459	-	-	243,459
North Redington Beach	79,552	-	-	79,552
Oldsmar	642,783	-	-	642,783
Pinellas Park	2,472,638	-	-	2,472,638
Redington Beach	83,060	-	-	83,060
Redington Shores	126,182	-	-	126,182
Safety Harbor	928,932	-	-	928,932
Saint Petersburg	13,384,787	-	-	13,384,787
Saint Petersburg Beach	535,869	-	-	535,869
Seminole	850,622	-	-	850,622
South Pasadena	311,839	-	-	311,839
Tarpon Springs	1,133,533	-	-	1,133,533
Treasure Island	402,077	-	-	402,077

Table 1

Local Government Half-Cent Sales Tax Distributions
 Local Government Fiscal Year 2001-02 Estimates
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)
 (Refer to Additional Note at the End of the Table.)

	Ordinary Distribution ----- -----	Emergency Distribution ----- -----	Supplemental Distribution ----- -----	Total Distribution ----- -----
	72,646,880	-	-	72,646,880
BOCC, POLK	22,858,829	-	-	22,858,829
Auburndale	602,611	-	-	602,611
Bartow	819,828	-	-	819,828
Davenport	104,954	-	-	104,954
Dundee	158,849	-	-	158,849
Eagle Lake	136,265	-	-	136,265
Fort Meade	310,443	-	-	310,443
Frostproof	162,285	-	-	162,285
Haines City	718,638	-	-	718,638
Highland Park	13,310	-	-	13,310
Hillcrest Heights	14,510	-	-	14,510
Lake Alfred	212,417	-	-	212,417
Lake Hamilton	71,133	-	-	71,133
Lakeland	4,394,854	-	-	4,394,854
Lake Wales	585,864	-	-	585,864
Mulberry	176,196	-	-	176,196
Polk City	82,697	-	-	82,697
Winter Haven	1,445,295	-	-	1,445,295
	----- 32,868,977	----- -	----- -	----- 32,868,977
BOCC, PUTNAM	2,397,850	-	-	2,397,850
Crescent City	65,386	-	-	65,386
Interlachen	54,304	-	-	54,304
Palatka	369,380	-	-	369,380
Pomona Park	29,048	-	-	29,048
Welaka	21,574	-	-	21,574
	----- 2,937,543	----- -	----- -	----- 2,937,543
BOCC, SAINT JOHNS	9,002,922	-	-	9,002,922
Hastings	39,970	-	-	39,970
Saint Augustine	889,311	-	-	889,311
Saint Augustine Beach	359,269	-	-	359,269
	----- 10,291,472	----- -	----- -	----- 10,291,472
BOCC, SAINT LUCIE	5,968,878	-	-	5,968,878
Fort Pierce	1,488,496	-	-	1,488,496
Port Saint Lucie	3,525,503	-	-	3,525,503
Saint Lucie	23,988	-	-	23,988

Table 1

Local Government Half-Cent Sales Tax Distributions
 Local Government Fiscal Year 2001-02 Estimates
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)
 (Refer to Additional Note at the End of the Table.)

	Ordinary Distribution ----- -----	Emergency Distribution ----- -----	Supplemental Distribution ----- -----	Total Distribution ----- -----
	11,006,865	-	-	11,006,865
BOCC, SANTA ROSA	3,987,639	-	-	3,987,639
Gulf Breeze	201,857	-	-	201,857
Jay	20,631	-	-	20,631
Milton	248,820	-	-	248,820
	----- 4,458,947	----- -	----- -	----- 4,458,947
BOCC, SARASOTA	24,043,004	-	-	24,043,004
Longboat Key (part)	411,120	-	-	411,120
North Port	1,869,973	-	-	1,869,973
Sarasota	4,322,749	-	-	4,322,749
Venice	1,470,747	-	-	1,470,747
	----- 32,117,592	----- -	----- -	----- 32,117,592
BOCC, SEMINOLE	20,316,368	-	-	20,316,368
Altamonte Springs	2,760,303	-	-	2,760,303
Casselberry	1,515,688	-	-	1,515,688
Lake Mary	767,659	-	-	767,659
Longwood	920,883	-	-	920,883
Oviedo	1,763,110	-	-	1,763,110
Sanford	2,562,526	-	-	2,562,526
Winter Springs	2,121,548	-	-	2,121,548
	----- 32,728,085	----- -	----- -	----- 32,728,085
BOCC, SUMTER	1,539,485	676,608	110,143	2,326,236
Bushnell	70,529	-	-	70,529
Center Hill	31,247	-	-	31,247
Coleman	22,216	-	-	22,216
Webster	27,642	-	-	27,642
Wildwood	134,740	-	-	134,740
	----- 1,825,859	----- 676,608	----- 110,143	----- 2,612,610
BOCC, SUWANNEE	1,133,345	341,942	-	1,475,287
Branford	24,272	-	-	24,272
Live Oak	226,303	-	-	226,303
	----- 1,383,920	----- 341,942	----- -	----- 1,725,862

Table 1

Local Government Half-Cent Sales Tax Distributions
 Local Government Fiscal Year 2001-02 Estimates
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)
 (Refer to Additional Note at the End of the Table.)

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, TAYLOR	698,641	-	-	698,641
Perry	299,037	-	-	299,037
	-----	-----	-----	-----
	997,678	-	-	997,678
BOCC, UNION	206,485	191,585	77,913	475,983
Lake Butler	46,129	-	-	46,129
Raiford	3,998	-	-	3,998
Worthington Springs	4,620	-	-	4,620
	-----	-----	-----	-----
	261,232	191,585	77,913	530,730
BOCC, VOLUSIA	15,530,470	-	-	15,530,470
Daytona Beach	3,021,145	-	-	3,021,145
Daytona Beach Shores	202,759	-	-	202,759
DeBary	733,827	-	-	733,827
DeLand	986,862	-	-	986,862
Deltona	3,279,935	-	-	3,279,935
Edgewater	880,649	-	-	880,649
Flagler Beach (part)	3,584	-	-	3,584
Holly Hill	573,704	-	-	573,704
Lake Helen	129,418	-	-	129,418
New Smyrna Beach	945,546	-	-	945,546
Oak Hill	65,700	-	-	65,700
Orange City	311,472	-	-	311,472
Ormond Beach	1,712,624	-	-	1,712,624
Pierson	122,438	-	-	122,438
Ponce Inlet	118,523	-	-	118,523
Port Orange	2,180,114	-	-	2,180,114
South Daytona	621,482	-	-	621,482
	-----	-----	-----	-----
	31,420,252	-	-	31,420,252
BOCC, WAKULLA	532,606	413,647	-	946,253
Saint Marks	6,641	-	-	6,641
Sopchoppy	10,400	-	-	10,400
	-----	-----	-----	-----
	549,647	413,647	-	963,294
BOCC, WALTON	3,418,096	-	-	3,418,096
DeFuniak Springs	467,451	-	-	467,451
Freeport	114,988	-	-	114,988
Paxton	60,734	-	-	60,734
	-----	-----	-----	-----

Table 1

Local Government Half-Cent Sales Tax Distributions
 Local Government Fiscal Year 2001-02 Estimates
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)
 (Refer to Additional Note at the End of the Table.)

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
	4,061,269	-	-	4,061,269
BOCC, WASHINGTON	492,974	344,020	-	836,994
Caryville	5,956	-	-	5,956
Chipley	98,143	-	-	98,143
Ebro	6,831	-	-	6,831
Vernon	19,208	-	-	19,208
Wausau	10,874	-	-	10,874
	----- 633,987	----- 344,020	----- -	----- 978,007
TOTALS	=====	=====	=====	=====
	\$ 1,387,370,000	\$ 8,677,042	\$ 592,958	\$ 1,396,640,000

Note:

The ordinary distribution amounts include the distributions made from the communications services tax on direct broadcast television pursuant to ss. 202.12(1)(c) and 202.18(2)(c), F.S., which constitutes about 0.88 percent of each ordinary distribution.

Source: Department of Revenue (7/2001)

County Revenue Sharing Program

Sections 210.20(2), 212.20(6), and Part II of Chapter 218, *Florida Statutes*

Brief Overview

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. Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Counties. Currently, the trust fund receives 2.9 percent of net cigarette tax collections and 2.25 percent of sales and use tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. There are no use restrictions on these revenues; however, there are some statutory limitations regarding funds that can be used as a pledge for indebtedness.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Typically, legislation is passed each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to county and municipal governments via this revenue source. However, a summary of such changes passed during the 2001 regular legislative session 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 must have satisfied the requirements of s. 218.23(1), F.S. As it relates to county revenue sharing, the minimum entitlement is defined in s. 218.21(7), F.S., as the amount of revenue necessary for a county 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 trust fund.

Administrative Procedures

The county revenue sharing program is administered by the Department of Revenue. The program is comprised of cigarette taxes and sales and use taxes that are collected and transferred to the Revenue Sharing Trust Fund for Counties.

No General Revenue Service Charges are levied against the Revenue Sharing Trust Fund for Counties; however, the 7.0 percent and 0.3 percent service charges are levied against the Cigarette Tax Collection

Trust Fund pursuant to s. 215.20(1) and (3), F.S. In addition, a 0.9 percent deduction is assessed against the Cigarette Tax Collection Trust Fund pursuant to s. 210.20(2)(a), F.S., for administrative costs related to the Department of Business and Professional Regulation's Division of Alcoholic Beverage and Tobacco.

The percentage of each tax source transferred into the Revenue Sharing Trust Fund for Counties is listed below. The proportional contribution of each source in state fiscal year 2001-02 is also noted.

1. 2.9 percent of net cigarette tax collections [pursuant to s. 210.20(2)(a), F.S.]
= 3.3 percent of total county revenue sharing
2. 2.25 percent of sales and use tax collections [pursuant to s. 212.20(6)(f), F.S.]
= 96.7 percent of total county revenue sharing

Distribution of Proceeds

Pursuant to s. 218.245(1), F.S., 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.

1. 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, the Department of Corrections, the Department of Children and Family Services and the Department of Health are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.
2. An unincorporated county population factor is an eligible county's unincorporated population divided by total unincorporated population of all eligible counties in the state.
3. 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. The term "preceding year" refers to the preceding calendar year.

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

3

Any unit of local government that is consolidated under the constitutional provisions contained in Article VIII, Section 6(e), shall receive an annual distribution from the trust fund equal to \$6.24 times its population. This provision pertains only to the consolidated Duval County/City of Jacksonville government.

The amount and type of remaining monies shared with an eligible county are determined by the following procedure:

1. The apportionment factor is applied to all receipts available for distribution in the Revenue Sharing Trust Fund for Counties.
2. The revenue to be shared via the formula in any fiscal year is adjusted so that no county receives less funds than its guaranteed entitlement which is equal to the aggregate amount it received from the state during the 1971-72 fiscal year.
3. The revenues are adjusted so that no county receives fewer funds than its guaranteed entitlement plus the second guaranteed entitlement. The second guaranteed entitlement for counties means the amount of revenue received in the aggregate by an eligible county during the 1981-82 fiscal year less the guaranteed entitlement.
4. The revenue shared with counties is adjusted so that all counties receive at least their minimum entitlement. This is defined as the amount of revenue necessary for a county to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from county revenue sharing sources.
5. The funds remaining in the trust fund are distributed to those counties that qualify to receive growth monies. These growth monies are distributed to eligible counties, qualified to receive additional monies beyond the guaranteed entitlement, on the basis of the additional money of each qualified county in proportion to the total additional money of all qualified counties.

Authorized Uses

There are no use restrictions on these revenues; however, there are some statutory limitations regarding funds that can be used as a pledge for indebtedness. Pursuant to s. 218.25(1), F.S., counties are allowed to bond the guaranteed entitlement. This hold harmless=provision guarantees a minimum allotment in order to insure coverage of all bonding obligations for those eligible counties that qualified for revenue sharing dollars prior to July 1, 1972.

Pursuant to s. 218.25(2), F.S., 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. These other forms of indebtedness include obligations issued to acquire an insurance contract or contracts from a local government liability pool and include payments required pursuant to any loan agreement entered into to provide funds to acquire an insurance contract or contracts from a local government liability pool.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
73-246	Revenue Sharing Act of 1972, applicability
74-367	Revenue Sharing Act of 1972, applicability to regional housing authorities
77-14	Authority to repay loan with state revenue sharing funds
79-18	Authority to borrow monies, use of state revenue sharing funds
86-44	Authority to donate state revenue sharing funds to nonprofit club
92-87	Distribution of trust fund monies in the event of revised population estimate
94-26	Nonpayment of incentive pay, eligibility to participate in revenue sharing

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

Table 1 displays the estimated county revenue sharing distributions for the 2001-02 state fiscal year. As calculated by the Department of Revenue, these figures represent 95 percent of the anticipated annual revenues. Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Prior Years' Revenues

Several additional tables summarizing prior years' distributions to counties are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

Table 1

County Revenue Sharing Distributions
State Fiscal Year 2001-02 Estimates
(Dollar Figures Represent a 95 Percent Distribution of Estimated Monies.)
(Refer to Additional Notes at the End of the Table.)

	First Guaranteed -----	Second Guaranteed -----	Growth Money -----	Yearly Total -----
ALACHUA	\$ 254,168	\$ 1,007,247	\$ 2,610,829	\$ 3,872,244
BAKER	28,273	90,639	260,419	379,331
BAY	154,793	684,481	1,885,851	2,725,125
BRADFORD	28,713	129,364	258,365	416,442
BREVARD	464,254	1,807,775	5,624,252	7,896,281
BROWARD	3,573,165	4,779,269	14,719,019	23,071,453
CALHOUN	14,713	68,369	126,416	209,498
CHARLOTTE	187,080	493,387	2,539,672	3,220,139
CITRUS	90,480	499,080	1,960,086	2,549,646
CLAY	102,028	599,690	2,368,482	3,070,200
COLLIER	491,318	594,600	5,493,400	6,579,318
COLUMBIA	72,308	288,232	819,693	1,180,233
DE SOTO	30,961	132,516	424,592	588,069
DIXIE	15,487	54,021	173,851	243,359
DUVAL **	1,999,042	4,106,467	15,601,977	21,707,486
ESCAMBIA	728,024	1,779,956	3,956,916	6,464,896
FLAGLER	23,543	78,036	517,628	619,207
FRANKLIN	18,862	41,026	145,444	205,332
GADSDEN	80,864	239,311	406,706	726,881
GILCHRIST	5,883	45,494	197,659	249,036
GLADES	12,360	41,438	123,438	177,236
GULF	68,034	19,920	102,561	190,515
HAMILTON	23,270	109,630	62,462	195,362
HARDEE	36,082	144,439	264,005	444,526
HENDRY	28,673	148,507	490,174	667,354
HERNANDO	79,474	409,209	2,313,752	2,802,435
HIGHLANDS	104,948	349,039	1,292,896	1,746,883
HILLSBOROUGH	1,835,627	4,916,849	15,629,423	22,381,899
HOLMES	20,087	112,718	158,226	291,031
INDIAN RIVER	205,850	425,545	1,694,719	2,326,114
JACKSON	67,470	259,685	433,729	760,884
JEFFERSON	29,079	67,261	135,662	232,002
LAFAYETTE	6,472	29,717	70,767	106,956
LAKE	256,097	708,355	2,839,145	3,803,597
LEE	578,772	1,764,708	6,936,603	9,280,083
LEON	316,798	1,026,649	2,725,994	4,069,441
LEVY	34,157	137,533	477,760	649,450
LIBERTY	8,441	28,423	68,890	105,754
MADISON	34,591	95,970	182,663	313,224
MANATEE	530,269	1,054,577	3,910,033	5,494,879
MARION	251,941	1,024,873	4,281,737	5,558,551
MARTIN	244,331	553,167	2,292,123	3,089,621
MIAMI-DADE	5,895,217	10,571,522	25,788,312	42,255,051
MONROE	246,464	455,801	1,220,468	1,922,733

Table 1

County Revenue Sharing Distributions
State Fiscal Year 2001-02 Estimates
(Dollar Figures Represent a 95 Percent Distribution of Estimated Monies.)
(Refer to Additional Notes at the End of the Table.)

	First Guaranteed -----	Second Guaranteed -----	Growth Money -----	Yearly Total -----
NASSAU	65,716	252,268	866,515	1,184,499
OKALOOSA	147,680	859,331	2,441,229	3,448,240
OKEECHOBEE	41,041	173,472	519,416	733,929
ORANGE	1,632,765	3,816,110	19,052,388	24,501,263
OSCEOLA	95,114	414,462	3,058,873	3,568,449
PALM BEACH	2,570,430	2,766,174	16,569,403	21,906,007
PASCO	310,426	1,782,481	5,257,521	7,350,428
PINELLAS	2,452,694	3,368,283	9,137,502	14,958,479
POLK	857,616	2,627,126	5,885,438	9,370,180
PUTNAM	98,535	409,282	862,573	1,370,390
SAINT JOHNS	152,548	403,262	2,265,900	2,821,710
SAINT LUCIE	187,010	618,973	2,046,843	2,852,826
SANTA ROSA	77,885	448,253	1,819,192	2,345,330
SARASOTA	1,119,924	1,148,225	5,092,322	7,360,471
SEMINOLE	339,130	1,316,016	5,442,249	7,097,395
SUMTER	35,653	182,301	705,261	923,215
SUWANNEE	32,719	175,516	469,857	678,092
TAYLOR	36,940	118,139	186,355	341,434
UNION	18,615	33,326	116,893	168,834
VOLUSIA	698,366	1,525,368	4,324,297	6,548,031
WAKULLA	24,054	90,110	334,355	448,519
WALTON	39,806	151,427	778,430	969,663
WASHINGTON	16,827	101,973	240,416	359,216
	=====	=====	=====	=====
TOTALS	\$ 30,329,957	\$ 64,756,373	\$ 221,060,026	\$ 316,146,356

Notes:

- 1) Duval County's share includes \$4,857,129 distribution pursuant to s. 218.23(2), F.S.
- 2) The proportional contribution of each revenue source comprising the county revenue sharing program in state fiscal year 2001-02 has been estimated to be as follows: state sales tax, 96.72%; cigarette tax, 3.28%.

Source: Department of Revenue (7/2001)

Municipal Revenue Sharing Program

Sections 206.605(1), 206.879(1), 212.20(6), and Part II of Chapter 218, *Florida Statutes*

Brief Overview

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. Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities. Currently, the trust fund receives 1.0715 percent of sales and use tax collections, 12.5 percent of the state alternative fuel user decal fee collections, and the net collections from the one-cent municipal fuel tax. An allocation formula serves as the basis for the distribution of these revenues to each municipality that meets the 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 indebtedness.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Typically, legislation is passed each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to county and municipal governments via this revenue source. However, a summary of such changes passed during the 2001 regular legislative session 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 municipality must have satisfied the requirements of s. 218.23(1), F.S. As it relates to municipal revenue sharing, the minimum entitlement is defined in s. 218.21(7), F.S., as the amount of revenue necessary for a municipality 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 trust fund.

Administrative Procedures

The municipal revenue sharing program is administered by the Department of Revenue. The program is comprised of sales and use taxes, municipal fuel taxes, and state alternative fuel users decal fees that are collected and transferred to the Revenue Sharing Trust Fund for Municipalities.

No General Revenue Service Charges are levied against the Revenue Sharing Trust Fund for Municipalities. However, the municipal fuel tax proceeds are transferred into the trust fund after the relevant service charge deduction.

The percentage of each tax source transferred into the trust fund is listed below. The proportional contribution of each source in state fiscal year 2001-02 is also noted.

1. 1.0715 percent of sales and use tax collections [s. 212.20(6)(f), F.S.]
= 64.8 percent of total municipal revenue sharing
2. net collections of the one-cent municipal fuel tax [s. 206.605(1), F.S.]
= 35.0 percent of total municipal revenue sharing
3. 12.5 percent of state alternative fuel user decal fee collections [s. 206.879(1), F.S.]
= 0.2 percent of total municipal revenue sharing

Distribution of Proceeds

Pursuant to s. 218.245(2), F.S., an apportionment factor is calculated for each eligible municipality using a formula consisting of the following equally weighted factors: adjusted population, sales tax collections, and relative ability to raise revenue.

1. Adjusted population: The population of an eligible municipality is adjusted by multiplying the municipality's population by the adjustment factor for that particular population class. The adjusted population factor is the ratio of the adjusted municipal population to the total adjusted population of all eligible municipalities in the state. The adjustment factors for each population class are:

<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, the Department of Corrections, the Department of Children and Family Services and the Department of Health are not considered to be residents of the municipality in which the institutions are located for the purpose of calculating the distribution proportions.

$$\text{Adjusted Population Factor} = \frac{\text{Municipality's Population} \times \text{Adjustment Factor}}{\text{Total Adjusted Statewide Municipal Population}}$$

2. Sales tax collections: The sales tax allocation is the ratio of the eligible municipality's population to the total county population multiplied by the amount of county sales tax collections. The sales tax collections factor is computed by dividing the municipality's sales tax allocation by the total sales tax collections for all eligible municipalities.

$$\text{Sales Tax Allocation} = \frac{\text{Eligible Municipality's Population} \times \text{County Sales Tax Collections}}{\text{Total County Population}}$$

$$\text{Sales Tax Collections Factor} = \frac{\text{Municipality's Sales Tax Allocation}}{\text{Total Sales Tax Collections for All Eligible Municipalities}}$$

3. Relative ability to raise revenue: The relative ability to raise revenue factor is determined by a series of calculations involving a levy ratio and a recalculated population.

a. Levy ratio: This ratio is determined by dividing the per capita nonexempt assessed real and personal property valuation of all eligible municipalities by the per capita nonexempt real and personal property valuation of each eligible municipality.

$$\text{Municipality's Per Capita Assessed Value} = \frac{\text{Municipality's Property Valuation}}{\text{Municipal Population}}$$

$$\text{Statewide Per Capita Assessed Value} = \frac{\text{Statewide Municipalities' Property Valuation}}{\text{Total Statewide Municipal Population}}$$

$$\text{Levy Ratio} = \frac{\text{Statewide Per Capita Assessed Value}}{\text{Municipality's Per Capita Assessed Value}}$$

b. Recalculated population: This factor is determined by multiplying the population of an eligible municipality by the levy ratio.

$$\text{Relative Revenue Raising Ability Factor} = \frac{\text{Municipality's Recalculated Population}}{\text{Total Statewide Municipal Recalculated Population}}$$

Stated algebraically, a municipality's apportionment factor is determined as follows:

$$\text{Apportionment Factor} = \frac{\text{Adjusted Population Factor} + \text{Sales Tax Collections Factor} + \text{Relative Revenue Raising Ability Factor}}{3}$$

Incorporated into the municipal revenue sharing formula are special provisions for distributing funds to a metropolitan or consolidated government as provided by Sections 3, 6(e), and 6(f) of Article VIII, *Florida Constitution* (i.e., Metro-Dade and Jacksonville-Duval). As outlined in s. 218.245(2)(d), F.S., municipal revenue sharing distributions to a metropolitan or consolidated government are specially adjusted by a factor that is the ratio of 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 to the total amount of ad valorem taxes levied on real and personal property by the county and municipal governments.

The amount and type of monies shared with an eligible municipality is determined by the following procedure:

1. A municipality's entitlement shall be computed on the basis of the apportionment factor provided in s. 218.245, F.S., and applied to the receipts in the Revenue Sharing Trust Fund for Municipalities that are available for distribution. The resulting amount is labeled entitlement money. This is the amount of revenue that would be shared with a municipality if the distribution of revenues appropriated were allocated on the basis of the formula computations alone.
2. The revenue to be shared via the formula in any fiscal year is adjusted so that no municipality receives fewer funds than the aggregate amount it received from the state in fiscal year 1971-72. The resulting amount is labeled guaranteed entitlement or hold harmless money. Those municipalities incorporated subsequent to 1972 receive no guaranteed entitlement monies.
3. Revenues shared with municipalities shall be adjusted so that no municipality receives fewer funds than its minimum entitlement. This is defined as the amount of revenue necessary for a municipality to meet its obligations as a result of pledges, assignments, or trusts entered into which obligated funds received from municipal revenue sharing sources.
4. After making the adjustments previously described and deducting the amount committed to all eligible municipalities, the remaining monies in the trust fund are distributed to those municipalities who qualify to receive additional monies beyond the guaranteed entitlement. This final distribution to those eligible municipalities that qualify to receive additional monies beyond the guaranteed entitlement is based on the ratio of the additional monies of each qualified municipality in proportion to the total additional monies of all qualified municipalities. This distribution accounts for annual

increases or decreases in the trust fund and Metro-Dade's guaranteed entitlement, as provided for in s. 218.21(6)(b), F.S. This additional money distributed beyond the guaranteed entitlement is termed growth money.

In summary, the total annual distribution to a municipality will yield various combinations of guaranteed entitlement and/or growth monies:

1. Guaranteed entitlement monies plus growth monies, or
2. Guaranteed entitlement monies only, or
3. Growth monies only.

Authorized Uses

A number of restrictions and safeguards on the authorized use of municipal revenue sharing proceeds are specified in current law. Pursuant to s. 206.605(2), F.S., municipalities are required to expend the portion of funds derived from the municipal fuel tax only for the purchase of transportation facilities and road and street rights-of-way, construction, reconstruction, and maintenance of roads and streets; the adjustment of city-owned utilities as required by road and street construction; and the construction, reconstruction, transportation-related public safety activities, maintenance, and operation of transportation facilities. Municipalities are authorized to expend these funds in conjunction with other municipalities, other counties, state government, or the federal government in joint projects.

According to the Department of Revenue, municipalities may assume that 35 percent of their total estimated 2001-02 fiscal year distribution is derived from the municipal fuel tax. Therefore, at least that proportion of each municipality's revenue sharing distribution must be expended on transportation-related purposes.

Pursuant to s. 218.25(1), F.S., municipalities are allowed to bond only the guaranteed entitlement portion of the distribution. This hold harmless provision guarantees a minimum allotment in order to insure coverage of all bonding obligations for those eligible municipalities that qualified for revenue sharing dollars prior to July 1, 1972. Municipalities incorporated after July 1, 1972, do not receive a guaranteed entitlement.

Another aspect of the program that might be considered a safeguard to municipalities' annual distributions is the requirement that municipalities, incorporated before 1973, demonstrate ad valorem tax effort based on 1973 taxable values. The policy of retaining 1973 as the base year might be interpreted as a way to allow most municipalities originally in the program easy access to this revenue source since taxable values have more than doubled over the last fifteen years due to inflation and updated property valuations.

Conversely, municipalities incorporated subsequent to 1973 that wish to qualify for revenue sharing funds must demonstrate local tax effort by using the taxable value of the municipality for the year of incorporation

multiplied by 3 mills. Obviously, a municipality incorporating after 1973 must demonstrate significantly higher ad valorem taxing effort than those incorporated prior to or during 1973.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
73-246	Revenue Sharing Act of 1972, applicability
74-367	Revenue Sharing Act of 1972, applicability to regional housing authorities
77-21	State revenue sharing trust fund, charter counties
78-110	Municipalities, financing restrictions
82-94	Municipal fuel tax, use of proceeds for sewer system repairs
83-32	Municipal fuel tax, use of proceeds for channel maintenance dredging
85-15	Municipal revenue sharing, Department of Revenue's authority to withhold funds
92-87	Distribution of trust fund monies in the event of revised population estimate
2000-37	Municipal fuel tax, use of proceeds

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

Table 1 displays the estimated municipal revenue sharing distributions for the 2001-02 state fiscal year. As calculated by the Department of Revenue, these figures represent 100 percent of the anticipated annual revenues. Inquiries regarding the Department's estimated of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Prior Years' Revenues

Several additional tables summarizing prior years' distributions to municipalities are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2001-02 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)
(Refer to Additional Notes at the End of the Table.)

	Guaranteed -----	Additional Monies to Meet FY 99-00 Distribution -----	Growth Money -----	Yearly Total -----
ALACHUA COUNTY				
Alachua	\$ 49,626	\$ 88,530	\$ 1,742	\$ 139,898
Archer	18,029	33,587	-	51,616
Gainesville	1,100,340	1,701,418	18,985	2,820,743
Hawthorne	21,367	19,378	591	41,336
High Springs	55,311	50,803	1,028	107,142
LaCrosse	3,761	544	-	4,305
Micanopy	9,869	9,209	173	19,251
Newberry	20,259	46,735	1,451	68,446
Waldo	13,057	27,158	-	40,215
BAKER COUNTY				
Glen Saint Mary	13,069	5,755	-	18,824
Macclenny	53,341	79,073	-	132,414
BAY COUNTY				
Callaway	35,468	406,272	8,963	450,702
Cedar Grove	13,757	66,314	16,225	96,296
Lynn Haven	47,769	286,010	4,691	338,470
Mexico Beach	6,978	13,955	-	20,933
Panama City	510,541	606,038	243	1,116,822
Panama City Beach	90,906	18,321	5,317	114,543
Parker	32,217	122,042	-	154,259
Springfield	65,328	385,287	3,385	454,001
BRADFORD COUNTY				
Brooker	5,183	8,951	331	14,465
Hampton	7,757	7,027	1,371	16,155
Lawtey	13,179	14,134	-	27,313
Starke	125,408	42,786	-	168,194
BREVARD COUNTY				
Cape Canaveral	62,081	118,868	2,645	183,594
Cocoa	327,756	206,510	-	534,266
Cocoa Beach	239,157	35,923	-	275,080
Indialantic	54,072	11,575	-	65,647
Indian Harbour Beach	41,142	114,808	3,124	159,074
Malabar	4,704	38,502	1,315	44,521
Melbourne	731,356	997,275	28,396	1,757,026
Melbourne Beach	19,175	40,926	956	61,057
Melbourne Village	1,852	8,615	411	10,878
Palm Bay	91,142	1,890,121	59,180	2,040,443
Palm Shores	943	8,942	827	10,712
Rockledge	155,640	298,626	11,804	466,070
Satellite Beach	109,567	122,116	393	232,076
Titusville	518,566	621,555	11,154	1,151,275

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2001-02 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)
(Refer to Additional Notes at the End of the Table.)

	Guaranteed -----	Additional Monies to Meet FY 99-00 Distribution -----	Growth Money -----	Yearly Total -----
West Melbourne	34,950	159,760	3,494	198,205
BROWARD COUNTY				
Coconut Creek	21,380	807,954	42,507	871,841
Cooper City	22,887	598,420	18,007	639,314
Coral Springs	49,420	2,245,870	100,536	2,395,826
Dania	201,595	177,493	14,528	393,616
Davie	166,836	1,314,736	64,593	1,546,166
Deerfield Beach	306,407	784,978	65,797	1,157,182
Fort Lauderdale	3,196,503	389,308	20,007	3,605,817
Hallandale	491,404	271,716	18,228	781,348
Hillsboro Beach	3,190	21,451	1,426	26,067
Hollywood	2,090,384	1,090,798	76,607	3,257,790
Lauderdale-by-the-Sea	58,784	12,466	-	71,250
Lauderdale Lakes	210,740	556,128	39,118	805,987
Lauderhill	183,519	1,115,563	71,502	1,370,584
Lazy Lake	3,320	42	-	3,362
Lighthouse Point	176,544	44,867	1,824	223,235
Margate	247,098	1,012,720	48,622	1,308,440
Miramar	284,110	982,728	93,803	1,360,641
North Lauderdale	8,186	786,883	42,208	837,276
Oakland Park	398,752	281,371	18,216	698,339
Parkland	511	211,280	10,185	221,976
Pembroke Park	112,788	5,729	4,912	123,429
Pembroke Pines	320,564	2,180,217	145,760	2,646,542
Plantation	444,753	1,245,003	50,122	1,739,877
Pompano Beach	918,495	754,930	53,670	1,727,096
Sea Ranch Lakes	59,037	737	-	59,774
Southwest Ranches	-	131,296	-	131,296
Sunrise	173,630	1,560,159	77,154	1,810,943
Tamarac	96,778	1,097,543	49,610	1,243,931
Weston	-	733,200	48,665	781,866
Wilton Manors	350,732	14,165	-	364,897
CALHOUN COUNTY				
Altha	7,411	26,192	-	33,603
Blountstown	57,485	27,696	-	85,181
CHARLOTTE COUNTY				
Punta Gorda	146,243	274,156	-	420,399
CITRUS COUNTY				
Crystal River	95,471	82,573	-	178,044
Inverness	119,126	159,135	-	278,261
CLAY COUNTY				

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2001-02 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)
(Refer to Additional Notes at the End of the Table.)

	Guaranteed	Additional Monies to Meet FY 99-00 Distribution	Growth Money	Yearly Total
	-----	-----	-----	-----
Green Cove Springs	82,207	83,362	-	165,569
Keystone Heights	26,696	19,360	-	46,056
Orange Park	92,507	207,873	-	300,380
Penney Farms	3,053	34,334	-	37,387
COLLIER COUNTY				
Everglades	9,969	7,913	-	17,882
Marco Island	-	315,510	2,576	318,087
Naples	386,057	282,042	-	668,099
COLUMBIA COUNTY				
Fort White	8,215	13,993	-	22,208
Lake City	241,791	104,660	-	346,451
DE SOTO COUNTY				
Arcadia	157,477	63,586	-	221,063
DIXIE COUNTY				
Cross City	60,079	43,462	-	103,541
Horseshoe Beach	1,856	2,738	-	4,594
DUVAL COUNTY				
Atlantic Beach	65,115	224,122	5,389	294,627
Baldwin	21,646	18,975	634	41,255
Jacksonville	5,826,077	2,182,243	191,622	8,199,942
Jacksonville Beach	219,174	272,033	6,946	498,152
Neptune Beach	41,884	121,063	2,508	165,455
Jacksonville (Duval)	-	8,440,691	139,264	8,579,955
ESCAMBIA COUNTY				
Century	53,674	36,716	-	90,390
Pensacola	727,797	1,183,797	-	1,911,594
FLAGLER COUNTY				
Beverly Beach	4,223	3,204	411	7,838
Bunnell	38,218	22,438	-	60,656
Flagler Beach	23,161	70,964	-	94,125
Palm Coast	-	599,926	-	599,926
FRANKLIN COUNTY				
Apalachicola	51,929	26,607	-	78,536
Carrabelle	25,647	12,937	-	38,584
GADSDEN COUNTY				
Chattahoochee	81,632	20,420	-	102,052
Greensboro	9,894	16,961	181	27,036

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2001-02 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)
(Refer to Additional Notes at the End of the Table.)

	Guaranteed -----	Additional Monies to Meet FY 99-00 Distribution -----	Growth Money -----	Yearly Total -----
Gretna	11,242	196,550	-	207,792
Havana	28,337	19,949	-	48,286
Midway	-	44,366	2,830	47,196
Quincy	166,567	53,517	-	220,084
GILCHRIST COUNTY				
Bell	5,992	3,379	132	9,503
Trenton	22,161	16,332	784	39,277
GLADES COUNTY				
Moore Haven	32,012	14,252	374	46,638
GULF COUNTY				
Port Saint Joe	64,183	12,677	-	76,860
Wewahitchka	23,114	39,613	-	62,727
HAMILTON COUNTY				
Jasper	59,554	7,678	-	67,232
Jennings	12,571	16,945	609	30,125
White Springs	13,231	17,722	306	31,259
HARDEE COUNTY				
Bowling Green	24,763	47,710	11,535	84,008
Wauchula	81,340	32,403	3,608	117,351
Zolfo Springs	23,025	25,218	2,979	51,221
HENDRY COUNTY				
Clewiston	116,479	66,550	-	183,029
La Belle	56,826	24,929	2,794	84,549
HERNANDO COUNTY				
Brooksville	175,729	201,934	-	377,663
Weeki Wachee	2,118	172	-	2,290
HIGHLANDS COUNTY				
Avon Park	119,637	154,453	1,705	275,795
Lake Placid	53,574	9,396	-	62,970
Sebring	168,381	84,054	-	252,435
HILLSBOROUGH COUNTY				
Plant City	332,397	463,455	13,599	809,451
Tampa	4,897,504	3,656,284	42,394	8,596,182
Temple Terrace	205,169	347,492	6,005	558,665
HOLMES COUNTY				
Bonifay	46,920	37,970	5,539	90,429

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2001-02 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)
(Refer to Additional Notes at the End of the Table.)

	Guaranteed	Additional Monies to Meet FY 99-00 Distribution	Growth Money	Yearly Total
	-----	-----	-----	-----
Esto	4,617	11,449	163	16,229
Noma	-	15,016	111	15,127
Ponce de Leon	8,741	5,289	-	14,030
Westville	2,077	10,622	-	12,699
INDIAN RIVER COUNTY				
Fellsmere	16,285	84,354	10,856	111,495
Indian River Shores	286	47,113	1,041	48,441
Orchid	30	953	113	1,096
Sebastian	33,165	362,701	6,644	402,511
Vero Beach	374,742	96,482	-	471,224
JACKSON COUNTY				
Alford	7,420	24,980	-	32,400
Bascom	2,835	2,149	44	5,028
Campbellton	7,330	3,696	-	11,026
Cottondale	15,086	31,807	-	46,893
Graceville	36,420	46,820	-	83,240
Grand Ridge	10,018	28,540	1,253	39,811
Greenwood	8,020	14,531	789	23,340
Jacob City	-	17,393	-	17,393
Malone	15,027	22,780	-	37,807
Marianna	136,106	62,170	-	198,276
Sneads	24,498	70,819	-	95,317
JEFFERSON COUNTY				
Monticello	50,339	39,351	-	89,690
LAFAYETTE COUNTY				
Mayo	18,739	18,557	-	37,296
LAKE COUNTY				
Astatula	3,333	36,625	548	40,505
Clermont	78,941	109,669	1,870	190,480
Eustis	182,142	204,957	2,399	389,498
Fruitland Park	20,503	58,169	1,217	79,889
Groveland	36,365	35,450	-	71,815
Howey-in-the-Hills	12,376	4,814	181	17,371
Lady Lake	13,366	271,886	335	285,586
Leesburg	309,234	82,832	-	392,066
Mascotte	21,939	63,234	1,651	86,824
Minneola	15,515	67,448	7,293	90,256
Montverde	1,908	26,900	-	28,808
Mount Dora	111,030	90,630	840	202,501
Tavares	57,583	141,903	5,329	204,815
Umatilla	39,637	27,511	-	67,148

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2001-02 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)
(Refer to Additional Notes at the End of the Table.)

	Guaranteed -----	Additional Monies to Meet FY 99-00 Distribution -----	Growth Money -----	Yearly Total -----
LEE COUNTY				
Bonita Springs	-	661,343	-	661,343
Cape Coral	153,484	2,272,876	63,381	2,489,741
Fort Myers	893,274	489,766	2,724	1,385,764
Fort Myers Beach	-	116,568	2,189	118,757
Sanibel	-	112,581	1,048	113,629
LEON COUNTY				
Tallahassee	1,250,960	2,154,588	82,195	3,487,744
LEVY COUNTY				
Bronson	10,844	18,962	16	29,823
Cedar Key	16,864	6,880	-	23,744
Chiefland	64,181	18,013	-	82,194
Fanning Springs	7,553	8,753	191	16,497
Inglis	16,801	20,646	-	37,447
Otter Creek	3,780	1,052	-	4,832
Williston	47,202	26,977	-	74,179
Yankeetown	5,909	9,157	-	15,066
LIBERTY COUNTY				
Bristol	18,989	26,363	-	45,352
MADISON COUNTY				
Greenville	23,475	19,642	-	43,117
Lee	5,990	8,813	287	15,090
Madison	86,118	16,086	-	102,204
MANATEE COUNTY				
Anna Maria	13,693	20,983	-	34,676
Bradenton	376,545	912,945	8,012	1,297,502
Bradenton Beach	27,417	9,194	-	36,611
Holmes Beach	55,071	55,413	-	110,484
Palmetto	169,179	127,949	6,722	303,849
MARION COUNTY				
Belleview	57,775	57,920	-	115,695
Dunnellon	53,800	15,954	-	69,754
McIntosh	7,411	6,929	-	14,340
Ocala	643,622	728,981	-	1,372,603
Reddick	5,166	18,312	177	23,655
MARTIN COUNTY				
Jupiter Island	2,386	11,810	-	14,196
Ocean Breeze Park	6,147	11,190	-	17,337

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2001-02 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)
(Refer to Additional Notes at the End of the Table.)

	Guaranteed	Additional Monies to Meet FY 99-00 Distribution	Growth Money	Yearly Total
	-----	-----	-----	-----
Sewalls Point	1,035	43,684	-	44,719
Stuart	276,026	212,067	-	488,093
MIAMI-DADE COUNTY				
Aventura	-	319,309	20,337	339,646
Bal Harbour	43,116	6,944	355	50,415
Bay Harbor Islands	32,155	47,596	3,689	83,440
Biscayne Park	16,156	50,349	2,590	69,096
Coral Gables	693,530	135,517	5,579	834,627
El Portal	11,922	55,261	1,633	68,815
Florida City	61,201	88,470	9,504	159,175
Golden Beach	2,533	8,228	343	11,104
Hialeah	1,930,261	3,613,272	209,332	5,752,865
Hialeah Gardens	16,283	371,850	19,054	407,187
Homestead	326,447	409,096	41,218	776,761
Indian Creek	1,391	52	-	1,443
Key Biscayne	-	133,522	5,669	139,191
Medley	10,067	2,394	379	12,840
Miami	5,721,258	3,292,882	102,840	9,116,980
Miami Beach	1,489,227	509,281	-	1,998,508
Miami Lakes	-	432,427	-	432,427
Miami Shores	143,763	88,146	3,442	235,351
Miami Springs	217,492	82,458	3,709	303,659
North Bay	66,164	63,964	4,560	134,689
North Miami	755,251	620,007	69,026	1,444,284
North Miami Beach	642,052	312,699	30,380	985,131
Opa-locka	242,147	159,907	4,327	406,381
Pinecrest	-	278,019	10,659	288,678
South Miami	289,293	10,570	-	299,863
Sunny Isles Beach	-	216,212	8,710	224,922
Surfside	104,228	4,340	-	108,568
Sweetwater	38,362	363,651	14,284	416,297
Virginia Gardens	40,502	11,674	388	52,564
West Miami	167,074	5,919	-	172,993
Metro Dade	40,214,980	-	-	40,214,980
MONROE COUNTY				
Islamorada	-	185,796	584	186,380
Key Colony Beach	3,918	20,375	-	24,293
Key West	392,780	430,247	-	823,027
Layton	2,685	3,044	-	5,729
Marathon	-	250,930	-	250,930
NASSAU COUNTY				
Callahan	25,665	4,901	-	30,566
Fernandina Beach	130,679	105,141	-	235,820

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2001-02 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)
(Refer to Additional Notes at the End of the Table.)

	Guaranteed -----	Additional Monies to Meet FY 99-00 Distribution -----	Growth Money -----	Yearly Total -----
Hilliard	23,263	59,810	1,430	84,503
OKALOOSA COUNTY				
Cinco Bayou	21,997	1,564	-	23,561
Crestview	138,336	242,367	8,265	388,968
Destin	-	196,518	2,396	198,915
Fort Walton Beach	227,379	360,921	-	588,300
Laurel Hill	4,088	25,821	16	29,925
Mary Esther	13,743	76,672	334	90,749
Niceville	54,427	242,224	3,844	300,494
Shalimar	10,992	2,802	39	13,833
Valparaiso	40,774	168,137	2,457	211,367
OKEECHOBEE COUNTY				
Okeechobee	176,013	75,272	-	251,285
ORANGE COUNTY				
Apopka	183,788	516,401	30,923	731,112
Belle Isle	9,272	153,536	2,028	164,836
Eatonville	18,949	60,884	397	80,230
Edgewood	63,799	7,103	-	70,902
Maitland	158,137	139,188	9,265	306,590
Oakland	7,322	18,178	493	25,992
Ocoee	78,748	612,283	21,762	712,792
Orlando	1,969,237	3,875,617	60,852	5,905,706
Windermere	10,267	35,616	1,759	47,642
Winter Garden	149,053	296,125	9,255	454,433
Winter Park	458,356	344,700	331	803,387
OSCEOLA COUNTY				
Kissimmee	243,964	900,084	33,711	1,177,759
Saint Cloud	105,511	404,443	16,222	526,176
PALM BEACH COUNTY				
Atlantis	6,296	21,899	1,071	29,266
Belle Glade	302,170	369,932	-	672,102
Boca Raton	523,997	935,059	29,863	1,488,919
Boynton Beach	337,969	964,479	45,087	1,347,535
Briny Breeze	4,322	4,721	120	9,164
Cloud Lake	3,753	272	155	4,180
Delray Beach	362,476	882,762	37,270	1,282,507
Glen Ridge	1,438	3,284	240	4,963
Golf	1,033	2,033	92	3,157
Greenacres	14,848	634,083	26,987	675,918
Gulf Stream	1,397	9,476	132	11,005
Haverhill	8,402	19,443	1,267	29,112

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2001-02 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)
(Refer to Additional Notes at the End of the Table.)

	Guaranteed	Additional Monies to Meet FY 99-00 Distribution	Growth Money	Yearly Total
	-----	-----	-----	-----
Highland Beach	2,928	51,786	1,546	56,259
Hypoluxo	2,273	21,693	1,924	25,890
Juno Beach	13,616	36,411	1,334	51,361
Jupiter	67,918	570,640	31,899	670,457
Jupiter Inlet Colony	1,225	5,400	-	6,625
Lake Clarke Shores	7,218	70,112	968	78,298
Lake Park	253,135	16,633	-	269,768
Lake Worth	364,734	555,308	36,182	956,224
Lantana	209,533	29,634	859	240,026
Manalapan	1,985	3,314	4	5,303
Mangonia Park	15,044	11,873	-	26,917
North Palm Beach	82,307	179,035	2,217	263,559
Ocean Ridge	4,910	21,893	258	27,061
Pahokee	96,481	233,524	-	330,005
Palm Beach	171,886	29,230	259	201,375
Palm Beach Gardens	126,411	564,903	13,841	705,155
Palm Beach Shores	11,360	7,532	478	19,370
Palm Springs	90,524	237,644	12,491	340,659
Riviera Beach	369,915	342,894	9,890	722,699
Royal Palm Beach	3,712	414,895	22,483	441,090
South Bay	42,669	86,091	9,359	138,118
South Palm Beach	745	24,241	-	24,986
Tequesta	129,246	12,214	-	141,460
Wellington	-	596,413	40,488	636,901
West Palm Beach	1,326,451	764,570	11,936	2,102,956
PASCO COUNTY				
Dade City	134,787	129,098	-	263,885
New Port Richey	290,251	295,609	-	585,860
Port Richey	15,410	69,895	-	85,305
Saint Leo	9,442	28,940	-	38,382
San Antonio	14,350	23,885	-	38,235
Zephyrhills	110,964	228,039	-	339,003
PINELLAS COUNTY				
Belleair	15,115	54,756	583	70,454
Belleair Beach	4,762	31,221	-	35,983
Belleair Bluffs	66,417	5,954	-	72,371
Belleair Shore	352	535	5	893
Clearwater	1,191,562	1,280,036	38,676	2,510,274
Dunedin	313,081	595,080	12,230	920,391
Gulfport	133,248	167,381	4,890	305,519
Indian Rocks Beach	54,431	27,731	2,517	84,679
Indian Shores	10,610	12,873	447	23,931
Kenneth City	145,147	11,769	-	156,916
Largo	652,934	1,167,640	27,192	1,847,766

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2001-02 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)
(Refer to Additional Notes at the End of the Table.)

	Guaranteed	Additional Monies to Meet FY 99-00 Distribution	Growth Money	Yearly Total
	-----	-----	-----	-----
Madeira Beach	174,090	11,163	-	185,253
North Redington Beach	11,820	7,821	556	20,196
Oldsmar	19,857	205,969	6,541	232,367
Pinellas Park	387,226	705,789	14,763	1,107,777
Redington Beach	4,793	22,402	101	27,296
Redington Shores	12,192	29,544	288	42,024
Safety Harbor	57,772	316,405	6,398	380,575
Saint Petersburg	3,125,822	3,347,389	78,923	6,552,134
Saint Petersburg Beach	199,235	25,893	-	225,128
Seminole	166,578	84,873	15,015	266,466
South Pasadena	89,458	44,577	36	134,071
Tarpon Springs	199,105	291,308	7,445	497,858
Treasure Island	104,086	47,877	144	152,107
POLK COUNTY				
Auburndale	95,208	159,158	7,313	261,678
Bartow	247,027	225,499	2,031	474,556
Davenport	22,371	44,192	-	66,563
Dundee	25,917	41,714	1,284	68,915
Eagle Lake	20,806	51,986	6,014	78,807
Fort Meade	76,018	139,271	4,090	219,379
Frostproof	59,573	16,724	-	76,297
Haines City	182,087	253,885	-	435,972
Highland Park	-	2,743	242	2,985
Hillcrest Heights	498	4,935	154	5,586
Lake Alfred	36,465	67,710	1,044	105,219
Lake Hamilton	15,272	14,014	545	29,832
Lakeland	973,011	1,183,857	13,955	2,170,823
Lake Wales	190,668	99,130	1,184	290,982
Mulberry	53,918	36,462	-	90,380
Polk City	15,070	51,124	-	66,194
Winter Haven	439,141	302,957	787	742,885
PUTNAM COUNTY				
Crescent City	47,077	15,610	-	62,687
Interlachen	11,693	31,412	-	43,105
Palatka	276,527	98,912	-	375,439
Pomona Park	7,968	14,560	-	22,528
Welaka	7,493	7,803	-	15,296
SAINT JOHNS COUNTY				
Hastings	15,795	11,009	-	26,804
Saint Augustine	340,862	130,088	-	470,950
Saint Augustine Beach	7,099	95,196	-	102,295
SAINT LUCIE COUNTY				

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2001-02 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)
(Refer to Additional Notes at the End of the Table.)

	Guaranteed -----	Additional Monies to Meet FY 99-00 Distribution -----	Growth Money -----	Yearly Total -----
Fort Pierce	711,816	318,790	2,793	1,033,398
Port Saint Lucie	6,475	1,684,893	71,111	1,762,479
Saint Lucie	2,371	8,100	148	10,619
SANTA ROSA COUNTY				
Gulf Breeze	75,883	92,782	-	168,665
Jay	20,822	7,800	-	28,622
Milton	116,957	155,661	-	272,618
SARASOTA COUNTY				
Longboat Key	47,549	83,072	1,322	131,943
North Port	24,372	441,809	23,488	489,669
Sarasota	937,613	537,500	-	1,475,113
Venice	240,488	249,612	-	490,100
SEMINOLE COUNTY				
Altamonte Springs	57,567	821,965	23,251	902,782
Casselberry	170,722	486,760	2,508	659,990
Lake Mary	-	174,771	7,298	182,069
Longwood	80,818	230,254	3,989	315,062
Oviedo	39,986	474,151	24,002	538,139
Sanford	376,081	608,829	20,217	1,005,127
Winter Springs	13,825	672,061	26,641	712,527
SUMTER COUNTY				
Bushnell	36,546	37,162	-	73,708
Center Hill	8,283	26,981	1,287	36,551
Coleman	13,609	27,153	-	40,762
Webster	17,618	18,445	-	36,063
Wildwood	61,478	71,381	-	132,859
SUWANNEE COUNTY				
Branford	20,042	3,922	-	23,964
Live Oak	153,904	113,793	-	267,697
TAYLOR COUNTY				
Perry	180,555	57,212	-	237,767
UNION COUNTY				
Lake Butler	29,351	47,718	-	77,069
Raiford	1,694	8,210	-	9,904
Worthington Springs	4,563	2,491	-	7,054
VOLUSIA COUNTY				
Daytona Beach	1,027,176	652,043	6,145	1,685,364
Daytona Beach Shores	91,781	7,700	-	99,481

Table 1

Municipal Revenue Sharing Distributions
State Fiscal Year 2001-02 Estimates
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies.)
(Refer to Additional Notes at the End of the Table.)

