

2024
Local Government Financial
Information Handbook

May 2025

The Florida Legislature's
Office of Economic and Demographic Research



2024 Local Government Financial Information Handbook

May 2025

Includes Revenue Estimating Conference Results and Data

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

Acknowledgments

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

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

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

Steven O'Cain, Senior Legislative Analyst
Office of Economic and Demographic Research
111 West Madison Street, Suite 574
Tallahassee, FL 32399-6588
Phone: (850) 487-1402

Introduction

The *Local Government Financial Information Handbook* is a reference for many of the revenue sources available to local governments and contains items useful for local government budgeting purposes, including descriptions of revenue sources, estimated revenue distributions, and adjusted population estimates used for revenue-sharing calculations. This publication serves as a guide to understanding constitutional and statutory provisions pertaining to these revenue sources; however, questions of legal interpretation should be directed to appropriate legal counsel.

The Florida Legislature's Office of Economic and Demographic Research (EDR) prepared this publication with the assistance of the Florida Department of Revenue's Office of Tax Research. The EDR staff updated the descriptions of local revenue sources, summarized relevant changes to general law provisions affecting those sources, and prepared a number of accompanying summary tables. The Office of Tax Research prepared the estimated distributions of numerous state-shared revenues and local option taxes to counties and municipalities for the 2024-25 fiscal year. The reader should note that the estimated distributions presented in this report do not necessarily represent the actual disbursements that each local government will ultimately receive since economic conditions are subject to future change.

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

- Part One: Revenue Source Authorized by the Constitution
- Part Two: Revenue Sources Based on Home Rule Authority
- Part Three: Revenue Sources Authorized by the Legislature

Adjusted 2023 county and municipal population estimates used for the 2024-25 fiscal year revenue-sharing calculations are provided in Appendix A. A comparison of the 2022 and 2023 adjusted population estimates used in the state revenue-sharing calculations for fiscal years 2023-24 and 2024-25 is provided in Appendix B. Finally, a listing of the 2025 federal, state, and county tax rates on motor fuel and diesel fuel by county is provided in Appendix C.

Additional information and data of potential interest to state and local officials can be found on the EDR's website.¹ The EDR utilizes the Local Government–Data A to Z section of the website to supplement this report by posting files summarizing historical collections or distributions for individual revenue sources.² These files are updated annually as the most recent data become available.

Section 218.32, F.S., requires county and municipal governments to complete an Annual Financial Report for the previous fiscal year no later than nine months after the end of the fiscal year and submit the report to the Florida Department of Financial Services. Using these data, EDR continues to update expenditure and revenue profiles of individual county and municipal governments and post these files to the Local Government–Expenditures and Revenues Reported by Florida's Local Governments section of the website.³ These files serve as another source of local government fiscal data.

1. <http://edr.state.fl.us/Content/index.cfm>

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

3. <http://edr.state.fl.us/Content/local-government/data/revenues-expenditures/index.cfm>

Table of Contents

	<u>Page No.</u>
Part One: Revenue Source Authorized in the Constitution	1
Ad Valorem Tax	3
Part Two: Revenue Sources Based on Home Rule Authority	9
Proprietary Fees.....	11
Regulatory Fees.....	13
Special Assessments	15
Part Three: Revenue Sources Authorized by the Legislature.....	17
 <i>State-Imposed Fees or Taxes Shared with Local Governments or School Districts</i>	
Alcoholic Beverage License Tax.....	19
Cardroom Tax	21
Constitutional Fuel Tax	23
Estimated Distributions	26
County Fuel Tax	29
Estimated Distributions	31
County Revenue Sharing Program	33
Estimated Distributions	37
Distribution of Sales and Use Taxes to Counties.....	39
Emergency Management Assistance	41
Fuel Tax Refunds and Credits	43
Indian Gaming Revenues.....	45
Insurance License Tax	47
Intergovernmental Radio Communication Program.....	49
Local Government Half-Cent Sales Tax Program	51
Estimated Distributions	58
Miami-Dade County Lake Belt Mitigation Fee.....	69
Mobile Home License Tax	71
Municipal Revenue Sharing Program.....	73
Estimated Distributions	78
Oil, Gas, and Sulfur Production Tax.....	85
Payments from State Forest Timber Sales to Eligible Fiscally Constrained County Governments.....	87
Phosphate Rock Severance Tax.....	91
Public Safety Emergency Communications Systems Fee	93
State Housing Initiatives Partnership Program.....	97
Support for School Capital Outlay Purposes	99
Vessel Registration Fee	101

Other Local Revenue Sources

Communications Services Tax	105
Estimated Distributions	109
Convention Development Taxes.....	119
Consolidated County Convention Development Tax	121
Charter County Convention Development Tax	123
Special District, Special, and Subcounty Convention Development Taxes	125
Discretionary Surtax on Documents	127
Green Utility Fee	131
Gross Receipts Tax on Commercial Hazardous Waste Facilities.....	133
Insurance Premium Tax	135
Local Business Tax.....	139
Panama City and Panama City Beach’s Local Business Taxes on the Gross Sales of Retail and Wholesale Merchants	142
Local Discretionary Sales Surtaxes	143
History of Local Discretionary Sales Surtax Levies.....	149
2025 Local Discretionary Sales Surtax Rates in Florida’s Counties	155
Estimated Distributions	157
Estimation of Realized and Unrealized Tax Revenues.....	169
Charter County and Regional Transportation System Surtax.....	171
Local Government Infrastructure Surtax	175
Small County Surtax.....	181
Indigent Care and Trauma Center Surtax	183
County Public Hospital Surtax	187
School Capital Outlay Surtax	189
Voter-Approved Indigent Care Surtax.....	191
Emergency Fire Rescue Services and Facilities Surtax.....	193
Pension Liability Surtax	195
Local Option Food and Beverage Taxes.....	197
Motor Fuel and Diesel Fuel Taxes (Ninth-Cent and Local Option Fuel Taxes).....	201
Ninth-Cent Fuel Tax: Estimated Distributions	205
Local Option Fuel Tax: Estimated Distributions.....	207
Estimation of Realized and Unrealized Tax Revenues.....	217
Ninth-Cent Fuel Tax.....	219
1 to 6 Cents Local Option Fuel Tax.....	221
1 to 5 Cents Local Option Fuel Tax.....	225
Municipal Pari-Mutuel Tax	229
Municipal Parking Facility Space Surcharges	231
Municipal Resort Tax	233
Public Service Tax	235
Tourist Development Taxes.....	239
History of Local Option Tourist Tax Levies	244
Taxable Sales Reported by Transient Rental Facilities	250
2025 Local Option Tourist Tax Rates in Florida’s Counties.....	251
Estimation of Realized and Unrealized Tax Revenues.....	253
1 or 2 Percent Tax.....	255

Additional 1 Percent Tax	259
Professional Sports Franchise Facility Tax	263
High Tourism Impact Tax	265
Additional Professional Sports Franchise Facility Tax	269
Tourist Impact Tax	271
Traffic Citation Penalties Resulting from Use of Traffic Infraction Detectors	273
 Appendix A: Adjusted 2023 Population Estimates for Florida’s Counties and Municipalities Used in the FY 2024-25 State Revenue-Sharing Calculations	 275
 Appendix B: Comparison of 2022 and 2023 Adjusted Population Estimates Used for FY 2023-24 and FY 2024-25 State Revenue-Sharing Calculations.....	 287
 Appendix C: 2025 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida’s Counties	 301

Part One: Revenue Source Authorized in the State Constitution

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

No tax shall be levied except in pursuance of law. No state ad valorem taxes shall be levied upon real estate or tangible personal property. All other forms of taxation shall be preempted to the state except as provided by general law.¹

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

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

However, not all local government revenue sources are taxes requiring general law authorization. When a county or municipal revenue source is imposed by ordinance, the judicial question is whether the charge meets the legal sufficiency test for a valid assessment or fee. As long as the charge is not deemed a tax, the imposition of the assessment or fee by ordinance is within the constitutional and statutory home rule powers of county and municipal governments. These home rule revenue sources are addressed in Part Two of this report.

If the charge fails the legal sufficiency test for a valid assessment or fee, it is deemed a revenue source requiring general law authorization. Part Three of this report addresses local government revenue sources authorized by general law.

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

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

This page was intentionally left blank.

Ad Valorem Tax

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

Summary:

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

Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.¹

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

With the exception of the ad valorem tax and constitutionally and statutorily authorized home-rule revenue sources (i.e., fees and assessments), local governments are dependent on the Legislature for the authority to levy other forms of taxation. Therefore, the relative importance of the ad valorem tax as a local government revenue source is increased.

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

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

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

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

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

County Millages:

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

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

County Furnishing Municipal Services:

General law implements the constitutional provision authorizing a county furnishing municipal services to levy additional taxes within the limits fixed for municipal purposes via the establishment of municipal service taxing or benefit units.⁵ The distinction between a municipal service taxing unit (MSTU) and a municipal service benefit unit (MSBU) is that a MSTU is the correct terminology when the mechanism used to fund the county services is derived through taxes rather than service charges or special assessments (i.e., MSBU). The MSTU may encompass the entire unincorporated area, a portion of the unincorporated area, or all or part of the boundaries of a municipality. However, the inclusion of municipal boundaries within the MSTU is subject to the consent by ordinance of the governing body of the affected municipality given either annually or for a term of years.

The creation of a MSTU allows the county's governing body to place the burden of ad valorem taxes upon property in a geographic area that is less than countywide in order to fund municipal-type services. The MSTU is used in a county budget to separate those ad valorem taxes levied within the taxing unit itself to ensure that the funds derived from the tax levy are used within the boundaries of the taxing unit for the contemplated services. If ad valorem taxes are levied to provide these municipal services, counties may levy up to ten mills.⁶

Municipal Millages:

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

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

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

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

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

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

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

School District Millages:

As previously stated, the state constitution restricts the levy of nonvoted ad valorem tax levies for school purposes to ten mills.⁸ The voted levies, which are constitutionally available to counties and municipalities as well as school districts, do not count toward the ten-mill cap. School district millage rates are composed of five categories.⁹

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

The Florida Department of Education's *Funding for Florida School Districts 2024-25*, provides an overview of school district funding and discussion of school district millages.¹³

Independent Special District Millages:

Independent special district millages are the rates set by the district's governing body, and the following issues must be addressed.¹⁴

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

8. Counties, municipalities, and school districts may levy taxes in excess of the ten-mill limit to pay bonds or for periods no longer than two years when authorized by a vote of the electorate, pursuant to Article VII, s. 9(b), Fla. Const. In addition to the maximum millage levied pursuant to s. 1011.71, F.S., and the General Appropriations Act, a school district may levy, by local referendum or in a general election, additional millage for school operational purposes up to an amount that, when combined with nonvoted millage levied under this section, does not exceed the 10-mill limit established in Article VII, s. 9(b), Fla. Const. Any such levy shall be for a maximum of 4 years and shall be counted as part of the 10-mill limit.

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

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

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

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

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

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

Adjustments to the Tax Base:

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

General Law Amendments:

The list below represents the legislation enacted during the 2024 Regular Legislative Session that amended provisions in one or more of the following chapters of the Florida Statutes, which address the ad valorem tax, its administration, and other relevant issues: Chapter 192, general provisions of taxation; Chapter 193, assessments; Chapter 194, administrative and judicial review of property taxes; Chapter 195, administration of property assessments; Chapter 196, exemptions; Chapter 197, tax collections, sales, and liens; and Chapter 200, determination of millage. These chapter laws are available via the Department of State's Division of Elections website.¹⁶

<u>Chapter Law #</u>	<u>Subject</u>
2024-2	Florida Statutes / Reviser's Bill
2024-3	Florida Statutes / Reviser's Bill
2024-91	Tax Collections and Sales
2024-101	Education
2024-140	Chief Financial Officer
2024-158	Taxation
2024-159	Deregulation of Public Schools
2024-188	Affordable Housing
2024-217	Verification of Eligibility for Homestead Exemption
2024-261	Exemption of Homesteads

Eligibility Requirements:

Florida's constitution authorizes counties, municipalities, and school districts to levy ad valorem taxes. At its discretion, the Legislature may authorize special districts to levy ad valorem taxes. Millage rates are fixed only by ordinance or resolution of the taxing authority's governing body in the manner specifically provided by general law or special law.¹⁷ Millage rates vary among local governments subject to constitutional, statutory, and political limitations.

Administrative Procedures:

The DOR and units of local government administer the ad valorem tax. Two county constitutional officers, the property appraiser and tax collector, have primary responsibility for the administration and collection of ad valorem taxes at the local level. The property appraiser is charged with determining the fair market

15. See the Florida Revenue Estimating Conference's *2024 Florida Tax Handbook Including Fiscal Impact of Potential Changes*, pp.213-227 at <https://edr.state.fl.us/content/revenues/reports/tax-handbook/taxhandbook2024.pdf> for additional detail.

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

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

value, the assessed value, and the values of applicable exemptions to arrive at the taxable value of all property within the county, pursuant to constitutional and statutory requirements. The property appraiser is also tasked with maintaining appropriate records related to the valuation of such property. The tax collector is charged with the collection of ad valorem taxes levied by the county, school district, all municipalities within the county, and any special taxing districts within the county.

The DOR has general supervision of the assessment and valuation of property so that all property is placed on the tax rolls and valued according to its just valuation. Additionally, the DOR prescribes and furnishes all forms as well as prescribes rules and regulations to be used by property appraisers, tax collectors, clerks of circuit court, and value adjustment boards in administering and collecting ad valorem taxes.

Distribution of Proceeds:

The tax collector distributes taxes to each taxing authority.¹⁸

Authorized Uses:

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

Attorney General Opinions:

Florida's Attorney General has issued hundreds of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.¹⁹ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase *ad valorem tax*. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

The DOR annually publishes online its *Florida Property Valuations & Tax Data*, which details property valuations and tax data by local jurisdiction.²⁰ Using data obtained from these annual reports, several summaries that profile historical millage rates and ad valorem taxes levied by counties, municipalities, and school districts have been compiled.²¹

18. Section 197.383, F.S.

19. <https://www.myfloridalegal.com/ag-opinions>

20. http://floridarevenue.com/property/Pages/DataPortal_DataBook.aspx

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

This page was intentionally left blank.

Part Two: Revenue Sources Based on Home Rule Authority

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

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

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

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

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

Summaries of Select Court Rulings:

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

This page was intentionally left blank.

Proprietary Fees

Home Rule Authority

Summary:

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

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

General Law Amendments:

Chapter 2024-98, L.O.F., (HB 1147) amends s. 288.9963(3), F.S., to extend the promotional rate of \$1 per wireline attachment per pole per year for any new attachment necessary to make broadband service available to an unserved or underserved end user within a municipal electric utility service territory from July 1, 2024, to December 31, 2028. This promotional rate is meant to encourage Internet service providers to make broadband service available to unserved or underserved consumers within the utility's territory. This change became effective on June 30, 2024. On June 17, 2024, the Revenue Estimating Conference adopted a zero / negative indeterminate fiscal impact to local governments resulting from this change.¹

Attorney General Opinions:

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of these opinions are available via a searchable on-line database.² Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *franchise fees*, *user fees*, or *utility fees*. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

Summaries of prior years' franchise fee revenues as reported by local governments are available.³

1. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page680-681.pdf

2. <https://www.myfloridalegal.com/ag-opinions>

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

This page was intentionally left blank.

Regulatory Fees

Home Rule Authority

Sections 163.31801 and 403.0893, Florida Statutes

Summary:

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

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

In response to local governments' reliance on impact fees and the growth of impact fee collections, the Florida Legislature adopted the Florida Impact Fee Act in 2006, which requires local governing authorities to satisfy certain requirements when imposing impact fees.¹ The Act has been subsequently amended to impose additional requirements or restrictions on local governments and school districts.

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

General Law Amendments:

Chapter 2024-28, L.O.F., (HB 377) creates s. 320.0603, F.S., to provide an exception from certain local licensing requirements for a person who holds a valid, active license or permit issued by a county or municipality to operate a vehicle for-hire. Such person may operate a vehicle for-hire without being subject to additional licensing or permitting requirements and without paying additional fees, if the person: 1) holds a valid, active license or permit to operate a vehicle for-hire in the county or municipality in which the person is domiciled (i.e., meaning someone's permanent residence or principal home), and 2) has not had a license or permit to operate a vehicle for-hire suspended or revoked within the preceding five years. This change became effective on July 1, 2024. On June 17, 2024, the Revenue Estimating Conference adopted a negative indeterminate fiscal impact to local governments resulting from this change.²

Chapter 2024-125, L.O.F., (CS/CS/HB 917) removes the authorization in Chapter 489, F.S., for a county or municipality to charge a registration fee for reciprocity and requires counties and municipalities to

1. Section 163.31801, F.S.

2. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page641-644.pdf

recognize a person as a journeyman in the plumbing, pipe fitting, mechanical, HVAC, electric, and alarm system trades if the person was issued a journeyman license in such trade by a county or municipality in the state. These changes became effective on July 1, 2024. On June 17, 2024, the Revenue Estimating Conference adopted a negative insignificant fiscal impact to local governments resulting from these changes.³

Chapter 2024-191, L.O.F., (CS/CS/CS/HB 267) makes two primary changes that may affect local building permit fees authorized in Chapter 553, F.S. First, it reduces timelines and revised procedures for applying for and obtaining a building permit, which may increase the number of cases in which the building permit fee reduction provisions apply. Second, the mandatory reduction in building permit fees will not apply if the delay in issuing the permit is caused by the applicant or if there is a natural disaster or other force majeure that causes the delay and may decrease the number of cases in which the building permit fee reduction provisions apply. These changes became effective on January 1, 2025. On June 27, 2024, the Revenue Estimating Conference adopted a positive / negative indeterminate fiscal impact to local governments resulting from these changes.⁴

Chapter 2024-266, L.O.F., (CS/HB 479) creates s. 163.3180(5)(j), F.S., to state that if a county and municipality both charge the developer of a new development or redevelopment a fee for transportation capacity impacts, the law requires the county and municipality to create and execute an interlocal agreement to coordinate the mitigation of their respective transportation impacts. In addition to other requirements, the interlocal agreement must ensure any new development or redevelopment is not charged twice for the same transportation capacity impact. The law also amends s. 163.3180(5)(a), F.S., to provide that a local government must credit against the collection of the impact fee any contribution identified in the development order, or any form of exaction, including monetary contributions. If a local government adopts an alternative transportation system pursuant to s. 163.3180(5)(i), F.S., the holder of any transportation or road impact fee credits granted under s. 163.3180 or s. 380.06, F.S., or otherwise that were in existence before the adoption of the alternative transportation system is entitled to the full benefit of the intensity and density prepaid by the credit balance as of the date the alternative transportation system was first established. These changes became effective on October 1, 2024. On June 17, 2024, the Revenue Estimating Conference adopted a zero fiscal impact to local governments resulting from these changes.⁵

Attorney General Opinions:

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

Prior Years' Revenues:

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

3. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page648-649.pdf

4. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page733-736.pdf

5. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page629-630.pdf

6. <https://www.myfloridalegal.com/ag-opinions>

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

Special Assessments

Home Rule Authority

Sections 125.01, 125.271, and Chapter 170, Florida Statutes

Summary:

Special assessments are a home rule revenue source used to construct and maintain capital facilities and to fund certain services. Additionally, state law authorizes the levy of special assessments for county and municipal governments¹ and county emergency medical services.² Special districts derive their authority to levy special assessments through general law or special act creating the district.³ As established by Florida case law, two requirements exist for the imposition of a valid special assessment. First, the assessed property must derive a special benefit from the improvement or service provided. Second, the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

In order for an assessed property to derive a special benefit from the service provided, there should be a logical relationship between the provided service and the benefit to real property. This logical relationship to property legal test defines those services that can be funded by special assessments versus those that cannot. General government services, such as general law enforcement and indigent health care, fail to satisfy the logical relationship to property test and cannot be funded by special assessments.

Many improvements and services have been upheld by the courts as providing a special benefit to assessed properties. Examples of such improvements and services include beach renourishment and restoration, downtown redevelopment, garbage disposal, fire and rescue services, fire protection, parking facilities, sewer improvements, stormwater management services, street improvements, and water and sewer line extensions. Once the service or capital facility satisfies the special benefit test, the assessment should be fairly apportioned among the benefited property in a manner consistent with the logical relationship embodied in the special benefit requirement.

Whether imposed to fund capital projects or services, a special assessment is generally collected on the annual ad valorem tax bill. Under this collection procedure, the special assessment is characterized as a non-ad valorem assessment.⁴

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Attorney General Opinions:

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of these opinions are available via a searchable on-line database.⁵ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase: *special assessments*. Local government officials seeking clarification should review the opinions in their entirety. The reader should keep 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. For county governments, sections 125.01(1)(r), F.S.; for municipal governments, chapter 170, F.S.

2. Section 125.271, F.S.

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

4. Section 197.3632, F.S.

5. <https://www.myfloridalegal.com/ag-opinions>

Prior Years' Revenues:

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

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

Part Three:

Revenue Sources Authorized by the Legislature

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

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

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

Alcoholic Beverage License Tax

Cardroom Tax

Constitutional Fuel Tax

County Fuel Tax

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

Distribution of Sales and Use Taxes to Counties

Emergency Management Assistance

Fuel Tax Refunds and Credits

Indian Gaming Revenues

Insurance License Tax

Intergovernmental Radio Communication Program

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

Miami-Dade County Lake Belt Mitigation Fee

Mobile Home License Tax

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

Oil, Gas, and Sulfur Production Tax

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

Phosphate Rock Severance Tax

Public Safety Emergency Communications Systems Fee (formerly the Enhanced 911 Fee)

State Housing Initiatives Partnership Program

Support for School Capital Outlay Purposes

Vessel Registration Fee

1. Section 218.23, F.S.

A special case of state-shared revenues is funding for school districts.² School districts in 2022-23 received 31.77 percent of their financial support from state sources, 50.95 percent from local sources (including the Required Local Effort portion of the FEFP) and 17.28 percent from federal sources. Funds for state support to school districts are provided primarily by legislative appropriations. However, the Florida Constitution authorizes certain revenues to be used by the school districts for capital outlay purposes. Article XII, Section 9(d), of the State Constitution, guarantees a stated amount for each district annually from proceeds of licensing motor vehicles, referred to as Capital Outlay and Debt Service (CO&DS) funds. Additionally, Article XII, Section (a)(2), of the State Constitution, provides that school districts may share in the proceeds from gross receipts taxes, referred to as Public Education Capital Outlay (PECO) funds, as provided by legislative appropriation.

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

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

Communications Services Tax

Convention Development Taxes

Discretionary Surtax on Documents

Green Utility Fee

Gross Receipts Tax on Commercial Hazardous Waste Facilities

Insurance Premium Tax

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

Local Discretionary Sales Surtaxes

Local Option Food and Beverage Taxes

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

Municipal Pari-mutuel Tax

Municipal Parking Facility Space Surcharges

Municipal Resort Tax

Public Service Tax

Tourist Development Taxes

Tourist Impact Tax

Traffic Citation Penalties Resulting from Use of Traffic Infraction Detectors

2. Refer to the Florida Department of Education's report *Funding for Florida School Districts 2024-25*, available at <https://www.fldoe.org/core/fileparse.php/7507/urlt/fefpdist.pdf>.

Alcoholic Beverage License Tax

Section 561.342, Florida Statutes

Summary:

A portion of an annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages and collected within a county or municipality is shared with those local governments. An annual license tax is imposed on the following: 1) any person operating a bottle club;¹ 2) vendors of malt beverages containing alcohol of 0.5 percent or more by volume, manufacturers engaged in the business of brewing only malt beverages, or distributors of alcoholic beverages containing less than 17.259 percent alcohol by volume;² 3) vendors authorized to sell brewed beverages containing malt, wines, and fortified wines; authorized wine manufacturers; or distributors authorized to sell brewed beverages containing malt, wines, and fortified wines in counties where the sale of intoxicating liquors, wines, and beers is permitted;³ 4) vendors permitted to sell any alcoholic beverages regardless of alcoholic content, persons associated together as a chartered or incorporated club, and any caterer at a horse or dog racetrack or jai alai fronton;⁴ and 5) authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers, as defined in s. 561.14(4)-(5), F.S.⁵

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

The tax is administered, collected, and enforced by the Department of Business and Professional Regulation's Division of Alcoholic Beverages and Tobacco.⁶

Distribution of Proceeds:

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

Authorized Uses:

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

Attorney General Opinions:

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

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

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

The full texts of these opinions are available via a searchable on-line database.⁹ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

A summary of prior years' distributions is available.¹⁰

9. <https://www.myfloridalegal.com/ag-opinions>

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

Cardroom Tax

Section 849.086, Florida Statutes

Summary:

An eligible county or municipality receives a portion of taxes imposed on licensed cardroom operators. Located at licensed pari-mutuel facilities, cardrooms are “rooms” where authorized games are played for money or anything of value to which the public is invited to participate and charged a participation fee by the facility operator. An authorized game means a game or series of games of poker or dominoes, which are played in a nonbanking manner. These games are considered pari-mutuel style games rather than casino gaming because the participants play against each other instead of against the “house” (i.e., the cardroom operator and all employees of the cardroom operator).

Multiple fees and taxes are authorized in law; however, only a portion of the tax proceeds is shared with eligible local governments.¹ Two cardroom-related taxes are authorized in present law: the gross receipts tax and an admissions tax.² Currently, no admission tax on cardrooms is charged or paid, leaving only the gross receipts tax for sharing purposes. In this regard, each cardroom operator pay a tax of 10 percent of the cardroom operation’s monthly gross receipts to the state.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

A county or municipality, which has approved a cardroom, is eligible to receive a portion of the taxes deposited into the Pari-mutuel Wagering Trust Fund [hereinafter Trust Fund]. The Florida Gaming Control Commission does not issue any initial license for cardroom gaming until the local government, where such cardroom gaming activity is to be conducted, has approved such activity by a majority vote of the municipality’s governing body, or the county’s governing body if the facility is located in the unincorporated area.³

Administrative Procedures:

The Commission administers and regulates the operation of cardrooms and the proper collection of imposed taxes and fees.⁴ The Commission may deny a license or the renewal thereof or may suspend or revoke any license when the applicant has violated or failed to comply with the provisions found in law or any adopted rules pertaining to the administration and operation of cardrooms.⁵

Distribution of Proceeds:

By September 1st of each year, the Commission determines the amount of taxes deposited into the Trust Fund from each cardroom licensee, the location by county of each cardroom, the location of each cardroom whether within an incorporated municipality or unincorporated area of the county, and the total amount to be distributed to each eligible county and municipality. By October 1st of each year, 25 percent of the taxes deposited into the Trust Fund are distributed to eligible local governments.⁶

1. Sections 849.086(5)(e); 849.086(6)(i); 849.086(10); F.S.

2. Sections 849.086(13)(a) and (b), F.S.

3. Section 849.086(16), F.S.

4. Section 849.086(4), F.S.

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

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

Authorized Uses:

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

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2007-48	Gambling – telephone card sweepstakes
2007-36	Indian Gaming Compact - Legislature
96-45	Gambling – ordinance necessary for cardroom gaming

The full texts of these opinions are available via a searchable on-line database.⁷ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

A summary of prior years' revenues reported by local governments is available.⁸

7. <https://www.myfloridalegal.com/ag-opinions>

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

Constitutional Fuel Tax (2 Cents)

Article XII, Section 9(c), Florida Constitution

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

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

All counties are eligible to receive proceeds.

Administrative Procedures:

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

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

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

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

1. Article XII, s. 9(c), Fla. Const.

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

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

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

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

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

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

Distribution of Proceeds:

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

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

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

Authorized Uses:

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

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

5. Section 206.47(5)(a), F.S.

6. Section 206.47(7), F.S.

7. Section 206.47(9), F.S.

8. Section 206.47(10), F.S.

9. Section 336.024, F.S.

10. Section 206.47(7), F.S.

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

Any county that agreed prior to July 1, 1977, by resolution, to use the surplus proceeds to provide a connecting road to a planned interchange on the interstate system must provide the connecting road. Any surplus, not otherwise used to provide the connecting road, can be used on any road in the county at the discretion of the county's governing body.¹³

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2004-03	Surplus second gas tax funds used on roads in county
93-25	Surplus constitutional fuel tax, authorized use
85-93	Constitutional fuel tax, payment of service charges and administrative fees
85-53	Service charge charged by clerk from gas tax money
84-06	Surplus constitutional fuel tax, authorized use
83-26	Surplus constitutional fuel tax, authorized use
83-22	Surplus constitutional fuel tax, authorized use
82-55	Surplus constitutional fuel tax, authorized use
80-22	Surplus constitutional fuel tax, authorized use
79-104	Surplus constitutional fuel tax, authorized use
79-43	Surplus constitutional fuel tax, authorized use
79-41	County transportation trust funds, auditing

The full texts of these opinions are available via a searchable on-line database.¹⁴ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Current Year's Revenues:

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for the local fiscal year ending 2025. The estimates are based on a statewide estimate of total constitutional fuel tax collections, and are net of the SBA's administrative deductions. A summary of prior years' disbursements is available.¹⁵ A table listing the 2025 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

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

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

13. Section 336.023, F.S.

14. <https://www.myfloridalegal.com/ag-opinions>

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

Constitutional Fuel Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.63378%	0.32366%	0.40960%	1.36700%	\$ 3,198,438
Baker	0.09618%	0.03130%	0.24530%	0.37280%	\$ 872,259
Bay	0.54985%	0.20714%	0.36710%	1.12410%	\$ 2,630,113
Bradford	0.07205%	0.03025%	0.12260%	0.22490%	\$ 526,210
Brevard	2.05742%	0.70773%	0.54030%	3.30540%	\$ 7,733,810
Broward	4.00532%	2.17980%	0.51240%	6.69750%	\$ 15,670,476
Calhoun	0.02821%	0.01526%	0.24060%	0.28410%	\$ 664,723
Charlotte	0.48815%	0.22546%	0.33840%	1.05200%	\$ 2,461,417
Citrus	0.30450%	0.17919%	0.27480%	0.75850%	\$ 1,774,700
Clay	0.38453%	0.25518%	0.26040%	0.90010%	\$ 2,106,009
Collier	0.85104%	0.44122%	0.86260%	2.15490%	\$ 5,041,927
Columbia	0.36913%	0.07973%	0.33290%	0.78180%	\$ 1,829,217
DeSoto	0.07276%	0.03863%	0.26590%	0.37730%	\$ 882,788
Dixie	0.05031%	0.01908%	0.30930%	0.37870%	\$ 886,063
Duval	2.58838%	1.16113%	0.35900%	4.10850%	\$ 9,612,863
Escambia	0.73518%	0.36829%	0.31990%	1.42340%	\$ 3,330,400
Flagler	0.21362%	0.14442%	0.21280%	0.57080%	\$ 1,335,529
Franklin	0.03168%	0.01433%	0.32150%	0.36750%	\$ 859,858
Gadsden	0.18509%	0.04906%	0.22460%	0.45870%	\$ 1,073,243
Gilchrist	0.04417%	0.02112%	0.14920%	0.21450%	\$ 501,876
Glades	0.05497%	0.01391%	0.41210%	0.48100%	\$ 1,125,420
Gulf	0.03253%	0.01803%	0.27390%	0.32450%	\$ 759,249
Hamilton	0.21221%	0.01510%	0.21750%	0.44480%	\$ 1,040,721
Hardee	0.07536%	0.02832%	0.26760%	0.37130%	\$ 868,749
Hendry	0.14314%	0.04517%	0.49600%	0.68430%	\$ 1,601,091
Hernando	0.42034%	0.22561%	0.20730%	0.85320%	\$ 1,996,275
Highlands	0.24876%	0.11529%	0.45980%	0.82380%	\$ 1,927,486
Hillsborough	3.29541%	1.70261%	0.52040%	5.51840%	\$ 12,911,676
Holmes	0.05379%	0.02199%	0.20860%	0.28440%	\$ 665,425
Indian River	0.40455%	0.18531%	0.22120%	0.81110%	\$ 1,897,771
Jackson	0.23928%	0.05410%	0.39660%	0.69000%	\$ 1,614,428
Jefferson	0.05850%	0.01701%	0.25160%	0.32710%	\$ 765,332
Lafayette	0.01659%	0.00892%	0.23090%	0.25640%	\$ 599,912
Lake	0.84854%	0.45809%	0.48500%	1.79160%	\$ 4,191,896
Lee	1.83481%	0.88468%	0.42980%	3.14930%	\$ 7,368,575
Leon	0.61422%	0.33325%	0.29790%	1.24540%	\$ 2,913,925
Levy	0.12002%	0.05001%	0.48590%	0.65590%	\$ 1,534,642
Liberty	0.02463%	0.00881%	0.34770%	0.38110%	\$ 891,679
Madison	0.14409%	0.02065%	0.30000%	0.46470%	\$ 1,087,282
Manatee	0.91867%	0.48550%	0.35570%	1.75990%	\$ 4,117,726
Marion	1.06725%	0.44618%	0.68440%	2.19780%	\$ 5,142,303
Martin	0.40347%	0.17986%	0.28450%	0.86780%	\$ 2,030,435
Miami-Dade	5.21339%	3.05828%	0.91700%	9.18870%	\$ 21,499,261
Monroe	0.23472%	0.09334%	0.82010%	1.14820%	\$ 2,686,501
Nassau	0.21692%	0.11129%	0.27480%	0.60300%	\$ 1,410,869
Okaloosa	0.52944%	0.24217%	0.41760%	1.18920%	\$ 2,782,431
Okeechobee	0.16700%	0.04373%	0.37080%	0.58150%	\$ 1,360,565

Constitutional Fuel Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Orange	3.56012%	1.64895%	0.41850%	5.62760%	\$ 13,167,177
Osceola	0.97183%	0.48512%	0.62880%	2.08580%	\$ 4,880,251
Palm Beach	2.91166%	1.69287%	0.93300%	5.53750%	\$ 12,956,366
Pasco	1.20690%	0.67456%	0.32410%	2.20560%	\$ 5,160,553
Pinellas	1.72838%	1.07653%	0.18120%	2.98610%	\$ 6,986,727
Polk	1.83162%	0.88096%	0.83950%	3.55210%	\$ 8,311,026
Putnam	0.17666%	0.08384%	0.34560%	0.60610%	\$ 1,418,122
St. Johns	0.74812%	0.34826%	0.29250%	1.38890%	\$ 3,249,679
St. Lucie	0.79944%	0.40715%	0.25450%	1.46110%	\$ 3,418,609
Santa Rosa	0.40008%	0.22396%	0.48500%	1.10900%	\$ 2,594,783
Sarasota	0.89462%	0.51273%	0.24910%	1.65650%	\$ 3,875,796
Seminole	0.94032%	0.53771%	0.14620%	1.62420%	\$ 3,800,222
Sumter	0.45895%	0.17155%	0.24110%	0.87160%	\$ 2,039,326
Suwannee	0.16328%	0.05020%	0.28870%	0.50220%	\$ 1,175,022
Taylor	0.08681%	0.02395%	0.44040%	0.55120%	\$ 1,289,670
Union	0.03467%	0.01782%	0.10450%	0.15700%	\$ 367,341
Volusia	1.28028%	0.64448%	0.52300%	2.44780%	\$ 5,727,240
Wakulla	0.07547%	0.03995%	0.26040%	0.37580%	\$ 879,278
Walton	0.31601%	0.09205%	0.47960%	0.88770%	\$ 2,076,996
Washington	0.06081%	0.02816%	0.26040%	0.34940%	\$ 817,509
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 233,975,000
Note: The dollar figures represent a 100 percent distribution of estimated monies.					

This page was intentionally left blank.

County Fuel Tax (1 Cent)

Sections 206.41(1) and 206.60, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

All counties are eligible to receive proceeds.

Administrative Procedures:

The tax is administered by the Department of Revenue (DOR). Prior to distributing the proceeds to county governments, the DOR deducts the General Revenue Service Charge pursuant to s. 215.20, F.S., and transfers the service charge proceeds to the state's General Revenue Fund.³ Additionally, the DOR is authorized to deduct its administrative costs incurred in the collection, administration, enforcement, and distribution of the tax; however, the deduction may not exceed 2 percent of collections.