	Guaranteed	Additional Monies to Meet FY 99-00 Distribution	Growth Money	Yearly Total
	-----	-----	-----	-----
DeBary	-	240,556	13,089	253,645
DeLand	318,746	140,490	13,235	472,471
Deltona	-	1,544,334	86,321	1,630,655
Edgewater	68,458	391,464	11,261	471,183
Holly Hill	155,248	142,879	5,447	303,574
Lake Helen	8,885	57,820	2,226	68,931
New Smyrna Beach	201,998	195,893	6,069	403,961
Oak Hill	13,952	22,756	-	36,708
Orange City	21,923	107,699	2,987	132,610
Ormond Beach	294,368	469,967	12,769	777,104
Pierson	18,098	13,072	7,695	38,865
Ponce Inlet	4,946	32,598	588	38,132
Port Orange	93,493	977,057	29,687	1,100,237
South Daytona	132,655	191,356	4,715	328,726
WAKULLA COUNTY				
Saint Marks	9,455	14,031	-	23,486
Sopchoppy	9,800	20,841	-	30,641
WALTON COUNTY				
DeFuniak Springs	100,398	112,321	-	212,719
Freeport	11,372	30,230	73	41,675
Paxton	13,228	6,287	1,793	21,308
WASHINGTON COUNTY				
Caryville	11,357	1,622	-	12,979
Chipley	67,615	47,117	-	114,732
Ebro	4,447	4,429	-	8,876
Vernon	12,365	26,975	-	39,340
Wausau	4,597	16,663	437	21,697
TOTALS	=====	=====	=====	=====
	\$ 116,701,994	\$ 115,750,801	\$ 3,807,204	\$ 236,260,000

Notes:

- 1) The column labeled "Additional Monies to Meet FY 99-00 Distribution" was added this year to account for the new calculation required by s. 212.20(6)(e)6., F.S.
- 2) The proportional contribution of each revenue source comprising the municipal revenue sharing program in state fiscal year 2001-02 has been estimated to be as follows: state sales tax, 64.81%; municipal fuel tax, 35.19%.

Source: Department of Revenue (7/2001)

County Fuel Tax

Sections 206.41(1) and 206.60, *Florida Statutes*

Brief Overview

The county fuel tax is levied on motor fuel at the rate of 1 cent per gallon. The legislative intent of this tax, as stated in s. 206.60(5), F.S., is to reduce a county's reliance on ad valorem taxes. The proceeds are allocated to each county via the same distribution formula as used for the constitutional fuel tax. The proceeds are to be used by counties for transportation-related expenses, including the reduction of bond indebtedness incurred for transportation purposes.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

All counties are eligible to receive proceeds.

Administrative Procedures

The tax is administered by the Department of Revenue. The Department is authorized to deduct the 7.0 percent and 0.3 percent General Revenue Service Charges pursuant to s. 215.20(1) and (3), F.S. Additionally, the Department is authorized to deduct its administrative costs incurred in the collection, administration, enforcement, and distribution of the tax; however, the deduction shall not exceed 2 percent of collections.

Distribution of Proceeds

On a monthly basis, the Department of Revenue determines the amount of the allocation for each county based on the same distribution factors used to distribute constitutional fuel tax proceeds, pursuant to s. 206.47, F.S., and the formula provided in Article XII, Section 9(c)(4), *Florida Constitution*. However, the proceeds are not divided into an 80 percent portion and a 20 percent portion, as are the constitutional fuel tax proceeds. The distribution factor for a given county is calculated using the three components: an area component, a population component, and a collection component.

1. First, the distribution factor for each county is calculated as follows:

$$\begin{aligned} & \frac{1}{4} \quad \times \quad \frac{\text{County Area}}{\text{State Area}} \\ + & \quad \frac{1}{4} \quad \times \quad \frac{\text{County Population}}{\text{State Population}} \\ + & \quad \frac{1}{2} \quad \times \quad \frac{\text{Number of Motor Fuel Gallons Sold in County}}{\text{Number of Motor Fuel Gallons Sold Statewide}} \\ = & \quad \text{County's Distribution Factor} \end{aligned}$$

2. Second, the monthly allocation for each county is calculated as follows:

$$\text{Monthly Statewide County Fuel Tax Receipts} \times \text{County's Distribution Factor} = \text{County's Monthly Allocation}$$

Authorized Uses

The revenues received from this tax are to be used for transportation-related expenses. Current law authorizes expenditure of the funds solely for the acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, and bridges therein; or the reduction on bonded indebtedness of such county or of special road and bridge districts within such county, incurred for road and bridge or other transportation purposes.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

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

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

Table 1 presents the estimated 2001-02 local government fiscal year distributions to each county, as calculated by the Department of Revenue. The table also displays the area, population, and collection components as well as the distribution factor for each county. The estimates 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. Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Prior Years' Revenues

Several additional tables summarizing prior years' distributions to counties are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

Table 1

County Fuel Tax

Estimated Distributions by County
Local Government Fiscal Year 2001-02

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.65699%	0.34093%	0.40960%	1.40750%	\$ 1,168,401
Baker	0.09636%	0.03482%	0.24530%	0.37650%	312,542
Bay	0.55200%	0.23184%	0.36710%	1.15090%	955,391
Bradford	0.09641%	0.04081%	0.12260%	0.25980%	215,666
Brevard	1.46955%	0.74493%	0.54030%	2.75480%	2,286,828
Broward	4.68116%	2.53876%	0.51240%	7.73230%	6,418,776
Calhoun	0.04851%	0.02036%	0.24060%	0.30950%	256,924
Charlotte	0.49799%	0.22154%	0.33840%	1.05790%	878,189
Citrus	0.31418%	0.18471%	0.27480%	0.77370%	642,268
Clay	0.40041%	0.22026%	0.26040%	0.88110%	731,423
Collier	0.72128%	0.39321%	0.86260%	1.97710%	1,641,240
Columbia	0.33857%	0.08840%	0.33290%	0.75990%	630,812
DeSoto	0.07049%	0.05038%	0.26590%	0.38680%	321,092
Dixie	0.05160%	0.02163%	0.30930%	0.38250%	317,523
Duval	2.72145%	1.21834%	0.35900%	4.29880%	3,568,541
Escambia	0.91722%	0.46052%	0.31990%	1.69760%	1,409,220
Flagler	0.14973%	0.07795%	0.21280%	0.44050%	365,670
Franklin	0.04446%	0.01730%	0.32150%	0.38330%	318,187
Gadsden	0.24261%	0.07053%	0.22460%	0.53770%	446,358
Gilchrist	0.03110%	0.02258%	0.14920%	0.20290%	168,432
Glades	0.02873%	0.01654%	0.41210%	0.45740%	379,699
Gulf	0.03289%	0.02085%	0.27390%	0.32760%	271,949
Hamilton	0.10013%	0.02085%	0.21750%	0.33850%	280,997
Hardee	0.08419%	0.04214%	0.26760%	0.39390%	326,986
Hendry	0.16786%	0.05664%	0.49600%	0.72050%	598,105
Hernando	0.39925%	0.20460%	0.20730%	0.81110%	673,314
Highlands	0.26668%	0.13666%	0.45980%	0.86310%	716,481
Hillsborough	3.40009%	1.56258%	0.52040%	5.48310%	4,551,658
Holmes	0.07456%	0.02904%	0.20860%	0.31220%	259,165
Indian River	0.42895%	0.17667%	0.22120%	0.82680%	686,347
Jackson	0.29315%	0.07314%	0.39660%	0.76290%	633,302
Jefferson	0.08652%	0.02018%	0.25160%	0.35830%	297,434
Lafayette	0.01765%	0.01098%	0.23090%	0.25950%	215,417
Lake	0.64263%	0.32931%	0.48500%	1.45690%	1,209,409
Lee	1.43084%	0.68965%	0.42980%	2.55030%	2,117,068
Leon	0.69693%	0.37456%	0.29790%	1.36940%	1,136,773
Levy	0.14074%	0.05389%	0.48590%	0.68050%	564,900
Liberty	0.02845%	0.01098%	0.34770%	0.38710%	321,341
Madison	0.17021%	0.02930%	0.30000%	0.49950%	414,647
Manatee	0.71994%	0.41296%	0.35570%	1.48860%	1,235,724
Marion	1.05798%	0.40500%	0.68440%	2.14740%	1,782,610
Martin	0.42928%	0.19824%	0.28450%	0.91200%	757,074
Miami-Dade	5.78437%	3.52476%	0.91700%	10.22610%	8,488,941
Monroe	0.33823%	0.12449%	0.82010%	1.28280%	1,064,884
Nassau	0.19174%	0.09020%	0.27480%	0.55670%	462,131

Table 1

County Fuel Tax

Estimated Distributions by County
Local Government Fiscal Year 2001-02

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Okaloosa	0.59933%	0.26670%	0.41760%	1.28360%	1,065,548
Okeechobee	0.18507%	0.05617%	0.37080%	0.61200%	508,037
Orange	3.28584%	1.40208%	0.41850%	5.10640%	4,238,950
Osceola	0.68323%	0.26982%	0.62880%	1.58180%	1,313,092
Palm Beach	2.99079%	1.76942%	0.93300%	5.69320%	4,726,068
Pasco	0.96156%	0.53929%	0.32410%	1.82490%	1,514,895
Pinellas	2.28162%	1.44140%	0.18120%	3.90420%	3,240,974
Polk	1.73700%	0.75696%	0.83950%	3.33350%	2,767,222
Putnam	0.22435%	0.11016%	0.34560%	0.68010%	564,568
Saint Johns	0.52020%	0.19261%	0.29250%	1.00530%	834,525
Saint Lucie	0.64714%	0.30142%	0.25450%	1.20310%	998,723
Santa Rosa	0.35563%	0.18418%	0.48500%	1.02480%	850,712
Sarasota	0.94798%	0.50987%	0.24910%	1.70690%	1,416,940
Seminole	1.05045%	0.57125%	0.14620%	1.76790%	1,467,578
Sumter	0.39104%	0.08344%	0.24110%	0.71560%	594,037
Suwannee	0.17000%	0.05450%	0.28870%	0.51320%	426,020
Taylor	0.10731%	0.03012%	0.44040%	0.57780%	479,646
Union	0.04002%	0.02103%	0.10450%	0.16550%	137,386
Volusia	1.33168%	0.69349%	0.52300%	2.54820%	2,115,325
Wakulla	0.07118%	0.03576%	0.26040%	0.36730%	304,905
Walton	0.23161%	0.06351%	0.47960%	0.77470%	643,098
Washington	0.07292%	0.03281%	0.26040%	0.36610%	303,909
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 83,012,500

Source: Department of Revenue (7/2001)

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Distribution of Sales and Use Taxes to Counties

Section 212.20(6), *Florida Statutes*

Brief Overview

Beginning July 1, 2000, and in each fiscal year thereafter, the sum of \$29,915,500 shall be divided into as many equal parts as there are counties in the state. Therefore, an amount equal to \$446,500 shall be distributed to each county.

Any subsequent distribution to any of the county's respective municipalities shall be pursuant to local ordinance or special act. Additionally, all or part of the revenue shall be paid to the district school board if required by the local ordinance or special act. The use of the revenue is at the discretion of the governing body.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

All counties are eligible to receive proceeds.

Distribution of Proceeds

Each year, the sum of \$29,915,500 is divided equally among the state's sixty-seven counties. As a result, each county receives \$446,500. The distribution to counties shall begin each fiscal year on or before January 5th and shall continue monthly for a total of four months.

Local government officials having questions regarding the distribution of the tax proceeds within a particular county, via the authority granted by the local ordinance or special act, should contact Hal Foy with the Department of Banking and Finance at (850) 410-9345 or Suncom 210-9345.

Authorized Uses

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

Relevant Attorney General Opinions

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

Current Year's Revenues

Due to the fact that this revenue source is a fixed annual distribution, the calculation of revenue estimates is not necessary.

Oil, Gas, and Sulfur Production Tax

Section 211.06, *Florida Statutes*

Brief Overview

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. In past years, Collier, Escambia, Hendry, Lee, and Santa Rosa counties have received distributions. An authorized use of the proceeds is not specified in current law.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source for eligible counties.

Eligibility Requirements

Only those counties where the products are actually 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 that is administered by the Department of Revenue. The Oil and Gas Tax Trust Fund is subject to a 7.0 percent General Revenue Service Charge pursuant to s. 215.20(1), F.S.

Distribution of Proceeds

Only those counties where the products are actually extracted receive distributions. The following percentage of tax proceeds shall be credited to the general revenue fund of the county where the gas, oil, or sulfur is produced:

12.5 percent of the proceeds from the oil production tax imposed under s. 211.02(1)(b), F.S.

20 percent of the proceeds from the tax on small well and tertiary oil under s. 211.02(1)(a), F.S.

20 percent of the proceeds from the tax on gas imposed under s. 211.025, F.S.

20 percent of the proceeds from the tax on sulfur imposed under s. 211.026, F.S.

Authorized Uses

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

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
79-05	Levy on irreplaceable minerals

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

No revenue estimates for individual counties are available.

Prior Years' Revenues

Several additional tables summarizing prior years' distributions to eligible counties are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

Mobile Home License Tax

Sections 320.08 and 320.081, *Florida Statutes*

Brief Overview

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. A sticker is issued as evidence of payment. Half of the net proceeds are remitted to the respective district school board. The other half is distributed to the respective municipalities where such units are located or the county if the units are located in the unincorporated area. An authorized use of the proceeds is not specified in current law.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

The district school board is eligible to receive proceeds if taxable units are located in the respective county. A county government is eligible to receive proceeds if taxable units are located in its unincorporated area. If taxable units are located within a municipal jurisdiction, then the municipal government will receive proceeds.

Administrative Procedures

The taxes are collected by the county tax collectors and remitted to the Department of Highway Safety and Motor Vehicles. The Department deducts \$1.50 for each sticker issued and transfers those funds to the state's General Revenue Fund. The remaining balance is deposited into the License Tax Collection Trust Fund for distribution to units of local governments.

Distribution of Proceeds

The proceeds are distributed to the counties and their respective municipalities where the mobile home and park trailer units are located as follows: 50 percent to the district school board, and 50 percent either to the board of county commissioners for units which are located within the unincorporated areas of the county, or to any municipality within such county for units which are located within its corporate limits.

Authorized Uses

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

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
74-282	Owner of mobile home eligible for tax credit
75-42	Mobile home taxable as personal property
88-20	Registration of mobile homes

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

No revenue estimates for counties, municipalities, or school districts are available.

Prior Years' Revenues

Several additional tables summarizing prior years' distributions to local governments and school districts are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

Insurance License Tax

Sections 624.501 - 624.508, *Florida Statutes*

Brief Overview

County governments receive proceeds from an annual license tax on the original appointment and renewal of insurance representatives, agents, and solicitors selling various types of insurance products pursuant to s. 624.501, F.S. The county government's portion is \$6.00 per license. According to the provisions in s. 624.505, F.S., the county license tax applies to agents and solicitors with business offices located within the county's jurisdiction, or to their place of residence if no business office is required. If an agent maintains a business office in more than one county, the agent is required to pay the county license tax in each of those counties. An authorized use of the proceeds is not specified in current law.

Pursuant to s. 624.507, F.S., municipalities may require a tax on insurance agents and solicitors not to exceed 50 percent of the state tax. This tax may apply only to those agents and solicitors having business offices within the jurisdiction. If no such office exists or is required, the tax shall apply to the agent's place of residence.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

A county government will receive proceeds if an agent or solicitor does business within the county or has a business office located within the county. A municipal government will receive proceeds if an agent or solicitor has an office located in the municipal jurisdiction or the agent's place of residence if the agent has no such office.

Administrative Procedures

The Department of Insurance administers this tax. The county tax proceeds shall be deposited into the Agents and Solicitors County Tax Trust Fund. The Insurance Commissioner and Treasurer shall keep a separate account for all monies collected for each county. The Department is authorized to deduct the 7.0 percent and 0.3 percent General Revenue Service Charges pursuant to s. 215.20(1) and (3), F.S., prior to any remittance to the counties.

Distribution of Proceeds

The Comptroller shall annually, as of January 1st following the date of collection, and thereafter at such other dates that the Insurance Commissioner and Treasurer may elect draw warrants on the State Treasury payable to the respective counties for the full net amount due to those counties.

Authorized Uses

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

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
74-209	Occupational licensing of insurance companies
76-219	Power to levy regulatory fees on insurance agents

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

No revenue estimates for local governments are available.

Prior Years' Revenues

Several additional tables summarizing prior years' distributions to counties are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

Insurance Premium Tax

Chapters 175 and 185 and Section 633.382, *Florida Statutes*

Brief Overview

Pursuant to s. 175.101, F.S., an eligible municipality or special fire control district may impose a 1.85 percent tax on the gross amount of premiums collected on property insurance policies covering property within the legally defined limits of the municipality or special fire control district. These provisions shall not apply to the unincorporated areas of any county except with respect to special fire control districts that include unincorporated areas as well as to any governmental entity whose firefighters are eligible to participate in the Florida Retirement System. The net proceeds from this tax are remitted annually to those eligible municipalities or special fire control districts and used to supplement firefighters' pension trust funds.

Pursuant to s. 633.382, F.S., every firefighter shall be paid supplemental compensation by the employing municipality or fire control district provided the firefighter has complied with specified educational requirements. Funds are appropriated from premiums collected on property insurance policies to pay the supplemental compensation.

Pursuant to s. 185.08, F.S., an eligible municipality may impose a 0.85 percent tax on the gross amount of premiums collected on casualty insurance policies covering property within the municipality's corporate limits. These provisions shall not apply to the unincorporated areas of any county as well as to any governmental entity whose police officers are eligible to participate in the Florida Retirement System. The net proceeds from this tax are remitted annually to those eligible municipalities and used to supplement their police officers' retirement trust fund.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

Any eligible municipality or special fire control district described and classified in s. 175.041, F.S., having a lawfully established firefighters' pension trust fund, may impose the 1.85 percent tax upon fire insurance companies, fire insurance associations, or other property insurer on the gross receipts of premiums collected from policy holders. Such policies cover real or personal property within the legally defined limits of the municipality or special fire control district.

Every firefighter shall be paid supplemental compensation by the employing municipality or fire control district when the firefighter has complied with specified educational requirements. Depending on the level of educational attainment, each eligible firefighter shall be paid either \$50 or \$150 monthly.

Any municipality described and classified in s. 185.03, F.S., having a lawfully established municipal police officers=retirement trust fund may impose the 0.85 percent tax upon certain casualty insurance companies on the gross receipts of premiums covering property within the municipality's corporate limits.

Administrative Procedures

Whenever any eligible municipality or special fire control district passes an ordinance or resolution assessing and imposing either tax, a certified copy of such document shall be deposited with the Department of Management Services=Division of Retirement. These taxes shall be payable annually on March 1st of each year after the passage of an ordinance or resolution imposing the tax. Installments of taxes shall be paid according to the provisions of s. 624.5092(2)(a)-(c), F.S.

The Department of Revenue shall keep a separate account of all monies collected for each municipality and special fire control district. All monies collected must be transferred to the Police and Firefighters=Premium Tax Trust Fund and shall be separately accounted for by the Division of Retirement. The Department of Revenue is authorized to deduct the 7.0 percent and 0.3 percent General Revenue Service Charge pursuant to s. 215.20(1) and (3), F.S.

The monies budgeted as necessary to pay the expenses of the Division of Retirement for the oversight, monitoring, and actuarial reviews of the pension plans are annually appropriated from the interest and investment income earned on the monies collected for each municipality or special fire control district. Interest and investment income remaining in the trust fund, which is unexpended and otherwise unallocated by law, shall revert to the General Revenue Fund on June 30th of each year.

Funds shall be appropriated from the Police and Firefighters' Premium Tax Trust Fund to the Firefighters' Supplemental Compensation Trust Fund, created under the Department of Revenue, for the purpose of paying the supplemental compensation.

Distribution of Proceeds

The State Comptroller shall, on or before July 1st and at other times authorized by the Division of Retirement, disburse those monies collected from both taxes to the eligible municipalities and special fire control districts.

Supplemental compensation payments shall commence in the first full calendar month following the initial date of certification of eligibility by the Department of Insurance's Division of State Fire Marshal.

Authorized Uses

The net proceeds of the 1.85 percent tax are used to supplement firefighters' pension trust funds. Net proceeds of the 0.85 percent tax are used to supplement police officers' retirement trust funds.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

No revenue estimates for individual municipalities and fire control districts are available.

Prior Years' Revenues

Several additional tables summarizing prior years' distributions to municipalities and fire control districts are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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Alcoholic Beverage License Tax

Section 561.342, *Florida Statutes*

Brief Overview

A portion of the annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages and collected within a county or municipality in Florida is shared with those local governments. The taxes imposed under ss. 561.14(6), 563.02, 564.02, 565.02(1),(4), and (5), and 565.03, F.S., are subject to having a portion redistributed to eligible counties and municipalities.

Any person operating a bottle club shall pay an annual license tax pursuant to s. 561.14(6), F.S. The amount of the tax is \$500.

Pursuant to s. 563.02, F.S., vendors of malt beverages containing alcoholic 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 shall pay an annual license tax. The amount of the tax ranges from \$20 to \$3,000.

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 shall pay an annual license tax pursuant to 564.02, F.S. The amount of the tax ranges from \$50 to \$2,000.

Pursuant to s. 565.02(1),(4), and (5), F.S., 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 shall pay an annual license tax. The amount of the tax ranges from \$400 to \$1,820.

Authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers, as defined in s. 561.14(4) and (5), F.S., shall pay an annual license tax pursuant to 565.03, F.S. The amount of the tax ranges from \$500 to \$4,000.

Pursuant to 561.342(3), F.S., no tax on the manufacture, distribution, exportation, transportation, importation, or sales of such beverages shall be imposed by way of license, excise, or otherwise by any municipality notwithstanding anything in any municipal charter or special or general law to the contrary.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

A county or municipality, where the license taxes are collected, is eligible to receive a portion of such proceeds.

Administrative Procedures

The tax is administered, collected, and enforced by the Division of Alcoholic Beverages and Tobacco within the Department of Business and Professional Regulation. As directed by law, proceeds are deposited into the Alcoholic Beverage and Tobacco Trust Fund which is subject to the 7.3 percent General Revenue Service Charge pursuant to s. 215.20, F.S.

Distribution of Proceeds

The proceeds are returned to counties and municipalities as follows:

24 percent of the taxes imposed under ss. 561.14(6), 563.02, 564.02, 565.02(1),(4), and (5), and 565.03, F.S., collected within each county shall be returned to that county's tax collector.

38 percent of the taxes imposed under ss. 561.14(6), 563.02, 564.02, 565.02(1),(4), and (5), and 565.03, F.S., collected within an incorporated municipality shall be returned to the appropriate municipal officer.

Authorized Uses

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

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
74-131	Taxation and local sales, cigarette, or alcohol tax
79-36	Municipal taxation, alcoholic beverage distribution

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

No revenue estimates for individual local governments are available.

Prior Years' Revenues

Several additional tables summarizing prior years' distributions to counties and municipalities are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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Phosphate Rock Severance Tax

Section 211.3103, *Florida Statutes*

Brief Overview

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 with 18 percent of the net proceeds returned to those counties where the phosphate rock was mined. In past years, Hamilton, Hardee, Hillsborough, Manatee, and Polk counties have received distributions. The proceeds received by a county shall be used only for phosphate-related expenses.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

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. Pursuant to s. 211.3103(5), F.S., 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. Based on production information reported by producers on the most recent annual returns filed prior to the beginning of the fiscal year, the Department determines the amount of revenue to be distributed back to those counties where phosphate rock matrixes are located.

Distribution of Proceeds

The proceeds from all taxes, interest, and penalties shall be paid in to the State Treasury as follows:

1. The first \$10 million in revenue collected from the tax during each fiscal year shall be deposited into the Conservation and Recreation Lands Trust Fund.
2. The remaining revenue collected from the tax during that fiscal year shall be paid into the State Treasury as follows:

- a. 58 percent to the General Revenue Fund.
- b. 14.5 percent to the Nonmandatory Land Reclamation Trust Fund that was established for reclamation and acquisition of unreclaimed lands disturbed by phosphate mining and not subject to mandatory reclamation.
- c. 10 percent to the Phosphate Research Trust Fund in the Department of Education, Division of Universities, which is created to carry out the purposes set forth in s. 378.101, F.S.
- d. 10 percent to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county to the number of tons of phosphate produced in the state.
- e. 7.5 percent to the Minerals Trust Fund.

If the base rate is reduced pursuant to s. 211.3103(5)(c), F.S., then the proceeds of the tax shall be paid into the State Treasury as follows:

1. The first \$10 million in revenue collected from the tax during each fiscal year shall be deposited into the Conservation and Recreation Lands Trust Fund.
2. The remaining revenue collected from the tax during that fiscal year shall be paid into the State Treasury as follows:
 - a. 55.15 percent to the General Revenue Fund.
 - b. 12.5 percent to the Phosphate Research Trust Fund in the Department of Education, Division of Universities.
 - c. 18 percent to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county to the number of tons of phosphate produced in the state.
 - d. 14.35 percent to the Minerals Trust Fund.

Authorized Uses

The proceeds received by a county shall be used only for phosphate-related expenses.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
79-05	Levy on irreplaceable minerals

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

No revenue estimates for individual counties are available.

Prior Years' Revenues

Several additional tables summarizing prior years' distributions to eligible counties are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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State Housing Initiatives Partnership Program

Part VII of Chapter 420, *Florida Statutes*

Brief Overview

The State Housing Initiatives Partnership 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.

2001 General Law Amendments

Chapter 2001-98, *Laws of Florida*, (CS/CS/CS/SB 446)

expanded the list of partners that counties and municipalities are encouraged to involve in developing housing assistance plans. This change was effective July 1, 2001.

Eligibility Requirements

To be eligible to receive funds under the program, a county or eligible municipality must satisfy the requirements of s. 420.9072(2)(a), F.S., regarding the submission of its local housing assistance plan. An eligible municipality is defined in s. 420.9071(9), F.S.

Administrative Procedures

A county or eligible municipality seeking approval to receive its share of the local housing distribution must adopt an ordinance containing the provisions outlined in s. 420.9072(2)(b), F.S. The ordinance must not take effect until at least 30 days after the date of formal adoption.

The governing body of the county or eligible municipality must submit to the Florida Housing Finance Corporation (FHFC) one copy of its local housing assistance plan. The transmittal of the plan must include a copy of the ordinance, the adopting resolution, the local housing assistance plan, and such other information, as the FHFC requires by rule.

Monies in the Local Government Housing Trust Fund shall be distributed by the FHFC to each approved county and eligible municipality within the county. The trust fund shall be administered by the FHFC on behalf of the Department of Community Affairs. There shall be deposited into the trust fund a portion of the excise tax on documents as provided by s. 201.15, F.S., monies received from any other source for the purposes of ss. 420.907-420.9079, F.S., and proceeds derived from the investment of such monies.

All excise tax on documents collected pursuant to Chapter 215, *Florida Statutes*, shall be subject to the 7.0 percent General Revenue Service Charge. Pursuant to s. 201.15(6), F.S., one-half of the 7.53 percent of the remaining taxes collected under the chapter shall be paid to the credit of the Local Government Housing Trust Fund. Pursuant to s. 201.15(7), F.S., 87.5 percent of the 12.5 percent of the remaining taxes collected under the chapter shall also be paid to the credit of the trust fund. In all, 11.3425 percent of total adjusted collections are paid to the credit of the trust fund.

Distribution of Proceeds

Monies in the trust fund shall be distributed to each approved county and eligible municipality within the county as provided in s. 420.9073, F.S. Distributions shall be disbursed on a monthly basis beginning the first day of the month after program approval. Distributions shall be allocated to the participating county and to each eligible municipality within the county according to an interlocal agreement between the county governing authority and the governing body of the eligible municipality.

If there is no interlocal agreement, the distribution will be based on population. The portion for each eligible municipality is computed by multiplying the total monies earmarked for a county by a fraction, the numerator of which is the population of the eligible municipality and the denominator of which is the total population of the county. The remaining revenues shall be distributed to the county's governing body.

Authorized Uses

Pursuant to s. 420.9072, F.S., a county or eligible municipality must expend its portion of the distribution only to implement a local housing assistance plan. Proceeds may not be expended for the purpose of providing rent subsidies; however, this does not prohibit the use of the funds for security and utility deposit assistance. Additionally, funds distributed under this program may not be pledged to pay the debt service on any bonds.

Relevant Attorney General Opinions

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

Current Year's Revenues

No revenue estimates for individual local governments are available.

Prior Years' Revenues

Several additional tables summarizing prior years' distributions to counties and municipalities are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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Emergency Management Assistance

Sections 252.371 - 252.373, *Florida Statutes*

Brief Overview

In order to provide funds for emergency management, preparedness, and assistance, an annual surcharge of \$2 shall be imposed on every homeowner=s, mobile homeowner=s, tenant homeowner=s, and condominium unit owner=s policy. In addition, an annual \$4 surcharge shall be imposed on every commercial fire, commercial multiple peril, and business owner=s property insurance policy issued or renewed on or after May 1, 1993.

All proceeds of the surcharge shall be deposited in the Emergency Management, Preparedness, and Assistance Trust Fund. A portion of the proceeds shall be distributed to counties and municipalities for the purpose of funding local emergency management agencies and programs.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

Any county or municipality that has created a local emergency management agency is eligible to receive funding. A local emergency management agency is defined in s. 252.34(5), F.S., as an organization created in accordance with the provisions of ss. 252.31 - 252.91, F.S., to discharge the emergency management responsibilities and functions of a county or municipality.

Administrative Procedures

The policyholder shall pay the surcharge to the insurer. The insurer shall collect the surcharge and remit 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 cancellation of the policy. All proceeds of the surcharge shall be deposited in the Emergency Management, Preparedness, and Assistance Trust Fund and may not be used to supplant existing funding.

Distribution of Proceeds

The Department of Community Affairs shall allocate funds appropriated from the Emergency Management, Preparedness, and Assistance Trust Fund as follows:

1. Sixty percent to implement and administer state and local emergency management programs, including training. The Department's Division of Emergency Management shall receive 20 percent of this portion (or 12 percent of total proceeds). Local emergency management agencies and programs shall receive the remaining 80 percent portion (or 48 percent of total proceeds). Of this 80 percent portion, at least 80 percent shall be allocated to counties.

According to the Division, 40.8 percent of total proceeds allocated for local emergency management agencies and programs is distributed to counties. The remaining 7.2 percent of total proceeds is allocated to municipalities.

2. Twenty percent to provide for state relief assistance for nonfederally declared disasters, including but not limited to grants and below-interest-rate loans to businesses for uninsured losses resulting from a disaster.
3. Twenty percent for 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. No more than 5 percent of any award may be used for administrative expenses.

The above distribution formula may be adjusted proportionally when necessary to meet any matching requirements imposed as a condition of receiving federal disaster relief assistance or planning funds.

The Department shall allocate funds from the trust fund to local emergency management agencies and programs pursuant to criteria specified in s. 252.372(3), F.S., and departmental rule. If adequate funds are available, every county shall receive funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.

Authorized Uses

Proceeds shall be used to fund local emergency management agencies and to implement projects that will further state and local emergency management objectives.

Relevant Attorney General Opinions

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

Current Year's Revenues

No revenue estimates for individual local governments are available.

Prior Years' Revenues

Several additional tables summarizing prior years' distributions to counties and municipalities are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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Fuel Tax Refunds and Credits

Sections 206.41(4)(d)-(e), 206.625, and 206.874(4), *Florida Statutes*

Brief Overview

Under separate authorizations, eligible counties, municipalities, and school districts may be entitled to refunds or credits on taxes paid on motor or diesel fuel. Generally, the refunded monies are to be used to fund the construction, reconstruction, and maintenance of roads.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

Pursuant to s. 206.41(4)(d), F.S., the portion of the tax imposed by s. 206.41(1)(g), F.S., 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 shall be returned. When licensed as a local government user, a county or municipality shall be 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 which would otherwise be eligible for refund.

Pursuant to s. 206.41(4)(e), F.S., the portion of the tax imposed by s. 206.41(1)(g), F.S., 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 shall be returned to the school board or to the nonpublic school. When licensed as a local government user, a school district shall be 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 which would otherwise be eligible for refund.

Pursuant to s. 206.625, F.S., 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 shall be returned to the governing body of the county, municipality, or school district.

Pursuant to s. 206.874(4)(d), F.S., 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.

Administrative Procedures

The provisions of s. 206.41(5), F.S., govern the administration of the fuel tax refunds. The refunds are administered by the Department of Revenue. The Department shall deduct a fee of \$2 for each refund claim, which fee shall be deposited in the General Revenue Fund.

Distribution of Proceeds

The Department shall pay refunds quarterly.

Authorized Uses

The funds returned to the counties and municipalities pursuant to s. 206.41(4)(d)-(e), F.S., and s. 206.625, F.S., shall be used for the construction, reconstruction, and maintenance of roads and streets within the respective jurisdiction. These funds returned to school districts shall be 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. The school board shall select the projects to be funded; however, the first priority shall be given to projects required as the result of the construction of new schools, unless the affected county or municipal government grants a waiver. Funds returned to nonpublic schools shall be used for transportation-related purposes.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
82-08	Refund on gasoline taxes, Indian Rocks Special Fire Control District

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

No revenue estimates for individual local governments are available.

Prior Years' Revenues

Several additional tables summarizing prior years' distributions to counties, municipalities, and school districts are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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Wireless Enhanced 911 Fee

Sections 365.172 - 365.173, *Florida Statutes*

Brief Overview

Each wireless service provider shall collect a monthly fee imposed on each service subscriber who has a service number that has a billing address within the state. The fee shall be applied uniformly throughout the state. The fee rate shall not exceed 50 cents per month per each service number.

This fee has been established to ensure full recovery for providers and county governments, over a reasonable period, of the costs associated with developing and maintaining a wireless enhanced 911 system on a technologically and competitively neutral basis. State and local taxes do not apply to this fee, and local governments are prohibited from levying any additional fee on wireless providers or subscribers for the provision of enhanced 911 service.

2001 General Law Amendments

Chapter 2001-133, *Laws of Florida*, (SB 1142)

transferred state control over the Wireless Emergency Communications Act from the Department of Management Services to the State Technology Office and implemented recommendations of the Florida Auditor General related to investment of enhanced 911 fees. These changes were effective June 1, 2001.

Eligibility Requirements

All counties are eligible to receive a distribution assuming there are billing addresses of wireless subscribers within the county's jurisdiction.

Administrative Procedures

As part of its monthly billing process, each provider of wireless service shall collect the fee and may retain 1 percent of total collections as reimbursement for the administrative costs incurred by the provider to bill, collect, and remit the fee. The remainder shall be delivered to the Wireless 911 Board.

With oversight by the State Technology Office, the Board has been established to administer the fee, including receiving revenues derived from the fee; distributing portions of such revenues to providers, counties, and the Office; accounting for receipts, distributions, and income derived by the funds; and providing annual reports to the Governor and Legislature.

The fees are to be deposited into the Wireless Emergency Telephone System Fund. The fund is not subject to the 7.3 percent General Revenue Service Charge.

Distribution of Proceeds

Subject to any modifications approved by the Board, the monies in the fund shall be distributed as follows:

44 percent of the monies shall be distributed monthly to counties, based on the total number of wireless subscriber billing addresses in each county, and

54 percent of the monies shall be distributed in response to sworn invoices submitted to the Board by providers to reimburse such providers for the actual costs incurred in providing 911 or enhanced 911 service, and

2 percent of the monies shall be used to make monthly distributions to rural counties.

Authorized Uses

The monies shall be used as follows:

The 44 percent portion distributed to counties shall be used to pay: 1) the recurring costs of providing 911 or enhanced 911 service, and 2) the costs to comply with the requirements for enhanced 911 service contained in applicable orders and rules issued by the Federal Communications Commission.

The 54 percent portion distributed to providers shall be used to pay the costs incurred by such providers to design, purchase, lease, program, install, test, upgrade, operate, and maintain all necessary data, hardware, and software required to provide enhanced 911 service. Up to 2 percent of the funds allocated to providers shall be retained by the Wireless 911 Board to be applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund.

The 2 percent portion distributed to rural counties shall be used to provide facilities, network, and service enhancements and assistance for the 911 or enhanced 911 systems. Additionally, these proceeds shall be used by the Office for the provision of reimbursable loans and grants to upgrade 911 systems.

Relevant Attorney General Opinions

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

Current Year's Revenues

No revenue estimates for individual counties are available.

Prior Years' Revenues

No data summarizing prior years' distributions to counties are available.

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Communications Services Tax¹

Chapter 202, *Florida Statutes*

Brief Overview

The Communications Services Tax Simplification Law (hereafter, the “Law”) seeks to simplify the complex structure of taxes on telecommunications, cable, direct-to-home satellite, and related services that existed prior to October 1, 2001. This Law replaced seven different state and local taxes or fees with a single levy having a common rate and base. Actually, this new levy is comprised of two parts: the state communications services tax and the local communications services tax.

State Communications Services Tax

The state communications services tax consists of two components: a state tax and a gross receipts tax. The first component is the state tax of 6.8 percent, which replaced the state sales tax of 7 percent on telecommunications used by businesses and the 6 percent tax on cable service. The state rate is imposed on private and substitute communications systems; however, residential local telephone services are exempt from the state tax portion. The revenues derived from this state tax represent a funding source for the state’s General Revenue Fund.

The second component is the gross receipts tax of 2.37 percent that is imposed on all consumers of communications services. The revenues derived from this gross receipts tax represent a funding source for public school capital construction.

Consequently, the combined state tax rate is 9.17 percent for all communications services, except residential service that qualifies for partial exemption and direct-to-home satellite services.

The state tax rate applicable to direct-to-home satellite service is 13.17 percent, which reflects the combined total of the state tax rate of 10.8 percent and the gross receipts tax rate of 2.37 percent. The proceeds derived from the state tax portion are distributed back to local governments via the local government half-cent sales tax distribution formula.

¹ This discussion of the communications services tax is intended to provide only a brief overview and has been adapted, in part, from a document entitled *The Communications Services Tax Regional Seminars for Local Governments*, and is available online (<http://www.fl-counties.com/pdf/Overview%20of%202001%20act%20Draft%204.pdf>). Another document entitled *Communications Service Tax: An Overview of Florida’s Tax Restructuring* and prepared by the Department of Revenue’s Office of Technical Assistance and Dispute Resolution provides a more thorough review of the administrative aspects of the tax. This document can be obtained from the Department’s website (<http://sun6.dms.state.fl.us/dor/taxes/cst.html>).

Local Communications Services Tax

The local communications services tax represents the combined amount of taxes that a municipality, charter county, or noncharter county is authorized to levy on communications services. This local tax replaced various revenue sources of local governments. This local tax is substituted for the cable television franchise fee for all counties and municipalities. For charter counties and municipalities, replaced revenue sources include the public service tax on telecommunications, the local option sales taxes as applied to cable television and telecommunications, the municipal franchise fee on telecommunications, and certain permit fees imposed on communication service providers.

In summary, the following changes occurred effective October 1, 2001. Cable television companies stopped paying local government franchise fees. Telephone companies stopped collecting the public service tax or paying the municipal telecommunications franchise fee. The local option sales tax rate charged to cable television services, wireless communications services, and telephone services was reduced. A \$100 cap and other restrictions were imposed on the amount of permit fees that local governments may charge for the placement and maintenance of a communication facility in the public right-of-way. As a replacement for these repealed or modified local sources, new revenue will be provided in the form of the communications services tax. Except as provided in the Law, local governments cannot impose taxes or fees on the right to use a communication service.

2001 General Law Amendments

Chapter 2001-140, *Laws of Florida*, (CS/CS/SB 1878)

implemented legislation passed last year (Chapter 2000-260, *Laws of Florida*) establishing the Communications Services Tax Simplification Law. This year's legislation established both the maximum rates of taxation for local governments and the hold harmless conversion rates. Additionally, the bill clarifies the audit authority of local governments as well as the regulatory authority that local governments maintain with respect to the rights-of-way. Generally, these changes were effective October 1, 2001.

Eligibility Requirements

All counties and municipalities are eligible to receive proceeds of the local communications services tax.

Administrative Procedures

Prior to this Law, the Department of Revenue administered the state sales tax and gross receipts tax on telecommunications services while each local government administered its own taxes on these services. Under this new law, a statewide collection method of the tax revenues is provided, and the Department

administers both the state and local parts of the communications service tax.

Taxable Services

Effective October 1, 2001, the Law prescribes taxable services on a statewide basis, and the tax base is broadly defined to include nearly all communications services. The local tax portion applies to all taxable sales of communications services provided to service addresses within a local government's jurisdiction.

Communication services include telecommunications, cable, direct-to-home satellite and related services. This definition encompasses voice, data, audio, video, or any other information or signals, including cable services, which are transmitted by any medium. Examples of taxable services include: local, long distance, or toll telephone, excluding coin-operated; cable television; direct-to-home satellite; mobile communications; private line services; pager and beeper; telephone charges made by a hotel or motel; facsimiles, when not provided in the course of professional or advertising services; and telex, telegram, or teletype.

Several types of services are not subject to the communications services tax. These include: information services (e.g., electronic publishing, web-hosting service, or end-user 900-number service); Internet access services, electronic mail services, electronic bulletin board services, or similar on-line computer services; and the sale or recharge of prepaid calling arrangements.

Federal law prohibits local taxes and fees on direct broadcast satellite services; therefore, the local tax portion does not apply. However, the state tax rate is applied to such services, and it includes a component that will be shared with local governments and allocated pursuant to the local government half-cent sales tax distribution formula.

When several services are included in the same package, they are considered bundled. An example of a bundled service is selling telephone, cable TV, and Internet services for a single price. Bundled services are taxable. Additionally, when a bundled package contains both taxable and nontaxable services, the entire package is taxable.

All providers of taxable communications services collect the communications services tax on the retail sales of communications services. The full amount of the taxes on a credit sale, installment sale, or sale made on any kind of deferred payment plan is due at the transaction. The taxes must be separately stated from all other charges on the bill or invoice.

Assignment of Customers to Local Jurisdictions

A critical component of this simplification of taxes imposed on communications services is that multiple local taxes have been replaced with a single local tax that is remitted as part of the tax payment made to the

Department. Although communications services providers make a single payment with each tax return, the local communications services tax is not imposed at a single rate. Each local taxing jurisdiction was assigned an initial rate intended to generate the same amount of revenue as was generated by those taxes imposed under the prior tax system. Those initial rates are subject to change by local ordinance or resolution. For this new taxing system to function properly, customer service addresses must be assigned to the correct local taxing authority and the tax on services to each address must be collected at the appropriate local rate.

Department of Revenue's Electronic Database

The Department is required to create and maintain an electronic database that assigns each street address, address range, post office box, or post office box range in the state to the local taxing jurisdiction where it is located. Local taxing jurisdictions are required to provide the Department with the information necessary to create and update the database, although the obligation of counties to do so is subject to appropriation.

Local taxing jurisdictions are required to provide the Department with the information necessary to update the electronic database whenever there are address assignment changes. Such assignment changes include changes to or additions of service addresses, annexations, incorporations, reorganizations, and any other changes in jurisdictional boundaries. The information furnished to the Department must specify an effective date, which must be the next ensuing January 1st or July 1st. The information must be furnished to the Department at least 120 days prior to the effective date.

A local jurisdiction requesting changes to the assignment of addresses in the Department's database must provide a copy of the resolution, permit, ordinance, or other documentation authorizing the incorporation, annexation, addition, or extension of streets, or other event resulting in assignment changes. Prior to approving any change to the database, the Department must review the request and supporting documentation. In the event that a local taxing jurisdiction's request for address reassignment impacts another taxing jurisdiction, the jurisdiction that will lose that particular address from its tax base must indicate its consent before the Department will make the database change.

The Department's database is conclusive as to the correct assignment of service addresses to local jurisdictions. Communications services providers are not responsible for the failure to collect taxes for any service address that is not included in the Department's database. Any party that is substantially affected by the assignment of addresses in the database may challenge that information by notifying the Department.

Responsibilities of Communications Services Providers

Communications services providers have a number of responsibilities related to this new taxing system. Providers that are responsible for collecting the tax must assign customer service addresses to local taxing jurisdictions in order to collect the tax at the correct rates. Providers will be liable for any underpayment of

the local tax that results from incorrect address assignments plus interest and penalty on the underpayment. Additionally, every provider that collects the local tax must notify the Department of the methods or methods used for determining the local taxing jurisdiction in which service addresses are located. However, a provider is not liable for tax, interest, and penalty resulting from the incorrect assignment of a service address if it exercises “due diligence” in employing an approved method for assigning service addresses to local taxing authorities.

A provider or a vendor that has produced a database for use by providers may apply for database certification by the Department, subject to the specified standard of accuracy. A provider that notifies the Department of its intent to use and then uses one of three specified databases is entitled to a 0.75 percent collection allowance. A provider who fails to notify the Department of its methodology or use any methodology other than the three specified will receive only a 0.25 percent collection allowance.

Distribution of Proceeds

The amount of revenue collected by the Department and distributed to local governments is dependent on the jurisdiction’s local communications services tax rate. The county communications services tax is charged to customers of taxable services within the unincorporated area. The municipal communications services tax is charged to customers within the incorporated area only. Generally, the Law provides for four local rates: the conversion rate, the maximum rate, the emergency rate, and the permit fee add-on rate.

Conversion Rate

Prior to October 1, 2000, all counties and municipalities were required to furnish to the Department, certain rate and revenue data for the purpose of assisting the Revenue Estimating Conference in computing initial local communications services tax conversion rates. These initial conversion rates were computed by the Revenue Estimating Conference and presented to and approved by the 2001 Legislature.

The conversion rates approved by the 2001 Legislature were defined as a “replaced revenue source” for all taxes, charges, fees, and other impositions that a local taxing jurisdiction was authorized to impose prior to July 1, 2000. These local rates were specific to individual jurisdictions.

Beginning November 2001, local governments did not receive any revenue from the replaced revenue sources. The transition from the prior taxing system to the new tax caused a lag in local government receipt of revenues. Consequently, the first year’s conversion rates were increased to make up for the revenues that would have been received had there been no transition lag. Effective October 1, 2002, the conversion rates are reduced by the amount added to the first year’s rates to make up for the lag.

Maximum Rate

The new law specifies the maximum rates for the local communications services tax. The maximum rates vary by type of local government to reflect the different replaced revenues by government type. The maximum rate for noncharter counties is 1.6 percent. The maximum rate for charter counties and municipalities is 5.1 percent.

A local government with a conversion rate that does not exceed the maximum rate may increase its local tax rate. For the rate increase to have been effective October 1, 2001, the local government must have adopted, by ordinance or resolution, the increased rate and notified the Department on or before July 16, 2001. For subsequent years, a local tax rate may be changed by ordinance or resolution that is noticed to the Department on or before September 1st for the new rate to take effect on the ensuing January 1st.

In two instances, the term “maximum rate” is a misnomer. After experiencing a revenue shortfall, a local government can adopt an emergency rate and consequently exceed the maximum rate (refer to the “emergency rates” discussion below). In addition, a local government opting to forgo the collection of permit fees by levying the permit fee add-on rate can potentially exceed the maximum rate (refer to the “permit fees add-on rates” discussion below).

Emergency Rate

The Legislature gave consideration to protecting local governments from a revenue shortfall resulting from the restructuring of various replaced revenues into a single tax. This consideration likely reflects the concerns of many local governments that had pledged the replaced revenues for bonded indebtedness. Conversely, the Legislature also sought to prevent local governments from reaping a revenue windfall due to this law change.

If the local government’s tax revenue receipts for the first year are less than the amount of the replaced revenues, the jurisdiction may increase the local tax rate to make up for the shortfall, even if the increase would cause the new rate to exceed the maximum rate. This emergency rate may be adopted by resolution, or by an ordinance in accordance with the emergency ordinance procedures specified in s. 125.66, F.S. To qualify for the emergency rate, this shortfall must occur in at least one of the periods ending on December 31, 2001; March 31, 2002; June 30, 2002; or September 30, 2002. The Law provides a methodology for calculating whether a revenue shortfall has occurred.

A local government adopting an emergency rate increase must immediately notify the Department. The Department must notify all dealers of the rate increase within 30 days of the receipt of the notice from the local government. An emergency rate takes effect 60 days after the adoption of an ordinance or resolution imposing it.

During the first year of this new tax, a local government must reduce its local tax rate if it experiences a revenue windfall. A windfall is deemed to have occurred when the revenues received by a local government via its conversion rate, adjusted for various growth and other factors, are more than 10 percent above the replaced revenues also adjusted for growth. In the event of a windfall rate reduction, the local government must follow the same procedures as required to adopt an emergency rate increase. A local government that has a conversion rate less than the maximum rate and has adopted a local tax rate by resolution or ordinance avoids the windfall rollback requirement.

Permit Fee Add-On Rates

These rates apply to permit fees imposed by a local government on the operation and maintenance of communications facilities in the jurisdiction's right-of-way by a provider of communication services. A local government may choose not to charge permit fees or continue its authority to charge such fees. Both choices have fiscal consequences for the local government.

A local government is entitled to increase its local tax rate if it elects not to impose permit fees. The permit fee add-on or tax rate increase for charter counties and municipalities is 0.12 percent. The permit fee add-on for noncharter counties is 0.24 percent. The difference in the add-on rates for each type of county results from the difference in replaced revenues.

The local tax rate does not automatically increase upon the local government's decision to forgo the imposition of permit fees. Rather, the permit fee add-on becomes available as additional rate capacity. Local governments may access it even when the jurisdiction has levied the maximum rate or has a conversion rate that exceeds the maximum rate. The add-on can be levied in the first year or reserved by the local government for later use as long as it elects to forgo permit fees.

If a local government decides to levy permit fees, it is restricted to charging \$100 maximum for a permit and limited by statutory language prescribing the costs that may be recovered through permit fees. In addition to these restrictions, charter counties and municipalities that choose to charge permit fees will experience a reduction in their local tax rate of 0.12 percent.

A local government may change its permit fee election. Beginning in 2002 and each year thereafter, the Department must be notified of a local government's notice of permit fee elections by September 1st in order for the local rate change to be effective on January 1st of the following year. In addition to notifying the Department, local governments must also notify communication service providers of a change in permit fee elections. Additionally, the Department must also notify dealers of rate increases 90 days prior to the effective date of the tax.

Authorized Uses

The tax revenues distributed to local governments may be used for any public purpose, including a pledge to repay indebtedness. As a protection for bondholders, the tax revenues received by local governments are deemed to be a replacement source for those tax revenues repealed by the Law.

Relevant Attorney General Opinions

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

Current Year's Revenues

Table 1 presents the estimated 2001-02 local government fiscal year distributions to each county, as calculated by the Department of Revenue. Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Prior Years' Revenues

Being that this tax is in its first year of implementation, no data summarizing prior years' distributions to local governments are available.

Table 1
Communications Services Tax
 Local Government Fiscal Year 2001-02 Estimates
 (Refer to Additional Notes at the End of the Table.)

A	B	C	D	E	F
	<i>FY01/02 Estimated Communications Services Tax Base</i>	<i>FY01/02 Conversion Tax Rate - No Permit Fees</i>	<i>Estimated FY 01/02 CST Revenues at No Permit Fees Conversion Rate</i>	<i>Value of 1% Tax in FY 01/02 (10 Months of Revenues)</i>	<i>Value of 0.12% Tax in FY 01/02 (10 Months of Revenues)</i>
<i>Local Government</i>					
ALACHUA BOCC	\$ 79,165,706	5.00%	\$ 3,628,428	\$ 659,714	\$ 79,166
Alachua	\$ 3,513,060	4.10%	\$ 132,033	\$ 29,276	\$ 3,513
Archer	\$ 754,571	3.30%	\$ 22,826	\$ 6,288	\$ 755
Gainesville	\$ 112,682,383	5.30%	\$ 5,474,486	\$ 939,020	\$ 112,682
Hawthorne	\$ 770,438	2.00%	\$ 14,125	\$ 6,420	\$ 770
High Springs	\$ 2,828,885	2.80%	\$ 72,608	\$ 23,574	\$ 2,829
LaCrosse	\$ 69,756	3.60%	\$ 2,302	\$ 581	\$ 70
Micanopy	\$ 389,605	2.70%	\$ 9,643	\$ 3,247	\$ 390
Newberry	\$ 1,281,808	4.60%	\$ 54,050	\$ 10,682	\$ 1,282
Waldo	\$ 205,255	1.40%	\$ 2,634	\$ 1,710	\$ 205
BAKER BOCC	\$ 7,524,090	0.50%	\$ 34,485	\$ 62,701	\$ 7,524
Glen Saint Mary	\$ 150,414	5.70%	\$ 7,859	\$ 1,253	\$ 150
Macclenny	\$ 2,147,751	6.40%	\$ 126,001	\$ 17,898	\$ 2,148
BAY BOCC	\$ 46,843,206	0.00%	\$ -	\$ 390,360	\$ 46,843
Callaway	\$ 5,970,877	5.50%	\$ 301,032	\$ 49,757	\$ 5,971
Cedar Grove	\$ 1,896,959	5.20%	\$ 90,422	\$ 15,808	\$ 1,897
Lynn Haven	\$ 6,837,997	5.30%	\$ 332,213	\$ 56,983	\$ 6,838
Mexico Beach	\$ 1,007,072	3.20%	\$ 29,541	\$ 8,392	\$ 1,007
Panama City	\$ 35,496,428	5.30%	\$ 1,724,535	\$ 295,804	\$ 35,496
Panama City Beach	\$ 9,422,211	3.80%	\$ 328,207	\$ 78,518	\$ 9,422
Parker	\$ 2,240,234	5.10%	\$ 104,731	\$ 18,669	\$ 2,240
Springfield	\$ 3,431,298	4.40%	\$ 138,396	\$ 28,594	\$ 3,431
BRADFORD BOCC	\$ 3,709,019	0.50%	\$ 17,000	\$ 30,908	\$ 3,709
Brooker	\$ 126,180	3.20%	\$ 3,701	\$ 1,052	\$ 126
Hampton	\$ 117,852	2.40%	\$ 2,593	\$ 982	\$ 118
Lawtey	\$ 277,567	1.20%	\$ 3,053	\$ 2,313	\$ 278
Starke	\$ 3,270,558	3.80%	\$ 113,924	\$ 27,255	\$ 3,271
BREVARD BOCC	\$ 130,774,023	1.40%	\$ 1,678,267	\$ 1,089,784	\$ 130,774
Cape Canaveral	\$ 6,350,496	4.90%	\$ 285,243	\$ 52,921	\$ 6,350
Cocoa	\$ 15,090,810	4.30%	\$ 594,829	\$ 125,757	\$ 15,091
Cocoa Beach	\$ 15,568,458	5.50%	\$ 784,910	\$ 129,737	\$ 15,568
Indialantic	\$ 2,141,898	6.70%	\$ 131,548	\$ 17,849	\$ 2,142
Indian Harbour Beach	\$ 5,776,544	4.30%	\$ 227,692	\$ 48,138	\$ 5,777
Malabar	\$ 1,738,550	5.30%	\$ 84,465	\$ 14,488	\$ 1,739
Melbourne	\$ 89,800,540	5.40%	\$ 4,445,127	\$ 748,338	\$ 89,801
Melbourne Beach	\$ 2,526,664	5.20%	\$ 120,438	\$ 21,056	\$ 2,527
Melbourne Village	\$ 443,625	4.50%	\$ 18,300	\$ 3,697	\$ 444
Palm Bay	\$ 46,725,236	5.40%	\$ 2,312,899	\$ 389,377	\$ 46,725
Palm Shores	\$ 395,996	5.20%	\$ 18,876	\$ 3,300	\$ 396
Rockledge	\$ 15,114,528	4.40%	\$ 609,619	\$ 125,954	\$ 15,115
Satellite Beach	\$ 6,891,985	1.80%	\$ 113,718	\$ 57,433	\$ 6,892
Titusville	\$ 33,275,575	5.70%	\$ 1,738,649	\$ 277,296	\$ 33,276
West Melbourne	\$ 7,248,951	5.80%	\$ 385,403	\$ 60,408	\$ 7,249

Table 1
Communications Services Tax
 Local Government Fiscal Year 2001-02 Estimates
 (Refer to Additional Notes at the End of the Table.)

A	B	C	D	E	F
	<i>FY01/02 Estimated Communications Services Tax Base</i>	<i>FY01/02 Conversion Tax Rate - No Permit Fees</i>	<i>Estimated FY 01/02 CST Revenues at No Permit Fees Conversion Rate</i>	<i>Value of 1% Tax in FY 01/02 (10 Months of Revenues)</i>	<i>Value of 0.12% Tax in FY 01/02 (10 Months of Revenues)</i>
<i>Local Government</i>					
BROWARD BOCC	\$ 121,821,504	5.20%	\$ 5,806,825	\$ 1,015,179	\$ 121,822
Coconut Creek	\$ 40,929,644	5.10%	\$ 1,913,461	\$ 341,080	\$ 40,930
Cooper City	\$ 23,201,185	5.20%	\$ 1,105,923	\$ 193,343	\$ 23,201
Coral Springs	\$ 107,590,712	5.40%	\$ 5,325,740	\$ 896,589	\$ 107,591
Dania	\$ 23,516,521	5.60%	\$ 1,207,181	\$ 195,971	\$ 23,517
Davie	\$ 63,853,377	5.60%	\$ 3,277,807	\$ 532,111	\$ 63,853
Deerfield Beach	\$ 53,052,986	1.50%	\$ 729,479	\$ 442,108	\$ 53,053
Fort Lauderdale	\$ 331,130,008	5.50%	\$ 16,694,471	\$ 2,759,417	\$ 331,130
Hallandale	\$ 34,618,655	5.20%	\$ 1,650,156	\$ 288,489	\$ 34,619
Hillsboro Beach	\$ 1,040,150	1.30%	\$ 12,395	\$ 8,668	\$ 1,040
Hollywood	\$ 168,488,237	5.20%	\$ 8,031,273	\$ 1,404,069	\$ 168,488
Lauderdale-by-the-Sea	\$ 4,175,719	5.30%	\$ 202,870	\$ 34,798	\$ 4,176
Lauderdale Lakes	\$ 28,627,244	5.60%	\$ 1,469,532	\$ 238,560	\$ 28,627
Lauderhill	\$ 41,693,049	5.50%	\$ 2,102,025	\$ 347,442	\$ 41,693
Lazy Lake Village	\$ 31,034	0.60%	\$ 171	\$ 259	\$ 31
Lighthouse Point	\$ 10,941,266	6.60%	\$ 661,947	\$ 91,177	\$ 10,941
Margate	\$ 43,912,590	5.60%	\$ 2,254,180	\$ 365,938	\$ 43,913
Miramar	\$ 50,069,827	5.40%	\$ 2,478,456	\$ 417,249	\$ 50,070
North Lauderdale	\$ 22,439,145	4.10%	\$ 843,338	\$ 186,993	\$ 22,439
Oakland Park	\$ 34,868,005	5.70%	\$ 1,821,853	\$ 290,567	\$ 34,868
Parkland	\$ 4,689,591	1.40%	\$ 60,183	\$ 39,080	\$ 4,690
Pembroke Park	\$ 4,723,921	5.00%	\$ 216,513	\$ 39,366	\$ 4,724
Pembroke Pines	\$ 103,907,275	5.70%	\$ 5,429,155	\$ 865,894	\$ 103,907
Plantation	\$ 110,391,424	5.00%	\$ 5,059,607	\$ 919,929	\$ 110,391
Pompano Beach	\$ 132,570,885	4.90%	\$ 5,954,642	\$ 1,104,757	\$ 132,571
Sea Ranch Lakes	\$ 394,301	1.60%	\$ 5,783	\$ 3,286	\$ 394
Southwest Ranches	\$ 9,189,253	4.90%	\$ 412,751	\$ 76,577	\$ 9,189
Sunrise	\$ 82,768,260	5.00%	\$ 3,793,545	\$ 689,736	\$ 82,768
Tamarac	\$ 32,802,876	2.50%	\$ 751,733	\$ 273,357	\$ 32,803
Weston	\$ 36,384,141	5.50%	\$ 1,834,367	\$ 303,201	\$ 36,384
Wilton Manors	\$ 10,512,793	5.90%	\$ 568,567	\$ 87,607	\$ 10,513
CALHOUN BOCC	\$ 908,743	0.00%	\$ -	\$ 7,573	\$ 909
Altha	\$ 137,107	4.30%	\$ 5,404	\$ 1,143	\$ 137
Blountstown	\$ 777,106	1.40%	\$ 9,973	\$ 6,476	\$ 777
CHARLOTTE BOCC	\$ 59,579,611	2.00%	\$ 1,092,293	\$ 496,497	\$ 59,580
Punta Gorda	\$ 16,834,560	5.40%	\$ 833,311	\$ 140,288	\$ 16,835
CITRUS BOCC	\$ 39,962,752	2.10%	\$ 769,283	\$ 333,023	\$ 39,963
Crystal River	\$ 6,268,811	5.60%	\$ 321,799	\$ 52,240	\$ 6,269
Inverness	\$ 7,906,998	5.60%	\$ 405,893	\$ 65,892	\$ 7,907
CLAY BOCC	\$ 62,265,570	6.30%	\$ 3,595,837	\$ 518,880	\$ 62,266
Green Cove Springs	\$ 4,788,589	4.00%	\$ 175,582	\$ 39,905	\$ 4,789
Keystone Heights	\$ 1,107,699	2.30%	\$ 23,354	\$ 9,231	\$ 1,108

Table 1
Communications Services Tax
 Local Government Fiscal Year 2001-02 Estimates
 (Refer to Additional Notes at the End of the Table.)

A	B	C	D	E	F
<i>Local Government</i>	<i>FY01/02 Estimated Communications Services Tax Base</i>	<i>FY01/02 Conversion Tax Rate - No Permit Fees</i>	<i>Estimated FY 01/02 CST Revenues at No Permit Fees Conversion Rate</i>	<i>Value of 1% Tax in FY 01/02 (10 Months of Revenues)</i>	<i>Value of 0.12% Tax in FY 01/02 (10 Months of Revenues)</i>
Orange Park	\$ 10,313,446	0.80%	\$ 75,632	\$ 85,945	\$ 10,313
Penney Farms	\$ 963,770	2.00%	\$ 17,669	\$ 8,031	\$ 964
COLLIER BOCC	\$ 93,076,698	2.30%	\$ 1,962,367	\$ 775,639	\$ 93,077
Everglades	\$ 257,260	4.20%	\$ 9,905	\$ 2,144	\$ 257
Marco Island	\$ 12,927,038	2.50%	\$ 296,245	\$ 107,725	\$ 12,927
Naples	\$ 35,740,473	3.60%	\$ 1,179,436	\$ 297,837	\$ 35,740
COLUMBIA BOCC	\$ 15,741,809	1.40%	\$ 202,020	\$ 131,182	\$ 15,742
Fort White	\$ 1,310,781	0.70%	\$ 8,411	\$ 10,923	\$ 1,311
Lake City	\$ 9,738,836	4.70%	\$ 419,582	\$ 81,157	\$ 9,739
DE SOTO BOCC	\$ 2,314,586	2.20%	\$ 46,677	\$ 19,288	\$ 2,315
Arcadia	\$ 10,502,723	4.00%	\$ 385,100	\$ 87,523	\$ 10,503
DIXIE BOCC	\$ 3,334,234	0.10%	\$ 3,056	\$ 27,785	\$ 3,334
Cross City	\$ 2,422,354	2.70%	\$ 59,953	\$ 20,186	\$ 2,422
Horseshoe Beach	\$ 57,047	6.70%	\$ 3,504	\$ 475	\$ 57
DUVAL/Jacksonville	\$ 830,967,633	4.80%	\$ 36,562,576	\$ 6,924,730	\$ 830,968
Atlantic Beach	\$ 5,603,906	6.40%	\$ 328,762	\$ 46,699	\$ 5,604
Baldwin	\$ 628,905	6.60%	\$ 38,049	\$ 5,241	\$ 629
Jacksonville Beach	\$ 22,717,274	5.00%	\$ 1,041,208	\$ 189,311	\$ 22,717
Neptune Beach	\$ 5,473,528	4.30%	\$ 215,748	\$ 45,613	\$ 5,474
ESCAMBIA BOCC	\$ 124,046,081	1.70%	\$ 1,933,051	\$ 1,033,717	\$ 124,046
Century	\$ 731,934	2.30%	\$ 15,432	\$ 6,099	\$ 732
Pensacola	\$ 73,000,636	5.50%	\$ 3,680,449	\$ 608,339	\$ 73,001
FLAGLER BOCC	\$ 6,844,851	0.70%	\$ 43,921	\$ 57,040	\$ 6,845
Beverly Beach	\$ 121,221	2.00%	\$ 2,222	\$ 1,010	\$ 121
Bunnell	\$ 3,031,806	2.70%	\$ 75,037	\$ 25,265	\$ 3,032
Flagler Beach	\$ 2,812,500	5.40%	\$ 139,219	\$ 23,438	\$ 2,813
Marineland	\$ 63,448	0.40%	\$ 233	\$ 529	\$ 63
Palm Coast	\$ 25,689,261	1.40%	\$ 329,679	\$ 214,077	\$ 25,689
FRANKLIN BOCC	\$ 3,331,217	0.90%	\$ 27,483	\$ 27,760	\$ 3,331
Apalachicola	\$ 1,587,520	3.90%	\$ 56,754	\$ 13,229	\$ 1,588
Carrabelle	\$ 726,324	6.20%	\$ 41,279	\$ 6,053	\$ 726
GADSDEN BOCC	\$ 23,711,135	0.30%	\$ 65,206	\$ 197,593	\$ 23,711
Chattahoochee	\$ 2,988,888	1.10%	\$ 30,138	\$ 24,907	\$ 2,989
Greensboro	\$ 329,425	0.00%	\$ -	\$ 2,745	\$ 329
Gretna	\$ 637,284	4.20%	\$ 24,535	\$ 5,311	\$ 637
Havana	\$ 1,389,343	0.80%	\$ 10,189	\$ 11,578	\$ 1,389
Midway	\$ 429,518	4.00%	\$ 15,749	\$ 3,579	\$ 430
Quincy	\$ 4,662,282	1.20%	\$ 51,285	\$ 38,852	\$ 4,662

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A	B	C	D	E	F
	<i>FY01/02 Estimated Communications Services Tax Base</i>	<i>FY01/02 Conversion Tax Rate - No Permit Fees</i>	<i>Estimated FY 01/02 CST Revenues at No Permit Fees Conversion Rate</i>	<i>Value of 1% Tax in FY 01/02 (10 Months of Revenues)</i>	<i>Value of 0.12% Tax in FY 01/02 (10 Months of Revenues)</i>
<i>Local Government</i>					
GILCHRIST BOCC	\$ 2,567,855	0.00%	\$ -	\$ 21,399	\$ 2,568
Bell	\$ 167,704	4.80%	\$ 7,379	\$ 1,398	\$ 168
Trenton	\$ 1,014,196	4.20%	\$ 39,047	\$ 8,452	\$ 1,014
GLADES BOCC	\$ 1,059,291	0.50%	\$ 4,855	\$ 8,827	\$ 1,059
Moore Haven	\$ 654,559	1.30%	\$ 7,800	\$ 5,455	\$ 655
GULF BOCC	\$ 2,851,313	0.40%	\$ 10,455	\$ 23,761	\$ 2,851
Port Saint Joe	\$ 2,267,416	3.90%	\$ 81,060	\$ 18,895	\$ 2,267
Wewahitchka	\$ 1,085,978	3.90%	\$ 38,824	\$ 9,050	\$ 1,086
HAMILTON BOCC	\$ 1,620,188	0.30%	\$ 4,456	\$ 13,502	\$ 1,620
Jasper	\$ 840,046	5.20%	\$ 40,042	\$ 7,000	\$ 840
Jennings	\$ 116,436	1.60%	\$ 1,708	\$ 970	\$ 116
White Springs	\$ 284,985	5.40%	\$ 14,107	\$ 2,375	\$ 285
HARDEE BOCC	\$ 1,976,962	1.20%	\$ 21,747	\$ 16,475	\$ 1,977
Bowling Green	\$ 783,087	3.40%	\$ 24,406	\$ 6,526	\$ 783
Wauchula	\$ 2,989,707	5.40%	\$ 147,991	\$ 24,914	\$ 2,990
Zolfo Springs	\$ 902,550	2.40%	\$ 19,856	\$ 7,521	\$ 903
HENDRY BOCC	\$ 5,786,892	0.70%	\$ 37,133	\$ 48,224	\$ 5,787
Clewiston	\$ 3,762,884	3.50%	\$ 120,726	\$ 31,357	\$ 3,763
La Belle	\$ 1,752,393	4.40%	\$ 70,680	\$ 14,603	\$ 1,752
HERNANDO BOCC	\$ 58,403,048	1.50%	\$ 803,042	\$ 486,692	\$ 58,403
Brooksville	\$ 11,353,267	1.00%	\$ 104,072	\$ 94,611	\$ 11,353
Weeki Wachee	\$ 259,131	0.10%	\$ 238	\$ 2,159	\$ 259
HIGHLANDS BOCC	\$ 21,079,350	1.20%	\$ 231,873	\$ 175,661	\$ 21,079
Avon Park	\$ 3,277,127	4.70%	\$ 141,190	\$ 27,309	\$ 3,277
Lake Placid	\$ 1,270,876	1.00%	\$ 11,650	\$ 10,591	\$ 1,271
Sebring	\$ 6,811,747	1.20%	\$ 74,929	\$ 56,765	\$ 6,812
HILLSBOROUGH BOCC	\$ 249,322,948	2.20%	\$ 5,028,013	\$ 2,077,691	\$ 249,323
Plant City	\$ 22,305,282	6.10%	\$ 1,247,237	\$ 185,877	\$ 22,305
Tampa	\$ 599,920,349	5.50%	\$ 30,245,984	\$ 4,999,336	\$ 599,920
Temple Terrace	\$ 16,889,345	5.80%	\$ 897,950	\$ 140,745	\$ 16,889
HOLMES BOCC	\$ 1,158,736	0.20%	\$ 2,124	\$ 9,656	\$ 1,159
Bonifay	\$ 1,747,070	6.20%	\$ 99,292	\$ 14,559	\$ 1,747
Esto	\$ 75,300	0.90%	\$ 621	\$ 628	\$ 75
Noma	\$ 27,447	0.20%	\$ 50	\$ 229	\$ 27
Ponce de Leon	\$ 114,851	2.90%	\$ 3,053	\$ 957	\$ 115
Westville	\$ 66,557	1.00%	\$ 610	\$ 555	\$ 67

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A	B	C	D	E	F
<i>Local Government</i>	<i>FY01/02 Estimated Communications Services Tax Base</i>	<i>FY01/02 Conversion Tax Rate - No Permit Fees</i>	<i>Estimated FY 01/02 CST Revenues at No Permit Fees Conversion Rate</i>	<i>Value of 1% Tax in FY 01/02 (10 Months of Revenues)</i>	<i>Value of 0.12% Tax in FY 01/02 (10 Months of Revenues)</i>
INDIAN RIVER BOCC	\$ 46,045,213	1.50%	\$ 633,122	\$ 383,710	\$ 46,045
Fellsmere	\$ 846,863	4.40%	\$ 34,157	\$ 7,057	\$ 847
Indian River Shores	\$ 2,353,165	3.00%	\$ 64,712	\$ 19,610	\$ 2,353
Orchid	\$ 193,597	2.30%	\$ 4,082	\$ 1,613	\$ 194
Sebastian	\$ 10,686,449	3.50%	\$ 342,857	\$ 89,054	\$ 10,686
Vero Beach	\$ 25,371,749	5.40%	\$ 1,255,902	\$ 211,431	\$ 25,372
JACKSON BOCC	\$ 28,726,832	0.20%	\$ 52,666	\$ 239,390	\$ 28,727
Alford	\$ 551,722	0.30%	\$ 1,517	\$ 4,598	\$ 552
Bascom	\$ 44,470	1.30%	\$ 530	\$ 371	\$ 44
Campbellton	\$ 102,546	0.30%	\$ 282	\$ 855	\$ 103
Cottdale	\$ 552,026	4.70%	\$ 23,783	\$ 4,600	\$ 552
Graceville	\$ 1,593,801	4.80%	\$ 70,127	\$ 13,282	\$ 1,594
Grand Ridge	\$ 954,708	0.80%	\$ 7,001	\$ 7,956	\$ 955
Greenwood	\$ 320,090	0.40%	\$ 1,174	\$ 2,667	\$ 320
Jacob City	\$ 40,494	0.00%	\$ -	\$ 337	\$ 40
Malone	\$ 524,043	0.50%	\$ 2,402	\$ 4,367	\$ 524
Marianna	\$ 6,273,470	4.30%	\$ 247,279	\$ 52,279	\$ 6,273
Sneads	\$ 753,659	3.60%	\$ 24,871	\$ 6,280	\$ 754
JEFFERSON BOCC	\$ 85,628	1.00%	\$ 785	\$ 714	\$ 86
Monticello	\$ 2,365,788	4.90%	\$ 106,263	\$ 19,715	\$ 2,366
LAFAYETTE BOCC	\$ 684,178	0.00%	\$ -	\$ 5,701	\$ 684
Mayo	\$ 836,496	2.10%	\$ 16,103	\$ 6,971	\$ 836
LAKE BOCC	\$ 35,067,646	1.90%	\$ 610,761	\$ 292,230	\$ 35,068
Astatula	\$ 403,662	4.80%	\$ 17,761	\$ 3,364	\$ 404
Clermont	\$ 12,847,511	5.00%	\$ 588,844	\$ 107,063	\$ 12,848
Eustis	\$ 13,122,758	5.50%	\$ 661,606	\$ 109,356	\$ 13,123
Fruitland Park	\$ 3,237,266	5.10%	\$ 151,342	\$ 26,977	\$ 3,237
Groveland	\$ 3,049,407	5.30%	\$ 148,150	\$ 25,412	\$ 3,049
Howey-in-the-Hills	\$ 777,479	3.60%	\$ 25,657	\$ 6,479	\$ 777
Lady Lake	\$ 5,864,413	1.50%	\$ 80,636	\$ 48,870	\$ 5,864
Leesburg	\$ 13,157,486	1.40%	\$ 168,854	\$ 109,646	\$ 13,157
Mascotte	\$ 936,694	4.20%	\$ 36,063	\$ 7,806	\$ 937
Minneola	\$ 2,169,393	3.50%	\$ 69,601	\$ 18,078	\$ 2,169
Montverde	\$ 460,199	1.90%	\$ 8,015	\$ 3,835	\$ 460
Mount Dora	\$ 7,907,949	1.70%	\$ 123,232	\$ 65,900	\$ 7,908
Tavares	\$ 8,728,462	5.60%	\$ 448,061	\$ 72,737	\$ 8,728
Umatilla	\$ 2,594,765	3.40%	\$ 80,870	\$ 21,623	\$ 2,595
LEE BOCC	\$ 105,661,560	2.20%	\$ 2,130,841	\$ 880,513	\$ 105,662
Bonita Springs	\$ 22,651,455	1.90%	\$ 394,513	\$ 188,762	\$ 22,651
Cape Coral	\$ 64,016,870	1.60%	\$ 938,914	\$ 533,474	\$ 64,017
Fort Myers	\$ 81,620,043	5.10%	\$ 3,815,737	\$ 680,167	\$ 81,620
Fort Myers Beach	\$ 2,760,331	2.30%	\$ 58,197	\$ 23,003	\$ 2,760

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 Local Government Fiscal Year 2001-02 Estimates
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<i>Local Government</i>	<i>FY01/02 Estimated Communications Services Tax Base</i>	<i>FY01/02 Conversion Tax Rate - No Permit Fees</i>	<i>Estimated FY 01/02 CST Revenues at No Permit Fees Conversion Rate</i>	<i>Value of 1% Tax in FY 01/02 (10 Months of Revenues)</i>	<i>Value of 0.12% Tax in FY 01/02 (10 Months of Revenues)</i>
Sanibel	\$ 7,868,974	2.50%	\$ 180,331	\$ 65,575	\$ 7,869
LEON BOCC	\$ 71,184,426	1.10%	\$ 717,776	\$ 593,204	\$ 71,184
Tallahassee	\$ 204,104,036	4.70%	\$ 8,793,482	\$ 1,700,867	\$ 204,104
LEVY BOCC	\$ 5,250,519	0.00%	\$ -	\$ 43,754	\$ 5,251
Bronson	\$ 698,281	2.80%	\$ 17,923	\$ 5,819	\$ 698
Cedar Key	\$ 896,351	2.30%	\$ 18,898	\$ 7,470	\$ 896
Chiefland	\$ 2,729,660	2.90%	\$ 72,563	\$ 22,747	\$ 2,730
Fanning Springs	\$ 221,328	6.00%	\$ 12,173	\$ 1,844	\$ 221
Inglis	\$ 990,868	3.80%	\$ 34,515	\$ 8,257	\$ 991
Otter Creek	\$ 29,245	0.70%	\$ 188	\$ 244	\$ 29
Williston	\$ 1,455,499	1.80%	\$ 24,016	\$ 12,129	\$ 1,455
Yankeetown	\$ 246,120	6.00%	\$ 13,537	\$ 2,051	\$ 246
LIBERTY BOCC	\$ 1,242,349	0.60%	\$ 6,833	\$ 10,353	\$ 1,242
Bristol	\$ 301,063	3.10%	\$ 8,555	\$ 2,509	\$ 301
MADISON BOCC	\$ 5,679,902	0.40%	\$ 20,826	\$ 47,333	\$ 5,680
Greenville	\$ 614,004	2.30%	\$ 12,945	\$ 5,117	\$ 614
Lee	\$ 251,209	0.50%	\$ 1,151	\$ 2,093	\$ 251
Madison	\$ 1,616,395	5.30%	\$ 78,530	\$ 13,470	\$ 1,616
MANATEE BOCC	\$ 136,859,825	0.80%	\$ 1,003,639	\$ 1,140,499	\$ 136,860
Anna Maria	\$ 2,503,440	1.50%	\$ 34,422	\$ 20,862	\$ 2,503
Bradenton	\$ 57,486,352	6.10%	\$ 3,214,445	\$ 479,053	\$ 57,486
Bradenton Beach	\$ 1,226,965	6.00%	\$ 67,483	\$ 10,225	\$ 1,227
Holmes Beach	\$ 2,140,011	3.80%	\$ 74,544	\$ 17,833	\$ 2,140
Longboat Key	\$ 5,781,572	3.50%	\$ 185,492	\$ 48,180	\$ 5,782
Palmetto	\$ 8,561,230	5.80%	\$ 455,172	\$ 71,344	\$ 8,561
MARION BOCC	\$ 42,023,495	0.00%	\$ -	\$ 350,196	\$ 42,023
Belleview	\$ 9,997,714	1.00%	\$ 91,646	\$ 83,314	\$ 9,998
Dunnellon	\$ 4,195,877	4.80%	\$ 184,619	\$ 34,966	\$ 4,196
McIntosh	\$ 1,031,298	1.40%	\$ 13,235	\$ 8,594	\$ 1,031
Ocala	\$ 60,730,222	5.20%	\$ 2,894,807	\$ 506,085	\$ 60,730
Reddick	\$ 381,877	1.40%	\$ 4,901	\$ 3,182	\$ 382
MARTIN BOCC	\$ 68,330,025	1.50%	\$ 939,538	\$ 569,417	\$ 68,330
Jupiter Island	\$ 564,806	0.70%	\$ 3,624	\$ 4,707	\$ 565
Ocean Breeze Park	\$ 270,275	2.40%	\$ 5,946	\$ 2,252	\$ 270
Sewalls Point	\$ 973,738	2.40%	\$ 21,422	\$ 8,114	\$ 974
Stuart	\$ 27,849,269	5.20%	\$ 1,327,482	\$ 232,077	\$ 27,849
MIAMI-DADE BOCC	\$ 1,205,824,812	5.00%	\$ 55,266,971	\$ 10,048,540	\$ 1,205,825
Aventura	\$ 28,584,031	5.60%	\$ 1,467,314	\$ 238,200	\$ 28,584
Bal Harbour	\$ 4,353,873	5.40%	\$ 215,517	\$ 36,282	\$ 4,354

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<i>Local Government</i>	<i>FY01/02 Estimated Communications Services Tax Base</i>	<i>FY01/02 Conversion Tax Rate - No Permit Fees</i>	<i>Estimated FY 01/02 CST Revenues at No Permit Fees Conversion Rate</i>	<i>Value of 1% Tax in FY 01/02 (10 Months of Revenues)</i>	<i>Value of 0.12% Tax in FY 01/02 (10 Months of Revenues)</i>
Bay Harbor Islands	\$ 6,618,698	5.20%	\$ 315,491	\$ 55,156	\$ 6,619
Biscayne Park	\$ 2,200,176	4.70%	\$ 94,791	\$ 18,335	\$ 2,200
Coral Gables	\$ 100,828,166	4.40%	\$ 4,066,736	\$ 840,235	\$ 100,828
El Portal	\$ 1,328,979	6.00%	\$ 73,094	\$ 11,075	\$ 1,329
Florida City	\$ 4,056,596	5.80%	\$ 215,676	\$ 33,805	\$ 4,057
Golden Beach	\$ 493,935	2.10%	\$ 9,508	\$ 4,116	\$ 494
Hialeah	\$ 140,530,123	5.40%	\$ 6,956,241	\$ 1,171,084	\$ 140,530
Hialeah Gardens	\$ 8,322,137	5.60%	\$ 427,203	\$ 69,351	\$ 8,322
Homestead	\$ 14,922,398	5.70%	\$ 779,695	\$ 124,353	\$ 14,922
Indian Creek	\$ 81,910	0.80%	\$ 601	\$ 683	\$ 82
Islandia	\$ 1,428	0.00%	\$ -	\$ 12	\$ 1
Key Biscayne	\$ 12,773,647	5.00%	\$ 585,459	\$ 106,447	\$ 12,774
Medley	\$ 7,229,837	6.70%	\$ 444,032	\$ 60,249	\$ 7,230
Miami	\$ 617,221,501	5.10%	\$ 28,855,105	\$ 5,143,513	\$ 617,222
Miami Beach	\$ 109,131,623	5.10%	\$ 5,101,903	\$ 909,430	\$ 109,132
Miami Shores	\$ 8,513,164	6.10%	\$ 476,028	\$ 70,943	\$ 8,513
Miami Springs	\$ 15,298,912	3.20%	\$ 448,768	\$ 127,491	\$ 15,299
North Bay	\$ 4,611,477	5.30%	\$ 224,041	\$ 38,429	\$ 4,611
North Miami	\$ 42,211,250	5.20%	\$ 2,012,070	\$ 351,760	\$ 42,211
North Miami Beach	\$ 34,905,444	5.40%	\$ 1,727,820	\$ 290,879	\$ 34,905
Opa-locka	\$ 13,607,180	4.00%	\$ 498,930	\$ 113,393	\$ 13,607
Pinecrest	\$ 11,519,877	5.90%	\$ 623,033	\$ 95,999	\$ 11,520
South Miami	\$ 11,514,576	5.20%	\$ 548,861	\$ 95,955	\$ 11,515
Sunny Isles Beach	\$ 11,586,241	5.50%	\$ 584,140	\$ 96,552	\$ 11,586
Surfside	\$ 4,611,105	5.20%	\$ 219,796	\$ 38,426	\$ 4,611
Sweetwater	\$ 5,880,265	5.00%	\$ 269,512	\$ 49,002	\$ 5,880
Virginia Gardens	\$ 6,218,155	0.40%	\$ 22,800	\$ 51,818	\$ 6,218
West Miami	\$ 4,484,767	4.80%	\$ 197,330	\$ 37,373	\$ 4,485
MONROE BOCC	\$ 53,527,039	1.50%	\$ 735,997	\$ 446,059	\$ 53,527
Islamorada	\$ 1,679,296	0.40%	\$ 6,157	\$ 13,994	\$ 1,679
Key Colony Beach	\$ 1,049,948	2.60%	\$ 25,024	\$ 8,750	\$ 1,050
Key West	\$ 28,119,674	1.60%	\$ 412,422	\$ 234,331	\$ 28,120
Layton	\$ 279,004	0.00%	\$ -	\$ 2,325	\$ 279
Marathon	\$ 1,067,341	2.10%	\$ 20,546	\$ 8,895	\$ 1,067
NASSAU BOCC	\$ 21,680,164	0.80%	\$ 158,988	\$ 180,668	\$ 21,680
Callahan	\$ 342,208	4.90%	\$ 15,371	\$ 2,852	\$ 342
Fernandina Beach	\$ 11,413,408	5.40%	\$ 564,964	\$ 95,112	\$ 11,413
Hilliard	\$ 843,292	3.40%	\$ 26,283	\$ 7,027	\$ 843
OKALOOSA BOCC	\$ 81,015,848	0.70%	\$ 519,852	\$ 675,132	\$ 81,016
Cinco Bayou	\$ 257,601	5.40%	\$ 12,751	\$ 2,147	\$ 258
Crestview	\$ 11,218,887	3.70%	\$ 380,507	\$ 93,491	\$ 11,219
Destin	\$ 13,341,136	2.10%	\$ 256,817	\$ 111,176	\$ 13,341
Fort Walton Beach	\$ 19,276,189	5.90%	\$ 1,042,521	\$ 160,635	\$ 19,276
Laurel Hill	\$ 242,141	3.00%	\$ 6,659	\$ 2,018	\$ 242

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Mary Esther	\$ 2,476,413	5.30%	\$ 120,312	\$ 20,637	\$ 2,476
Niceville	\$ 8,523,396	6.00%	\$ 468,787	\$ 71,028	\$ 8,523
Shalimar	\$ 615,513	5.40%	\$ 30,468	\$ 5,129	\$ 616
Valparaiso	\$ 2,218,683	4.10%	\$ 83,386	\$ 18,489	\$ 2,219
OKEECHOBEE BOCC	\$ 10,861,867	0.90%	\$ 89,610	\$ 90,516	\$ 10,862
Okeechobee	\$ 3,118,450	4.80%	\$ 137,212	\$ 25,987	\$ 3,118
ORANGE BOCC	\$ 488,439,512	5.20%	\$ 23,282,283	\$ 4,070,329	\$ 488,440
Apopka	\$ 21,426,254	6.50%	\$ 1,276,648	\$ 178,552	\$ 21,426
Belle Isle	\$ 3,738,690	1.80%	\$ 61,688	\$ 31,156	\$ 3,739
Eatonville	\$ 1,810,004	4.70%	\$ 77,981	\$ 15,083	\$ 1,810
Edgewood	\$ 2,194,583	1.00%	\$ 20,117	\$ 18,288	\$ 2,195
Lake Buena Vista	\$ 8,182,513	0.00%	\$ -	\$ 68,188	\$ 8,183
Maitland	\$ 41,017,070	5.60%	\$ 2,105,543	\$ 341,809	\$ 41,017
Oakland	\$ 540,378	5.40%	\$ 26,749	\$ 4,503	\$ 540
Ocoee	\$ 13,427,589	5.00%	\$ 615,431	\$ 111,897	\$ 13,428
Orlando	\$ 529,049,695	4.40%	\$ 21,338,338	\$ 4,408,747	\$ 529,050
Windermere	\$ 1,276,532	4.70%	\$ 54,997	\$ 10,638	\$ 1,277
Winter Garden	\$ 9,633,973	4.70%	\$ 415,064	\$ 80,283	\$ 9,634
Winter Park	\$ 43,002,923	6.10%	\$ 2,404,580	\$ 358,358	\$ 43,003
OSCEOLA BOCC	\$ 59,550,343	5.50%	\$ 3,002,330	\$ 496,253	\$ 59,550
Kissimmee	\$ 59,387,026	4.80%	\$ 2,613,029	\$ 494,892	\$ 59,387
Saint Cloud	\$ 14,584,783	5.50%	\$ 735,316	\$ 121,540	\$ 14,585
PALM BEACH BOCC	\$ 417,179,213	5.00%	\$ 19,120,714	\$ 3,476,493	\$ 417,179
Atlantis	\$ 2,041,132	1.20%	\$ 22,452	\$ 17,009	\$ 2,041
Belle Glade	\$ 10,708,801	5.40%	\$ 530,086	\$ 89,240	\$ 10,709
Boca Raton	\$ 180,556,548	5.70%	\$ 9,434,080	\$ 1,504,638	\$ 180,557
Boynton Beach	\$ 85,849,429	5.20%	\$ 4,092,156	\$ 715,412	\$ 85,849
Briny Breezes	\$ 202,513	3.20%	\$ 5,940	\$ 1,688	\$ 203
Cloud Lake	\$ 57,053	2.40%	\$ 1,255	\$ 475	\$ 57
Delray Beach	\$ 81,733,322	4.70%	\$ 3,521,344	\$ 681,111	\$ 81,733
Glen Ridge	\$ 129,454	1.60%	\$ 1,899	\$ 1,079	\$ 129
Golf	\$ 305,327	0.60%	\$ 1,679	\$ 2,544	\$ 305
Golfview	\$ 94,285	0.70%	\$ 605	\$ 786	\$ 94
Greenacres	\$ 31,593,055	5.80%	\$ 1,679,697	\$ 263,275	\$ 31,593
Gulf Stream	\$ 941,030	1.10%	\$ 9,489	\$ 7,842	\$ 941
Haverhill	\$ 934,225	1.60%	\$ 13,702	\$ 7,785	\$ 934
Highland Beach	\$ 4,667,911	4.40%	\$ 188,272	\$ 38,899	\$ 4,668
Hypoluxo	\$ 2,064,293	6.30%	\$ 119,213	\$ 17,202	\$ 2,064
Juno Beach	\$ 4,902,829	5.10%	\$ 229,207	\$ 40,857	\$ 4,903
Jupiter	\$ 47,821,723	4.30%	\$ 1,884,973	\$ 398,514	\$ 47,822
Jupiter Inlet Colony	\$ 341,339	2.10%	\$ 6,571	\$ 2,844	\$ 341
Lake Clarke Shores	\$ 2,834,863	1.60%	\$ 41,578	\$ 23,624	\$ 2,835
Lake Park	\$ 7,341,784	5.60%	\$ 376,878	\$ 61,182	\$ 7,342

Table 1
Communications Services Tax
 Local Government Fiscal Year 2001-02 Estimates
 (Refer to Additional Notes at the End of the Table.)

A	B	C	D	E	F
	<i>FY01/02 Estimated Communications Services Tax Base</i>	<i>FY01/02 Conversion Tax Rate - No Permit Fees</i>	<i>Estimated FY 01/02 CST Revenues at No Permit Fees Conversion Rate</i>	<i>Value of 1% Tax in FY 01/02 (10 Months of Revenues)</i>	<i>Value of 0.12% Tax in FY 01/02 (10 Months of Revenues)</i>
<i>Local Government</i>					
Lake Worth	\$ 33,246,717	5.20%	\$ 1,584,760	\$ 277,056	\$ 33,247
Lantana	\$ 9,050,144	5.80%	\$ 481,166	\$ 75,418	\$ 9,050
Manalapan	\$ 645,882	1.80%	\$ 10,657	\$ 5,382	\$ 646
Mangonia Park	\$ 2,277,874	5.90%	\$ 123,195	\$ 18,982	\$ 2,278
North Palm Beach	\$ 15,442,559	5.50%	\$ 778,562	\$ 128,688	\$ 15,443
Ocean Ridge	\$ 1,917,229	1.10%	\$ 19,332	\$ 15,977	\$ 1,917
Pahokee	\$ 3,173,169	4.60%	\$ 133,802	\$ 26,443	\$ 3,173
Palm Beach	\$ 26,545,194	4.90%	\$ 1,192,322	\$ 221,210	\$ 26,545
Palm Beach Gardens	\$ 38,679,912	1.20%	\$ 425,479	\$ 322,333	\$ 38,680
Palm Beach Shores	\$ 1,905,649	5.80%	\$ 101,317	\$ 15,880	\$ 1,906
Palm Springs	\$ 7,889,321	5.60%	\$ 404,985	\$ 65,744	\$ 7,889
Riviera Beach	\$ 30,026,760	4.80%	\$ 1,321,177	\$ 250,223	\$ 30,027
Royal Palm Beach	\$ 16,706,537	5.30%	\$ 811,659	\$ 139,221	\$ 16,707
South Bay	\$ 1,358,982	5.50%	\$ 68,515	\$ 11,325	\$ 1,359
South Palm Beach	\$ 1,203,575	6.00%	\$ 66,197	\$ 10,030	\$ 1,204
Tequesta	\$ 5,614,137	4.40%	\$ 226,437	\$ 46,784	\$ 5,614
Wellington	\$ 23,486,705	5.50%	\$ 1,184,121	\$ 195,723	\$ 23,487
West Palm Beach	\$ 153,796,891	5.70%	\$ 8,035,888	\$ 1,281,641	\$ 153,797
PASCO BOCC	\$ 141,458,582	1.60%	\$ 2,074,726	\$ 1,178,822	\$ 141,459
Dade City	\$ 9,409,097	5.30%	\$ 457,125	\$ 78,409	\$ 9,409
New Port Richey	\$ 22,345,621	5.90%	\$ 1,208,526	\$ 186,214	\$ 22,346
Port Richey	\$ 2,693,720	1.00%	\$ 24,692	\$ 22,448	\$ 2,694
Saint Leo	\$ 857,220	1.10%	\$ 8,644	\$ 7,144	\$ 857
San Antonio	\$ 581,536	0.80%	\$ 4,265	\$ 4,846	\$ 582
Zephyrhills	\$ 11,541,124	5.90%	\$ 624,182	\$ 96,176	\$ 11,541
PINELLAS BOCC	\$ 150,474,898	2.00%	\$ 2,758,706	\$ 1,253,957	\$ 150,475
Belleair	\$ 2,388,837	1.80%	\$ 39,416	\$ 19,907	\$ 2,389
Belleair Beach	\$ 1,445,335	6.50%	\$ 86,118	\$ 12,044	\$ 1,445
Belleair Bluffs	\$ 1,667,917	2.10%	\$ 32,107	\$ 13,899	\$ 1,668
Belleair Shore	\$ 126,935	2.60%	\$ 3,025	\$ 1,058	\$ 127
Clearwater	\$ 155,319,149	5.40%	\$ 7,688,298	\$ 1,294,326	\$ 155,319
Dunedin	\$ 32,063,246	5.60%	\$ 1,645,913	\$ 267,194	\$ 32,063
Gulfport	\$ 6,690,193	6.50%	\$ 398,624	\$ 55,752	\$ 6,690
Indian Rocks Beach	\$ 3,817,549	2.50%	\$ 87,485	\$ 31,813	\$ 3,818
Indian Shores	\$ 1,696,314	2.80%	\$ 43,539	\$ 14,136	\$ 1,696
Kenneth City	\$ 2,456,341	1.40%	\$ 31,523	\$ 20,470	\$ 2,456
Largo	\$ 58,969,959	6.00%	\$ 3,243,348	\$ 491,416	\$ 58,970
Madeira Beach	\$ 4,260,300	6.00%	\$ 234,317	\$ 35,503	\$ 4,260
North Redington Beach	\$ 914,980	1.80%	\$ 15,097	\$ 7,625	\$ 915
Oldsmar	\$ 12,154,729	6.10%	\$ 679,652	\$ 101,289	\$ 12,155
Pinellas Park	\$ 48,915,506	5.90%	\$ 2,645,514	\$ 407,629	\$ 48,916
Redington Beach	\$ 913,591	5.90%	\$ 49,410	\$ 7,613	\$ 914
Redington Shores	\$ 1,412,133	1.20%	\$ 15,533	\$ 11,768	\$ 1,412
Safety Harbor	\$ 12,266,982	6.90%	\$ 775,887	\$ 102,225	\$ 12,267
Saint Petersburg Beach	\$ 9,343,519	6.10%	\$ 522,458	\$ 77,863	\$ 9,344

Table 1
Communications Services Tax
 Local Government Fiscal Year 2001-02 Estimates
 (Refer to Additional Notes at the End of the Table.)

A	B	C	D	E	F
<i>Local Government</i>	<i>FY01/02 Estimated Communications Services Tax Base</i>	<i>FY01/02 Conversion Tax Rate - No Permit Fees</i>	<i>Estimated FY 01/02 CST Revenues at No Permit Fees Conversion Rate</i>	<i>Value of 1% Tax in FY 01/02 (10 Months of Revenues)</i>	<i>Value of 0.12% Tax in FY 01/02 (10 Months of Revenues)</i>
Saint Petersburg	\$ 225,631,606	6.00%	\$ 12,409,738	\$ 1,880,263	\$ 225,632
Seminole	\$ 9,496,447	5.50%	\$ 478,779	\$ 79,137	\$ 9,496
South Pasadena	\$ 3,144,550	6.10%	\$ 175,833	\$ 26,205	\$ 3,145
Tarpon Springs	\$ 18,171,134	6.10%	\$ 1,016,069	\$ 151,426	\$ 18,171
Treasure Island	\$ 6,651,357	2.40%	\$ 146,330	\$ 55,428	\$ 6,651
POLK BOCC	\$ 145,740,463	2.90%	\$ 3,874,267	\$ 1,214,504	\$ 145,740
Auburndale	\$ 11,433,180	4.60%	\$ 482,099	\$ 95,276	\$ 11,433
Bartow	\$ 11,397,243	6.50%	\$ 679,086	\$ 94,977	\$ 11,397
Davenport	\$ 1,760,917	3.70%	\$ 59,724	\$ 14,674	\$ 1,761
Dundee	\$ 1,466,697	6.00%	\$ 80,668	\$ 12,222	\$ 1,467
Eagle Lake	\$ 1,117,396	5.80%	\$ 59,408	\$ 9,312	\$ 1,117
Fort Meade	\$ 3,507,240	5.60%	\$ 180,038	\$ 29,227	\$ 3,507
Frostproof	\$ 1,427,113	5.70%	\$ 74,567	\$ 11,893	\$ 1,427
Haines City	\$ 9,291,112	5.50%	\$ 468,427	\$ 77,426	\$ 9,291
Highland Park	\$ 5,095	0.00%	\$ -	\$ 42	\$ 5
Hillcrest Heights	\$ 147,202	1.10%	\$ 1,484	\$ 1,227	\$ 147
Lake Alfred	\$ 2,550,031	4.80%	\$ 112,201	\$ 21,250	\$ 2,550
Lake Hamilton	\$ 989,961	3.90%	\$ 35,391	\$ 8,250	\$ 990
Lake Wales	\$ 11,326,484	4.80%	\$ 498,365	\$ 94,387	\$ 11,326
Lakeland	\$ 92,920,874	5.60%	\$ 4,769,938	\$ 774,341	\$ 92,921
Mulberry	\$ 3,501,677	3.40%	\$ 109,136	\$ 29,181	\$ 3,502
Polk City	\$ 2,001,093	3.00%	\$ 55,030	\$ 16,676	\$ 2,001
Winter Haven	\$ 20,808,379	6.70%	\$ 1,277,981	\$ 173,403	\$ 20,808
PUTNAM BOCC	\$ 20,413,989	1.30%	\$ 243,267	\$ 170,117	\$ 20,414
Crescent City	\$ 683,350	4.70%	\$ 29,441	\$ 5,695	\$ 683
Interlachen	\$ 235,667	1.80%	\$ 3,888	\$ 1,964	\$ 236
Palatka	\$ 11,149,507	5.40%	\$ 551,901	\$ 92,913	\$ 11,150
Pomona Park	\$ 520,752	3.10%	\$ 14,798	\$ 4,340	\$ 521
Welaka	\$ 517,198	2.70%	\$ 12,801	\$ 4,310	\$ 517
SAINT JOHNS BOCC	\$ 78,151,646	1.30%	\$ 931,307	\$ 651,264	\$ 78,152
Hastings	\$ 282,500	1.60%	\$ 4,143	\$ 2,354	\$ 283
Saint Augustine	\$ 22,220,637	4.80%	\$ 977,708	\$ 185,172	\$ 22,221
Saint Augustine Beach	\$ 5,938,088	4.90%	\$ 266,719	\$ 49,484	\$ 5,938
SAINT LUCIE BOCC	\$ 51,995,084	1.20%	\$ 571,946	\$ 433,292	\$ 51,995
Fort Pierce	\$ 47,908,594	4.90%	\$ 2,151,894	\$ 399,238	\$ 47,909
Port Saint Lucie	\$ 55,758,732	1.60%	\$ 817,795	\$ 464,656	\$ 55,759
Saint Lucie Village	\$ 301,995	1.80%	\$ 4,983	\$ 2,517	\$ 302
SANTA ROSA BOCC	\$ 35,886,937	1.70%	\$ 559,238	\$ 299,058	\$ 35,887
Gulf Breeze	\$ 6,685,289	1.10%	\$ 67,410	\$ 55,711	\$ 6,685
Jay	\$ 829,030	1.40%	\$ 10,639	\$ 6,909	\$ 829
Milton	\$ 6,463,279	6.20%	\$ 367,330	\$ 53,861	\$ 6,463

Table 1
Communications Services Tax
 Local Government Fiscal Year 2001-02 Estimates
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A	B	C	D	E	F
<i>Local Government</i>	<i>FY01/02 Estimated Communications Services Tax Base</i>	<i>FY01/02 Conversion Tax Rate - No Permit Fees</i>	<i>Estimated FY 01/02 CST Revenues at No Permit Fees Conversion Rate</i>	<i>Value of 1% Tax in FY 01/02 (10 Months of Revenues)</i>	<i>Value of 0.12% Tax in FY 01/02 (10 Months of Revenues)</i>
SARASOTA BOCC	\$ 196,020,799	5.10%	\$ 9,163,972	\$ 1,633,507	\$ 196,021
North Port	\$ 8,720,286	6.10%	\$ 487,609	\$ 72,669	\$ 8,720
Sarasota	\$ 103,724,241	5.60%	\$ 5,324,511	\$ 864,369	\$ 103,724
Venice	\$ 26,213,358	5.40%	\$ 1,297,561	\$ 218,445	\$ 26,213
SEMINOLE BOCC	\$ 91,841,191	3.20%	\$ 2,694,008	\$ 765,343	\$ 91,841
Altamonte Springs	\$ 66,222,914	5.20%	\$ 3,156,626	\$ 551,858	\$ 66,223
Casselberry	\$ 22,093,365	5.70%	\$ 1,154,378	\$ 184,111	\$ 22,093
Lake Mary	\$ 37,574,484	4.40%	\$ 1,515,504	\$ 313,121	\$ 37,574
Longwood	\$ 27,300,909	5.80%	\$ 1,451,498	\$ 227,508	\$ 27,301
Oviedo	\$ 25,810,689	4.70%	\$ 1,112,011	\$ 215,089	\$ 25,811
Sanford	\$ 43,369,307	5.00%	\$ 1,987,760	\$ 361,411	\$ 43,369
Winter Springs	\$ 16,721,792	6.20%	\$ 950,355	\$ 139,348	\$ 16,722
SUMTER BOCC	\$ 19,499,038	0.80%	\$ 142,993	\$ 162,492	\$ 19,499
Bushnell	\$ 2,646,513	5.40%	\$ 131,002	\$ 22,054	\$ 2,647
Center Hill	\$ 204,122	4.70%	\$ 8,794	\$ 1,701	\$ 204
Coleman	\$ 405,499	4.20%	\$ 15,612	\$ 3,379	\$ 405
Webster	\$ 352,140	3.30%	\$ 10,652	\$ 2,935	\$ 352
Wildwood	\$ 6,566,850	3.90%	\$ 234,765	\$ 54,724	\$ 6,567
SUWANNEE BOCC	\$ 5,125,021	0.50%	\$ 23,490	\$ 42,709	\$ 5,125
Branford	\$ 408,026	4.90%	\$ 18,327	\$ 3,400	\$ 408
Live Oak	\$ 3,658,098	6.00%	\$ 201,195	\$ 30,484	\$ 3,658
TAYLOR BOCC	\$ 2,707,321	1.20%	\$ 29,781	\$ 22,561	\$ 2,707
Perry	\$ 4,747,128	5.90%	\$ 256,741	\$ 39,559	\$ 4,747
UNION BOCC	\$ 2,051,162	0.40%	\$ 7,521	\$ 17,093	\$ 2,051
Lake Butler	\$ 609,645	2.50%	\$ 13,971	\$ 5,080	\$ 610
Raiford	\$ 77,365	0.00%	-	\$ 645	\$ 77
Worthington Springs	\$ 36,103	0.00%	-	\$ 301	\$ 36
VOLUSIA BOCC	\$ 93,325,056	4.20%	\$ 3,593,015	\$ 777,709	\$ 93,325
Daytona Beach	\$ 90,429,133	5.00%	\$ 4,144,669	\$ 753,576	\$ 90,429
Daytona Beach Shores	\$ 4,300,152	5.50%	\$ 216,799	\$ 35,835	\$ 4,300
Debary	\$ 9,196,999	4.70%	\$ 396,237	\$ 76,642	\$ 9,197
Deland	\$ 26,169,840	4.60%	\$ 1,103,495	\$ 218,082	\$ 26,170
Deltona	\$ 23,841,427	6.60%	\$ 1,442,406	\$ 198,679	\$ 23,841
Edgewater	\$ 11,087,538	5.20%	\$ 528,506	\$ 92,396	\$ 11,088
Holly Hill	\$ 9,317,256	4.50%	\$ 384,337	\$ 77,644	\$ 9,317
Lake Helen	\$ 724,236	2.20%	\$ 14,605	\$ 6,035	\$ 724
New Smyrna Beach	\$ 19,183,136	4.40%	\$ 773,720	\$ 159,859	\$ 19,183
Oak Hill	\$ 627,891	3.80%	\$ 21,872	\$ 5,232	\$ 628
Orange City	\$ 4,328,265	4.90%	\$ 194,411	\$ 36,069	\$ 4,328
Ormond Beach	\$ 35,245,856	5.30%	\$ 1,712,361	\$ 293,715	\$ 35,246
Pierson	\$ 846,520	1.20%	\$ 9,312	\$ 7,054	\$ 847

Table 1
Communications Services Tax
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Ponce Inlet	\$ 1,726,358	5.70%	\$ 90,202	\$ 14,386	\$ 1,726
Port Orange	\$ 32,720,655	5.10%	\$ 1,529,691	\$ 272,672	\$ 32,721
South Daytona	\$ 8,839,191	6.10%	\$ 494,258	\$ 73,660	\$ 8,839
WAKULLA BOCC	\$ 5,641,169	0.90%	\$ 46,540	\$ 47,010	\$ 5,641
Saint Marks	\$ 291,131	0.00%	-	\$ 2,426	\$ 291
Sopchoppy	\$ 394,456	1.30%	\$ 4,701	\$ 3,287	\$ 394
WALTON BOCC	\$ 16,273,154	0.70%	\$ 104,419	\$ 135,610	\$ 16,273
DeFuniak Springs	\$ 2,480,225	6.00%	\$ 136,412	\$ 20,669	\$ 2,480
Freeport	\$ 474,514	1.40%	\$ 6,090	\$ 3,954	\$ 475
Paxton	\$ 234,903	2.80%	\$ 6,029	\$ 1,958	\$ 235
WASHINGTON BOCC	\$ 3,770,648	0.30%	\$ 10,369	\$ 31,422	\$ 3,771
Caryville	\$ 64,196	1.00%	\$ 588	\$ 535	\$ 64
Chipley	\$ 2,370,156	5.70%	\$ 123,841	\$ 19,751	\$ 2,370
Ebro	\$ 95,138	0.60%	\$ 523	\$ 793	\$ 95
Vernon	\$ 759,973	5.80%	\$ 40,405	\$ 6,333	\$ 760
Wausau	\$ 123,170	1.90%	\$ 2,145	\$ 1,026	\$ 123
TOTALS	\$ 14,278,260,144		\$ 580,872,399	\$ 118,985,501	\$ 14,278,260

Notes:

- 1) Column A: The figures for the county governments (in CAPITAL letters) represent the unincorporated area only.
- 2) Column B: The estimated tax base figures are based on the 1999 reports and assume annual growth based on statewide averages for both the telecommunications and cable industries.
- 3) Column C: The conversion rates are those specified in Chapter 2001-140, Laws of Florida, and assume that the local government has not elected to levy permit fees or otherwise adjusted the rate.
- 4) Column D: The figures represent the estimated 10 months of distributions for the fiscal year, and also include the October 2000 receipts from the local tax sources existing prior to that date.
- 5) Column E: The figures represent the value of a 1% tax rate increase. These values should be used and adjusted for each jurisdiction's needs if rate increases are contemplated.
- 6) Column F: The figures represent the value of the 0.12% "permit fee add-on", assuming the jurisdiction elects not to impose permit fees and increase the rate. For non-charter counties, the value should be doubled, as they may increase their rates by up to 0.24% for their permit fee adjustment.