Distribution of Proceeds:

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

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

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

1. Section 206.41(1)(b), F.S.

2. Section 206.60(5), F.S.

3. Section 206.60(1)(a), F.S.

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

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

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

Authorized Uses:

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

Attorney General Opinions:

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

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

The full text of this opinion is available via a searchable on-line database.⁵ Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Current and Prior Years' Revenues:

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for local fiscal year ending 2025. The estimated distributions are based on an adjusted statewide estimate of total county fuel tax collections that reflect the deductions for the General Revenue Service Charge, administrative costs, motor fuel refunds, and dealer collection allowances. A summary of prior years' distributions is available.⁶ A table listing the 2025 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

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

5. <https://www.myfloridalegal.com/ag-opinions>

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

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.63378%	0.32366%	0.40960%	1.36700%	\$ 1,409,719
Baker	0.09618%	0.03130%	0.24530%	0.37280%	\$ 384,450
Bay	0.54985%	0.20714%	0.36710%	1.12410%	\$ 1,159,228
Bradford	0.07205%	0.03025%	0.12260%	0.22490%	\$ 231,928
Brevard	2.05742%	0.70773%	0.54030%	3.30540%	\$ 3,408,694
Broward	4.00532%	2.17980%	0.51240%	6.69750%	\$ 6,906,797
Calhoun	0.02821%	0.01526%	0.24060%	0.28410%	\$ 292,978
Charlotte	0.48815%	0.22546%	0.33840%	1.05200%	\$ 1,084,875
Citrus	0.30450%	0.17919%	0.27480%	0.75850%	\$ 782,203
Clay	0.38453%	0.25518%	0.26040%	0.90010%	\$ 928,228
Collier	0.85104%	0.44122%	0.86260%	2.15490%	\$ 2,222,241
Columbia	0.36913%	0.07973%	0.33290%	0.78180%	\$ 806,231
DeSoto	0.07276%	0.03863%	0.26590%	0.37730%	\$ 389,091
Dixie	0.05031%	0.01908%	0.30930%	0.37870%	\$ 390,534
Duval	2.58838%	1.16113%	0.35900%	4.10850%	\$ 4,236,891
Escambia	0.73518%	0.36829%	0.31990%	1.42340%	\$ 1,467,881
Flagler	0.21362%	0.14442%	0.21280%	0.57080%	\$ 588,638
Franklin	0.03168%	0.01433%	0.32150%	0.36750%	\$ 378,984
Gadsden	0.18509%	0.04906%	0.22460%	0.45870%	\$ 473,034
Gilchrist	0.04417%	0.02112%	0.14920%	0.21450%	\$ 221,203
Glades	0.05497%	0.01391%	0.41210%	0.48100%	\$ 496,031
Gulf	0.03253%	0.01803%	0.27390%	0.32450%	\$ 334,641
Hamilton	0.21221%	0.01510%	0.21750%	0.44480%	\$ 458,700
Hardee	0.07536%	0.02832%	0.26760%	0.37130%	\$ 382,903
Hendry	0.14314%	0.04517%	0.49600%	0.68430%	\$ 705,684
Hernando	0.42034%	0.22561%	0.20730%	0.85320%	\$ 879,863
Highlands	0.24876%	0.11529%	0.45980%	0.82380%	\$ 849,544
Hillsborough	3.29541%	1.70261%	0.52040%	5.51840%	\$ 5,690,850
Holmes	0.05379%	0.02199%	0.20860%	0.28440%	\$ 293,288
Indian River	0.40455%	0.18531%	0.22120%	0.81110%	\$ 836,447
Jackson	0.23928%	0.05410%	0.39660%	0.69000%	\$ 711,563
Jefferson	0.05850%	0.01701%	0.25160%	0.32710%	\$ 337,322
Lafayette	0.01659%	0.00892%	0.23090%	0.25640%	\$ 264,413
Lake	0.84854%	0.45809%	0.48500%	1.79160%	\$ 1,847,588
Lee	1.83481%	0.88468%	0.42980%	3.14930%	\$ 3,247,716
Leon	0.61422%	0.33325%	0.29790%	1.24540%	\$ 1,284,319
Levy	0.12002%	0.05001%	0.48590%	0.65590%	\$ 676,397
Liberty	0.02463%	0.00881%	0.34770%	0.38110%	\$ 393,009
Madison	0.14409%	0.02065%	0.30000%	0.46470%	\$ 479,222
Manatee	0.91867%	0.48550%	0.35570%	1.75990%	\$ 1,814,897
Marion	1.06725%	0.44618%	0.68440%	2.19780%	\$ 2,266,481
Martin	0.40347%	0.17986%	0.28450%	0.86780%	\$ 894,919
Miami-Dade	5.21339%	3.05828%	0.91700%	9.18870%	\$ 9,475,847
Monroe	0.23472%	0.09334%	0.82010%	1.14820%	\$ 1,184,081
Nassau	0.21692%	0.11129%	0.27480%	0.60300%	\$ 621,844
Okaloosa	0.52944%	0.24217%	0.41760%	1.18920%	\$ 1,226,363
Okeechobee	0.16700%	0.04373%	0.37080%	0.58150%	\$ 599,672

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Orange	3.56012%	1.64895%	0.41850%	5.62760%	\$ 5,803,463
Osceola	0.97183%	0.48512%	0.62880%	2.08580%	\$ 2,150,981
Palm Beach	2.91166%	1.69287%	0.93300%	5.53750%	\$ 5,710,547
Pasco	1.20690%	0.67456%	0.32410%	2.20560%	\$ 2,274,525
Pinellas	1.72838%	1.07653%	0.18120%	2.98610%	\$ 3,079,416
Polk	1.83162%	0.88096%	0.83950%	3.55210%	\$ 3,663,103
Putnam	0.17666%	0.08384%	0.34560%	0.60610%	\$ 625,041
St. Johns	0.74812%	0.34826%	0.29250%	1.38890%	\$ 1,432,303
St. Lucie	0.79944%	0.40715%	0.25450%	1.46110%	\$ 1,506,759
Santa Rosa	0.40008%	0.22396%	0.48500%	1.10900%	\$ 1,143,656
Sarasota	0.89462%	0.51273%	0.24910%	1.65650%	\$ 1,708,266
Seminole	0.94032%	0.53771%	0.14620%	1.62420%	\$ 1,674,956
Sumter	0.45895%	0.17155%	0.24110%	0.87160%	\$ 898,838
Suwannee	0.16328%	0.05020%	0.28870%	0.50220%	\$ 517,894
Taylor	0.08681%	0.02395%	0.44040%	0.55120%	\$ 568,425
Union	0.03467%	0.01782%	0.10450%	0.15700%	\$ 161,906
Volusia	1.28028%	0.64448%	0.52300%	2.44780%	\$ 2,524,294
Wakulla	0.07547%	0.03995%	0.26040%	0.37580%	\$ 387,544
Walton	0.31601%	0.09205%	0.47960%	0.88770%	\$ 915,441
Washington	0.06081%	0.02816%	0.26040%	0.34940%	\$ 360,319
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 103,125,000
Note: The dollar figures represent a 100 percent distribution of estimated monies.					

County Revenue Sharing Program

Sections 210.20(2), 212.20(6), 218.20-.26, and 409.915, Florida Statutes

Summary:

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government.¹ Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Counties, which receives 2.9 percent of net cigarette tax collections and 2.0810 percent of net sales and use tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. There are no use restrictions on these revenues other than some statutory limitations regarding funds that can be used as a pledge for indebtedness.

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

General Law Amendments:

Chapter 2024-228, L.O.F., (HB 5003) amends s. 409.915(1), F.S., to provide that the term *state Medicaid expenditures* does not include funds specially assessed by any local governmental entity and used as the nonfederal share for the hospital Directed Payment Program after July 1, 2021. The expiration date of this provision was extended to July 1, 2025, and this change became effective on July 1, 2024. The Revenue Estimating Conference adopted a zero fiscal impact to local governments resulting from this change with all of the loss instead falling on the state.³

It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county governments via this revenue sharing program. However, a summary of such changes is not provided here.

Eligibility Requirements:

In order to be eligible to participate in revenue sharing beyond the minimum entitlement in any fiscal year, a county government must have satisfied a number of statutory requirements.⁴ As it relates to county revenue sharing, the term *minimum entitlement* is defined as the amount of revenue, as certified by the county government and determined by the Department of Revenue (DOR), which must be shared with the

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

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

3. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page511-513.pdf

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

county so that the county will receive the amount of revenue necessary to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the Revenue Sharing Trust Fund for Counties [hereinafter Trust Fund].⁵

Administrative Procedures:

The county revenue sharing program is administered by the DOR, and monthly distributions are made to eligible county governments. The program is comprised of state cigarette and sales taxes that are collected and transferred to the Trust Fund. The percentage of each tax source transferred into the Trust Fund is listed below, and the proportional contribution of each source during the state fiscal year ending 2025 is also noted.

2.9 percent of net cigarette tax collections ⁶ = 0.7 percent of total program funding

2.0810 percent of net sales and use tax collections ⁷ = 99.3 percent of total program funding

Distribution of Proceeds:

An apportionment factor is calculated for each eligible county using a formula consisting of the following equally weighted factors: county population, unincorporated county population, and county sales tax collections.⁸ A *county population factor* is each eligible county's percentage of the total population of all eligible counties in the state. Inmates and residents residing in institutions operated by the federal government as well as the Florida Departments of Corrections, Children and Families, and Health are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.⁹ An *unincorporated county population factor* is each eligible county's percentage of the total population of the state residing in unincorporated areas of all eligible counties. A *county sales tax collections factor* is each eligible county's percentage of total sales tax collections in all eligible counties during the preceding year.

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

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

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

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

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

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

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

9. Section 186.901, F.S.

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

The distribution to an eligible county is determined by the following procedure.¹¹ First, a county government's entitlement is computed on the basis of the apportionment factor applied to all Trust Fund receipts available for distribution. Second, the revenue to be shared via the formula in any fiscal year is adjusted so that no county receives fewer funds than its guaranteed entitlement, which is equal to the aggregate amount received from the state in fiscal year 1971-72 under then-existing statutory provisions. Third, the revenue to be shared via the formula in any fiscal year is adjusted so that no county receives fewer funds than its guaranteed entitlement plus the second guaranteed entitlement, which is equal to the aggregate amount received from the state in fiscal year 1981-82 under then-existing statutory provisions. Fourth, the revenue to be shared via the formula in any fiscal year is adjusted so that all counties receive at least their minimum entitlement, which means the amount of revenue necessary for a county to meet its obligations as the result of pledges, assignments, or trusts entered into that obligated Trust Fund monies. Finally, after making these adjustments, any remaining Trust Fund monies shall be distributed on the basis of additional money to each qualified county in proportion to the total additional money for all qualified counties.

Authorized Uses:

Statutory provisions exist that restrict the amount of funds that can be pledged for bonded indebtedness. Counties are allowed to pledge the guaranteed entitlement proceeds.¹² Additionally, the second guaranteed entitlement may also be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness.¹³ However, in spite of these restrictions, a county may assign, pledge, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness, an amount up to 50 percent of the funds received in the prior year.¹⁴ Consequently, it is possible that some portion of a county's growth monies will become available as a pledge for bonded indebtedness. Beyond these provisions, there are no other use restrictions on these revenues.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2002-36	Census correction, redistribution of sales tax
94-26	Nonpayment of incentive pay, eligibility to participate in revenue sharing
92-87	Distribution of trust fund monies in the event of revised population estimate
86-44	Authority to donate state revenue sharing funds to nonprofit club
79-18	Authority to borrow monies, use of state revenue sharing funds
77-14	Authority to repay loan with state revenue sharing funds
74-367	Revenue Sharing Act of 1972, applicability to regional housing authorities
73-246	Revenue Sharing Act of 1972, applicability

The full texts of these opinions are available via a searchable on-line database.¹⁵ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of

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

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

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

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

15. <https://www.myfloridalegal.com/ag-opinions>

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

Current and Prior Years' Revenues:

The table included in this section lists the estimated distributions to county governments for state fiscal year ending 2025, and these figures represent a 95 percent distribution of the estimated monies. A summary of prior years' distributions is available.¹⁶

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

County Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2025				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Alachua	\$ 254,168	\$ 1,007,247	\$ 6,191,849	\$ 7,453,264
Baker	\$ 28,273	\$ 90,639	\$ 672,214	\$ 791,126
Bay	\$ 154,793	\$ 684,481	\$ 5,388,379	\$ 6,227,653
Bradford	\$ 28,713	\$ 129,364	\$ 643,828	\$ 801,905
Brevard	\$ 464,254	\$ 1,807,775	\$ 13,994,626	\$ 16,266,655
Broward	\$ 3,573,165	\$ 4,779,269	\$ 33,674,399	\$ 42,026,833
Calhoun	\$ 14,713	\$ 68,369	\$ 274,893	\$ 357,975
Charlotte	\$ 187,080	\$ 493,387	\$ 6,952,749	\$ 7,633,216
Citrus	\$ 90,480	\$ 499,080	\$ 5,026,088	\$ 5,615,648
Clay	\$ 102,028	\$ 599,690	\$ 7,058,867	\$ 7,760,585
Collier	\$ 491,318	\$ 594,600	\$ 16,068,597	\$ 17,154,515
Columbia	\$ 72,308	\$ 288,232	\$ 2,133,541	\$ 2,494,081
DeSoto	\$ 30,961	\$ 132,516	\$ 850,792	\$ 1,014,269
Dixie	\$ 15,487	\$ 54,021	\$ 416,824	\$ 486,332
Duval	\$ 1,999,042	\$ 4,106,467	\$ 35,520,815	\$ 41,626,324
Escambia	\$ 728,024	\$ 1,779,956	\$ 9,646,767	\$ 12,154,747
Flagler	\$ 23,543	\$ 78,036	\$ 2,317,888	\$ 2,419,467
Franklin	\$ 18,862	\$ 41,026	\$ 338,127	\$ 398,015
Gadsden	\$ 80,864	\$ 239,311	\$ 821,509	\$ 1,141,684
Gilchrist	\$ 5,883	\$ 45,494	\$ 486,082	\$ 537,459
Glades	\$ 12,360	\$ 41,438	\$ 303,417	\$ 357,215
Gulf	\$ 68,034	\$ 19,920	\$ 375,302	\$ 463,256
Hamilton	\$ 23,270	\$ 109,630	\$ 198,749	\$ 331,649
Hardee	\$ 36,082	\$ 144,439	\$ 470,798	\$ 651,319
Hendry	\$ 28,673	\$ 148,507	\$ 1,063,342	\$ 1,240,522
Hernando	\$ 79,474	\$ 409,209	\$ 6,590,621	\$ 7,079,304
Highlands	\$ 104,948	\$ 349,039	\$ 2,903,286	\$ 3,357,273
Hillsborough	\$ 1,835,627	\$ 4,916,849	\$ 46,844,105	\$ 53,596,581
Holmes	\$ 20,087	\$ 112,718	\$ 399,466	\$ 532,271
Indian River	\$ 205,850	\$ 425,545	\$ 4,834,103	\$ 5,465,498
Jackson	\$ 67,470	\$ 259,685	\$ 977,355	\$ 1,304,510
Jefferson	\$ 29,079	\$ 67,261	\$ 504,830	\$ 601,170
Lafayette	\$ 6,472	\$ 29,717	\$ 178,689	\$ 214,878
Lake	\$ 256,097	\$ 708,355	\$ 10,215,896	\$ 11,180,348
Lee	\$ 578,772	\$ 1,764,708	\$ 22,964,631	\$ 25,308,111
Leon	\$ 316,798	\$ 1,026,649	\$ 6,027,040	\$ 7,370,487
Levy	\$ 34,157	\$ 137,533	\$ 1,258,323	\$ 1,430,013
Liberty	\$ 8,441	\$ 28,423	\$ 156,354	\$ 193,218
Madison	\$ 34,591	\$ 95,970	\$ 368,593	\$ 499,154
Manatee	\$ 530,269	\$ 1,054,577	\$ 13,968,978	\$ 15,553,824
Marion	\$ 251,941	\$ 1,024,873	\$ 12,500,837	\$ 13,777,651
Martin	\$ 244,331	\$ 553,167	\$ 5,473,822	\$ 6,271,320
Miami-Dade	\$ 5,895,217	\$ 10,571,522	\$ 67,010,527	\$ 83,477,266
Monroe	\$ 246,464	\$ 455,801	\$ 3,119,281	\$ 3,821,546
Nassau	\$ 65,716	\$ 252,268	\$ 3,072,202	\$ 3,390,186
Okaloosa	\$ 147,680	\$ 859,331	\$ 6,348,060	\$ 7,355,071
Okeechobee	\$ 41,041	\$ 173,472	\$ 1,129,712	\$ 1,344,225
Orange	\$ 1,632,765	\$ 3,816,110	\$ 56,430,509	\$ 61,879,384
Osceola	\$ 95,114	\$ 414,462	\$ 13,211,347	\$ 13,720,923
Palm Beach	\$ 2,570,430	\$ 2,766,174	\$ 40,312,125	\$ 45,648,729

County Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2025				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Pasco	\$ 310,426	\$ 1,782,481	\$ 19,287,557	\$ 21,380,464
Pinellas	\$ 2,452,694	\$ 3,368,283	\$ 19,076,284	\$ 24,897,261
Polk	\$ 857,616	\$ 2,627,126	\$ 20,271,812	\$ 23,756,554
Putnam	\$ 98,535	\$ 409,282	\$ 1,840,253	\$ 2,348,070
St. Johns	\$ 152,548	\$ 403,262	\$ 10,987,733	\$ 11,543,543
St. Lucie	\$ 187,010	\$ 618,973	\$ 6,989,187	\$ 7,795,170
Santa Rosa	\$ 77,885	\$ 448,253	\$ 6,125,803	\$ 6,651,941
Sarasota	\$ 1,119,924	\$ 1,148,225	\$ 13,626,070	\$ 15,894,219
Seminole	\$ 339,130	\$ 1,316,016	\$ 11,926,253	\$ 13,581,399
Sumter	\$ 35,653	\$ 182,301	\$ 4,576,791	\$ 4,794,745
Suwannee	\$ 32,719	\$ 175,516	\$ 1,201,734	\$ 1,409,969
Taylor	\$ 36,940	\$ 118,139	\$ 484,219	\$ 639,298
Union	\$ 18,615	\$ 33,326	\$ 285,701	\$ 337,642
Volusia	\$ 698,366	\$ 1,525,368	\$ 10,731,984	\$ 12,955,718
Wakulla	\$ 24,054	\$ 90,110	\$ 1,016,385	\$ 1,130,549
Walton	\$ 39,806	\$ 151,427	\$ 3,703,419	\$ 3,894,652
Washington	\$ 16,827	\$ 101,973	\$ 604,214	\$ 723,014
Statewide Totals	\$ 30,329,957	\$ 64,756,373	\$ 610,426,534	\$ 705,512,864
Notes: 1) These estimates represent a 95 percent distribution of trust fund monies plus the additional Duval County distribution as discussed in Note 2. 2) Duval County's total distribution includes \$6,557,285 pursuant to s. 218.23(2), F.S., (Calculation = \$6.24 times the 2023 adjusted countywide population of 1,050,847). 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in State FY 2024-25 has been estimated as follows: state sales tax, \$737.3 million or 99.3% and cigarette tax, \$5.0 million or 0.7%. 4) Unincorporated Duval County population is estimated based on data from prior to the incorporation of the entire county.				

Distribution of Sales and Use Taxes to Counties

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

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

All counties are eligible to receive proceeds.

Distribution of Proceeds:

Each fiscal year, the sum of \$29,915,500 is divided into 67 equal parts, and one part (i.e., \$446,500) is distributed to each county government. The distribution to counties begins each fiscal year on or before January 5th and continues monthly for a total of four months. It is possible that all or some portion of the \$446,500 received by a county government is subsequently distributed to one or more other governmental entities (i.e., district school board, municipal government, or special district) within the county pursuant to local ordinance or special act. If a local or special law required that any monies accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135, F.S., be paid directly to the district school board, special district, or a municipal government, such payment continues until the local or special law is amended or repealed.

Authorized Uses:

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

Attorney General Opinions:

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

Prior Years' Revenues:

A summary of prior years' distributions is available.¹

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

This page was intentionally left blank.

Emergency Management Assistance

Sections 252.371-.373, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

The policyholder pays the surcharge to the insurer, and the insurer collects the surcharge and remits it to the Department of Revenue, which collects, administers, audits, and enforces the surcharge pursuant to s. 624.5092, F.S. The surcharge is not to be considered premiums of the insurer; however, nonpayment of the surcharge by the insured may be a valid reason for policy cancellation. All surcharge proceeds are deposited in the Emergency Management, Preparedness, and Assistance Trust Fund [hereinafter Trust Fund] and cannot be used to supplant existing funding.² The Trust Fund is administered by the Division of Emergency Management within the Executive Office of the Governor.³

The Division allocates funds from the Trust Fund to local emergency management agencies and programs pursuant to criteria specified in rule. Such rules include, but are not limited to, requirements regarding the employment of an emergency management program director or coordinator, formula to establish base allocation and distribute excess funds, local match of state funding, and preferential funding for participation in mutual aid agreements.⁴ If adequate funding is available, every county receives funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.⁵

Distribution of Proceeds:

The Division allocates funds appropriated from the Trust Fund.

Authorized Uses:

Proceeds are used to implement and administer state and local emergency management programs, including administration, training, and operations; fund grants and loans to state or regional agencies, local

1. Section 252.34(6), F.S.

2. Section 252.372, F.S.

3. Section 252.371, F.S.

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

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

governments, and private organizations to implement projects that will further state and local emergency management objectives; and meet any matching requirements imposed as a condition of receiving federal disaster relief assistance.⁶

Attorney General Opinions:

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

Prior Years' Revenues:

A summary of prior years' distributions is available.⁷

6. Section 252.373(1), F.S.

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

Fuel Tax Refunds and Credits

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

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

The portion of the state's fuel sales tax imposed by s. 206.41(1)(g), F.S., (i.e., the "fuel sales tax") which results from the collection of such taxes paid by a county or municipality on motor or diesel fuel for use in a motor vehicle operated by the local government is refunded. When licensed as a local government user, a county or municipality is entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under s. 206.41(1)(b) and (g), F.S., on those gallons that would otherwise be eligible for refund.¹

The portion of the state's fuel sales tax imposed by s. 206.41(1)(g), F.S., (i.e., the "fuel sales tax") which results from the collection of such tax paid by a school district or a private contractor operating school buses for a school district or by a nonpublic school on motor fuel or diesel fuel for use in a motor vehicle operated by such district, private contractor, or nonpublic school is returned to the school district or to the nonpublic school. When licensed as a local government user, a school district is entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under s. 206.41(1)(b) and (g), F.S., on those gallons that would otherwise be eligible for refund.²

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

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

Administrative Procedures:

The Department of Revenue (DOR) administers the refund or credit of fuel taxes.

Distribution of Proceeds:

The DOR pays claims on a quarterly basis.

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

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

3. Section 206.625, F.S.

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

Authorized Uses:

The refunds to the counties and municipalities are used for the construction, reconstruction, and maintenance of roads and streets within the respective jurisdiction.⁵ The refunds to school districts are used to fund construction, reconstruction, and maintenance of roads and streets within the school district required as the result of the construction of new schools or the renovation of existing schools.⁶ The school board selects the projects to be funded; however, the first priority is given to projects required as the result of the construction of new schools unless the affected county or municipal government grants a waiver. Refunds returned to nonpublic schools are used for transportation-related purposes.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
83-25	Eligibility for refund on motor fuel taxes
82-08	Authority of special district to refund tax
81-30	Refund provisions of ch. 206, F.S.
74-342	Return of gas taxes paid
74-341	Return of gas taxes paid

The full texts of these opinions are available via a searchable on-line database.⁷ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

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

7. <https://www.myfloridalegal.com/ag-opinions>

Indian Gaming Revenues

Section 285.710, Florida Statutes

Summary:

Florida's Governor and the Seminole Tribe of Florida [hereinafter Tribe] executed a gaming compact on April 7, 2010, which was subsequently ratified by the Legislature and later approved by the U.S. Department of the Interior.¹ A new gaming compact, executed by the Governor and the Tribe on April 23, 2021, as amended on May 17, 2021, was ratified by the Legislature and later approved by the U.S. Department of the Interior.²

The compact allows for select gaming activity in tribal facilities and requires the Tribe to make payments to the State for the privilege of conducting gaming activity in facilities located in Broward, Collier, Glades, Hendry, and Hillsborough counties. Three percent of the monies paid by the Tribe to the State are designated as the local government share and distributed to select county and municipal governments in those counties where the tribal gaming facilities are located.

The State of Florida began receiving Indian Gaming payments pursuant to the 2021 Compact in October 2021; however, the U.S. District Court for the District of Columbia set aside federal approval of the 2021 Compact on November 22, 2021. Nevertheless, the Seminole Tribe of Florida continued revenue sharing with the State of Florida through February 2022, after which time they discontinued all payments. Between October 2021 and February 2022, the state received 5 payments of \$37.5 million, totaling \$187.5 million. On June 30, 2023, the United States Court of Appeals, D.C. Circuit, vacated the District Court's opinion, and directed it to enter judgment for the Secretary of the Department of Interior. The petitioners appealed, and the U.S. Supreme Court denied a petition for a writ of certiorari on June 17, 2024.

The Tribe resumed revenue sharing with the State while the litigation was still active. After a soft opening on November 7, 2023, to test its sports betting platform, the Tribe formally launched the statewide reactivation of its sports betting program on December 7, 2023, as well as the newly authorized games of craps and roulette. The first payment was received in January 2024.

Legislation enacted during the 2024 Session significantly changed the distribution of receipts. Instead of entirely benefiting the General Revenue Fund, 96 percent of future distributions will go to trust funds that provide dedicated funding for conservation lands and clean water infrastructure.

General Law Amendments:

Chapter 2024-58, L.O.F., (CS/SB 1638) creates s. 380.095, F.S., requiring the Department of Revenue to, upon receipt of any revenue share payments received under the 2021 Compact, deposit 96 percent of such payments into the Indian Gaming Revenue Clearing Trust Fund within the Department of Financial Services (created by Chapter 2024-59, L.O.F.) to provide dedicated funding for conservation lands, resiliency, and clean water infrastructure. These changes became effective on April 4, 2024. On June 27, 2024, the Revenue Estimating Conference adopted offsetting negative and positive fiscal impacts to the state General Revenue Fund and various state trust funds and a zero fiscal impact to local governments.³

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

2. Chapter 2021-268, L.O.F.

3. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page706-708.pdf

Eligibility Requirements:

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

Administrative Procedures:

The Florida Gaming Control Commission is designated as the state compliance agency having the authority to carry out the state's oversight responsibilities under the compact.⁴

Distribution of Proceeds:

All monies paid by the Tribe to the State are deposited into designated state trust funds or the General Revenue Fund, with an amount equal to three percent of those monies designated as the local government share.⁵ The calculations necessary to determine the local government distributions are made by the Revenue Estimating Conference based upon the net win per facility as provided by the Tribe. The local government shares attributable to each casino are distributed in the following manner.

1. From the Seminole Indian Casino-Coconut Creek, Broward County receives 22.5 percent, the City of Coconut Creek receives 55 percent, the City of Coral Springs receives 12 percent, the City of Margate receives 8.5 percent, and the City of Parkland receives 2 percent.
2. From the Seminole Indian Casino-Hollywood, Broward County receives 25 percent, the City of Hollywood receives 42.5 percent, the Town of Davie receives 22.5 percent, and the City of Dania Beach receives 10 percent.
3. From the Seminole Hard Rock Hotel & Casino-Hollywood, Broward County receives 25 percent, the City of Hollywood receives 42.5 percent, the Town of Davie receives 22.5 percent, and the City of Dania Beach receives 10 percent.
4. From the Seminole Indian Casino-Immokalee, Collier County receives 75 percent and the Immokalee Fire Control District receives 25 percent.
5. From the Seminole Indian Casino-Brighton, Glades County receives 100 percent.
6. From the Seminole Indian Casino-Big Cypress, Hendry County receives 100 percent.
7. From the Seminole Hard Rock Hotel & Casino-Tampa, Hillsborough County receives 100 percent.
8. From the additional facilities authorized to be added to the Tribe's Hollywood Reservation, Broward County receives 25 percent, the City of Hollywood receives 35 percent, the Town of Davie receives 30 percent, and the City of Dania Beach receives 10 percent.⁶

Authorized Uses:

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

Attorney General Opinions:

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

Prior Years' Revenues:

The total local distribution by year associated with the 2010 and 2021 Compacts can be found as part of the August 6, 2024 Indian Gaming Revenues Conference Package.⁷

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

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

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

7. <https://edr.state.fl.us/Content/conferences/Indian-gaming/index.cfm>

Insurance License Tax

Sections 624.501-.508, Florida Statutes

Summary:

County governments receive proceeds from an annual license tax on the original appointment and renewal of insurance representatives and agents selling various types of insurance products.¹ The county tax portion is either \$6 or \$12 per original appointment or renewal. The county tax is paid by each insurer for each agent only for the county where the agent resides. If the agent's place of business is located in a county other than that of residence, then the county tax is paid based on where the place of business is located. If an agent maintains a place of business in more than one county, the county tax is paid by each insurer for each county where the agent represents the insurer and has a place of business.² A county tax of \$3 per year is paid by each insurer for each county in this state in which an agent who resides outside of this state represents and engages in person in the activities of an agent for the insurer.³ Municipal governments may also impose a tax on insurance agents not to exceed 50 percent of the applicable state tax.⁴ This tax may apply only to those agents having business offices within the municipal jurisdiction. If no such office is required, the tax may be imposed by the municipal government where the agent's place of residence is located. An authorized use of the county or municipal tax proceeds is not specified in current law.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

A county government receives proceeds if an agent does business within the county or has a business office located within the county. A municipal government may receive proceeds if an agent's office is located within the municipal jurisdiction or the agent's place of residence is located within the municipal jurisdiction if no office is required.

Administrative Procedures:

The Department of Financial Services administers this tax and deposits county monies in the Agents County Tax Trust Fund.⁵ The Department maintains a separate account for all monies collected for each county and, after applying the General Revenue Service Charge deduction authorized pursuant to s. 215.20, F.S., remits the balance to the counties. The payment and collection of the county tax by the state is in lieu of collection by the respective county tax collectors.⁶

Distribution of Proceeds:

The Chief Financial Officer (CFO) annually, as of January 1st following the date of collection and thereafter at such other dates that the CFO elects, draws warrants on the State Treasury payable to the respective counties for the full net amount due to those counties.⁷

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

Authorized Uses:

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

Attorney General Opinions:

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

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

The full texts of these opinions are available via a searchable on-line database.⁸ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

A summary of prior years' distributions is available.⁹

8. <https://www.myfloridalegal.com/ag-opinions>

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

Intergovernmental Radio Communication Program

Section 318.21(9), Florida Statutes

Summary:

A portion of civil penalties received by a county court, which result from traffic infractions pursuant to ch. 318, F.S., are paid monthly to local governments. From each violation, the amount of \$12.50 is used by the county to fund its participation in an intergovernmental radio communication program. If the county is not participating in such a program, the collected revenues are used to fund local law enforcement automation.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

All counties are eligible to participate in the program.

Administrative Procedures:

The clerk of circuit court remits \$12.50 from each moving traffic violation to the county, municipality, or special improvement district depending on the county's participation or lack of participation in an approved intergovernmental radio communication program.

Distribution of Proceeds:

If the county participates in an approved program, the funds are distributed to the county. If the county is not participating in an approved program, the funds are distributed to the municipality or special improvement district in which the violation occurred or to the county if the violation occurred in the unincorporated area.

Authorized Uses:

The county uses the revenues to fund its participation in an intergovernmental radio communication program approved by the Department of Management Services. If the county is not participating in such a program, the revenues are used to fund local law enforcement automation.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2009-21	Traffic fines, used for automation associated costs
2005-25	Traffic control, use of civil penalty
97-73	Civil penalty used for law enforcement automation
97-38	Clerks, distribution of civil penalties
94-38	Fees collected to upgrade the city's communications system

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

1. <https://www.myfloridalegal.com/ag-opinions>

Prior Years' Revenues:

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

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

Local Government Half-cent Sales Tax Program

Sections 202.18(2)(c), 212.20(6), 218.60-.67, and 409.915, Florida Statutes

Summary:

Authorized in 1982, the Local Government Half-cent Sales Tax Program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Legislature.¹ It distributes a portion of state sales tax revenue via three separate distributions to eligible county or municipal governments. Additionally, the program distributes a portion of communications services tax revenue to eligible local governments. Allocation formulas serve as the basis for these separate distributions. The program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs.

The program includes three distributions of state sales tax revenues collected pursuant to ch. 212, F.S. The *ordinary* distribution to eligible county and municipal governments is possible due to the transfer of 8.9744 percent of net sales tax proceeds to the Local Government Half-cent Sales Tax Clearing Trust Fund [hereinafter Trust Fund].² The *emergency* and *supplemental* distributions are possible due to the transfer of 0.0966 percent of net sales tax proceeds to the Trust Fund.³ The emergency and supplemental distributions are available to select counties that meet certain fiscal-related eligibility requirements or have an inmate population of greater than seven percent of the total county population, respectively.

As of July 1, 2006, the program includes a separate distribution from the Trust Fund to select counties that meet statutory criteria to qualify as a *fiscally constrained county*.⁴ A fiscally constrained county is one that is entirely within a rural area of opportunity as designated by the Governor pursuant to s. 288.0656, F.S., or for which the value of one mill of property tax levy will raise no more than \$5 million in revenue based on the taxable value certified pursuant to s. 1011.62(4)(a)1.a., F.S. This separate distribution is in addition to the qualifying county's ordinary distribution and any emergency or supplemental distribution.

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

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

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

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

4. Section 218.67, F.S.

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

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session. It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments via this revenue sharing program. However, a summary of such changes is not provided here.

Eligibility Requirements:

Only those county and municipal governments that meet the eligibility requirements for revenue sharing pursuant to s. 218.23, F.S., may participate in the program. However, a municipality incorporated subsequent to the effective date of ch. 82-154, L.O.F. (i.e., April 19, 1982), which does not meet the applicable criteria for incorporation pursuant to s. 165.061, F.S., cannot participate in the program, and distributions to eligible units of local government in that county will be made as though the nonparticipating municipality had not incorporated. Additionally, the monies that otherwise would be distributed to a unit of local government failing to certify compliance as required by s. 218.23(1), F.S., or having otherwise failed to meet the requirements of s. 200.065, F.S., are deposited in the State General Revenue Fund for the twelve months following a determination of noncompliance by the Department of Revenue (DOR). Furthermore, a county or municipality may not participate in the distribution of monies during the 12 months following a determination of noncompliance by the Department of Revenue as provided in s. 200.065(13)(e), F.S.⁶

A county government, which meets certain criteria, participates in the monthly emergency and supplemental distributions, and such qualification is determined annually at the start of the fiscal year.⁷ Participation in the emergency distribution is dependent on the existence of a defined fiscal emergency. The Legislature has declared that a fiscal emergency exists in any county that meets both conditions listed below.

1. The county has a population of 65,000 or less; and
2. The monies distributed to the county government pursuant to s. 218.62, F.S., for the prior fiscal year were less than the current per capita limitation, based on the county's population.

Any county having an inmate population greater than seven percent of its total population is eligible for a supplemental distribution for that year from funds expressly appropriated by the Legislature for that purpose. Inmate population means the latest official state estimate of the number of inmates and patients residing in institutions operated by the federal government, the Florida Department of Corrections, or the Florida Department of Children and Families.

At the beginning of each fiscal year, the DOR calculates a supplemental allocation for each eligible county equal to the current per capita limitation pursuant to s. 218.65(4), F.S., multiplied by the county's inmate population. If monies appropriated for the current year's distribution are less than the sum of the supplemental allocations, each eligible county receives a share of the appropriated total that is proportional to its supplemental allocation. Otherwise, each eligible county receives an amount equal to its supplemental allocation.

6. Section 218.63, F.S.

7. Section 218.65, F.S.

Administrative Procedures:

Monies remitted by a sales tax dealer located within the county and transferred into the Trust Fund are earmarked for distribution to the governing body of that county and each municipality within that county.⁸ Such distributions are made after funding is provided pursuant to s. 218.64(3), F.S. Monies in the Trust Fund are appropriated to the DOR and distributed monthly to participating units of local government.

Distribution of Proceeds:

Each participating county and municipal government receives a proportion of monies earmarked for distribution within that county.⁹ Except in the case of error of population figures certified pursuant to s. 186.901, F.S., the apportionment factors remain in effect for the fiscal year. Any adjustments to revenue distributions to correct for population error are made subsequent to receipt by the DOR of the corrected certified population figures.

Calculation of the Ordinary Distribution to Eligible County and Municipal Governments:

The allocation factor for each county government is computed by dividing the sum of the county's unincorporated area population plus two-thirds of the county's incorporated area population by the sum of the county's total population plus two-thirds of the county's incorporated area population. Each county's distribution is determined by multiplying the allocation factor by the sales tax monies earmarked for distribution within that county.

The allocation factor for each municipal government is computed by dividing the municipality's total population by the sum of the county's total population plus two-thirds of the county's incorporated population. Each municipality's distribution is determined by multiplying the allocation factor by the sales tax monies earmarked for distribution within its respective county.

Calculation of the Emergency Distribution to Eligible County Governments:

The monthly emergency distribution to each eligible county is made as follows.¹⁰

STEP #1. The 2024-25 state fiscal year per capita limitation of \$70.34 is multiplied by the latest official estimate of total county population. The county's ordinary distribution for the prior fiscal year is subtracted from this product. This difference is referred to as the county's base allocation.

STEP #2. If the monies deposited into the Trust Fund, excluding monies appropriated for supplemental distributions pursuant to s. 218.65(8), F.S., for the current year are less than or equal to the sum of the base allocations, each eligible county receives a share of the appropriated amount proportional to its base allocation.

STEP #3. If the monies deposited into the Trust Fund for the current year exceed the sum of base allocations, each eligible county receives its base allocation. Any excess monies, less any amounts distributed pursuant to s. 218.65(6), F.S., are distributed equally among the eligible counties on a per capita basis.

8. Section 218.61, F.S.

9. Section 218.62, F.S.

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

Calculation of the Supplemental Distribution to Eligible County Governments:

The monthly supplemental distribution to each eligible county is made as follows.¹¹

STEP #1. The 2024-25 state fiscal year per capita limitation of \$70.34 is multiplied by the county's inmate population.

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

Calculation of the Distribution to Eligible Fiscally Constrained County Governments:

The amount to be distributed to each fiscally constrained county is determined by the DOR at the beginning of the fiscal year, using the prior fiscal year's July 1st taxable value certified pursuant to s. 1011.62(4)(a)1.a., F.S.; tax data; population as defined in s. 218.21, F.S.; and the millage rate levied for the prior fiscal year. The distributions are allocated based upon the following factors.¹²

The *relative revenue-raising capacity factor* represents the ability of an eligible county to generate ad valorem revenues from 1 mill of taxation on a per capita basis. A county that raises no more than \$25 per capita from 1 mill is assigned a value of 1. A county that raises more than \$25 but no more than \$30 per capita from 1 mill is assigned a value of 0.75. A county that raises more than \$30 but no more than \$50 per capita from 1 mill is assigned a value of 0.5. No value is assigned to counties that raise more than \$50 per capita from 1 mill of ad valorem taxation.