Source: Department of Revenue (6/2001)

Public Service Tax

Sections 166.231 - 166.235, *Florida Statutes*

Brief Overview

Municipalities are authorized to 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. The tax shall be levied only upon purchases within the municipality and shall not exceed 10 percent of the payments received by the seller of the taxable item. In addition, municipalities imposing the tax on cable television service as of May 4, 1977, are authorized to continue the tax levy in order to satisfy debt obligations incurred before May 4, 1977.

Services competitive with those enumerated above, as defined by ordinance, shall be taxed on a comparable base at the same rates. However, fuel oil shall be taxed at a rate not to exceed 4 cents per gallon. For municipalities levying less than the maximum rate of 10 percent allowable in s. 166.231(1), F.S., the maximum tax on fuel oil shall bear the same proportion to 4 cents, which the tax rate levied under s. 166.231(1), F.S., bears to the maximum rate of 10 percent. At the discretion and option of the local tax authority, the tax may be levied on a physical unit basis. The provisions governing the levy of the tax on a physical unit basis are specified in s. 166.232, F.S.

The Florida Supreme Court has ruled that charter counties, unless specifically precluded by general or special law, may impose by ordinance any tax in the area of its tax jurisdiction that a municipality may impose.¹ More recently, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.²

2001 General Law Amendments

Chapter 2001-140, *Laws of Florida*, (CS/CS/SB 1878)

implemented legislation passed last year (Chapter 2000-260, *Laws of Florida*) establishing the Communications Services Tax Simplification Law. The legislation specified that the public service tax on telecommunications and prepaid calling arrangements were two local revenue sources replaced by the local communications services tax. It specified the continued application of s. 166.234, F.S., relating to administration, rights, and remedies, to municipal public service taxes on telecommunications services imposed prior to October 1, 2001. These changes were effective October 1, 2001.

¹ *Volusia County vs. Dickinson*, 269 So.2d 9 (Fla. 1972).

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

Eligibility Requirements

All municipalities are eligible to impose the tax within the area of its tax jurisdiction. Additionally, a charter county may impose the tax within the unincorporated area of the county by virtue of numerous legal rulings in Florida case law.

Administrative Procedures

A tax levy must be adopted by ordinance, and the effective date of every levy or repeal of the tax must be the beginning of a subsequent calendar quarter: January 1st, April 1st, July 1st, or October 1st. A number of tax exemptions are specified in s. 166.231, F.S.

The seller of the taxable item must collect the tax from the purchaser at the time of payment for such service. For the purpose of compensating the seller, an amount equal to 1 percent of the tax collected and due to the municipality shall be allowed for the seller in the form of a deduction. Such deduction shall be allowed as compensation for the seller's administrative costs associated with the tax.

A municipality shall notify the Department of Revenue of the adoption or repeal of a levy at least 120 days before its effective date. Such notification must be furnished on a form prescribed by the Department and must 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. Additional administrative provisions are specified in ss. 166.231-166.235, F.S.

Distribution of Proceeds

The seller of the service shall remit the tax revenues to the municipality in the manner prescribed by ordinance, except that remittance of taxes by sellers of telecommunication services shall be governed by s. 166.231(9)(f), F.S.

Authorized Uses

The tax proceeds can be considered general revenue for the municipality or charter county.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>). Interested persons may view the opinions on-line by accessing the website and performing a search using the keyword phrase *public service 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.

Tax Rates Imposed by Municipalities and Charter Counties

Municipalities and charter counties are required by s. 166.233, F.S., to report information regarding public service tax levies to the Department of Revenue. By law, these entities are required to report all telecommunications tax information, regardless of who provides the service, and all tax and administration-related information pertaining to the utility services which are not administered by the municipality, charter county, or its separate authority, board, or commission.

The Department maintains an on-line database containing this data that can be searched or downloaded. Interested persons can view the information by accessing the on-site website (<http://sun6.dms.state.fl.us/dor/governments/>).

Current Year's Revenues

No revenue estimates for individual local governments are available.

Prior Years' Revenues

Several additional tables summarizing prior years' revenues reported by municipalities and charter counties are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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Local Occupational License Tax

Chapter 205, *Florida Statutes*

Brief Overview

Counties and municipalities may impose local occupational license taxes, and the tax proceeds are considered general revenue for the local government. The issuance of a local occupational license is the method used by a local government to grant the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. This type of license does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.

The adopted resolution or ordinance must contain classifications of businesses, professions, or occupations that will be subject to the tax as well as the applicable rate structures. The term >classifications= refers to the method by which a business or group of businesses is identified by size or type, or both. The terms >business,= >profession,= and >occupation= do not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions. Numerous tax exemptions are provided pursuant to ss. 205.054-205.1973, F.S.

Initially, the tax rate could not exceed the rate established by statute beginning on October 1, 1971, and subsequently adjusted by law. However, counties and municipalities were granted a >>window of opportunity= to reclassify businesses, professions, and occupations and to establish a new rate structure prior to October 1, 1995. If the local government established a new classification scheme and rate structure during this time period, then the governing body was authorized to increase the rates of local occupational license tax pursuant to the conditions specified in s. 205.0535, F.S.

Beginning October 1, 1995, a county or municipality that has not adopted an occupational license tax resolution or ordinance may adopt a license tax ordinance. The classifications and rate structure in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that have implemented s. 205.0535, F.S.

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

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

Any county or municipality may levy an occupational license tax provided the governing body has adopted the appropriate resolution or ordinance. However, 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 as defined by law. The public notice must contain the proposed classifications and rates applicable to the occupational license tax.

A number of conditions are imposed on the authority of counties and municipalities to levy the tax. Such conditions are specified for counties in s. 205.033, F.S., and for municipalities in s. 205.043, F.S.

Administrative Procedures

Beginning August 1st of each year, the county's tax collector shall sell all licenses. The taxes are due and payable on or before September 30th of each year and expire on September 30th of the succeeding year. Additional administrative requirements are specified in s. 205.053, F.S.

The law provides for the transfer of administrative duties pursuant to s. 205.045, F.S. The municipality's governing body that levies an occupational license tax may request that the county in which the municipality is located issue the municipal license and collect the tax. Conversely, the county's governing body that levies a license tax may request that municipalities within the county issue the county license and collect the tax. Before any local government may issue occupational licenses on behalf of another local government, the affected local governments must enter into appropriate agreements.

Distribution of Proceeds

The revenues derived from the county occupational license tax, exclusive of the costs of collection and any credit given for municipal license taxes, shall be 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 population. Within 15 days following the month of receipt, the apportioned revenues shall be sent to the each governing authority. These provisions do not apply to counties that have established a new rate structure pursuant to s. 205.0535, F.S.

A county that has established a new rate structure under s. 205.0535, F.S., shall retain all license tax revenues collected from those businesses, professions, or occupations whose places of business are located within the unincorporated portions of the county. Any license tax revenues collected by the county from places of business located within a municipality, exclusive of the costs of collection, must be apportioned between the unincorporated area of the county and the incorporated municipalities located within the county. Such apportionment shall be by a ratio derived by dividing the respective municipal populations by the county population. Such populations shall be the latest official state estimates of population certified pursuant to s. 186.901, F.S. The apportioned revenues shall be sent to the governing authority of each local government within 15 days after the month of receipt.

Authorized Uses

The tax proceeds can be considered general revenue for the county or municipality.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>). Interested persons may view the opinions on-line by accessing the website and performing a search using the keyword phrase *occupational license 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.

Current Year's Revenues

No revenue estimates for individual local governments are available.

Prior Years' Revenues

A table summarizing prior years' revenues reported by counties and municipalities is available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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911 Fee

Section 365.171(13), *Florida Statutes*

Brief Overview

A county is authorized to impose a fee to be paid by the local exchange subscribers within its boundaries served by the 911 service. At the request of the county, the telephone company shall bill the fee to the local exchange subscribers served by the 911 service, on an individual access line basis, at a rate not to exceed 50 cents per month per line up to a maximum of 25 access lines per account bill rendered. The imposition of the fee is subject to a majority vote of the board of county commissioners or referendum approval. The proceeds shall be used only for those items or purposes specifically authorized.

The authorized fee need not provide the total funding required for establishing or providing the 911 service, which includes the functions of database management, call taking, location verification, and call transfer. A county is not prohibited from using other sources of revenue for improvements, replacements, or expansions of its 911 system. Two or more counties may establish a combined emergency 911 telephone service by interlocal agreement and utilize the fees for such combined 911 service.

2001 General Law Amendments

Chapter 2001-133, *Laws of Florida*, (SB 1142)

transferred state control over the Florida Emergency Telephone Act from the Department of Management Services to the State Technology Office. Additionally, the legislation authorized Miami-Dade County to use the 911 fee proceeds to fund a pilot project for a nonemergency system. These changes were effective June 1, 2001.

Eligibility Requirements

All counties are eligible to impose the fee subject to a majority vote of the board of county commissioners or referendum approval. If a county elects to obtain approval of the fee by referendum, it shall arrange to place a question on the ballot at the next regular or special election to be held within the county.

Administrative Procedures

At the request of the county, the telephone company shall, as is practicable, bill the fee to the local exchange subscribers served by the 911 service. Such billing shall be on an individual access line basis at a rate not to exceed 50 cents per month per line up to a maximum of 25 access lines per account bill rendered. The fee may not be assessed on any pay telephone in the state. A county collecting the fee for the first time may collect the fee for no longer than 36 months without initiating the acquisition of its 911 equipment.

The county shall provide a minimum of 90 days= written notice to the telephone company prior to the collection of any fees or any fee rate adjustment. Any county imposing the fee shall allow the telephone company to retain as an administrative fee an amount equal to 1 percent of the total fees collected by the company.

A county may increase its fee; however, in no case shall the fee exceed 50 cents per month per line. All current fees shall be reported to the State Technology Office within 30 days of the state of each county's fiscal period. Any fee adjustment made by a county shall be reported to the Office.

Distribution of Proceeds

The fees collected by the telephone company shall be returned to the county, less the administrative fee. Any county that currently has an operational 911 system or that is actively pursuing the implementation of a system shall establish a fund to be used exclusively for receipt and expenditure of the fee revenues. All fees placed in the fund and any accrued interest shall be used solely for the authorized uses.

Authorized Uses

The proceeds shall be used for the establishment and provision of 911 services as specified in s. 365.171(13)(a)6., F.S. The 911 service includes the functions of database management, call taking, location verification, and call transfer. Two or more counties are authorized to establish a combined emergency 911 telephone service by interlocal agreement and utilize the fees for such combined service.

Based on legislation enacted during the 2001 legislative session, any county defined in s. 125.011(1), F.S., (referring to Miami-Dade County) is authorized to use the proceeds for such expenses related to a nonemergency 311 system, or similar nonemergency system, which improves the overall efficiency of an existing 911 system or reduces 911 emergency response time. This authority exists as part of a 2-year pilot project that ends June 30, 2003.

The fee revenues shall not be used to pay for any item not listed, including but not limited to, any capital or operational costs for emergency responses which occur after the call transfer to the responding public safety entity and the costs for constructing buildings, leasing buildings, maintaining buildings, or renovating buildings, except for those building modifications necessary to maintain the security and environmental integrity of the PSAP and 911 equipment rooms.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions

(<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
87-29	Payment of 911 fee

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

No revenue estimates for individual counties are available.

Prior Years' Revenues

No data summarizing prior years' distributions to counties are available.

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Intergovernmental Radio Communication Program

Section 318.21(9), *Florida Statutes*

Brief Overview

All civil penalties received by a county court pursuant to the provisions of Chapter 318, *Florida Statutes*, relating to the disposition of traffic infractions, shall be distributed and paid monthly as directed by s. 318.21, F.S. Of the civil penalties collected by a county court for each moving violation, the amount of \$12.50 shall be distributed to the county government. The county must use the revenues received from these civil penalties to fund its participation in an intergovernmental radio communication program, which has been approved by the Department of Management Services. If the county is not participating in a program, the revenues collected must be used to fund local law enforcement automation.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

All counties are eligible to participate in the program.

Administrative Procedures

All civil penalties received by a county court pursuant to the provisions of Chapter 318, *Florida Statutes*, shall be distributed and paid monthly pursuant to the formula specified in s. 318.21, F.S. The clerk of circuit court shall remit the \$12.50 from each moving 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 must be distributed to the county. If the county is not participating in an approved program, the funds must be distributed to the municipality or special improvement district in which the violation occurred or to the county if the violation occurred within the unincorporated area of the county.

Authorized Uses

The county must use 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, the revenues must be used to fund local law enforcement automation.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
94-38	Fees collected to upgrade the city's communications system
97-38	Clerks, distribution of civil penalties
94-73	Civil penalty used for law enforcement automation

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

No revenue estimates for individual local governments are available.

Prior Years' Revenues

No data summarizing prior years' revenues to local governments are available.

Gross Receipts Tax on Commercial Hazardous Waste Facilities

Section 403.7215, *Florida Statutes*

Brief Overview

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 shall be used for a variety of purposes related to the facility's inspection and security.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

It would seem that the statutory language is self-executing; therefore, 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 shall, 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. The owner of the facility is responsible for paying the tax on or before July 1st. The primary host local government is responsible for regulating, controlling, administering, and enforcing the provisions of s. 403.7215, F.S.

Distribution of Proceeds

The primary host local government retains all proceeds. It is not known how many local governments are currently receiving proceeds from this tax.

Authorized Uses

All monies received by the appropriate local government shall be appropriated and used to pay for the following:

- 1) Costs of collecting the tax;
- 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 Chapter 403, *Florida Statutes*, 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 operation of the facility, if all other costs specified in #1-5 have been paid; and
- 7) Any other purposes relating to environmental protection within the jurisdiction of the local government. Such purposes may include, but not be limited to, the establishment of a system for the collection and disposal of household, agricultural, and other types of hazardous waste; the protection or improvement of the quality of the air or water; or the acquisition of environmentally sensitive lands. However, all other costs specified in #1-6 have been paid.

Relevant Attorney General Opinions

No opinions specifically relevant to this tax have been issued.

Current Year's Revenues

No revenue estimates for individual local governments are available.

Prior Years' Revenues

No data summarizing prior years' revenues to local governments are available.

Vessel Registration Fee

Section 328.66, *Florida Statutes*

Brief Overview

Any county may impose an annual registration fee on vessels registered, operated, or stored in the water within its jurisdiction. The fee charged by the county shall be 50 percent of the applicable state registration fee. Additionally, a municipality that was imposing a registration fee before April 1, 1984, may continue to levy such fee. Monies received from the fee shall be 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.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

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

Administrative Procedures

County tax collectors collect the fee. The first dollar of each registration fee imposed by a county shall be remitted to the state for deposit in the Save the Manatee Trust Fund for expenditure solely on activities related to the preservation of manatees.

Distribution of Proceeds

Any county that imposes the fee may establish, by interlocal agreement with one or more municipalities located in the county, a distribution formula for dividing the proceeds or for the use of the funds for boating-related projects located within the county and/or municipality or municipalities.

Authorized Uses

The revenues received by a county or municipality shall be expended for the patrol, regulation, and maintenance of the lakes, rivers, and waters as well as for other boating-related activities.

Relevant Attorney General Opinions

Florida’s Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
88-46	Boating licenses
90-60	Municipality’s regulation of resident vessels
92-88	Operation of commercial mullet vessels

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

No revenue estimates for individual local governments are available.

Prior Years’ Revenues

No data summarizing prior years’ revenues to local governments are available.

Miami-Dade County Discretionary Surtax on Documents

Chapter 83-220, *Laws of Florida*, as amended by
Chapters 84-270 and 89-252, *Laws of Florida*

Brief Overview

The governing body in each county, as defined by s. 125.011(1), F.S., (applicable only to 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 assisting in the financing of the construction, rehabilitation, or purchase of housing for low and moderate income families. The levy of the surtax shall be by ordinance approved by a majority vote of the total membership of the county's governing body. This surtax is scheduled for repeal on October 1, 2011.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

Only those counties, as defined by s. 125.011(1), F.S., are eligible to levy this surtax. The levy of the surtax shall be by ordinance approved by a majority vote of the total membership of the county's governing body. The ordinance shall not take effect until 90 days after formal adoption. Miami-Dade County is the only county currently eligible to levy the surtax. According to the Department of Revenue, the county is imposing the tax at the maximum rate of 45 cents.

Administrative Procedures

The surtax shall be applicable to those documents taxable under the provisions of s. 201.02, F.S., except that there shall be 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. The surtax rate shall not exceed 45 cents for each \$100 or fractional part thereof on deeds and other instruments relating to real property or interests in real property.

All provisions of Chapter 201, *Florida Statutes*, except for s. 201.15, F.S., shall apply to the surtax. Additionally, each county that levies the surtax shall include in its financial report required under s. 218.32, F.S., information showing the revenues and expenses of the trust fund for the fiscal year.

Distribution of Proceeds

The Department of Revenue shall pay to the county's governing body that levies the surtax all taxes, penalties, and interest collected under this section less any costs of administration. The county shall deposit the proceeds in its Housing Assistance Loan Trust Fund.

Authorized Uses

The proceeds shall be used only to help finance the construction, rehabilitation, or purchase of housing for low and moderate-income families and to pay necessary costs of collection and enforcement of the surtax. No less than 50 percent of the funds used to provide such housing assistance shall be 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.

Authorized uses of the surtax revenues shall include, but not be limited to, providing funds for first and second mortgages and acquiring property for the purpose of forming housing cooperatives. Special consideration shall be given toward utilizing the revenues in the neighborhood economic development programs of Community Development Corporations. No more than 50 percent of the revenues collected each year may be used to help finance new construction.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

Current Year's Revenues

No revenue estimate for Miami-Dade County is available.

Prior Years' Revenues

A table summarizing prior years' distributions to Miami-Dade County is available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

Municipal Pari-Mutuel Tax

Section 550.105(9), *Florida Statutes*

Brief Overview

Each person connected with a racetrack or jai alai fronton shall purchase from the Division of Pari-mutuel Wagering within the Department of Business and Professional Regulation an annual occupational license. This license tax is in lieu of all license, excise, or occupational taxes to the state or any county, municipality, or other political subdivision with the following exception.

If a race meeting or game is held or conducted in a municipality, such municipality may assess and collect an additional tax against any person conducting live racing or games within its corporate limits. Such additional tax may not exceed \$150 per day for horse racing or \$50 per day for dog racing or jai alai.

Except as provided in Chapter 550, *Florida Statutes*, a municipality may not assess or collect any other additional excise or revenue tax against any person conducting race meetings within the corporate limits of the municipality or against any patron of any such person.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Eligibility Requirements

Any municipality, in which a race meeting or game is held or conducted within its corporate limits, is eligible to impose 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 Division of Pari-mutuel Wagering. It is assumed that each municipality levying the tax would be responsible for its administration.

Distribution of Proceeds

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

Authorized Uses

The statutory language is silent to this issue. It is assumed that the use of the revenue is at the discretion of the governing body.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

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

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

No revenue estimates for individual municipalities are available.

Prior Years' Revenues

No data summarizing prior years' revenues to municipalities are available.

Green Utility Fee

Section 369.255, *Florida Statutes*

Brief Overview

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. In addition, any such county or municipality may create a stewardship grant program for private natural areas.

2001 General Law Amendments

Chapter 2001-275, *Laws of Florida*, (CS/SB 1468)

authorized municipalities with a population of 200,000 or more to create a funding mechanism for greenspace management and exotic plant control. This change was effective July 1, 2001.

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. 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.

Based on the 2001 official estimates of population, only seven counties: Miami-Dade, Broward, Palm Beach, Hillsborough, Pinellas, Orange, and Duval have a population of 500,000 or more. Only five municipalities: Jacksonville, Miami, Tampa, Saint Petersburg, and Hialeah have a population of 200,000 or more. The number of counties or municipalities currently imposing this fee is not known.

Administrative Procedures

The fee shall be collected on a voluntary basis as set forth by the county or municipality, and it shall be 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., would qualify for stewardship grants.

Distribution of Proceeds

The statutory language is silent to this issue. It is assumed that each eligible local government imposing the fee would retain all proceeds, unless an authorized interlocal agreement provided otherwise.

Authorized Uses

The fee proceeds shall be 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.

Relevant Attorney General Opinions

No opinions specifically relevant to this fee have been issued.

Current Year's Revenues

No revenue estimates for individual local governments are available.

Prior Years' Revenues

No data summarizing prior years' revenues to local governments are available.

Local Discretionary Sales Surtaxes

Sections 212.054, and 212.055, *Florida Statutes*

Brief Overview

Seven different types of local discretionary sales surtaxes are currently available to local governments or school districts, pursuant to s. 212.055, F.S. Under the provisions of s. 212.054, F.S., 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 Chapter 212 and communications services as defined for purposes of Chapter 202.

The surtax is computed by multiplying the rate imposed by the county where the sale occurs by the amount of the taxable sale. If the property or service is delivered within a county that does not impose a surtax, the sales amount of the property or service is not subject to the surtax. In addition, the tax is not subject to any sales amount above \$5,000 on any item of tangible personal property and on long distance telephone service. This \$5,000 cap does not apply to the sale of any other service.

The various discretionary sales surtaxes apply to communications services as broadly defined in Chapter 202. Because the new communications services tax base is much larger than the base under prior law, new discretionary sales surtax conversion rates were specified in law. For any county or school board that levies a surtax, the tax rate on communications services as authorized by s. 202.19(5), F.S., are expressed in s. 202.20(3), F.S.

2001 General Law Amendments

Chapter 2001-140, *Laws of Florida*, (CS/CS/SB 1878)

implemented legislation passed last year (Chapter 2000-260, *Laws of Florida*) establishing the Communications Services Tax Simplification Law. The legislation specified that discretionary sales surtaxes apply to transactions taxed under Chapter 202 and authorized discretionary sales surtax conversion rates for any county or school board that levies a surtax. These changes were effective October 1, 2001.

Typically, legislation is passed each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to county and municipal governments via this revenue source. However, a summary of such changes passed during the 2001 regular legislative session is not provided here.

Administrative Procedures

The administrative procedures for those local discretionary sales surtaxes authorized in s. 212.055, F.S., are outlined in s. 212.054, F.S. The Department of Revenue is charged with administering, collecting, and enforcing those local discretionary sales surtaxes in accordance with the same procedures used for the state sales tax, except as otherwise noted.

The governing body of any county levying a local discretionary sales surtax shall enact an ordinance levying the surtax in accordance with the procedures described in s. 125.66(2), F.S. No initial levy or rate increase or decrease shall take effect on a date other than January 1st. No levy shall terminate on a day other than December 31st.

The proceeds of each county's discretionary sales surtax collections are transferred to the Discretionary Sales Surtax Clearing Trust Fund. This trust fund is not subject to the 7.3 percent General Revenue Service Charge. A separate account in the trust fund shall be established for each county imposing such surtax.

The Department is authorized to deduct an amount, for its administrative costs, not to exceed 3 percent of the total revenue generated for all counties levying the surtaxes authorized in s. 212.055, F.S. The amount deducted for administrative costs shall be used only for those costs solely and directly attributable to the surtax. The total administrative costs shall be 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.

Reporting Requirements

The governing body of any county levying a surtax or the school board of any county levying the School Capital Outlay Surtax pursuant to s. 212.055(7), F.S., shall notify the Department within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. The Department must receive such 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. In addition, the notice must include a copy of the ordinance and such other information required by departmental rule. Failure to timely provide such notification to the Department shall result in the delay of the effective date for a period of one year.

In addition, the governing body of any county proposing to levy a surtax or the school board of any county proposing to levy the School Capital Outlay Surtax pursuant to s. 212.055(7), F.S., shall notify the Department by October 1st if the referendum or consideration of the ordinance that would result in the imposition, termination, or rate change of a surtax is scheduled to occur on or after October 1st of that year. Failure to timely provide such notification to the Department shall result in the delay of the effective date for a period of one year.

Distribution of Proceeds

The proceeds of a discretionary sales surtax collected by the selling dealer located in a county that imposes the surtax shall be returned, less the cost of administration, to the county where the selling dealer is located.

Any dealer located in a county that does not impose a discretionary sales surtax but who collects the surtax due to sales of tangible personal property or services delivered outside the county shall remit monthly the surtax proceeds to the Department. The Department shall distribute these funds using a distribution factor determined for each county that levies a surtax and multiplied by the amount available for distribution.

In such cases, the distribution factor for the county shall equal the product of:

1. The county's latest official population, pursuant to s. 186.901, F.S.;
2. The county's rate of levy; and
3. The number of months the county has levied a surtax during the most recent distribution period.

This product is then divided by the sum of such products for all counties levying the surtax during the most recent distribution period to determine the distribution factor. The Department shall compute distribution factors for eligible counties once each quarter and make appropriate quarterly distributions.

A county's failure to provide the information stated above that is needed for distribution of these proceeds in a timely fashion authorizes the Department to use the best available information. If the information is unavailable to the Department, it may partially or entirely disqualify the county from receiving surtax revenues. A county's failure to provide timely information waives its rights to challenge the Department's determination of the county's share of the revenues.

Tax Rates and Current Year's Revenues

Table 1 provides a summary of surtax impositions, rate changes, repeals, and extensions.

Table 2 summarizes the counties eligible to levy the various discretionary sales surtaxes and illustrates the effective tax rates as of July 9, 2001.

Table 3 provides revenue estimates that county and municipal governments may expect to receive under a 0.5 or 1 percent levy of local discretionary sales surtaxes during the 2001-02 local fiscal year.

Inquiries regarding the Department's administration or estimation of the local discretionary sales surtaxes should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Prior Years' Revenues

Several additional tables summarizing prior years' revenues received by counties and municipalities are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

Table 1

Local Discretionary Sales Surtaxes
Summary of Surtax Impositions, Rate Changes, Repeals, and Extensions

Charter County Transit System Surtax - s. 212.055(1), F.S.					
County	Action	Rate	Effective Date	Length of Levy at Specified Rate	Distribution Method
Duval	Imposed Levy	0.5%	Jan. 1989	Unspecified	100% to County

Local Government Infrastructure Surtax - s. 212.055(2), F.S.					
County	Action	Rate	Effective Date	Length of Levy at Specified Rate	Distribution Method
Alachua	Imposed Levy	1%	Jan. 2002	1 Year	Interlocal
Bay	Imposed Levy	0.5%	Jun. 1988	5 Years, 7 Months	Interlocal
Bay	Increased Rate	1%	Jan. 1994	1 Year	Interlocal
Bay	Decreased Rate	0.5%	Jan. 1995	8 Years, 5 Months	Interlocal
Charlotte	Imposed Levy	1%	Apr. 1995	4 Years	Interlocal
Charlotte	Extended Levy	1%	Apr. 1999	3 Years, 8 Months	Interlocal
Clay	Imposed Levy	1%	Feb. 1990	15 Years	Interlocal
Clay	Extended Levy	1%	Feb. 2005	14 Years, 10 Months	Interlocal
DeSoto	Imposed Levy	1%	Jan. 1988	15 Years	Interlocal
Dixie	Imposed Levy	1%	Apr. 1990	15 Years	Interlocal
Duval	Imposed Levy	0.5%	Jan. 2001	30 Years	Default
Escambia	Imposed Levy	1%	Jun. 1992	7 Years	Default
Escambia	Extended Levy	1%	Jun. 1999	8 Years	Default
Flagler	Imposed Levy	1%	Dec. 1990	15 Years	Interlocal
Gadsden	Imposed Levy	1%	Jan. 1988	8 Years	Interlocal
Gadsden	Extended Levy	1%	Jan. 1996	8 Years	Interlocal
Glades	Imposed Levy	1%	Feb. 1992	15 Years	Default
Hamilton	Imposed Levy	1%	Jul. 1990	15 Years	Default
Hardee	Imposed Levy	1%	Jan. 1990	8 Years	Interlocal
Hardee	Repealed Levy	-	Jan. 1998	-	-
Hendry	Imposed Levy	1%	Jan. 1988	15 Years	Default
Highlands	Imposed Levy	1%	Jan. 1988	6 Months	Default
Highlands	Repealed Levy	-	Jul. 1988	-	-
Highlands	Imposed Levy	1%	Nov. 1989	15 Years	Default
Highlands	Extended Levy	1%	Oct. 2004	15 Years	Default
Hillsborough	Imposed Levy	0.5%	Dec. 1996	30 Years	Interlocal
Indian River	Imposed Levy	1%	Jun. 1989	15 Years	Default
Jackson	Imposed Levy	1%	Jun. 1988	4 Years, 1 Month	Interlocal
Jackson	Repealed Levy	-	Jul. 1992	-	-
Jefferson	Imposed Levy	1%	Jun. 1988	15 Years	Default
Lafayette	Imposed Levy	1%	Sep. 1991	15 Years	Default
Lake	Imposed Levy	1%	Jan. 1988	15 Years	Default
Leon	Imposed Levy	1%	Dec. 1989	15 Years	Interlocal
Leon	Extended Levy	1%	Dec. 2004	15 Years	Interlocal
Madison	Imposed Levy	1%	Aug. 1989	15 Years	Interlocal
Manatee	Imposed Levy	1%	Jan. 1990	3 Years	Interlocal
Manatee	Repealed Levy	-	Jan. 1993	-	-
Manatee	Imposed Levy	1%	Jul. 1994	5 Years	Interlocal
Martin	Imposed Levy	1%	Jun. 1996	1 Year	Default
Martin	Imposed Levy	1%	Jan. 1999	3 Years	Default
Monroe	Imposed Levy	1%	Nov. 1989	15 Years	Default
Monroe	Extended Levy	1%	Nov. 2004	14 Years, 1 Month	Default
Okaloosa	Imposed Levy	0.5%	Oct. 1989	2 Years	Interlocal
Okaloosa	Imposed Levy	1%	Aug. 1995	4 Years	Interlocal
Osceola	Imposed Levy	1%	Sep. 1990	15 Years	Default
Osceola	Extended Levy	1%	Sep. 2005	20 Years	Default
Pinellas	Imposed Levy	1%	Feb. 1990	20 Years	Interlocal

Table 1

Local Discretionary Sales Surtaxes
Summary of Surtax Impositions, Rate Changes, Repeals, and Extensions

Local Government Infrastructure Surtax (cont.)					
County	Action	Rate	Effective Date	Length of Levy at Specified Rate	Distribution Method
Santa Rosa	Imposed Levy	1%	Sep. 1993	4 Years, 11 Months	Interlocal
Santa Rosa	Repealed Levy	-	Aug. 1998	-	-
Sarasota	Imposed Levy	1%	Sep. 1989	15 Years	Interlocal
Seminole	Imposed Levy	1%	Oct. 1991	10 Years	Interlocal
Suwannee	Imposed Levy	1%	Jan. 1988	15 Years	Default
Taylor	Imposed Levy	1%	Aug. 1989	15 Years	Default
Taylor	Extended Levy	1%	Aug. 2004	25 Years, 4 Months	Default
Wakulla	Imposed Levy	1%	Jan. 1988	15 Years	Interlocal

Small County Surtax - s. 212.055(3), F.S.					
County	Action	Rate	Effective Date	Length of Levy at Specified Rate	Distribution Method
Baker	Imposed Levy	1%	Jan. 1994	Unspecified	Default
Bradford	Imposed Levy	1%	Mar. 1993	Unspecified	Default
Calhoun	Imposed Levy	1%	Jan. 1993	8 Years	Default
Calhoun	Extended Levy	1%	Jan. 2001	8 Years	Default
Columbia	Imposed Levy	1%	Aug. 1994	Unspecified	Default
Gadsden	Imposed Levy	1%	Jan. 1996	Unspecified	Default
Gilchrist	Imposed Levy	1%	Oct. 1992	Unspecified	Default
Hardee	Imposed Levy	1%	Jan. 1998	7 Years	Interlocal
Holmes	Imposed Levy	1%	Oct. 1995	4 Years	Default
Holmes	Extended Levy	1%	Oct. 1999	7 Years	Default
Jackson	Imposed Levy	1%	Jun. 1995	15 Years	Default
Levy	Imposed Levy	1%	Oct. 1992	Unspecified	Default
Liberty	Imposed Levy	1%	Nov. 1992	Unspecified	Default
Nassau	Imposed Levy	0.5%	Dec. 1993	1 Year	Default
Nassau	Imposed Levy	1%	Mar. 1996	8 Years	Default
Okeechobee	Imposed Levy	1%	Oct. 1995	4 Years	Default
Okeechobee	Extended Levy	1%	Oct. 1999	Unspecified	Default
Sumter	Imposed Levy	1%	Jan. 1993	Unspecified	Default
Union	Imposed Levy	1%	Feb. 1993	8 Years	Default
Union	Extended Levy	1%	Feb. 2001	4 Years	Default
Walton	Imposed Levy	1%	Feb. 1995	Unspecified	Default
Washington	Imposed Levy	1%	Nov. 1993	Unspecified	Default

Indigent Care and Trauma Center Surtax - s. 212.055(4), F.S.					
County	Action	Rate	Effective Date	Length of Levy at Specified Rate	Distribution Method
Hillsborough	Imposed Levy	0.5%	Dec. 1991	5 Years, 10 Months	100% to County
Hillsborough	Decreased Rate	0.25%	Oct. 1997	4 Years	100% to County
Hillsborough	Increasing Rate	0.5%	Oct. 2001	4 Years	100% to County

County Public Hospital Surtax - s. 212.055(5), F.S.					
County	Action	Rate	Effective Date	Length of Levy at Specified Rate	Distribution Method
Miami-Dade	Imposed Levy	0.5%	Jan. 1992	Unspecified	100% to County

Table 1

**Local Discretionary Sales Surtaxes
Summary of Surtax Impositions, Rate Changes, Repeals, and Extensions**

School Capital Outlay Surtax - s. 212.055(6), F.S.					
County	Action	Rate	Effective Date	Length of Levy at Specified Rate	Distribution Method
Bay	Imposed Levy	0.5%	May 1998	10 Years	100% to District
Escambia	Imposed Levy	0.5%	Jan. 1998	5 Years	100% to District
Gulf	Imposed Levy	0.5%	Jul. 1997	20 Years	100% to District
Hernando	Imposed Levy	0.5%	Jan. 1999	5 Years	100% to District
Jackson	Imposed Levy	0.5%	Jul. 1996	10 Years	100% to District
Monroe	Imposed Levy	0.5%	Jan. 1996	10 Years	100% to District
Saint Lucie	Imposed Levy	0.5%	Jul. 1996	10 Years	100% to District
Santa Rosa	Imposed Levy	0.5%	Oct. 1998	10 Years	100% to District

Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.					
County	Action	Rate	Effective Date	Length of Levy at Specified Rate	Distribution Method

Surtax Authorized During the 2000 Legislative Session - No Counties Have Imposed the Surtax to Date.
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Note

Under current law, two alternatives exist for distributing the proceeds of the Local Government Infrastructure and Small County Surtaxes. The first alternative is the use of an interlocal agreement. If no interlocal agreement is in place, then the proceeds are distributed using the default formula. The default formula is the same formula used for distributing the Local Government Half-Cent Sales Tax proceeds.

Updated by the Florida Legislative Committee on Intergovernmental Relations (9/2001) using information obtained from the Department of Revenue.

**Table 2
Local Option Sales Tax Rates in Florida's Counties**

Boxed areas indicate those counties eligible to impose the tax. Tax rates are those in effect as of July 9, 2001.

Combined Rate Cannot Exceed 1 or 1.5% (Refer to the Table Notes)									
County	Charter County Transit System Surtax (up to 1%)	Local Gov't Infrastructure Surtax (0.5 or 1%)	Small County Surtax (0.5 or 1%)	Indigent Care and Trauma Center Surtax (up to 0.5 %)	County Public Hospital Surtax (0.5 %)	Voter-Approved Indigent Care Surtax (up to 0.5 or 1%)	School Capital Outlay Surtax (up to 0.5%)	Maximum Potential % Levy	Total % Levy
1 Alachua								2.0	0.0
2 Baker			1					1.5	1.0
3 Bay		0.5					0.5	1.5	1.0
4 Bradford			1					1.5	1.0
5 Brevard								1.5	0.0
6 Broward								2.5	0.0
7 Calhoun			1					1.5	1.0
8 Charlotte		1						1.5	1.0
9 Citrus								1.5	0.0
10 Clay		1						1.5	1.0
11 Collier								1.5	0.0
12 Columbia			1					1.5	1.0
13 DeSoto		1						1.5	1.0
14 Dixie		1						1.5	1.0
15 Duval	0.5	0.5						2.5	1.0
16 Escambia		1					0.5	1.5	1.5
17 Flagler		1						1.5	1.0
18 Franklin								1.5	0.0
19 Gadsden			1					1.5	1.0
20 Gilchrist			1					1.5	1.0
21 Glades		1						1.5	1.0
22 Gulf							0.5	1.5	0.5
23 Hamilton		1						1.5	1.0
24 Hardee			1					1.5	1.0
25 Hendry		1						1.5	1.0
26 Hernando							0.5	1.5	0.5
27 Highlands		1						1.5	1.0
28 Hillsborough		0.5		0.25				1.5	0.75
29 Holmes			1					1.5	1.0
30 Indian River		1						1.5	1.0
31 Jackson			1				0.5	1.5	1.5
32 Jefferson		1						1.5	1.0
33 Lafayette		1						1.5	1.0
34 Lake		1						1.5	1.0
35 Lee								1.5	0.0
36 Leon		1						2.0	1.0
37 Levy			1					1.5	1.0
38 Liberty			1					1.5	1.0
39 Madison		1						1.5	1.0
40 Manatee								1.5	0.0
41 Marion								1.5	0.0
42 Martin		1						1.5	1.0
43 Miami-Dade					0.5			2.5	0.5
44 Monroe		1					0.5	1.5	1.5
45 Nassau			1					1.5	1.0
46 Okaloosa								1.5	0.0
47 Okeechobee			1					1.5	1.0
48 Orange								1.5	0.0
49 Osceola		1						1.5	1.0
50 Palm Beach								1.5	0.0
51 Pasco								1.5	0.0
52 Pinellas		1						1.5	1.0
53 Polk								1.5	0.0
54 Putnam								1.5	0.0
55 Saint Johns								1.5	0.0
56 Saint Lucie							0.5	1.5	0.5
57 Santa Rosa							0.5	1.5	0.5
58 Sarasota		1						2.5	1.0
59 Seminole		1						1.5	1.0
60 Sumter			1					1.5	1.0
61 Suwannee		1						1.5	1.0
62 Taylor		1						1.5	1.0
63 Union			1					1.5	1.0
64 Volusia								2.5	0.0
65 Wakulla		1						1.5	1.0
66 Walton			1					1.5	1.0
67 Washington			1					1.5	1.0
# ELIGIBLE TO LEVY:	5	67	31	5	1	61	67		67
# LEVYING:	1	28	17	1	1	0	8		50

**Table 2
Local Option Sales Tax Rates in Florida's Counties**

Boxed areas indicate those counties eligible to impose the tax. Tax rates are those in effect as of July 9, 2001.

County	Combined Rate Cannot Exceed 1 or 1.5% (Refer to the Table Notes)						School Capital Outlay Surtax (up to 0.5%)	Maximum Potential % Levy	Total % Levy
	Charter County Transit System Surtax (up to 1%)	Local Gov't Infrastructure Surtax (0.5 or 1%)	Small County Surtax (0.5 or 1%)	Indigent Care and Trauma Center Surtax (up to 0.5 %)	County Public Hospital Surtax (0.5 %)	Voter-Approved Indigent Care Surtax (up to 0.5 or 1%)			

Notes:

- (1) Effective July 1, 2000, the Voter-Approved Indigent Care Surtax was authorized pursuant to Chapter 2000-312, Laws of Florida. In counties having a total population of less than 800,000 resident, the surtax may be imposed if approved in a county-wide referendum. The rate shall not exceed 0.5 percent, except that if a publicly supported medical school is located in the county, the rate shall not exceed 1 percent. Presently, publicly supported medical schools are located in the following counties: Alachua, Leon, and Hillsborough. As a result of this law change, local discretionary sales surtaxes (excluding the Charter County Transit System Surtax and School Capital Outlay Surtax) are capped at a combined total of 1 percent or 1.5 percent if a publicly supported medical school is located within the county. This law change effectively increases the maximum potential percentage levy in Alachua and Leon counties from 1.5 percent to 2.0 percent.
- (2) Effective October 1, 2001, the Indigent Care and Trauma Center Surtax rate in Hillsborough County will increase to 0.5 percent.
- (3) Effective January 1, 2002, Alachua County will levy the Local Government Infrastructure Surtax for one year at the rate of 1.0 percent.

Compiled by the Florida Legislative Committee on Intergovernmental Relations (7/2001) using data obtained from the Department of Revenue.

Table 3

Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 2001-02 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2001-02 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
BOCC, ALACHUA	\$ 7,798,414	\$ 15,596,828
Alachua	267,021	534,043
Archer	56,222	112,444
Gainesville	4,139,528	8,279,055
Hawthorne	61,718	123,435
High Springs	168,491	336,982
LaCrosse	6,237	12,474
Micanopy	28,482	56,963
Newberry	144,633	289,266
Waldo	35,809	71,619
	-----	-----
	12,706,555	25,413,110
BOCC, BAKER	473,344	946,688
Glen Saint Mary	11,879	23,758
Macclenny	111,982	223,964
	-----	-----
	597,205	1,194,410
BOCC, BAY	6,318,321	12,636,643
Callaway	768,366	1,536,733
Cedar Grove	289,594	579,189
Lynn Haven	671,835	1,343,670
Mexico Beach	54,876	109,751
Panama City	1,952,644	3,905,287
Panama City Beach	413,914	827,829
Parker	249,449	498,899
Springfield	475,912	951,825
	-----	-----
	11,194,912	22,389,825
BOCC, BRADFORD	559,787	1,119,574
Brooker	9,746	19,493
Hampton	11,934	23,868
Lawtey	18,164	36,328
Starke	154,532	309,064
	-----	-----
	754,163	1,508,326
BOCC, BREVARD	13,713,231	27,426,461
Cape Canaveral	319,455	638,910
Cocoa	593,826	1,187,653
Cocoa Beach	451,629	903,259
Indialantic	106,521	213,042
Indian Harbour Beach	294,959	589,919

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 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
Malabar	94,870	189,741
Melbourne	2,583,065	5,166,129
Melbourne Beach	120,668	241,337
Melbourne Village	25,545	51,090
Palm Bay	2,873,356	5,746,713
Palm Shores	28,729	57,458
Rockledge	729,076	1,458,152
Satellite Beach	346,519	693,039
Titusville	1,469,405	2,938,810
West Melbourne	355,529	711,057
	-----	-----
	24,106,384	48,212,769
BOCC, BROWARD	45,583,056	91,166,113
Coconut Creek	1,776,810	3,553,619
Cooper City	1,139,228	2,278,457
Coral Springs	4,794,156	9,588,312
Dania	818,174	1,636,348
Davie	3,087,944	6,175,888
Deerfield Beach	2,633,974	5,267,947
Fort Lauderdale	6,292,939	12,585,878
Hallandale	1,398,168	2,796,336
Hillsboro Beach	88,216	176,433
Hollywood	5,683,173	11,366,345
Lauderdale-by-the-Sea	135,078	270,155
Lauderdale Lakes	1,293,067	2,586,134
Lauderhill	2,345,629	4,691,257
Lazy Lake	1,550	3,100
Lighthouse Point	439,125	878,250
Margate	2,198,642	4,397,284
Miramar	2,966,611	5,933,221
North Lauderdale	1,315,865	2,631,731
Oakland Park	1,262,927	2,525,854
Parkland	564,251	1,128,502
Pembroke Park	256,900	513,801
Pembroke Pines	5,589,083	11,178,166
Plantation	3,382,407	6,764,813
Pompano Beach	3,498,846	6,997,692
Sea Ranch Lakes	26,224	52,449
Southwest Ranches	337,857	675,715
Sunrise	3,498,438	6,996,876
Tamarac	2,267,119	4,534,237
Weston	2,010,096	4,020,192
Wilton Manors	517,838	1,035,677
	-----	-----

Table 3

Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 2001-02 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2001-02 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
	107,203,391	214,406,782
BOCC, CALHOUN	246,759	493,517
Altha	11,705	23,409
Blountstown	56,533	113,067
	-----	-----
	314,996	629,993
BOCC, CHARLOTTE	7,724,202	15,448,405
Punta Gorda	813,166	1,626,331
	-----	-----
	8,537,368	17,074,736
BOCC, CITRUS	3,996,297	7,992,594
Crystal River	121,587	243,174
Inverness	236,859	473,718
	-----	-----
	4,354,743	8,709,486
BOCC, CLAY	6,022,632	12,045,265
Green Cove Springs	239,301	478,602
Keystone Heights	60,025	120,051
Orange Park	404,071	808,142
Penney Farms	25,808	51,616
	-----	-----
	6,751,837	13,503,675
BOCC, COLLIER	20,118,888	40,237,776
Everglades	40,298	80,595
Marco Island	1,251,748	2,503,497
Naples	1,764,680	3,529,360
	-----	-----
	23,175,614	46,351,228
BOCC, COLUMBIA	2,412,644	4,825,289
Fort White	19,312	38,624
Lake City	454,428	908,856
	-----	-----
	2,886,384	5,772,769
BOCC, DE SOTO	800,684	1,601,369
Arcadia	188,493	376,985
	-----	-----
	989,177	1,978,354

Table 3

Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 2001-02 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2001-02 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
BOCC, DIXIE	252,719	505,438
Cross City	36,709	73,419
Horseshoe Beach	4,260	8,521
	-----	-----
	293,688	587,377
BOCC, DUVAL	57,663,835	115,327,671
Atlantic Beach	1,009,012	2,018,024
Baldwin	123,334	246,667
Jacksonville Beach	1,584,318	3,168,636
Neptune Beach	548,737	1,097,474
	-----	-----
	60,929,236	121,858,472
BOCC, ESCAMBIA	13,984,131	27,968,262
Century	87,823	175,647
Pensacola	2,877,780	5,755,560
	-----	-----
	16,949,734	33,899,469
BOCC, FLAGLER	983,811	1,967,622
Beverly Beach	14,782	29,564
Bunnell	57,344	114,688
Flagler Beach (part)	131,821	263,642
Palm Coast	884,535	1,769,071
	-----	-----
	2,072,293	4,144,586
BOCC, FRANKLIN	373,914	747,827
Apalachicola	91,158	182,316
Carrabelle	50,891	101,781
	-----	-----
	515,962	1,031,924
BOCC, GADSDEN	825,747	1,651,493
Chattahoochee	51,709	103,418
Greensboro	13,415	26,830
Gretna	37,037	74,074
Havana	37,124	74,248
Midway	31,337	62,675
Quincy	151,313	302,625
	-----	-----
	1,147,681	2,295,363
BOCC, GILCHRIST	227,551	455,103

Table 3

Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 2001-02 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2001-02 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
Bell	6,185	12,369
Fanning Springs (part)	4,838	9,676
Trenton	28,655	57,310
	-----	-----
	267,229	534,458
 BOCC, GLADES	 135,327	 270,655
Moore Haven	23,781	47,562
	-----	-----
	159,108	318,217
 BOCC, GULF	 254,130	 508,261
Port Saint Joe	91,270	182,539
Wewahitchka	43,130	86,260
	-----	-----
	388,530	777,060
 BOCC, HAMILTON	 199,836	 399,672
Jasper	36,227	72,453
Jennings	16,953	33,906
White Springs	16,668	33,337
	-----	-----
	269,684	539,368
 BOCC, HARDEE	 538,383	 1,076,766
Bowling Green	68,545	137,090
Wauchula	103,529	207,058
Zolfo Springs	38,894	77,789
	-----	-----
	749,351	1,498,703
 BOCC, HENDRY	 995,965	 1,991,931
Clewiston	204,464	408,928
La Belle	133,250	266,499
	-----	-----
	1,333,679	2,667,358
 BOCC, HERNANDO	 4,585,477	 9,170,953
Brooksville	260,542	521,084
Weeki Wachee	430	861
	-----	-----
	4,846,449	9,692,898
 BOCC, HIGHLANDS	 3,108,341	 6,216,682
Avon Park	328,948	657,895

Table 3

Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 2001-02 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2001-02 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
Lake Placid	64,234	128,468
Sebring	372,271	744,542
	-----	-----
	3,873,793	7,747,587
 BOCC, HILLSBOROUGH	 57,613,597	 115,227,194
Plant City	1,959,647	3,919,294
Tampa	19,816,477	39,632,953
Temple Terrace	1,381,361	2,762,723
	-----	-----
	80,771,082	161,542,164
 BOCC, HOLMES	 274,304	 548,608
Bonifay	72,365	144,729
Esto	6,317	12,635
Noma	3,780	7,559
Ponce de Leon	8,110	16,219
Westville	3,922	7,843
	-----	-----
	368,797	737,594
 BOCC, INDIAN RIVER	 5,679,840	 11,359,680
Fellsmere	219,101	438,203
Indian River Shores	198,128	396,256
Orchid	8,045	16,089
Sebastian	929,788	1,859,575
Vero Beach	1,017,359	2,034,719
	-----	-----
	8,052,261	16,104,522
 BOCC, JACKSON	 1,135,456	 2,270,913
Alford	14,438	28,877
Bascom	3,284	6,569
Campbellton	6,569	13,137
Cottondale	26,925	53,850
Graceville	74,423	148,845
Grand Ridge	24,539	49,078
Greenwood	22,773	45,546
Jacob City	8,706	17,413
Malone	21,658	43,315
Marianna	184,136	368,271
Sneads	59,458	118,915
	-----	-----
	1,582,364	3,164,728

Table 3

Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 2001-02 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2001-02 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
BOCC, JEFFERSON	219,406	438,813
Monticello	49,153	98,306
	-----	-----
	268,559	537,119
BOCC, LAFAYETTE	111,889	223,777
Mayo	20,064	40,128
	-----	-----
	131,952	263,905
BOCC, LAKE	6,891,139	13,782,277
Astatula	49,844	99,688
Clermont	358,393	716,785
Eustis	580,156	1,160,312
Fruitland Park	122,344	244,689
Groveland	90,625	181,251
Howey-in-the-Hills	36,711	73,422
Lady Lake	454,279	908,558
Leesburg	612,720	1,225,439
Mascotte	103,182	206,365
Minneola	208,707	417,414
Montverde	33,869	67,739
Mount Dora	361,657	723,313
Tavares	372,831	745,663
Umatilla	85,019	170,038
	-----	-----
	10,361,476	20,722,953
BOCC, LEE	23,162,078	46,324,155
Bonita Springs	2,025,759	4,051,517
Cape Coral	6,316,004	12,632,008
Fort Myers	2,970,973	5,941,945
Fort Myers Beach	405,251	810,501
Sanibel	374,553	749,105
	-----	-----
	35,254,616	70,509,232
BOCC, LEON	8,723,406	17,446,811
Tallahassee	6,914,445	13,828,891
	-----	-----
	15,637,851	31,275,702
BOCC, LEVY	958,698	1,917,396
Bronson	29,617	59,234
Cedar Key	24,455	48,911

Table 3

Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 2001-02 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2001-02 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
Chiefland	61,323	122,646
Fanning Springs (part)	14,255	28,511
Inglis	45,808	91,616
Otter Creek	3,717	7,435
Williston	70,571	141,141
Yankeetown	19,325	38,649
	-----	-----
	1,227,769	2,455,538
BOCC, LIBERTY	80,529	161,059
Bristol	12,688	25,375
	-----	-----
	93,217	186,434
BOCC, MADISON	357,557	715,114
Greenville	18,862	37,725
Lee	8,676	17,352
Madison	68,035	136,070
	-----	-----
	453,130	906,261
BOCC, MANATEE	11,494,422	22,988,845
Anna Maria	87,096	174,192
Bradenton	2,368,247	4,736,495
Bradenton Beach	71,155	142,311
Holmes Beach	238,433	476,866
Longboat Key (part)	124,402	248,804
Palmetto	602,373	1,204,745
	-----	-----
	14,986,129	29,972,258
BOCC, MARION	11,471,826	22,943,653
Belleview	166,726	333,452
Dunnellon	91,090	182,179
McIntosh	21,741	43,481
Ocala	2,199,542	4,399,084
Reddick	27,404	54,807
	-----	-----
	13,978,328	27,956,656
BOCC, MARTIN	8,397,733	16,795,466
Jupiter Island	43,482	86,965
Ocean Breeze Park	32,471	64,943
Sewalls Point	136,478	272,956
Stuart	1,020,360	2,040,720

Table 3

Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 2001-02 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2001-02 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
	-----	-----
	9,630,525	19,261,050
BOCC, MIAMI-DADE	95,298,427	190,596,854
Aventura	1,275,621	2,551,242
Bal Harbour	166,855	333,710
Bay Harbor Islands	259,799	519,598
Biscayne Park	165,038	330,075
Coral Gables	2,132,969	4,265,937
El Portal	126,467	252,933
Florida City	395,959	791,918
Golden Beach	46,396	92,793
Hialeah	11,430,912	22,861,824
Hialeah Gardens	974,222	1,948,443
Homestead	1,610,947	3,221,894
Indian Creek	1,666	3,332
Key Biscayne	530,453	1,060,906
Medley	55,433	110,867
Miami	18,205,835	36,411,670
Miami Beach	4,439,355	8,878,711
Miami Lakes	1,144,813	2,289,626
Miami Shores	524,041	1,048,082
Miami Springs	692,259	1,384,519
North Bay	339,920	679,840
North Miami	3,016,569	6,033,137
North Miami Beach	2,059,108	4,118,216
Opa-locka	754,811	1,509,622
Pinecrest	962,004	1,924,008
South Miami	542,266	1,084,533
Sunny Isles Beach	773,188	1,546,376
Surfside	247,834	495,668
Sweetwater	718,209	1,436,418
Virginia Gardens	118,540	237,081
West Miami	295,997	591,995
	-----	-----
	149,305,914	298,611,828
BOCC, MONROE	6,736,345	13,472,691
Islamorada	709,347	1,418,694
Key Colony Beach	81,648	163,297
Key West	2,639,899	5,279,797
Layton	19,272	38,545
Marathon	1,062,570	2,125,140
	-----	-----
	11,249,082	22,498,164

Table 3

Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 2001-02 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2001-02 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate -----	Distribution at 1% Tax Rate -----
BOCC, NASSAU	2,429,881	4,859,761
Callahan	44,200	88,401
Fernandina Beach	483,584	967,168
Hilliard	124,147	248,293
	-----	-----
	3,081,811	6,163,623
BOCC, OKALOOSA	7,636,367	15,272,733
Cinco Bayou	19,838	39,676
Crestview	776,988	1,553,976
Destin	585,083	1,170,165
Fort Walton Beach	1,050,981	2,101,962
Laurel Hill	28,888	57,777
Mary Esther	213,374	426,749
Niceville	614,971	1,229,942
Shalimar	37,781	75,562
Valparaiso	337,189	674,379
	-----	-----
	11,301,460	22,602,921
BOCC, OKEECHOBEE	1,472,432	2,944,863
Okeechobee	243,129	486,258
	-----	-----
	1,715,560	3,431,121
BOCC, ORANGE	86,246,044	172,492,088
Apopka	2,900,723	5,801,446
Belle Isle	601,752	1,203,503
Eatonville	257,629	515,259
Edgewood	206,821	413,643
Maitland	1,415,982	2,831,964
Oakland	101,833	203,666
Ocoee	2,653,647	5,307,294
Orlando	20,220,308	40,440,617
Windermere	241,419	482,837
Winter Garden	1,561,334	3,122,667
Winter Park	2,684,436	5,368,872
	-----	-----
	119,091,928	238,183,856
BOCC, OSCEOLA	8,998,554	17,997,109
Kissimmee	2,874,761	5,749,522
Saint Cloud	1,207,227	2,414,453
	-----	-----

Table 3

Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 2001-02 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2001-02 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate -----	Distribution at 1% Tax Rate -----
	13,080,542	26,161,084
BOCC, PALM BEACH	50,775,852	101,551,704
Atlantis	110,094	220,188
Belle Glade	818,483	1,636,967
Boca Raton	4,104,606	8,209,213
Boynton Beach	3,315,939	6,631,878
Briny Breeze	22,568	45,136
Cloud Lake	9,170	18,340
Delray Beach	3,295,677	6,591,355
Glen Ridge	15,155	30,310
Golf	12,629	25,258
Greenacres	1,514,793	3,029,585
Gulf Stream	39,315	78,631
Haverhill	79,839	159,677
Highland Beach	207,284	414,568
Hypoluxo	110,643	221,286
Juno Beach	179,115	358,231
Jupiter	2,161,518	4,323,037
Jupiter Inlet Colony	20,207	40,414
Lake Clarke Shores	189,493	378,986
Lake Park	478,867	957,734
Lake Worth	1,929,141	3,858,282
Lantana	510,605	1,021,210
Manalapan	17,626	35,252
Mangonia Park	70,449	140,898
North Palm Beach	662,430	1,324,860
Ocean Ridge	89,832	179,664
Pahokee	328,634	657,269
Palm Beach	574,794	1,149,588
Palm Beach Gardens	1,925,023	3,850,045
Palm Beach Shores	69,680	139,361
Palm Springs	678,189	1,356,378
Riviera Beach	1,640,920	3,281,840
Royal Palm Beach	1,181,820	2,363,641
South Bay	211,896	423,793
South Palm Beach	38,382	76,764
Tequesta	289,539	579,077
Wellington	2,098,427	4,196,855
West Palm Beach	4,495,783	8,991,565
	-----	-----
	84,274,418	168,548,837
BOCC, PASCO	12,389,344	24,778,689
Dade City	231,127	462,254

Table 3

Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 2001-02 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2001-02 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
New Port Richey	601,984	1,203,968
Port Richey	112,837	225,674
Saint Leo	22,224	44,448
San Antonio	23,083	46,166
Zephyrhills	404,622	809,244
	-----	-----
	13,785,221	27,570,442
BOCC, PINELLAS	30,893,087	61,786,174
Belleair	177,611	355,223
Belleair Beach	76,469	152,937
Belleair Bluffs	97,955	195,910
Belleair Shore	2,751	5,503
Clearwater	4,748,736	9,497,471
Dunedin	1,569,286	3,138,573
Gulfport	547,071	1,094,142
Indian Rocks Beach	221,501	443,002
Indian Shores	74,460	148,919
Kenneth City	192,154	384,308
Largo	3,032,364	6,064,728
Madeira Beach	197,001	394,003
North Redington Beach	64,372	128,743
Oldsmar	520,126	1,040,252
Pinellas Park	2,000,803	4,001,606
Redington Beach	67,210	134,420
Redington Shores	102,104	204,207
Safety Harbor	751,671	1,503,343
Saint Petersburg	10,830,671	21,661,341
Saint Petersburg Beach	433,613	867,226
Seminole	688,304	1,376,608
South Pasadena	252,333	504,666
Tarpon Springs	917,229	1,834,459
Treasure Island	325,352	650,703
	-----	-----
	58,784,234	117,568,468
BOCC, POLK	17,579,455	35,158,910
Auburndale	463,435	926,869
Bartow	630,484	1,260,968
Davenport	80,714	161,428
Dundee	122,162	244,324
Eagle Lake	104,794	209,588
Fort Meade	238,744	477,488
Frostproof	124,805	249,609
Haines City	552,665	1,105,329

Table 3

Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 2001-02 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2001-02 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
Highland Park	10,236	20,472
Hillcrest Heights	11,159	22,318
Lake Alfred	163,358	326,716
Lake Hamilton	54,704	109,409
Lakeland	3,379,838	6,759,676
Lake Wales	450,556	901,111
Mulberry	135,502	271,005
Polk City	63,598	127,196
Winter Haven	1,111,496	2,222,992
	-----	-----
	25,277,704	50,555,408
BOCC, PUTNAM	1,807,577	3,615,154
Crescent City	49,290	98,580
Interlachen	40,936	81,873
Palatka	278,451	556,902
Pomona Park	21,898	43,795
Welaka	16,264	32,527
	-----	-----
	2,214,416	4,428,832
BOCC, SAINT JOHNS	6,786,695	13,573,391
Hastings	30,131	60,261
Saint Augustine	670,392	1,340,784
Saint Augustine Beach	270,829	541,657
	-----	-----
	7,758,046	15,516,093
BOCC, SAINT LUCIE	4,915,582	9,831,163
Fort Pierce	1,225,829	2,451,658
Port Saint Lucie	2,903,376	5,806,752
Saint Lucie	19,755	39,510
	-----	-----
	9,064,541	18,129,083
BOCC, SANTA ROSA	3,605,866	7,211,731
Gulf Breeze	182,531	365,062
Jay	18,656	37,312
Milton	224,998	449,996
	-----	-----
	4,032,050	8,064,101
BOCC, SARASOTA	19,099,381	38,198,762
Longboat Key (part)	326,587	653,174
North Port	1,485,477	2,970,953

Table 3

Local Discretionary Sales Surtax Distributions
 Local Government Fiscal Year 2001-02 Estimates
 Estimates Reflect the \$5,000 Cap on Transactions and Are Based
 on Fiscal Year 2001-02 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
Sarasota	3,433,923	6,867,846
Venice	1,168,338	2,336,676
	-----	-----
	25,513,705	51,027,411
BOCC, SEMINOLE	15,156,613	30,313,226
Altamonte Springs	2,059,268	4,118,536
Casselberry	1,130,748	2,261,496
Lake Mary	572,696	1,145,393
Longwood	687,006	1,374,012
Oviedo	1,315,333	2,630,665
Sanford	1,911,721	3,823,441
Winter Springs	1,582,737	3,165,475
	-----	-----
	24,416,122	48,832,244
BOCC, SUMTER	1,301,323	2,602,645
Bushnell	59,618	119,236
Center Hill	26,413	52,826
Coleman	18,779	37,559
Webster	23,365	46,731
Wildwood	113,895	227,791
	-----	-----
	1,543,394	3,086,788
BOCC, SUWANNEE	984,880	1,969,761
Branford	21,092	42,184
Live Oak	196,658	393,317
	-----	-----
	1,202,631	2,405,262
BOCC, TAYLOR	579,727	1,159,453
Perry	248,138	496,277
	-----	-----
	827,865	1,655,730
BOCC, UNION	184,083	368,165
Lake Butler	41,125	82,249
Raiford	3,564	7,128
Worthington Springs	4,119	8,238
	-----	-----
	232,890	465,780
BOCC, VOLUSIA	11,707,373	23,414,746
Daytona Beach	2,277,437	4,554,875

Table 3

Local Discretionary Sales Surtax Distributions
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 on Fiscal Year 2001-02 Half-Cent Sales Tax Distribution Factors
 (Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

	Distribution at 0.5% Tax Rate	Distribution at 1% Tax Rate
	-----	-----
Daytona Beach Shores	152,846	305,692
DeBary	553,182	1,106,365
DeLand	743,929	1,487,858
Deltona	2,472,521	4,945,043
Edgewater	663,861	1,327,723
Flagler Beach (part)	2,702	5,404
Holly Hill	432,477	864,954
Lake Helen	97,560	195,120
New Smyrna Beach	712,784	1,425,567
Oak Hill	49,527	99,053
Orange City	234,798	469,595
Ormond Beach	1,291,031	2,582,063
Pierson	92,298	184,596
Ponce Inlet	89,347	178,694
Port Orange	1,643,441	3,286,882
South Daytona	468,493	936,986
	-----	-----
	23,685,607	47,371,215
BOCC, WAKULLA	491,834	983,669
Saint Marks	6,132	12,265
Sopchoppy	9,604	19,209
	-----	-----
	507,571	1,015,142
BOCC, WALTON	3,203,634	6,407,268
DeFuniak Springs	438,121	876,243
Freeport	107,773	215,546
Paxton	56,924	113,847
	-----	-----
	3,806,452	7,612,904
BOCC, WASHINGTON	467,691	935,382
Caryville	5,651	11,302
Chipley	93,110	186,219
Ebro	6,480	12,961
Vernon	18,223	36,445
Wausau	10,317	20,633
	-----	-----
	601,471	1,202,942
TOTALS	\$ 1,086,521,847	\$ 2,173,043,695

Table 3

Local Discretionary Sales Surtax Distributions
Local Government Fiscal Year 2001-02 Estimates
Estimates Reflect the \$5,000 Cap on Transactions and Are Based
on Fiscal Year 2001-02 Half-Cent Sales Tax Distribution Factors
(Dollar Figures Represent a 100 Percent Distribution of Estimated Monies)

Distribution at 0.5% Tax Rate -----	Distribution at 1% Tax Rate -----
---	---

Note: Since the estimated distributions to individual jurisdictions listed in this table are based on the default formula methodology, they may not be applicable in those jurisdictions where an interlocal agreement governs the distribution of surtax proceeds.

Source: Department of Revenue (7/2001)

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Charter County Transit System Surtax

Section 212.055(1), *Florida Statutes*

Brief Overview

The Charter County Transit System Surtax may be levied at a rate of up to 1 percent by those charter counties that adopted a charter prior to June 1, 1976, as well as by those county governments that have consolidated with one or more municipalities. In the case of charter counties, the levy is subject to a charter amendment approved by a majority vote of the county's electorate. In the case of a consolidated government, the levy is subject to voter approval in a countywide referendum. The use of the proceeds is restricted to costs associated with the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, and roads and bridges.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Authorization to Levy

Charter counties that adopted a charter prior to June 1, 1976, and county governments that have consolidated with one or more municipalities, 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.

Counties Eligible to Levy

The five counties eligible to levy this surtax are Broward, Duval, Miami-Dade, Sarasota, and Volusia. As of July 9, 2001, Duval County was the only county levying the surtax at a rate of 0.5 percent.

Distribution of Proceeds

The proceeds of this surtax shall be deposited into the county trust fund or remitted by the county's governing body to an expressway or transportation authority created by law.

Authorized Uses of Proceeds

The surtax proceeds may be utilized in one of two ways. The first option calls for the proceeds to be deposited into a county trust fund for the purposes of development, construction, equipment, maintenance,

operation, supportive services and related costs of a fixed guideway rapid transit system. The definition of supportive services may include a countywide bus system.

The second option provides that the proceeds are distributed to an expressway or transportation authority created by law. At the discretion of the authority, the proceeds can be used for:

1. Development, construction, operation, or maintenance of roads or bridges in the county;
2. Operation and maintenance of a bus system;
3. Payment of principal and interest on existing bonds issued for the construction of such roads or bridges; and
4. Upon approval by the county commission, pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such roads or bridges.

Additionally, each county, as defined in s. 125.011(1), F.S., (referring only to Miami-Dade County) the proceeds may be used for:

1. Development, construction, operation, and maintenance of roads and bridges in the county;
2. Expansion, operation, and maintenance of bus and fixed guideway systems;
3. Payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and
4. Pledged 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.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

Local Government Infrastructure Surtax

Section 212.055(2), *Florida Statutes*

Brief Overview

The Local Government Infrastructure Surtax shall 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; to acquire land for public recreation or conservation or protection of natural resources; and to finance the closure of local government-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection. Additional spending authority exists for select counties.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Authorization to Levy

Local governments may levy this surtax at a rate of 0.5 or 1 percent. This levy shall be 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 shall take 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. Nearly all counties eligible to levy this surtax shall not levy it along with the Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent; however, an exception exists. Please refer to the discussion of the Voter Approved Indigent Care Surtax for additional information.

Counties Eligible to Levy

All counties are eligible to levy the surtax. As of July 9, 2001, twenty-eight counties were levying this surtax. All of those counties were levying at 1 percent with the exception of Bay, Duval, and Hillsborough counties, which were levying at the rate of 0.5 percent.

Distribution of Proceeds

The surtax proceeds shall be distributed to the county and its respective municipalities according to:

1. An interlocal agreement between 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 mentioned in the previous sentence.
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

A school district, county, or municipalities within the county, or within another county in the case of a negotiated joint county agreement, may use the surtax proceeds and any accrued interest only for the purposes of:

1. Financing, planning, and constructing infrastructure;¹
2. Acquiring land for public recreation or conservation or protection of natural resources; and
3. Financing the closure of county or municipal-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection. Any use of such proceeds or interest for purposes of landfill closures prior to July 1, 1993, is ratified.

¹ Section 212.055(2)(d)2., *Florida Statutes*, defines infrastructure as any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy in excess of five years. The proceeds can be used to fund any land acquisition, land improvement, design, and engineering costs related to the construction, reconstruction, or improvement of such facilities. This definition also includes fire department vehicle, emergency medical services vehicle, sheriff's office vehicle, police department vehicle or any other vehicle and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least five years.

Except in certain circumstances, neither the proceeds nor any accrued interest shall be used to fund the operational expenses of infrastructure.² Also, counties and municipalities are prohibited from using the proceeds to supplant or replace user fees or to reduce ad valorem taxes existing prior to the levy of the surtax.

An additional use is available for those levies imposed or extended after July 1, 1998. An amount not to exceed 15 percent of the surtax proceeds may be allocated for the purpose of funding economic development projects of a general public purpose targeted to improve local economies, including the funding of operational costs and incentives related to such economic development. The referendum ballot statement must indicate the intention to make such an 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. 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.

In 1994, two counties were provided exceptions to general law provisions restricting the use of these proceeds. The Board of County Commissioners of Alachua County and the governing bodies of the

² Pursuant to s. 212.055(2)(h), F.S., 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 on the effective date of this act, and that imposed the surtax before July 1, 1992, may use the proceeds and accrued interest of the surtax for any public purpose if the county satisfies 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 Chapter 163, *Florida Statutes*; and
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.

Likewise, a municipality located within counties that had a population of 50,000 or less on April 1, 1992, or a county designated as an area of critical state concern on the effective date of this act, and that imposed the surtax before July 1, 1992, may not use the proceeds and accrued interest for any purpose other than an infrastructure purpose authorized in s. 212.055(2)(d), F.S., unless the municipality's comprehensive plan has been determined to be in compliance with Part II of Chapter 163, *Florida Statutes*, 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.

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.

In addition, any county with a population of 75,000 or less that is required to close a landfill by order of the Department of Environmental Protection may use the proceeds and accrued interest for long-term maintenance costs associated with landfill closures, pursuant to s. 212.055(2)(d)1., F.S.

municipalities within the county were authorized, pursuant to Chapter 94-487, *Laws of Florida*, to use the surtax proceeds for the operation and maintenance of parks and recreation programs as well as facilities originally established with surtax proceeds. In addition, the law allowed the use of the proceeds for the establishment of one or more trust funds providing a permanent endowment for the additional uses. However, Chapter 94-487, *Laws of Florida*, was later declared an unlawful special act of the Legislature.³

To circumvent the court's ruling, the 1996 Legislature passed legislation (codified as Chapter 96-240, *Laws of Florida*) that authorized any county in which 40 percent or more of the just value of real property is exempt or immune from ad valorem taxation (and the municipalities within such a county) to use the proceeds and accrued interest for operation and maintenance of parks and recreation programs and facilities established with the surtax proceeds. **Table 1** lists those counties eligible to use the surtax proceeds for these additional purposes.

The Board of County Commissioners of Clay County was given the authority, pursuant to Chapter 94-459, *Laws of Florida*, to use the surtax proceeds to retire or service bond indebtedness incurred prior to July 1, 1987 and subsequently refunded, for the purpose of financing infrastructure. In light of the case striking down the Alachua County special act, Clay County sought an amendment to general law during the 1998 legislative session that would have authorized such expenditures by extending the authority to all charter counties and specifically ratifying those prior expenditures made by Clay County; however, the proposed legislation was not enacted.

In 1999, the Legislature was able to pass legislation (codified as Chapter 99-340, *Laws of Florida*) that authorized charter counties to use the surtax proceeds and any accrued interest to retire or service indebtedness incurred for bonds issued prior to July 1, 1987, for infrastructure purposes as well as for bonds subsequently issued to refund such bonds. In addition, the act ratified the use of such proceeds or interest for purposes of retiring or servicing indebtedness incurred for such refunding bonds issued prior to July 1, 1999.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

³ *Alachua County v. Adams*, 677 So.2d 396 (Fla. 1st DCA 1996).

<u>Opinion #</u>	<u>Subject</u>
88-59	Use of discretionary surtax for construction
90-96	Infrastructure surtax proceeds, payment of debt
92-08	Local government infrastructure surtax proceeds
92-81	Discretionary local option infrastructure sales surtax
93-92	Local government infrastructure surtax, purchase of vehicle
94-46	Vehicles purchased with proceeds of sales surtax
94-79	Uses of local government infrastructure surtax
95-71	Tourist development tax / infrastructure surtax
95-73	Counties, infrastructure surtax used to fund engineers
99-24	Capital improvements to property leased by county
2000-06	Expenditure of infrastructure surtax proceeds

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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.

Table 1

**Counties Eligible for Additional Authorized Uses of the Local Gov't Infrastructure Surtax
Pursuant to the Just Value Provision of Section 212.055(2)(h), F.S.**

County	2000 Total Just Value Real Property Only	2000 Total Exempt & Immune Values Real Property Only	Total Exempt & Immune Values as % of Total Just Value (Real Property Only)	Counties Eligible for Additional Uses	Counties Not Eligible for Additional Uses
1 Alachua	\$ 9,819,822,200	\$ 4,267,277,204	43.5%	Alachua	
2 Baker	733,657,025	472,788,398	64.4%	Baker	
3 Bay	7,860,767,175	2,595,627,523	33.0%		Bay
4 Bradford	806,773,864	434,385,973	53.8%	Bradford	
5 Brevard	24,150,470,105	8,401,554,510	34.8%		Brevard
6 Broward	88,227,796,370	16,942,063,970	19.2%		Broward
7 Calhoun	398,916,771	227,394,919	57.0%	Calhoun	
8 Charlotte	9,497,812,520	1,956,498,635	20.6%		Charlotte
9 Citrus	5,308,082,581	1,627,411,500	30.7%		Citrus
10 Clay	5,590,593,488	1,660,971,656	29.7%		Clay
11 Collier	32,346,598,000	4,269,276,048	13.2%		Collier
12 Columbia	2,014,479,856	967,501,222	48.0%	Columbia	
13 DeSoto	1,523,122,233	845,544,245	55.5%	DeSoto	
14 Dixie	481,100,094	281,363,093	58.5%	Dixie	
15 Duval	36,710,017,734	10,122,383,426	27.6%		Duval
16 Escambia	12,428,794,460	5,352,091,871	43.1%	Escambia	
17 Flagler	3,399,973,410	828,066,095	24.4%		Flagler
18 Franklin	1,686,688,311	868,346,256	51.5%	Franklin	
19 Gadsden	1,155,941,711	575,938,959	49.8%	Gadsden	
20 Gilchrist	543,473,266	330,315,127	60.8%	Gilchrist	
21 Glades	966,257,925	632,946,737	65.5%	Glades	
22 Gulf	1,226,408,843	537,148,956	43.8%	Gulf	
23 Hamilton	568,443,391	348,653,374	61.3%	Hamilton	
24 Hardee	1,533,016,212	989,290,338	64.5%	Hardee	
25 Hendry	2,431,227,050	1,394,359,750	57.4%	Hendry	
26 Hernando	5,560,463,103	1,830,655,182	32.9%		Hernando
27 Highlands	3,645,550,032	1,244,000,115	34.1%		Highlands
28 Hillsborough	45,996,394,468	11,870,075,359	25.8%		Hillsborough
29 Holmes	581,177,287	352,375,319	60.6%	Holmes	
30 Indian River	9,101,204,150	2,175,268,824	23.9%		Indian River
31 Jackson	1,577,792,218	865,759,703	54.9%	Jackson	
32 Jefferson	766,220,339	545,239,807	71.2%	Jefferson	
33 Lafayette	287,968,627	180,755,792	62.8%	Lafayette	
34 Lake	9,238,981,450	2,411,835,158	26.1%		Lake
35 Lee	32,310,620,462	5,693,069,430	17.6%		Lee
36 Leon	12,840,579,939	5,208,174,009	40.6%	Leon	
37 Levy	1,450,180,272	663,516,417	45.8%	Levy	
38 Liberty	544,481,986	471,362,124	86.6%	Liberty	
39 Madison	607,489,333	348,907,972	57.4%	Madison	
40 Manatee	13,518,856,715	2,969,334,675	22.0%		Manatee
41 Marion	10,660,989,518	3,989,822,637	37.4%		Marion
42 Martin	11,823,808,529	2,411,706,186	20.4%		Martin
43 Miami-Dade	114,987,040,627	23,002,347,315	20.0%		Miami-Dade
44 Monroe	14,179,445,238	4,179,538,489	29.5%		Monroe
45 Nassau	3,681,589,895	831,765,243	22.6%		Nassau
46 Okaloosa	9,743,562,997	2,401,497,073	24.6%		Okaloosa
47 Okeechobee	1,477,147,761	667,851,195	45.2%	Okeechobee	
48 Orange	56,959,882,986	12,292,243,786	21.6%		Orange
49 Osceola	10,590,558,788	3,073,923,899	29.0%		Osceola
50 Palm Beach	83,991,139,416	15,045,386,264	17.9%		Palm Beach
51 Pasco	13,150,027,677	4,167,350,856	31.7%		Pasco
52 Pinellas	47,860,664,200	11,230,229,350	23.5%		Pinellas
53 Polk	16,606,669,037	5,002,257,663	30.1%		Polk
54 Putnam	2,506,915,851	985,181,195	39.3%		Putnam
55 Saint Johns	10,283,944,837	2,072,028,698	20.1%		Saint Johns
56 Saint Lucie	9,456,625,302	2,669,415,973	28.2%		Saint Lucie
57 Santa Rosa	5,929,891,976	1,930,345,884	32.6%		Santa Rosa
58 Sarasota	28,256,271,308	4,587,774,050	16.2%		Sarasota
59 Seminole	17,315,005,890	3,152,569,880	18.2%		Seminole
60 Sumter	1,778,675,015	721,295,834	40.6%	Sumter	
61 Suwannee	1,112,023,712	565,357,656	50.8%	Suwannee	
62 Taylor	908,769,108	474,700,801	52.2%	Taylor	
63 Union	576,743,503	462,123,043	80.1%	Union	
64 Volusia	20,071,660,851	5,026,730,144	25.0%		Volusia
65 Wakulla	873,258,208	479,475,259	54.9%	Wakulla	
66 Walton	4,594,735,171	770,048,954	16.8%		Walton
67 Washington	678,555,570	330,927,242	48.8%	Washington	
Florida Total	\$ 889,493,797,947	\$ 216,283,424,240	24.3%	31	36

Sources:

Table 1 (pp.1,2) from the report, Florida Property Valuations & Tax Data, published in December 2000 by the Department of Revenue.

Table 17 (pp. 39,40) from the report, Florida Property Valuations & Tax Data, published in December 2000 by the Department of Revenue.

Updated by the Florida Legislative Committee on Intergovernmental Relations (9/2001).

Small County Surtax

Section 212.055(3), *Florida Statutes*

Brief Overview

Any county having a total population of 50,000 or less on April 1, 1992, is authorized to 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.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Authorization to Levy

Only small 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. Nearly all counties eligible to levy this surtax shall not levy it along with the Local Government Infrastructure Surtax, Indigent Care and Trauma Center Surtax, and/or County Public Hospital Surtax in excess of a combined rate of 1 percent; however, an exception exists. Please refer to the discussion of the Voter Approved Indigent Care Surtax for additional information.

Counties Eligible to Levy

As of July 9, 2001, 12 of 31 small counties levied the Local Government Infrastructure Surtax at 1 percent; therefore, only the 19 remaining small counties were eligible to levy the Small County Surtax. Of those remaining counties eligible to levy the Small County Surtax, 17 counties were levying at the maximum rate of 1 percent. Therefore, only 2 small counties (Franklin, Gulf) were not levying either the Local Government Infrastructure Surtax or the Small County Surtax as of that date.

Distribution of Proceeds

The proceeds of these surtaxes shall be distributed to the county and the municipalities within the county according to:

1. An interlocal agreement between 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 mentioned in the previous sentence.
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 within another county in the case of a negotiated joint county agreement, for the purpose of servicing bond indebtedness to finance, plan, and construct infrastructure and to acquire 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 for 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.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

Indigent Care and Trauma Center Surtax

Section 212.055(4), *Florida Statutes*

Brief Overview

Non-consolidated counties with a total population of 800,000 or more are eligible to levy the Indigent Care and Trauma Center Surtax at a rate of up to 0.5 percent. This surtax may be imposed by either an extraordinary vote of the county's governing body or voter approval in a countywide referendum. The proceeds are to be used to fund health care services for the medically poor.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Authorization to Levy

Non-consolidated counties having a total population of 800,000 or more are eligible to levy this surtax at a rate of up to 0.5 percent. However, Miami-Dade County is restricted from levying this surtax because it already has authority to levy the County Public Hospital Surtax. The Indigent Care and Trauma Center Surtax can be imposed by either an extraordinary vote of the county's governing body or voter approval in a countywide referendum. This surtax is scheduled for repeal on October 1, 2005.

The ordinance adopted by the governing board providing for the imposition of the surtax shall include a plan for providing health care services to qualified residents. In this instance, the term >qualified residents= means residents of the authorizing county who are:

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; or 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; or
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 shall not levy it along with the Local Government Infrastructure Surtax and/or Small County Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy

Broward, Hillsborough, Orange, Palm Beach, and Pinellas counties are eligible to levy this surtax. As of July 9, 2001, Hillsborough County was the only county levying the surtax at the rate of 0.25 percent. Effective October 1, 2001, the rate increased to 0.5 percent.

Distribution of Proceeds

The surtax proceeds shall remain the property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the Clerk of the Circuit Court as the designated custodian of the proceeds. The Clerk of the Circuit Court shall:

1. Maintain the monies in an indigent health care trust fund;
2. Invest any funds held on deposit in the trust fund pursuant to general law; and
3. Disburse the funds, including any interest earned, to any provider of health care services upon directive from the authorizing county. 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 Chapter 98-499, *Laws of Florida*. (Note: This option applies only to Hillsborough County.) Such funds are sent in recognition of the Level I trauma center status and shall be in addition to the base contract amount received during fiscal year 1999-00 and any additional amount negotiated to the base contract. If the hospital receiving such funds requests the monies be used to generate federal matching funds under Medicaid, the clerk shall instead send the funds to the Agency for Health Care Administration to accomplish that purpose.

Authorized Uses of Proceeds

The surtax proceeds are to be used for providing health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

County Public Hospital Surtax

Section 212.055(5), *Florida Statutes*

Brief Overview

Any county, as defined in s. 125.011(1), F.S., [referring only to 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 shall be used to supplement the operation, maintenance, and administration of the county public general hospital.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Authorization to Levy

Any county as defined in s. 125.011(1), F.S., [referring only to 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 county must continue to contribute each year at least 80 percent of that percentage of the 1990-91 fiscal year county budget appropriated for the operation, administration, and maintenance of the county public general hospital. 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. Miami-Dade County shall not levy this surtax along with the Local Government Infrastructure Surtax and/or 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. As of July 9, 2001, the county was levying this surtax at the maximum rate of 0.5 percent.

Distribution of Proceeds

The proceeds from this surtax shall be 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 shall be 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.

Authorized Uses of Proceeds

The proceeds are designated to supplement the operation, maintenance, and administration of the county public general hospital.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

School Capital Outlay Surtax

Section 212.055(6), *Florida Statutes*

Brief Overview

Florida's school districts may authorize the levy of the School Capital Outlay Surtax at a rate of up to 0.5 percent pursuant to a resolution conditioned to take effect only upon approval by a majority vote in the countywide referendum. The proceeds must be expended for those school-related capital projects, technology implementation, and bond financing of such projects.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Authorization to Levy

District school boards may levy, pursuant to resolution conditioned to take effect only upon approval by a majority vote in a countywide referendum, this surtax at a rate of up to 0.5 percent. The resolution shall set forth a plan for use of the surtax proceeds in accordance with the authorized uses.

Any school board imposing the surtax shall implement a freeze on non-capital local school property taxes, at the millage rate imposed in the year prior to the implementation of the surtax, for a period of at least 3 years from the date of imposition. This millage rate provision does not apply to existing debt service or required state taxes.

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. As of July 9, 2001, eight counties were levying the surtax at the maximum rate of 0.5 percent.

Distribution of Proceeds

The surtax revenues shall be distributed by the Department of Revenue to the school board imposing the surtax.

Authorized Uses of Proceeds

The surtax proceeds are to be used to fund the:

1. 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;
2. Costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district; and
3. Servicing of bond indebtedness used to finance those authorized projects. In addition, any accrued interest may be held in trust to finance such projects.

The surtax proceeds and any accrued interest shall not be used for operational expenses.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
98-29	School sale surtax referendum, authority to set date
2002-12	School Capital Outlay Surtax, contingent on cap

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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.

Voter Approved Indigent Care Surtax

Section 212.055(7), *Florida Statutes*

Brief Overview

Counties with a total population of less than 800,000 are eligible to levy the Voter Approved Indigent Care Surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate shall not exceed 1 percent. If no such medical school is located within the county, the tax rate is capped at 0.5 percent. The proceeds are to be used to fund health care services for the medically poor.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

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 shall not exceed 1 percent. Presently, public supported medical schools are located in Alachua, Hillsborough, and Leon counties. If no such medical school is located within the county, the tax rate is capped at 0.5 percent.

The ordinance adopted by the governing board providing for the imposition of the surtax shall include a plan for providing health care services to qualified residents. In this instance, the term "qualified residents" means residents of the authorizing county who are:

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; or 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; or
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 shall not levy it along with the Local Government Infrastructure Surtax and/or the Small County

Surtax in excess of a combined rate of 1 percent. However, if a publicly supported medical school is located within the county, 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. As of July 9, 2001, no counties were levying the surtax.

Distribution of Proceeds

The surtax proceeds shall remain the property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the Clerk of the Circuit Court as the designated custodian of the proceeds. The Clerk of the Circuit Court shall:

1. Maintain the monies in an indigent health care trust fund;
2. Invest any funds held on deposit in the trust fund pursuant to general law; and
3. Disburse 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.

Authorized Uses of Proceeds

The surtax proceeds are to be used for providing health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

Local Option Food and Beverage Taxes

Section 212.0306, *Florida Statutes*

Brief Overview

Any county, as defined in s. 125.011(1), F.S., [referring only to Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. A tax of 2 percent may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels. The proceeds shall be used for promoting the county and its constituent municipalities as a destination site for conventions, trade shows, and pleasure travel.

With some exceptions, a tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages sold in establishments, except hotels and motels, which are licensed by the state to sell alcoholic beverages for consumption on the premises. Not less than 15 percent of the proceeds shall be used for construction and operation of domestic violence centers. The remainder shall be used for programs to assist the homeless or those about to become homeless.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Authorization to Levy

Any county, as defined in s. 125.011(1), F.S., [referring only to 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, except hotels and motels, which are licensed by the state to sell alcoholic beverages for consumption on the premises.

Two exemptions exist for both taxes. Sales in those municipalities presently imposing the Municipal Resort Tax, as authorized by Chapter 67-930, *Laws of Florida*, are exempt. In addition, all transactions that are exempt from the state sales tax are also exempt from these taxes.

Several additional exemptions also exist for the 1 percent tax. The tax shall not apply to any alcoholic beverage sold by the package for off-premises consumption. Sales in any veterans' organization are also exempt. Finally, the sales in any establishment, except hotels and motels, licensed by the state to sell alcoholic beverages for consumption on the premises that had gross annual revenues of \$400,000 or less in

the previous calendar year are also exempt.

Prior to enactment of the ordinance levying and imposing the 1 percent tax, the county shall appoint a representative task force to prepare and submit a countywide plan to the county's governing body for its approval. The task force shall include, but not be limited to, service providers, homeless persons=advocates, and impacted jurisdictions. The plan shall address the needs of persons who have become, or are about to become, homeless. The county must adopt 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., [referring only to Miami-Dade County] is eligible to levy these taxes. The county began levying these taxes on October 1, 1993.

Administrative Procedures

The county levying either tax must locally administer 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 shall also provide for brackets applicable to taxable transactions.

The county shall also appoint 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 shall appoint a member, and the county manager shall appoint two members, to the oversight board.

Reporting Requirements

The county shall furnish a certified copy of the ordinance that authorizes the imposition of either tax to the Department of Revenue within 10 days after the adoption of the ordinance. An authorized tax may take effect on the first day of any month, but may not take until at least 60 days after the adoption of the ordinance levying the tax.

Distribution of Proceeds

The county shall distribute the proceeds of the 2 percent tax 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. 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 shall allocate the proceeds pursuant to the authorized purposes.

The proceeds of the 1 percent tax shall be 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 shall 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 date this tax.

Authorized Uses of Proceeds

The proceeds from the 2 percent tax shall be used for those purposes described in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.). Specifically, those purposes include:

1. Promoting and advertising tourism in the State of Florida and nationally and internationally; or
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.

Not less than 15 percent of the proceeds from the 1 percent tax shall be used for construction and operation of domestic violence centers. The remainder shall be 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.

Relevant Attorney General Opinions

No opinions specifically relevant to these taxes have been issued.

Current Year's Revenues

Due to the fact that the tax is locally administered, the Department of Revenue does not calculate revenue estimates for this tax.

Prior Years' Revenues

No data summarizing prior years' revenues are available.

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Local Option Fuel Taxes

Sections 206.41(1)(d) and (e), 206.87(1)(b) and (c), 336.021, and 336.025, *Florida Statutes*

Brief Overview

Local 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 to 6 cents on every net gallon of motor and diesel fuel sold within a county. This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. Generally, the proceeds may be used to fund transportation expenditures.

The second tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This additional tax shall 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. Proceeds received from this additional tax may be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

The third is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. This tax is referred to as the Ninth-Cent Fuel Tax. The tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum. Generally, the proceeds may be used to fund transportation expenditures.

As a result of statewide equalization, the full 6 cents of the 1 to 6 cents fuel tax as well as the Ninth-Cent Fuel Tax are levied on diesel fuel even though the county may not have imposed a levy on motor fuel at all or may not be levying either tax on motor fuel at the maximum rate. The county receives 7 cents worth of tax revenue on diesel fuel, regardless of whether or not the county is levying the tax on motor fuel at all or at the maximum rate.

2001 General Law Amendments

Chapter 2001-201, *Laws of Florida*, (HB 1225)

removed restrictions on the authorized uses of the 1 to 5 cents local option fuel tax. The relief or mitigation of existing or potential adverse environmental impacts is no longer a condition for the paving of existing graded roads. This change was effective as of July 1, 2001.

Administrative Procedures

The 1 to 6 cents of optional fuel tax shall be 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 shall be collected and remitted in

the same manner provided by s. 206.41(1)(e), F.S. The remitted taxes shall be transferred to the Local Option Fuel Tax Trust Fund, which was created for distribution of the proceeds to the eligible local governments. The Ninth-Cent Fuel Tax shall be transferred to the Ninth-Cent Fuel Tax Trust Fund.

The Department of Revenue administers these taxes and has the authority to deduct its administrative costs incurred in collecting, administering, enforcing, and distributing the proceeds to the counties. Such administrative costs may not exceed 2 percent of collections.

The total administrative costs shall be prorated among those counties levying the tax according to formula, which shall be revised on July 1st of each year. Two-thirds of the amount deducted shall be based on the county's proportional share of the number of dealers who are registered for purposes of Chapter 212, F.S., on June 30th of the preceding state fiscal year. One-third of the amount deducted shall be based on the county's share of the total amount of tax collected during the preceding state fiscal year. The Department has the authority to promulgate rules necessary to enforce these taxes, and these rules shall have the full force and effect of law.

Several deductions from one or more of the local option fuel tax collections are statutorily authorized: These include the General Revenue Service Charge, collection allowances, and refunds. It should be noted that the Ninth-Cent Fuel Tax is not subject to the General Revenue Service Charge while the 1 to 6 cents and 1 to 5 cents fuel taxes are subject to the service charge.

Reporting Requirements

By July 1st of each year, the county must notify the Department of the respective tax rates for both the 1 to 6 cents and 1 to 5 cents fuel taxes. In addition, the county must provide the Department 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.

Any dispute as to the determination by the county of distribution proportions for these two taxes shall be 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 shall be collected, and the Clerk of the Circuit Court shall hold such funds in escrow.

A certified copy of the ordinance proposing the levy of the Ninth-Cent Fuel Tax pursuant to referendum shall be furnished to the Department by the county within 10 days after approval of such ordinance. In addition, the county levying the tax pursuant to referendum shall notify the Department within 10 days after passage of the referendum of such passage and the time period during which the tax will be levied. The failure to furnish the certified copy will not invalidate the passage of the ordinance.

A county levying the Ninth-Cent Fuel Tax pursuant to ordinance shall notify the Department within 10 days after the governing body adopts the ordinance. At the same time, the county shall furnish the Department with a certified copy of the ordinance.

A decision to rescind any of these local option fuel taxes must be reported to the Department; however, no decision to rescind the tax shall take effect until at least 60 days after the county notifies the Department of such decision.

Distribution of Proceeds

The local option fuel taxes shall be distributed monthly by the Department in the same manner as s. 336.021(1)(c) and (d), F.S. The tax on motor fuel shall be distributed monthly by the Department to the county reported by the terminal suppliers and importers for retail sale or use.

The local option taxes collected on sales or use of diesel fuel shall be distributed as follows:

1. The 1995-96 state fiscal year shall be the base year for all distributions.
2. The tax collected each year, less the service and administrative charges enumerated in s. 215.20, F.S., and the allowances allowed under s. 206.91, F.S., on the number of gallons reported, up to the total number of gallons reported in the base year, shall be distributed to each county using the distribution percentage calculated for the base year.
3. After the distribution in #2, additional taxes shall be distributed in the following manner. A distribution shall be made to each county in which a qualified new retail station is located. A qualified new retail station is one that began operation after June 30, 1996, and that has sales of diesel fuel exceeding 50 percent of the sales of diesel fuel reported in the county in which it is located during the 1995-96 state fiscal year. The amount distributed to each county shall equal the local option fuel taxes due on the gallons of diesel fuel sold by the new retail station during the year ending March 31st, less the service charges enumerated in s. 215.20, F.S., and the dealer allowance provided for by s. 206.91, F.S. Gallons of diesel fuel sold at the qualified new retail station shall be certified to the Department by the county requesting the additional distribution by June 15, 1997, and by May 1st in each subsequent year. Each county shall receive a prorated share on the monies available for distribution when more than one county qualifies for a distribution and the requested distributions exceed the total taxes available for distribution.
4. After the distribution in #3, all additional taxes shall be distributed based on vehicular diesel fuel storage capacities in each county as determined by the Department of Environmental Protection as required by s. 376.303, F.S., for particular facility types. Each county shall receive a share of the

total taxes available for distribution equal to a fraction, the numerator of which is the storage capacity located within the county for vehicular diesel fuel in the particular facility types and the denominator of which is the total statewide storage capacity for vehicular diesel fuel in those same facility types. The vehicular diesel fuel storage capacity for each county and facility type shall be established by the Department of Environment Protection by June 1, 1997, for the 1996-97 fiscal year, and by January 31st for each succeeding fiscal year. The storage capacity for any new retail station for which a county receives a distribution pursuant to #3 above shall not be included in the calculation for this distribution.

The county's proceeds from the 1 to 6 cents and 1 to 5 cents fuel taxes shall be distributed by the Department 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 the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation shall under no circumstances 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 shall not 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 the recalculation.

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. 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 share of the tax revenues. Distribution of such revenues to a newly incorporated municipality shall begin in the first full fiscal year following incorporation. The distribution to a newly incorporated municipality shall be:

1. 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
2. Determined by the local act incorporating the municipality.

Such distribution shall under no circumstances 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 shall not 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 redistribution.

With regard to the Ninth-Cent Fuel Tax, the governing body of the county may, by joint agreement with one or more municipalities located within the county, provide 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 proceeds of this tax with municipalities.

Tax Rates and Current Year's Revenues

Table 1 provides a county-by-county listing of the estimated federal, state, and local fuel tax rates for the 2001 calendar year. The table is divided into two sections for the purpose of illustrating the tax rates for both motor and diesel fuels.

Table 2 lists estimated motor fuel gallons sold for each county and provides estimated distributions for the Ninth-Cent Fuel Tax, after deducting for the collection allowance and refunds. These estimates can be used by counties without further adjustment since the tax is not subject to the 7.3 percent General Revenue Service Charge. As the result of statewide equalization, all counties levy the tax on diesel fuel. Therefore, a county will receive a distribution based on the diesel fuel portion even if the county does not levy the tax on motor fuel.

Table 3 provides estimated proceeds per penny of tax for both the 1 to 6 cents and 1 to 5 cents local option fuel taxes. These estimates have been adjusted for all applicable deductions and are based on 2001-02 fiscal year distribution percentages.

The directions for calculating a correct estimate for the 1 to 6 cents tax are as follows. If a county imposes this tax on motor fuel at the maximum rate of six cents, simply multiply the total fuel distribution per penny of tax by six.

The calculation is different if a county imposes this tax on motor fuel at a rate of less than six cents. To determine the amount of the total estimate based on diesel fuel, multiply the diesel fuel distribution per penny of tax by six. To determine the amount of the total estimate based on motor fuel, multiply the motor fuel distribution per penny of tax by the number of cents levied on motor fuel in the particular county. Sum the two products to determine the total estimated distribution for the fiscal year.

Since the 1 to 5 cents local option fuel tax is not subject to a dealer collection allowance, a separate listing is provided for those counties levying this tax. To determine the estimated fiscal year distribution, simply multiply the motor fuel distribution per penny of tax by the number of cents levied on motor fuel.

When estimating first time revenues, please note that monies will not be available for distribution until the month after imposition. Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Prior Years' Revenues

Several additional tables summarizing prior years' distributions to counties and municipalities are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

Table 1

Federal, State, and Local Fuel Tax Rates in Florida's Counties for 2001

Tax rates are those in effect as of July 9, 2001. Refer to table notes for pending rate changes.

County	Motor Fuel Tax Rates (# of Cents Per Gallon)								Diesel Fuel Tax Rates (# of Cents Per Gallon)						
	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes		Total Tax
		State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option			State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	
Alachua	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Baker	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Bay	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Bradford	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Brevard	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Broward	18.4	13.6	5.3	2.2	1.0	6.0	5.0	51.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Calhoun	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Charlotte	18.4	13.6	5.3	2.2	0.0	6.0	5.0	50.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Citrus	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Clay	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Collier	18.4	13.6	5.3	2.2	1.0	6.0	5.0	51.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Columbia	18.4	13.6	5.3	2.2	1.0	6.0	5.0	51.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
DeSoto	18.4	13.6	5.3	2.2	1.0	6.0	5.0	51.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Dixie	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Duval	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Escambia	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Flagler	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Franklin	18.4	13.6	4.4	2.2	0.0	5.0	0.0	43.6	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Gadsden	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Gilchrist	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Glades	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Gulf	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Hamilton	18.4	13.6	2.7	2.2	0.0	3.0	0.0	39.9	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Hardee	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Hendry	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Hernando	18.4	13.6	5.3	2.2	1.0	6.0	2.0	48.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Highlands	18.4	13.6	5.3	2.2	1.0	6.0	3.0	49.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Hillsborough	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Holmes	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Indian River	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Jackson	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Jefferson	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Lafayette	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Lake	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Lee	18.4	13.6	5.3	2.2	1.0	6.0	5.0	51.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Leon	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Levy	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Liberty	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Madison	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Manatee	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Marion	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Martin	18.4	13.6	5.3	2.2	0.0	6.0	2.0	47.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Miami-Dade	18.4	13.6	5.3	2.2	1.0	6.0	3.0	49.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Monroe	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Nassau	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5

Table 1

Federal, State, and Local Fuel Tax Rates in Florida's Counties for 2001

Tax rates are those in effect as of July 9, 2001. Refer to table notes for pending rate changes.