The *local effort factor* is a measure of the eligible county's relative level of local effort as indicated by the millage rate levied for the prior fiscal year. The local effort factor is the eligible county's most recently adopted countywide operating millage rate multiplied by 0.1.

Each eligible county's proportional allocation of the total amount available for distribution to all eligible counties is in the same proportion as the sum of the county's two factors is to the sum of the two factors for all eligible counties.

Transitional Provisions of the Emergency and Fiscally Constrained Counties Distributions:

If monies deposited into the Trust Fund for the purpose of making the emergency distribution exceed the amount necessary to provide the base allocation to each eligible county, these monies may be used to provide a transitional distribution to certain counties whose population has exceeded the 65,000 limit.¹³ Beginning on July 1st of the year following the year in which the county no longer qualifies for an emergency distribution, the county receives two-thirds of the amount received in the prior year. Beginning on July 1st of the second year following the year in which the county no longer qualifies for an emergency distribution, the county receives one-third of the amount received in the last year that the county qualified for the emergency distribution. If insufficient monies are available in the Trust Fund to fully provide such a transitional distribution to each eligible county, then that county receives a share of the available monies proportional to the amount it would have received had monies been sufficient to fully fund the transitional distribution to all eligible counties.

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

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

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

For those counties that will no longer qualify for the fiscally constrained county distribution after July 1, 2006, there is a two-year phase-out period.¹⁴ Beginning on July 1st of the year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county receives two-thirds of the amount received in the prior year. Beginning on July 1st of the second year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county receives one-third of the amount received in the last year that the county qualified as a fiscally constrained county. Following the two-year phase-out period, the county is no longer eligible to receive any such distributions unless the county subsequently qualifies as being fiscally constrained.

Special Distribution for Contested Property Taxes:

If an action contesting a tax assessment is brought by a taxpayer in a participating county or municipality and the difference between the good faith payment made by that taxpayer pursuant to s. 194.171(3), F.S., and the taxes that would have been paid on the property appraiser's tax assessment is greater than 6 percent of the total assessed taxes for the county or municipality, the county or municipality qualifies for a special distribution of funds from the Trust Fund.¹⁵

Authorized Uses:

The proportion of the total proceeds received by a county government based on two-thirds of the incorporated area population is deemed countywide revenues and expended only for countywide tax relief or countywide programs. The remaining county government portion is deemed county revenues derived on behalf of the unincorporated area but may be expended on a countywide basis.¹⁶

Using Alachua County as an example, the following illustrates the calculation to determine the proportion of the county government's ordinary distribution based on two-thirds of the incorporated area population and the remaining proportion derived on behalf of the unincorporated area population.

2023 Adjusted Population Figures Used for State Revenue-Sharing Purposes:

Total county population: 292,146

Total unincorporated population: 113,977

Total incorporated population: 178,169

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

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

$$\frac{113,977 + (2/3 \times 178,169)}{292,146 + (2/3 \times 178,169)} = 0.56642001$$

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated LFY 2024-25 ordinary distribution amount by the county government's distribution factor.

$$\$27,967,638 \times 0.56642001 = \$15,841,430$$

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

15. Section 218.66, F.S.

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

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

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

$$A = \frac{(2/3 \times 178,169)}{[292,146 + (2/3 \times 178,169)]} = 0.28905332$$

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

$$B = \frac{113,977}{[292,146 + (2/3 \times 178,169)]} = 0.27736669$$

The formula listed below, based on the ratios illustrated above, is used to calculate the proportion of the county government's ordinary distribution derived on behalf of two-thirds of the incorporated population.

$$\text{Proportion} = [A / (A + B)] = [0.28905332 / (0.28905332 + 0.27736669)] = 0.51031622$$

To determine Alachua County Government's portion of the ordinary distribution based on two-thirds of the incorporated area population that is deemed countywide revenues and expended only for countywide tax relief or countywide programs, multiply the county government's ordinary distribution amount by the proportion illustrated above.

$$\$15,841,430 \times 0.51031622 = \$8,084,139$$

The formula listed below, based on the ratios illustrated above, is used to calculate the proportion of the county government's ordinary distribution derived on behalf of the unincorporated population.

$$\text{Proportion} = [B / (A + B)] = [0.27736669 / (0.28905332 + 0.27736669)] = 0.48968378$$

To determine Alachua County Government's portion of the ordinary distribution based on the unincorporated area population that is deemed county revenues but may be expended on a countywide basis, multiply the county government's ordinary distribution amount by the proportion illustrated above.

$$\$15,841,430 \times 0.48968378 = \$7,757,291$$

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 are applied uniformly across all types of taxed utility services.¹⁷

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

Subject to ordinances enacted by the majority of members of the county governing authority and the majority of members of the municipal governing authorities representing at least 50 percent of the municipal population of such county, a county may use up to \$3 million of the tax proceeds allocated annually to that county for any of the following purposes.

1. Funding a certified applicant as a facility for a new or retained professional sports franchise under s. 288.1162, F.S., or a certified applicant as defined in s. 288.11621, F.S., for a facility for a spring training franchise.
2. Funding an applicant certified before July 1, 2023 as a motorsport entertainment complex as provided for in former s. 288.1171, F.S.¹⁸

A county or municipality may pledge the proceeds for the payment of principal and interest on any capital project.¹⁹ For any eligible county receiving a fiscally constrained distribution, the revenues may be used for any public purpose, except to pay debt service on bonds, notes, certificates of participation, or any other forms of indebtedness.²⁰

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2002-36	Census correction, redistribution of sales tax
94-67	City of Port LaBelle referendum, eligibility for half-cent sales tax monies
92-87	Distribution of trust fund monies in the event of revised population estimate
82-41	Depositing sales tax money, procedures used by the Department of Revenue

The full texts of these opinions are available via a searchable on-line database.²¹ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Current and Prior Years' Revenues:

The table included in this section lists the estimated ordinary, emergency, supplemental, fiscally constrained, and total distributions to eligible county or municipal governments for local fiscal year ending 2025 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Summaries of prior years' distributions are also available.²²

18. Section 218.64(3), F.S.

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

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

21. <https://www.myfloridalegal.com/ag-opinions>

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

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
ALACHUA BOCC	\$ 15,841,430	\$ -	\$ -	\$ -	\$ 15,841,430
Alachua	\$ 749,682	\$ -	\$ -	\$ -	\$ 749,682
Archer	\$ 78,950	\$ -	\$ -	\$ -	\$ 78,950
Gainesville	\$ 10,018,930	\$ -	\$ -	\$ -	\$ 10,018,930
Hawthorne	\$ 99,504	\$ -	\$ -	\$ -	\$ 99,504
High Springs	\$ 474,720	\$ -	\$ -	\$ -	\$ 474,720
La Crosse	\$ 20,758	\$ -	\$ -	\$ -	\$ 20,758
Micanopy	\$ 44,920	\$ -	\$ -	\$ -	\$ 44,920
Newberry	\$ 578,715	\$ -	\$ -	\$ -	\$ 578,715
Waldo	\$ 60,029	\$ -	\$ -	\$ -	\$ 60,029
Countywide Total	\$ 27,967,638	\$ -	\$ -	\$ -	\$ 27,967,638
BAKER BOCC	\$ 1,256,710	\$ 1,883,835	\$ -	\$ 288,634	\$ 3,429,179
Glen St. Mary	\$ 23,359	\$ -	\$ -	\$ -	\$ 23,359
Macclenny	\$ 396,345	\$ -	\$ -	\$ -	\$ 396,345
Countywide Total	\$ 1,676,414	\$ 1,883,835	\$ -	\$ 288,634	\$ 3,848,883
BAY BOCC	\$ 20,482,036	\$ -	\$ -	\$ -	\$ 20,482,036
Callaway	\$ 1,781,340	\$ -	\$ -	\$ -	\$ 1,781,340
Lynn Haven	\$ 2,621,539	\$ -	\$ -	\$ -	\$ 2,621,539
Mexico Beach	\$ 173,411	\$ -	\$ -	\$ -	\$ 173,411
Panama City	\$ 5,044,566	\$ -	\$ -	\$ -	\$ 5,044,566
Panama City Beach	\$ 2,677,678	\$ -	\$ -	\$ -	\$ 2,677,678
Parker	\$ 577,451	\$ -	\$ -	\$ -	\$ 577,451
Springfield	\$ 1,148,829	\$ -	\$ -	\$ -	\$ 1,148,829
Countywide Total	\$ 34,506,849	\$ -	\$ -	\$ -	\$ 34,506,849
BRADFORD BOCC	\$ 1,797,087	\$ 1,133,325	\$ 46,210	\$ 395,845	\$ 3,372,467
Brooker	\$ 26,127	\$ -	\$ -	\$ -	\$ 26,127
Hampton	\$ 38,125	\$ -	\$ -	\$ -	\$ 38,125
Lawtey	\$ 52,017	\$ -	\$ -	\$ -	\$ 52,017
Starke	\$ 481,095	\$ -	\$ -	\$ -	\$ 481,095
Countywide Total	\$ 2,394,450	\$ 1,133,325	\$ 46,210	\$ 395,845	\$ 3,969,830
BREVARD BOCC	\$ 35,056,333	\$ -	\$ -	\$ -	\$ 35,056,333
Cape Canaveral	\$ 694,885	\$ -	\$ -	\$ -	\$ 694,885
Cocoa	\$ 1,436,184	\$ -	\$ -	\$ -	\$ 1,436,184
Cocoa Beach	\$ 789,033	\$ -	\$ -	\$ -	\$ 789,033
Grant-Valkaria	\$ 347,130	\$ -	\$ -	\$ -	\$ 347,130
Indialantic	\$ 208,792	\$ -	\$ -	\$ -	\$ 208,792
Indian Harbour Beach	\$ 624,084	\$ -	\$ -	\$ -	\$ 624,084
Malabar	\$ 214,212	\$ -	\$ -	\$ -	\$ 214,212
Melbourne	\$ 6,089,505	\$ -	\$ -	\$ -	\$ 6,089,505
Melbourne Beach	\$ 225,676	\$ -	\$ -	\$ -	\$ 225,676
Melbourne Village	\$ 47,456	\$ -	\$ -	\$ -	\$ 47,456
Palm Bay	\$ 9,272,943	\$ -	\$ -	\$ -	\$ 9,272,943
Palm Shores	\$ 83,169	\$ -	\$ -	\$ -	\$ 83,169
Rockledge	\$ 1,999,263	\$ -	\$ -	\$ -	\$ 1,999,263
Satellite Beach	\$ 791,326	\$ -	\$ -	\$ -	\$ 791,326
Titusville	\$ 3,466,784	\$ -	\$ -	\$ -	\$ 3,466,784
West Melbourne	\$ 2,066,521	\$ -	\$ -	\$ -	\$ 2,066,521
Countywide Total	\$ 63,413,298	\$ -	\$ -	\$ -	\$ 63,413,298
BROWARD BOCC	\$ 107,544,874	\$ -	\$ -	\$ -	\$ 107,544,874
Coconut Creek	\$ 4,711,910	\$ -	\$ -	\$ -	\$ 4,711,910
Cooper City	\$ 2,839,114	\$ -	\$ -	\$ -	\$ 2,839,114
Coral Springs	\$ 10,991,878	\$ -	\$ -	\$ -	\$ 10,991,878
Dania Beach	\$ 2,671,317	\$ -	\$ -	\$ -	\$ 2,671,317
Davie	\$ 8,707,202	\$ -	\$ -	\$ -	\$ 8,707,202

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Deerfield Beach	\$ 7,130,188	\$ -	\$ -	\$ -	\$ 7,130,188
Fort Lauderdale	\$ 15,388,792	\$ -	\$ -	\$ -	\$ 15,388,792
Hallandale Beach	\$ 3,397,134	\$ -	\$ -	\$ -	\$ 3,397,134
Hillsboro Beach	\$ 161,202	\$ -	\$ -	\$ -	\$ 161,202
Hollywood	\$ 12,609,193	\$ -	\$ -	\$ -	\$ 12,609,193
Lauderdale Lakes	\$ 2,995,431	\$ -	\$ -	\$ -	\$ 2,995,431
Lauderdale-By-The-Sea	\$ 504,042	\$ -	\$ -	\$ -	\$ 504,042
Lauderhill	\$ 6,072,929	\$ -	\$ -	\$ -	\$ 6,072,929
Lazy Lake	\$ 2,687	\$ -	\$ -	\$ -	\$ 2,687
Lighthouse Point	\$ 855,186	\$ -	\$ -	\$ -	\$ 855,186
Margate	\$ 4,781,113	\$ -	\$ -	\$ -	\$ 4,781,113
Miramar	\$ 11,283,345	\$ -	\$ -	\$ -	\$ 11,283,345
North Lauderdale	\$ 3,661,327	\$ -	\$ -	\$ -	\$ 3,661,327
Oakland Park	\$ 3,668,980	\$ -	\$ -	\$ -	\$ 3,668,980
Parkland	\$ 3,042,082	\$ -	\$ -	\$ -	\$ 3,042,082
Pembroke Park	\$ 497,854	\$ -	\$ -	\$ -	\$ 497,854
Pembroke Pines	\$ 13,898,322	\$ -	\$ -	\$ -	\$ 13,898,322
Plantation	\$ 7,758,307	\$ -	\$ -	\$ -	\$ 7,758,307
Pompano Beach	\$ 9,246,741	\$ -	\$ -	\$ -	\$ 9,246,741
Sea Ranch Lakes	\$ 43,720	\$ -	\$ -	\$ -	\$ 43,720
Southwest Ranches	\$ 630,724	\$ -	\$ -	\$ -	\$ 630,724
Sunrise	\$ 7,979,594	\$ -	\$ -	\$ -	\$ 7,979,594
Tamarac	\$ 5,948,445	\$ -	\$ -	\$ -	\$ 5,948,445
West Park	\$ 1,241,502	\$ -	\$ -	\$ -	\$ 1,241,502
Weston	\$ 5,554,721	\$ -	\$ -	\$ -	\$ 5,554,721
Wilton Manors	\$ 938,881	\$ -	\$ -	\$ -	\$ 938,881
Countywide Total	\$ 266,758,740	\$ -	\$ -	\$ -	\$ 266,758,740
CALHOUN BOCC	\$ 402,111	\$ 1,041,535	\$ 29,346	\$ 589,809	\$ 2,062,801
Altha	\$ 17,564	\$ -	\$ -	\$ -	\$ 17,564
Blountstown	\$ 78,567	\$ -	\$ -	\$ -	\$ 78,567
Countywide Total	\$ 498,242	\$ 1,041,535	\$ 29,346	\$ 589,809	\$ 2,158,932
CHARLOTTE BOCC	\$ 20,914,983	\$ -	\$ -	\$ -	\$ 20,914,983
Punta Gorda	\$ 2,176,171	\$ -	\$ -	\$ -	\$ 2,176,171
Countywide Total	\$ 23,091,153	\$ -	\$ -	\$ -	\$ 23,091,153
CITRUS BOCC	\$ 11,891,736	\$ -	\$ -	\$ -	\$ 11,891,736
Crystal River	\$ 262,188	\$ -	\$ -	\$ -	\$ 262,188
Inverness	\$ 590,469	\$ -	\$ -	\$ -	\$ 590,469
Countywide Total	\$ 12,744,393	\$ -	\$ -	\$ -	\$ 12,744,393
CLAY BOCC	\$ 14,792,176	\$ -	\$ -	\$ -	\$ 14,792,176
Green Cove Springs	\$ 686,466	\$ -	\$ -	\$ -	\$ 686,466
Keystone Heights	\$ 96,782	\$ -	\$ -	\$ -	\$ 96,782
Orange Park	\$ 605,880	\$ -	\$ -	\$ -	\$ 605,880
Penney Farms	\$ 55,531	\$ -	\$ -	\$ -	\$ 55,531
Countywide Total	\$ 16,236,835	\$ -	\$ -	\$ -	\$ 16,236,835
COLLIER BOCC	\$ 66,261,674	\$ -	\$ -	\$ -	\$ 66,261,674
Everglades	\$ 64,295	\$ -	\$ -	\$ -	\$ 64,295
Marco Island	\$ 2,769,795	\$ -	\$ -	\$ -	\$ 2,769,795
Naples	\$ 3,301,251	\$ -	\$ -	\$ -	\$ 3,301,251
Countywide Total	\$ 72,397,014	\$ -	\$ -	\$ -	\$ 72,397,014
COLUMBIA BOCC	\$ 7,375,888	\$ -	\$ -	\$ 309,353	\$ 7,685,240
Fort White	\$ 75,173	\$ -	\$ -	\$ -	\$ 75,173
Lake City	\$ 1,402,537	\$ -	\$ -	\$ -	\$ 1,402,537
Countywide Total	\$ 8,853,598	\$ -	\$ -	\$ 309,353	\$ 9,162,951
DESOTO BOCC	\$ 1,677,624	\$ 1,860,760	\$ -	\$ 312,907	\$ 3,851,291

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Arcadia	\$ 426,838	\$ -	\$ -	\$ -	\$ 426,838
Countywide Total	\$ 2,104,462	\$ 1,860,760	\$ -	\$ 312,907	\$ 4,278,129
DIXIE BOCC	\$ 516,136	\$ 1,235,038	\$ 32,098	\$ 387,928	\$ 2,171,200
Cross City	\$ 57,793	\$ -	\$ -	\$ -	\$ 57,793
Horseshoe Beach	\$ 5,572	\$ -	\$ -	\$ -	\$ 5,572
Countywide Total	\$ 579,501	\$ 1,235,038	\$ 32,098	\$ 387,928	\$ 2,234,565
JACKSONVILLE-DUVAL	\$ 131,484,603	\$ -	\$ -	\$ -	\$ 131,484,603
Atlantic Beach	\$ 1,718,074	\$ -	\$ -	\$ -	\$ 1,718,074
Baldwin	\$ 179,694	\$ -	\$ -	\$ -	\$ 179,694
Jacksonville Beach	\$ 3,073,714	\$ -	\$ -	\$ -	\$ 3,073,714
Neptune Beach	\$ 922,089	\$ -	\$ -	\$ -	\$ 922,089
Countywide Total	\$ 137,378,174	\$ -	\$ -	\$ -	\$ 137,378,174
ESCAMBIA BOCC	\$ 36,722,592	\$ -	\$ -	\$ -	\$ 36,722,592
Century	\$ 197,613	\$ -	\$ -	\$ -	\$ 197,613
Pensacola	\$ 6,470,126	\$ -	\$ -	\$ -	\$ 6,470,126
Countywide Total	\$ 43,390,331	\$ -	\$ -	\$ -	\$ 43,390,331
FLAGLER BOCC	\$ 3,976,695	\$ -	\$ -	\$ -	\$ 3,976,695
Beverly Beach	\$ 21,031	\$ -	\$ -	\$ -	\$ 21,031
Bunnell	\$ 171,096	\$ -	\$ -	\$ -	\$ 171,096
Flagler Beach (part)	\$ 221,613	\$ -	\$ -	\$ -	\$ 221,613
Marineland (part)	\$ -	\$ -	\$ -	\$ -	\$ -
Palm Coast	\$ 4,322,512	\$ -	\$ -	\$ -	\$ 4,322,512
Countywide Total	\$ 8,712,946	\$ -	\$ -	\$ -	\$ 8,712,946
FRANKLIN BOCC	\$ 1,159,829	\$ -	\$ 21,113	\$ 216,555	\$ 1,397,496
Apalachicola	\$ 270,950	\$ -	\$ -	\$ -	\$ 270,950
Carrabelle	\$ 210,605	\$ -	\$ -	\$ -	\$ 210,605
Countywide Total	\$ 1,641,384	\$ -	\$ 21,113	\$ 216,555	\$ 1,879,051
GADSDEN BOCC	\$ 2,031,252	\$ 2,809,633	\$ 68,643	\$ 356,260	\$ 5,265,789
Chattahoochee	\$ 111,659	\$ -	\$ -	\$ -	\$ 111,659
Greensboro	\$ 26,477	\$ -	\$ -	\$ -	\$ 26,477
Gretna	\$ 77,666	\$ -	\$ -	\$ -	\$ 77,666
Havana	\$ 99,588	\$ -	\$ -	\$ -	\$ 99,588
Midway	\$ 209,709	\$ -	\$ -	\$ -	\$ 209,709
Quincy	\$ 436,501	\$ -	\$ -	\$ -	\$ 436,501
Countywide Total	\$ 2,992,852	\$ 2,809,633	\$ 68,643	\$ 356,260	\$ 6,227,389
GILCHRIST BOCC	\$ 622,284	\$ 1,537,717	\$ -	\$ 344,385	\$ 2,504,385
Bell	\$ 18,821	\$ -	\$ -	\$ -	\$ 18,821
Fanning Springs (part)	\$ 20,519	\$ -	\$ -	\$ -	\$ 20,519
Trenton	\$ 77,633	\$ -	\$ -	\$ -	\$ 77,633
Countywide Total	\$ 739,258	\$ 1,537,717	\$ -	\$ 344,385	\$ 2,621,359
GLADES BOCC	\$ 400,144	\$ 970,524	\$ 21,465	\$ 356,142	\$ 1,748,275
Moore Haven	\$ 55,088	\$ -	\$ -	\$ -	\$ 55,088
Countywide Total	\$ 455,232	\$ 970,524	\$ 21,465	\$ 356,142	\$ 1,803,363
GULF BOCC	\$ 1,135,816	\$ -	\$ 37,800	\$ 245,424	\$ 1,419,040
Port St. Joe	\$ 341,006	\$ -	\$ -	\$ -	\$ 341,006
Wewahitchka	\$ 197,202	\$ -	\$ -	\$ -	\$ 197,202
Countywide Total	\$ 1,674,023	\$ -	\$ 37,800	\$ 245,424	\$ 1,957,247
HAMILTON BOCC	\$ 481,283	\$ 963,785	\$ 34,916	\$ 395,845	\$ 1,875,829
Jasper	\$ 116,319	\$ -	\$ -	\$ -	\$ 116,319
Jennings	\$ 33,523	\$ -	\$ -	\$ -	\$ 33,523
White Springs	\$ 33,298	\$ -	\$ -	\$ -	\$ 33,298
Countywide Total	\$ 664,424	\$ 963,785	\$ 34,916	\$ 395,845	\$ 2,058,969
HARDEE BOCC	\$ 965,829	\$ 1,745,943	\$ -	\$ 348,343	\$ 3,060,115
Bowling Green	\$ 113,512	\$ -	\$ -	\$ -	\$ 113,512

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Wauchula	\$ 225,589	\$ -	\$ -	\$ -	\$ 225,589
Zolfo Springs	\$ 81,219	\$ -	\$ -	\$ -	\$ 81,219
Countywide Total	\$ 1,386,149	\$ 1,745,943	\$ -	\$ 348,343	\$ 3,480,435
HENDRY BOCC	\$ 2,219,023	\$ 2,417,696	\$ -	\$ 281,050	\$ 4,917,768
Clewiston	\$ 439,162	\$ -	\$ -	\$ -	\$ 439,162
LaBelle	\$ 306,714	\$ -	\$ -	\$ -	\$ 306,714
Countywide Total	\$ 2,964,899	\$ 2,417,696	\$ -	\$ 281,050	\$ 5,663,644
HERNANDO BOCC	\$ 13,930,719	\$ -	\$ -	\$ -	\$ 13,930,719
Brooksville	\$ 664,306	\$ -	\$ -	\$ -	\$ 664,306
Countywide Total	\$ 14,595,025	\$ -	\$ -	\$ -	\$ 14,595,025
HIGHLANDS BOCC	\$ 6,825,516	\$ -	\$ -	\$ 310,738	\$ 7,136,254
Avon Park	\$ 690,324	\$ -	\$ -	\$ -	\$ 690,324
Lake Placid	\$ 170,423	\$ -	\$ -	\$ -	\$ 170,423
Sebring	\$ 811,580	\$ -	\$ -	\$ -	\$ 811,580
Countywide Total	\$ 8,497,844	\$ -	\$ -	\$ 310,738	\$ 8,808,582
HILLSBOROUGH BOCC	\$ 153,153,044	\$ -	\$ -	\$ -	\$ 153,153,044
Plant City	\$ 4,536,253	\$ -	\$ -	\$ -	\$ 4,536,253
Tampa	\$ 44,934,479	\$ -	\$ -	\$ -	\$ 44,934,479
Temple Terrace	\$ 3,026,827	\$ -	\$ -	\$ -	\$ 3,026,827
Countywide Total	\$ 205,650,603	\$ -	\$ -	\$ -	\$ 205,650,603
HOLMES BOCC	\$ 613,526	\$ 1,550,472	\$ -	\$ 573,643	\$ 2,737,641
Bonifay	\$ 98,890	\$ -	\$ -	\$ -	\$ 98,890
Esto	\$ 12,468	\$ -	\$ -	\$ -	\$ 12,468
Noma	\$ 7,766	\$ -	\$ -	\$ -	\$ 7,766
Ponce de Leon	\$ 17,847	\$ -	\$ -	\$ -	\$ 17,847
Westville	\$ 10,438	\$ -	\$ -	\$ -	\$ 10,438
Countywide Total	\$ 760,935	\$ 1,550,472	\$ -	\$ 573,643	\$ 2,885,050
INDIAN RIVER BOCC	\$ 13,922,326	\$ -	\$ -	\$ -	\$ 13,922,326
Fellsmere	\$ 457,585	\$ -	\$ -	\$ -	\$ 457,585
Indian River Shores	\$ 418,533	\$ -	\$ -	\$ -	\$ 418,533
Orchid	\$ 49,256	\$ -	\$ -	\$ -	\$ 49,256
Sebastian	\$ 2,449,329	\$ -	\$ -	\$ -	\$ 2,449,329
Vero Beach	\$ 1,548,444	\$ -	\$ -	\$ -	\$ 1,548,444
Countywide Total	\$ 18,845,473	\$ -	\$ -	\$ -	\$ 18,845,473
JACKSON BOCC	\$ 2,612,652	\$ 2,335,875	\$ 129,251	\$ 314,499	\$ 5,392,277
Alford	\$ 33,071	\$ -	\$ -	\$ -	\$ 33,071
Bascom	\$ 5,760	\$ -	\$ -	\$ -	\$ 5,760
Campbellton	\$ 12,944	\$ -	\$ -	\$ -	\$ 12,944
Cottondale	\$ 57,332	\$ -	\$ -	\$ -	\$ 57,332
Graceville	\$ 143,466	\$ -	\$ -	\$ -	\$ 143,466
Grand Ridge	\$ 62,347	\$ -	\$ -	\$ -	\$ 62,347
Greenwood	\$ 35,985	\$ -	\$ -	\$ -	\$ 35,985
Jacob City	\$ 15,926	\$ -	\$ -	\$ -	\$ 15,926
Malone	\$ 42,152	\$ -	\$ -	\$ -	\$ 42,152
Marianna	\$ 403,425	\$ -	\$ -	\$ -	\$ 403,425
Sneads	\$ 114,325	\$ -	\$ -	\$ -	\$ 114,325
Countywide Total	\$ 3,539,385	\$ 2,335,875	\$ 129,251	\$ 314,499	\$ 6,319,009
JEFFERSON BOCC	\$ 2,254,618	\$ -	\$ 24,525	\$ 314,697	\$ 2,593,840
Monticello	\$ 453,618	\$ -	\$ -	\$ -	\$ 453,618
Countywide Total	\$ 2,708,236	\$ -	\$ 24,525	\$ 314,697	\$ 3,047,458
LAFAYETTE BOCC	\$ 214,075	\$ 584,178	\$ 19,417	\$ 395,845	\$ 1,213,514
Mayo	\$ 34,270	\$ -	\$ -	\$ -	\$ 34,270
Countywide Total	\$ 248,345	\$ 584,178	\$ 19,417	\$ 395,845	\$ 1,247,784
LAKE BOCC	\$ 23,333,353	\$ -	\$ -	\$ -	\$ 23,333,353

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Astatula	\$ 140,389	\$ -	\$ -	\$ -	\$ 140,389
Clermont	\$ 3,262,831	\$ -	\$ -	\$ -	\$ 3,262,831
Eustis	\$ 1,644,375	\$ -	\$ -	\$ -	\$ 1,644,375
Fruitland Park	\$ 592,492	\$ -	\$ -	\$ -	\$ 592,492
Groveland	\$ 1,564,762	\$ -	\$ -	\$ -	\$ 1,564,762
Howey-in-the-Hills	\$ 123,063	\$ -	\$ -	\$ -	\$ 123,063
Lady Lake	\$ 1,115,408	\$ -	\$ -	\$ -	\$ 1,115,408
Leesburg	\$ 2,088,984	\$ -	\$ -	\$ -	\$ 2,088,984
Mascotte	\$ 588,848	\$ -	\$ -	\$ -	\$ 588,848
Minneola	\$ 1,241,909	\$ -	\$ -	\$ -	\$ 1,241,909
Montverde	\$ 123,201	\$ -	\$ -	\$ -	\$ 123,201
Mount Dora	\$ 1,226,715	\$ -	\$ -	\$ -	\$ 1,226,715
Tavares	\$ 1,443,967	\$ -	\$ -	\$ -	\$ 1,443,967
Umatilla	\$ 266,821	\$ -	\$ -	\$ -	\$ 266,821
Countywide Total	\$ 38,757,119	\$ -	\$ -	\$ -	\$ 38,757,119
LEE BOCC	\$ 71,261,103	\$ -	\$ -	\$ -	\$ 71,261,103
Bonita Springs	\$ 5,893,537	\$ -	\$ -	\$ -	\$ 5,893,537
Cape Coral	\$ 22,911,013	\$ -	\$ -	\$ -	\$ 22,911,013
Estero	\$ 4,029,180	\$ -	\$ -	\$ -	\$ 4,029,180
Fort Myers	\$ 10,492,390	\$ -	\$ -	\$ -	\$ 10,492,390
Fort Myers Beach	\$ 349,668	\$ -	\$ -	\$ -	\$ 349,668
Sanibel	\$ 638,748	\$ -	\$ -	\$ -	\$ 638,748
Countywide Total	\$ 115,575,638	\$ -	\$ -	\$ -	\$ 115,575,638
LEON BOCC	\$ 15,776,475	\$ -	\$ -	\$ -	\$ 15,776,475
Tallahassee	\$ 13,549,167	\$ -	\$ -	\$ -	\$ 13,549,167
Countywide Total	\$ 29,325,642	\$ -	\$ -	\$ -	\$ 29,325,642
LEVY BOCC	\$ 2,658,107	\$ 2,409,250	\$ -	\$ 356,260	\$ 5,423,617
Bronson	\$ 73,401	\$ -	\$ -	\$ -	\$ 73,401
Cedar Key	\$ 43,787	\$ -	\$ -	\$ -	\$ 43,787
Chiefland	\$ 147,629	\$ -	\$ -	\$ -	\$ 147,629
Fanning Springs (part)	\$ 44,613	\$ -	\$ -	\$ -	\$ 44,613
Inglis	\$ 95,708	\$ -	\$ -	\$ -	\$ 95,708
Otter Creek	\$ 6,991	\$ -	\$ -	\$ -	\$ 6,991
Williston	\$ 209,528	\$ -	\$ -	\$ -	\$ 209,528
Yankeetown	\$ 37,368	\$ -	\$ -	\$ -	\$ 37,368
Countywide Total	\$ 3,317,131	\$ 2,409,250	\$ -	\$ 356,260	\$ 6,082,641
LIBERTY BOCC	\$ 210,324	\$ 560,720	\$ 32,318	\$ 369,113	\$ 1,172,476
Bristol	\$ 32,481	\$ -	\$ -	\$ -	\$ 32,481
Countywide Total	\$ 242,805	\$ 560,720	\$ 32,318	\$ 369,113	\$ 1,204,957
MADISON BOCC	\$ 589,302	\$ 1,389,463	\$ -	\$ 376,053	\$ 2,354,818
Greenville	\$ 27,522	\$ -	\$ -	\$ -	\$ 27,522
Lee	\$ 14,257	\$ -	\$ -	\$ -	\$ 14,257
Madison	\$ 109,428	\$ -	\$ -	\$ -	\$ 109,428
Countywide Total	\$ 740,510	\$ 1,389,463	\$ -	\$ 376,053	\$ 2,506,026
MANATEE BOCC	\$ 39,794,192	\$ -	\$ -	\$ -	\$ 39,794,192
Anna Maria	\$ 95,061	\$ -	\$ -	\$ -	\$ 95,061
Bradenton	\$ 5,510,580	\$ -	\$ -	\$ -	\$ 5,510,580
Bradenton Beach	\$ 86,875	\$ -	\$ -	\$ -	\$ 86,875
Holmes Beach	\$ 291,445	\$ -	\$ -	\$ -	\$ 291,445
Longboat Key (part)	\$ 265,922	\$ -	\$ -	\$ -	\$ 265,922
Palmetto	\$ 1,341,359	\$ -	\$ -	\$ -	\$ 1,341,359
Countywide Total	\$ 47,385,433	\$ -	\$ -	\$ -	\$ 47,385,433
MARION BOCC	\$ 34,250,606	\$ -	\$ -	\$ -	\$ 34,250,606
Bellevue	\$ 537,819	\$ -	\$ -	\$ -	\$ 537,819

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Dunnellon	\$ 184,743	\$ -	\$ -	\$ -	\$ 184,743
McIntosh	\$ 42,633	\$ -	\$ -	\$ -	\$ 42,633
Ocala	\$ 6,061,876	\$ -	\$ -	\$ -	\$ 6,061,876
Reddick	\$ 43,733	\$ -	\$ -	\$ -	\$ 43,733
Countywide Total	\$ 41,121,411	\$ -	\$ -	\$ -	\$ 41,121,411
MARTIN BOCC	\$ 21,493,516	\$ -	\$ -	\$ -	\$ 21,493,516
Indiantown	\$ 948,532	\$ -	\$ -	\$ -	\$ 948,532
Jupiter Island	\$ 111,877	\$ -	\$ -	\$ -	\$ 111,877
Ocean Breeze	\$ 86,541	\$ -	\$ -	\$ -	\$ 86,541
Sewall's Point	\$ 290,082	\$ -	\$ -	\$ -	\$ 290,082
Stuart	\$ 2,739,271	\$ -	\$ -	\$ -	\$ 2,739,271
Countywide Total	\$ 25,669,820	\$ -	\$ -	\$ -	\$ 25,669,820
MIAMI-DADE BOCC	\$ 226,303,613	\$ -	\$ -	\$ -	\$ 226,303,613
Aventura	\$ 4,065,307	\$ -	\$ -	\$ -	\$ 4,065,307
Bal Harbour	\$ 308,481	\$ -	\$ -	\$ -	\$ 308,481
Bay Harbor Islands	\$ 595,448	\$ -	\$ -	\$ -	\$ 595,448
Biscayne Park	\$ 311,411	\$ -	\$ -	\$ -	\$ 311,411
Coral Gables	\$ 5,219,839	\$ -	\$ -	\$ -	\$ 5,219,839
Cutler Bay	\$ 4,593,078	\$ -	\$ -	\$ -	\$ 4,593,078
Doral	\$ 8,213,844	\$ -	\$ -	\$ -	\$ 8,213,844
El Portal	\$ 197,472	\$ -	\$ -	\$ -	\$ 197,472
Florida City	\$ 1,584,830	\$ -	\$ -	\$ -	\$ 1,584,830
Golden Beach	\$ 97,575	\$ -	\$ -	\$ -	\$ 97,575
Hialeah	\$ 23,136,500	\$ -	\$ -	\$ -	\$ 23,136,500
Hialeah Gardens	\$ 2,329,771	\$ -	\$ -	\$ -	\$ 2,329,771
Homestead	\$ 8,459,498	\$ -	\$ -	\$ -	\$ 8,459,498
Indian Creek	\$ 9,394	\$ -	\$ -	\$ -	\$ 9,394
Key Biscayne	\$ 1,489,983	\$ -	\$ -	\$ -	\$ 1,489,983
Medley	\$ 106,362	\$ -	\$ -	\$ -	\$ 106,362
Miami	\$ 46,599,057	\$ -	\$ -	\$ -	\$ 46,599,057
Miami Beach	\$ 8,427,175	\$ -	\$ -	\$ -	\$ 8,427,175
Miami Gardens	\$ 11,646,229	\$ -	\$ -	\$ -	\$ 11,646,229
Miami Lakes	\$ 3,119,661	\$ -	\$ -	\$ -	\$ 3,119,661
Miami Shores	\$ 1,172,916	\$ -	\$ -	\$ -	\$ 1,172,916
Miami Springs	\$ 1,402,711	\$ -	\$ -	\$ -	\$ 1,402,711
North Bay Village	\$ 825,950	\$ -	\$ -	\$ -	\$ 825,950
North Miami	\$ 6,077,910	\$ -	\$ -	\$ -	\$ 6,077,910
North Miami Beach	\$ 4,353,485	\$ -	\$ -	\$ -	\$ 4,353,485
Opa-locka	\$ 1,689,172	\$ -	\$ -	\$ -	\$ 1,689,172
Palmetto Bay	\$ 2,531,688	\$ -	\$ -	\$ -	\$ 2,531,688
Pinecrest	\$ 1,858,059	\$ -	\$ -	\$ -	\$ 1,858,059
South Miami	\$ 1,210,188	\$ -	\$ -	\$ -	\$ 1,210,188
Sunny Isles Beach	\$ 2,301,287	\$ -	\$ -	\$ -	\$ 2,301,287
Surfside	\$ 545,246	\$ -	\$ -	\$ -	\$ 545,246
Sweetwater	\$ 2,077,855	\$ -	\$ -	\$ -	\$ 2,077,855
Virginia Gardens	\$ 240,603	\$ -	\$ -	\$ -	\$ 240,603
West Miami	\$ 737,870	\$ -	\$ -	\$ -	\$ 737,870
Countywide Total	\$ 383,839,468	\$ -	\$ -	\$ -	\$ 383,839,468
MONROE BOCC	\$ 17,349,170	\$ -	\$ -	\$ -	\$ 17,349,170
Islamorada	\$ 1,825,041	\$ -	\$ -	\$ -	\$ 1,825,041
Key Colony Beach	\$ 199,813	\$ -	\$ -	\$ -	\$ 199,813
Key West	\$ 6,684,990	\$ -	\$ -	\$ -	\$ 6,684,990
Layton	\$ 53,450	\$ -	\$ -	\$ -	\$ 53,450
Marathon	\$ 2,511,648	\$ -	\$ -	\$ -	\$ 2,511,648