County	Motor Fuel Tax Rates (# of Cents Per Gallon)								Diesel Fuel Tax Rates (# of Cents Per Gallon)						
	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes		Total Tax
		State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option			State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	
Okaloosa	18.4	13.6	4.4	2.2	0.0	5.0	0.0	43.6	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Okeechobee	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Orange	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Osceola	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Palm Beach	18.4	13.6	5.3	2.2	1.0	6.0	5.0	51.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Pasco	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Pinellas	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Polk	18.4	13.6	5.3	2.2	1.0	6.0	5.0	51.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Putnam	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Saint Johns	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Saint Lucie	18.4	13.6	5.3	2.2	1.0	6.0	5.0	51.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Santa Rosa	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Sarasota	18.4	13.6	5.3	2.2	1.0	6.0	5.0	51.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Seminole	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Sumter	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Suwannee	18.4	13.6	5.3	2.2	0.0	6.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Taylor	18.4	13.6	4.4	2.2	1.0	4.0	0.0	43.6	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Union	18.4	13.6	5.3	2.2	1.0	5.0	0.0	45.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Volusia	18.4	13.6	5.3	2.2	1.0	6.0	5.0	51.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Wakulla	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Walton	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5
Washington	18.4	13.6	5.3	2.2	1.0	6.0	0.0	46.5	24.4	13.6	5.3	2.2	1.0	6.0	52.5

Recently Enacted or Pending 2001 Rate Changes for Locally-Imposed Taxes on Motor Fuel:

- Broward County increased the 2nd Local Option Fuel Tax from 4 to 5 cents.
- Columbia County imposed the 2nd Local Option Fuel Tax at 5 cents.
- Glades County extended the 1st Local Option Fuel Tax at 6 cents until August 31, 2010.
- Hamilton County increased the 1st Local Option Fuel Tax from 3 to 6 cents effective September 1, 2001.
- Hillsborough County extended the Ninth-Cent Fuel Tax to December 31, 2011.
- Lafayette County extended the 1st Local Option Fuel Tax at 6 cents until August 31, 2005.
- Sarasota County imposed the 2nd Local Option Fuel Tax at 5 cents.
- Taylor County extended the 1st Local Option Fuel Tax at 4 cents until August 31, 2005.
- Taylor County repealed the Ninth-Cent Fuel Tax effective August 31, 2001.

Pending 2002 Rate Changes for Locally-Imposed Taxes on Motor Fuel:

- Leon County imposed the Ninth-Cent Fuel Tax effective January 1, 2002.

Table 1
Federal, State, and Local Fuel Tax Rates in Florida's Counties for 2001
Tax rates are those in effect as of July 9, 2001. Refer to table notes for pending rate changes.

County	Motor Fuel Tax Rates (# of Cents Per Gallon)							Diesel Fuel Tax Rates (# of Cents Per Gallon)									
	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax	
		State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option			State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option			

Notes:

- 1) The federal tax on motor and diesel fuels is imposed pursuant to Title 26, United States Code.
- 2) The motor fuel tax column entitled "State Taxes" is comprised of 2 cents of constitutional fuel tax imposed pursuant to s. 206.41(1)(a), F.S.; 1 cent of county fuel tax imposed pursuant to s. 206.41(1)(b), F.S.; 1 cent of municipal fuel tax imposed pursuant to s. 206.41(1)(c), F.S.; and 9.6 cents of fuel sales tax imposed pursuant to s. 206.41(1)(g), F.S.
- 3) The State Comprehensive Enhanced Transportation Systems (SCETS) Tax on motor and diesel fuels is imposed pursuant to ss. 206.41(1)(f), and 206.87(1)(d), F.S., respectively.
- 4) The 2.2 cents of Other Fuel Taxes/Fees is comprised of the following revenue streams: \$0.02 per barrel Tax for Coastal Protection, pursuant to s. 206.9935(1), F.S.; \$0.05 per barrel Tax for Water Quality pursuant to s. 206.9935(2), F.S.; \$0.80 per barrel Tax for Inland Protection, pursuant to s. 206.9935(3), F.S.; and \$0.00125 per gallon Agricultural Inspection Fee, pursuant to s. 525.09, F.S.
- 5) The local taxes on motor fuel are imposed pursuant to s. 206.41(1)(d)-(e), F.S.
- 6) The diesel fuel tax column entitled "State Taxes" is comprised of 4 cents of excise tax imposed pursuant to s. 206.87(1)(a), F.S., and 9.6 cents of fuel sales tax imposed pursuant to s. 206.87(1)(e), F.S.
- 7) The local taxes on diesel fuel are imposed pursuant to s. 206.87(1)(b)-(c), F.S.

Compiled by the Florida Legislative Committee on Intergovernmental Relations (7/2001) based on data furnished by the Departments of Revenue and Transportation.

Table 2

Ninth Cent Fuel Tax
Estimated Gallons and Tax by Fuel Type
Local Government Fiscal Year 2001-02

County	Estimated Motor Fuel Gallons (Millions)	Estimated Ninth Cent Tax on Motor Fuel	Estimated Ninth Cent Tax on Diesel Fuel	Total Estimated Ninth Cent Tax
Alachua	110.3	\$ 1,069,058	\$ 131,785	\$ 1,200,843
Baker	14.8	143,838	26,144	169,982
Bay	90.9	881,164	121,263	1,002,427
Bradford	15.7	152,206	23,513	175,718
Brevard	238.9	2,315,161	340,223	2,655,383
Broward	778.7	7,545,371	830,556	8,375,927
Calhoun	6.3	61,131	23,340	84,471
Charlotte	79.9	773,889	135,609	909,497
Citrus	53.1	514,166	59,247	573,412
Clay	66.2	641,620	79,955	721,575
Collier	117.8	1,141,583	130,798	1,272,381
Columbia	47.0	455,202	148,082	603,284
DeSoto	10.0	96,544	31,464	128,008
Dixie	6.9	66,916	24,781	91,697
Duval	396.6	3,843,407	1,060,278	4,903,685
Escambia	146.4	1,418,157	260,850	1,679,006
Flagler	23.0	223,168	38,808	261,975
Franklin	6.8	65,959	13,442	79,401
Gadsden	27.2	263,429	164,871	428,300
Gilchrist	5.1	49,314	9,658	58,971
Glades	3.9	38,219	17,970	56,189
Gulf	5.2	50,573	13,039	63,612
Hamilton	11.4	110,901	70,599	181,500
Hardee	11.5	111,305	40,996	152,301
Hendry	21.9	212,095	90,196	302,291
Hernando	61.3	594,420	131,636	726,056
Highlands	38.8	375,899	116,562	492,462
Hillsborough	517.6	5,015,818	1,009,484	6,025,302
Holmes	9.9	95,981	36,477	132,458
Indian River	60.1	582,503	175,142	757,645
Jackson	32.2	312,388	228,453	540,841
Jefferson	10.4	100,489	55,767	156,255
Lafayette	2.5	24,388	7,700	32,089
Lake	103.5	1,003,236	160,787	1,164,023
Lee	227.9	2,208,376	324,038	2,532,413
Leon	115.8	1,121,694	137,358	1,259,053
Levy	21.5	208,528	47,552	256,080
Liberty	3.3	32,018	20,887	52,905
Madison	11.3	109,511	192,032	301,543
Manatee	113.9	1,103,687	192,474	1,296,161
Marion	151.3	1,466,367	450,550	1,916,917
Martin	70.0	678,005	83,879	761,884

Table 2

Ninth Cent Fuel Tax
Estimated Gallons and Tax by Fuel Type
Local Government Fiscal Year 2001-02

County	Estimated Motor Fuel Gallons (Millions)	Estimated Ninth Cent Tax on Motor Fuel	Estimated Ninth Cent Tax on Diesel Fuel	Total Estimated Ninth Cent Tax
Miami-Dade	934.9	9,059,121	1,343,264	10,402,384
Monroe	59.2	573,947	44,006	617,954
Nassau	28.0	271,556	84,015	355,571
Okaloosa	100.8	976,562	85,895	1,062,457
Okeechobee	27.2	263,760	75,573	339,333
Orange	507.4	4,916,518	1,014,484	5,931,002
Osceola	106.3	1,029,607	200,997	1,230,604
Palm Beach	490.4	4,751,621	609,441	5,361,062
Pasco	151.1	1,463,699	240,196	1,703,895
Pinellas	390.8	3,786,800	363,426	4,150,227
Polk	244.7	2,371,591	808,292	3,179,883
Putnam	35.7	345,616	71,959	417,575
Saint Johns	72.0	698,113	221,123	919,236
Saint Lucie	99.7	965,619	218,332	1,183,951
Santa Rosa	59.2	573,525	72,207	645,732
Sarasota	156.6	1,517,897	169,937	1,687,834
Seminole	172.8	1,674,745	152,626	1,827,370
Sumter	39.3	381,021	316,691	697,712
Suwannee	23.7	229,721	79,210	308,931
Taylor	13.6	131,327	62,308	193,635
Union	4.5	43,434	30,538	73,972
Volusia	224.1	2,171,887	248,524	2,420,411
Wakulla	11.4	110,210	23,557	133,767
Walton	30.6	296,096	125,107	421,203
Washington	11.6	112,148	21,742	133,890
Totals	7,830.9	\$ 75,993,825	\$ 13,941,689	\$ 89,935,514

Source: Department of Revenue (6/2001)

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2001-02 Estimates
(Estimates Based on the 2001-02 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
BOCC Alachua	52.1500000	\$ 580,398	\$ 516,815
Alachua	1.8750000	20,868	18,582
Archer	0.8550000	9,516	8,473
Gainesville	38.6350000	429,984	382,879
Hawthorne	1.0600000	11,797	10,505
High Springs	2.1100000	23,483	20,910
LaCrosse	0.2950000	3,283	2,924
Micanopy	0.9000000	10,016	8,919
Newberry	1.2550000	13,967	12,437
Waldo	<u>0.8650000</u>	<u>9,627</u>	<u>8,572</u>
	100.0000000	1,112,940	991,017
BOCC Baker	86.0000000	135,497	114,670
Glen Saint Mary	1.0000000	1,576	1,333
Macclenny	<u>13.0000000</u>	<u>20,482</u>	<u>17,334</u>
	100.0000000	157,555	133,337
BOCC Bay	61.8110000	574,234	504,896
Callaway	4.3260000	40,189	35,336
Cedar Grove	0.5850000	5,435	4,779
Lynn Haven	3.9810000	36,984	32,518
Mexico Beach	1.3300000	12,356	10,864
Panama City	19.5830000	181,929	159,962
Panama City Beach	3.0480000	28,316	24,897
Parker	2.3050000	21,414	18,828
Springfield	<u>3.0310000</u>	<u>28,158</u>	<u>24,758</u>
	100.0000000	929,016	816,839
BOCC Bradford	70.0000000	113,989	98,766
Brooker	1.8000000	2,931	2,540
Hampton	1.9000000	3,094	2,681
Lawtey	2.9000000	4,722	4,092
Starke	<u>23.4000000</u>	<u>38,105</u>	<u>33,016</u>
	100.0000000	162,841	141,095
BOCC Brevard	47.9331828	1,179,656	1,028,720
Cape Canaveral	1.3383829	32,938	28,724
Cocoa	2.9870687	73,513	64,107
Cocoa Beach	2.0479087	50,400	43,951
Indialantic	0.5905671	14,534	12,674
Indian Harbor Beach	1.6308745	40,137	35,001
Malabar	0.6034133	14,850	12,950
Melbourne	12.2814956	302,253	263,580
Melbourne Beach	0.5423173	13,347	11,639

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2001-02 Estimates
 (Estimates Based on the 2001-02 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Melbourne Village	0.1493112	3,675	3,204
Palm Bay	15.9345915	392,157	341,981
Palm Shores	0.0600915	1,479	1,290
Rockledge	4.1011951	100,932	88,018
Satellite Beach	1.8202407	44,797	39,065
Titusville	6.2236332	153,166	133,569
West Melbourne	<u>1.7557261</u>	<u>43,209</u>	<u>37,681</u>
	100.0000000	2,461,043	2,146,154
BOCC Broward	61.5800000	4,780,751	4,307,249
Coconut Creek	1.1018470	85,542	77,069
Cooper City	0.8003250	62,133	55,979
Coral Springs	3.1122700	241,620	217,690
Dania	0.5147930	39,966	36,007
Davie	1.8811400	146,042	131,577
Deerfield Beach	1.6704030	129,681	116,837
Fort Lauderdale	4.1498510	322,173	290,264
Hallandale	0.8776000	68,132	61,384
Hillsboro Beach	0.0489160	3,798	3,421
Hollywood	3.5561950	276,085	248,740
Lauderdale-by-the-Sea	0.1058000	8,214	7,400
Lauderdale Lakes	0.7763680	60,273	54,304
Lauderhill	1.4094410	109,422	98,584
Lazy Lake	0.0009750	76	68
Lighthouse Point	0.2965350	23,021	20,741
Margate	1.4130900	109,705	98,839
Miramar	1.5205060	118,044	106,353
North Lauderdale	0.8330010	64,670	58,265
Oakland Park	0.7865640	61,065	55,017
Parkland	0.3682390	28,588	25,757
Pembroke Park	0.1332670	10,346	9,321
Pembroke Pines	3.3453470	259,715	233,992
Plantation	2.2406310	173,951	156,722
Pompano Beach	2.0726270	160,908	144,971
Sea Ranch Lakes	0.0171600	1,332	1,200
Southwest Ranches	0.2296230	17,827	16,061
Sunrise	2.1843330	169,580	152,784
Tamarac	1.4600570	113,351	102,125
Weston	1.1845260	91,960	82,852
Wilton Manors	<u>0.3285700</u>	<u>25,508</u>	<u>22,982</u>
	100.0000000	7,763,481	6,994,559

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2001-02 Estimates
(Estimates Based on the 2001-02 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Distributions for the "NEW" 4 cent local option tax for Broward County and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Broward	70.7940000		5,007,939
Coconut Creek	0.8375980		59,251
Cooper City	0.6083890		43,037
Coral Springs	2.3658760		167,361
Dania	0.3913340		27,683
Davie	1.4299990		101,158
Deerfield Beach	1.2698020		89,825
Fort Lauderdale	3.1546210		223,157
Hallandale	0.6671310		47,193
Hillsboro Beach	0.0371850		2,630
Hollywood	2.7033380		191,233
Lauderdale-by-the-Sea	0.0804270		5,689
Lauderdale Lakes	0.5901770		41,749
Lauderhill	1.0714240		75,792
Lazy Lake	0.0007410		52
Lighthouse Point	0.2254190		15,946
Margate	1.0741990		75,988
Miramar	1.1558540		81,765
North Lauderdale	0.6332280		44,794
Oakland Park	0.5979270		42,297
Parkland	0.2799260		19,802
Pembroke Park	0.1013060		7,166
Pembroke Pines	2.5430560		179,895
Plantation	1.7032760		120,489
Pompano Beach	1.5755630		111,455
Sea Ranch Lakes	0.0130450		923
Southwest Ranches	0.1745540		12,209
Sunrise	1.6604800		117,462
Tamarac	1.1099020		78,514
Weston	0.9004490		63,697
Wilton Manors	<u>0.2497740</u>		<u>17,669</u>
	100.0000000		7,073,960

Distributions for the "NEW" 1 cent local option tax for Broward County and its municipalities.

This tax is not subject to the dealer collection allowance.

BOCC Broward	100.0000000		7,073,960
BOCC Calhoun	73.9000000	57,848	41,878
Altha	0.5000000	391	283
Blountstown	<u>25.6000000</u>	<u>20,040</u>	<u>14,507</u>
	100.0000000	78,279	56,668

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2001-02 Estimates
 (Estimates Based on the 2001-02 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
BOCC Charlotte	88.8600000	749,023	637,477
Punta Gorda	<u>11.1400000</u>	<u>93,902</u>	<u>79,918</u>
	100.0000000	842,925	717,395

Distributions for the "NEW" 5 cent local option tax for Charlotte County and its municipalities.
 This tax is not subject to the dealer collection allowance.

BOCC Charlotte	90.3000000		655,161
Punta Gorda	<u>9.7000000</u>		<u>63,551</u>
	100.0000000		725,539

BOCC Citrus	90.4000000	480,405	430,875
Crystal River	4.0500000	21,523	19,304
Inverness	<u>5.5500000</u>	<u>29,494</u>	<u>26,453</u>
	100.0000000	531,421	476,632

BOCC Clay	84.0000000	561,740	499,617
Green Cove Springs	6.3000000	42,130	37,471
Keystone Heights	1.9000000	12,706	11,301
Orange Park	7.2000000	48,149	42,824
Penney Farms	<u>0.6000000</u>	<u>4,012</u>	<u>3,569</u>
	100.0000000	668,738	594,782

BOCC Collier	80.0900000	944,475	847,550
Everglades	0.7500000	8,845	7,937
Marco Island	4.9700000	58,610	52,595
Naples	<u>14.1900000</u>	<u>167,338</u>	<u>150,165</u>
	100.0000000	1,179,267	1,058,247

Distributions for the "NEW" 5 cent local option tax for Collier County and its municipalities.

This tax is not subject to the dealer collection allowance.

BOCC Collier	79.5100000		850,964
Everglades	0.7500000		8,027
Marco Island	5.2600000		56,296
Naples	<u>14.4800000</u>		<u>154,974</u>
	100.0000000		1,070,261

BOCC Columbia	71.3900000	399,154	301,246
Fort White	1.1000000	6,150	4,642
Lake City	<u>27.5100000</u>	<u>153,813</u>	<u>116,085</u>
	100.0000000	559,118	421,972

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2001-02 Estimates
(Estimates Based on the 2001-02 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Distributions for the "NEW" 5 cent local option tax for Columbia County and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Columbia	71.3900000		301,246
Fort White	1.1000000		4,642
Lake City	<u>27.5100000</u>		<u>116,085</u>
	100.0000000		426,763
BOCC DeSoto	78.0000000	92,527	69,807
Arcadia	<u>22.0000000</u>	<u>26,097</u>	<u>19,689</u>
	100.0000000	118,625	89,496
Distributions for the "NEW" 5 cent local option tax for DeSoto County and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC DeSoto	80.0000000		72,410
Arcadia	<u>20.0000000</u>		<u>18,102</u>
	100.0000000		90,512
BOCC Dixie	81.2500000	69,021	50,401
Cross City	12.5000000	10,619	7,754
Horseshoe Beach	<u>6.2500000</u>	<u>5,309</u>	<u>3,877</u>
	100.0000000	84,949	62,031
Jacksonville-Duval	94.2618000	4,283,559	3,358,395
Atlantic Beach	1.7853000	81,130	63,607
Baldwin	0.2084000	9,470	7,425
Jacksonville Beach	2.7594000	125,396	98,313
Neptune Beach	<u>0.9851000</u>	<u>44,766</u>	<u>35,098</u>
	100.0000000	4,544,321	3,562,838
BOCC Escambia	75.3000000	1,171,726	989,917
Century	0.7000000	10,893	9,202
Pensacola	<u>24.0000000</u>	<u>373,459</u>	<u>315,511</u>
	100.0000000	1,556,077	1,314,631
BOCC Flagler	29.0000000	70,411	59,994
Beverly Beach	1.0000000	2,428	2,069
Bunnell	6.0000000	14,568	12,413
Flagler Beach	12.0000000	29,136	24,825
Palm Coast	<u>52.0000000</u>	<u>126,254</u>	<u>107,576</u>
	100.0000000	242,796	206,876

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2001-02 Estimates
(Estimates Based on the 2001-02 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
BOCC Franklin	79.7200000	58,661	48,744
Appalachicola	14.1900000	10,441	8,676
Carrabelle	<u>6.0900000</u>	<u>4,481</u>	<u>3,724</u>
	100.0000000	73,583	61,144
BOCC Gadsden	73.1600000	290,279	178,656
Chattahoochee	7.0800000	28,092	17,289
Greensboro	0.3100000	1,230	757
Gretna	0.4500000	1,785	1,099
Havana	3.7000000	14,681	9,035
Midway	0.4000000	1,587	977
Quincy	<u>14.9000000</u>	<u>59,119</u>	<u>36,386</u>
	100.0000000	396,773	244,198
BOCC Gilchrist	85.1000000	46,511	38,902
Bell	1.5800000	864	722
Fanning Springs (part)	1.1300000	618	517
Trenton	<u>12.1900000</u>	<u>6,662</u>	<u>5,573</u>
	100.0000000	54,655	45,714
BOCC Glades	80.0000000	41,622	28,343
Moore Haven	<u>20.0000000</u>	<u>10,406</u>	<u>7,086</u>
	100.0000000	52,028	35,429
BOCC Gulf	100.0000000	58,924	46,881
BOCC Hamilton	82.0000000	137,929	84,300
Jasper	10.0000000	16,821	10,281
Jennings	4.0000000	6,728	4,112
White Springs	<u>4.0000000</u>	<u>6,728</u>	<u>4,112</u>
	100.0000000	168,207	102,805
BOCC Hardee	87.8100000	123,915	90,602
Bowling Green	1.2000000	1,693	1,238
Wachula	8.4500000	11,924	8,719
Zolfo Springs	<u>2.5400000</u>	<u>3,584</u>	<u>2,621</u>
	100.0000000	141,117	103,180
BOCC Hendry	65.0000000	182,062	127,798
Clewiston	20.6700000	57,896	40,640
LaBelle	<u>14.3300000</u>	<u>40,138</u>	<u>28,175</u>
	100.0000000	280,095	196,612

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2001-02 Estimates
 (Estimates Based on the 2001-02 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
BOCC Hernando	93.5000000	629,102	515,211
Brooksville	<u>6.5000000</u>	<u>43,734</u>	<u>35,817</u>
	100.0000000	672,837	551,028

Distributions for the "NEW" 2 cent local option tax for Hernando County and its municipalities.

This tax is not subject to the dealer collection allowance.

BOCC Hernando	93.5000000	521,059
Brooksville	<u>6.5000000</u>	<u>36,223</u>
	100.0000000	557,283

BOCC Highlands	84.8333300	387,149	295,609
Avon Park	5.3766700	24,537	18,735
Lake Placid	1.7600000	8,032	6,133
Sebring	<u>8.0300000</u>	<u>36,646</u>	<u>27,981</u>
	100.0000000	456,364	348,459

Distributions for the "NEW" 3 cent local option tax for Highlands County and its municipalities.

This tax is not subject to the dealer collection allowance.

BOCC Highlands	87.5500000	308,539
Avon Park	4.1800000	14,731
Lake Placid	1.5600000	5,498
Sebring	<u>6.7100000</u>	<u>23,647</u>
	100.0000000	352,414

BOCC Hillsborough	64.1900000	3,584,602	2,984,619
Plant City	2.9300000	163,622	136,235
Tampa	30.7500000	1,717,191	1,429,772
Temple Terrace	<u>2.1300000</u>	<u>118,947</u>	<u>99,038</u>
	100.0000000	5,584,361	4,649,664

BOCC Holmes	86.0000000	105,562	76,518
Bonifay	10.0000000	12,275	8,897
Esto	1.0000000	1,227	890
Noma	1.0000000	1,227	890
Ponce de Leon	1.0000000	1,227	890
Westville	<u>1.0000000</u>	<u>1,227</u>	<u>890</u>
	100.0000000	122,747	88,974

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2001-02 Estimates
(Estimates Based on the 2001-02 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
BOCC Indian River	68.4100000	480,361	369,401
Fellsmere	2.7100000	19,029	14,633
Indian River Shores	1.0600000	7,443	5,724
Orchid	0.0500000	351	270
Sebastian	14.0500000	98,656	75,867
Vero Beach	<u>13.7200000</u>	<u>96,339</u>	<u>74,085</u>
	100.0000000	702,180	539,980
BOCC Jackson	72.4900000	363,309	209,919
Alford	1.3200000	6,616	3,823
Campbellton	0.3500000	1,754	1,014
Cottdale	1.6500000	8,270	4,778
Graceville	5.1700000	25,911	14,971
Grand Ridge	1.4400000	7,217	4,170
Greenwood	0.6800000	3,408	1,969
Malone	1.5400000	7,718	4,460
Marianna	11.8000000	59,140	34,171
Sneads	<u>3.5600000</u>	<u>17,842</u>	<u>10,309</u>
	100.0000000	501,185	289,584
BOCC Jefferson	84.1700000	121,854	78,407
Monticello	<u>15.8300000</u>	<u>22,917</u>	<u>14,746</u>
	100.0000000	144,771	93,153
BOCC Lafayette	100.0000000	29,728	22,608
BOCC Lake	66.3767000	716,031	617,303
Astatula	0.4908000	5,294	4,564
Clermont	3.3597000	36,242	31,245
Eustis	6.9518000	74,992	64,652
Fruitland Park	1.0899000	11,757	10,136
Groveland	0.8658000	9,340	8,052
Howey-in-the-Hills	0.2877000	3,104	2,676
Lady Lake	1.7350000	18,716	16,135
Leesburg	8.0355000	86,682	74,730
Mascotte	0.8089000	8,726	7,523
Minneola	0.5853000	6,314	5,443
Montverde	0.3916000	4,224	3,642
Mount Dora	4.9672000	53,583	46,195
Tavares	2.9730000	32,071	27,649
Umatilla	<u>1.0811000</u>	<u>11,662</u>	<u>10,054</u>
	100.0000000	1,078,739	930,000

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2001-02 Estimates
 (Estimates Based on the 2001-02 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
BOCC Lee	51.3000000	1,204,062	1,050,195
Bonita Springs	3.6000000	84,496	73,698
Cape Coral	23.3000000	546,874	476,989
Fort Myers	14.0000000	328,594	286,603
Fort Myers Beach	2.8000000	65,719	57,321
Sanibel	<u>5.0000000</u>	<u>117,355</u>	<u>102,358</u>
	100.0000000	2,347,099	2,047,164

Distributions for the "NEW" 5 cent local option tax for Lee County and its municipalities.
 This tax is not subject to the dealer collection allowance.

BOCC Lee	51.3000000	1,062,117
Bonita Springs	3.6000000	74,535
Cape Coral	23.3000000	482,404
Fort Myers	14.0000000	289,856
Fort Myers Beach	2.8000000	57,971
Sanibel	<u>5.0000000</u>	<u>103,520</u>
	100.0000000	2,070,404

BOCC Leon	46.6700000	544,610	485,280
Tallahassee	<u>53.3300000</u>	<u>622,328</u>	<u>554,531</u>
	100.0000000	1,166,938	1,039,811

BOCC Levy	89.2300000	211,753	172,487
Bronson	1.3000000	3,085	2,513
Cedar Key	0.9300000	2,207	1,798
Chiefland	3.0000000	7,119	5,799
Fanning Springs (part)	0.2400000	570	464
Inglis	2.2000000	5,221	4,253
Otter Creek	0.1400000	332	271
Williston	2.3500000	5,577	4,543
Yankeetown	<u>0.6100000</u>	<u>1,448</u>	<u>1,179</u>
	100.0000000	237,311	193,306

BOCC Liberty	90.0000000	44,117	26,713
Bristol	<u>10.0000000</u>	<u>4,902</u>	<u>2,968</u>
	100.0000000	49,018	29,681

BOCC Madison	70.1700000	196,100	71,234
Greenville	6.1600000	17,215	6,253
Lee	1.9800000	5,533	2,010
Madison	<u>21.6900000</u>	<u>60,616</u>	<u>22,019</u>
	100.0000000	279,464	101,516

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2001-02 Estimates
 (Estimates Based on the 2001-02 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
BOCC Manatee	100.000000	1,201,277	1,023,118
BOCC Marion	70.1000000	1,245,352	952,885
Bellevue	2.5600000	45,479	34,799
Dunnellon	2.5600000	45,479	34,799
McIntosh	0.6400000	11,370	8,700
Ocala	23.5000000	417,486	319,441
Reddick	<u>0.6400000</u>	<u>11,370</u>	<u>8,700</u>
	100.0000000	1,776,536	1,359,323
BOCC Martin	88.7300000	626,534	557,677
Jupiter Island	1.1900000	8,403	7,479
Ocean Breeze	0.0800000	565	503
Stuart	<u>10.0000000</u>	<u>70,611</u>	<u>62,851</u>
	100.0000000	706,113	628,510
Distributions for the "NEW" 2 cent local option tax for Martin County and its municipalities.			
This tax is not subject to the dealer collection allowance.			
BOCC Martin	88.7300000		564,008
Jupiter Island	1.1900000		7,564
Ocean Breeze	0.0800000		509
Stuart	<u>10.0000000</u>		<u>63,565</u>
	100.0000000		635,645
BOCC Miami-Dade	72.8600000	7,024,367	6,118,641
Aventura	0.4931872	47,548	41,417
Bal Harbour	0.0785730	7,575	6,598
Bay Harbor Islands	0.1172540	11,304	9,847
Biscayne Park	0.1073373	10,348	9,014
Coral Gables	1.5012897	144,738	126,075
El Portal	0.0826550	7,969	6,941
Florida City	0.2387085	23,014	20,046
Golden Beach	0.0374254	3,608	3,143
Hialeah	5.5755893	537,538	468,227
Hialeah Gardens	0.4543706	43,805	38,157
Homestead	0.8807195	84,909	73,961
Indian Creek	0.0070612	681	593
Key Biscayne	0.2506280	24,163	21,047
Medley	0.0777894	7,500	6,533
Miami	9.1459579	881,754	768,060
Miami Beach	2.3304226	224,674	195,704
Miami Shores	0.3134407	30,219	26,322
Miami Springs	0.5097979	49,149	42,812
North Bay	0.1400157	13,499	11,758

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2001-02 Estimates
 (Estimates Based on the 2001-02 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
North Miami Beach	1.0404371	100,308	87,374
North Miami	1.3777992	132,832	115,705
Opa Locka	0.4094477	39,474	34,385
Pinecrest	0.6403971	61,740	53,779
South Miami	0.3414387	32,918	28,673
Sunny Isles Beach	0.3095574	29,844	25,996
Surfside	0.1197615	11,546	10,057
Sweetwater	0.3437873	33,144	28,871
Virginia Gardens	0.0632322	6,096	5,310
West Miami	<u>0.1519189</u>	<u>14,646</u>	<u>12,758</u>
	100.0000000	9,640,910	8,397,805

Distributions for the "NEW" 3 cent local option tax for Miami-Dade County and its municipalities.

This tax is not subject to the dealer collection allowance.

BOCC Miami-Dade	74.0000000	6,284,921
Aventura	0.4724712	40,128
Bal Harbour	0.0752726	6,393
Bay Harbor Islands	0.1123288	9,540
Biscayne Park	0.1028286	8,733
Coral Gables	1.4382289	122,151
El Portal	0.0791832	6,725
Florida City	0.2286817	19,422
Golden Beach	0.0358531	3,045
Hialeah	5.3413899	453,652
Hialeah Gardens	0.4352851	36,969
Homestead	0.8437254	71,659
Indian Creek	0.0067644	575
Key Biscayne	0.2401006	20,392
Medley	0.0745219	6,329
Miami	8.7617873	744,151
Miami Beach	2.2325346	189,612
Miami Shores	0.3002748	25,503
Miami Springs	0.4883841	41,479
North Bay	0.1341345	11,392
North Miami Beach	0.9967341	84,654
North Miami	1.3199255	112,103
Opa Locka	0.3922491	33,314
Pinecrest	0.6134976	52,105
South Miami	0.3270968	27,781
Sunny Isles Beach	0.2965547	25,187
Surfside	0.1147310	9,744
Sweetwater	0.3293467	27,972
Virginia Gardens	0.0605762	5,145

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2001-02 Estimates
(Estimates Based on the 2001-02 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
West Miami	<u>0.1455376</u> 100.0000000		<u>12,361</u> 8,493,136
BOCC Monroe	60.5000000	346,514	321,890
Key Colony Beach	2.0000000	11,455	10,641
Key West	36.5000000	209,054	194,198
Layton	<u>1.0000000</u> 100.0000000	<u>5,728</u> 572,750	<u>5,320</u> 532,049
BOCC Nassau	79.3613000	261,532	199,778
Callahan	0.9458000	3,117	2,381
Fernandina Beach	14.0849000	46,416	35,456
Hilliard	<u>5.6080000</u> 100.0000000	<u>18,481</u> 329,547	<u>14,117</u> 251,733
BOCC Okaloosa	67.0000000	659,795	606,533
Cinco Bayou	0.2000000	1,970	1,811
Crestview	5.8400000	57,510	52,868
Destin	5.0000000	49,238	45,264
Fort Walton Beach	14.3000000	140,822	129,454
Laurel Hill	0.4500000	4,431	4,074
Mary Esther	2.5000000	24,619	22,632
Niceville	3.0400000	29,937	27,520
Shalimar	0.1100000	1,083	996
Valparaiso	<u>1.5600000</u> 100.0000000	<u>15,362</u> 984,768	<u>14,122</u> 905,273
BOCC Okeechobee	78.1300000	245,684	191,032
Okeechobee	<u>21.8700000</u> 100.0000000	<u>68,771</u> 314,455	<u>53,473</u> 244,506
BOCC Orange	64.6600000	3,554,253	2,946,952
Apopka	2.6900000	147,865	122,600
Belle Isle	0.7200000	39,577	32,815
Eatonville	0.3000000	16,491	13,673
Edgewood	0.1500000	8,245	6,836
Maitland	1.1600000	63,763	52,868
Oakland	0.1000000	5,497	4,558
Ocoee	2.8100000	154,461	128,069
Orlando	22.2200000	1,221,397	1,012,701
Windermere	0.2400000	13,192	10,938
Winter Garden	1.7200000	94,546	78,391

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2001-02 Estimates
(Estimates Based on the 2001-02 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Winter Park	<u>3.2300000</u> 100.0000000	<u>177,548</u> 5,496,835	<u>147,211</u> 4,557,612
BOCC Osceola	62.5000000	712,658	596,529
Kissimmee	25.0000000	285,063	238,611
Saint Cloud	<u>12.5000000</u> 100.0000000	<u>142,532</u> 1,140,252	<u>119,306</u> 954,446
BOCC Palm Beach	66.6666700	3,312,496	2,936,502
Atlantis	0.1865300	9,268	8,216
Belle Glade	1.1748300	58,374	51,748
Boca Raton	4.5534900	226,251	200,570
Boynton Beach	2.5823400	128,310	113,746
Briny Breezes	0.0137800	685	607
Cloud Lake	0.0111900	556	493
Delray Beach	3.5207600	174,938	155,081
Glen Ridge	0.0253900	1,262	1,118
Golf	0.0488500	2,427	2,152
Greenacres	0.6020200	29,913	26,517
Gulfstream	0.0777600	3,864	3,425
Haverhill	0.0786700	3,909	3,465
Highland Beach	0.0859900	4,273	3,788
Hypoluxo	0.0336600	1,672	1,483
Juno Beach	0.0986800	4,903	4,347
Jupiter	1.5950600	79,254	70,258
Jupiter Inlet Colony	0.0425600	2,115	1,875
Lake Clarke Shores	0.2462000	12,233	10,845
Lake Park	0.5104200	25,361	22,483
Lake Worth	1.8188400	90,373	80,115
Lantana	0.5524400	27,449	24,334
Manalapan	0.0670400	3,331	2,953
Mangonia Park	0.1160100	5,764	5,110
North Palm Beach	0.5874700	29,190	25,877
Ocean Ridge	0.1985800	9,867	8,747
Pahokee	0.2631200	13,074	11,590
Palm Beach	0.7918500	39,345	34,879
Palm Beach Gardens	1.3592700	67,539	59,872
Palm Beach Shores	0.0855000	4,248	3,766
Palm Springs	0.3637200	18,072	16,021
Riviera Beach	1.8656400	92,699	82,177
Royal Palm Beach	1.3492400	67,040	59,431
South Bay	0.2623500	13,035	11,556
South Palm Beach	0.0274600	1,364	1,210
Tequesta	0.3921900	19,487	17,275

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2001-02 Estimates
 (Estimates Based on the 2001-02 Distribution Percentages)

Local Government	Distribution Percentage	Total Fuel Distribution Per .01 Tax	Motor Fuel Distribution Per .01 Tax
-----	-----	-----	-----
Wellington	3.2289800	160,440	142,229
West Palm Beach	<u>4.5154500</u>	<u>224,361</u>	<u>198,894</u>
	100.0000000	4,968,743	4,404,753

Distributions for the "NEW" 5 cent local option tax for Palm Beach County and its municipalities.
 This tax is not subject to the dealer collection allowance.

BOCC Palm Beach	79.0000000	3,519,257
Atlantis	0.1175200	5,235
Belle Glade	0.7401400	32,971
Boca Raton	2.8687000	127,794
Boynton Beach	1.6268700	72,473
Briny Breezes	0.0086800	387
Cloud Lake	0.0070500	314
Delray Beach	2.2180800	98,810
Glen Ridge	0.0159900	712
Golf	0.0307800	1,371
Greenacres	0.3792700	16,896
Gulfstream	0.0489900	2,182
Haverhill	0.0495600	2,208
Highland Beach	0.0541700	2,413
Hypoluxo	0.0212000	944
Juno Beach	0.0621700	2,770
Jupiter	1.0048900	44,765
Jupiter Inlet Colony	0.0268100	1,194
Lake Clarke Shores	0.1551100	6,910
Lake Park	0.3215700	14,325
Lake Worth	1.1458700	51,046
Lantana	0.3480400	15,504
Manalapan	0.0422300	1,881
Mangonia Park	0.0730900	3,256
North Palm Beach	0.3701100	16,487
Ocean Ridge	0.1251000	5,573
Pahokee	0.1657600	7,384
Palm Beach	0.4988700	22,223
Palm Beach Gardens	0.8563400	38,148
Palm Beach Shores	0.0538700	2,400
Palm Springs	0.2291400	10,208
Riviera Beach	1.1753500	52,359
Royal Palm Beach	0.8500200	37,866
South Bay	0.1652800	7,363
South Palm Beach	0.0173000	771
Tequesta	0.2470800	11,007
Wellington	2.0342600	90,621

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2001-02 Estimates
 (Estimates Based on the 2001-02 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
West Palm Beach	<u>2.8447400</u> 100.0000000		<u>126,726</u> 4,454,755
BOCC Pasco	87.7000000	1,384,982	1,189,957
Dade City	2.4000000	37,901	32,564
New Port Richey	4.1000000	64,748	55,631
Port Richey	1.2000000	18,951	16,282
Saint Leo	0.2000000	3,158	2,714
San Antonio	0.6000000	9,475	8,141
Zephyrhills	<u>3.8000000</u> 100.0000000	<u>60,011</u> 1,579,227	<u>51,560</u> 1,356,849
BOCC Pinellas	100.0000000	3,846,652	3,510,364
BOCC Polk	66.7030000	1,965,473	1,466,442
Auburndale	1.8010000	53,068	39,594
Bartow	3.0930000	91,138	67,999
Davenport	0.4990000	14,704	10,970
Dundee	0.5570000	16,413	12,245
Eagle Lake	0.4350000	12,818	9,563
Fort Meade	1.1830000	34,858	26,008
Frostproof	0.9660000	28,464	21,237
Haines City	2.4530000	72,280	53,928
Highland Park	0.0420000	1,238	923
Hillcrest Heights	0.0520000	1,532	1,143
Lake Alfred	0.7010000	20,656	15,411
Lake Hamilton	0.2600000	7,661	5,716
Lakeland	13.3430000	393,165	293,341
Lake Wales	2.0460000	60,288	44,981
Mulberry	0.7230000	21,304	15,895
Polk City	0.3570000	10,519	7,849
Winter Haven	<u>4.7860000</u> 100.0000000	<u>141,024</u> 2,946,604	<u>105,219</u> 2,198,465

Distributions for the "NEW" 5 cent local option tax for Polk County and its municipalities.

This tax is not subject to the dealer collection allowance.

BOCC Polk	66.7030000	1,483,089
Auburndale	1.8010000	40,044
Bartow	3.0930000	68,770
Davenport	0.4990000	11,095
Dundee	0.5570000	12,384
Eagle Lake	0.4350000	9,672
Fort Meade	1.1830000	26,303
Frostproof	0.9660000	21,478

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2001-02 Estimates
(Estimates Based on the 2001-02 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Haines City	2.4530000		54,541
Highland Park	0.0420000		934
Hillcrest Heights	0.0520000		1,156
Lake Alfred	0.7010000		15,586
Lake Hamilton	0.2600000		5,781
Lakeland	13.3430000		296,671
Lake Wales	2.0460000		45,491
Mulberry	0.7230000		16,075
Polk City	0.3570000		7,938
Winter Haven	<u>4.7860000</u>		<u>106,413</u>
	100.0000000		2,223,422
BOCC Putnam	78.5443000	303,952	251,645
Crescent City	2.5821000	9,992	8,273
Interlachen	1.9593000	7,582	6,277
Palatka	15.0222000	58,133	48,129
Pomona Park	1.0538000	4,078	3,376
Welaka	<u>0.8383000</u>	<u>3,244</u>	<u>2,686</u>
	100.0000000	386,981	320,386
BOCC Saint Johns	83.0000000	707,099	537,135
Saint Augustine	12.0000000	102,231	77,658
Saint Augustine Beach	4.0000000	34,077	25,886
Hastings	<u>1.0000000</u>	<u>8,519</u>	<u>6,472</u>
	100.0000000	851,927	647,151
BOCC Saint Lucie	37.8700000	415,506	338,985
Fort Pierce	16.6000000	182,134	148,591
Port Saint Lucie	45.3900000	498,015	406,299
Saint Lucie	<u>0.1400000</u>	<u>1,536</u>	<u>1,253</u>
	100.0000000	1,097,191	895,129
Distributions for the "NEW" 5 cent local option tax for Saint Lucie County and its municipalities.			
This tax is not subject to the dealer collection allowance.			
BOCC Saint Lucie	39.0300000		353,335
Fort Pierce	14.9800000		135,612
Port Saint Lucie	45.8400000		414,985
Saint Lucie	<u>0.1500000</u>		<u>1,358</u>
	100.0000000		905,290
BOCC Santa Rosa	87.2900000	522,405	464,084
Gulf Breeze	4.5300000	27,111	24,084
Jay	0.5900000	3,531	3,137

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2001-02 Estimates
 (Estimates Based on the 2001-02 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Milton	<u>7.5900000</u>	<u>45,424</u>	<u>40,353</u>
	100.0000000	598,471	531,658
BOCC Sarasota	70.8200000	1,107,893	996,502
Longboat Key	1.2600000	19,711	17,729
North Port	5.8400000	91,360	82,174
Sarasota	16.0900000	251,709	226,401
Venice	<u>5.9900000</u>	<u>93,706</u>	<u>84,285</u>
	100.0000000	1,564,379	1,407,091
Distributions for the "NEW" 5 cent local option tax for Sarasota County and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Sarasota	70.8200000		1,007,814
Longboat Key	1.2600000		17,931
North Port	5.8400000		83,107
Sarasota	16.0900000		228,971
Venice	<u>5.9900000</u>		<u>85,242</u>
	100.0000000		1,423,064
BOCC Seminole	63.6000000	1,077,231	987,383
Altamonte Springs	9.8800000	167,343	153,386
Casselberry	4.0300000	68,259	62,565
Lake Mary	5.5600000	94,173	86,318
Longwood	2.0400000	34,553	31,671
Oviedo	3.7500000	63,516	58,218
Sanford	7.9900000	135,331	124,044
Winter Springs	<u>3.1500000</u>	<u>53,353</u>	<u>48,903</u>
	100.0000000	1,693,760	1,552,488
BOCC Sumter	82.1220000	530,981	290,060
Bushnell	5.0150000	32,426	17,713
Center Hill	1.5260000	9,867	5,390
Coleman	1.6210000	10,481	5,725
Webster	1.6930000	10,947	5,980
Wildwood	<u>8.0230000</u>	<u>51,875</u>	<u>28,338</u>
	100.0000000	646,576	353,207
BOCC Suwannee	81.5700000	233,528	173,704
Branford	1.0000000	2,863	2,130
Live Oak	<u>17.4300000</u>	<u>49,901</u>	<u>37,117</u>
	100.0000000	286,291	212,951

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2001-02 Estimates
 (Estimates Based on the 2001-02 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
BOCC Taylor	67.0000000	120,217	81,566
Perry	<u>33.0000000</u>	<u>59,211</u>	<u>40,174</u>
	100.0000000	179,428	121,740
BOCC Union	80.5500000	55,205	32,432
Lake Butler	18.1900000	12,466	7,324
Raiford	0.8100000	555	326
Worthington Springs	<u>0.4500000</u>	<u>308</u>	<u>181</u>
	100.0000000	68,535	40,264
BOCC Volusia	57.2390000	1,284,050	1,152,415
Daytona Beach	7.9730000	178,859	160,524
Daytona Beach Shores	1.1400000	25,574	22,952
Debary	1.9730000	44,261	39,723
Deland	2.2630000	50,766	45,562
Deltona	9.4280000	211,500	189,818
Edgewater	1.8870000	42,331	37,992
Holly Hill	1.2230000	27,436	24,623
Lake Helen	0.2530000	5,676	5,094
New Smyrna Beach	3.2630000	73,199	65,695
Oak Hill	0.1570000	3,522	3,161
Orange City	0.8530000	19,135	17,174
Ormond Beach	5.1500000	115,531	103,687
Pierson	0.1300000	2,916	2,617
Ponce Inlet	0.6130000	13,752	12,342
Port Orange	5.0020000	112,211	100,707
South Daytona	<u>1.4530000</u>	<u>32,595</u>	<u>29,254</u>
	100.0000000	2,243,314	2,013,340

Distributions for the "NEW" 5 cent local option tax for Volusia County and its municipalities.

This tax is not subject to the dealer collection allowance.

BOCC Volusia	57.2380000	1,165,477
Daytona Beach	7.9750000	162,387
Daytona Beach Shores	1.1380000	23,172
DeBary	1.9730000	40,174
Deland	2.2650000	46,120
Deltona	9.4280000	191,972
Edgewater	1.8870000	38,423
Holly Hill	1.2250000	24,943
Lake Helen	0.2520000	5,131
New Smyrna Beach	3.2620000	66,421
Oak Hill	0.1580000	3,217
Orange City	0.8520000	17,348
Ormond Beach	5.1500000	104,864

Table 3

Local Option Fuel Tax Distributions
Local Government Fiscal Year 2001-02 Estimates
(Estimates Based on the 2001-02 Distribution Percentages)

Local Government -----	Distribution Percentage -----	Total Fuel Distribution Per .01 Tax -----	Motor Fuel Distribution Per .01 Tax -----
Pierson	0.1320000		2,688
Ponce Inlet	0.6120000		12,462
Port Orange	5.0010000		101,830
South Daytona	<u>1.4520000</u>		<u>29,566</u>
	100.0000000		2,036,195
 BOCC Wakulla	 100.0000000	 123,957	 102,165
BOCC Walton	85.7600000	339,099	235,395
Defuniak Springs	13.4500000	53,182	36,918
Freeport	<u>0.7900000</u>	<u>3,124</u>	<u>2,168</u>
	100.0000000	395,405	274,481
 BOCC Washington	 82.3900000	 102,220	 85,654
Caryville	0.7800000	968	811
Chipley	14.5700000	18,077	15,147
Vernon	1.5200000	1,886	1,580
Wausau	<u>0.7400000</u>	<u>918</u>	<u>769</u>
	100.0000000	124,069	103,961
 TOTALS		 \$ 83,356,468	 \$ 110,058,878

Note: The statewide total of the motor fuel distribution column is greater than the statewide total of the total fuel distribution column because of the additional motor fuel distributions resulting from the levy of the 1 to 5 cents local option fuel tax by certain counties.

Source: Department of Revenue (6/2001)

Ninth-Cent Fuel Tax

Sections 206.41(1)(d), 206.87(1)(b), and 336.021, *Florida Statutes*

Brief Overview

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. Generally, the proceeds may be used to fund transportation expenditures.

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 county-wide referendum. However, this tax is imposed on diesel fuel in every county as the result of statewide equalization.

The tax shall be imposed before July 1st to be effective January 1st of the following year. However, levies of the tax which were in effect on July 1, 1996, and which expire on August 31st of any year may be reimposed effective September 1st of the year of expiration.

Counties Eligible to Levy

All counties are eligible to levy this tax on motor fuel. As of July 9, 2001, 39 counties were imposing the tax.

Distribution of Proceeds

The governing body of the county may, by joint agreement with one or more municipalities located within the county, provide 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 proceeds of the tax with municipalities. Regardless of whether or not the county is levying the tax on motor fuel, the county would still receive 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;
5. Traffic signs, traffic engineering, signalization, and pavement markings;
6. Bridge maintenance and operation; and
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

Counties are also authorized to expend the revenues received in conjunction with the state or federal government for joint transportation projects.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
79-98	Cattle gaps, construction and maintenance
81-30	Refund provisions of F.S. 206
82-54	Use of motor fuel tax for road construction, bond issue
83-25	Eligibility for refunds on motor fuel taxes
85-104	Use of excess funds from gas tax trust fund
86-39	Authority to use funds for sports complex
90-79	Local option fuel tax funding transportation disadvantaged

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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 to 6 Cents Local Option Fuel Tax

Sections 206.41(1)(e), 206.87(1)(c), and 336.025, *Florida Statutes*

Brief Overview

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. Generally, the proceeds may be used to fund transportation expenditures.

Authorization to Levy

The tax shall 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 shall be adopted in accordance with the requirements imposed under one of the following 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 agreed to after the initial levy of the tax, extension of the tax, or change in the tax rate, shall under no circumstances 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 shall not 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 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 shall be held in accordance with the provisions of such resolution and applicable state law, provided that the county shall bear the costs of such referendum. The tax shall be levied and collected countywide on January 1st, following 30 days after voter approval.

If this tax is levied under the conditions of paragraphs 1b or 2 above, then the proceeds shall be distributed among the county and eligible municipalities based on the transportation expenditures of each of the immediately preceding five fiscal years.

This tax shall be levied before July 1st to be effective January 1st of the following year for a period not to exceed 30 years. However, levies of the tax that were in effect on July 1, 1996, and which expire on August 31st of any year may be reimposed effective September 1st of the year of expiration. Upon expiration, the tax may be relieved provided that a redetermination of the method of distribution is made.

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 proceeds from this tax. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

Counties Eligible to Levy

All counties are eligible to levy this tax on motor fuel. As of July 9, 2001 all counties were levying the tax, and 63 of 67 counties were levying the maximum rate.

Distribution of Proceeds

The tax proceeds shall be distributed by the Department 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 the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation shall under no circumstances 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 shall not 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 the recalculation.

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 shall 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 inland county provision applies only to Orange County.

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.

Authorized Uses of Proceeds

County and municipal governments shall utilize the tax proceeds only for transportation expenditures. Section 336.025(7), *Florida Statutes*, defines transportation expenditures 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;
5. Traffic signs, traffic engineering, signalization, and pavement markings;
6. Bridge maintenance and operation; and
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

In addition, small counties (defined as having a total population of 50,000 or less on April 1, 1992) are authorized to use the proceeds to fund infrastructure projects, if such projects are consistent with the local government's approved comprehensive plan. If the approval or denial of the plan has not become final, such projects should be consistent with the plan last submitted to the state land-planning agency. In addition, a small county may use no more than an amount equal to the proceeds from 4 cents of this tax 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., such funds received by small counties shall not be used for the operational expenses of any infrastructure. Such 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.

Small counties shall not pledge the proceeds 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 small county purposes, infrastructure has the same meaning as provided in s. 212.055, F.S., which defines the term to mean any fixed capital expenditure or fixed capital costs associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of 5 or more years and any land acquisition, land improvement, design, and engineering costs related thereto. The term infrastructure also means a fire department vehicle, an emergency medical service vehicle, a sheriff's office vehicle, a police department vehicle, or any other vehicle, and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.

Local governments may use the services of the Division of Bond Finance of the State Board of Administration pursuant to the State Bond Act to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. In no case may a jurisdiction issue these bonds more frequently than once a year. Counties and municipalities may join together for the issuance of these bonds.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
90-79	Local option tax funding transportation disadvantaged
92-20	Use of local option gas tax funds
93-12	Distribution of local option gas tax
94-20	Local option gas tax revenues
94-67	Referendum vote creating the City of Port LaBelle

99-70	Municipalities, dredging canals as part of road program
2000-37	Interest on municipal fuel tax fund, uses
2002-02	Local option fuel tax, used for bicycle paths

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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.

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1 to 5 Cents Local Option Fuel Tax

Sections 206.41(1)(e) and 336.025, *Florida Statutes*

Brief Overview

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 shall 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 may be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

Authorization to Levy

The tax may be levied by an ordinance adopted by a majority plus one vote of the county's governing body or upon approval by referendum. Such ordinance shall be adopted in accordance with the requirements imposed under one of the following circumstances:

1. This tax shall be levied before July 1st, to be effective January 1st of the following year. However, levies of the tax which were in effect on July 1, 1996, and which expire on August 31st of any year may be reimposed effective September 1st of the year of expiration.
2. The county may, prior to levy of the tax, 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 is adopted before the effective date of the tax, the tax revenues shall be distributed according to the transportation expenditures methodology described in detail in the section, *Distribution of Proceeds*.

If no interlocal agreement exists, a new agreement may be established prior to June 1st of any year. However, any interlocal agreement agreed to after the initial levy of the tax, or change in the tax rate, shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds, which are backed by these taxes. The amounts distributed to the each local government shall not 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.