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Countywide Total	\$ 28,624,111	\$ -	\$ -	\$ -	\$ 28,624,111
NASSAU BOCC	\$ 7,479,422	\$ -	\$ -	\$ -	\$ 7,479,422
Callahan	\$ 132,814	\$ -	\$ -	\$ -	\$ 132,814
Fernandina Beach	\$ 1,065,278	\$ -	\$ -	\$ -	\$ 1,065,278
Hilliard	\$ 244,283	\$ -	\$ -	\$ -	\$ 244,283
Countywide Total	\$ 8,921,797	\$ -	\$ -	\$ -	\$ 8,921,797
OKALOOSA BOCC	\$ 23,751,977	\$ -	\$ -	\$ -	\$ 23,751,977
Cinco Bayou	\$ 57,689	\$ -	\$ -	\$ -	\$ 57,689
Crestview	\$ 3,542,371	\$ -	\$ -	\$ -	\$ 3,542,371
Destin	\$ 1,850,365	\$ -	\$ -	\$ -	\$ 1,850,365
Fort Walton Beach	\$ 2,677,793	\$ -	\$ -	\$ -	\$ 2,677,793
Laurel Hill	\$ 83,427	\$ -	\$ -	\$ -	\$ 83,427
Mary Esther	\$ 579,555	\$ -	\$ -	\$ -	\$ 579,555
Niceville	\$ 2,091,899	\$ -	\$ -	\$ -	\$ 2,091,899
Shalimar	\$ 99,276	\$ -	\$ -	\$ -	\$ 99,276
Valparaiso	\$ 637,117	\$ -	\$ -	\$ -	\$ 637,117
Countywide Total	\$ 35,371,470	\$ -	\$ -	\$ -	\$ 35,371,470
OKEECHOBEE BOCC	\$ 3,348,650	\$ -	\$ -	\$ 316,676	\$ 3,665,326
Okeechobee	\$ 499,252	\$ -	\$ -	\$ -	\$ 499,252
Countywide Total	\$ 3,847,903	\$ -	\$ -	\$ 316,676	\$ 4,164,579
ORANGE BOCC	\$ 225,142,565	\$ -	\$ -	\$ -	\$ 225,142,565
Apopka	\$ 10,070,112	\$ -	\$ -	\$ -	\$ 10,070,112
Belle Isle	\$ 1,250,537	\$ -	\$ -	\$ -	\$ 1,250,537
Eatonville	\$ 409,417	\$ -	\$ -	\$ -	\$ 409,417
Edgewood	\$ 454,505	\$ -	\$ -	\$ -	\$ 454,505
Maitland	\$ 3,448,780	\$ -	\$ -	\$ -	\$ 3,448,780
Oakland	\$ 933,713	\$ -	\$ -	\$ -	\$ 933,713
Ocoee	\$ 8,589,299	\$ -	\$ -	\$ -	\$ 8,589,299
Orlando	\$ 56,388,859	\$ -	\$ -	\$ -	\$ 56,388,859
Windermere	\$ 525,333	\$ -	\$ -	\$ -	\$ 525,333
Winter Garden	\$ 8,776,733	\$ -	\$ -	\$ -	\$ 8,776,733
Winter Park	\$ 5,294,267	\$ -	\$ -	\$ -	\$ 5,294,267
Countywide Total	\$ 321,284,119	\$ -	\$ -	\$ -	\$ 321,284,119
OSCEOLA BOCC	\$ 29,521,685	\$ -	\$ -	\$ -	\$ 29,521,685
Kissimmee	\$ 6,235,828	\$ -	\$ -	\$ -	\$ 6,235,828
St. Cloud	\$ 4,684,728	\$ -	\$ -	\$ -	\$ 4,684,728
Countywide Total	\$ 40,442,241	\$ -	\$ -	\$ -	\$ 40,442,241
PALM BEACH BOCC	\$ 122,084,362	\$ -	\$ -	\$ -	\$ 122,084,362
Atlantis	\$ 210,782	\$ -	\$ -	\$ -	\$ 210,782
Belle Glade	\$ 1,697,058	\$ -	\$ -	\$ -	\$ 1,697,058
Boca Raton	\$ 9,865,735	\$ -	\$ -	\$ -	\$ 9,865,735
Boynton Beach	\$ 8,070,795	\$ -	\$ -	\$ -	\$ 8,070,795
Briny Breezes	\$ 49,088	\$ -	\$ -	\$ -	\$ 49,088
Cloud Lake	\$ 13,745	\$ -	\$ -	\$ -	\$ 13,745
Delray Beach	\$ 6,598,657	\$ -	\$ -	\$ -	\$ 6,598,657
Glen Ridge	\$ 21,108	\$ -	\$ -	\$ -	\$ 21,108
Golf	\$ 27,587	\$ -	\$ -	\$ -	\$ 27,587
Greenacres	\$ 4,464,620	\$ -	\$ -	\$ -	\$ 4,464,620
Gulf Stream	\$ 94,150	\$ -	\$ -	\$ -	\$ 94,150
Haverhill	\$ 215,298	\$ -	\$ -	\$ -	\$ 215,298
Highland Beach	\$ 422,448	\$ -	\$ -	\$ -	\$ 422,448
Hypoluxo	\$ 263,797	\$ -	\$ -	\$ -	\$ 263,797
Juno Beach	\$ 381,215	\$ -	\$ -	\$ -	\$ 381,215
Jupiter	\$ 6,021,386	\$ -	\$ -	\$ -	\$ 6,021,386

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Jupiter Inlet Colony	\$ 39,270	\$ -	\$ -	\$ -	\$ 39,270
Lake Clarke Shores	\$ 349,111	\$ -	\$ -	\$ -	\$ 349,111
Lake Park	\$ 886,032	\$ -	\$ -	\$ -	\$ 886,032
Lake Worth Beach	\$ 4,263,950	\$ -	\$ -	\$ -	\$ 4,263,950
Lantana	\$ 1,199,899	\$ -	\$ -	\$ -	\$ 1,199,899
Loxahatchee Groves	\$ 331,145	\$ -	\$ -	\$ -	\$ 331,145
Manalapan	\$ 41,234	\$ -	\$ -	\$ -	\$ 41,234
Mangonia Park	\$ 232,577	\$ -	\$ -	\$ -	\$ 232,577
North Palm Beach	\$ 1,290,514	\$ -	\$ -	\$ -	\$ 1,290,514
Ocean Ridge	\$ 179,661	\$ -	\$ -	\$ -	\$ 179,661
Pahokee	\$ 514,242	\$ -	\$ -	\$ -	\$ 514,242
Palm Beach	\$ 903,900	\$ -	\$ -	\$ -	\$ 903,900
Palm Beach Gardens	\$ 6,039,647	\$ -	\$ -	\$ -	\$ 6,039,647
Palm Beach Shores	\$ 128,511	\$ -	\$ -	\$ -	\$ 128,511
Palm Springs	\$ 2,667,128	\$ -	\$ -	\$ -	\$ 2,667,128
Riviera Beach	\$ 3,808,711	\$ -	\$ -	\$ -	\$ 3,808,711
Royal Palm Beach	\$ 4,009,970	\$ -	\$ -	\$ -	\$ 4,009,970
South Bay	\$ 297,078	\$ -	\$ -	\$ -	\$ 297,078
South Palm Beach	\$ 144,220	\$ -	\$ -	\$ -	\$ 144,220
Tequesta	\$ 606,625	\$ -	\$ -	\$ -	\$ 606,625
Wellington	\$ 6,066,056	\$ -	\$ -	\$ -	\$ 6,066,056
West Palm Beach	\$ 11,988,481	\$ -	\$ -	\$ -	\$ 11,988,481
Westlake	\$ -	\$ -	\$ -	\$ -	\$ -
Countywide Total	\$ 206,489,794	\$ -	\$ -	\$ -	\$ 206,489,794
PASCO BOCC	\$ 47,296,946	\$ -	\$ -	\$ -	\$ 47,296,946
Dade City	\$ 667,321	\$ -	\$ -	\$ -	\$ 667,321
New Port Richey	\$ 1,373,503	\$ -	\$ -	\$ -	\$ 1,373,503
Port Richey	\$ 260,689	\$ -	\$ -	\$ -	\$ 260,689
St. Leo	\$ 196,454	\$ -	\$ -	\$ -	\$ 196,454
San Antonio	\$ 110,196	\$ -	\$ -	\$ -	\$ 110,196
Zephyrhills	\$ 1,543,385	\$ -	\$ -	\$ -	\$ 1,543,385
Countywide Total	\$ 51,448,494	\$ -	\$ -	\$ -	\$ 51,448,494
PINELLAS BOCC	\$ 61,812,090	\$ -	\$ -	\$ -	\$ 61,812,090
Belleair	\$ 364,191	\$ -	\$ -	\$ -	\$ 364,191
Belleair Beach	\$ 136,853	\$ -	\$ -	\$ -	\$ 136,853
Belleair Bluffs	\$ 193,812	\$ -	\$ -	\$ -	\$ 193,812
Belleair Shore	\$ 6,171	\$ -	\$ -	\$ -	\$ 6,171
Clearwater	\$ 9,918,212	\$ -	\$ -	\$ -	\$ 9,918,212
Dunedin	\$ 3,020,773	\$ -	\$ -	\$ -	\$ 3,020,773
Gulfport	\$ 984,574	\$ -	\$ -	\$ -	\$ 984,574
Indian Rocks Beach	\$ 309,983	\$ -	\$ -	\$ -	\$ 309,983
Indian Shores	\$ 101,076	\$ -	\$ -	\$ -	\$ 101,076
Kenneth City	\$ 421,317	\$ -	\$ -	\$ -	\$ 421,317
Largo	\$ 7,043,132	\$ -	\$ -	\$ -	\$ 7,043,132
Madeira Beach	\$ 333,084	\$ -	\$ -	\$ -	\$ 333,084
North Redington Beach	\$ 125,178	\$ -	\$ -	\$ -	\$ 125,178
Oldsmar	\$ 1,244,937	\$ -	\$ -	\$ -	\$ 1,244,937
Pinellas Park	\$ 4,635,571	\$ -	\$ -	\$ -	\$ 4,635,571
Redington Beach	\$ 115,087	\$ -	\$ -	\$ -	\$ 115,087
Redington Shores	\$ 182,971	\$ -	\$ -	\$ -	\$ 182,971
Safety Harbor	\$ 1,422,404	\$ -	\$ -	\$ -	\$ 1,422,404
St. Pete Beach	\$ 740,474	\$ -	\$ -	\$ -	\$ 740,474
St. Petersburg	\$ 22,134,153	\$ -	\$ -	\$ -	\$ 22,134,153
Seminole	\$ 1,620,553	\$ -	\$ -	\$ -	\$ 1,620,553

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
South Pasadena	\$ 452,674	\$ -	\$ -	\$ -	\$ 452,674
Tarpon Springs	\$ 2,155,872	\$ -	\$ -	\$ -	\$ 2,155,872
Treasure Island	\$ 548,996	\$ -	\$ -	\$ -	\$ 548,996
Countywide Total	\$ 120,024,138	\$ -	\$ -	\$ -	\$ 120,024,138
POLK BOCC	\$ 52,146,017	\$ -	\$ -	\$ -	\$ 52,146,017
Auburndale	\$ 1,460,977	\$ -	\$ -	\$ -	\$ 1,460,977
Bartow	\$ 1,498,755	\$ -	\$ -	\$ -	\$ 1,498,755
Davenport	\$ 940,649	\$ -	\$ -	\$ -	\$ 940,649
Dundee	\$ 427,967	\$ -	\$ -	\$ -	\$ 427,967
Eagle Lake	\$ 292,453	\$ -	\$ -	\$ -	\$ 292,453
Fort Meade	\$ 378,985	\$ -	\$ -	\$ -	\$ 378,985
Frostproof	\$ 229,314	\$ -	\$ -	\$ -	\$ 229,314
Haines City	\$ 2,671,291	\$ -	\$ -	\$ -	\$ 2,671,291
Highland Park	\$ 19,002	\$ -	\$ -	\$ -	\$ 19,002
Hillcrest Heights	\$ 18,169	\$ -	\$ -	\$ -	\$ 18,169
Lake Alfred	\$ 555,835	\$ -	\$ -	\$ -	\$ 555,835
Lake Hamilton	\$ 118,934	\$ -	\$ -	\$ -	\$ 118,934
Lake Wales	\$ 1,316,076	\$ -	\$ -	\$ -	\$ 1,316,076
Lakeland	\$ 9,233,728	\$ -	\$ -	\$ -	\$ 9,233,728
Mulberry	\$ 328,943	\$ -	\$ -	\$ -	\$ 328,943
Polk City	\$ 225,074	\$ -	\$ -	\$ -	\$ 225,074
Winter Haven	\$ 4,221,678	\$ -	\$ -	\$ -	\$ 4,221,678
Countywide Total	\$ 76,083,847	\$ -	\$ -	\$ -	\$ 76,083,847
PUTNAM BOCC	\$ 4,162,934	\$ -	\$ -	\$ 350,089	\$ 4,513,023
Crescent City	\$ 100,006	\$ -	\$ -	\$ -	\$ 100,006
Interlachen	\$ 85,567	\$ -	\$ -	\$ -	\$ 85,567
Palatka	\$ 622,697	\$ -	\$ -	\$ -	\$ 622,697
Pomona Park	\$ 46,985	\$ -	\$ -	\$ -	\$ 46,985
Welaka	\$ 46,452	\$ -	\$ -	\$ -	\$ 46,452
Countywide Total	\$ 5,064,641	\$ -	\$ -	\$ 350,089	\$ 5,414,731
ST. JOHNS BOCC	\$ 29,117,239	\$ -	\$ -	\$ -	\$ 29,117,239
Marineland (part)	\$ -	\$ -	\$ -	\$ -	\$ -
St. Augustine	\$ 1,448,062	\$ -	\$ -	\$ -	\$ 1,448,062
St. Augustine Beach	\$ 657,763	\$ -	\$ -	\$ -	\$ 657,763
Countywide Total	\$ 31,223,064	\$ -	\$ -	\$ -	\$ 31,223,064
ST. LUCIE BOCC	\$ 14,718,427	\$ -	\$ -	\$ -	\$ 14,718,427
Fort Pierce	\$ 2,674,934	\$ -	\$ -	\$ -	\$ 2,674,934
Port St. Lucie	\$ 12,970,263	\$ -	\$ -	\$ -	\$ 12,970,263
St. Lucie Village	\$ 33,611	\$ -	\$ -	\$ -	\$ 33,611
Countywide Total	\$ 30,397,234	\$ -	\$ -	\$ -	\$ 30,397,234
SANTA ROSA BOCC	\$ 12,540,687	\$ -	\$ -	\$ -	\$ 12,540,687
Gulf Breeze	\$ 415,162	\$ -	\$ -	\$ -	\$ 415,162
Jay	\$ 35,773	\$ -	\$ -	\$ -	\$ 35,773
Milton	\$ 658,223	\$ -	\$ -	\$ -	\$ 658,223
Countywide Total	\$ 13,649,844	\$ -	\$ -	\$ -	\$ 13,649,844
SARASOTA BOCC	\$ 46,329,976	\$ -	\$ -	\$ -	\$ 46,329,976
Longboat Key (part)	\$ 545,664	\$ -	\$ -	\$ -	\$ 545,664
North Port	\$ 9,888,672	\$ -	\$ -	\$ -	\$ 9,888,672
Sarasota	\$ 6,512,320	\$ -	\$ -	\$ -	\$ 6,512,320
Venice	\$ 3,175,841	\$ -	\$ -	\$ -	\$ 3,175,841
Countywide Total	\$ 66,452,473	\$ -	\$ -	\$ -	\$ 66,452,473
SEMINOLE BOCC	\$ 31,921,064	\$ -	\$ -	\$ -	\$ 31,921,064
Altamonte Springs	\$ 3,768,071	\$ -	\$ -	\$ -	\$ 3,768,071
Casselberry	\$ 2,388,220	\$ -	\$ -	\$ -	\$ 2,388,220

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Lake Mary	\$ 1,379,931	\$ -	\$ -	\$ -	\$ 1,379,931
Longwood	\$ 1,303,807	\$ -	\$ -	\$ -	\$ 1,303,807
Oviedo	\$ 3,199,205	\$ -	\$ -	\$ -	\$ 3,199,205
Sanford	\$ 5,124,719	\$ -	\$ -	\$ -	\$ 5,124,719
Winter Springs	\$ 3,106,712	\$ -	\$ -	\$ -	\$ 3,106,712
Countywide Total	\$ 52,191,728	\$ -	\$ -	\$ -	\$ 52,191,728
SUMTER BOCC	\$ 9,948,606	\$ -	\$ -	\$ -	\$ 9,948,606
Bushnell	\$ 260,557	\$ -	\$ -	\$ -	\$ 260,557
Center Hill	\$ 63,834	\$ -	\$ -	\$ -	\$ 63,834
Coleman	\$ 47,140	\$ -	\$ -	\$ -	\$ 47,140
Webster	\$ 70,158	\$ -	\$ -	\$ -	\$ 70,158
Wildwood	\$ 2,232,055	\$ -	\$ -	\$ -	\$ 2,232,055
Countywide Total	\$ 12,622,351	\$ -	\$ -	\$ -	\$ 12,622,351
SUWANNEE BOCC	\$ 2,664,244	\$ 2,273,507	\$ -	\$ 356,260	\$ 5,294,011
Branford	\$ 49,177	\$ -	\$ -	\$ -	\$ 49,177
Live Oak	\$ 448,121	\$ -	\$ -	\$ -	\$ 448,121
Countywide Total	\$ 3,161,542	\$ 2,273,507	\$ -	\$ 356,260	\$ 5,791,309
TAYLOR BOCC	\$ 1,492,613	\$ -	\$ -	\$ 286,695	\$ 1,779,308
Perry	\$ 585,097	\$ -	\$ -	\$ -	\$ 585,097
Countywide Total	\$ 2,077,710	\$ -	\$ -	\$ 286,695	\$ 2,364,405
UNION BOCC	\$ 373,004	\$ 976,903	\$ 95,854	\$ 593,767	\$ 2,039,529
Lake Butler	\$ 68,580	\$ -	\$ -	\$ -	\$ 68,580
Raiford	\$ 8,226	\$ -	\$ -	\$ -	\$ 8,226
Worthington Springs	\$ 15,697	\$ -	\$ -	\$ -	\$ 15,697
Countywide Total	\$ 465,507	\$ 976,903	\$ 95,854	\$ 593,767	\$ 2,132,032
VOLUSIA BOCC	\$ 28,603,045	\$ -	\$ -	\$ -	\$ 28,603,045
Daytona Beach	\$ 5,424,043	\$ -	\$ -	\$ -	\$ 5,424,043
Daytona Beach Shores	\$ 352,870	\$ -	\$ -	\$ -	\$ 352,870
DeBary	\$ 1,592,073	\$ -	\$ -	\$ -	\$ 1,592,073
DeLand	\$ 2,766,119	\$ -	\$ -	\$ -	\$ 2,766,119
Deltona	\$ 6,524,953	\$ -	\$ -	\$ -	\$ 6,524,953
Edgewater	\$ 1,631,423	\$ -	\$ -	\$ -	\$ 1,631,423
Flagler Beach (part)	\$ 4,826	\$ -	\$ -	\$ -	\$ 4,826
Holly Hill	\$ 871,987	\$ -	\$ -	\$ -	\$ 871,987
Lake Helen	\$ 202,110	\$ -	\$ -	\$ -	\$ 202,110
New Smyrna Beach	\$ 2,155,835	\$ -	\$ -	\$ -	\$ 2,155,835
Oak Hill	\$ 138,494	\$ -	\$ -	\$ -	\$ 138,494
Orange City	\$ 959,467	\$ -	\$ -	\$ -	\$ 959,467
Ormond Beach	\$ 3,011,801	\$ -	\$ -	\$ -	\$ 3,011,801
Pierson	\$ 104,574	\$ -	\$ -	\$ -	\$ 104,574
Ponce Inlet	\$ 228,253	\$ -	\$ -	\$ -	\$ 228,253
Port Orange	\$ 4,357,790	\$ -	\$ -	\$ -	\$ 4,357,790
South Daytona	\$ 901,549	\$ -	\$ -	\$ -	\$ 901,549
Countywide Total	\$ 59,831,212	\$ -	\$ -	\$ -	\$ 59,831,212
WAKULLA BOCC	\$ 1,540,580	\$ 2,452,834	\$ -	\$ 312,717	\$ 4,306,131
St. Marks	\$ 14,956	\$ -	\$ -	\$ -	\$ 14,956
Sopchoppy	\$ 21,169	\$ -	\$ -	\$ -	\$ 21,169
Countywide Total	\$ 1,576,705	\$ 2,452,834	\$ -	\$ 312,717	\$ 4,342,257
WALTON BOCC	\$ 18,579,896	\$ -	\$ -	\$ -	\$ 18,579,896
DeFuniak Springs	\$ 1,480,764	\$ -	\$ -	\$ -	\$ 1,480,764
Freeport	\$ 2,154,344	\$ -	\$ -	\$ -	\$ 2,154,344
Paxton	\$ 140,138	\$ -	\$ -	\$ -	\$ 140,138
Countywide Total	\$ 22,355,142	\$ -	\$ -	\$ -	\$ 22,355,142
WASHINGTON BOCC	\$ 1,090,580	\$ 1,681,093	\$ -	\$ 336,468	\$ 3,108,141

Local Government Half-Cent Sales Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2025

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Caryville	\$ 14,409	\$ -	\$ -	\$ -	\$ 14,409
Chipley	\$ 176,996	\$ -	\$ -	\$ -	\$ 176,996
Ebro	\$ 12,147	\$ -	\$ -	\$ -	\$ 12,147
Vernon	\$ 37,278	\$ -	\$ -	\$ -	\$ 37,278
Wausau	\$ 18,442	\$ -	\$ -	\$ -	\$ 18,442
Countywide Total	\$ 1,349,852	\$ 1,681,093	\$ -	\$ 336,468	\$ 3,367,413
STATEWIDE TOTALS	\$ 2,871,000,000	\$ 33,814,084	\$ 592,958	\$ 10,392,000	\$ 2,915,799,042

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies and contain no adjustment for county contributions to Medicaid pursuant to s. 409.915, F.S.
- 2) The Ordinary Distribution amounts are estimated for the local fiscal year from October 1 to September 30.
- 3) The Emergency, Supplemental, and Fiscally Constrained distribution amounts are for the state fiscal year as these distributions require that eligibility to receive these distributions be determined at the start of each state fiscal year. It is possible that a county eligible for one or more of these distributions for state fiscal year 2024-25 will not be eligible for state fiscal year 2025-26 or, if still eligible, will receive a different amount for the final three months of local fiscal year 2024-25.
- 4) For state fiscal year 2024-25, Bradford County is newly eligible for the Emergency distribution and Gadsden and Jefferson counties are newly eligible for the Supplemental distribution.

Miami-Dade County Lake Belt Mitigation Fee

Section 373.41492, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

The fee is imposed on each ton of limerock and sand extracted by any person who engages in the business of extracting these resources from within the Miami-Dade County Lake Belt Area and the east one-half of sections 24 and 25 and all of sections 35 and 36, Township 53 South, Range 39 East. The fee is imposed on each ton of limerock and sand from within the properties where the fee applies in raw, processed, or manufactured form, including, but not limited to, sized aggregate, asphalt, cement, concrete, and other limerock and concrete products.

Administrative Procedures:

The Department of Revenue administers, collects, and enforces the fee. The limerock or sand miner, or its subsidiary or affiliate, who sells the limerock or sand product collects the fee and forwards the proceeds to the Department on or before the 20th day of the month following the calendar month in which the sale occurred. The Department is authorized to deduct for administrative costs, which may not exceed 3 percent of the total revenues collected and may equal only those administrative costs reasonably attributable to the fees. However, the Department is not currently deducting for administrative costs.

An interagency committee annually prepares and submits a report to the South Florida Water Management District's governing board, which evaluates the mitigation costs and revenues generated by the mitigation fee. This interagency committee consists of representatives from the Miami-Dade County Department of Environmental Resource Management, the Florida Department of Environmental Protection, the South Florida Water Management District, and the Florida Fish and Wildlife Conservation Commission. Additionally, the limerock mining industry selects a representative to serve as a nonvoting member, and additional members may be added at the discretion of the committee to represent federal regulatory, environmental, and fish and wildlife agencies. No sooner than January 31, 2010, and no more frequently than every 2 years thereafter, the committee submits to the Legislature a report recommending any needed adjustments to the mitigation fee.

Distribution of Proceeds:

The fee proceeds, less administrative costs, are transferred by the Department of Revenue to the South Florida Water Management District and deposited into the Lake Belt Mitigation Trust Fund.

Authorized Uses:

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

Attorney General Opinions:

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

Prior Years' Revenues:

A summary of prior years' distributions is available.¹

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

Mobile Home License Tax

Sections 320.08, 320.08015, and 320.081, Florida Statutes

Summary:

Counties, municipalities, and school districts receive proceeds from an annual license tax levied on all mobile homes and park trailers, and on all travel trailers and fifth-wheel trailers exceeding 35 feet in body length. The license taxes, ranging from \$20 to \$80 depending on vehicle type and length, are collected in lieu of ad valorem taxes, and a sticker is issued as evidence of payment.¹ Half of the net proceeds are remitted to the respective district school board. The other half is distributed to the respective municipalities depending on the location of such units or the county if the units are located in the unincorporated area. The use of the revenue is at the discretion of the governing body.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

A county government receives proceeds if taxable units are located within its unincorporated area. If taxable units are located within a municipal jurisdiction, then the municipal government receives proceeds. The district school board receives proceeds if taxable units are located within the respective county.

Administrative Procedures:

The taxes are collected by the county tax collectors and remitted to the Department of Highway Safety and Motor Vehicles (DHSMV). The amount of the state license tax depends on the mobile home's length according to the following schedule.

*Park Trailers, Travel Trailers, Fifth-Wheel Trailers*²

1. Any park trailer, as defined in s. 320.01(1)(b)7., F.S.: \$25.
2. A travel trailer or fifth-wheel trailer, as defined in s. 320.01(1)(b), F.S., that exceeds 35 feet: \$25.

*Mobile Homes*³

1. Not exceeding 35 feet in length: \$20.
2. Over 35 feet in length, but not exceeding 40 feet: \$25.
3. Over 40 feet in length, but not exceeding 45 feet: \$30.
4. Over 45 feet in length, but not exceeding 50 feet: \$35.
5. Over 50 feet in length, but not exceeding 55 feet: \$40.
6. Over 55 feet in length, but not exceeding 60 feet: \$45.
7. Over 60 feet in length, but not exceeding 65 feet: \$50.
8. Over 65 feet in length: \$80.

1. Section 320.081(2), F.S.

2. Section 320.08(10), F.S.

3. Section 320.08(11), F.S.

Two deductions are made from the tax collections prior to the remaining balance being transferred into the License Tax Collection Trust Fund for distribution to governmental entities.⁴ The first is a deduction of \$1.50 for each sticker issued with the proceeds deposited into the State General Revenue Fund. The second deduction is for the \$1.00 surcharge for each sticker issued, authorized pursuant to s. 320.08015, F.S., with the proceeds deposited into the Florida Mobile Home Relocation Trust Fund.

The DHSMV keeps records showing the total number of stickers issued to each type of unit, the total amount of license taxes collected, the county or municipality where each unit is located, and the amount derived from license taxes in each county and its respective municipalities. The tax collections, less the amounts corresponding to the two deductions previously discussed, are paid monthly to counties, municipalities, or school districts.⁵

Distribution of Proceeds:

All proceeds, available for distribution within a county, are distributed in the following manner. Fifty percent is distributed to the district school board. The remaining fifty percent is distributed to the county government for taxable units located within its unincorporated area or to any municipal government within the county for taxable units located within its corporate limits.

Authorized Uses:

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

Attorney General Opinions:

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

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

The full texts of these opinions are available via a searchable on-line database.⁶ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

A summary of prior years' distributions is available.⁷

4. Section 320.081(4), F.S.

5. Section 320.081(5), F.S.

6. <https://www.myfloridalegal.com/ag-opinions>

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

Municipal Revenue Sharing Program

Sections 206.605(1), 206.9955, 206.997, 212.20(6), and 218.20-.26, Florida Statutes

Summary:

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government.¹ Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities, which currently receives 1.3653 percent of net sales and use tax collections and the net collections from the one-cent municipal fuel tax. As of January 1, 2014, the trust fund no longer received 12.5 percent of the state alternative fuel user decal fee collections due to the repeal of the annual decal fee program for motor vehicles powered by alternative fuels. For calendar year 2026, 25 percent of the 2 cents of excise tax levied upon each motor fuel equivalent gallon of natural gas fuel, pursuant to s. 206.9955(2)(a), F.S., shall be transferred to the trust fund.² Beginning January 1, 2027, the excise tax increases to 4 cents. An allocation formula serves as the basis for revenue distribution to each municipality that meets strict eligibility requirements. Municipalities must use the funds derived from the one-cent municipal fuel tax for transportation-related expenditures. Additionally, there are statutory limitations on the use of the funds as a pledge for bonded indebtedness.

General Law Amendments:

Chapter 2024-158, L.O.F., (CS/HB 7073) amends s. 206.9955, F.S., to reduce the excise tax on each motor fuel equivalent gallon of natural gas fuel from 4 cents to 2 cents for the 2026 calendar year. Beginning January 1, 2027, the excise tax rate will revert back to 4 cents. This change became effective on July 1, 2024. On June 17, 2024, the Revenue Estimating Conference adopted a (\$0.1) million cash fiscal impact to local governments for FY 2025-26 and FY 2026-27.³

It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to municipal governments via this revenue sharing program. However, a summary of such changes is not provided here.

Eligibility Requirements:

In order to be eligible to participate in revenue sharing beyond the minimum entitlement in any fiscal year, a municipal government must have satisfied a number of statutory requirements.⁴ As it relates to municipal revenue sharing, the minimum entitlement is defined as the amount of revenue, as certified by the municipal government and determined by the Department of Revenue (DOR), which must be shared with the municipality so that the municipality will receive the amount of revenue necessary to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the Revenue Sharing Trust Fund for Municipalities [hereinafter Trust Fund].⁵

Administrative Procedures:

The municipal revenue sharing program is administered by the DOR, and monthly distributions are made to eligible municipal governments. The program is comprised of state sales taxes and municipal fuel taxes

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

2. Section 206.997, F.S.

3. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page594-597.pdf

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

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

that are collected and transferred to the Trust Fund. The percentage of each revenue source transferred into the Trust Fund is listed below. The proportional contribution of each source during the state fiscal year ending 2025, as determined by the DOR, is also noted.

1.3653 percent of net sales and use tax collections ⁶ = 82.1 percent of total program funding

One-cent municipal fuel tax on motor fuel ⁷ = 17.9 percent of total program funding

Once each fiscal year, the DOR computes apportionment factors for use during the fiscal year.⁸ The computation is made prior to July 25th of each fiscal year and based upon information submitted and certified to the DOR prior to June 1st of each year. Except in the case of error, the apportionment factors remain in effect for the fiscal year. It is the duty of the local government to submit the certified information required for the program's administration to the DOR in a timely manner. A local government's failure to provide timely information authorizes the DOR to utilize the best information available or, if no such information is available, to take any necessary action, including partial or entire disqualification. Additionally, the local government waives its right to challenge the DOR's determination as to the jurisdiction's share of program revenues.

Distribution of Proceeds:

An apportionment factor is calculated for each eligible municipality using a formula consisting of the following equally weighted factors: *adjusted municipal population*, *derived municipal sales tax collections*, and *municipality's relative ability to raise revenue*.⁹

Adjusted Municipal Population:

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

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

Inmates and residents residing in institutions operated by the federal government as well as the Florida Departments of Corrections, Health, and Children and Families are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.¹⁰

Derived Municipal Sales Tax Collections:

In order to calculate the municipal sales tax collection factor, it is first necessary to allocate a share of the sales tax collected within a county to each of its respective municipalities. This allocation is derived on the

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

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

8. Section 218.26, F.S.

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

10. Section 186.901, F.S.

basis of population. First, the municipality's population is divided by the total countywide population. Second, the resulting quotient is multiplied by the countywide sales tax collections to determine the sales tax collected within a given municipality. The municipal sales tax collection factor is then calculated by dividing the sales tax collected within a given municipality by the total sales tax collected within all eligible municipalities in the state.

Municipality's Relative Ability to Raise Revenue:

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

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

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

Adjustment for a Metropolitan or Consolidated Government:

For a metropolitan or consolidated government, as provided in Article VIII, Section 3, 6(e) or (f), Fla. Const., (i.e., Miami-Dade County and City of Jacksonville-Duval County), the factors are further adjusted by multiplying the adjusted or recalculated population or sales tax collections, as the case may be, by a percentage that is derived by dividing the total amount of ad valorem taxes levied by the county government on real and personal property in the area of the county outside of municipal limits or urban service district limits by the total amount of ad valorem taxes levied on real and personal property by the county and municipal governments.¹¹

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

This distribution was authorized in ch. 2000-355, L.O.F., which restructured the Municipal Revenue Sharing Program by transferring the portions of cigarette tax that previously funded the former Municipal Financial Assistance Trust Fund and Revenue Sharing Trust Fund for Municipalities to the state's General Revenue Fund and provided for a separate distribution from state sales and use taxes to the Revenue Sharing Trust Fund for Municipalities.

If the total revenue to be distributed is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality receives less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state

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

fiscal year 1999-2000, each municipality receives an amount proportionate to the amount it was due in state fiscal year 1999-2000.

Section 218.245(3), F.S., Distribution:

This distribution was authorized in ch. 2004-265, L.O.F. A prior year's law, ch. 2003-402, L.O.F., which addressed state funding of the judicial system, included reductions in the proportion of state sales and use taxes transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and Revenue Sharing Trust Fund for Counties and an increase in the proportion of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities to offset municipalities' losses from the Local Government Half-cent Sales Tax reduction. Ch. 2004-265, L.O.F., included a hold harmless provision such that the revenue sharing dollar increases to individual municipalities resulting from the increased share of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program.

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

In summary, the distribution to an eligible municipality is determined by the following procedure.¹² First, a municipal government's entitlement is computed on the basis of the apportionment factor applied to all Trust Fund receipts available for distribution. Second, the revenue to be shared via the formula in any fiscal year is adjusted so that no municipality receives fewer funds than its guaranteed entitlement, which is equal to the aggregate amount received from the state in fiscal year 1971-72 under then-existing statutory provisions. Third, the revenue to be shared via the formula in any fiscal year is adjusted so that all municipalities receive at least their minimum entitlement, which means the amount of revenue necessary for a municipality to meet its obligations as the result of pledges, assignments, or trusts entered into that obligated Trust Fund monies. Finally, after making these adjustments, any remaining Trust Fund monies are distributed on the basis of the additional money of each qualified municipality in proportion to the total additional money for all qualified municipalities.