Counties Eligible to Levy

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 proceeds from this tax. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

All counties are eligible to levy this tax. As of July 9, 2001, 15 counties were levying the tax, and 11 of those 15 counties were levying the maximum rate.

Distribution of Proceeds

The tax proceeds shall be distributed by the Department 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 the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation shall under no circumstances 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 shall not 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 the recalculation.

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 shall review and hold public hearings on the terms of the agreement at least every two years.

Authorized Uses of Proceeds

The tax proceeds must be used for only those transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan. Expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall 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 pursuant to the State Bond Act to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. In no case may a jurisdiction issue these bonds more frequently than once a year. Counties and municipalities may join together for the issuance of these bonds.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

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

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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.

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Municipal Resort Tax

Chapter 67-930, *Laws of Florida*, (as amended)

Brief Overview

The Municipal Resort Tax may be levied, at a rate of up to 4 percent, on transient rental transactions and the sale of food and beverages consumed on hotel or motel premises in municipalities whose respective county population fell within specified limits based on the 1960 Census and whose municipal charter specifically provided for the levy of this tax prior to January 1, 1968. The levy of this tax must be adopted by an ordinance approved by the governing body. Revenues can be used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief of ad valorem taxes used for those purposes.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

Authorization to Levy

Municipalities, located in any county of the state which had a total county population based on the 1960 Census of between 330,000 and 340,000 or more than 900,000 and whose charter specifically provided for the levy of this tax (at the original rate of up to 2 percent) prior to January 1, 1968, are authorized to levy a tax not to exceed 4 percent on certain rentals and the sale of food and beverages. The levy of this tax must be adopted by an ordinance approved by the governing body.

Municipalities Eligible to Levy

Three municipalities in Miami-Dade County (Bal Harbour, Miami Beach, and Surfside) are eligible to impose the tax. As of July 2001, these municipalities were imposing the tax at the following rates: Bal Harbour (4 percent on transient rentals; 2 percent on food and beverages), Miami Beach (3 percent on transient rentals; 2 percent on food and beverages), and Surfside (4 percent on transient rentals; 2 percent on food and beverages).

Administrative Procedures

It is the Legislature's intent that this tax should be levied upon the rent of every occupancy of a room or rooms in any hotel, motel, apartment house, rooming house, and tourist or trailer camp and upon the sales 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 shall not apply to those sales in the amount of less than fifty cents or to 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 ten dollars.

It is the duty of every person renting a room or rooms and every person selling food, beverages, or alcoholic beverages at retail to act as the collection agent. Every such person must collect, report, and pay over to the municipality all such necessary taxes. The governing body may adopt by ordinance such penalties for non-compliance as deemed appropriate. The governing body may also authorize by ordinance the creation of an authority or commission empowered to contract and be contracted within its own name as an agency of the municipality to administer this tax.

Reporting Requirements

No special reporting requirements are specified.

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 such portion of the proceeds of this tax as the body may determine appropriate.

Authorized Uses of Proceeds

The tax proceeds shall only be used for the following purposes:

1. Creation and maintenance of convention and publicity bureaus;
2. Development and maintenance of art and cultural centers;
3. Enhancement of tourism;
4. Publicity and advertising;
5. Construction, operation, and maintenance of auditoriums, community centers, and convention structures; or
6. Relief from ad valorem taxes being used for any of the above purposes.

Relevant Attorney General Opinions

No opinions specifically relevant to this tax have been issued.

Current Year's Revenues

Due to the fact that the tax is locally administered, the Department of Revenue does not calculate revenue estimates for this tax.

Prior Years' Revenues

No data summarizing prior years' distributions to eligible municipalities are available.

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Tourist Development Taxes

Section 125.0104, *Florida Statutes*

Brief Overview

Counties are authorized to levy five separate tourist development taxes on transient rental transactions pursuant to s. 125.0104, F.S. Depending on the particular tax; the levy may be authorized by vote of the governing body or referendum approval. Tax rates vary by county depending on a county's eligibility to levy particular taxes. The maximum tax rate for most counties is 3 or 4 percent; however, the maximum rate is 6 percent for several counties. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy.

2001 General Law Amendments

Chapter 2001-252, *Laws of Florida*, (SB 1132)

authorized certain counties to continue using a tourist development tax after retirement of applicable bonds under certain circumstances. This change was effective June 15, 2001.

Authorization to Levy

Any county may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege. These levies require the adoption of an authorizing ordinance by a vote of the governing body. Additionally, some levies require referendum approval or provide the option for the tax to be approved by referendum.

At least 60 days prior to the enactment of the ordinance levying the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., the county's governing body shall adopt a resolution establishing and appointing the members of the county tourist development council and indicating the intention of the county to consider the enactment of an ordinance levying and imposing the tax. The tourist development council, prior the enactment of the ordinance, shall prepare and submit to the county's governing body for its approval a plan for tourist development.

The plan shall set forth the anticipated net revenue to be derived by the county for two years following the levy of the tax as well as indicate the tax district in which the tourist development tax is proposed. In addition, the plan shall provide a list, in order of priority, of the proposed uses of the tax revenue by specific project or special use as well as the approximate cost or expense allocation for each specific project or special use. The governing body shall adopt the county plan for tourist development as part of the ordinance levying the tax.

Some limitations exist on the exercise of this taxable privilege. First, there shall be no additional levy of a tourist development tax in any municipalities presently imposing the Municipal Resort Tax. Second, no county authorized to levy any of the convention development taxes shall be allowed to levy more than 2 percent of tourist development tax; however, this limitation does not apply to the levy of the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., and the Duval County levy of the Additional Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(n), F.S.

A county may elect to levy and impose the tourist development tax in a subcounty special district. However, if a county elects to levy and impose the tax on a subcounty special district basis, the district shall embrace all or a significant contiguous portion of the county. The county shall assist the Department of Revenue in identifying the rental units in the district that are subject to the tax.

The effective date of the levy and imposition of the tax shall be the first day on the second month following approval of the ordinance by vote of the governing body or referendum (depending on the particular tax), or the first day of any subsequent month as may be specified in the ordinance.

Administrative Procedures

It is the intent of the Legislature 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, or condominium for a term of six months or less is exercising a taxable privilege. These taxes are to be charged by the person receiving the consideration for rent or lease at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting to the Department of Revenue any applicable tax proceeds under the provisions outlined in s. 212.03, F.S.

The Department shall keep 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 Department shall promulgate such rules and publish such forms as necessary to enforce these taxes.

A county may exempt itself from the requirements that the tax be remitted to the Department before being returned to the county and administered according to Chapter 212, *Florida Statutes*, if the county adopts an ordinance providing for local collection and administration of the tax. Such an ordinance shall include provision for, but need not be limited to, the following:

1. Initial collection of the tax to be made in the same manner as the tax imposed under Part I of Chapter 212, *Florida Statutes*.
2. Designation of the local government official to whom the tax shall be remitted as well as the official's powers and duties with respect to collection and administration of the tax.

3. Requirements relating to the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.
4. Provision for payment of a dealer's credit as required under Chapter 212, *Florida Statutes*.
5. The county may retain a portion of the tax collected for administrative costs; however, such portion shall not exceed 3 percent of collections.

A county, collecting and administering the tax on a local basis, shall also adopt 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 Department. If the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S.

The county may use the powers granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. The county may use a state-licensed certified public accountant in the administration of its statutory duties and responsibilities. Such accountants are bound by the same confidentiality requirements and subject to the same penalties as the county under s. 213.053, F.S.

If the county delegates such authority to the Department, the Department shall distribute to the county any collections so received, less the administrative costs solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes. The Department shall audit only those businesses in the county that it audits pursuant to Chapter 212, *Florida Statutes*.

Reporting Requirements

For each levy, the county is responsible for furnishing the Department with a certified copy of the ordinance within 10 days after approval of such ordinance. If applicable, the county shall also notify the Department, within 10 days after approval of the ordinance by referendum, of the time period during which the tax will be levied.

Distribution of Proceeds

Tax revenues, less the Department's costs of administration, shall be paid monthly to the county, which imposed the particular tax or taxes. The funds shall be placed in the county tourist development trust fund of the respective county, which shall be established by each county as a pre-condition to the receipt of such funds. This trust fund is not subject to the 7.3 percent General Revenue Service Charge.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firn.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
77-81	Counties, tourist development tax
79-30	Tourist development tax, usage
83-18	Use of tourist tax for convention center
86-68	Use of tourist development tax to maintain beaches
86-87	Funds used for advertising
86-96	Authority to increase tourist development tax
87-16	Use of tourist tax to improve shoreline
88-37	Local option tourist development tax
88-49	Use of tourist development tax
89-50	Tourist tax revenues used for travel expenses
90-14	Revenues derived from tourist development tax
90-55	Tourist development tax, beach facilities
90-59	Tourist development tax, hydrilla and weed control
90-83	Immunity from suit, county tourist development councils
91-62	Tourist development tax revenues
92-03	Clerk of Court's authority regarding tourist development tax
92-16	Tourist development tax – Concert in the Park
92-34	Use of tourist development tax revenue
92-66	Tourist development tax revenues, purchase of all terrain vehicles
94-12	County use of tourist development tax revenues for rail trail
95-71	Tourist development tax, infrastructure surtax
96-26	Tourist development tax, creation of second district
96-54	Tourist development tax funds for raceway facility
97-13	Tourist development tax, foreign national's residence
97-48	Tourist development tax revenues for artificial reef
97-64	Tourist development tax, convention development tax
98-74	Tourist development tax, construction of war memorial
2000-15	Tourist development tax, use of tax for museum parking lot
2000-25	Tourist development tax revenues
2000-29	Tourist development tax, transfer of revenues

2000-50	Tourist development tax, welcome signs
2000-56	Use of tourist development tax to pay debt service
2001-42	Tourist development tax, purchase of beach property

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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

Table 1 lists the county-by-county levies of optional tourist taxes on transient rentals facilities. As of July 9, 2001, 48 of 67 counties imposed at least one of the tourist development, convention development, or tourist impact taxes.

Optional tourist taxes, as evidenced by the experiences of the counties levying them, can be a valuable source of revenue for tourist promotion and tourist facilities development. The following tables are designed to aid counties in estimating how much revenue they could generate by imposing a tourist tax. It is important to note that these estimates of taxable sales are based on state fiscal years.

These tables are useful in estimating revenues; however, the user should recognize their limitations. Besides seasonal factors and normal variation due to general economic conditions, county tourist tax revenues can be influenced by a variety of factors. These include the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, availability of convention facilities and so forth. In estimating revenue from such a limited tax base, there is not a substitute for a working knowledge of local events and conditions.

Table 2 - Taxable Sales Reported by Transient Rental Facilities

This table reports the taxable sales by transient rental facilities on a county-by-county basis and may be useful in identifying the general trend of potential collections. It represents taxable sales as reported by hotels and motels for state sales tax purposes. Please note that these figures represent all sales for businesses whose primary activity involves transient rentals; therefore, reported amounts include restaurant sales, bar sales, room service and the like. However, only room charges are subject to the tourist tax.

Based upon experience in those counties that have imposed a tourist tax, the Department has determined that taxable room charges represent an average of 70.0 percent of total reported hotel and motel sales. However, there is considerable variation from county to county. The Department has determined that a low room/total sales ratio represents counties where taxable room charges represent approximately 55.2

percent of total reported transient rental facilities sales. A high room/total sales ratio represents counties where taxable room charges represent approximately 81.6 percent of total sales.

To calculate an estimate using the average room/total sales ratio assumption, multiply the total taxable sales estimate from the table, by the ratio of 0.70. Take that product and multiply by 0.01, 0.02, or 0.03, etc., depending on the applicable tax rate. This will produce an estimate of revenue generated by tourist development taxes.

Table 3 - Estimated Taxable Sales for Tourist Development Tax

Based upon experience in those counties that have imposed tourist development taxes, the Department has identified a three-tier, estimated tax base for counties not currently levying the tax. The three tiers are derived from the ratio of room sales to total transient facilities sales for those counties imposing the tax.

The low room/total sales ratio represents counties where taxable room charges represent approximately 55.2 percent of total reported transient rental facilities sales. The average ratio is 70.0 percent of total sales, and the high ratio is 81.6 percent of total sales.

In order to calculate an estimate using this table, first determine which ratio of room sales to total transient facility sales best represents the county's current situation. Next, multiply that dollar amount listed in the table by 0.01 or 0.02, etc., depending on the tax rate being considered. This will produce an estimate of revenue to be generated from a proposed tourist development tax levy.

Inquiries regarding the Department's administration or estimation of the tourist development taxes should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Prior Years' Revenues

Several additional tables summarizing prior years' distributions to counties are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/revenues.html>).

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Table 1

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

County names preceded by an asterisk indicate those counties that self-administer these taxes.
 Boxed areas indicate those counties eligible to impose a particular tax. The tax rates are those in effect as of July 9, 2001.

County	Local Option Taxes on Transient Rental Transactions										Maximum Potential % Levy	Total % Levy	Local Option Food and Beverage Taxes	
	Tourist Development Taxes					Convention Development Taxes							Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Tourist Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (3%)					
1 * Alachua	2	1									4	3		
2 * Baker	2										3	2		
3 * Bay	2	1									4	3		
4 Bradford	2										4	2		
5 * Brevard	2	1	1								5	4		
6 * Broward	2	1	1	1							5	5		
7 Calhoun											3	0		
8 * Charlotte	2	1									4	3		
9 * Citrus	2										4	2		
10 * Clay	2	1									4	3		
11 * Collier	2	1									4	3		
12 Columbia	2										4	2		
13 DeSoto											3	0		
14 Dixie											3	0		
15 * Duval	2		1	1			2				6	6		
16 * Escambia	2	1	1								5	4		
17 Flagler	2										4	2		
18 Franklin											3	0		
19 Gadsden											3	0		
20 Gilchrist											3	0		
21 Glades											3	0		
22 * Gulf	2										3	2		
23 Hamilton	2										4	2		
24 Hardee											3	0		
25 Hendry											3	0		
26 * Hernando	2										4	2		
27 Highlands											3	0		
28 * Hillsborough	2	1	1	1							5	5		
29 Holmes											3	0		
30 * Indian River	2	1	1								5	4		
31 Jackson	2										3	2		
32 Jefferson											3	0		
33 Lafayette											3	0		
34 * Lake	2										4	2		
35 * Lee	2	1									4	3		
36 * Leon	2	1									4	3		
37 Levy											3	0		
38 Liberty											3	0		
39 Madison	2										3	2		
40 * Manatee	2	1									4	3		
41 Marion											3	0		
42 Martin											3	0		
43 * Miami-Dade	2		1						3		6	6	2	1
44 * Monroe	2	1									6	4		

Table 1

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	Tourist Development Taxes					Convention Development Taxes							Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Tourist Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (3%)					
45 * Nassau	2										4	2		
46 * Okaloosa	2	1	1								5	4		
47 Okeechobee	2	1									4	3		
48 * Orange	2	1	1		1						6	5		
49 * Osceola	2	1	1		1						6	5		
50 * Palm Beach	2	1	1								5	4		
51 Pasco	2										4	2		
52 * Pinellas	2	1	1								5	4		
53 * Polk	2	1	1								5	4		
54 * Putnam	2										4	2		
55 * Saint Johns	2	1									4	3		
56 * Saint Lucie	2	1	1								5	4		
57 * Santa Rosa	2										4	2		
58 * Sarasota	2	1									4	3		
59 * Seminole	2	1									4	3		
60 Sumter											3	0		
61 Suwannee	2										4	2		
62 Taylor	2										3	2		
63 Union											3	0		
64 * Volusia	2								3		6	5		
65 * Wakulla	2										4	2		
66 * Walton	2										4	2		
67 Washington	2										3	2		
# ELIGIBLE TO LEVY:	67	39	67	13	3	1	1	1	1		67		1	1
# LEVYING:	48	25	14	3	2	1	1	1	1		48		1	1

NOTES:

- 1) The three counties (Duval, Miami-Dade, and Volusia) authorized to levy a convention development tax are precluded from levying more than 2% of tourist development taxes. However, 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. The Additional Professional Sports Franchise Facility Tax 'waiver' is applicable only to Duval County.
- 2) As the result of Chapter 95-290, Laws of Florida, a supermajority vote is required to levy the Special District, Special, or Subcounty Convention Development Taxes in excess of 2%. Currently, the tax rate is 3% only in the West Volusia Convention Development Tax District and the Halifax Advertising Tax District.
- 3) 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. These three municipalities are eligible to impose the separate Municipal Resort Tax.
- 4) Effective August 1, 2001, the tourist development tax rate in Indian River County will decrease from 4% to 3%.
- 5) The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than county-wide.
- 6) In Santa Rosa County, the countywide tourist development tax rate is 2%. The special taxing district (Navarre Beach) has 3%; however, the funds generated from this 1% levy go to Escambia County pursuant to an agreement adopted when this area was transferred to Santa Rosa County by Escambia County.

Compiled by the Florida Legislative Committee on Intergovernmental Relations (7/2001) using information obtained from the Department of Revenue.

Table 2

Taxable Sales Reported by Transient Rental Facilities

State Fiscal Years 1988-99 to 2001-02

Dollar Figures in Millions

County	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01(est)	2001-02(est)
Alachua	\$ 30.4	\$ 32.3	\$ 32.0	\$ 31.6	\$ 33.1	\$ 33.5	\$ 37.4	\$ 37.8	\$ 41.1	\$ 43.3	\$ 47.4	\$ 49.8	\$ 52.2	\$ 53.7
Baker	0.1	0.4	0.7	0.8	0.8	0.8	1.0	1.0	1.0	1.1	1.2	1.3	1.4	1.4
Bay	106.9	110.1	125.0	132.6	140.1	148.8	159.4	162.5	171.2	186.0	187.6	207.3	217.1	223.6
Bradford	2.6	3.0	2.9	2.9	2.9	2.9	3.0	3.2	3.0	3.1	3.3	3.5	3.5	3.5
Brevard	103.5	114.6	113.4	116.5	122.2	120.5	119.3	119.9	127.1	135.1	139.3	149.6	151.9	151.7
Broward	500.4	511.9	525.6	513.6	561.4	513.9	530.4	585.8	612.2	645.9	670.2	730.5	749.7	756.3
Calhoun	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Charlotte	26.3	30.9	31.8	29.9	33.0	32.9	34.8	36.2	37.2	41.8	39.9	45.3	46.5	46.9
Citrus	14.4	13.9	14.8	14.9	14.6	14.5	14.7	14.7	15.6	18.4	19.0	20.2	21.4	22.2
Clay	10.0	10.3	10.0	8.7	7.6	7.9	8.9	10.5	11.0	11.7	13.0	14.0	14.8	15.4
Collier	180.2	186.2	180.5	224.4	225.5	284.6	305.7	332.3	372.5	384.1	391.9	431.8	456.8	475.1
Columbia	13.0	13.2	12.5	12.8	12.8	13.0	14.2	14.7	15.4	15.8	15.6	17.1	17.4	17.3
DeSoto	2.7	1.9	1.8	1.8	1.9	2.1	2.2	1.9	2.3	2.8	2.5	2.9	3.1	3.2
Dixie	0.8	0.8	0.7	0.8	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.0	1.0	1.0
Duval	113.9	127.1	121.6	119.4	119.4	125.1	132.8	151.7	159.5	190.4	204.3	207.3	219.3	228.1
Escambia	55.6	60.3	62.5	64.7	64.1	67.8	70.6	76.9	81.4	87.8	89.6	92.0	97.3	101.2
Flagler	9.8	10.6	9.9	9.3	9.8	10.9	11.7	13.6	20.0	20.2	20.9	23.5	24.9	25.9
Franklin	3.3	3.9	5.2	6.5	7.7	9.8	12.3	12.8	14.2	16.5	18.6	23.0	25.1	26.8
Gadsden	0.6	0.6	0.4	0.6	0.6	1.0	1.4	1.5	2.1	1.4	1.6	2.0	2.1	2.2
Gilchrist	0.4	0.4	0.4	0.3	0.5	0.5	0.2	0.2	1.6	0.2	0.3	0.3	0.3	0.3
Glades	1.0	1.0	1.1	0.9	0.8	0.9	0.9	0.9	1.4	1.1	1.2	1.1	1.2	1.2
Gulf	1.9	1.6	1.4	1.8	1.7	1.8	2.2	2.9	3.7	4.5	5.1	6.7	7.4	8.0
Hamilton	3.0	2.8	2.6	2.6	2.0	2.0	1.9	1.6	1.6	2.1	2.8	2.8	3.0	3.1
Hardee	0.5	0.6	0.7	0.6	1.0	0.9	1.1	1.1	1.5	1.1	1.1	1.0	1.1	1.1
Hendry	1.8	1.9	1.8	1.8	1.8	2.3	2.3	2.2	2.4	2.3	2.8	3.3	3.5	3.6
Hernando	8.9	7.0	6.9	7.5	7.4	7.5	8.6	8.4	8.9	8.6	8.7	9.3	9.4	9.4
Highlands	6.7	8.4	11.5	15.3	16.3	15.7	14.4	15.4	14.2	13.9	12.9	14.7	14.3	13.7
Hillsborough	303.0	313.6	213.1	226.8	233.2	237.5	246.4	268.3	294.6	351.1	357.8	393.3	416.1	432.8
Holmes	1.1	1.1	1.0	1.0	1.0	1.1	1.2	1.2	1.1	1.0	0.8	0.8	0.8	0.7
Indian River	22.1	23.9	24.3	24.2	24.6	25.5	28.3	33.8	37.9	41.7	45.2	46.0	48.7	50.6
Jackson	4.0	4.5	4.6	4.6	4.9	4.9	4.9	5.1	5.5	5.8	5.8	6.4	6.8	7.0
Jefferson	0.2	0.4	0.2	0.2	0.3	0.3	0.4	0.7	1.1	1.2	1.3	1.3	1.4	1.4
Lafayette	0.0	-	0.0	0.0	0.0	-	0.0	0.0	0.0	-	0.1	0.2	0.2	0.2
Lake	24.1	27.5	26.2	30.1	34.3	33.2	32.0	34.0	32.5	43.4	42.8	46.9	49.6	51.6
Lee	235.0	255.7	259.6	270.6	291.5	292.5	307.2	314.5	347.5	392.1	405.5	443.3	464.3	478.1
Leon	42.6	45.4	45.7	46.8	46.1	45.1	51.6	52.9	58.6	60.7	66.9	68.6	72.6	75.5
Levy	3.1	3.4	3.7	4.1	4.4	4.6	4.9	5.1	5.7	6.1	6.6	6.6	7.0	7.3
Liberty	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Madison	0.4	0.6	0.8	1.1	1.0	1.1	1.4	1.5	1.6	2.3	2.4	2.3	2.4	2.5
Manatee	51.1	59.2	62.3	65.1	60.5	73.5	74.0	77.2	77.5	77.4	82.3	94.2	99.7	103.7
Marion	32.2	32.7	34.9	38.0	36.9	37.9	38.3	38.7	40.2	43.6	46.8	49.5	52.4	54.5
Martin	14.7	15.7	14.2	15.3	16.4	15.0	17.8	17.7	21.5	35.9	36.7	37.6	39.8	41.4
Miami-Dade	715.8	773.1	803.5	861.1	978.2	886.9	955.1	1,053.3	1,155.2	1,215.0	1,354.0	1,442.3	1,526.0	1,587.0
Monroe	240.4	267.0	284.5	296.1	316.3	342.8	357.0	390.4	400.9	422.5	436.1	447.8	469.0	482.9
Nassau	13.7	10.7	11.2	59.8	77.1	78.4	80.2	94.4	92.8	99.1	125.2	134.5	142.3	148.0
Okaloosa	65.1	70.5	76.8	83.3	86.6	93.6	99.2	97.3	110.0	127.1	139.9	160.3	173.0	183.5
Okneechee	3.9	3.6	3.5	3.9	4.4	4.3	4.1	4.5	4.4	5.2	5.4	5.5	5.8	6.1

Table 2

Taxable Sales Reported by Transient Rental Facilities
State Fiscal Years 1988-99 to 2001-02
Dollar Figures in Millions

County	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01(est)	2001-02(est)
Orange	1,067.0	1,273.1	1,424.1	1,504.6	1,678.1	1,651.1	1,719.5	1,986.5	2,240.1	2,461.1	2,777.5	3,149.4	3,398.7	3,605.3
Osceola	270.7	326.0	304.4	309.7	333.7	308.1	345.7	400.7	456.0	485.4	431.6	516.9	535.9	546.2
Palm Beach	376.3	404.0	410.1	430.1	478.5	481.5	498.8	545.7	564.3	628.7	659.7	735.0	769.9	792.6
Pasco	32.5	35.1	37.1	32.4	33.5	34.7	38.0	37.9	43.6	45.2	48.3	51.2	54.2	56.3
Pinellas	291.8	341.3	344.6	338.5	351.5	346.3	361.6	374.0	412.8	431.1	450.2	486.7	509.8	524.9
Polk	84.9	80.6	76.8	73.5	78.1	76.4	82.3	88.7	98.8	108.7	107.2	124.5	131.7	137.0
Putnam	4.6	4.1	4.2	4.5	4.6	4.3	5.1	5.5	5.7	5.9	6.1	6.3	6.7	6.9
Saint Johns	79.8	89.5	94.4	104.8	107.6	114.6	126.4	135.7	139.6	155.8	163.8	176.0	186.2	193.7
Saint Lucie	39.4	40.8	38.8	37.6	38.6	36.3	39.3	39.7	44.9	45.2	47.0	49.4	52.3	54.4
Santa Rosa	4.0	4.1	5.3	6.7	11.7	14.8	14.4	10.9	12.7	15.7	17.5	20.7	22.3	23.7
Sarasota	132.0	141.4	154.7	154.6	166.7	164.0	172.0	180.6	198.6	218.1	219.7	237.9	251.7	261.8
Seminole	39.8	44.5	40.1	36.6	33.8	38.2	42.8	45.7	52.6	59.1	67.5	70.9	77.3	82.8
Sumter	4.2	3.8	3.1	4.4	4.4	4.1	4.6	4.9	5.6	6.5	6.8	6.9	7.3	7.6
Suwannee	1.9	2.1	1.7	1.8	2.2	2.4	2.2	2.1	2.2	2.6	2.7	3.0	3.2	3.3
Taylor	2.5	2.5	2.5	2.6	2.8	2.9	3.8	3.2	3.7	3.8	4.6	4.3	4.5	4.7
Union	0.0	-	-	0.0	0.0	-	0.0	0.0	0.0	-	0.0	-	-	-
Volusia	198.3	226.6	222.3	216.1	215.4	211.4	211.2	216.6	267.2	297.5	316.1	340.5	360.2	374.7
Wakulla	1.8	1.4	1.6	1.6	1.4	1.5	1.0	1.6	2.2	2.2	2.2	2.4	2.5	2.6
Walton	50.9	54.3	66.8	68.3	70.6	82.9	92.6	94.9	96.4	114.2	145.6	175.5	193.1	208.9
Washington	0.4	0.5	0.5	0.7	0.7	0.8	1.0	1.0	1.1	1.4	1.7	1.8	2.0	2.1
TOTAL	\$ 5,653.8	\$ 6,240.3	\$ 6,381.3	\$ 6,683.9	\$ 7,221.8	\$ 7,177.1	\$ 7,558.4	\$ 8,277.3	\$ 9,060.0	\$ 9,859.7	\$ 10,539.6	\$ 11,608.2	\$ 12,293.1	\$ 12,800.5

Source: Department of Revenue (7/2001)

Table 3

**Estimated Taxable Sales for Tourist Development Tax
Based on Ratio of Room Sales to Total Transient Facility Sales
Counties NOT Currently Levying the Tax
State Fiscal Year 2001-02**

County	Estimated Transient Facility Taxable Sales FY 2001-02	Estimated Taxable Sales Based on Low Room Ratio (55.2%)	Estimated Taxable Sales Based on Avg. Room Ratio (70.0%)	Estimated Taxable Sales Based on High Room Ratio (81.6%)
Baker	\$ 1,430,416	\$ 789,590	\$ 1,001,291	\$ 1,167,219
Calhoun	110,032	60,738	77,022	89,786
DeSoto	3,190,928	1,761,392	2,233,650	2,603,797
Dixie	1,035,291	571,481	724,704	844,798
Franklin	26,848,578	14,820,415	18,794,005	21,908,440
Gadsden	2,200,640	1,214,753	1,540,448	1,795,722
Gilchrist	330,096	182,213	231,067	269,358
Glades	1,210,352	668,114	847,246	987,647
Hardee	1,100,320	607,377	770,224	897,861
Hendry	3,631,056	2,004,343	2,541,739	2,962,942
Highlands	13,690,269	7,557,029	9,583,189	11,171,260
Holmes	713,007	393,580	499,105	581,814
Jefferson	1,430,416	789,590	1,001,291	1,167,219
Lafayette	220,064	121,475	154,045	179,572
Levy	7,262,112	4,008,686	5,083,478	5,925,883
Liberty	110,032	60,738	77,022	89,786
Marion	54,465,840	30,065,144	38,126,088	44,444,125
Martin	41,372,032	22,837,362	28,960,422	33,759,578
Sumter	7,592,208	4,190,899	5,314,546	6,195,242
Union	-	-	-	-
Washington	2,142,191	1,182,489	1,499,534	1,748,028
Total	\$ 170,085,881	\$ 93,887,406	\$ 119,060,117	\$ 138,790,079

Notes:

- 1) The transient facility taxable sales figure includes meals, beverages, and miscellaneous sales in addition to room rentals.
- 2) In order to calculate a revenue estimate using this table, first choose which ratio of room sales to total transient facility sales (low, average, or high) best represent's the county's current situation. Next, multiply the respective dollar amount by the tax rate (0.01, 0.02, etc.) being considered. This will produce an estimate of revenue to be generated from the proposed tourist development tax levy.

Source: Department of Revenue (7/2001)

1 or 2 Percent Tax

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

Brief Overview

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 shall be 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. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

Counties Eligible to Levy

All counties are eligible to levy the tax. As of July 9, 2001, 48 counties were levying this tax. All of those counties were levying at the maximum rate of 2 percent.

Authorized Uses of Proceeds

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(5), F.S., is prohibited. The county shall use the proceeds of this tax for the following purposes:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums and arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities;
2. To promote and advertise tourism in the state of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall 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;
3. 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, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or

4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 600,000, may also use the revenues to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which 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 shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

Also, the tax revenues 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. and 4., 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 purpose set forth in s. 125.0104(5)(a)4., F.S.

Additional 1 Percent Tax

Section 125.0104(3)(d), *Florida Statutes*

Brief Overview

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 shall be 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 by referendum approval by the registered voters within the county or subcounty special district.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. No county shall 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 the additional tax. If the 1 or 2 percent tax is levied within a subcounty special district, then this additional tax shall only be levied within the district. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

Counties Eligible to Levy

Only those counties that have levied the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of the additional 1 percent tax are authorized to levy this additional tax. As of July 9, 2001, 25 of 39 eligible counties were levying this tax.

Authorized Uses of Proceeds

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(5), F.S., is prohibited. The county shall use the proceeds of this tax for the following purposes:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums and arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities. Revenues raised by this tax shall not be used for debt service on or refinancing of existing facilities unless approved by a resolution adopted by an extraordinary majority of the total

- membership of the county's governing body;
2. To promote and advertise tourism in the state of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall 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;
 3. 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, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or
 4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 600,000, may also use the revenues to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which 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 shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

The tax revenues 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. and 4., 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 purpose set forth in s. 125.0104(5)(a)4., F.S.

Professional Sports Franchise Facility Tax

Section 125.0104(3)(1), *Florida Statutes*

Brief Overview

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 shall be levied pursuant to an ordinance adopted by a majority vote of the county's governing body. The proceeds are to pay the debt service on bonds issued to finance professional sports franchise facilities, retained spring training franchise facilities, and convention centers.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. In addition, the prohibition against 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.

Counties Eligible to Levy

All counties are eligible to levy this tax. Since the tax proceeds may only be used to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility; retained spring training franchise facility; or convention center; this condition effectively limits the number of counties eligible to levy the tax. As of July 9, 2001, 13 counties were levying this tax.

Authorized Uses of Proceeds

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(3)(1), F.S., is prohibited. The county shall use the proceeds of this tax for the following purposes:

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 also 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 also 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 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 proceeds of the tax to pay the operation and maintenance costs of a convention center for the life of the bonds.

High Tourism Impact Tax

Section 125.0104(3)(m), *Florida Statutes*

Brief Overview

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 shall be levied pursuant to an ordinance adopted by an extraordinary vote of the county's governing body. The proceeds are to be used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S. The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax.

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 exceeded \$600 million during the previous calendar year or were at least 18 percent of the county's total taxable sales under Chapter 212, *Florida Statutes*, where the sales subject to the tax 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 time that the tax is levied.

Counties Eligible to Levy

Only those counties that have been certified as being high tourism impact counties are eligible to levy this tax. As of July 9, 2001, Monroe, Orange, and Osceola counties were certified as being high tourism impact counties, and Orange and Osceola were levying this tax.

Authorized Uses of Proceeds

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(5), F.S., is prohibited. The county shall use the proceeds of this tax for the following purposes:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums and arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities;

2. To promote and advertise tourism in the state of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall 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;
3. 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, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or
4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 600,000, may also use the revenues 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 shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

Also, the tax revenues 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. and 4., 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 purpose set forth in s. 125.0104(5)(a)4., F.S.

Additional Professional Sports Franchise Facility Tax

Section 125.0104(3)(n), *Florida Statutes*

Brief Overview

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

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. In addition, the prohibition against 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 pursuant to s. 212.0305(4)(a), F.S., is permitted to levy this tax. This waiver is applicable only to Duval County.

Counties Eligible to Levy

Any county, except for Miami-Dade and Volusia counties, that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., is eligible to levy this tax. As of July 9, 2001, 13 counties were eligible to levy this tax, and 3 counties were levying it.

Authorized Uses of Proceeds

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited. The county shall use the proceeds of the tax for the following purposes:

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. The proceeds shall also be 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. The proceeds shall also be used to pay the planning and design

costs incurred prior to the issuance of such bonds for a retained spring training franchise.

A county imposing this tax may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of that facility.

Tourist Impact Tax

Section 125.0108, *Florida Statutes*

Brief Overview

The Tourist Impact Tax may be levied by any county creating a land authority pursuant to s. 380.0663(1), F.S., which has authorized the levy by ordinance and approved by referendum in designated areas of critical state concern. However, if the area or areas of critical state concern are greater than 50 percent of the county's land area, the tax may be levied throughout the entire county.

The tax shall be imposed on transient rental transactions at the rate of 1 percent. Counties may use revenues to purchase property in such designated areas and to offset ad valorem taxes lost to the county due to those purchases.

2001 General Law Amendments

Chapter 2001-252, *Laws of Florida*, (SB 1132)

provided that the tourist impact tax may be levied throughout the entire county, subject to referendum approval, if the area of critical state concern is greater than 50 percent of the county's land area. This change was effective June 15, 2001.

Authorization to Levy

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance a 1 percent tax on transient rentals, in the area or areas within the county designated as being of critical state concern. However, if the area or areas of critical state concern are greater than 50 percent of the county's land area, the tax may be levied throughout the entire county.

The tax shall not be effective unless and until land development regulations and a local comprehensive plan that meet the requirements of Chapter 380, *Florida Statutes*, have become effective. The tax must be approved by a majority vote of those qualified voters in the area or areas of critical state concern in the county seeking the levy. If the tax is to be imposed throughout the entire county, the levy must be approved in a countywide referendum.

The effective date of the levy and the imposition of this tax shall 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. The county's governing body may, by passage of a resolution by four-fifths vote, repeal the tax. If not repealed sooner by the county, the tax shall be repealed 10 years after the date the area of critical state concern designation is removed.

Counties Eligible to Levy

The areas of critical state concern include the Florida Keys and the City of Key West in Monroe County; the Big Cypress Swamp, primarily in Collier County; the Green Swamp in central Florida; and the Apalachicola Bay area in Franklin County. As of July 9, 2001, only Monroe County was 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, or condominium for a term of six months or less, unless such establishment is exempt from the tax imposed by s. 212.03, F.S., is exercising a taxable privilege. This tax is to be charged by the person receiving the consideration for rent or lease at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting to the Department of Revenue, the tax in the manner provided in Part I of Chapter 212, *Florida Statutes*.

The Department shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected for and from each county in which the tax is applicable. Collections received by the Department, less administrative costs, shall be paid and returned monthly to the county and the land authority imposing the tax. The Department shall promulgate such rules and shall publish such forms as necessary to enforce the tax and is authorized to establish audit procedures and to assess for delinquent taxes.

A county may exempt itself from the requirements that the tax be remitted to the Department before being returned to the county and administered according to Chapter 212, *Florida Statutes*, if the county adopts an ordinance providing for local collection and administration of the tax. Such an ordinance shall include provision for, but need not be limited to, the following:

1. Initial collection of the tax to be made in the same manner as the tax imposed under Part I of Chapter 212, *Florida Statutes*.
2. Designation of the local government official to whom the tax shall be remitted as well as the official's powers and duties with respect to collection and administration of the tax.
3. Requirements relating to the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.
4. Provision for payment of a dealer's credit as required under Chapter 212, *Florida Statutes*.
5. The county may retain a portion of the tax collected for administrative costs; however, such portion shall not exceed 3 percent of collections.

A county, collecting and administering the tax on a local basis, shall also adopt 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 Department. If the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S.

The county may use the powers granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. If the county delegates such authority to the Department, the Department shall distribute to the county any collections so received, less the administrative costs solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes. The Department shall audit only those businesses in the county that it audits pursuant to Chapter 212, *Florida Statutes*.

Reporting Requirements

A certified copy of the ordinance, including the time period and the effective date of the levy, shall be furnished by the county to the Department within 10 days after passage of the ordinance levying the tax and again within 10 days after approval by referendum. In addition, the county levying the tax shall provide the Department 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. The Department shall assist the county in compiling such a list.

Distribution of Proceeds

Tax revenues, less the Department's costs of administration, shall be paid monthly to the county and the land authority.

Authorized Uses of Proceeds

The proceeds shall be distributed for the following uses:

1. 50 percent shall be transferred to the land authority to be used to purchase property in the area of critical state concern from which the revenue is generated. No more than 5 percent may be used for administration and other costs incident to such purchases.
2. 50 percent shall be distributed to the governing body of the county where the revenue was generated. Such proceeds shall be used to offset the loss of ad valorem taxes due to property acquisitions.

Relevant Attorney General Opinions

No opinions specifically relevant to this tax have been issued.

Current Year's Revenues

Due to the fact that the tax is locally administered, the Department of Revenue does not calculate revenue estimates for this tax.

Prior Years' Revenues

No data summarizing prior years' distributions to eligible counties are available.

Convention Development Taxes

Sections 212.0305 and 212.03055, *Florida Statutes*

Brief Overview

Three counties (Duval, Miami-Dade, and Volusia) are authorized to levy five separate convention development taxes on transient rental transactions pursuant to s. 212.0305, F.S. Of those five levies, three are applicable to three separate taxing districts in Volusia County. The levies may be authorized pursuant to an ordinance enacted by the county's governing body. 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 according to the particular levy.

2001 General Law Amendments

Legislation passed during the 2001 regular legislative session did not affect provisions related to this revenue source.

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 a vote of the governing body. The effective date of the levy shall be the first day of any month at least 60 days after enactment of the ordinance.

One of the principal purposes of the tax 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. Such policy shall give priority to bookings in accordance with the minimum number of hotel rooms to be utilized in connection with such bookings or in accordance with the impact of such bookings on the amount of tax generated.

Administrative Procedures

It is the intent of the Legislature 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, tourist or trailer camp, mobile home park, recreational vehicle park, or condominium for a term of six months or less is exercising a taxable privilege. These taxes are to be charged by the person receiving the consideration for rent or lease at the time of payment for such lease or rental. Such person is

responsible for receiving, accounting for, and remitting to the Department of Revenue any applicable tax proceeds under the provisions outlined in s. 212.03, F.S.

The Department shall keep 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 Department shall promulgate such rules and publish such forms as necessary to enforce these taxes.

A county may exempt itself from the requirements that the tax be remitted to the Department before being returned to the county and administered according to Chapter 212, *Florida Statutes*, if the county adopts an ordinance providing for local collection and administration of the tax. Such an ordinance shall include provision for, but need not be limited to, the following:

1. Initial collection of the tax to be made in the same manner as the tax imposed under Chapter 212, *Florida Statutes*.
2. Designation of the local government official to whom the tax shall be remitted as well as the official's powers and duties with respect to collection and administration of the tax.
3. Requirements relating to the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.
4. Provision for payment of a dealer's credit as required under Chapter 212, *Florida Statutes*.
5. The county may retain a portion of the tax collected for administrative costs; however, such portion shall not exceed 2 percent of collections.

A county, collecting and administering the tax on a local basis, shall also adopt 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 Department. If the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S.

The county may use the powers granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. The county may use a state-licensed certified public accountant in the administration of its statutory duties and responsibilities. Such accountants are bound by the same confidentiality requirements and subject to the same penalties as the county under s. 213.053, F.S.

If the county delegates such authority to the Department, the Department shall distribute to the county any collections so received, less the administrative costs solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes. The Department shall audit only those businesses in the county that it audits pursuant to Chapter 212, *Florida Statutes*.

Reporting Requirements

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

Distribution of Proceeds

Tax revenues, less the Department's costs of administration, shall be paid monthly to the county that imposed the particular tax. The funds shall be placed in a specific trust fund or funds created by the county. This trust fund is not subject to the 7.3 percent General Revenue Service Charge.

Relevant Attorney General Opinions

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable online database of legal opinions (<http://legal.firm.edu/opinions/index.html>).

In a recent online search, the LCIR staff identified the following opinions pertaining to this revenue source:

<u>Opinion #</u>	<u>Subject</u>
83-71	Authority of Department of Revenue to collect taxes
88-37	Local option tourist development tax
97-64	Tourist development tax/convention development tax
98-34	Convention development tax, rental proceeds

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. 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 section on tourist development taxes.

Inquiries regarding the Department's administration or estimation of the convention development taxes should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

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Consolidated County Convention Development Tax

Section 212.0305(4)(a), *Florida Statutes*

Brief Overview

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 shall 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 annual budget of the authority is subject to approval of the county's governing body.

Counties Eligible to Levy

Only a county operating under a government consolidated with one or more municipalities in the county is eligible to levy this tax. As of July 9, 2001, Duval County was levying this tax.

Authorized Uses of Proceeds

The tax proceeds, including any accrued interest, must be used in any of the following manners, although the use of the proceeds as described in #1 below shall apply 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; and
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, at the request of the municipality's governing body, be remitted to the municipality. The revenues may only be used by the municipality in the manner described in s.

212.0305(4)(a)3., F.S., 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.

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.

Charter County Convention Development Tax

Section 212.0305(4)(b), *Florida Statutes*

Brief Overview

Each county, as defined in s. 125.011(1), F.S., (referring only to Miami-Dade County), may impose a 3 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body.

Prior to the county enacting an ordinance imposing the levy, the county shall notify 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 shall designate or appoint an authority that shall have the power to approve the concept, location, program, and design of the facilities or improvements to be developed. In addition, such authority shall administer and disburse the tax proceeds and any other related source of revenue. However, the annual budget of the authority 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 shall be 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

Only a county, as defined in s. 125.011(1), F.S., (referring only to Miami-Dade County), is eligible to levy this tax. As of July 9, 2001, Miami-Dade County was levying this tax.

Authorized Uses of Proceeds

The tax proceeds, including any accrued interest, shall be used as follows:

1. Two-thirds of the proceeds shall be used to extend, enlarge, and improve the largest existing publicly owned convention center in the county.
2. One-third of the proceeds shall be 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 revenues and accrued interest 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, or auditoriums, 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 shall provide 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 revenues and accrued interest 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 the county and one or more business entities for authorized projects.

Special District Convention Development Tax
Special Convention Development Tax
Subcounty Convention Development Tax

Sections 212.0305(4)(c),(d),(e), and 212.03055, *Florida Statutes*

Brief Overview

Each county, chartered under Article VIII, *Florida Constitution*, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (referring only to 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; however, the combined effect is to authorize a countywide tax. The taxes shall be levied pursuant to an ordinance enacted by the county's governing body. Pursuant to s. 212.03055, F.S., any rate increase in excess of 2 percent must be approved by a supermajority (majority plus one) vote of the county's governing body.

The Special District Convention Development Tax shall be imposed within the boundaries of the Volusia County special taxing district. The Special Convention Development Tax shall be imposed outside the boundaries of the Volusia County special taxing district and to the southwest of State Road 415. The Subcounty Convention Development Tax shall be imposed outside the boundaries of the Volusia County special taxing district and to the northwest of State Road 415.

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 shall be selected from persons involved in the tourism and lodging industries doing business within the special district. The majority of the members shall represent the lodging industry. The authority shall consist of 11 members and shall serve without compensation at the pleasure of the county's governing body. The authority's annual budget shall be subject to approval of the county's governing body as well.

Counties Eligible to Levy

Only a county, chartered under Article VIII, *Florida Constitution*, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (referring only to Volusia County) is eligible to levy this tax. As of July 9, 2001, the tax was levied at 3 percent in the West Volusia Convention Development Tax District and Halifax Advertising Tax District. In the remaining district, the tax was levied at 2 percent.

Authorized Uses of Proceeds

The tax proceeds, including any accrued interest, shall be used as follows:

1. To promote and advertise tourism.
2. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus.

Appendix One:
County and Municipal Population Data

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County and Municipal Population Data

Brief Overview

Both estimates and projections of local government populations have become increasingly important for planning purposes. Annually updated population estimates and projections now play an integral role in calculating and forecasting county and municipal revenue distributions for all formula-driven, state-shared revenue programs as well as many local option taxes. Since 1972, Florida law has required annual estimates of county and municipal population.¹

For the years in between the decennial censuses, the Bureau of Economic and Business Research (BEBR), University of Florida generates population estimates and projections, in accordance with a contract administered by the Florida Legislature. The estimates and projections are made available to state officials for a variety of applications in the executive and legislative branches of government. The requirements placed on the local government population estimates generated by BEBR are specified in s. 186.901, F.S., as follows:

186.901 Population census determination.-

(1) The Office of Economic and Demographic Research shall annually provide to the Executive Office of the Governor population estimates of local governmental units as of April 1 of each year, utilizing accepted statistical practices. The population of local governments provided by the Office of Economic and Demographic Research shall apply to any revenue-sharing formula with local governments under the provisions of ss. 218.20-218.26, part II of Chapter 218. The Office of Economic and Demographic Research shall additionally provide the Executive Office of the Governor population estimates for municipal annexations or consolidations occurring during the period April 1 through February 28, and the Executive Office of the Governor shall include these estimates in its certification to the Department of Revenue for the annual revenue-sharing calculation.

(2)(a) Population shall be computed as the number of residents, employing the same general guidelines used by the United States Bureau of the Census.

¹ Chapter 72-360, *Laws of Florida*, also known as the Revenue Sharing Act of 1972, initiated this requirement. The act designated separate revenue-sharing programs for counties and municipalities utilizing two separate formulas to distribute funds. Each formula requires an annual estimation of population for each county and municipality.

(b) For the purpose of revenue-sharing distribution formulas and distribution proportions for the local government half-cent sales tax, inmates and patients residing in institutions operated by the Federal Government, the Department of Corrections, the Department of Health, or the Department of Children and Family Services shall not be considered to be residents of the governmental unit in which the institutions are located.

(c) Nothing herein shall be construed to prohibit the separate determination of any categories of persons, whether resident or nonresident.

(3) In cases of annexation or consolidation, local governments shall be required to submit to the Executive Office of the Governor, within 30 days following annexation or consolidation, a statement as to the population census effect of the action.

(4) Estimates of inmates and patients pursuant to paragraph (2)(b) shall be separately stated in population reports issued pursuant to this section.

County and Municipal Population Estimates

Table 1 displays the 2000 census counts as well as the adjusted population counts used for revenue sharing purposes. Please note that the official population counts presented in this table refer to the resident or permanent population, which also includes the inmate population as well as the population of patients residing in institutions operated by the Federal Government and the Florida Departments of Corrections, Children and Family Services, and Health. A separate column presents the official counts less the inmate population.

As previously mentioned, the Office of Economic and Demographic Research shall provide the Executive Office of the Governor with population estimates for municipal annexations or consolidations and the Governor's Office shall include these estimates in its certification to the Department of Revenue for the annual revenue-sharing calculation. These adjustments to the population counts are also included in the table.

County Population Projections

County population projections are also generated to serve the Florida Consensus Estimating Conferences defined by s. 216.133, F.S., and subject to ss. 216.134 and 216.136, F.S. These population projections are used by state agencies for planning purposes. County population projections are updated and published annually in the Florida Consensus Estimating Conference series titled, *State of Florida Population and Demographic Forecast*. To obtain a copy of this publication, contact the Office of Economic and Demographic Research (EDR) at (850) 487-1402 or Suncom 277-1402.