Authorized Uses:

A few statutory restrictions exist regarding the authorized use of municipal revenue sharing proceeds. Funds derived from the municipal fuel tax on motor fuel are used only for the purchase of transportation facilities and road and street rights-of-way; construction, reconstruction, and maintenance of roads, streets, bicycle paths, and pedestrian pathways; adjustment of city-owned utilities as required by road and street construction; and construction, reconstruction, transportation-related public safety activities, maintenance, and operation of transportation facilities.¹³ Municipalities are authorized to expend these funds in conjunction with other municipalities, counties, state government, or the federal government in joint projects. According to the DOR, municipalities may assume that 17.9 percent of their estimated 2024-25

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

13. Section 206.605, F.S.

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

Municipalities are restricted as to the amount of program funds that can be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness; however, there are no other use restrictions on these shared revenues.¹⁴ Municipalities may assign, pledge, or set aside as trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness an amount up to 50 percent of the funds received in the prior year.¹⁵ Consequently, it is possible that some portion of a municipality's growth monies will become available as a pledge for bonded indebtedness.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2007-09	Municipalities, minimum millage
2000-37	Municipal fuel tax, use of proceeds
94-26	Nonpayment of incentive pay to law enforcement officers
92-87	Distribution of trust fund monies in the event of revised population estimate
86-44	Authority to donate funds to non-profit club
85-16	Funding firefighters' supplemental compensation program
85-15	Funding for firefighter's supplemental compensation
83-32	Municipal fuel tax, use of proceeds for channel maintenance dredging
82-94	Municipal fuel tax, use of proceeds for sewer system repairs
78-110	Municipalities, financing restrictions
77-21	State revenue sharing trust fund, charter counties
76-223	Revenue-sharing for trust fund
75-231	Franchise fees and taxation
74-367	Revenue Sharing Act of 1972, applicability to regional housing authorities
73-246	Revenue Sharing Act of 1972, applicability

The full texts of these opinions are available via a searchable on-line database.¹⁶ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Current and Prior Years' Revenues:

The table included in this section lists the estimated distributions to municipal governments for state fiscal year ending 2025, and these figures represent a 100 percent distribution of the estimated monies. A summary of prior years' distributions is available.¹⁷

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

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

16. <https://www.myfloridalegal.com/ag-opinions>

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

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2025

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Alachua	Alachua	\$ 49,626	\$ 88,764	\$ 224,416	\$ 67,718	\$ 430,524
Archer	Alachua	\$ 18,029	\$ 33,656	\$ 5,760	\$ 7,199	\$ 64,644
Gainesville	Alachua	\$ 1,100,340	\$ 1,705,342	\$ 3,574,640	\$ 905,864	\$ 7,286,186
Hawthorne	Alachua	\$ 21,367	\$ 19,443	\$ 27,544	\$ 9,242	\$ 77,596
High Springs	Alachua	\$ 55,311	\$ 50,973	\$ 176,340	\$ 41,805	\$ 324,430
La Crosse	Alachua	\$ 3,761	\$ 546	\$ 9,815	\$ 1,842	\$ 15,965
Micanopy	Alachua	\$ 9,869	\$ 9,238	\$ 6,603	\$ 4,102	\$ 29,812
Newberry	Alachua	\$ 20,259	\$ 46,838	\$ 244,627	\$ 49,893	\$ 361,618
Waldo	Alachua	\$ 13,057	\$ 27,207	\$ 5,376	\$ 5,453	\$ 51,094
Glen St. Mary	Baker	\$ 13,069	\$ 5,756	\$ -	\$ 2,222	\$ 21,047
Maccleenny	Baker	\$ 53,341	\$ 79,062	\$ 207,350	\$ 35,888	\$ 375,641
Callaway	Bay	\$ 35,468	\$ 405,907	\$ 244,201	\$ 164,348	\$ 849,924
Lynn Haven	Bay	\$ 47,769	\$ 285,682	\$ 555,579	\$ 237,783	\$ 1,126,813
Mexico Beach	Bay	\$ 6,978	\$ 13,927	\$ 17,172	\$ 14,599	\$ 52,676
Panama City	Bay	\$ 510,541	\$ 605,083	\$ 695,127	\$ 445,439	\$ 2,256,191
Panama City Beach	Bay	\$ 90,906	\$ 18,273	\$ 535,301	\$ 237,499	\$ 881,978
Parker	Bay	\$ 32,217	\$ 121,916	\$ 59,824	\$ 52,279	\$ 266,237
Springfield	Bay	\$ 65,328	\$ 385,113	\$ 104,228	\$ 104,181	\$ 658,850
Brooker	Bradford	\$ 5,183	\$ 8,819	\$ 4,873	\$ 2,374	\$ 21,249
Hampton	Bradford	\$ 7,757	\$ 6,907	\$ 17,869	\$ 3,381	\$ 35,915
Lawtey	Bradford	\$ 13,179	\$ 13,879	\$ 13,169	\$ 4,755	\$ 44,981
Starke	Bradford	\$ 125,408	\$ 40,777	\$ 156,554	\$ 42,204	\$ 364,943
Cape Canaveral	Brevard	\$ 62,081	\$ 119,049	\$ 111,031	\$ 66,172	\$ 358,333
Cocoa	Brevard	\$ 327,756	\$ 207,008	\$ 328,902	\$ 131,479	\$ 995,145
Cocoa Beach	Brevard	\$ 239,157	\$ 36,241	\$ 44,036	\$ 75,417	\$ 394,852
Grant-Valkaria	Brevard	\$ -	\$ -	\$ 73,319	\$ 30,898	\$ 104,217
Indianalantic	Brevard	\$ 54,072	\$ 11,654	\$ 15,525	\$ 19,886	\$ 101,136
Indian Harbour Beach	Brevard	\$ 41,142	\$ 114,964	\$ 123,667	\$ 59,592	\$ 339,365
Malabar	Brevard	\$ 4,704	\$ 38,548	\$ 50,067	\$ 19,972	\$ 113,291
Melbourne	Brevard	\$ 731,356	\$ 998,709	\$ 1,764,355	\$ 574,794	\$ 4,069,214
Melbourne Beach	Brevard	\$ 19,175	\$ 40,996	\$ 28,208	\$ 21,460	\$ 109,839
Melbourne Village	Brevard	\$ 1,852	\$ 8,627	\$ 11,335	\$ 4,534	\$ 26,348
Palm Bay	Brevard	\$ 91,142	\$ 1,891,539	\$ 4,201,963	\$ 833,586	\$ 7,018,229
Palm Shores	Brevard	\$ 943	\$ 8,950	\$ 26,598	\$ 7,951	\$ 44,443
Rockledge	Brevard	\$ 155,640	\$ 299,063	\$ 699,378	\$ 187,738	\$ 1,341,819
Satellite Beach	Brevard	\$ 109,567	\$ 122,350	\$ 143,485	\$ 75,433	\$ 450,836
Titusville	Brevard	\$ 518,566	\$ 622,507	\$ 1,119,614	\$ 326,981	\$ 2,587,668
West Melbourne	Brevard	\$ 34,950	\$ 159,950	\$ 907,539	\$ 190,120	\$ 1,292,559
Coconut Creek	Broward	\$ 21,380	\$ 808,863	\$ 1,559,124	\$ 433,663	\$ 2,823,031
Cooper City	Broward	\$ 22,887	\$ 599,098	\$ 743,573	\$ 259,147	\$ 1,624,705
Coral Springs	Broward	\$ 49,420	\$ 2,248,352	\$ 3,246,921	\$ 1,008,915	\$ 6,553,607
Dania Beach	Broward	\$ 201,595	\$ 178,011	\$ 734,562	\$ 240,081	\$ 1,354,249
Davie	Broward	\$ 166,836	\$ 1,292,312	\$ 2,633,187	\$ 799,244	\$ 4,891,580
Deerfield Beach	Broward	\$ 306,407	\$ 940,271	\$ 2,180,871	\$ 653,913	\$ 4,081,462
Fort Lauderdale	Broward	\$ 3,196,503	\$ 393,819	\$ 2,701,181	\$ 1,409,205	\$ 7,700,707
Hallandale Beach	Broward	\$ 491,404	\$ 272,633	\$ 698,670	\$ 311,077	\$ 1,773,784
Hillsboro Beach	Broward	\$ 3,190	\$ 21,499	\$ 22,089	\$ 14,841	\$ 61,619
Hollywood	Broward	\$ 2,090,384	\$ 1,094,500	\$ 2,629,438	\$ 1,157,873	\$ 6,972,195
Lauderdale Lakes	Broward	\$ 210,740	\$ 556,914	\$ 1,209,931	\$ 274,822	\$ 2,252,407
Lauderdale-By-The-Sea	Broward	\$ 58,784	\$ 12,584	\$ 99,986	\$ 46,454	\$ 217,809
Lauderhill	Broward	\$ 183,519	\$ 1,116,853	\$ 2,620,994	\$ 560,045	\$ 4,481,411
Lazy Lake	Broward	\$ 3,320	\$ 43	\$ -	\$ 236	\$ 3,599
Lighthouse Point	Broward	\$ 176,544	\$ 45,186	\$ 95,956	\$ 78,648	\$ 396,334
Margate	Broward	\$ 247,098	\$ 1,014,019	\$ 1,419,042	\$ 439,862	\$ 3,120,021
Miramar	Broward	\$ 284,110	\$ 984,076	\$ 4,337,543	\$ 1,030,862	\$ 6,636,591
North Lauderdale	Broward	\$ 8,186	\$ 787,638	\$ 1,606,560	\$ 337,088	\$ 2,739,472
Oakland Park	Broward	\$ 398,752	\$ 282,181	\$ 1,087,334	\$ 332,897	\$ 2,101,164
Parkland	Broward	\$ 511	\$ 211,574	\$ 1,027,269	\$ 270,693	\$ 1,510,047
Pembroke Park	Broward	\$ 112,788	\$ 5,945	\$ 87,300	\$ 46,771	\$ 252,804
Pembroke Pines	Broward	\$ 320,564	\$ 2,182,935	\$ 4,480,966	\$ 1,278,776	\$ 8,263,241
Plantation	Broward	\$ 444,753	\$ 1,246,947	\$ 1,954,261	\$ 701,516	\$ 4,347,477
Pompano Beach	Broward	\$ 918,495	\$ 756,933	\$ 2,418,599	\$ 849,865	\$ 4,943,893
Sea Ranch Lakes	Broward	\$ 59,037	\$ 765	\$ -	\$ 4,034	\$ 63,836
Southwest Ranches	Broward	\$ -	\$ -	\$ 115,255	\$ 57,695	\$ 172,950
Sunrise	Broward	\$ 173,630	\$ 1,562,011	\$ 2,303,600	\$ 729,622	\$ 4,768,863
Tamarac	Broward	\$ 96,778	\$ 1,098,792	\$ 2,048,415	\$ 544,189	\$ 3,788,175
West Park	Broward	\$ -	\$ -	\$ 358,310	\$ 114,101	\$ 472,411
Weston	Broward	\$ -	\$ 734,078	\$ 1,698,378	\$ 511,486	\$ 2,943,943

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2025

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Wilton Manors	Broward	\$ 350,732	\$ 14,698	\$ 31,581	\$ 86,603	\$ 483,613
Altha	Calhoun	\$ 7,411	\$ 25,570	\$ 6,468	\$ 1,547	\$ 40,995
Blountstown	Calhoun	\$ 57,485	\$ 25,265	\$ 35,541	\$ 7,090	\$ 125,381
Punta Gorda	Charlotte	\$ 146,243	\$ 290,244	\$ 232,417	\$ 215,058	\$ 883,963
Crystal River	Citrus	\$ 95,471	\$ 82,517	\$ -	\$ 24,083	\$ 202,072
Inverness	Citrus	\$ 119,126	\$ 158,993	\$ 21,026	\$ 54,258	\$ 353,403
Green Cove Springs	Clay	\$ 82,207	\$ 86,797	\$ 230,957	\$ 64,637	\$ 464,598
Keystone Heights	Clay	\$ 26,696	\$ 20,290	\$ 10,039	\$ 9,245	\$ 66,270
Orange Park	Clay	\$ 92,507	\$ 214,419	\$ 19,906	\$ 58,176	\$ 385,008
Penney Farms	Clay	\$ 3,053	\$ 34,801	\$ 14,789	\$ 5,281	\$ 57,923
Everglades	Collier	\$ 9,969	\$ 7,822	\$ -	\$ 6,155	\$ 23,945
Marco Island	Collier	\$ -	\$ 313,452	\$ 210,432	\$ 261,896	\$ 785,780
Naples	Collier	\$ 386,057	\$ 278,555	\$ -	\$ 313,198	\$ 977,810
Fort White	Columbia	\$ 8,215	\$ 13,628	\$ 8,639	\$ 6,736	\$ 37,218
Lake City	Columbia	\$ 241,791	\$ 97,728	\$ 162,387	\$ 126,207	\$ 628,114
Arcadia	DeSoto	\$ 157,477	\$ 58,085	\$ 205,245	\$ 43,731	\$ 464,538
Cross City	Dixie	\$ 60,079	\$ 44,964	\$ 12,467	\$ 6,111	\$ 123,620
Horseshoe Beach	Dixie	\$ 1,856	\$ 2,884	\$ -	\$ 589	\$ 5,329
Atlantic Beach	Duval	\$ 65,115	\$ 223,961	\$ 148,510	\$ 159,242	\$ 596,827
Baldwin	Duval	\$ 21,646	\$ 18,965	\$ 29,185	\$ 16,517	\$ 86,313
Jacksonville	Duval	\$ 5,826,077	\$ 1,493,270	\$ 14,481,455	\$ -	\$ 21,800,802
Jacksonville (Duval)	Duval	\$ -	\$ 9,147,024	\$ 11,983,097	\$ 5,975,035	\$ 27,105,156
Jacksonville Beach	Duval	\$ 219,174	\$ 271,792	\$ 324,488	\$ 284,206	\$ 1,099,661
Neptune Beach	Duval	\$ 41,884	\$ 120,975	\$ 78,940	\$ 85,700	\$ 327,500
Century	Escambia	\$ 53,674	\$ 37,553	\$ 18,549	\$ 18,093	\$ 127,869
Pensacola	Escambia	\$ 727,797	\$ 1,208,512	\$ 356,009	\$ 576,184	\$ 2,868,503
Beverly Beach	Flagler	\$ 4,223	\$ 2,419	\$ 3,833	\$ 2,023	\$ 12,498
Bunnell	Flagler	\$ 38,218	\$ 17,416	\$ 69,086	\$ 15,300	\$ 140,020
Palm Coast	Flagler	\$ -	\$ -	\$ 1,847,111	\$ 396,812	\$ 2,243,923
Marineland	Flagler/St. Johns	\$ -	\$ -	\$ -	\$ -	\$ -
Flagler Beach	Flagler/Volusia	\$ 23,161	\$ 61,266	\$ 50,104	\$ 21,913	\$ 156,444
Apalachicola	Franklin	\$ 51,929	\$ 26,876	\$ 13,950	\$ 22,845	\$ 115,599
Carrabelle	Franklin	\$ 25,647	\$ 13,071	\$ 31,299	\$ 17,328	\$ 87,346
Chattahoochee	Gadsden	\$ 81,632	\$ 20,315	\$ 51,331	\$ 9,783	\$ 163,061
Greensboro	Gadsden	\$ 9,894	\$ 16,933	\$ 8,501	\$ 2,319	\$ 37,647
Gretna	Gadsden	\$ 11,242	\$ 196,491	\$ -	\$ 6,752	\$ 214,485
Havana	Gadsden	\$ 28,337	\$ 19,857	\$ 23,351	\$ 8,805	\$ 80,349
Midway	Gadsden	\$ -	\$ 44,305	\$ 85,740	\$ 18,031	\$ 148,076
Quincy	Gadsden	\$ 166,567	\$ 53,139	\$ 185,309	\$ 37,789	\$ 442,803
Bell	Gilchrist	\$ 5,992	\$ 3,449	\$ 10,622	\$ 1,575	\$ 21,637
Trenton	Gilchrist	\$ 22,161	\$ 16,661	\$ 51,163	\$ 6,406	\$ 96,391
Fanning Springs	Gilchrist/Levy	\$ 7,553	\$ 7,022	\$ 38,387	\$ 5,961	\$ 58,923
Moore Haven	Glades	\$ 32,012	\$ 12,379	\$ 31,408	\$ 4,581	\$ 80,379
Port St. Joe	Gulf	\$ 64,183	\$ 12,435	\$ 40,604	\$ 33,247	\$ 150,470
Wewahitchka	Gulf	\$ 23,114	\$ 39,495	\$ 62,405	\$ 19,540	\$ 144,554
Jasper	Hamilton	\$ 59,554	\$ 6,604	\$ 78,844	\$ 9,530	\$ 154,533
Jennings	Hamilton	\$ 12,571	\$ 16,539	\$ 16,144	\$ 2,756	\$ 48,010
White Springs	Hamilton	\$ 13,231	\$ 17,299	\$ 10,122	\$ 2,793	\$ 43,445
Bowling Green	Hardee	\$ 24,763	\$ 46,667	\$ 102,360	\$ 10,589	\$ 184,379
Wauchula	Hardee	\$ 81,340	\$ 30,308	\$ 138,817	\$ 21,157	\$ 271,622
Zolfo Springs	Hardee	\$ 23,025	\$ 24,473	\$ 74,122	\$ 7,643	\$ 129,263
Clewiston	Hendry	\$ 116,479	\$ 64,991	\$ 166,618	\$ 41,778	\$ 389,866
LaBelle	Hendry	\$ 56,826	\$ 24,144	\$ 118,076	\$ 28,698	\$ 227,743
Brooksville	Hernando	\$ 175,729	\$ 197,686	\$ 11,141	\$ 62,146	\$ 446,701
Avon Park	Highlands	\$ 119,637	\$ 159,617	\$ 218,700	\$ 64,109	\$ 562,063
Lake Placid	Highlands	\$ 53,574	\$ 10,289	\$ 6,603	\$ 15,651	\$ 86,118
Sebring	Highlands	\$ 168,381	\$ 89,615	\$ 159,723	\$ 73,885	\$ 491,604
Plant City	Hillsborough	\$ 332,397	\$ 466,961	\$ 875,029	\$ 421,473	\$ 2,095,860
Tampa	Hillsborough	\$ 4,897,504	\$ 3,693,425	\$ 6,984,106	\$ 4,159,687	\$ 19,734,723
Temple Terrace	Hillsborough	\$ 205,169	\$ 350,033	\$ 549,941	\$ 283,706	\$ 1,388,849
Bonifay	Holmes	\$ 46,920	\$ 39,056	\$ 40,901	\$ 8,590	\$ 135,468
Esto	Holmes	\$ 4,617	\$ 11,583	\$ 6,277	\$ 1,084	\$ 23,561
Noma	Holmes	\$ -	\$ 15,105	\$ 11,178	\$ 676	\$ 26,959
Ponce de Leon	Holmes	\$ 8,741	\$ 5,469	\$ 8,920	\$ 1,546	\$ 24,675
Westville	Holmes	\$ 2,077	\$ 10,741	\$ 11,934	\$ 866	\$ 25,618
Fellsmere	Indian River	\$ 16,285	\$ 84,024	\$ 212,722	\$ 42,580	\$ 355,611
Indian River Shores	Indian River	\$ 286	\$ 46,729	\$ 51,416	\$ 38,249	\$ 136,679
Orchid	Indian River	\$ 30	\$ 943	\$ 9,579	\$ 4,522	\$ 15,074

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2025

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Sebastian	Indian River	\$ 33,165	\$ 360,624	\$ 705,055	\$ 224,616	\$ 1,323,461
Vero Beach	Indian River	\$ 374,742	\$ 94,344	\$ 26,352	\$ 143,240	\$ 638,678
Alford	Jackson	\$ 7,420	\$ 25,030	\$ 618	\$ 2,954	\$ 36,022
Bascom	Jackson	\$ 2,835	\$ 2,155	\$ -	\$ 525	\$ 5,515
Campbellton	Jackson	\$ 7,330	\$ 3,717	\$ -	\$ 1,204	\$ 12,251
Cottondale	Jackson	\$ 15,086	\$ 31,905	\$ 13,990	\$ 5,344	\$ 66,325
Graceville	Jackson	\$ 36,420	\$ 47,038	\$ 13,138	\$ 13,345	\$ 109,940
Grand Ridge	Jackson	\$ 10,018	\$ 28,606	\$ -	\$ 5,592	\$ 44,216
Greenwood	Jackson	\$ 8,020	\$ 14,583	\$ 9,104	\$ 3,436	\$ 35,143
Jacob City	Jackson	\$ -	\$ 17,421	\$ 935	\$ 1,433	\$ 19,789
Malone	Jackson	\$ 15,027	\$ 22,857	\$ 921	\$ 3,987	\$ 42,792
Marianna	Jackson	\$ 136,106	\$ 62,701	\$ 86,489	\$ 36,967	\$ 322,263
Sneads	Jackson	\$ 24,498	\$ 71,009	\$ 24,619	\$ 10,714	\$ 130,839
Monticello	Jefferson	\$ 50,339	\$ 39,250	\$ 62,779	\$ 41,447	\$ 193,814
Mayo	Lafayette	\$ 18,739	\$ 18,401	\$ 32,846	\$ 3,556	\$ 73,542
Astatula	Lake	\$ 3,333	\$ 36,874	\$ 54,571	\$ 13,462	\$ 108,240
Clermont	Lake	\$ 78,941	\$ 111,228	\$ 1,482,999	\$ 309,179	\$ 1,982,347
Eustis	Lake	\$ 182,142	\$ 207,820	\$ 674,951	\$ 159,934	\$ 1,224,846
Fruitland Park	Lake	\$ 20,503	\$ 58,754	\$ 196,464	\$ 58,615	\$ 334,336
Groveland	Lake	\$ 36,365	\$ 35,948	\$ 783,553	\$ 144,454	\$ 1,000,320
Howey-in-the-Hills	Lake	\$ 12,376	\$ 4,972	\$ 36,544	\$ 11,907	\$ 65,798
Lady Lake	Lake	\$ 13,366	\$ 274,260	\$ 277,764	\$ 109,606	\$ 674,996
Leesburg	Lake	\$ 309,234	\$ 85,875	\$ 794,489	\$ 194,816	\$ 1,384,413
Mascotte	Lake	\$ 21,939	\$ 63,723	\$ 336,299	\$ 53,372	\$ 475,332
Minneola	Lake	\$ 15,515	\$ 68,132	\$ 602,015	\$ 109,280	\$ 794,942
Montverde	Lake	\$ 1,908	\$ 27,123	\$ 29,517	\$ 11,593	\$ 70,140
Mount Dora	Lake	\$ 111,030	\$ 92,331	\$ 405,608	\$ 115,571	\$ 724,540
Tavares	Lake	\$ 57,583	\$ 143,514	\$ 667,507	\$ 136,639	\$ 1,005,242
Umatilla	Lake	\$ 39,637	\$ 28,000	\$ 90,587	\$ 26,159	\$ 184,383
Bonita Springs	Lee	\$ -	\$ -	\$ 928,976	\$ 554,769	\$ 1,483,744
Cape Coral	Lee	\$ 153,484	\$ 2,245,930	\$ 6,054,253	\$ 2,070,623	\$ 10,524,290
Estero	Lee	\$ -	\$ -	\$ 643,170	\$ 378,013	\$ 1,021,184
Fort Myers	Lee	\$ 893,274	\$ 476,770	\$ 2,533,688	\$ 957,487	\$ 4,861,219
Fort Myers Beach	Lee	\$ -	\$ 114,840	\$ -	\$ 56,044	\$ 170,884
Sanibel	Lee	\$ -	\$ 110,861	\$ 60,980	\$ 64,940	\$ 236,781
Tallahassee	Leon	\$ 1,250,960	\$ 2,144,844	\$ 4,875,223	\$ 1,244,443	\$ 9,515,469
Bronson	Levy	\$ 10,844	\$ 19,075	\$ 20,164	\$ 7,173	\$ 57,256
Cedar Key	Levy	\$ 16,864	\$ 6,982	\$ -	\$ 4,306	\$ 28,151
Chiefland	Levy	\$ 64,181	\$ 18,280	\$ 2,642	\$ 14,530	\$ 99,633
Inglis	Levy	\$ 16,801	\$ 20,816	\$ 21,438	\$ 9,316	\$ 68,371
Otter Creek	Levy	\$ 3,780	\$ 1,068	\$ -	\$ 678	\$ 5,526
Williston	Levy	\$ 47,202	\$ 27,271	\$ 80,003	\$ 19,224	\$ 173,700
Yankeetown	Levy	\$ 5,909	\$ 9,231	\$ 575	\$ 3,661	\$ 19,376
Bristol	Liberty	\$ 18,989	\$ 29,087	\$ 4,261	\$ 2,649	\$ 54,985
Greenville	Madison	\$ 23,475	\$ 19,599	\$ 19,072	\$ 2,587	\$ 64,733
Lee	Madison	\$ 5,990	\$ 8,796	\$ 5,559	\$ 1,358	\$ 21,703
Madison	Madison	\$ 86,118	\$ 15,919	\$ 48,584	\$ 10,502	\$ 161,123
Anna Maria	Manatee	\$ 13,693	\$ 21,460	\$ -	\$ 9,452	\$ 44,605
Bradenton	Manatee	\$ 376,545	\$ 925,115	\$ 951,974	\$ 546,669	\$ 2,800,302
Bradenton Beach	Manatee	\$ 27,417	\$ 9,653	\$ -	\$ 8,641	\$ 45,712
Holmes Beach	Manatee	\$ 55,071	\$ 56,709	\$ -	\$ 29,083	\$ 140,863
Palmetto	Manatee	\$ 169,179	\$ 130,632	\$ 218,821	\$ 129,535	\$ 648,167
Longboat Key	Manatee/Sarasota	\$ 47,549	\$ 89,878	\$ 50,301	\$ 79,586	\$ 267,314
Bellevue	Marion	\$ 57,775	\$ 58,904	\$ 139,538	\$ 50,575	\$ 306,792
Dunnellon	Marion	\$ 53,800	\$ 16,475	\$ -	\$ 17,473	\$ 87,748
McIntosh	Marion	\$ 7,411	\$ 7,048	\$ 5,273	\$ 4,102	\$ 23,835
Ocala	Marion	\$ 643,622	\$ 741,273	\$ 1,126,130	\$ 570,429	\$ 3,081,454
Reddick	Marion	\$ 5,166	\$ 18,464	\$ 3,798	\$ 4,140	\$ 31,568
Indiantown	Martin	\$ -	\$ -	\$ 103,993	\$ 86,948	\$ 190,941
Jupiter Island	Martin	\$ 2,386	\$ 11,551	\$ 5,977	\$ 10,490	\$ 30,404
Ocean Breeze	Martin	\$ 6,147	\$ 10,963	\$ 4,423	\$ 4,991	\$ 26,524
Sewall's Point	Martin	\$ 1,035	\$ 42,879	\$ 15,789	\$ 26,447	\$ 86,150
Stuart	Martin	\$ 276,026	\$ 205,673	\$ 224,825	\$ 244,016	\$ 950,540
Aventura	Miami-Dade	\$ -	\$ 318,911	\$ 965,261	\$ 387,871	\$ 1,672,043
Bal Harbour	Miami-Dade	\$ 43,116	\$ 6,908	\$ 26,259	\$ 29,714	\$ 105,997
Bay Harbor Islands	Miami-Dade	\$ 32,155	\$ 47,537	\$ 98,194	\$ 57,327	\$ 235,213
Biscayne Park	Miami-Dade	\$ 16,156	\$ 50,313	\$ 43,062	\$ 29,927	\$ 139,458
Coral Gables	Miami-Dade	\$ 693,530	\$ 134,974	\$ 834,363	\$ 495,625	\$ 2,158,492

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2025

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Cutler Bay	Miami-Dade	\$ -	\$ -	\$ 1,012,652	\$ 437,594	\$ 1,450,246
Doral	Miami-Dade	\$ -	\$ -	\$ 1,407,331	\$ 779,143	\$ 2,186,474
El Portal	Miami-Dade	\$ 11,922	\$ 55,233	\$ 243	\$ 19,151	\$ 86,549
Florida City	Miami-Dade	\$ 61,201	\$ 88,402	\$ 538,437	\$ 136,541	\$ 824,582
Golden Beach	Miami-Dade	\$ 2,533	\$ 8,214	\$ 11,984	\$ 9,179	\$ 31,911
Hialeah	Miami-Dade	\$ 1,930,261	\$ 3,610,477	\$ 5,177,041	\$ 2,186,973	\$ 12,904,753
Hialeah Gardens	Miami-Dade	\$ 16,283	\$ 371,607	\$ 596,982	\$ 221,744	\$ 1,206,616
Homestead	Miami-Dade	\$ 326,447	\$ 408,779	\$ 3,418,799	\$ 793,210	\$ 4,947,234
Indian Creek	Miami-Dade	\$ 1,391	\$ 52	\$ 731	\$ 844	\$ 3,018
Key Biscayne	Miami-Dade	\$ -	\$ 133,355	\$ 274,646	\$ 142,169	\$ 550,170
Medley	Miami-Dade	\$ 10,067	\$ 2,381	\$ 11,899	\$ 10,128	\$ 34,475
Metro Dade	Miami-Dade	\$ 48,210,108	\$ -	\$ -	\$ -	\$ 48,210,108
Miami	Miami-Dade	\$ 5,721,258	\$ 3,288,516	\$ 7,875,549	\$ 4,366,212	\$ 21,251,535
Miami Beach	Miami-Dade	\$ 1,489,227	\$ 508,031	\$ 685,679	\$ 801,720	\$ 3,484,657
Miami Gardens	Miami-Dade	\$ -	\$ -	\$ 2,770,156	\$ 1,099,809	\$ 3,869,965
Miami Lakes	Miami-Dade	\$ -	\$ -	\$ 573,486	\$ 296,928	\$ 870,413
Miami Shores	Miami-Dade	\$ 143,763	\$ 88,038	\$ 178,585	\$ 111,587	\$ 521,973
Miami Springs	Miami-Dade	\$ 217,492	\$ 82,329	\$ 229,956	\$ 133,229	\$ 663,006
North Bay Village	Miami-Dade	\$ 66,164	\$ 63,889	\$ 144,568	\$ 78,883	\$ 353,504
North Miami	Miami-Dade	\$ 755,251	\$ 619,431	\$ 1,307,716	\$ 579,542	\$ 3,261,941
North Miami Beach	Miami-Dade	\$ 642,052	\$ 312,312	\$ 807,974	\$ 419,345	\$ 2,181,684
Opa-locka	Miami-Dade	\$ 242,147	\$ 159,769	\$ 264,290	\$ 160,276	\$ 826,483
Palmetto Bay	Miami-Dade	\$ -	\$ -	\$ 451,652	\$ 239,399	\$ 691,050
Pinecrest	Miami-Dade	\$ -	\$ 277,711	\$ 271,399	\$ 176,852	\$ 725,962
South Miami	Miami-Dade	\$ 289,293	\$ 10,591	\$ 99,206	\$ 116,157	\$ 515,247
Sunny Isles Beach	Miami-Dade	\$ -	\$ 215,975	\$ 462,413	\$ 218,479	\$ 896,866
Surfside	Miami-Dade	\$ 104,228	\$ 4,350	\$ 45,852	\$ 52,691	\$ 207,121
Sweetwater	Miami-Dade	\$ 38,362	\$ 363,492	\$ 340,932	\$ 193,829	\$ 936,614
Virginia Gardens	Miami-Dade	\$ 40,502	\$ 11,653	\$ 26,109	\$ 22,825	\$ 101,090
West Miami	Miami-Dade	\$ 167,074	\$ 5,928	\$ 102,856	\$ 70,199	\$ 346,057
Islamorada	Monroe	\$ -	\$ 178,167	\$ 163,808	\$ 157,682	\$ 499,657
Key Colony Beach	Monroe	\$ 3,918	\$ 19,319	\$ 11,503	\$ 17,517	\$ 52,256
Key West	Monroe	\$ 392,780	\$ 402,859	\$ 574,864	\$ 587,552	\$ 1,958,055
Layton	Monroe	\$ 2,685	\$ 2,824	\$ 4,098	\$ 4,649	\$ 14,257
Marathon	Monroe	\$ -	\$ -	\$ 238,939	\$ 216,331	\$ 455,270
Callahan	Nassau	\$ 25,665	\$ 5,441	\$ 22,100	\$ 12,722	\$ 65,928
Fernandina Beach	Nassau	\$ 130,679	\$ 110,724	\$ 108,950	\$ 104,579	\$ 454,932
Hilliard	Nassau	\$ 23,263	\$ 61,133	\$ 56,378	\$ 23,883	\$ 164,658
Cinco Bayou	Okaloosa	\$ 21,997	\$ 1,586	\$ -	\$ 4,990	\$ 28,572
Crestview	Okaloosa	\$ 138,336	\$ 242,914	\$ 975,890	\$ 301,133	\$ 1,658,272
Destin	Okaloosa	\$ -	\$ 196,895	\$ 232,742	\$ 157,593	\$ 587,231
Fort Walton Beach	Okaloosa	\$ 227,379	\$ 361,741	\$ 334,261	\$ 229,868	\$ 1,153,249
Laurel Hill	Okaloosa	\$ 4,088	\$ 25,850	\$ 8,880	\$ 6,856	\$ 45,674
Mary Esther	Okaloosa	\$ 13,743	\$ 76,834	\$ 87,404	\$ 46,856	\$ 224,837
Niceville	Okaloosa	\$ 54,427	\$ 242,668	\$ 365,322	\$ 176,775	\$ 839,192
Shalimar	Okaloosa	\$ 10,992	\$ 2,828	\$ 11,233	\$ 8,438	\$ 33,490
Valparaiso	Okaloosa	\$ 40,774	\$ 168,405	\$ 23,010	\$ 53,481	\$ 285,670
Okeechobee	Okeechobee	\$ 176,013	\$ 71,610	\$ -	\$ 47,409	\$ 295,031
Apopka	Orange	\$ 183,788	\$ 514,398	\$ 2,266,899	\$ 1,002,864	\$ 3,967,949
Belle Isle	Orange	\$ 9,272	\$ 152,993	\$ 166,814	\$ 123,346	\$ 452,424
Eatonville	Orange	\$ 18,949	\$ 60,663	\$ 27,469	\$ 41,434	\$ 148,515
Edgewood	Orange	\$ 63,799	\$ 7,004	\$ 38,509	\$ 46,520	\$ 155,832
Maitland	Orange	\$ 158,137	\$ 138,272	\$ 541,783	\$ 347,776	\$ 1,185,968
Oakland	Orange	\$ 7,322	\$ 18,104	\$ 211,314	\$ 88,153	\$ 324,894
Ocoee	Orange	\$ 78,748	\$ 610,195	\$ 1,880,045	\$ 858,571	\$ 3,427,560
Orlando	Orange	\$ 1,969,237	\$ 3,858,549	\$ 9,592,219	\$ 5,599,202	\$ 21,019,207
Windermere	Orange	\$ 10,267	\$ 35,450	\$ 68,909	\$ 53,298	\$ 167,924
Winter Garden	Orange	\$ 149,053	\$ 294,959	\$ 2,075,355	\$ 869,418	\$ 3,388,785
Winter Park	Orange	\$ 458,356	\$ 342,412	\$ 539,525	\$ 531,960	\$ 1,872,253
Kissimmee	Osceola	\$ 243,964	\$ 894,400	\$ 2,427,315	\$ 618,692	\$ 4,184,371
St. Cloud	Osceola	\$ 105,511	\$ 402,005	\$ 2,069,952	\$ 467,649	\$ 3,045,117
Atlantis	Palm Beach	\$ 6,296	\$ 21,897	\$ 30,456	\$ 19,928	\$ 78,577
Belle Glade	Palm Beach	\$ 302,170	\$ 370,085	\$ 510,335	\$ 159,210	\$ 1,341,800
Boca Raton	Palm Beach	\$ 523,997	\$ 934,776	\$ 1,788,531	\$ 921,484	\$ 4,168,787
Boynton Beach	Palm Beach	\$ 337,969	\$ 964,300	\$ 2,013,518	\$ 757,842	\$ 4,073,630
Briny Breezes	Palm Beach	\$ 4,322	\$ 4,722	\$ 6,207	\$ 4,629	\$ 19,880
Cloud Lake	Palm Beach	\$ 3,753	\$ 274	\$ 1,455	\$ 1,285	\$ 6,766
Delray Beach	Palm Beach	\$ 362,476	\$ 882,567	\$ 1,059,630	\$ 622,854	\$ 2,927,527