Additional Demographic Data

Interested persons can access the on-line websites of the Legislature's Office of Economic and Demographic Research (EDR), the University of Florida's Bureau of Economic and Business Research (BEBR) and the U.S. Bureau of the Census, as follows:

EDR's on-line address: <http://www.state.fl.us/edr/>

BEBR's on-line address: <http://www.cba.ufl.edu/bebr/>

U.S. Census Bureau's on-line address: <http://www.census.gov/>

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Table 1

Census 2000 Population Counts for Florida's Counties and Municipalities

COUNTY and Municipality	April 1, 2000 Total Population	Total Change	April 1, 1990 Total Population	April 1, 2000 Inmate Population	April 1, 2000 Population Less Inmates	Additional Population Adjustments			April 1, 2000 Estimates Used for Revenue Sharing Purposes
						Annexations	New Municipal Incorporations	Other Adjustments	
ALACHUA	217,955	36,359	181,596	1,651	216,304				216,304
Alachua	6,098	1,551	4,547	-	6,098	24	-	-	6,122
Archer	1,289	(83)	1,372	-	1,289	-	-	-	1,289
Gainesville	95,447	10,372	85,075	1,205	94,242	665	-	-	94,907
Hawthorne	1,415	110	1,305	-	1,415	-	-	-	1,415
High Springs	3,863	719	3,144	-	3,863	-	-	-	3,863
LaCrosse	143	21	122	-	143	-	-	-	143
Micanopy	653	27	626	-	653	-	-	-	653
Newberry	3,316	1,672	1,644	-	3,316	-	-	-	3,316
Waldo	821	(196)	1,017	-	821	-	-	-	821
UNINCORPORATED	104,910	22,166	82,744	446	104,464	(689)	-	-	103,775
BAKER	22,259	3,773	18,486	1,767	20,492				20,492
Glen Saint Mary	473	(7)	480	-	473	-	-	-	473
Macclenny	4,459	493	3,966	-	4,459	-	-	-	4,459
UNINCORPORATED	17,327	3,287	14,040	1,767	15,560	-	-	-	15,560
BAY	148,217	21,223	126,994	995	147,222				147,222
Callaway	14,233	1,980	12,253	-	14,233	7	-	-	14,240
Cedar Grove	5,367	3,888	1,479	-	5,367	-	-	-	5,367
Lynn Haven	12,451	3,153	9,298	-	12,451	-	-	-	12,451
Mexico Beach	1,017	25	992	-	1,017	-	-	-	1,017
Panama City	36,417	2,021	34,396	232	36,185	3	-	-	36,188
Panama City Beach	7,671	3,620	4,051	-	7,671	-	-	-	7,671
Parker	4,623	25	4,598	-	4,623	-	-	-	4,623
Springfield	8,810	91	8,719	-	8,810	10	-	-	8,820
UNINCORPORATED	57,628	6,420	51,208	763	56,865	(20)	-	-	56,845
BRADFORD	26,088	3,573	22,515	3,531	22,557				22,557
Brooker	352	40	312	-	352	-	-	-	352
Hampton	431	135	296	-	431	-	-	-	431
Lawtey	656	(20)	676	-	656	-	-	-	656
Starke	5,593	367	5,226	12	5,581	-	-	-	5,581
UNINCORPORATED	19,056	3,051	16,005	3,519	15,537	-	-	-	15,537

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Census 2000 Population Counts for Florida's Counties and Municipalities

COUNTY and Municipality	April 1, 2000 Total Population	Total Change	April 1, 1990 Total Population	April 1, 2000 Inmate Population	April 1, 2000 Population Less Inmates	Additional Population Adjustments			April 1, 2000 Estimates Used for Revenue Sharing Purposes
						Annexations	New Municipal Incorporations	Other Adjustments	
BREVARD	476,230	77,252	398,978	1,480	474,750				474,750
Cape Canaveral	8,829	815	8,014	-	8,829	-	-	-	8,829
Cocoa	16,412	(1,310)	17,722	-	16,412	-	-	-	16,412
Cocoa Beach	12,482	359	12,123	-	12,482	-	-	-	12,482
Indialantic	2,944	100	2,844	-	2,944	-	-	-	2,944
Indian Harbour Beach	8,152	1,219	6,933	-	8,152	-	-	-	8,152
Malabar	2,622	645	1,977	-	2,622	-	-	-	2,622
Melbourne	71,382	11,348	60,034	-	71,382	8	-	-	71,390
Melbourne Beach	3,335	257	3,078	-	3,335	-	-	-	3,335
Melbourne Village	706	115	591	-	706	-	-	-	706
Palm Bay	79,413	16,870	62,543	-	79,413	-	-	-	79,413
Palm Shores	794	584	210	-	794	-	-	-	794
Rockledge	20,170	4,147	16,023	20	20,150	-	-	-	20,150
Satellite Beach	9,577	(312)	9,889	-	9,577	-	-	-	9,577
Titusville	40,670	1,276	39,394	65	40,605	6	-	-	40,611
West Melbourne	9,824	1,425	8,399	-	9,824	2	-	-	9,826
UNINCORPORATED	188,918	39,714	149,204	1,395	187,523	(16)	-	-	187,507
BROWARD	1,623,018	367,487	1,255,531	1,729	1,621,289				1,621,289
Coconut Creek	43,566	16,297	27,269	-	43,566	-	-	-	43,566
Cooper City	27,939	6,604	21,335	6	27,933	-	-	-	27,933
Coral Springs	117,549	38,685	78,864	-	117,549	-	-	-	117,549
Dania	20,061	6,878	13,183	-	20,061	-	-	-	20,061
Davie	75,720	28,577	47,143	6	75,714	-	-	-	75,714
Deerfield Beach	64,583	17,586	46,997	-	64,583	-	-	-	64,583
Fort Lauderdale	152,397	3,159	149,238	139	152,258	2,040	-	-	154,298
Hallandale	34,282	3,285	30,997	-	34,282	-	-	-	34,282
Hillsboro Beach	2,163	415	1,748	-	2,163	-	-	-	2,163
Hollywood	139,357	17,637	121,720	10	139,347	-	-	-	139,347
Lauderdale-by-the-Sea	2,563	(427)	2,990	-	2,563	-	-	749	3,312
Lauderdale Lakes	31,705	4,364	27,341	-	31,705	-	-	-	31,705
Lauderhill	57,585	8,570	49,015	72	57,513	-	-	-	57,513
Lazy Lake	38	5	33	-	38	-	-	-	38
Lighthouse Point	10,767	389	10,378	-	10,767	-	-	-	10,767
Margate	53,909	10,924	42,985	-	53,909	-	-	-	53,909
Miramar	72,739	32,076	40,663	-	72,739	-	-	-	72,739
North Lauderdale	32,264	5,791	26,473	-	32,264	-	-	-	32,264
Oakland Park	30,966	4,640	26,326	-	30,966	-	-	-	30,966
Parkland	13,835	10,062	3,773	-	13,835	-	-	-	13,835
Pembroke Park	6,299	1,366	4,933	-	6,299	-	-	-	6,299

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						Annexations	New Municipal Incorporations	Other Adjustments	
Pembroke Pines	137,427	71,861	65,566	387	137,040	-	-	-	137,040
Plantation	82,934	16,120	66,814	-	82,934	-	-	-	82,934
Pompano Beach	78,191	5,780	72,411	143	78,048	7,741	-	-	85,789
Sea Ranch Lakes	1,392	773	619	-	1,392	-	-	(749)	643
Southwest Ranches	-	-	-	-	-	-	8,284	-	8,284
Sunrise	85,779	20,096	65,683	-	85,779	-	-	-	85,779
Tamarac	55,588	10,766	44,822	-	55,588	-	-	-	55,588
Weston	49,286	49,286	-	-	49,286	-	-	-	49,286
Wilton Manors	12,697	893	11,804	-	12,697	-	-	-	12,697
UNINCORPORATED	129,437	(24,971)	154,408	966	128,471	(9,781)	(8,284)	-	110,406
CALHOUN	13,017	2,006	11,011	1,366	11,651				11,651
Altha	506	9	497	-	506	-	-	-	506
Blountstown	2,444	40	2,404	-	2,444	-	-	-	2,444
UNINCORPORATED	10,067	1,957	8,110	1,366	8,701	-	-	-	8,701
CHARLOTTE	141,627	30,652	110,975	888	140,739				140,739
Punta Gorda	14,344	3,707	10,637	30	14,314	-	-	-	14,314
UNINCORPORATED	127,283	26,945	100,338	858	126,425	-	-	-	126,425
CITRUS	118,085	24,572	93,513	116	117,969				117,969
Crystal River	3,485	(565)	4,050	-	3,485	-	-	-	3,485
Inverness	6,789	992	5,797	-	6,789	-	-	-	6,789
UNINCORPORATED	107,811	24,145	83,666	116	107,695	-	-	-	107,695
CLAY	140,814	34,828	105,986	-	140,814				140,814
Green Cove Springs	5,378	881	4,497	-	5,378	-	-	-	5,378
Keystone Heights	1,349	34	1,315	-	1,349	-	-	-	1,349
Orange Park	9,081	(407)	9,488	-	9,081	-	-	-	9,081
Penney Farms	580	(29)	609	-	580	-	-	-	580
UNINCORPORATED	124,426	34,349	90,077	-	124,426	-	-	-	124,426
COLLIER	251,377	99,278	152,099	121	251,256				251,256

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						Annexations	New Municipal Incorporations	Other Adjustments	
Everglades	479	158	321	-	479	-	-	-	479
Marco Island	14,879	14,879	-	-	14,879	-	-	-	14,879
Naples	20,976	1,471	19,505	-	20,976	-	-	-	20,976
UNINCORPORATED	215,043	82,770	132,273	121	214,922	-	-	-	214,922
COLUMBIA	56,513	13,900	42,613	2,073	54,440				54,440
Fort White	409	(59)	468	-	409	-	-	-	409
Lake City	9,980	354	9,626	356	9,624	-	-	-	9,624
UNINCORPORATED	46,124	13,605	32,519	1,717	44,407	-	-	-	44,407
DESOTO	32,209	8,344	23,865	1,955	30,254				30,254
Arcadia	6,604	116	6,488	-	6,604	-	-	-	6,604
UNINCORPORATED	25,605	8,228	17,377	1,955	23,650	-	-	-	23,650
DIXIE	13,827	3,242	10,585	947	12,880				12,880
Cross City	1,775	(266)	2,041	-	1,775	-	-	-	1,775
Horseshoe Beach	206	(46)	252	-	206	-	-	-	206
UNINCORPORATED	11,846	3,554	8,292	947	10,899	-	-	-	10,899
DUVAL	778,879	105,908	672,971	493	778,386				778,386
Atlantic Beach	13,368	1,732	11,636	-	13,368	-	-	-	13,368
Baldwin	1,634	184	1,450	-	1,634	-	-	-	1,634
Jacksonville Beach	20,990	3,151	17,839	-	20,990	-	-	-	20,990
Neptune Beach	7,270	454	6,816	-	7,270	-	-	-	7,270
Jacksonville (Duval)	735,617	100,387	635,230	493	735,124	-	-	-	735,124
ESCAMBIA	294,410	31,612	262,798	2,197	292,213				292,213
Century	1,714	(275)	1,989	-	1,714	-	-	-	1,714
Pensacola	56,255	(2,943)	59,198	91	56,164	-	-	-	56,164
UNINCORPORATED	236,441	34,830	201,611	2,106	234,335	-	-	-	234,335

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						Annexations	New Municipal Incorporations	Other Adjustments	
FLAGLER	49,832	21,131	28,701	-	49,832				49,832
Beverly Beach	547	233	314	-	547	-	-	-	547
Bunnell	2,122	249	1,873	-	2,122	-	-	-	2,122
Flagler Beach (part)	4,878	1,060	3,818	-	4,878	-	-	-	4,878
Marineland (part)	6	(15)	21	-	6	-	-	-	6
Palm Coast	32,732	32,732	-	-	32,732	-	-	-	32,732
UNINCORPORATED	9,547	(13,128)	22,675	-	9,547	-	-	-	9,547
FRANKLIN	11,057	2,090	8,967	271	10,786				10,786
Apalachicola	2,334	(268)	2,602	-	2,334	-	-	-	2,334
Carrabelle	1,303	103	1,200	-	1,303	-	-	-	1,303
UNINCORPORATED	7,420	2,255	5,165	271	7,149	-	-	-	7,149
GADSDEN	45,087	3,971	41,116	2,033	43,054				43,054
Chattahoochee	3,287	(1,095)	4,382	901	2,386	-	-	-	2,386
Greensboro	619	33	586	-	619	-	-	-	619
Gretna	1,709	(272)	1,981	-	1,709	-	-	-	1,709
Havana	1,713	(4)	1,717	-	1,713	-	-	-	1,713
Midway	1,446	470	976	-	1,446	-	-	-	1,446
Quincy	6,982	(470)	7,452	-	6,982	-	-	-	6,982
UNINCORPORATED	29,331	5,309	24,022	1,132	28,199	-	-	-	28,199
GILCHRIST	14,437	4,770	9,667	850	13,587				13,587
Bell	349	82	267	-	349	-	-	-	349
Fanning Springs (part)	273	43	230	-	273	-	-	-	273
Trenton	1,617	330	1,287	-	1,617	-	-	-	1,617
UNINCORPORATED	12,198	4,315	7,883	850	11,348	-	-	-	11,348
GLADES	10,576	2,985	7,591	727	9,849				9,849
Moore Haven	1,635	203	1,432	-	1,635	-	-	-	1,635
UNINCORPORATED	8,941	2,782	6,159	727	8,214	-	-	-	8,214

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GULF	13,332	1,828	11,504	1,397	11,935				11,935
Port Saint Joe	3,644	(400)	4,044	-	3,644	-	-	-	3,644
Wewahitchka	1,722	(57)	1,779	-	1,722	-	-	-	1,722
UNINCORPORATED	7,966	2,285	5,681	1,397	6,569	-	-	-	6,569
HAMILTON	13,327	2,397	10,930	2,364	10,963				10,963
Jasper	1,780	(319)	2,099	-	1,780	-	-	-	1,780
Jennings	833	121	712	-	833	-	-	-	833
White Springs	819	115	704	-	819	-	-	-	819
UNINCORPORATED	9,895	2,480	7,415	2,364	7,531	-	-	-	7,531
HARDEE	26,938	7,439	19,499	1,256	25,682				25,682
Bowling Green	2,892	1,056	1,836	-	2,892	-	-	-	2,892
Wauchula	4,368	1,125	3,243	-	4,368	-	-	-	4,368
Zolfo Springs	1,641	422	1,219	-	1,641	-	-	-	1,641
UNINCORPORATED	18,037	4,836	13,201	1,256	16,781	-	-	-	16,781
HENDRY	36,210	10,437	25,773	1,186	35,024				35,024
Clewiston	6,460	375	6,085	-	6,460	-	-	-	6,460
La Belle	4,210	1,507	2,703	-	4,210	-	-	-	4,210
UNINCORPORATED	25,540	8,555	16,985	1,186	24,354	-	-	-	24,354
HERNANDO	130,802	29,687	101,115	532	130,270				130,270
Brooksville	7,264	(325)	7,589	-	7,264	-	-	-	7,264
Weeki Wachee	12	1	11	-	12	-	-	-	12
UNINCORPORATED	123,526	30,011	93,515	532	122,994	-	-	-	122,994
HIGHLANDS	87,366	18,934	68,432	24	87,342				87,342
Avon Park	8,542	464	8,078	-	8,542	-	-	-	8,542
Lake Placid	1,668	510	1,158	-	1,668	-	-	-	1,668
Sebring	9,667	826	8,841	-	9,667	-	-	-	9,667

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UNINCORPORATED	67,489	17,134	50,355	24	67,465	-	-	-	67,465
HILLSBOROUGH	998,948	164,894	834,054	1,477	997,471				997,471
Plant City	29,915	7,161	22,754	-	29,915	4	-	-	29,919
Tampa	303,447	23,432	280,015	898	302,549	-	-	-	302,549
Temple Terrace	20,918	4,474	16,444	-	20,918	172	-	-	21,090
UNINCORPORATED	644,668	129,827	514,841	579	644,089	(176)	-	-	643,913
HOLMES	18,564	2,786	15,778	1,331	17,233				17,233
Bonifay	4,078	1,466	2,612	-	4,078	-	-	-	4,078
Esto	356	103	253	-	356	-	-	-	356
Noma	213	6	207	-	213	-	-	-	213
Ponce de Leon	457	51	406	-	457	-	-	-	457
Westville	221	(36)	257	-	221	-	-	-	221
UNINCORPORATED	13,239	1,196	12,043	1,331	11,908	-	-	-	11,908
INDIAN RIVER	112,947	22,739	90,208	339	112,608				112,608
Fellsmere	3,813	1,634	2,179	-	3,813	-	-	-	3,813
Indian River Shores	3,448	1,170	2,278	-	3,448	-	-	-	3,448
Orchid	140	130	10	-	140	-	-	-	140
Sebastian	16,181	5,933	10,248	-	16,181	-	-	-	16,181
Vero Beach	17,705	355	17,350	-	17,705	-	-	-	17,705
UNINCORPORATED	71,660	13,517	58,143	339	71,321	-	-	-	71,321
JACKSON	46,755	5,380	41,375	5,300	41,455				41,455
Alford	466	(16)	482	-	466	-	-	-	466
Bascom	106	16	90	-	106	-	-	-	106
Campbellton	212	10	202	-	212	-	-	-	212
Cottdale	869	(31)	900	-	869	-	-	-	869
Graceville	2,402	(273)	2,675	-	2,402	-	-	-	2,402
Grand Ridge	792	256	536	-	792	-	-	-	792
Greenwood	735	261	474	-	735	-	-	-	735
Jacob City	281	20	261	-	281	-	-	-	281
Malone	2,007	1,242	765	1,308	699	-	-	-	699

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Marianna	6,230	(62)	6,292	287	5,943	-	-	-	5,943
Sneads	1,919	173	1,746	-	1,919	-	-	-	1,919
UNINCORPORATED	30,736	3,784	26,952	3,705	27,031	-	-	-	27,031
JEFFERSON	12,902	1,606	11,296	751	12,151				12,151
Monticello	2,533	(70)	2,603	-	2,533	-	-	-	2,533
UNINCORPORATED	10,369	1,676	8,693	751	9,618	-	-	-	9,618
LAFAYETTE	7,022	1,444	5,578	1,183	5,839				5,839
Mayo	988	71	917	-	988	-	-	-	988
UNINCORPORATED	6,034	1,373	4,661	1,183	4,851	-	-	-	4,851
LAKE	210,528	58,424	152,104	950	209,578				209,578
Astatula	1,298	317	981	-	1,298	-	-	-	1,298
Clermont	9,333	2,423	6,910	-	9,333	-	-	-	9,333
Eustis	15,106	2,250	12,856	-	15,106	2	-	-	15,108
Fruitland Park	3,186	471	2,715	-	3,186	-	-	-	3,186
Groveland	2,360	60	2,300	-	2,360	-	-	-	2,360
Howey-in-the-Hills	956	232	724	-	956	-	-	-	956
Lady Lake	11,828	3,757	8,071	-	11,828	2	-	-	11,830
Leesburg	15,956	1,173	14,783	-	15,956	-	-	-	15,956
Mascotte	2,687	926	1,761	-	2,687	-	-	-	2,687
Minneola	5,435	3,920	1,515	-	5,435	-	-	-	5,435
Montverde	882	(8)	890	-	882	-	-	-	882
Mount Dora	9,418	2,102	7,316	-	9,418	-	-	-	9,418
Tavares	9,700	2,317	7,383	-	9,700	9	-	-	9,709
Umatilla	2,214	(136)	2,350	-	2,214	-	-	-	2,214
UNINCORPORATED	120,169	38,620	81,549	950	119,219	(13)	-	-	119,206
LEE	440,888	105,775	335,113	635	440,253				440,253
Bonita Springs	32,797	32,797	-	-	32,797	-	-	-	32,797
Cape Coral	102,286	27,295	74,991	30	102,256	-	-	-	102,256
Fort Myers	48,208	3,261	44,947	108	48,100	-	-	-	48,100
Fort Myers Beach	6,561	6,561	-	-	6,561	-	-	-	6,561

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Sanibel	6,064	596	5,468	-	6,064	-	-	-	6,064
UNINCORPORATED	244,972	35,265	209,707	497	244,475	-	-	-	244,475
LEON	239,452	46,959	192,493	1,705	237,747				237,747
Tallahassee	150,624	25,851	124,773	1,567	149,057	5	-	-	149,062
UNINCORPORATED	88,828	21,108	67,720	138	88,690	(5)	-	-	88,685
LEVY	34,450	8,538	25,912	326	34,124				34,124
Bronson	964	89	875	-	964	-	-	-	964
Cedar Key	790	122	668	-	790	6	-	-	796
Chiefland	1,993	76	1,917	-	1,993	3	-	-	1,996
Fanning Springs (part)	464	201	263	-	464	-	-	-	464
Inglis	1,491	250	1,241	-	1,491	-	-	-	1,491
Otter Creek	121	(15)	136	-	121	-	-	-	121
Williston	2,297	129	2,168	-	2,297	-	-	-	2,297
Yankeetown	629	(6)	635	-	629	-	-	-	629
UNINCORPORATED	25,701	7,692	18,009	326	25,375	(9)	-	-	25,366
LIBERTY	7,021	1,452	5,569	1,376	5,645				5,645
Bristol	845	(92)	937	-	845	-	-	-	845
UNINCORPORATED	6,176	1,544	4,632	1,376	4,800	-	-	-	4,800
MADISON	18,733	2,164	16,569	1,453	17,280				17,280
Greenville	837	(113)	950	-	837	-	-	-	837
Lee	352	46	306	-	352	33	-	-	385
Madison	3,061	(284)	3,345	42	3,019	-	-	-	3,019
UNINCORPORATED	14,483	2,515	11,968	1,411	13,072	(33)	-	-	13,039
MANATEE	264,002	52,295	211,707	359	263,643				263,643
Anna Maria	1,814	70	1,744	-	1,814	-	-	-	1,814
Bradenton	49,504	5,735	43,769	179	49,325	-	-	-	49,325
Bradenton Beach	1,482	(175)	1,657	-	1,482	-	-	-	1,482

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Holmes Beach	4,966	156	4,810	-	4,966	-	-	-	4,966
Longboat Key (part)	2,591	47	2,544	-	2,591	-	-	-	2,591
Palmetto	12,571	3,303	9,268	25	12,546	-	-	-	12,546
UNINCORPORATED	191,074	43,159	147,915	155	190,919	-	-	-	190,919
MARION	258,916	64,081	194,835	2,473	256,443				256,443
Belleview	3,478	800	2,678	6	3,472	2	-	-	3,474
Dunnellon	1,898	259	1,639	-	1,898	-	-	-	1,898
McIntosh	453	42	411	-	453	-	-	-	453
Ocala	45,943	3,898	42,045	112	45,831	-	-	-	45,831
Reddick	571	17	554	-	571	-	-	-	571
UNINCORPORATED	206,573	59,065	147,508	2,355	204,218	(2)	-	-	204,216
MARTIN	126,731	25,831	100,900	1,131	125,600				125,600
Jupiter Island	620	71	549	-	620	-	-	-	620
Ocean Breeze Park	463	(56)	519	-	463	-	-	-	463
Sewalls Point	1,946	358	1,588	-	1,946	-	-	-	1,946
Stuart	14,633	2,697	11,936	84	14,549	-	-	-	14,549
UNINCORPORATED	109,069	22,761	86,308	1,047	108,022	-	-	-	108,022
MIAMI-DADE	2,253,362	316,168	1,937,194	9,142	2,244,220				2,244,220
Aventura	25,267	25,267	-	-	25,267	-	-	-	25,267
Bal Harbour	3,305	260	3,045	-	3,305	-	-	-	3,305
Bay Harbor Islands	5,146	443	4,703	-	5,146	-	-	-	5,146
Biscayne Park	3,269	201	3,068	-	3,269	-	-	-	3,269
Coral Gables	42,249	2,158	40,091	-	42,249	-	-	-	42,249
El Portal	2,505	48	2,457	-	2,505	-	-	-	2,505
Florida City	7,843	1,865	5,978	-	7,843	-	-	-	7,843
Golden Beach	919	145	774	-	919	-	-	-	919
Hialeah	226,419	38,411	188,008	-	226,419	-	-	-	226,419
Hialeah Gardens	19,297	11,570	7,727	-	19,297	-	-	-	19,297
Homestead	31,909	5,215	26,694	-	31,909	-	-	-	31,909
Indian Creek	33	(11)	44	-	33	-	-	-	33
Islandia	6	(7)	13	-	6	-	-	-	6
Key Biscayne	10,507	10,507	-	-	10,507	-	-	-	10,507
Medley	1,098	435	663	-	1,098	-	-	-	1,098
Miami	362,470	3,822	358,648	1,856	360,614	-	-	-	360,614
Miami Beach	87,933	(4,706)	92,639	-	87,933	-	-	-	87,933

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Miami Lakes	-	-	-	-	-	-	22,676	-	22,676
Miami Shores	10,380	296	10,084	-	10,380	-	-	-	10,380
Miami Springs	13,712	444	13,268	-	13,712	-	-	-	13,712
North Bay	6,733	1,350	5,383	-	6,733	-	-	-	6,733
North Miami	59,880	9,879	50,001	129	59,751	-	-	-	59,751
North Miami Beach	40,786	5,425	35,361	-	40,786	-	-	-	40,786
Opa-locka	14,951	(332)	15,283	-	14,951	-	-	-	14,951
Pinecrest	19,055	19,055	-	-	19,055	-	-	-	19,055
South Miami	10,741	337	10,404	-	10,741	-	-	-	10,741
Sunny Isles Beach	15,315	15,315	-	-	15,315	-	-	-	15,315
Surfside	4,909	801	4,108	-	4,909	-	-	-	4,909
Sweetwater	14,226	317	13,909	-	14,226	-	-	-	14,226
Virginia Gardens	2,348	136	2,212	-	2,348	-	-	-	2,348
West Miami	5,863	136	5,727	-	5,863	-	-	-	5,863
UNINCORPORATED	1,204,288	167,386	1,036,902	7,157	1,197,131	-	(22,676)	-	1,174,455
MONROE	79,589	1,565	78,024	58	79,531				79,531
Islamorada	6,846	6,846	-	-	6,846	-	-	-	6,846
Key Colony Beach	788	(189)	977	-	788	-	-	-	788
Key West	25,478	646	24,832	-	25,478	-	-	-	25,478
Layton	186	3	183	-	186	-	-	-	186
Marathon	10,255	10,255	-	-	10,255	-	-	-	10,255
UNINCORPORATED	36,036	(15,996)	52,032	58	35,978	-	-	-	35,978
NASSAU	57,663	13,722	43,941	48	57,615				57,615
Callahan	962	16	946	-	962	-	-	-	962
Fernandina Beach	10,549	1,784	8,765	24	10,525	-	-	-	10,525
Hilliard	2,702	426	2,276	-	2,702	-	-	-	2,702
UNINCORPORATED	43,450	11,496	31,954	24	43,426	-	-	-	43,426
OKALOOSA	170,498	26,721	143,777	2,158	168,340				168,340
Cinco Bayou	377	(9)	386	-	377	-	-	-	377
Crestview	14,766	4,880	9,886	-	14,766	-	-	-	14,766
Destin	11,119	3,029	8,090	-	11,119	-	-	-	11,119
Fort Walton Beach	19,973	(1,434)	21,407	-	19,973	-	-	-	19,973
Laurel Hill	549	6	543	-	549	-	-	-	549
Mary Esther	4,055	(84)	4,139	-	4,055	-	-	-	4,055
Niceville	11,684	1,175	10,509	-	11,684	3	-	-	11,687

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Shalimar	718	377	341	-	718	-	-	-	718
Valparaiso	6,408	92	6,316	-	6,408	-	-	-	6,408
UNINCORPORATED	100,849	18,689	82,160	2,158	98,691	(3)	-	-	98,688
OKEECHOBEE	35,910	6,283	29,627	1,560	34,350				34,350
Okeechobee	5,376	433	4,943	-	5,376	-	-	-	5,376
UNINCORPORATED	30,534	5,850	24,684	1,560	28,974	-	-	-	28,974
ORANGE	896,344	218,853	677,491	2,979	893,365				893,365
Apopka	26,642	13,031	13,611	-	26,642	20	-	-	26,662
Bay Lake	23	4	19	-	23	-	-	-	23
Belle Isle	5,531	259	5,272	-	5,531	-	-	-	5,531
Eatonville	2,432	(73)	2,505	64	2,368	-	-	-	2,368
Edgewood	1,901	839	1,062	-	1,901	-	-	-	1,901
Lake Buena Vista	16	(1,760)	1,776	-	16	-	-	-	16
Maitland	12,019	3,087	8,932	-	12,019	996	-	-	13,015
Oakland	936	236	700	-	936	-	-	-	936
Ocoee	24,391	11,613	12,778	-	24,391	-	-	-	24,391
Orlando	185,951	21,277	164,674	161	185,790	65	-	-	185,855
Windermere	1,897	526	1,371	-	1,897	322	-	-	2,219
Winter Garden	14,351	4,488	9,863	-	14,351	-	-	-	14,351
Winter Park	24,090	1,467	22,623	55	24,035	639	-	-	24,674
UNINCORPORATED	596,164	163,859	432,305	2,699	593,465	(2,042)	-	-	591,423
OSCEOLA	172,493	64,765	107,728	195	172,298				172,298
Kissimmee	47,814	17,477	30,337	-	47,814	-	-	-	47,814
Saint Cloud	20,074	7,390	12,684	-	20,074	5	-	-	20,079
UNINCORPORATED	104,605	39,898	64,707	195	104,410	(5)	-	-	104,405
PALM BEACH	1,131,184	267,681	863,503	3,112	1,128,072				1,128,072
Atlantis	2,005	352	1,653	-	2,005	-	-	-	2,005
Belle Glade	14,906	(1,271)	16,177	-	14,906	-	-	-	14,906
Boca Raton	74,764	13,278	61,486	12	74,752	-	-	-	74,752
Boynton Beach	60,389	14,105	46,284	-	60,389	-	-	-	60,389

Table 1

Census 2000 Population Counts for Florida's Counties and Municipalities

COUNTY and Municipality	April 1, 2000 Total Population	Total Change	April 1, 1990 Total Population	April 1, 2000 Inmate Population	April 1, 2000 Population Less Inmates	Additional Population Adjustments			April 1, 2000 Estimates Used for Revenue Sharing Purposes
						Annexations	New Municipal Incorporations	Other Adjustments	
Briny Breezes	411	11	400	-	411	-	-	-	411
Cloud Lake	167	46	121	-	167	-	-	-	167
Delray Beach	60,020	12,836	47,184	-	60,020	-	-	-	60,020
Glen Ridge	276	69	207	-	276	-	-	-	276
Golf	230	46	184	-	230	-	-	-	230
Greenacres	27,569	8,886	18,683	-	27,569	18	-	-	27,587
Gulf Stream	716	26	690	-	716	-	-	-	716
Haverhill	1,454	396	1,058	-	1,454	-	-	-	1,454
Highland Beach	3,775	566	3,209	-	3,775	-	-	-	3,775
Hypoluxo	2,015	1,208	807	-	2,015	-	-	-	2,015
Juno Beach	3,262	1,090	2,172	-	3,262	-	-	-	3,262
Jupiter	39,328	14,421	24,907	-	39,328	37	-	-	39,365
Jupiter Inlet Colony	368	(37)	405	-	368	-	-	-	368
Lake Clarke Shores	3,451	87	3,364	-	3,451	-	-	-	3,451
Lake Park	8,721	2,017	6,704	-	8,721	-	-	-	8,721
Lake Worth	35,133	6,569	28,564	-	35,133	-	-	-	35,133
Lantana	9,437	1,045	8,392	138	9,299	-	-	-	9,299
Manalapan	321	9	312	-	321	-	-	-	321
Mangonia Park	1,283	(170)	1,453	-	1,283	-	-	-	1,283
North Palm Beach	12,064	721	11,343	-	12,064	-	-	-	12,064
Ocean Ridge	1,636	66	1,570	-	1,636	-	-	-	1,636
Pahokee	5,985	(837)	6,822	-	5,985	-	-	-	5,985
Palm Beach	10,468	654	9,814	-	10,468	-	-	-	10,468
Palm Beach Gardens	35,058	12,068	22,990	-	35,058	-	-	-	35,058
Palm Beach Shores	1,269	234	1,035	-	1,269	-	-	-	1,269
Palm Springs	11,699	1,936	9,763	-	11,699	652	-	-	12,351
Riviera Beach	29,884	2,238	27,646	-	29,884	-	-	-	29,884
Royal Palm Beach	21,523	5,991	15,532	-	21,523	-	-	-	21,523
South Bay	3,859	301	3,558	-	3,859	-	-	-	3,859
South Palm Beach	699	(781)	1,480	-	699	-	-	-	699
Tequesta	5,273	774	4,499	-	5,273	-	-	-	5,273
Wellington	38,216	38,216	-	-	38,216	-	-	-	38,216
West Palm Beach	82,103	14,339	67,764	227	81,876	-	-	-	81,876
UNINCORPORATED	521,447	116,329	405,118	2,735	518,712	(707)	-	-	518,005
PASCO	344,765	63,634	281,131	606	344,159				344,159
Dade City	6,188	555	5,633	-	6,188	-	-	-	6,188
New Port Richey	16,117	2,073	14,044	-	16,117	-	-	-	16,117
Port Richey	3,021	500	2,521	-	3,021	-	-	-	3,021
Saint Leo	595	(414)	1,009	-	595	-	-	-	595
San Antonio	655	(121)	776	37	618	-	-	-	618

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						Annexations	New Municipal Incorporations	Other Adjustments	
Zephyrhills	10,833	2,613	8,220	-	10,833	-	-	-	10,833
UNINCORPORATED	307,356	58,428	248,928	569	306,787	-	-	-	306,787
PINELLAS	921,482	69,823	851,659	1,196	920,286				920,286
Belleair	4,067	104	3,963	-	4,067	-	-	-	4,067
Belleair Beach	1,751	(319)	2,070	-	1,751	-	-	-	1,751
Belleair Bluffs	2,243	9	2,234	-	2,243	-	-	-	2,243
Belleair Shore	-	(60)	60	-	-	-	-	63	63
Clearwater	108,787	10,003	98,784	60	108,727	11	-	-	108,738
Dunedin	35,691	1,264	34,427	-	35,691	243	-	-	35,934
Gulfport	12,527	818	11,709	-	12,527	-	-	-	12,527
Indian Rocks Beach	5,072	1,109	3,963	-	5,072	-	-	-	5,072
Indian Shores	1,705	300	1,405	-	1,705	-	-	-	1,705
Kenneth City	4,400	55	4,345	-	4,400	-	-	-	4,400
Largo	69,371	3,461	65,910	114	69,257	179	-	-	69,436
Madeira Beach	4,511	286	4,225	-	4,511	-	-	-	4,511
North Redington Beach	1,474	339	1,135	-	1,474	-	-	-	1,474
Oldsmar	11,910	3,549	8,361	-	11,910	-	-	-	11,910
Pinellas Park	45,658	2,087	43,571	50	45,608	207	-	-	45,815
Redington Beach	1,539	(87)	1,626	-	1,539	-	-	-	1,539
Redington Shores	2,338	(28)	2,366	-	2,338	-	-	-	2,338
Safety Harbor	17,203	2,083	15,120	-	17,203	9	-	-	17,212
Saint Petersburg	248,232	7,914	240,318	228	248,004	-	-	-	248,004
Saint Petersburg Beach	9,929	729	9,200	-	9,929	-	-	-	9,929
Seminole	10,890	1,639	9,251	-	10,890	4,871	-	-	15,761
South Pasadena	5,778	134	5,644	-	5,778	-	-	-	5,778
Tarpon Springs	21,003	3,129	17,874	-	21,003	-	-	-	21,003
Treasure Island	7,450	184	7,266	-	7,450	-	-	-	7,450
UNINCORPORATED	287,953	31,121	256,832	744	287,209	(5,520)	-	(63)	281,626
POLK	483,924	78,542	405,382	3,710	480,214				480,214
Auburndale	11,032	2,186	8,846	-	11,032	15	-	-	11,047
Bartow	15,340	624	14,716	313	15,027	2	-	-	15,029
Davenport	1,924	395	1,529	-	1,924	-	-	-	1,924
Dundee	2,912	577	2,335	-	2,912	-	-	-	2,912
Eagle Lake	2,496	738	1,758	-	2,496	2	-	-	2,498
Fort Meade	5,691	698	4,993	-	5,691	-	-	-	5,691
Frostproof	2,975	100	2,875	-	2,975	-	-	-	2,975
Haines City	13,174	1,491	11,683	-	13,174	-	-	-	13,174

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						Annexations	New Municipal Incorporations	Other Adjustments	
Highland Park	244	89	155	-	244	-	-	-	244
Hillcrest Heights	266	45	221	-	266	-	-	-	266
Lake Alfred	3,890	268	3,622	-	3,890	4	-	-	3,894
Lake Hamilton	1,304	176	1,128	-	1,304	-	-	-	1,304
Lake Wales	10,194	524	9,670	-	10,194	546	-	-	10,740
Lakeland	78,452	7,876	70,576	-	78,452	2,114	-	-	80,566
Mulberry	3,230	242	2,988	-	3,230	-	-	-	3,230
Polk City	1,516	77	1,439	-	1,516	-	-	-	1,516
Winter Haven	26,487	1,762	24,725	-	26,487	8	-	-	26,495
UNINCORPORATED	302,797	60,674	242,123	3,397	299,400	(2,691)	-	-	296,709
PUTNAM	70,423	5,353	65,070	407	70,016				70,016
Crescent City	1,776	(83)	1,859	-	1,776	-	-	-	1,776
Interlachen	1,475	315	1,160	-	1,475	-	-	-	1,475
Palatka	10,033	(411)	10,444	-	10,033	-	-	-	10,033
Pomona Park	789	63	726	-	789	-	-	-	789
Welaka	586	53	533	-	586	-	-	-	586
UNINCORPORATED	55,764	5,416	50,348	407	55,357	-	-	-	55,357
SAINT JOHNS	123,135	39,306	83,829	185	122,950				122,950
Hastings	521	(74)	595	-	521	-	-	-	521
Marineland (part)	-	-	-	-	-	-	-	-	-
Saint Augustine	11,592	(103)	11,695	-	11,592	-	-	-	11,592
Saint Augustine Beach	4,683	1,026	3,657	-	4,683	-	-	-	4,683
UNINCORPORATED	106,339	38,457	67,882	185	106,154	-	-	-	106,154
SAINT LUCIE	192,695	42,524	150,171	120	192,575				192,575
Fort Pierce	37,516	686	36,830	57	37,459	20	-	-	37,479
Port Saint Lucie	88,769	33,008	55,761	-	88,769	-	-	-	88,769
Saint Lucie Village	604	20	584	-	604	-	-	-	604
UNINCORPORATED	65,806	8,810	56,996	63	65,743	(20)	-	-	65,723
SANTA ROSA	117,743	36,135	81,608	1,423	116,320				116,320
Gulf Breeze	5,665	135	5,530	-	5,665	-	-	-	5,665

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						Annexations	New Municipal Incorporations	Other Adjustments	
Jay	579	(87)	666	-	579	-	-	-	579
Milton	7,045	(171)	7,216	62	6,983	-	-	-	6,983
UNINCORPORATED	104,454	36,258	68,196	1,361	103,093	-	-	-	103,093
SARASOTA	325,957	48,181	277,776	34	325,923				325,923
Longboat Key (part)	5,012	1,619	3,393	-	5,012	-	-	-	5,012
North Port	22,797	10,824	11,973	-	22,797	-	-	-	22,797
Sarasota	52,715	1,818	50,897	16	52,699	-	-	-	52,699
Venice	17,764	712	17,052	-	17,764	166	-	-	17,930
UNINCORPORATED	227,669	33,208	194,461	18	227,651	(166)	-	-	227,485
SEMINOLE	365,196	77,675	287,521	204	364,992				364,992
Altamonte Springs	41,200	6,033	35,167	-	41,200	-	-	-	41,200
Casselberry	22,629	3,780	18,849	6	22,623	-	-	-	22,623
Lake Mary	11,458	5,529	5,929	-	11,458	-	-	-	11,458
Longwood	13,745	429	13,316	-	13,745	-	-	-	13,745
Oviedo	26,316	15,202	11,114	-	26,316	-	-	-	26,316
Sanford	38,291	5,904	32,387	70	38,221	27	-	-	38,248
Winter Springs	31,666	9,515	22,151	-	31,666	-	-	-	31,666
UNINCORPORATED	179,891	31,283	148,608	128	179,763	(27)	-	-	179,736
SUMTER	53,345	21,768	31,577	5,731	47,614				47,614
Bushnell	2,050	52	1,998	-	2,050	4	-	-	2,054
Center Hill	910	175	735	-	910	-	-	-	910
Coleman	647	(210)	857	-	647	-	-	-	647
Webster	805	59	746	-	805	-	-	-	805
Wildwood	3,924	364	3,560	-	3,924	-	-	-	3,924
UNINCORPORATED	45,009	21,328	23,681	5,731	39,278	(4)	-	-	39,274
SUWANNEE	34,844	8,064	26,780	-	34,844				34,844
Branford	695	25	670	-	695	-	-	-	695
Live Oak	6,480	148	6,332	-	6,480	-	-	-	6,480
UNINCORPORATED	27,669	7,891	19,778	-	27,669	-	-	-	27,669

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TAYLOR	19,256	2,145	17,111	977	18,279				18,279
Perry	6,847	(304)	7,151	-	6,847	-	-	-	6,847
UNINCORPORATED	12,409	2,449	9,960	977	11,432	-	-	-	11,432
UNION	13,442	3,190	10,252	4,054	9,388				9,388
Lake Butler	1,927	(189)	2,116	-	1,927	-	-	-	1,927
Raiford	187	(11)	198	20	167	-	-	-	167
Worthington Springs	193	15	178	-	193	-	-	-	193
UNINCORPORATED	11,135	3,375	7,760	4,034	7,101	-	-	-	7,101
VOLUSIA	443,343	72,606	370,737	1,756	441,587				441,587
Daytona Beach	64,112	2,121	61,991	56	64,056	-	-	-	64,056
Daytona Beach Shores	4,299	2,102	2,197	-	4,299	-	-	-	4,299
Debary	15,559	15,559	-	-	15,559	-	-	-	15,559
Deland	20,904	4,282	16,622	-	20,904	20	-	-	20,924
Deltona	69,543	69,543	-	-	69,543	-	-	-	69,543
Edgewater	18,668	3,317	15,351	-	18,668	4	-	-	18,672
Flagler Beach (part)	76	76	-	-	76	-	-	-	76
Holly Hill	12,119	978	11,141	-	12,119	45	-	-	12,164
Lake Helen	2,743	399	2,344	-	2,743	1	-	-	2,744
New Smyrna Beach	20,048	3,499	16,549	-	20,048	-	-	-	20,048
Oak Hill	1,378	461	917	-	1,378	15	-	-	1,393
Orange City	6,604	1,257	5,347	-	6,604	-	-	-	6,604
Ormond Beach	36,301	6,580	29,721	6	36,295	17	-	-	36,312
Pierson	2,596	1,448	1,148	-	2,596	-	-	-	2,596
Ponce Inlet	2,513	809	1,704	-	2,513	-	-	-	2,513
Port Orange	45,823	10,424	35,399	-	45,823	401	-	-	46,224
South Daytona	13,177	689	12,488	-	13,177	-	-	-	13,177
UNINCORPORATED	106,880	(49,098)	155,978	1,694	105,186	(503)	-	-	104,683
WAKULLA	22,863	8,661	14,202	815	22,048				22,048
Saint Marks	272	(35)	307	-	272	-	-	-	272
Sopchoppy	426	59	367	-	426	-	-	-	426

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Census 2000 Population Counts for Florida's Counties and Municipalities

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UNINCORPORATED	22,165	8,637	13,528	815	21,350	-	-	-	21,350
WALTON	40,601	12,842	27,759	1,366	39,235				39,235
DeFuniak Springs	5,089	(111)	5,200	40	5,049	-	-	-	5,049
Freeport	1,190	347	843	-	1,190	52	-	-	1,242
Paxton	656	56	600	-	656	-	-	-	656
UNINCORPORATED	33,666	12,550	21,116	1,326	32,340	(52)	-	-	32,288
WASHINGTON	20,973	4,054	16,919	1,210	19,763				19,763
Caryville	218	(413)	631	-	218	-	-	-	218
Chipley	3,592	(274)	3,866	-	3,592	-	-	-	3,592
Ebro	250	(5)	255	-	250	-	-	-	250
Vernon	743	(35)	778	40	703	-	-	-	703
Wausau	398	85	313	-	398	-	-	-	398
UNINCORPORATED	15,772	4,696	11,076	1,170	14,602	-	-	-	14,602
FLORIDA	15,982,378	3,044,307	12,938,071	95,784	15,886,594				15,886,594

Notes:

- 1) The 1990 Census figures reflect the permanent resident population enumerated during the 1990 Census and include all official revisions made through September 30, 1999.
- 2) The 2000 Census figures reflect the permanent resident population enumerated during the 2000 Census
- 3) The 2000 Census figures have been adjusted in order to exclude the estimated number of inmates and patients in institutions operated by the federal government, the Florida Department of Corrections, Department of Health, and Department of Children and Family Services as of April 1, 2000. Pursuant to state law, such inmates and patients are not considered residents for the purpose of determining revenue-sharing allocations. In addition, the 2000 Census figures have been adjusted to reflect the results of annexations or consolidations occurring during the period of April 1, 2000 and February 28, 2001. The Governor's Office included these population estimates in its certification to the Department of Revenue for the annual revenue-sharing calculation.
- 4) In its certification to the Department of Revenue, the Governor's Office included revised population counts for three municipalities, as suggested by the Bureau of Economic and Business Research (BEBR). The population counts for Lauderdale-by-the-Sea and Sea Ranch Lakes in Broward County and Belleair Shore in Pinellas County were revised. Although these changes do not represent official revisions made by the Census Bureau, the BEBR hopes that the Bureau will correct these errors during the Count Resolution Process and provide official revised population estimates for these municipalities.

Compiled by the Florida Legislative Committee on Intergovernmental Relations (7/5/2001) using data obtained from the Executive Office of the Governor.

Appendix Two:
Estimated Salaries of County Constitutional
Officers and Elected District School Officials
For Fiscal Year 2002-03
Pursuant to the Salary Formula
In Chapter 145, *Florida Statutes*

**Estimated Salaries of County Constitutional Officers and Elected District School Officials for Fiscal Year 2002-03
Pursuant to the Salary Formula in Chapter 145, Florida Statutes**

Calculated by the Florida Legislative Committee on Intergovernmental Relations (LCIR), February 2002 *

Note: Finalized salaries for fiscal year 2002-03 will not be available until September or October 2002.

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners	Elected Superintendent of Schools	School Board Members
a c Alachua	\$ 113,524	\$ 113,524	\$ 113,524	\$ 113,524	\$ 96,927	\$ 121,331	\$ 62,621	\$ 113,524	\$ 31,334
Baker	85,606	85,606	85,606	85,606	70,339	93,413	25,809	85,606	22,658
Bay	107,329	107,329	107,329	107,329	91,028	115,136	53,025	107,329	29,440
Bradford	86,636	86,636	86,636	86,636	71,320	94,443	26,790	86,636	22,930
a c Brevard	125,554	125,554	125,554	125,554	108,385	133,361	74,078	125,554	34,516
a c Broward	145,267	145,267	145,267	145,267	127,619	153,074	83,648	145,267	37,177
Calhoun	82,828	82,828	82,828	82,828	67,693	90,635	23,163	82,828	21,923
a c Charlotte	106,771	106,771	106,771	106,771	90,497	114,579	52,069	106,771	29,263
Citrus	104,420	104,420	104,420	104,420	88,257	112,227	48,037	104,420	28,516
c Clay	106,602	106,602	106,602	106,602	90,335	114,409	51,779	106,602	29,209
a Collier	115,956	115,956	115,956	115,956	99,244	123,763	64,937	115,956	31,978
Columbia	92,366	92,366	92,366	92,366	76,777	100,173	35,035	92,366	25,220
DeSoto	88,584	88,584	88,584	88,584	73,176	96,392	28,645	88,584	23,446
Dixie	83,116	83,116	83,116	83,116	67,968	90,924	23,438	83,116	21,999
a c Duval	131,579	131,579	131,579	131,579	114,123	139,386	79,816	131,579	36,112
Escambia	117,843	117,843	117,843	117,843	101,041	125,650	66,735	117,843	32,477
a Flagler	91,428	91,428	91,428	91,428	75,884	99,235	34,142	91,428	24,972
Franklin	82,279	82,279	82,279	82,279	67,170	90,086	22,640	82,279	21,778
Gadsden	92,258	92,258	92,258	92,258	76,674	100,065	32,144	92,258	24,418
Gilchrist	83,304	83,304	83,304	83,304	68,146	91,111	23,616	83,304	22,049
Glades	82,107	82,107	82,107	82,107	67,007	89,914	22,477	82,107	21,733
Gulf	83,378	83,378	83,378	83,378	68,217	91,185	23,687	83,378	22,069
Hamilton	83,020	83,020	83,020	83,020	67,877	90,828	23,346	83,020	21,974
Hardee	86,882	86,882	86,882	86,882	71,554	94,689	27,024	86,882	22,996
Hendry	89,628	89,628	89,628	89,628	74,170	97,436	29,640	89,628	23,722
a Hernando	105,619	105,619	105,619	105,619	89,399	113,426	50,093	105,619	28,897
Highlands	99,661	99,661	99,661	99,661	83,725	107,468	41,983	99,661	27,152
a c Hillsborough	136,002	136,002	136,002	136,002	118,354	143,809	83,648	136,002	37,177
Holmes	84,479	84,479	84,479	84,479	69,266	92,286	24,736	84,479	22,360
a Indian River	103,955	103,955	103,955	103,955	87,815	111,763	47,241	103,955	28,369
Jackson	92,905	92,905	92,905	92,905	77,291	100,713	32,761	92,905	24,589
Jefferson	82,819	82,819	82,819	82,819	67,685	90,626	23,154	82,819	21,921
Lafayette	81,067	81,067	81,067	81,067	66,016	88,874	20,665	81,067	20,774
Lake	113,371	113,371	113,371	113,371	96,782	121,178	62,475	113,371	31,294
a c Lee	124,963	124,963	124,963	124,963	107,822	132,770	73,515	124,963	34,360
Leon	114,769	114,769	114,769	114,769	98,113	122,576	63,807	114,769	31,664
Levy	89,282	89,282	89,282	89,282	73,840	97,089	29,310	89,282	23,630
Liberty	81,088	81,088	81,088	81,088	66,037	88,896	20,707	81,088	20,797
Madison	84,523	84,523	84,523	84,523	69,307	92,330	24,777	84,523	22,371
a Manatee	116,325	116,325	116,325	116,325	99,595	124,132	65,288	116,325	32,075

**Estimated Salaries of County Constitutional Officers and Elected District School Officials for Fiscal Year 2002-03
Pursuant to the Salary Formula in Chapter 145, Florida Statutes**

Calculated by the Florida Legislative Committee on Intergovernmental Relations (LCIR), February 2002 *

Note: Finalized salaries for fiscal year 2002-03 will not be available until September or October 2002.

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners	Elected Superintendent of Schools	School Board Members
Marion	115,944	115,944	115,944	115,944	99,233	123,751	64,926	115,944	31,975
Martin	105,239	105,239	105,239	105,239	89,038	113,047	49,442	105,239	28,777
a c Miami-Dade	154,724	154,724	154,724	154,724	137,076	162,531	83,648	154,724	37,177
Monroe	97,875	97,875	97,875	97,875	82,024	105,682	40,282	97,875	26,679
Nassau	92,915	92,915	92,915	92,915	77,300	100,722	35,558	92,915	25,365
Okaloosa	109,590	109,590	109,590	109,590	93,181	117,397	56,900	109,590	30,157
a Okeechobee	89,583	89,583	89,583	89,583	74,127	97,390	29,596	89,583	23,710
a c Orange	134,236	134,236	134,236	134,236	116,654	142,044	82,347	134,236	36,815
a c Osceola	110,183	110,183	110,183	110,183	93,746	117,991	57,918	110,183	30,346
a c Palm Beach	137,899	137,899	137,899	137,899	120,251	145,706	83,648	137,899	37,177
Pasco	121,103	121,103	121,103	121,103	104,146	128,910	69,839	121,103	33,339
a c Pinellas	134,220	134,220	134,220	134,220	116,638	142,027	82,332	134,220	36,811
c Polk	125,767	125,767	125,767	125,767	108,588	133,574	74,281	125,767	34,573
Putnam	95,587	95,587	95,587	95,587	79,845	103,395	38,103	95,587	26,073
a Saint Johns	105,213	105,213	105,213	105,213	89,013	113,020	49,397	105,213	28,768
a Saint Lucie	112,010	112,010	112,010	112,010	95,486	119,817	61,049	112,010	30,925
Santa Rosa	104,507	104,507	104,507	104,507	88,340	112,314	48,187	104,507	28,544
a c Sarasota	120,028	120,028	120,028	120,028	103,122	127,835	68,815	120,028	33,055
a c Seminole	122,601	122,601	122,601	122,601	105,572	130,408	71,265	122,601	33,735
Sumter	92,335	92,335	92,335	92,335	76,747	100,142	35,005	92,335	25,212
Suwannee	89,451	89,451	89,451	89,451	74,001	97,258	29,470	89,451	23,675
Taylor	84,716	84,716	84,716	84,716	69,491	92,523	24,961	84,716	22,422
Union	82,959	82,959	82,959	82,959	67,818	90,766	23,288	82,959	21,958
a c Volusia	124,907	124,907	124,907	124,907	107,769	132,714	73,462	124,907	34,345
Wakulla	85,970	85,970	85,970	85,970	70,686	93,777	26,156	85,970	22,754
Walton	91,455	91,455	91,455	91,455	75,910	99,262	31,380	91,455	24,205
Washington	85,277	85,277	85,277	85,277	70,025	93,084	25,495	85,277	22,571

a Denotes those school districts having an appointed superintendent of schools, according to the Florida Association of District School Superintendents.

c Denotes a charter county.

* Please note that these estimated salary figures are provided as a service by the LCIR using the salary formula specified in Chapter 145, F.S. Counties and school districts may wish to compute, finalize, and verify the salaries of their own elected constitutional officers and elected district school officials.

Notes

1. These estimated salary figures do not include any salary supplements for those officers who have completed a certification program.
2. The estimated cumulative annual factor of 2.7695 is the product of the certified cumulative annual factor, 2.6904, and the certified annual factor, 1.0294, used in the FY 2001-02 calculations. The estimated annual factor of 1.0390 is an average of the certified annual factors used for the preceding five years.

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Appendix Three:
Profile of Local Government
Revenues and Expenditures

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Profile of Local Government Revenues and Expenditures

Brief Overview

Florida's counties, municipalities, and special districts are required by law to annually submit financial reports to the Florida Department of Banking and Finance.¹ In a cooperative effort with the Department, the LCIR has maintained a historical database of such fiscal data. Using these data, it is possible to generate profiles of local government revenues and expenditures.

County, Municipal, and Special District Profiles of Reported Revenues and Expenditures

Historical profiles of local government revenues and expenditures, based on the aggregate totals of those reporting counties, municipalities, and special districts, are available via the LCIR's website (<http://fcn.state.fl.us/lcir/databank/profiles.html>).²

¹ Section 218.32, *Florida Statutes*.

² Revenue and expenditure data for the consolidated Duval County/City of Jacksonville government are included in the municipal datasets.