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2025

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Glen Ridge	Palm Beach	\$ 1,438	\$ 3,283	\$ 2,174	\$ 2,016	\$ 8,912
Golf	Palm Beach	\$ 1,033	\$ 2,030	\$ 3,514	\$ 2,409	\$ 8,986
Greenacres	Palm Beach	\$ 14,848	\$ 633,993	\$ 1,541,622	\$ 415,632	\$ 2,606,095
Gulf Stream	Palm Beach	\$ 1,397	\$ 9,474	\$ 11,229	\$ 8,873	\$ 30,973
Haverhill	Palm Beach	\$ 8,402	\$ 19,445	\$ 63,402	\$ 20,352	\$ 111,602
Highland Beach	Palm Beach	\$ 2,928	\$ 51,775	\$ 52,977	\$ 39,963	\$ 147,643
Hypoluxo	Palm Beach	\$ 2,273	\$ 21,689	\$ 55,939	\$ 24,954	\$ 104,854
Juno Beach	Palm Beach	\$ 13,616	\$ 36,407	\$ 49,679	\$ 35,929	\$ 135,632
Jupiter	Palm Beach	\$ 67,918	\$ 570,474	\$ 1,393,521	\$ 569,393	\$ 2,601,305
Jupiter Inlet Colony	Palm Beach	\$ 1,225	\$ 5,397	\$ 2,894	\$ 3,765	\$ 13,281
Lake Clarke Shores	Palm Beach	\$ 7,218	\$ 70,108	\$ 53,072	\$ 33,113	\$ 163,511
Lake Park	Palm Beach	\$ 253,135	\$ 16,751	\$ 79,353	\$ 83,911	\$ 433,150
Lake Worth Beach	Palm Beach	\$ 364,734	\$ 555,345	\$ 1,098,355	\$ 395,968	\$ 2,414,402
Lantana	Palm Beach	\$ 209,533	\$ 29,683	\$ 189,894	\$ 111,298	\$ 540,408
Loxahatchee Groves	Palm Beach	\$ -	\$ -	\$ 53,254	\$ 31,364	\$ 84,617
Manalapan	Palm Beach	\$ 1,985	\$ 3,310	\$ 4,234	\$ 3,914	\$ 13,443
Mangonia Park	Palm Beach	\$ 15,044	\$ 11,874	\$ 49,516	\$ 19,843	\$ 96,277
North Palm Beach	Palm Beach	\$ 82,307	\$ 179,019	\$ 151,453	\$ 122,318	\$ 535,097
Ocean Ridge	Palm Beach	\$ 4,910	\$ 21,892	\$ 17,460	\$ 17,004	\$ 61,266
Pahokee	Palm Beach	\$ 96,481	\$ 233,596	\$ 132,172	\$ 48,400	\$ 510,649
Palm Beach	Palm Beach	\$ 171,886	\$ 29,242	\$ 47,600	\$ 85,715	\$ 334,443
Palm Beach Gardens	Palm Beach	\$ 126,411	\$ 564,740	\$ 1,317,498	\$ 561,665	\$ 2,570,314
Palm Beach Shores	Palm Beach	\$ 11,360	\$ 7,533	\$ 13,572	\$ 12,207	\$ 44,673
Palm Springs	Palm Beach	\$ 90,524	\$ 237,677	\$ 922,789	\$ 250,088	\$ 1,501,078
Riviera Beach	Palm Beach	\$ 369,915	\$ 342,877	\$ 637,754	\$ 357,653	\$ 1,708,198
Royal Palm Beach	Palm Beach	\$ 3,712	\$ 414,848	\$ 1,208,193	\$ 365,085	\$ 1,991,838
South Bay	Palm Beach	\$ 42,669	\$ 86,119	\$ 70,160	\$ 28,406	\$ 227,354
South Palm Beach	Palm Beach	\$ 745	\$ 24,235	\$ 13,391	\$ 13,675	\$ 52,046
Tequesta	Palm Beach	\$ 129,246	\$ 12,301	\$ 49,652	\$ 57,154	\$ 248,353
Wellington	Palm Beach	\$ -	\$ 596,246	\$ 1,564,285	\$ 574,120	\$ 2,734,652
West Palm Beach	Palm Beach	\$ 1,326,451	\$ 764,585	\$ 2,342,133	\$ 1,112,425	\$ 5,545,594
Westlake	Palm Beach	\$ -	\$ -	\$ 70,107	\$ -	\$ 70,107
Dade City	Pasco	\$ 134,787	\$ 135,017	\$ 81,145	\$ 59,433	\$ 410,382
New Port Richey	Pasco	\$ 290,251	\$ 309,776	\$ 192,670	\$ 131,233	\$ 923,931
Port Richey	Pasco	\$ 15,410	\$ 72,453	\$ 10,493	\$ 24,851	\$ 123,207
San Antonio	Pasco	\$ 14,350	\$ 24,736	\$ 9,086	\$ 10,009	\$ 58,180
St. Leo	Pasco	\$ 9,442	\$ 29,624	\$ 655,270	\$ 18,728	\$ 713,064
Zephyrhills	Pasco	\$ 110,964	\$ 236,781	\$ 413,887	\$ 142,000	\$ 903,633
Belleair	Pinellas	\$ 15,115	\$ 54,353	\$ 48,016	\$ 32,875	\$ 150,359
Belleair Beach	Pinellas	\$ 4,762	\$ 31,009	\$ 4,270	\$ 12,368	\$ 52,409
Belleair Bluffs	Pinellas	\$ 66,417	\$ 5,775	\$ 2,961	\$ 17,556	\$ 92,708
Belleair Shore	Pinellas	\$ 352	\$ 529	\$ 685	\$ 558	\$ 2,124
Clearwater	Pinellas	\$ 1,191,562	\$ 1,270,006	\$ 1,902,084	\$ 896,497	\$ 5,260,149
Dunedin	Pinellas	\$ 313,081	\$ 591,613	\$ 493,795	\$ 272,240	\$ 1,670,729
Gulfport	Pinellas	\$ 133,248	\$ 166,253	\$ 113,930	\$ 88,941	\$ 502,372
Indian Rocks Beach	Pinellas	\$ 54,431	\$ 27,332	\$ 12,483	\$ 27,999	\$ 122,245
Indian Shores	Pinellas	\$ 10,610	\$ 12,732	\$ 4,036	\$ 9,074	\$ 36,452
Kenneth City	Pinellas	\$ 145,147	\$ 11,413	\$ 97,780	\$ 38,066	\$ 292,406
Largo	Pinellas	\$ 652,934	\$ 1,160,997	\$ 1,744,889	\$ 633,243	\$ 4,192,063
Madeira Beach	Pinellas	\$ 174,090	\$ 10,826	\$ -	\$ 29,600	\$ 214,516
North Redington Beach	Pinellas	\$ 11,820	\$ 7,712	\$ 15,496	\$ 11,269	\$ 46,297
Oldsmar	Pinellas	\$ 19,857	\$ 204,898	\$ 281,136	\$ 112,500	\$ 618,390
Pinellas Park	Pinellas	\$ 387,226	\$ 701,404	\$ 1,131,721	\$ 413,809	\$ 2,634,160
Redington Beach	Pinellas	\$ 4,793	\$ 22,244	\$ 6,009	\$ 10,363	\$ 43,408
Redington Shores	Pinellas	\$ 12,192	\$ 29,311	\$ 13,638	\$ 16,444	\$ 71,584
Safety Harbor	Pinellas	\$ 57,772	\$ 314,728	\$ 247,918	\$ 128,590	\$ 749,008
Seminole	Pinellas	\$ 166,578	\$ 83,971	\$ 441,704	\$ 146,734	\$ 838,988
South Pasadena	Pinellas	\$ 89,458	\$ 44,021	\$ 45,478	\$ 40,735	\$ 219,692
St. Pete Beach	Pinellas	\$ 199,235	\$ 25,108	\$ 21,988	\$ 66,924	\$ 313,256
St. Petersburg	Pinellas	\$ 3,125,822	\$ 3,324,207	\$ 3,824,233	\$ 1,982,689	\$ 12,256,951
Tarpon Springs	Pinellas	\$ 199,105	\$ 289,344	\$ 514,112	\$ 193,426	\$ 1,195,987
Treasure Island	Pinellas	\$ 104,086	\$ 47,176	\$ 33,780	\$ 49,632	\$ 234,674
Auburndale	Polk	\$ 95,208	\$ 159,178	\$ 379,071	\$ 128,068	\$ 761,525
Bartow	Polk	\$ 247,027	\$ 225,594	\$ 401,205	\$ 144,850	\$ 1,018,676
Davenport	Polk	\$ 22,371	\$ 44,204	\$ 382,007	\$ 80,449	\$ 529,031
Dundee	Polk	\$ 25,917	\$ 41,724	\$ 170,031	\$ 41,416	\$ 279,088
Eagle Lake	Polk	\$ 20,806	\$ 52,004	\$ 81,577	\$ 24,852	\$ 179,239
Fort Meade	Polk	\$ 76,018	\$ 139,315	\$ 85,154	\$ 38,338	\$ 338,825

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2025

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Frostproof	Polk	\$ 59,573	\$ 16,744	\$ 41,801	\$ 22,190	\$ 140,307
Haines City	Polk	\$ 182,087	\$ 253,960	\$ 970,416	\$ 232,652	\$ 1,639,115
Highland Park	Polk	\$ -	\$ 2,740	\$ 6,379	\$ 1,840	\$ 10,959
Hillcrest Heights	Polk	\$ 498	\$ 4,933	\$ 2,987	\$ 1,818	\$ 10,235
Lake Alfred	Polk	\$ 36,465	\$ 67,725	\$ 216,953	\$ 49,958	\$ 371,101
Lake Hamilton	Polk	\$ 15,272	\$ 14,019	\$ 23,556	\$ 11,613	\$ 64,460
Lake Wales	Polk	\$ 190,668	\$ 99,186	\$ 428,078	\$ 128,415	\$ 846,347
Lakeland	Polk	\$ 973,011	\$ 1,183,911	\$ 2,675,070	\$ 887,112	\$ 5,719,104
Mulberry	Polk	\$ 53,918	\$ 36,479	\$ 66,960	\$ 29,983	\$ 187,339
Polk City	Polk	\$ 15,070	\$ 51,140	\$ 39,576	\$ 21,877	\$ 127,663
Winter Haven	Polk	\$ 439,141	\$ 303,030	\$ 1,559,071	\$ 392,486	\$ 2,693,728
Crescent City	Putnam	\$ 47,077	\$ 14,453	\$ -	\$ 8,505	\$ 70,035
Interlachen	Putnam	\$ 11,693	\$ 30,525	\$ 14,828	\$ 7,299	\$ 64,345
Palatka	Putnam	\$ 276,527	\$ 92,156	\$ 61,116	\$ 53,141	\$ 482,940
Pomona Park	Putnam	\$ 7,968	\$ 14,081	\$ 7,162	\$ 3,974	\$ 33,185
Welaka	Putnam	\$ 7,493	\$ 7,421	\$ 5,794	\$ 3,735	\$ 24,443
Gulf Breeze	Santa Rosa	\$ 75,883	\$ 88,344	\$ 7,082	\$ 37,825	\$ 209,135
Jay	Santa Rosa	\$ 20,822	\$ 7,321	\$ -	\$ 3,246	\$ 31,389
Milton	Santa Rosa	\$ 116,957	\$ 150,174	\$ 176,065	\$ 60,267	\$ 503,462
North Port	Sarasota	\$ 24,372	\$ 435,594	\$ 3,143,181	\$ 901,448	\$ 4,504,595
Sarasota	Sarasota	\$ 937,613	\$ 519,388	\$ 542,347	\$ 626,271	\$ 2,625,619
Venice	Sarasota	\$ 240,488	\$ 242,976	\$ 478,719	\$ 296,114	\$ 1,258,297
Altamonte Springs	Seminole	\$ 57,567	\$ 824,280	\$ 918,647	\$ 331,679	\$ 2,132,174
Casselberry	Seminole	\$ 170,722	\$ 488,283	\$ 603,383	\$ 209,931	\$ 1,472,319
Lake Mary	Seminole	\$ -	\$ 175,333	\$ 318,182	\$ 120,866	\$ 614,380
Longwood	Seminole	\$ 80,818	\$ 231,114	\$ 250,368	\$ 110,915	\$ 673,214
Oviedo	Seminole	\$ 39,986	\$ 475,431	\$ 997,543	\$ 281,378	\$ 1,794,337
Sanford	Seminole	\$ 376,081	\$ 611,108	\$ 1,632,840	\$ 441,576	\$ 3,061,605
Winter Springs	Seminole	\$ 13,825	\$ 673,732	\$ 852,380	\$ 273,603	\$ 1,813,539
St. Augustine	St. Johns	\$ 340,862	\$ 131,711	\$ -	\$ 147,838	\$ 620,411
St. Augustine Beach	St. Johns	\$ 7,099	\$ 95,665	\$ 83,868	\$ 66,963	\$ 253,594
Fort Pierce	St. Lucie	\$ 711,816	\$ 324,578	\$ 916,591	\$ 256,496	\$ 2,209,481
Port St. Lucie	St. Lucie	\$ 6,475	\$ 1,696,431	\$ 7,395,176	\$ 1,191,338	\$ 10,289,420
St. Lucie Village	St. Lucie	\$ 2,371	\$ 8,188	\$ 5,302	\$ 3,126	\$ 18,986
Bushnell	Sumter	\$ 36,546	\$ 37,825	\$ 71,315	\$ 26,335	\$ 172,021
Center Hill	Sumter	\$ 8,283	\$ 27,199	\$ 3,504	\$ 7,090	\$ 46,076
Coleman	Sumter	\$ 13,609	\$ 27,386	\$ -	\$ 5,324	\$ 46,319
Webster	Sumter	\$ 17,618	\$ 18,676	\$ 12,423	\$ 6,609	\$ 55,327
Wildwood	Sumter	\$ 61,478	\$ 72,500	\$ 744,857	\$ 197,177	\$ 1,076,012
Branford	Suwannee	\$ 20,042	\$ 4,266	\$ 10,108	\$ 4,557	\$ 38,973
Live Oak	Suwannee	\$ 153,904	\$ 117,320	\$ 68,081	\$ 42,611	\$ 381,916
Perry	Taylor	\$ 180,555	\$ 57,391	\$ 117,288	\$ 54,845	\$ 410,079
Lake Butler	Union	\$ 29,351	\$ 46,307	\$ 65,172	\$ 6,394	\$ 147,225
Raiford	Union	\$ 1,694	\$ 8,057	\$ -	\$ 747	\$ 10,498
Worthington Springs	Union	\$ 4,563	\$ 2,353	\$ 24,339	\$ 1,388	\$ 32,644
Daytona Beach	Volusia	\$ 1,027,176	\$ 657,390	\$ 1,374,975	\$ 472,673	\$ 3,532,214
Daytona Beach Shores	Volusia	\$ 91,781	\$ 7,979	\$ 36,841	\$ 32,529	\$ 169,130
DeBary	Volusia	\$ -	\$ 241,559	\$ 570,939	\$ 143,303	\$ 955,801
DeLand	Volusia	\$ 318,746	\$ 142,072	\$ 1,243,138	\$ 240,606	\$ 1,944,563
Deltona	Volusia	\$ -	\$ 1,548,977	\$ 3,535,534	\$ 589,587	\$ 5,674,098
Edgewater	Volusia	\$ 68,458	\$ 392,955	\$ 583,252	\$ 146,177	\$ 1,190,842
Holly Hill	Volusia	\$ 155,248	\$ 143,841	\$ 236,371	\$ 79,992	\$ 615,452
Lake Helen	Volusia	\$ 8,885	\$ 58,031	\$ 63,056	\$ 18,231	\$ 148,204
New Smyrna Beach	Volusia	\$ 201,998	\$ 197,487	\$ 584,056	\$ 192,804	\$ 1,176,344
Oak Hill	Volusia	\$ 13,952	\$ 22,879	\$ 33,627	\$ 12,587	\$ 83,044
Orange City	Volusia	\$ 21,923	\$ 108,197	\$ 407,068	\$ 84,991	\$ 622,179
Ormond Beach	Volusia	\$ 294,368	\$ 472,729	\$ 850,006	\$ 274,296	\$ 1,891,399
Pierson	Volusia	\$ 18,098	\$ 13,177	\$ 36,947	\$ 9,612	\$ 77,834
Ponce Inlet	Volusia	\$ 4,946	\$ 32,790	\$ 41,263	\$ 20,884	\$ 99,883
Port Orange	Volusia	\$ 93,493	\$ 980,523	\$ 1,632,714	\$ 394,317	\$ 3,101,048
South Daytona	Volusia	\$ 132,655	\$ 192,449	\$ 239,223	\$ 81,994	\$ 646,322
Sopchoppy	Wakulla	\$ 9,800	\$ 23,142	\$ -	\$ 1,769	\$ 34,710
St. Marks	Wakulla	\$ 9,455	\$ 15,580	\$ -	\$ 1,240	\$ 26,275
DeFuniak Springs	Walton	\$ 100,398	\$ 116,851	\$ 160,336	\$ 130,912	\$ 508,497
Freeport	Walton	\$ 11,372	\$ 31,161	\$ 387,204	\$ 172,174	\$ 601,911
Paxton	Walton	\$ 13,228	\$ 7,606	\$ 991	\$ 12,376	\$ 34,201
Caryville	Washington	\$ 11,357	\$ 1,616	\$ -	\$ 1,303	\$ 14,277
Chipley	Washington	\$ 67,615	\$ 46,974	\$ 39,091	\$ 15,961	\$ 169,640

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2025						
Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Ebro	Washington	\$ 4,447	\$ 4,418	\$ -	\$ 1,088	\$ 9,953
Vernon	Washington	\$ 12,365	\$ 26,926	\$ 1,542	\$ 3,317	\$ 44,150
Wausau	Washington	\$ 4,597	\$ 16,650	\$ -	\$ 1,717	\$ 22,965
Statewide Totals		\$ 124,665,452	\$ 113,752,619	\$ 255,638,598	\$ 95,443,331	\$ 589,500,000
Notes: 1) These estimates represent a 100 percent distribution of trust fund monies. 2) The column labeled "Section 212.20(6)(d)5., F.S. Distribution" reflects the distribution authorized in Chapter 2000-355, L.O.F. This law restructured the Municipal Revenue Sharing Program by transferring the portions of cigarette tax that previously funded the former Municipal Financial Assistance Trust Fund and Revenue Sharing Trust Fund for Municipalities to the state's General Revenue Fund and providing a separate distribution from state sales and use taxes to the Revenue Sharing Trust Fund for Municipalities. 3) The column labeled "Section 218.245(3), F.S. Distribution" reflects the distribution authorized in Chapter 2004-265, L.O.F. Chapter 2003-402, L.O.F., which addressed state funding of the judicial system, including reductions in the proportion of state sales and use taxes transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and Revenue Sharing Trust Fund for Counties and an increase in the proportion of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities to offset municipalities' losses from the Local Government Half-cent Sales Tax reduction. Chapter 2004-265, L.O.F., included a hold harmless provision such that the revenue sharing dollar increases to individual municipalities resulting from the increased share of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program. 4) The proportional contributions of each revenue source comprising the Municipal Revenue Sharing Program in State FY 2024-25 has been estimated to be as follows: state sales tax, \$483.7 million or 82.1% and municipal fuel tax, \$105.8 million or 17.9%. 5) Unincorporated Duval County population is estimated based on data from prior to the incorporation of the entire county. 6) The Local Government Financial Information Handbooks published between 2011 and 2021 had the "Guaranteed" and "Section 212.20 (6)(d)5., F.S. Distribution" amounts for Jacksonville in the Jacksonville Duval row, and the same amounts for Jacksonville Duval in the Jacksonville row. These have been corrected.						

Oil, Gas, and Sulfur Production Tax

Section 211.06(2)(b), Florida Statutes

Summary:

An excise tax is levied on every person who extracts gas, oil, or sulfur for sale, transport, storage, profit, or commercial use. The tax rates are calculated separately for oil, gas, and sulfur; however, each tax rate is based on the volume of oil, gas, or sulfur produced in a particular month. A portion of the revenue is distributed to those counties where the oil, gas, or sulfur is severed. An authorized use of the proceeds is not specified in current law.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

Only those counties where the resources are extracted are eligible to receive proceeds.

Administrative Procedures:

The revenue generated from these types of excise taxes is deposited into the Oil and Gas Tax Trust Fund, which is administered by the Department of Revenue.

Distribution of Proceeds:

The tax proceeds, subject to the service charge imposed under ch. 215, F.S., is credited to the general revenue fund of the county government where the gas, oil, or sulfur is produced, according to the following percentages: 12.5 percent of the tax proceeds on oil production;¹ 20 percent of the tax proceeds on small well oil, tertiary oil, and mature field recovery oil;² 20 percent of the tax proceeds on gas;³ and 20 percent of the tax proceeds on sulfur.⁴

Authorized Uses:

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

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
79-05	Levy on irreplaceable minerals
74-310	Solid minerals severance tax

The full texts of these opinions are available via a searchable on-line database.⁵ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

1. Imposed pursuant to Section 211.02(1)(c), F.S.

2. Imposed pursuant to Section 211.02(1)(a)-(b), F.S.

3. Imposed pursuant to Section 211.025, F.S.

4. Imposed pursuant to Section 211.026, F.S.

5. <https://www.myfloridalegal.com/ag-opinions>

Prior Years' Revenues:

A summary of prior years' distributions is available.⁶

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

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

Section 589.08, Florida Statutes

Summary:

Two separate statutory authorizations provide that a portion of the gross receipts of timber sales within state forests are paid to eligible fiscally constrained counties. Section 589.08(2), F.S., provides that 15 percent of the gross receipts from a state forest's timber sales are paid to the fiscally constrained county or counties, as described in s. 218.67(1), F.S., in which the forest is located in proportion to the acreage located in each county for use by the county or counties for school purposes. Section 589.08(3), F.S., provides that 15 percent of the gross receipts from timber sales within the Goethe State Forests are paid to each fiscally constrained county in which a portion of the respective forest is located in proportion to the forest acreage located in such county. The funds are divided equally between the board of county commissioners and the school board of each fiscally constrained county. Although separate tracts of Goethe State Forest are located within Alachua and Levy counties, only Levy County is currently fiscally constrained. Consequently, separate and equal payments are made to the county's board of county commissioners and school board.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

As specified below, there are 38 state forests and 1 ranch in Florida that total approximately 1.17 million acres.¹ Only 14 of those forests are located within the geographic boundaries of one or more of the 29 counties that are currently fiscally constrained.²

State Forest	Location	Fiscally Constrained County?
Babcock Ranch	Charlotte County	No
Belmore	Clay County	No
Big Shoals	Hamilton County	Yes
Blackwater River	Okaloosa and Santa Rosa counties	No
Carl Duval Moore	Putnam County	Yes
Cary	Duval and Nassau counties	No
Charles H. Bronson	Orange and Seminole counties	No
Deep Creek	St. Johns County	No
Etoniah Creek	Putnam County	Yes
Four Creeks	Nassau County	No
Goethe	Alachua and Levy counties	Levy only

1. <https://www.fdacs.gov/Forest-Wildfire/Our-Forests/State-Forests>

2. The Department of Revenue determined the following 29 counties to be fiscally constrained for the 2024-25 fiscal year: Baker, Bradford, Calhoun, Columbia, DeSoto, Dixie, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Highlands, Holmes, Jackson, Jefferson, Lafayette, Levy, Liberty, Madison, Okeechobee, Putnam, Suwannee, Taylor, Union, Wakulla, and Washington.

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

Administrative Procedures:

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

Distribution of Proceeds:

Two conditions must be satisfied in order for payment to be made in any given fiscal year. First, all or part of a state forest must be located within a fiscally constrained county. Second, timber sales must have occurred within such forest. Consequently, not all fiscally constrained counties have received payments in prior years.³

Authorized Uses:

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

Attorney General Opinions:

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

Prior Years' Revenues:

A summary of prior years' distributions is available.⁴

3. Chapter 2009-66, L.O.F., amended ss. 589.08 and 589.081, F.S., to restrict payments to eligible fiscally constrained counties rather than to all eligible counties, which was the situation prior to this law change.

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

This page was intentionally left blank.

Phosphate Rock Severance Tax

Section 211.3103, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

The tax is administered, collected, and enforced by the Department of Revenue.¹ The tax applies to the total production of the producer during the taxable year as measured on the basis of bone-dry tons produced at the point of severance.² The tax rate is \$1.61 per ton severed.³ This severance tax is in addition to any ad valorem taxes levied upon the separately assessed mineral interest in the real property upon which the site of severance is located, or any other tax, permit, or license fee imposed by the state or its political subdivisions.⁴

Distribution of Proceeds:

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

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

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

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

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

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

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

Authorized Uses:

The tax proceeds received by counties are used for phosphate-related expenses. The term *phosphate-related expenses* means those expenses that provide for infrastructure or services in support of the phosphate industry, including environmental education, reclamation or restoration of phosphate lands, maintenance and restoration of reclaimed lands and county-owned environmental lands which were formerly phosphate lands, community infrastructure on such reclaimed lands and county-owned environmental lands which were formerly phosphate lands, and similar expenses directly related to support of the industry.⁶

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
79-99	Severance tax, solid minerals
79-05	Levy on irreplaceable minerals
74-310	Solid minerals severance tax

The full texts of these opinions are available via a searchable on-line database.⁷ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

A summary of prior years' distributions is available.⁸

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

7. <https://www.myfloridalegal.com/ag-opinions>

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

Public Safety Emergency Communications Systems Fee (formerly the Enhanced 911 Fee)

Sections 365.172-.173, Florida Statutes

Summary:

Each voice communications service provider shall collect the public safety emergency communications systems fee, formerly referred to as the enhanced 911 (E911), monthly from wireless and non-wireless service subscribers. The fee is imposed on each retail transaction of prepaid wireless service. The fee rate cannot exceed 50 cents per month for each service identifier or 50 cents for each retail transaction of prepaid wireless service. Effective January 1, 2015, the fee rate is 40 cents per month for each service identifier. The fee shall apply uniformly and be imposed throughout the state. The fee provides funds to county governments to pay authorized expenditures associated with the establishment or provision of emergency communications equipment and services.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

The revenues derived from the fee levied on subscribers under s. 365.172(8), F.S., are transferred by the Emergency Communications Board [hereinafter, Board] into the State Treasury on or before the 15th day of each month. Such monies are accounted for in the designated Emergency Communications Trust Fund [hereinafter, Fund]. The revenues derived from the fee levied on prepaid wireless service under s. 365.172(9), F.S., less the costs of administering collection of the fee, must be transferred by the Department of Revenue to the Fund on or before the 25th day of each month following the month of receipt. For accounting purposes, the Fund is segregated into three separate categories: 1) the wireless category, and 2) the non-wireless category, and 3) the prepaid wireless category. The Chief Financial Officer invests all monies in the Fund pursuant to s. 17.61, F.S., and all monies must be expended by the Department of Management Services' Division of Telecommunications [hereinafter, Division] for the purposes provided in ss. 365.172 and 365.173, F.S. The funds are not subject to the General Revenue Service Charges pursuant to s. 215.20, F.S.¹

With oversight by the Division of Telecommunications, the Board is charged with administering the fee including receiving revenues derived from the fee; distributing portions of the revenues to counties and the Division; accounting for receipts, distributions, and income derived by the monies maintained in the Fund; and providing annual reports for review and submission to the Governor and the Legislature on amounts

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

collected and expended, the purposes for which expenditures have been made, and the status of emergency communications services in this state.²

Distribution of Proceeds:

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

Monies in the wireless category of the fund:

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

Monies in the non-wireless category of the fund:

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

Monies in the prepaid wireless category of the fund:

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

Authorized Uses:

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

Monies in the wireless category of the fund:

1. The proceeds of the 95 percent portion distributed to counties are used for the payment of authorized expenditures, as specified in s. 365.172(10), F.S.
2. The proceeds of the 4 percent portion distributed to rural counties are used to provide facilities and network and service enhancements and assistance for the emergency communications systems operated by rural counties and for the provision of grants by the Department of Management

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

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

4. Ibid.

Services' Division of Telecommunications to rural counties for upgrading and replacing emergency communications systems.

3. The proceeds of the 1 percent portion retained by the Board are applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund and other activities as defined in s. 365.172(6), F.S. Any funds retained for such purposes in a calendar year, which are not applied to such costs and expenses by March 31st of the following year, are redistributed as determined by the Board.

Monies in the non-wireless category of the fund:

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

Monies in the prepaid wireless category of the fund:

1. The proceeds of the 61 percent portion distributed to counties are used exclusively for payment of authorized expenditures as specified in s. 365.172(10), F.S. The monies from prepaid wireless fees identified as nonspecific in accordance with s. 365.172(9), F.S., are distributed as determined by the Emergency Communications Board.
2. The proceeds of the 35 percent portion retained by the Board are used to provide state emergency communications grants to be awarded in accordance with the following order of priority.
 - a. For all large, medium, and rural counties to upgrade or replace emergency communications systems.
 - b. For all large, medium, and rural counties to develop and maintain statewide 911 routing, geographic, and management information systems.
 - c. For all large, medium, and rural counties to develop and maintain next-generation 911 services and equipment.
3. The proceeds of the 3 percent portion distributed to rural counties are used to provide facilities and network and service enhancements and assistance for the emergency communications systems operated by rural counties and for the provision of grants by the Department of Management Services' Division of Telecommunications to rural counties for upgrading and replacing emergency communications systems.
4. The proceeds of the 1 percent portion retained by the Board are applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund and other activities as defined in s. 365.172(6), F.S. Any funds retained for such purposes in a calendar year, which are not applied to such costs and expenses by March 31st of the following year, are redistributed as determined by the Board.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2005-66	Wireless 911 Board, authority to sue/collect fees
87-66	Payment of 911 fee by state

The full texts of these opinions are available via a searchable on-line database.⁵ Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

A summary of prior years' distributions is available.⁶

5. <https://www.myfloridalegal.com/ag-opinions>

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

State Housing Initiatives Partnership Program

Sections 420.907-.9079, Florida Statutes

Summary:

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

General Law Amendments:

Chapter 2024-219, L.O.F., (CS/CS/SB 1456) amends s. 420.9075, F.S., to provide that a county or municipality that includes or has included within the previous five years an area of critical state concern designated by the Legislature for which the Legislature has declared its intent to provide affordable housing is exempt from certain requirements for awards made under the SHIP program. This provision expires on July 1, 2029, and applies retroactively. This change became effective on July 1, 2024.

Eligibility Requirements:

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

Administrative Procedures:

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

After the distributions specified in s. 201.15(1)-(4)(b), F.S., 4.5 percent of remaining documentary stamp taxes in each fiscal year are paid into the State Treasury to the credit of the State Housing Trust Fund. Half of that amount is paid to the credit of the Local Government Housing Trust Fund.³ After the distributions specified in s. 201.15(1)-(4)(c), F.S., 5.20254 percent of remaining documentary stamp taxes in each fiscal year are paid into the State Treasury to the credit of the State Housing Trust Fund. From those funds, 87.5 percent are paid to the credit of the Local Government Housing Trust Fund.⁴

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

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

2. Section 420.9079, F.S.

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

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

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

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

Distribution of Proceeds:

Monies in the Local Government Housing Trust Fund are distributed by the FHFC to each approved county and eligible municipality within the county as provided in s. 420.9073, F.S. Distributions are allocated to the participating county and to each eligible municipality within the county according to an interlocal agreement between the county and eligible municipality. If no interlocal agreement exists, the allocation is made according to population. The portion for each eligible municipality is computed by multiplying the total monies earmarked for a county by a fraction - the numerator is the population of the eligible municipality, and the denominator is the county's total population. The remaining proceeds are distributed to the county.⁷ Local housing distributions are disbursed on a quarterly or more frequent basis, subject to the availability of funds.⁸ Each county's share of funds to be distributed from the portion of funds received pursuant to s. 201.15(4)(c), F.S., are calculated for each fiscal year pursuant to the procedure specified in s. 420.9073, F.S.

Authorized Uses:

A county or eligible municipality expends its portion of the local housing distribution only to implement a local housing assistance plan or as provided in s. 420.9072(7), F.S. Proceeds may not be expended for the purpose of providing ongoing rent subsidies, except for: 1) security and utility deposit assistance; 2) eviction prevention not to exceed 6 months of rent; or 3) a rent subsidy program for very low-income households with at least one adult who is a person with special needs as defined in s. 420.0004, F.S., or homeless as defined in s. 420.621, F.S. This period of rental assistance may not exceed 12 months for any eligible household.⁹ Additionally, funds may not be pledged to pay the debt service on any bonds.¹⁰

Attorney General Opinions:

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

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

The full text of this opinion is available via a searchable on-line database.¹¹ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

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

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

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

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

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

11. <https://www.myfloridalegal.com/ag-opinions>

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

Support for School Capital Outlay Purposes

Gross Receipts Tax on Utilities

Article XII, Section 9(a), Florida Constitution

Chapter 203, Florida Statutes

Motor Vehicle License Tax

Article XII, Section 9(d), Florida Constitution

Chapter 320, Florida Statutes

Summary:

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

1. The rate applied to utility services is 2.5 percent.
2. The rate applied to communications services is 2.37 percent.
3. An additional rate of 0.15 percent is applied to communications services subject to the tax levied pursuant to s. 202.12(1)(a),(c)-(d), F.S.
4. The rate applied to electrical power or energy taxed under s. 203.01(1)(a)3., F.S., is 2.6 percent.

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

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

1. The payment of principal and interest on any bonds due in the fiscal year.
2. The deposit into any reserve funds established for the issuance of bonds.
3. The direct payment of any part of the cost of any capital project for the state system of education as authorized by the Legislature.³

The second source of revenue is a portion of the revenues derived from the licensing of motor vehicles and mobile homes.⁴ The state constitution provides that the first proceeds of revenues derived from such licensing are placed in the District Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of school districts and community colleges. The revenue is distributed annually among school districts and community colleges based on the constitutional formula.

The following lists the order of priority and purposes for which the distributed revenues from licensing are used in each fiscal year.

1. Section 9(a)(2), Art. XII, State Constitution.
2. Section 203.01(1)(b), F.S.
3. Section 9(a)(2), Art. XII, State Constitution.
4. Section 9(d), Art. XII, State Constitution.

1. The compliance with bond obligations based on motor vehicle tax anticipation certificates issued prior to the enactment of the 1968 Florida Constitution.
2. The debt service on bonds or motor vehicle license revenue anticipation certificates.
3. The debt service on bonds where the proceeds of such bonds were used for capital outlay needs.
4. The payment of the State Board of Education's expenses in administering the distribution and use of the motor vehicle license tax by school districts.
5. The construction and maintenance of capital outlay projects, and those school purposes as determined by the school district or the Legislature, after all major capital outlay needs of the school district have been met.

Vessel Registration Fees

Sections 328.66 and 328.72, Florida Statutes

Summary:

Vessel owners are required to pay annually a state registration fee, and the fee amount varies by vessel class. A portion of the state fee, derived from recreational vessels only, is distributed to county governments for expenditure on a variety of recreational boating-related purposes. In addition, any county government may impose an optional annual registration fee on vessels registered, operated, used, or stored on the water of this state within its jurisdiction. This optional fee is 50 percent of the applicable state registration fee as provided in s. 328.72(1), F.S. A municipality that was imposing a registration fee before April 1, 1984, may continue to levy such fee. Monies received from the fee are expended for the patrol, regulation, and maintenance of lakes, rivers, and waters as well as for other boating-related activities of such municipality or county.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

County tax collectors collect both the state and any optional county fees.² Except as provided in s. 328.72(18), F.S., the amount of the state fee varies by vessel class for each 12 month period registered according to the following schedule. The county portion of the state fee, which is derived from recreational vessels only, is noted as well.³

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

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

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

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

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

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

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

Distribution of Proceeds:

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

1. \$1 shall be remitted to the state for deposit into the Save the Manatee Trust Fund.
2. \$1 shall be remitted to the state for deposit into the Marine Resources Conservation Trust Fund to fund a grant program for public launching facilities pursuant to s. 206.606, F.S., giving priority consideration to counties with more than 35,000 registered vessels.
3. For each 12 month period registered, the following amounts shall be remitted to the state for deposit into the Marine Resources Conservation Trust Fund to fund derelict vessel removal grants, as appropriated by the Legislature, pursuant to s. 823.11(4)(c), F.S.
 - a. Class A-2: \$0.25.
 - b. Class 1: \$2.06.
 - c. Class 2: \$9.26.
 - d. Class 3: \$16.45.
 - e. Class 4: \$20.06.
 - f. Class 5: \$25.46.
4. Any undisbursed balances identified pursuant to s. 216.301, F.S., shall be available for reappropriation to fund the Florida Boating Improvement Program or public boating access in accordance with s. 206.606, F.S.

The county retains the optional registration fee proceeds less \$1, which is remitted to the state for deposit in the Save the Manatee Trust Fund.⁶ Any county that imposes the optional fee may establish, by interlocal agreement with one or more municipalities located in the county, a distribution formula for dividing the

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

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

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

proceeds or for the use of the funds for boating-related projects located within the county and/or municipality or municipalities.⁷

Authorized Uses:

The portion of the state fees returned to county governments are for the sole purposes of providing, maintaining, or operating recreational channel marking and other uniform waterway markers, public boat ramps, lifts, and hoists, marine railways, boat piers, docks, mooring buoys, and other public launching facilities; and removing derelict vessels, debris that specifically impede boat access, not including the dredging of channels, and vessels and floating structures deemed a hazard to public safety and health for failure to comply with s. 327.53, F.S.⁸

County governments shall demonstrate through an annual detailed accounting report of vessel registration revenues that the registration fees were spent as provided, and this report is to be provided to the Fish and Wildlife Conservation Commission no later than November 1st of each year. If a county's report is not provided to the Commission by January 1st of the year following the November 1st deadline, the county's tax collector may not distribute the designated monies to the board of county commissioners for the next calendar year but shall remit the monies to the State for deposit into the Marine Resources Conservation Trust Fund. If the county complies with the reporting requirement within the calendar year, the monies are returned to the county. If not, the monies remain in the Trust Fund and may be appropriated for specified purposes.

The optional fee proceeds are expended for the patrol, regulation, and maintenance of the lakes, rivers, and waters and for other boating-related activities of such county or municipality.⁹

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2005-51	Boats, exemption for non-motored powered boats
92-88	Operation of commercial mullet vessels
90-60	Municipality's regulation of resident vessels

The full texts of these opinions are available via a searchable on-line database.¹⁰ Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

A summary of prior years' fee revenues retained by county governments is available.¹¹

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

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

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

10. <https://www.myfloridalegal.com/ag-opinions>

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

This page was intentionally left blank.

Communications Services Tax

Chapter 202 and Section 337.401, Florida Statutes

Summary:

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

Florida Communications Services Tax:

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

Local Communications Services Tax:

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

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

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

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

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

4. Section 202.19(2), F.S. See also the Florida Department of Revenue's discussion of Florida Communications Services Tax rates at <https://floridarevenue.com/taxes/taxesfees/Pages/cst.aspx>.

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

Eligibility Requirements:

County and municipal governments receive proceeds of the Florida CST. Counties, municipalities, and school boards may be eligible to receive proceeds of the local CST.

Administrative Procedures:

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

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

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

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

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

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

6. Section 202.16, F.S.

7. Section 202.22, F.S.

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

9. Section 202.21, F.S.

Orange County, impose permit fees as of January 1, 2019.¹⁰ However, a county or municipality that had not elected, as of January 1, 2019, to require such permit fees may not elect to impose them in the future.

Distribution of Proceeds:

Florida Communications Services Tax:

The proceeds derived from the gross receipts tax on communications services and direct-to-home satellite service are transferred to the Public Education Capital Outlay and Debt Service Trust Fund, which serves as a funding source for capital construction of educational facilities.¹¹ The proceeds derived from the 4.92 percent state tax on communications services, except direct-to-home satellite service, are distributed by the same formula used for distribution of the state sales and use tax, as prescribed in s. 212.20(6), F.S.¹²

The proceeds derived from the 9.07 percent state tax on direct-to-home satellite service are distributed pursuant to s. 202.18(2), F.S.¹³ This provision specifies that 55.9 percent of the proceeds are distributed by the state sales and use tax distribution formula prescribed in s. 212.20(6), F.S., with an adjustment to s. 212.20(6)(d), F.S. The remaining 44.1 percent of the proceeds are transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund with 70 percent allocated in the same proportion as the ordinary distribution under s. 218.61, F.S., and the emergency distribution under s. 218.65, F.S., in the prior state fiscal year, and 30 percent allocated pursuant to the distribution for fiscally constrained counties under s. 218.67, F.S.

Local Communications Services Tax:

The amount of tax revenues available for distribution to local governments is dependent on each jurisdiction's taxable sales and local tax rate. The tax revenues, less the DOR's administrative cost deduction not to exceed 1 percent of total revenues, are distributed monthly to the appropriate jurisdictions. The proceeds of taxes imposed pursuant to s. 202.19(5), F.S., are distributed in the same manner as the local option sales taxes.¹⁴

Authorized Uses:

The tax revenues raised by or distributed to a county or municipal government tax may be used for any public purpose, including the pledge of such revenues for the repayment of current or future bonded indebtedness. However, any revenue raised by a tax imposed pursuant to s. 202.19(5), F.S., (i.e., a local option sales tax imposed on communications services) is used for the same purposes as the underlying local option sales tax imposed by the county or school board pursuant to s. 212.055, F.S.¹⁵

Attorney General Opinions:

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

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

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

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

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

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

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

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

The full text of this opinion is available via a searchable on-line database.¹⁶ Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Local Tax Rates and Current Year's Revenues:

The DOR maintains a list of historical, current, and upcoming local tax rates.¹⁷ The table included in this section lists the estimated local CST distributions for local fiscal year ending 2025 as calculated by the DOR.

Additional Detail:

Compilations of communications services taxable sales within county unincorporated areas and municipal jurisdictions as well as local CST distributions to counties and municipalities by fiscal year, as compiled from DOR source data, can be found on the EDR's website.¹⁸

16. <https://www.myfloridalegal.com/ag-opinions>

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

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

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2025

Local Government	Estimated CST Base LFY 2024-25	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2023 Revenue Sharing Population	Per Capita Consumption (See Note 3)
ALACHUA BOCC	\$ 64,655,739	6.90%	\$ 4,461,246	113,977	\$ 567
Alachua	\$ 6,474,477	5.22%	\$ 337,968	11,015	\$ 588
Archer	\$ 970,460	5.22%	\$ 50,658	1,160	\$ 837
Gainesville	\$ 66,548,476	5.57%	\$ 3,706,750	147,207	\$ 452
Hawthorne	\$ 1,325,349	5.22%	\$ 69,183	1,462	\$ 907
High Springs	\$ 4,474,165	5.22%	\$ 233,551	6,975	\$ 641
La Crosse	\$ 277,442	3.42%	\$ 9,489	305	\$ 910
Micanopy	\$ 641,531	5.10%	\$ 32,718	660	\$ 972
Newberry	\$ 5,285,455	5.22%	\$ 275,901	8,503	\$ 622
Waldo	\$ 542,470	5.22%	\$ 28,317	882	\$ 615
BAKER BOCC	\$ 6,512,732	1.84%	\$ 119,834	19,112	\$ 341
Glen St. Mary	\$ 1,314,976	5.30%	\$ 69,694	457	\$ 2,877
Maccleddy	\$ 5,058,935	6.02%	\$ 304,548	7,754	\$ 652
BAY BOCC	\$ 44,972,050	1.84%	\$ 827,486	82,491	\$ 545
Callaway	\$ 6,180,539	5.22%	\$ 322,624	13,200	\$ 468
Lynn Haven	\$ 12,396,205	5.22%	\$ 647,082	19,426	\$ 638
Mexico Beach	\$ 1,189,812	2.88%	\$ 34,267	1,285	\$ 926
Panama City	\$ 32,926,134	5.22%	\$ 1,718,744	37,381	\$ 881
Panama City Beach	\$ 22,712,502	5.22%	\$ 1,185,593	19,842	\$ 1,145
Parker	\$ 2,180,421	5.22%	\$ 113,818	4,279	\$ 510
Springfield	\$ 2,925,500	5.22%	\$ 152,711	8,513	\$ 344
BRADFORD BOCC	\$ 4,757,202	0.64%	\$ 30,446	17,722	\$ 268
Brooker	\$ 235,183	3.00%	\$ 7,056	331	\$ 711
Hampton	\$ 239,896	2.20%	\$ 5,278	483	\$ 497
Lawtey	\$ 349,879	1.10%	\$ 3,849	659	\$ 531
Starke	\$ 4,188,285	5.22%	\$ 218,628	6,095	\$ 687
BREVARD BOCC	\$ 156,257,642	5.22%	\$ 8,156,649	232,460	\$ 672
Cape Canaveral	\$ 7,709,827	5.22%	\$ 402,453	10,001	\$ 771
Cocoa	\$ 13,196,856	5.22%	\$ 688,876	20,670	\$ 638
Cocoa Beach	\$ 9,578,540	5.22%	\$ 500,000	11,356	\$ 843
Grant-Valkaria	\$ 2,537,431	5.22%	\$ 132,454	4,996	\$ 508
Indialantic	\$ 3,628,111	5.80%	\$ 210,430	3,005	\$ 1,207
Indian Harbour Beach	\$ 4,246,832	5.22%	\$ 221,685	8,982	\$ 473
Malabar	\$ 2,338,681	5.22%	\$ 122,079	3,083	\$ 759
Melbourne	\$ 79,024,940	5.93%	\$ 4,686,179	87,642	\$ 902
Melbourne Beach	\$ 3,110,867	5.22%	\$ 162,387	3,248	\$ 958
Melbourne Village	\$ 319,884	5.22%	\$ 16,698	683	\$ 468
Palm Bay	\$ 59,471,557	5.22%	\$ 3,104,415	133,459	\$ 446
Palm Shores	\$ 863,180	5.22%	\$ 45,058	1,197	\$ 721
Rockledge	\$ 21,894,069	5.22%	\$ 1,142,870	28,774	\$ 761
Satellite Beach	\$ 8,910,442	5.22%	\$ 465,125	11,389	\$ 782
Titusville	\$ 28,521,397	5.22%	\$ 1,488,817	49,895	\$ 572
West Melbourne	\$ 13,263,046	5.52%	\$ 732,120	29,742	\$ 446
BROWARD BOCC	\$ 25,245,663	5.22%	\$ 1,317,824	17,224	\$ 1,466
Coconut Creek	\$ 30,636,626	5.22%	\$ 1,599,232	57,875	\$ 529
Cooper City	\$ 15,297,542	5.22%	\$ 798,532	34,872	\$ 439
Coral Springs	\$ 66,321,017	5.22%	\$ 3,461,957	135,010	\$ 491
Dania Beach	\$ 22,279,758	5.32%	\$ 1,185,283	32,811	\$ 679
Davie	\$ 56,201,668	5.20%	\$ 2,922,487	106,948	\$ 526
Deerfield Beach	\$ 56,829,977	5.22%	\$ 2,966,525	87,578	\$ 649
Fort Lauderdale	\$ 228,521,001	5.22%	\$ 11,928,796	189,016	\$ 1,209
Hallandale Beach	\$ 24,551,126	5.22%	\$ 1,281,569	41,726	\$ 588
Hillsboro Beach	\$ 2,515,635	1.20%	\$ 30,188	1,980	\$ 1,271

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2025

Local Government	Estimated CST Base LFY 2024-25	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2023 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Hollywood	\$ 105,554,994	5.22%	\$ 5,509,971	154,875	\$ 682
Lauderdale-By-The-Sea	\$ 5,859,973	5.22%	\$ 305,891	6,191	\$ 947
Lauderdale Lakes	\$ 14,841,540	5.32%	\$ 789,570	36,792	\$ 403
Lauderhill	\$ 24,512,833	5.22%	\$ 1,279,570	74,592	\$ 329
Lazy Lake	\$ 234,536	0.60%	\$ 1,407	33	\$ 7,107
Lighthouse Point	\$ 9,598,197	6.22%	\$ 597,008	10,504	\$ 914
Margate	\$ 33,548,678	5.32%	\$ 1,784,790	58,725	\$ 571
Miramar	\$ 73,653,310	5.22%	\$ 3,844,703	138,590	\$ 531
North Lauderdale	\$ 13,397,207	5.22%	\$ 699,334	44,971	\$ 298
Oakland Park	\$ 25,300,172	5.42%	\$ 1,371,269	45,065	\$ 561
Parkland	\$ 27,154,054	5.22%	\$ 1,417,442	37,365	\$ 727
Pembroke Park	\$ 2,486,902	5.22%	\$ 129,816	6,115	\$ 407
Pembroke Pines	\$ 88,800,924	5.42%	\$ 4,813,010	170,709	\$ 520
Plantation	\$ 62,885,968	5.22%	\$ 3,282,648	95,293	\$ 660
Pompano Beach	\$ 83,631,167	5.22%	\$ 4,365,547	113,575	\$ 736
Sea Ranch Lakes	\$ 515,976	5.22%	\$ 26,934	537	\$ 961
Southwest Ranches	\$ 7,582,356	5.22%	\$ 395,799	7,747	\$ 979
Sunrise	\$ 57,275,379	5.22%	\$ 2,989,775	98,011	\$ 584
Tamarac	\$ 37,733,088	5.22%	\$ 1,969,667	73,063	\$ 516
West Park	\$ 4,089,436	5.22%	\$ 213,469	15,249	\$ 268
Weston	\$ 42,923,790	5.22%	\$ 2,240,622	68,227	\$ 629
Wilton Manors	\$ 10,131,738	5.62%	\$ 569,404	11,532	\$ 879
CALHOUN BOCC	\$ 3,315,389	1.84%	\$ 61,003	9,719	\$ 341
Altha	\$ 519,093	5.22%	\$ 27,097	505	\$ 1,028
Blountstown	\$ 1,688,392	5.22%	\$ 88,134	2,259	\$ 747
CHARLOTTE BOCC	\$ 106,252,924	5.22%	\$ 5,546,403	182,552	\$ 582
Punta Gorda	\$ 18,822,409	5.22%	\$ 982,530	20,410	\$ 922
CITRUS BOCC	\$ 78,563,741	2.24%	\$ 1,759,828	150,768	\$ 521
Crystal River	\$ 4,881,166	5.22%	\$ 254,797	3,491	\$ 1,398
Inverness	\$ 7,172,940	5.32%	\$ 381,600	7,862	\$ 912
CLAY BOCC	\$ 102,809,437	5.92%	\$ 6,086,319	209,189	\$ 491
Green Cove Springs	\$ 11,559,918	5.22%	\$ 603,428	10,384	\$ 1,113
Keystone Heights	\$ 2,637,231	5.22%	\$ 137,663	1,464	\$ 1,801
Orange Park	\$ 12,993,975	5.22%	\$ 678,285	9,165	\$ 1,418
Penney Farms	\$ 196,722	5.22%	\$ 10,269	840	\$ 234
COLLIER BOCC	\$ 201,218,837	2.10%	\$ 4,225,596	363,584	\$ 553
Everglades	\$ 441,901	3.90%	\$ 17,234	376	\$ 1,175
Marco Island	\$ 17,238,096	2.10%	\$ 362,000	16,198	\$ 1,064
Naples	\$ 74,577,216	5.22%	\$ 3,892,931	19,306	\$ 3,863
COLUMBIA BOCC	\$ 23,886,629	5.22%	\$ 1,246,882	55,344	\$ 432
Fort White	\$ 975,765	0.60%	\$ 5,855	651	\$ 1,499
Lake City	\$ 12,074,954	5.22%	\$ 630,313	12,146	\$ 994
DESOTO BOCC	\$ 6,792,371	2.34%	\$ 158,941	24,928	\$ 272
Arcadia	\$ 4,368,188	5.22%	\$ 228,019	7,638	\$ 572
DIXIE BOCC	\$ 3,442,685	1.84%	\$ 63,345	13,948	\$ 247
Cross City	\$ 925,137	2.50%	\$ 23,128	1,701	\$ 544
Horseshoe Beach	\$ 104,151	6.20%	\$ 6,457	164	\$ 635
DUVAL - Jacksonville	\$ 608,114,028	5.22%	\$ 31,743,552	1,004,438	\$ 605
Atlantic Beach	\$ 10,890,866	5.22%	\$ 568,503	13,529	\$ 805
Baldwin	\$ 1,003,256	6.22%	\$ 62,403	1,415	\$ 709
Jacksonville Beach	\$ 25,725,079	5.22%	\$ 1,342,849	24,204	\$ 1,063
Neptune Beach	\$ 5,527,101	5.22%	\$ 288,515	7,261	\$ 761

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2025

Local Government	Estimated CST Base LFY 2024-25	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2023 Revenue Sharing Population	Per Capita Consumption (See Note 3)
ESCAMBIA BOCC	\$ 117,885,861	1.84%	\$ 2,169,100	274,732	\$ 429
Century	\$ 998,034	2.10%	\$ 20,959	1,682	\$ 593
Pensacola	\$ 62,827,048	5.22%	\$ 3,279,572	55,071	\$ 1,141
FLAGLER BOCC	\$ 12,024,056	1.84%	\$ 221,243	19,269	\$ 624
Beverly Beach	\$ 405,196	5.10%	\$ 20,665	495	\$ 819
Bunnell	\$ 4,333,783	5.75%	\$ 249,193	4,027	\$ 1,076
Flagler Beach (part)	\$ 3,978,372	5.10%	\$ 202,897	5,216	\$ 763
Marineland (part)	\$ 1,539,518	0.40%	\$ 6,158	12	\$ 128,293
Palm Coast	\$ 56,516,299	5.22%	\$ 2,950,151	101,737	\$ 556
FRANKLIN BOCC	\$ 5,211,332	0.90%	\$ 46,902	7,631	\$ 683
Apalachicola	\$ 2,061,981	3.60%	\$ 74,231	2,465	\$ 837
Carrabelle	\$ 1,117,095	5.82%	\$ 65,015	1,916	\$ 583
GADSDEN BOCC	\$ 7,990,620	1.84%	\$ 147,027	24,415	\$ 327
Chattahoochee	\$ 1,002,263	5.22%	\$ 52,318	1,961	\$ 511
Greensboro	\$ 533,494	5.12%	\$ 27,315	465	\$ 1,147
Gretna	\$ 447,720	4.02%	\$ 17,998	1,364	\$ 328
Havana	\$ 1,408,341	5.22%	\$ 73,515	1,749	\$ 805
Midway	\$ 1,991,916	3.70%	\$ 73,701	3,683	\$ 541
Quincy	\$ 5,209,393	5.22%	\$ 271,930	7,666	\$ 680
GILCHRIST BOCC	\$ 4,256,398	1.84%	\$ 78,318	15,067	\$ 282
Bell	\$ 614,217	4.50%	\$ 27,640	521	\$ 1,179
Fanning Springs (part)	\$ 498,036	5.62%	\$ 27,990	568	\$ 877
Trenton	\$ 1,265,922	5.22%	\$ 66,081	2,149	\$ 589
GLADES BOCC	\$ 2,359,402	1.84%	\$ 43,413	10,087	\$ 234
Moore Haven	\$ 1,075,472	1.20%	\$ 12,906	1,529	\$ 703
GULF BOCC	\$ 4,953,715	1.84%	\$ 91,148	8,629	\$ 574
Port St. Joe	\$ 3,500,064	5.22%	\$ 182,703	3,787	\$ 924
Wewahitchka	\$ 1,143,768	5.22%	\$ 59,705	2,190	\$ 522
HAMILTON BOCC	\$ 2,209,297	0.30%	\$ 6,628	8,004	\$ 276
Jasper	\$ 1,591,721	4.80%	\$ 76,403	2,592	\$ 614
Jennings	\$ 602,619	5.10%	\$ 30,734	747	\$ 807
White Springs	\$ 629,546	5.00%	\$ 31,477	742	\$ 848
HARDEE BOCC	\$ 3,088,883	1.34%	\$ 41,391	14,798	\$ 209
Bowling Green	\$ 840,827	5.10%	\$ 42,882	2,450	\$ 343
Wauchula	\$ 3,516,597	5.10%	\$ 179,346	4,869	\$ 722
Zolfo Springs	\$ 851,495	2.32%	\$ 19,755	1,753	\$ 486
HENDRY BOCC	\$ 6,074,007	1.84%	\$ 111,762	28,534	\$ 213
Clewiston	\$ 4,544,699	5.22%	\$ 237,233	7,278	\$ 624
LaBelle	\$ 5,275,561	4.22%	\$ 222,629	5,083	\$ 1,038
HERNANDO BOCC	\$ 94,350,305	1.84%	\$ 1,736,046	194,225	\$ 486
Brooksville	\$ 15,225,090	5.22%	\$ 794,750	9,566	\$ 1,592
HIGHLANDS BOCC	\$ 30,207,015	1.84%	\$ 555,809	80,722	\$ 374
Avon Park	\$ 4,629,670	5.22%	\$ 241,669	9,758	\$ 474
Lake Placid	\$ 2,950,501	5.22%	\$ 154,016	2,409	\$ 1,225
Sebring	\$ 10,160,530	5.22%	\$ 530,380	11,472	\$ 886
HILLSBOROUGH BOCC	\$ 515,727,901	4.00%	\$ 20,629,116	1,066,849	\$ 483
Plant City	\$ 24,273,872	5.72%	\$ 1,388,465	40,959	\$ 593
Tampa	\$ 350,493,926	5.22%	\$ 18,295,783	405,725	\$ 864
Temple Terrace	\$ 21,959,821	5.40%	\$ 1,185,830	27,330	\$ 804
HOLMES BOCC	\$ 2,841,185	1.84%	\$ 52,278	14,464	\$ 196
Bonifay	\$ 2,187,687	5.82%	\$ 127,323	2,776	\$ 788
Esto	\$ 65,376	0.80%	\$ 523	350	\$ 187

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2025

Local Government	Estimated CST Base LFY 2024-25	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2023 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Noma	\$ 58,282	0.10%	\$ 58	218	\$ 267
Ponce de Leon	\$ 362,422	2.70%	\$ 9,785	501	\$ 723
Westville	\$ 160,876	0.90%	\$ 1,448	293	\$ 549
INDIAN RIVER BOCC	\$ 61,661,685	1.84%	\$ 1,134,575	114,707	\$ 538
Fellsmere	\$ 3,111,932	5.22%	\$ 162,443	4,933	\$ 631
Indian River Shores	\$ 6,434,756	5.22%	\$ 335,894	4,512	\$ 1,426
Orchid	\$ 695,057	2.10%	\$ 14,596	531	\$ 1,309
Sebastian	\$ 16,800,142	5.22%	\$ 876,967	26,405	\$ 636
Vero Beach	\$ 29,593,522	5.12%	\$ 1,515,188	16,693	\$ 1,773
JACKSON BOCC	\$ 8,310,383	1.84%	\$ 152,911	29,436	\$ 282
Alford	\$ 297,902	1.50%	\$ 4,469	488	\$ 610
Bascom	\$ 40,953	1.32%	\$ 541	85	\$ 482
Campbellton	\$ 134,617	5.22%	\$ 7,027	191	\$ 705
Cottondale	\$ 748,830	5.22%	\$ 39,089	846	\$ 885
Graceville	\$ 1,794,644	5.22%	\$ 93,680	2,117	\$ 848
Grand Ridge	\$ 693,208	5.22%	\$ 36,185	920	\$ 753
Greenwood	\$ 437,906	5.22%	\$ 22,859	531	\$ 825
Jacob City	\$ 65,521	5.22%	\$ 3,420	235	\$ 279
Malone	\$ 332,622	5.22%	\$ 17,363	622	\$ 535
Marianna	\$ 4,702,498	5.22%	\$ 245,470	5,953	\$ 790
Sneads	\$ 1,016,864	5.22%	\$ 53,080	1,687	\$ 603
JEFFERSON BOCC	\$ 3,213,397	1.14%	\$ 36,633	11,594	\$ 277
Monticello	\$ 1,547,369	4.50%	\$ 69,632	2,694	\$ 574
LAFAYETTE BOCC	\$ 1,852,780	1.84%	\$ 34,091	6,099	\$ 304
Mayo	\$ 1,061,959	2.00%	\$ 21,239	1,093	\$ 972
LAKE BOCC	\$ 78,825,324	1.94%	\$ 1,529,211	189,829	\$ 415
Astatula	\$ 824,791	5.22%	\$ 43,054	2,042	\$ 404
Clermont	\$ 37,189,687	5.22%	\$ 1,941,302	47,459	\$ 784
Eustis	\$ 12,342,377	5.22%	\$ 644,272	23,918	\$ 516
Fruitland Park	\$ 7,103,974	5.22%	\$ 370,827	8,618	\$ 824
Groveland	\$ 12,744,448	5.22%	\$ 665,260	22,760	\$ 560
Howey-in-the-Hills	\$ 1,309,353	5.22%	\$ 68,348	1,790	\$ 731
Lady Lake	\$ 12,991,678	5.22%	\$ 678,166	16,224	\$ 801
Leesburg	\$ 20,707,652	5.22%	\$ 1,080,939	30,385	\$ 682
Mascotte	\$ 2,796,534	5.22%	\$ 145,979	8,565	\$ 327
Minneola	\$ 7,632,743	5.22%	\$ 398,429	18,064	\$ 423
Montverde	\$ 1,566,385	5.10%	\$ 79,886	1,792	\$ 874
Mount Dora	\$ 11,736,160	5.22%	\$ 612,628	17,843	\$ 658
Tavares	\$ 12,273,253	5.32%	\$ 652,937	21,003	\$ 584
Umatilla	\$ 2,986,086	5.22%	\$ 155,874	3,881	\$ 769
LEE BOCC	\$ 184,578,455	3.61%	\$ 6,663,282	388,347	\$ 475
Bonita Springs	\$ 41,282,278	3.61%	\$ 1,490,290	54,862	\$ 752
Cape Coral	\$ 114,593,296	5.22%	\$ 5,981,770	213,275	\$ 537
Estero	\$ 28,866,626	3.61%	\$ 1,042,085	37,507	\$ 770
Fort Myers	\$ 88,790,222	5.22%	\$ 4,634,850	97,672	\$ 909
Fort Myers Beach	\$ 5,600,802	5.22%	\$ 292,362	3,255	\$ 1,721
Sanibel	\$ 5,596,424	5.22%	\$ 292,133	5,946	\$ 941
LEON BOCC	\$ 48,457,215	5.22%	\$ 2,529,467	99,891	\$ 485
Tallahassee	\$ 123,112,645	6.10%	\$ 7,509,871	200,697	\$ 613
LEVY BOCC	\$ 8,532,504	1.84%	\$ 156,998	34,913	\$ 244
Bronson	\$ 803,394	2.50%	\$ 20,085	1,155	\$ 696
Cedar Key	\$ 731,540	2.10%	\$ 15,362	689	\$ 1,062

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2025

Local Government	Estimated CST Base LFY 2024-25	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2023 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Chiefland	\$ 1,905,680	5.22%	\$ 99,476	2,323	\$ 820
Fanning Springs (part)	\$ 102,921	5.62%	\$ 5,784	702	\$ 147
Inglis	\$ 761,622	5.22%	\$ 39,757	1,506	\$ 506
Otter Creek	\$ 79,947	0.70%	\$ 560	110	\$ 727
Williston	\$ 1,651,174	5.22%	\$ 86,191	3,297	\$ 501
Yankeetown	\$ 430,420	5.72%	\$ 24,620	588	\$ 732
LIBERTY BOCC	\$ 1,981,277	0.60%	\$ 11,888	5,553	\$ 357
Bristol	\$ 715,451	5.22%	\$ 37,347	956	\$ 748
MADISON BOCC	\$ 3,735,504	1.84%	\$ 68,733	13,294	\$ 281
Greenville	\$ 696,711	4.62%	\$ 32,188	749	\$ 930
Lee	\$ 384,620	5.22%	\$ 20,077	388	\$ 991
Madison	\$ 1,693,347	5.22%	\$ 88,393	2,978	\$ 569
MANATEE BOCC	\$ 195,441,102	1.84%	\$ 3,596,116	360,628	\$ 542
Anna Maria	\$ 2,364,030	5.22%	\$ 123,402	987	\$ 2,395
Bradenton	\$ 59,845,851	5.72%	\$ 3,423,183	57,215	\$ 1,046
Bradenton Beach	\$ 2,201,384	5.72%	\$ 125,919	902	\$ 2,441
Holmes Beach	\$ 4,197,575	5.22%	\$ 219,113	3,026	\$ 1,387
Longboat Key (part)	\$ 4,783,891	5.22%	\$ 249,719	2,761	\$ 1,733
Palmetto	\$ 9,325,784	5.42%	\$ 505,457	13,927	\$ 670
MARION BOCC	\$ 126,974,089	1.74%	\$ 2,203,000	323,612	\$ 392
Bellevue	\$ 4,822,930	5.12%	\$ 246,934	5,866	\$ 822
Dunnellon	\$ 3,780,326	5.22%	\$ 197,333	2,015	\$ 1,876
McIntosh	\$ 487,470	5.22%	\$ 25,446	465	\$ 1,048
Ocala	\$ 64,166,990	5.22%	\$ 3,349,517	66,117	\$ 971
Reddick	\$ 313,032	1.30%	\$ 4,069	477	\$ 656
MARTIN BOCC	\$ 87,017,673	1.84%	\$ 1,601,125	131,444	\$ 662
Indiantown	\$ 1,506,816	5.22%	\$ 78,656	6,664	\$ 226
Jupiter Island	\$ 2,438,928	5.22%	\$ 127,312	786	\$ 3,103
Ocean Breeze	\$ 268,608	2.20%	\$ 5,909	608	\$ 442
Sewall's Point	\$ 1,712,619	3.12%	\$ 53,434	2,038	\$ 840
Stuart	\$ 25,513,789	5.22%	\$ 1,331,820	19,245	\$ 1,326
MIAMI-DADE BOCC	\$ 538,065,177	5.22%	\$ 28,087,002	1,200,683	\$ 448
Aventura	\$ 33,244,413	5.20%	\$ 1,728,709	40,247	\$ 826
Bal Harbour	\$ 5,002,659	5.22%	\$ 261,139	3,054	\$ 1,638
Bay Harbor Islands	\$ 3,966,238	5.22%	\$ 207,038	5,895	\$ 673
Biscayne Park	\$ 1,280,130	5.22%	\$ 66,823	3,083	\$ 415
Coral Gables	\$ 55,046,840	5.22%	\$ 2,873,445	51,677	\$ 1,065
Cutler Bay	\$ 19,623,707	5.22%	\$ 1,024,358	45,472	\$ 432
Doral	\$ 85,320,951	5.22%	\$ 4,453,754	81,318	\$ 1,049
El Portal	\$ 808,097	5.60%	\$ 45,253	1,955	\$ 413
Florida City	\$ 3,812,645	5.42%	\$ 206,645	15,690	\$ 243
Golden Beach	\$ 928,116	2.12%	\$ 19,676	966	\$ 961
Hialeah	\$ 95,296,045	5.87%	\$ 5,593,878	229,054	\$ 416
Hialeah Gardens	\$ 6,223,609	5.22%	\$ 324,872	23,065	\$ 270
Homestead	\$ 34,982,678	5.42%	\$ 1,896,061	83,750	\$ 418
Indian Creek	\$ 321,964	0.70%	\$ 2,254	93	\$ 3,462
Key Biscayne	\$ 14,449,151	5.22%	\$ 754,246	14,751	\$ 980
Medley	\$ 11,502,717	6.22%	\$ 715,469	1,053	\$ 10,924
Miami	\$ 459,259,484	5.22%	\$ 23,973,345	461,336	\$ 995
Miami Beach	\$ 76,960,436	5.22%	\$ 4,017,335	83,430	\$ 922
Miami Gardens	\$ 40,373,166	5.22%	\$ 2,107,479	115,299	\$ 350
Miami Lakes	\$ 17,876,557	5.22%	\$ 933,156	30,885	\$ 579

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2025

Local Government	Estimated CST Base LFY 2024-25	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2023 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Miami Shores	\$ 8,369,379	5.72%	\$ 478,728	11,612	\$ 721
Miami Springs	\$ 6,602,598	5.22%	\$ 344,656	13,887	\$ 475
North Bay Village	\$ 3,233,711	4.90%	\$ 158,452	8,177	\$ 395
North Miami	\$ 21,171,040	5.22%	\$ 1,105,128	60,172	\$ 352
North Miami Beach	\$ 39,779,233	5.22%	\$ 2,076,476	43,100	\$ 923
Opa-locka	\$ 11,441,345	5.22%	\$ 597,238	16,723	\$ 684
Palmetto Bay	\$ 16,865,548	5.22%	\$ 880,382	25,064	\$ 673
Pinecrest	\$ 18,101,244	5.52%	\$ 999,189	18,395	\$ 984
South Miami	\$ 7,131,512	5.22%	\$ 372,265	11,981	\$ 595
Sunny Isles Beach	\$ 16,094,112	5.22%	\$ 840,113	22,783	\$ 706
Surfside	\$ 3,669,761	5.22%	\$ 191,562	5,398	\$ 680
Sweetwater	\$ 6,936,949	5.22%	\$ 362,109	20,571	\$ 337
Virginia Gardens	\$ 1,045,507	5.22%	\$ 54,575	2,382	\$ 439
West Miami	\$ 2,626,550	5.22%	\$ 137,106	7,305	\$ 360
MONROE BOCC	\$ 34,918,887	1.64%	\$ 572,670	39,367	\$ 887
Islamorada	\$ 7,883,202	5.22%	\$ 411,503	7,307	\$ 1,079
Key Colony Beach	\$ 1,337,664	5.10%	\$ 68,221	800	\$ 1,672
Key West	\$ 25,078,206	5.22%	\$ 1,309,082	26,765	\$ 937
Layton	\$ -	0.00%	\$ -	-	\$ -
Marathon	\$ 10,012,172	5.22%	\$ 522,635	10,056	\$ 996
NASSAU BOCC	\$ 41,896,519	1.84%	\$ 770,896	82,446	\$ 508
Callahan	\$ 4,123,371	4.50%	\$ 185,552	1,680	\$ 2,454
Fernandina Beach	\$ 19,742,537	5.12%	\$ 1,010,818	13,475	\$ 1,465
Hilliard	\$ 2,311,393	5.22%	\$ 120,655	3,090	\$ 748
OKALOOSA BOCC	\$ 57,595,908	2.30%	\$ 1,324,706	126,238	\$ 456
Cinco Bayou	\$ 289,310	5.12%	\$ 14,813	455	\$ 636
Crestview	\$ 19,878,535	5.22%	\$ 1,037,660	27,939	\$ 711
Destin	\$ 19,047,515	5.22%	\$ 994,280	14,594	\$ 1,305
Fort Walton Beach	\$ 22,177,542	5.62%	\$ 1,246,378	21,120	\$ 1,050
Laurel Hill	\$ 582,820	2.80%	\$ 16,319	658	\$ 886
Mary Esther	\$ 3,986,693	5.02%	\$ 200,132	4,571	\$ 872
Niceville	\$ 15,097,065	5.50%	\$ 830,339	16,499	\$ 915
Shalimar	\$ 2,843,896	5.00%	\$ 142,195	783	\$ 3,632
Valparaiso	\$ 2,745,108	5.22%	\$ 143,295	5,025	\$ 546
OKEECHOBEE BOCC	\$ 10,163,431	0.80%	\$ 81,307	32,384	\$ 314
Okeechobee	\$ 5,983,150	5.10%	\$ 305,141	5,361	\$ 1,116
ORANGE BOCC	\$ 380,010,032	4.98%	\$ 18,924,500	932,212	\$ 408
Apopka	\$ 36,722,298	6.12%	\$ 2,247,405	58,293	\$ 630
Bay Lake	\$ -	0.00%	\$ -	-	\$ -
Belle Isle	\$ 4,295,969	5.22%	\$ 224,250	7,239	\$ 593
Eatonville	\$ 2,246,212	5.22%	\$ 117,252	2,370	\$ 948
Edgewood	\$ 2,750,195	5.22%	\$ 143,560	2,631	\$ 1,045
Lake Buena Vista	\$ -	0.00%	\$ -	-	\$ -
Maitland	\$ 22,358,258	5.22%	\$ 1,167,101	19,964	\$ 1,120
Oakland	\$ 3,941,848	5.22%	\$ 205,764	5,405	\$ 729
Ocoee	\$ 26,953,140	5.22%	\$ 1,406,954	49,721	\$ 542
Orlando	\$ 287,677,088	5.22%	\$ 15,016,744	326,419	\$ 881
Windermere	\$ 10,227,259	5.22%	\$ 533,863	3,041	\$ 3,363
Winter Garden	\$ 30,681,899	5.22%	\$ 1,601,595	50,806	\$ 604
Winter Park	\$ 39,878,464	5.72%	\$ 2,281,048	30,647	\$ 1,301
OSCEOLA BOCC	\$ 122,640,483	5.22%	\$ 6,401,833	294,381	\$ 417
Kissimmee	\$ 44,508,777	5.22%	\$ 2,323,358	82,536	\$ 539

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2025

Local Government	Estimated CST Base LFY 2024-25	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2023 Revenue Sharing Population	Per Capita Consumption (See Note 3)
St. Cloud	\$ 24,360,678	5.10%	\$ 1,242,395	62,006	\$ 393
PALM BEACH BOCC	\$ 375,467,788	5.72%	\$ 21,476,757	665,679	\$ 564
Atlantis	\$ 2,534,554	5.10%	\$ 129,262	2,147	\$ 1,181
Belle Glade	\$ 5,702,056	5.12%	\$ 291,945	17,286	\$ 330
Boca Raton	\$ 153,808,775	5.42%	\$ 8,336,436	100,491	\$ 1,531
Boynton Beach	\$ 54,667,263	5.22%	\$ 2,853,631	82,208	\$ 665
Briny Breezes	\$ 211,794	5.22%	\$ 11,056	500	\$ 424
Cloud Lake	\$ 104,218	2.32%	\$ 2,418	140	\$ 744
Delray Beach	\$ 65,809,536	5.22%	\$ 3,435,258	67,213	\$ 979
Glen Ridge	\$ 152,061	5.22%	\$ 7,938	215	\$ 707
Golf	\$ 1,931,118	5.22%	\$ 100,804	281	\$ 6,872
Greenacres	\$ 25,490,682	6.44%	\$ 1,641,600	45,476	\$ 561
Gulf Stream	\$ 1,186,686	5.22%	\$ 61,945	959	\$ 1,237
Haverhill	\$ 911,323	2.60%	\$ 23,694	2,193	\$ 416
Highland Beach	\$ 4,754,000	5.22%	\$ 248,159	4,303	\$ 1,105
Hypoluxo	\$ 2,582,609	5.92%	\$ 152,890	2,687	\$ 961
Juno Beach	\$ 4,692,687	5.22%	\$ 244,958	3,883	\$ 1,209
Jupiter	\$ 55,789,333	5.22%	\$ 2,912,203	61,333	\$ 910
Jupiter Inlet Colony	\$ 469,578	5.22%	\$ 24,512	400	\$ 1,174
Lake Clarke Shores	\$ 1,954,782	5.22%	\$ 102,040	3,556	\$ 550
Lake Park	\$ 5,557,440	5.32%	\$ 295,656	9,025	\$ 616
Lake Worth	\$ 16,067,777	5.22%	\$ 838,738	43,432	\$ 370
Lantana	\$ 5,537,150	5.42%	\$ 300,114	12,222	\$ 453
Loxahatchee Groves	\$ 1,805,699	5.22%	\$ 94,257	3,373	\$ 535
Manalapan	\$ 813,519	1.60%	\$ 13,016	420	\$ 1,937
Mangonia Park	\$ 1,323,505	5.62%	\$ 74,381	2,369	\$ 559
North Palm Beach	\$ 14,240,805	5.22%	\$ 743,370	13,145	\$ 1,083
Ocean Ridge	\$ 2,058,129	2.00%	\$ 41,163	1,830	\$ 1,125
Pahokee	\$ 1,537,163	5.22%	\$ 80,240	5,238	\$ 293
Palm Beach	\$ 22,621,969	5.22%	\$ 1,180,867	9,207	\$ 2,457
Palm Beach Gardens	\$ 62,828,682	3.50%	\$ 2,199,004	61,519	\$ 1,021
Palm Beach Shores	\$ 1,244,210	5.52%	\$ 68,680	1,309	\$ 951
Palm Springs	\$ 10,264,418	5.32%	\$ 546,067	27,167	\$ 378
Riviera Beach	\$ 22,486,154	5.22%	\$ 1,173,777	38,795	\$ 580
Royal Palm Beach	\$ 19,679,920	5.22%	\$ 1,027,292	40,845	\$ 482
South Bay	\$ 1,053,833	5.10%	\$ 53,745	3,026	\$ 348
South Palm Beach	\$ 1,505,283	5.60%	\$ 84,296	1,469	\$ 1,025
Tequesta	\$ 6,205,541	5.22%	\$ 323,929	6,179	\$ 1,004
Wellington	\$ 43,497,909	5.22%	\$ 2,270,591	61,788	\$ 704
West Palm Beach	\$ 102,626,136	5.42%	\$ 5,562,337	122,113	\$ 840
Westlake	\$ 3,061,037	5.22%	\$ 159,786	4,694	\$ 652
PASCO BOCC	\$ 259,214,732	1.84%	\$ 4,769,551	558,049	\$ 465
Dade City	\$ 6,603,297	5.22%	\$ 344,692	8,363	\$ 790
New Port Richey	\$ 21,326,706	5.62%	\$ 1,198,561	17,213	\$ 1,239
Port Richey	\$ 4,506,769	5.10%	\$ 229,845	3,267	\$ 1,379
St. Leo	\$ 520,029	5.22%	\$ 27,146	2,462	\$ 211
San Antonio	\$ 1,591,949	0.80%	\$ 12,736	1,381	\$ 1,153
Zephyrhills	\$ 18,350,521	5.52%	\$ 1,012,949	19,342	\$ 949
PINELLAS BOCC	\$ 150,906,734	5.22%	\$ 7,877,332	275,841	\$ 547
Belleair	\$ 2,738,216	5.22%	\$ 142,935	4,367	\$ 627
Belleair Beach	\$ 1,724,335	6.00%	\$ 103,460	1,641	\$ 1,051
Belleair Bluffs	\$ 1,264,361	5.22%	\$ 66,000	2,324	\$ 544

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2025

Local Government	Estimated CST Base LFY 2024-25	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2023 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Belleair Shore	\$ 86,284	2.40%	\$ 2,071	74	\$ 1,166
Clearwater	\$ 90,129,662	5.12%	\$ 4,614,639	118,929	\$ 758
Dunedin	\$ 28,024,358	5.32%	\$ 1,490,896	36,222	\$ 774
Gulfport	\$ 8,010,865	6.12%	\$ 490,265	11,806	\$ 679
Indian Rocks Beach	\$ 4,292,017	2.30%	\$ 98,716	3,717	\$ 1,155
Indian Shores	\$ 1,521,152	5.22%	\$ 79,404	1,212	\$ 1,255
Kenneth City	\$ 1,586,794	5.10%	\$ 80,926	5,052	\$ 314
Largo	\$ 56,488,571	5.62%	\$ 3,174,658	84,454	\$ 669
Madeira Beach	\$ 4,215,867	5.72%	\$ 241,148	3,994	\$ 1,056
North Redington Beach	\$ 1,153,882	5.12%	\$ 59,079	1,501	\$ 769
Oldsmar	\$ 13,521,509	5.82%	\$ 786,952	14,928	\$ 906
Pinellas Park	\$ 32,699,096	5.40%	\$ 1,765,751	55,585	\$ 588
Redington Beach	\$ 746,649	5.40%	\$ 40,319	1,380	\$ 541
Redington Shores	\$ 1,458,191	5.22%	\$ 76,118	2,194	\$ 665
Safety Harbor	\$ 13,756,647	6.52%	\$ 896,933	17,056	\$ 807
St. Petersburg	\$ 188,521,580	5.62%	\$ 10,594,913	265,410	\$ 710
St. Pete Beach	\$ 7,719,078	5.70%	\$ 439,987	8,879	\$ 869
Seminole	\$ 16,349,802	5.22%	\$ 853,460	19,432	\$ 841
South Pasadena	\$ 2,633,914	5.72%	\$ 150,660	5,428	\$ 485
Tarpon Springs	\$ 17,294,820	5.72%	\$ 989,264	25,851	\$ 669
Treasure Island	\$ 4,560,684	5.22%	\$ 238,068	6,583	\$ 693
POLK BOCC	\$ 201,838,517	5.22%	\$ 10,535,971	477,999	\$ 422
Auburndale	\$ 13,138,392	5.22%	\$ 685,824	19,298	\$ 681
Bartow	\$ 10,397,003	6.12%	\$ 636,297	19,797	\$ 525
Davenport	\$ 10,087,521	3.52%	\$ 355,081	12,425	\$ 812
Dundee	\$ 2,798,044	5.72%	\$ 160,048	5,653	\$ 495
Eagle Lake	\$ 1,641,844	5.42%	\$ 88,988	3,863	\$ 425
Fort Meade	\$ 2,383,799	5.32%	\$ 126,818	5,006	\$ 476
Frostproof	\$ 2,534,157	5.32%	\$ 134,817	3,029	\$ 837
Haines City	\$ 15,073,698	5.22%	\$ 786,847	35,285	\$ 427
Highland Park	\$ -	0.00%	\$ -	-	\$ -
Hillcrest Heights	\$ 78,685	1.10%	\$ 866	240	\$ 328
Lake Alfred	\$ 3,284,289	5.22%	\$ 171,440	7,342	\$ 447
Lake Hamilton	\$ 2,241,571	3.72%	\$ 83,386	1,571	\$ 1,427
Lake Wales	\$ 10,235,014	5.22%	\$ 534,268	17,384	\$ 589
Lakeland	\$ 83,404,569	6.43%	\$ 5,362,914	121,968	\$ 684
Mulberry	\$ 4,425,357	5.22%	\$ 231,004	4,345	\$ 1,018
Polk City	\$ 3,260,335	5.22%	\$ 170,189	2,973	\$ 1,097
Winter Haven	\$ 39,512,331	6.32%	\$ 2,497,179	55,764	\$ 709
PUTNAM BOCC	\$ 21,804,516	1.84%	\$ 401,203	60,191	\$ 362
Crescent City	\$ 1,346,302	5.10%	\$ 68,661	1,690	\$ 797
Interlachen	\$ 2,214,339	5.22%	\$ 115,589	1,446	\$ 1,531
Palatka	\$ 7,408,485	5.22%	\$ 386,723	10,523	\$ 704
Pomona Park	\$ 722,681	5.22%	\$ 37,724	794	\$ 910
Welaka	\$ 603,907	5.22%	\$ 31,524	785	\$ 769
ST. JOHNS BOCC	\$ 169,041,996	1.84%	\$ 3,110,373	292,946	\$ 577
Marineland (part)	\$ 185,100	0.40%	\$ 740	3	\$ 61,700
St. Augustine	\$ 27,933,307	5.22%	\$ 1,458,119	15,307	\$ 1,825
St. Augustine Beach	\$ 7,554,346	5.22%	\$ 394,337	6,953	\$ 1,086
ST. LUCIE BOCC	\$ 40,913,667	1.84%	\$ 752,811	78,818	\$ 519
Fort Pierce	\$ 32,387,379	5.22%	\$ 1,690,621	49,423	\$ 655
Port St. Lucie	\$ 126,246,248	5.22%	\$ 6,590,054	239,643	\$ 527

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2025

Local Government	Estimated CST Base LFY 2024-25	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2023 Revenue Sharing Population	Per Capita Consumption (See Note 3)
St. Lucie Village	\$ 432,319	1.60%	\$ 6,917	621	\$ 696
SANTA ROSA BOCC	\$ 74,376,232	1.58%	\$ 1,175,144	181,441	\$ 410
Gulf Breeze	\$ 12,192,641	5.22%	\$ 636,456	6,383	\$ 1,910
Jay	\$ 834,578	5.10%	\$ 42,563	550	\$ 1,517
Milton	\$ 14,349,120	5.82%	\$ 835,119	10,120	\$ 1,418
SARASOTA BOCC	\$ 187,397,140	4.82%	\$ 9,032,542	288,093	\$ 650
Longboat Key (part)	\$ 6,498,113	5.22%	\$ 339,202	4,776	\$ 1,361
North Port	\$ 42,188,170	5.72%	\$ 2,413,163	86,552	\$ 487
Sarasota	\$ 69,331,928	5.32%	\$ 3,688,459	57,000	\$ 1,216
Venice	\$ 31,833,990	5.22%	\$ 1,661,734	27,797	\$ 1,145
SEMINOLE BOCC	\$ 104,454,405	5.12%	\$ 5,348,066	231,650	\$ 451
Altamonte Springs	\$ 31,666,477	5.94%	\$ 1,880,989	47,420	\$ 668
Casselberry	\$ 15,730,430	5.42%	\$ 852,589	30,055	\$ 523
Lake Mary	\$ 26,521,538	5.22%	\$ 1,384,424	17,366	\$ 1,527
Longwood	\$ 18,604,495	5.52%	\$ 1,026,968	16,408	\$ 1,134
Oviedo	\$ 21,045,587	5.56%	\$ 1,170,135	40,261	\$ 523
Sanford	\$ 40,694,191	7.00%	\$ 2,848,593	64,493	\$ 631
Winter Springs	\$ 26,138,415	5.92%	\$ 1,547,394	39,097	\$ 669
SUMTER BOCC	\$ 73,964,920	1.84%	\$ 1,360,955	111,041	\$ 666
Bushnell	\$ 3,491,989	5.12%	\$ 178,790	3,543	\$ 986
Center Hill	\$ 573,920	5.22%	\$ 29,959	868	\$ 661
Coleman	\$ 441,888	5.22%	\$ 23,067	641	\$ 689
Webster	\$ 1,474,101	5.22%	\$ 76,948	954	\$ 1,545
Wildwood	\$ 17,408,612	5.22%	\$ 908,730	30,351	\$ 574
SUWANNEE BOCC	\$ 12,504,612	1.84%	\$ 230,085	35,861	\$ 349
Branford	\$ 1,652,622	4.60%	\$ 76,021	756	\$ 2,186
Live Oak	\$ 5,942,468	5.60%	\$ 332,778	6,889	\$ 863
TAYLOR BOCC	\$ 4,965,353	1.84%	\$ 91,362	13,202	\$ 376
Perry	\$ 4,702,969	5.62%	\$ 264,307	7,006	\$ 671
UNION BOCC	\$ 2,812,279	1.84%	\$ 51,746	9,084	\$ 310
Lake Butler	\$ 1,998,378	5.10%	\$ 101,917	2,001	\$ 999
Raiford	\$ 440,394	5.22%	\$ 22,989	240	\$ 1,835
Worthington Springs	\$ 84,205	5.00%	\$ 4,210	458	\$ 184
VOLUSIA BOCC	\$ 58,012,223	3.48%	\$ 2,018,825	116,123	\$ 500
Daytona Beach	\$ 57,510,683	5.22%	\$ 3,002,058	80,914	\$ 711
Daytona Beach Shores	\$ 3,975,917	5.22%	\$ 207,543	5,264	\$ 755
DeBary	\$ 13,492,221	5.22%	\$ 704,294	23,750	\$ 568
DeLand	\$ 22,143,444	5.22%	\$ 1,155,888	41,264	\$ 537
Deltona	\$ 39,399,502	6.22%	\$ 2,450,649	97,337	\$ 405
Edgewater	\$ 13,805,152	5.22%	\$ 720,629	24,337	\$ 567
Flagler Beach (part)	\$ 70,574	5.10%	\$ 3,599	72	\$ 980
Holly Hill	\$ 7,502,050	5.22%	\$ 391,607	13,008	\$ 577
Lake Helen	\$ 1,789,544	5.22%	\$ 93,414	3,015	\$ 594
New Smyrna Beach	\$ 25,568,173	5.22%	\$ 1,334,659	32,160	\$ 795
Oak Hill	\$ 1,254,439	5.22%	\$ 65,482	2,066	\$ 607
Orange City	\$ 9,622,882	5.22%	\$ 502,314	14,313	\$ 672
Ormond Beach	\$ 35,283,517	5.22%	\$ 1,841,800	44,929	\$ 785
Pierson	\$ 894,585	5.10%	\$ 45,624	1,560	\$ 573
Ponce Inlet	\$ 3,229,660	5.42%	\$ 175,048	3,405	\$ 949
Port Orange	\$ 36,295,028	5.22%	\$ 1,894,600	65,008	\$ 558
South Daytona	\$ 7,644,556	5.72%	\$ 437,269	13,449	\$ 568
WAKULLA BOCC	\$ 16,343,686	5.22%	\$ 853,140	32,953	\$ 496

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2025

Local Government	Estimated CST Base LFY 2024-25	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2023 Revenue Sharing Population	Per Capita Consumption (See Note 3)
St. Marks	\$ 234,777	5.10%	\$ 11,974	325	\$ 722
Sopchoppy	\$ 345,296	1.20%	\$ 4,144	460	\$ 751
WALTON BOCC	\$ 51,320,647	0.70%	\$ 359,245	66,367	\$ 773
DeFuniak Springs	\$ 5,597,727	4.82%	\$ 269,810	6,118	\$ 915
Freeport	\$ 3,788,170	1.30%	\$ 49,246	8,901	\$ 426
Paxton	\$ 236,924	2.60%	\$ 6,160	579	\$ 409
WASHINGTON BOCC	\$ 4,734,964	1.84%	\$ 87,123	18,661	\$ 254
Caryville	\$ 131,001	5.22%	\$ 6,838	293	\$ 447
Chipley	\$ 2,473,194	5.42%	\$ 134,047	3,599	\$ 687
Ebro	\$ 92,789	0.60%	\$ 557	247	\$ 376
Vernon	\$ 520,977	5.40%	\$ 28,133	758	\$ 687
Wausau	\$ 78,591	5.22%	\$ 4,102	375	\$ 210
STATEWIDE TOTALS	\$ 13,571,851,684		\$ 635,917,391	22,530,738	\$ 602

Notes:

1. All adjustments made to payments issued to local governments are subject to s. 202.18(3), F.S. ***The estimates reflect the total after all relevant adjustments.***
2. The estimate does not include administrative fees or revenues generated from county surtax conversion factors.
3. The City of Westlake in Palm Beach County was incorporated as of June 20, 2016. The Village of Indiantown in Martin County was incorporated as of December 31, 2017. The Town of Hastings in St. Johns County was dissolved as of February 28, 2018 and is no longer incorporated. The City of Weeki Wachee in Hernando County was dissolved as of June 9, 2020 and is no longer incorporated.
4. The per capita consumption figures are calculated by dividing each jurisdiction's Estimated Communications Services Tax Base figure by its respective 2023 revenue sharing population figure. The revenue sharing population estimates reflect those certified to the Department of Revenue by the Executive Office of the Governor in June 2024.
5. More detailed CST information can be found on the Department's Florida Communications Services Tax website: <https://floridarevenue.com/taxes/taxesfees/Pages/cst.aspx>

Convention Development Taxes

Section 212.0305, Florida Statutes

Summary:

Duval, Miami-Dade, and Volusia counties are authorized to levy convention development taxes on transient rental transactions. Three of the five available levies are applicable to separate taxing districts in Volusia County. The levies may be authorized pursuant to an ordinance enacted by the county's governing body, and the tax rates are either 2 or 3 percent depending on the particular levy. Generally, the revenues may be used for capital construction of convention centers and other tourist-related facilities as well as tourist promotion; however, the authorized uses vary by levy. During the 2024-25 state fiscal year, the three counties levying a convention development tax will realize an estimated \$47.3 million in revenue, and no revenues will go unrealized because all three counties are levying their respective taxes at the maximum rate.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Authorization to Levy:

Each of the three counties is eligible to levy and impose a separate convention development tax on the exercise within its boundaries of the taxable privilege. These levies require the adoption of an authorizing ordinance by vote of the county's governing body. The effective date of the levy is the first day of any month at least 60 days after enactment of the ordinance.

One of the tax's principal purposes is to promote tourism and use of hotel facilities by facilitating the improvement and construction of convention centers. Any municipality or county where the tax is levied is specifically authorized to adopt and implement a convention center booking policy to apply to convention centers owned or operated by a municipality or county. This policy gives priority to bookings in accordance with the minimum number of hotel rooms to be utilized in connection with such bookings or with the impact of such bookings on the amount of tax generated.¹

Administrative Procedures:

The convention development tax on transient rentals applies to the amount of any payment made by any person to rent, lease, or use for a period of six months or less any living quarters or accommodations in a hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, tourist or trailer camp, mobile home park, recreational vehicle park, condominium or timeshare resort.

The tax is charged by the person receiving the consideration for the lease or rental at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting the tax to the Department of Revenue (DOR). The DOR keeps records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied. The DOR promulgates such rules and publishes the forms to enforce these taxes.²

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

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

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

A portion of the tax collections may be retained by the county for its administrative costs; however, that portion cannot exceed 2 percent of collections. A county electing to locally administer the tax also adopts an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the DOR.³

Reporting Requirements:

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

Distribution of Proceeds:

Tax collections received by the DOR less the costs of administration are paid monthly to the county, which imposed the particular tax or taxes. The funds are placed in a specific trust fund or funds created by the county.⁴

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2002-34	Convention development tax, taxability of boat slips
98-34	Convention development tax, rental proceeds
97-64	Tourist development tax/convention development tax
88-37	Local option tourist development tax
83-71	Authority of Department of Revenue to collect taxes

The full texts of these opinions are available via a searchable on-line database.⁵ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Tax Rates and Current Year's Revenues:

Please refer to the tables and the discussion of their use in the *Tourist Development Taxes* section.

Additional Detail:

Additional information regarding the five individual authorizations to levy can be found in the three sections immediately following this one.

3. Section 212.0305(5), F.S.

4. Section 212.0305(3)(e), F.S.

5. <https://www.myfloridalegal.com/ag-opinions>

Consolidated County Convention Development Tax

Section 212.0305(4)(a), Florida Statutes

Summary:

Each county operating under a government consolidated with one or more municipalities in the county may impose a 2 percent tax on the total consideration charged for transient rental transactions. The tax may be levied pursuant to an ordinance enacted by the county's governing body. The county may designate or appoint an authority to administer and disburse the tax proceeds and any other related source of revenue. However, the authority's annual budget is subject to approval of the county's governing body. During the 2024-25 state fiscal year, Duval County will realize an estimated \$11.9 million in revenue, and no revenues will go unrealized because the county is levying the tax at the maximum rate.

Counties Eligible to Levy:

A county operating under a government consolidated with one or more municipalities in the county (i.e., currently Duval County) is eligible to levy this tax.

Authorized Uses of Proceeds:

The tax proceeds and any accrued interest are used in any of the following manners; however, the authorized use described in #1 below applies only to municipalities with a population of 10,000 or more.

1. To promote and advertise tourism.
2. To extend, enlarge, and improve existing publicly owned convention centers in the county.
3. To construct a multipurpose convention/coliseum/exhibition center or the maximum components thereof as funds permit in the county.
4. To acquire, construct, extend, enlarge, remodel, repair, improve, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums.

For the purposes of completion of such projects, the tax revenues and accrued interest may be used as collateral for authorized projects, including bonds issued for such projects. The revenues and accrued interest may also be used as a pledge or capital contribution in conjunction with a partnership, joint venture, or other business arrangement between the county and one or more business entities for authorized projects.

In addition, one-half of the proceeds collected within a municipality the government of which is not consolidated with the county must be remitted to the municipality at the request of the municipality's governing body. The revenues may only be used by the municipality for the previously discussed authorized uses, but the municipality may enter into an interlocal agreement with the county or any other municipality in the county to use such revenue to jointly finance any authorized project. However, this provision does not apply to the distribution to the county of any convention development tax revenues necessary to repay the principal or interest on any bonds issued pursuant to s. 212.0305(4)(a)4.a., F.S. If the governing body adopts a resolution stating that the municipality is unable to use such revenue for any other authorized purpose, the municipality may use the revenue to acquire and develop municipal parks, lifeguard stations, or athletic fields.

This page was intentionally left blank.

Charter County Convention Development Tax

Section 212.0305(4)(b), Florida Statutes

Summary:

Each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) may impose a 3 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance enacted by the county's governing body. During the 2024-25 state fiscal year, Miami-Dade County will realize an estimated \$26.3 million in revenue, and no revenues will go unrealized because the county is levying the tax at the maximum rate.

Prior to the county enacting an ordinance imposing the levy, the county notifies the governing body of each municipality in which projects are to be developed. As a precondition to the receipt of funding, the governing bodies of such municipalities designate or appoint an authority that has the power to approve the concept, location, program, and design of the facilities or improvements to be developed. In addition, such authority administers and disburses the tax proceeds and any other related source of revenue. However, the authority's annual budget is subject to approval of the municipality's governing body.

The governing body of each municipality levying the Municipal Resort Tax may adopt a resolution prohibiting the imposition of this convention development tax within the municipality's jurisdiction. If a municipality adopts such a resolution, the tax is imposed by the county in all other areas of the county except such municipality. No funds collected from this convention development tax may be expended in a municipality that has adopted such a resolution.

Counties Eligible to Levy:

A county, as defined in s. 125.011(1), F.S. (i.e., Miami-Dade County) is eligible to levy this tax.

Authorized Uses of Proceeds:

The tax proceeds, including any accrued interest, are used in the following manner.

1. Two-thirds of the proceeds are used to extend, enlarge, and improve the largest existing publicly owned convention center in the county.
2. One-third of the proceeds are used to construct a new multipurpose convention/coliseum/exhibition center/stadium or the maximum components thereof as funds permit in the most populous municipality in the county.
3. After completion of any project described in #1 above, the tax revenues and interest accrued pursuant to that authorized use, may be used to acquire, construct, extend, enlarge, remodel, repair, improve, plan for, operate, manage, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, auditoriums, or golf courses, and may be used to acquire and construct an intercity light rail transportation system as described in the Light Rail Transit System Status Report to the Legislature dated April 1988. This system provides a means to transport persons to and from the largest existing publicly owned convention center in the county and the hotels north of the convention center and to and from the downtown area of the most populous municipality in the county as determined by the county.
4. After completion of any project described in #2 above, the tax revenues and interest accrued pursuant to that authorized use may be used as determined by the county to operate an authority created pursuant to s. 212.0305(4)(b)4., F.S., or to acquire, construct, extend, enlarge, remodel, repair, improve, operate, or maintain one or more convention centers, stadiums, exhibition halls,

arenas, coliseums, auditoriums, golf courses, or related buildings and parking facilities in the most populous municipality in the county.

For the purposes of completion of such projects, the tax revenues and accrued interest may be used as collateral for authorized projects, including bonds issued for such projects. The revenues and accrued interest may also be used as a pledge or capital contribution in conjunction with a partnership, joint venture, or other business arrangement between a municipality and one or more business entities for authorized projects.

**Special District Convention Development Tax,
Special Convention Development Tax, and
Subcounty Convention Development Tax**

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

Summary:

Each county, chartered under Article VIII of the Florida Constitution, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (i.e., Volusia County) may impose a tax of up to 3 percent on the total consideration charged for transient rental transactions. Three separate taxes are authorized for levy in three separate taxing districts within the county; however, the combined effect is to authorize a countywide tax. The taxes are levied pursuant to an ordinance enacted by the county's governing body. Pursuant to s. 212.03055, F.S., any rate increase in excess of 2 percent must be approved by a supermajority (i.e., majority plus one) vote of the county's governing body. During the 2024-25 state fiscal year, Volusia County will realize an estimated \$9.1 million in revenue, and no revenues will go unrealized because the county is levying the separate taxes at the maximum rate.

The Special District Convention Development Tax is imposed within the boundaries of the special taxing district (i.e., Halifax Area Advertising Authority). The Special Convention Development Tax is imposed within the area outside the boundaries of the special taxing district and to the southeast of State Road 415 (i.e., Southeast Volusia Advertising Authority). The Subcounty Convention Development Tax is imposed within the area outside the boundaries of the special taxing district and to the northwest of State Road 415 (i.e., West Volusia Advertising Authority).

For each levy, the county is authorized to designate or appoint an authority to administer and disburse the tax proceeds. The members of the authority are selected from persons involved in the tourism and lodging industries doing business within the special district, and the majority of members are to represent the lodging industry. The authority consists of 11 members and serves without compensation at the pleasure of the county's governing body, and the authority's annual budget is subject to approval of the county's governing body.

Counties Eligible to Levy:

A county, chartered under Article VIII of the Florida Constitution, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (i.e., Volusia County) is eligible to levy this tax.

Authorized Uses of Proceeds:

The tax proceeds, including any accrued interest, are used in the following manner.

1. To promote and advertise tourism.
2. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus.

This page was intentionally left blank.

Discretionary Surtax on Documents

Sections 125.0167 and 201.031, Florida Statutes

Summary:

The governing body in each county, as defined by s. 125.011(1), F.S., (i.e., Miami-Dade County) is authorized to levy a discretionary surtax on deeds and other instruments relating to real property or interest in real property for the purpose of establishing and financing a Housing Assistance Loan Trust Fund [hereinafter Trust Fund] to assist in the financing of the construction, rehabilitation, or purchase of housing for low and moderate income families. The surtax is imposed pursuant to an ordinance approved by a majority vote of the total membership of the county's governing body.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

The surtax levy and creation of the Trust Fund are set by ordinance, which sets forth the policies and procedures of the assistance program. The ordinance is proposed at a regular meeting of the governing body at least two weeks prior to formal adoption. Formal adoption is not effective unless approved on final vote by a majority of the governing body's total membership, and the ordinance is not effective until 90 days after formal adoption.²

The surtax rate cannot exceed 45 cents for each \$100 or fractional part thereof on deeds and other instruments relating to real property or interests in real property.³ The surtax is applicable to those documents taxable under the provisions of s. 201.02, F.S., except that there is no surtax on any document pursuant to which the interest granted, assigned, transferred, or conveyed involves only a single-family residence. Such single-family residence may be a condominium unit, a unit held through stock ownership or membership representing a proprietary interest in a corporation owning a fee or leasehold initially in excess of 98 years, or a detached dwelling.⁴ According to the Department of Revenue (DOR), Miami-Dade County currently levies the surtax at the maximum rate of 45 cents.

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

1. The county includes in its financial report required pursuant to s. 218.32, F.S., information showing the revenues and expenditures of the Trust Fund for the fiscal year.
2. The county adopts a housing plan every three years that includes provisions substantially similar to the plans required in s. 420.9075(1), F.S.
3. The county adopts an affordable housing element of its comprehensive land use plan that complies with s. 163.3177(6)(f), F.S.

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

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

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

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

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

4. The county requires by resolution that the staff or entity, which has administrative authority for implementing the housing plan, prepares and submits to the county's governing body an annual report substantially similar to the report required in s. 420.9075(10), F.S.

Distribution of Proceeds:

The DOR pays all taxes, penalties, and interest collected under this section to the county's governing body less any costs of administration.⁶ The county deposits the revenues into the Trust Fund, except that a portion of such revenues may be deposited into the county's Home Investment Trust Fund as defined by and created pursuant to federal law.⁷

Authorized Uses:

No less than 50 percent of the funds used to provide such housing assistance are for the benefit of low-income families. The term *low income family* means a family whose income does not exceed 80 percent of the median income for the area. The term *moderate income family* means a family whose income is in excess of 80 percent but less than 140 percent of the median income for the area. The term *housing* is not limited to single-family, detached dwellings.⁸

A county uses the surtax revenues to help finance the construction, rehabilitation, or purchase of housing for low and moderate-income families; pay the necessary costs of collection and enforcement of the surtax; and fund any local matching contributions required by federal law. Authorized uses of the surtax revenues include, but are not limited to, providing funds for first and second mortgages and acquiring property for the purpose of forming housing cooperatives. Special consideration is given toward utilizing the revenues in community development corporations' neighborhood economic development programs. No more than 50 percent of the revenues collected each year can be used to help finance new construction, and the surtax proceeds cannot be used for rent subsidies or grants.⁹

No more than 10 percent of the surtax revenues collected by the DOR and remitted to the county in any fiscal year can be used for administrative costs.¹⁰ Notwithstanding the provisions of s. 125.0167(3), F.S., after the authorized administrative cost deduction, no less than 35 percent of the surtax revenues can be used to provide homeownership assistance for low and moderate-income families, and no less than 35 percent can be used for construction, rehabilitation, and purchase of rental housing units. At the county's discretion, the remaining amount may be allocated to provide homeownership assistance or rental housing units. Any funds allocated for homeownership assistance or rental housing units that are not committed at the end of the fiscal year can be reallocated in subsequent years consistent with these provisions. The term homeownership assistance means assisting low and moderate-income families in purchasing a home as their primary residence, which includes, but is not limited to, reducing: 1) the cost of the home with below-market construction financing, 2) the amount of down payment and closing costs paid by the borrower, and 3) the mortgage payment to an affordable amount for the purchaser or using any other financial assistance measure set forth in s. 420.5088, F.S.¹¹ A local government receiving surtax funds can only use the funds

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

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

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

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

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

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

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

*Housing Choice Assistance Voucher Program*¹³:

The governing body of each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) may create a housing choice assistance voucher program by county ordinance and pursuant to procedures and requirements provided by such ordinance. This program provides a method that enables an employer who purchases property subject to the discretionary surtax to file for vouchers. Upon payment of the surtax, the purchasing employer may file for an allocation for the vouchers from the county in an amount not to exceed 50 percent of the discretionary surtax paid. The purchasing employer distributes the allocation to employers in the form of vouchers pursuant to the program's established rules and procedures.

The vouchers can be used for down payment assistance by low or moderate-income persons within the county and within a 5-mile radius of the purchasing employer who are actively employed by the purchasing employer or by a business entity directly affiliated with the purchasing employer and prequalified for a mortgage loan by a certified lending institution. The term *housing choice assistance voucher* means the document used to access assistance paid by the county from the discretionary surtax balance in the Trust Fund to a prospective purchaser of a single-family residence, which must be the purchaser's homestead. The term *purchasing employer* means a business or business entity that has acquired real property within the county and paid the surtax due as a result of the property's acquisition.

Any voucher not distributed to and redeemed by an employee within one year may not be used for housing choice assistance. Housing assistance paid pursuant to the program that is expended in a given year is included in the calculation for determining the percentage of discretionary surtax funds used for homeownership purposes for that year.

Attorney General Opinions:

No opinions specifically relevant to this surtax have been issued.

Prior Years' Revenues:

A summary of prior years' distributions is available.¹⁴

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

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

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

This page was intentionally left blank.

Green Utility Fee

Section 369.255, Florida Statutes

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

Counties with a population of 500,000 or more and municipalities with a population of 200,000 or more are eligible to impose the fee.¹ Based on the 2024 population estimates, the twelve counties of Brevard, Broward, Duval, Hillsborough, Lee, Miami-Dade, Orange, Palm Beach, Pasco, Pinellas, Polk, and Volusia have a total population of 500,000 or more. Likewise, the nine municipalities of Cape Coral, Hialeah, Jacksonville, Miami, Orlando, Port St. Lucie, St. Petersburg, Tallahassee, and Tampa have a population of 200,000 or more. Eligible local governments may create, alone or in cooperation with other counties or municipalities pursuant to s. 163.01, F.S., one or more greenspace management districts to fund the planning, management, operation, and administration of a greenspace management program.

Administrative Procedures:

The fee is collected on a voluntary basis as set forth by the county or municipality, and the fee is calculated to generate sufficient funds to plan, manage, operate, and administer a greenspace management program. Private natural areas assessed according to s. 193.501, F.S., qualify for stewardship grants.²

Distribution of Proceeds:

The law is silent to this issue. Therefore, it is assumed that each eligible local government imposing the fee retains all proceeds, unless an interlocal agreement provides otherwise.

Authorized Uses:

The fee proceeds are used to plan, restore, and manage urban forest resources, greenways, forest preserves, wetlands, and other aquatic zones. In addition, an eligible county or municipality may create a stewardship grant program for private natural areas.³

Attorney General Opinions:

No opinions specifically relevant to this fee have been issued.

Prior Years' Revenues:

A summary of prior years' reported revenues is available.⁴

1. Section 369.255(3), F.S.

2. Section 369.255(2), F.S.

3. Ibid.

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

This page was intentionally left blank.

Gross Receipts Tax on Commercial Hazardous Waste Facilities

Section 403.7215, Florida Statutes

Summary:

A tax of 3 percent is levied on the annual gross receipts of a privately owned, permitted, commercial hazardous waste transfer, storage, treatment, or disposal facility. The owner of such facility is responsible for paying the annual tax to the primary host local government. The proceeds are used for a variety of purposes related to the facility's inspection and security.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

Any county or municipality having a privately owned, permitted, commercial hazardous waste transfer, storage, treatment, or disposal facility operating within its corporate limits, is entitled to receive the tax proceeds.

Administrative Procedures:

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

Distribution of Proceeds:

The primary host local government retains all proceeds.

Authorized Uses:

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

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

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

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

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

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

if all other costs specified in #1-6 have been paid. Such purposes may include, but not be limited to, the establishment of a system for the collection and disposal of household, agricultural, and other types of hazardous waste; the protection or improvement of the quality of the air or water; or the acquisition of environmentally sensitive lands.

Attorney General Opinions:

No opinions specifically relevant to this tax have been issued.

Prior Years' Revenues:

A summary of prior years' reported revenues is available.⁵

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

Insurance Premium Tax

Sections 175.101 and 185.08, Florida Statutes

Summary:

Each qualified municipality or special fire control district, having a lawfully established fund providing pension benefits to firefighters, may impose an excise tax of 1.85 percent of the gross amount of receipts from policyholders on all premiums collected on property insurance policies covering property within the legally defined limits of the municipality or special fire control district.¹ The tax revenues are distributed to the municipality or special fire control district according to the insured property's location. The net tax proceeds are paid into the firefighters' pension trust fund established by municipalities and special fire control districts.²

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

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

Each municipality or special fire control district, described and classified in s. 175.041, F.S., having a lawfully established firefighters' pension trust fund, providing pension benefits to firefighters as provided under Chapter 175, F.S., may assess and impose on every insurance company, corporation, or other insurer engaged in the business of property insurance, an excise tax amounting to 1.85 percent of the gross amount of receipts of premiums from policyholders on all premiums collected on property insurance policies covering property within the corporate limits of such municipalities or within the legally defined boundaries of special fire control districts. This section of law also applies to any municipality consisting of a single consolidated government, consisting of a former county and one or more municipalities, consolidated pursuant to Article VIII, s. 3 or 6(e), Fla. Const. (i.e., the City of Jacksonville).⁵

Each municipality, described and classified in s. 185.03, F.S., having a lawfully established municipal police officers' retirement trust fund, providing pension or relief benefits to police officers as provided under Chapter 185, F.S., may assess and impose on every insurance company, corporation, or other insurer engaged in the business of casualty insurance, an excise tax amounting to 0.85 percent of the gross amount of receipts of premiums from policyholders on all premiums collected on casualty insurance policies covering property within the corporate limits of such municipalities. This section of law also applies to any municipality consisting of a single consolidated government, consisting of a former county and one or more municipalities, consolidated pursuant to Article VIII, s. 3 or 6(e), Fla. Const. (i.e., the City of Jacksonville).⁶

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

2. Section 175.091, F.S.

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

4. Section 185.07, F.S.

5. Section 175.101, F.S.

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

Administrative Procedures:

Both excise taxes are payable annually on March 1st of each year after the passage of an ordinance, in the case of a municipal government; or resolution, in the case of a special fire control district, assessing and imposing the taxes.⁷ Tax installments are paid according to the provisions of s. 624.5092(2)(a)-(c), F.S. The DOR creates, maintains, and updates an electronic database that designates the local taxing jurisdiction for each street address and address range in the state, and insurance companies are required to exercise due diligence in employing the database to correctly assign parcels to local jurisdictions for tax purposes.⁸ The DOR keeps a separate account of all taxes collected on behalf of each municipality or special fire control district. All tax collections are transferred to the Police and Firefighters' Premium Tax Trust Fund [hereinafter Trust Fund] and separately accounted for by the Department of Management Services' Division of Retirement, which administers the Trust Fund.⁹

Distribution of Proceeds:

The Chief Financial Officer disburses those monies collected from both taxes to eligible municipalities and special fire control districts on or before July 1st and at other times authorized by the Division of Retirement.¹⁰ Separate from the issue of funding firefighters' pension trust funds, every qualified firefighter is paid supplemental salary compensation by the employing agency if the firefighter has achieved the specified level of educational attainment, and an employing agency may include any municipality, county, or special district that employs such firefighters.

Authorized Uses:

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

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2003-54	City pension fund, amendment of investment authority
2001-67	Firefighters' and Police Officers' pension, premium tax
91-15	Retirement plans
89-90	Police officers' retirement trust fund, s. 185.15
84-100	Contract with private firm for fire protection
78-148	Municipal pension trust funds
78-69	Funds intended for firefighters and policemen, pension
78-03	Trustee of pension plan, city officer
75-277	Fire protection outside boundaries
74-220	Consolidation of police forces of two cities

The full texts of these opinions are available via a searchable on-line database.¹¹ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been

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

8. Sections 175.1015; 185.085, F.S.

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

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

11. <https://www.myfloridalegal.com/ag-opinions>

articulated in Florida case law.

Prior Years' Revenues:

Summaries of prior years' distributions are available.¹²

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

This page was intentionally left blank.

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

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

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

Administrative Procedures:

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

According to statute, a *receipt* is the document that is issued by the local governing authority which evidences that the person in whose name the document is issued has complied with the provisions relating to the business tax.⁵ The governing body of a municipality that levies the tax may request that the county in which the municipality is located issue the municipal receipt and collect the tax. The governing body of a county that levies the tax may request that municipalities within the county issue the county receipt and collect the tax. However, before any local government issues any business receipts on behalf of another local government, appropriate agreements must be entered into by the affected local governments.⁶ The taxes are due and payable to the tax collector on or before September 30th of each year, and the receipts expire on September 30th of the succeeding year. In several situations, administrative penalties are also imposed.⁷

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

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

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

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

5. Sections 205.022(8), F.S.

6. Section 205.045, F.S.

7. Section 205.053, F.S.

A county or municipality that has not adopted a business tax ordinance or resolution may adopt a business tax ordinance. The tax rate structure and classifications in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that have implemented s. 205.0535, F.S. If no adjacent local government has implemented s. 205.0535, F.S., or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, then an alternative method is authorized. In such a case, the rate structure or classifications prescribed in the ordinance of the local government seeking to impose the tax may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535, F.S., in counties or municipalities that have a comparable population.⁸

Once a local government has a local business tax in place, changes to the tax must satisfy certain statutory requirements.⁹ A county or municipality may pass an ordinance repealing or decreasing a local business tax by majority vote of the governing body, as long as the ordinance does not result in an increase of local business taxes for any taxpayer.¹⁰ However, before passing an ordinance that reclassifies businesses, professions, and occupations, or establishes new rate structures, a county or municipality must establish an equity study commission to recommend appropriate classifications and rate structures.¹¹ After the study is complete, a county or municipality may pass a reclassification and revision ordinance by majority vote; however, there are statutory limits on any tax increases.¹² After a reclassification ordinance is passed, a county or municipality may increase or decrease its tax rates by up to five percent, every other year; however, an ordinance that increases the tax must be passed by a majority vote plus one of the governing body.¹³ State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business taxes. State law also regulates the issuance of local business tax receipts to certain individuals or businesses.¹⁴

Distribution of Proceeds:

The revenues derived from the business tax imposed by county governments, exclusive of the costs of collection and credit given for municipal business taxes, are apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's total population.¹⁵ Within 15 days following the month of receipt, the apportioned revenues are sent to each governing authority; however, this provision does not apply to counties that established a new rate structure pursuant to s. 205.0535, F.S.¹⁶

Authorized Uses:

The tax proceeds are considered general revenue for the county or municipality. Additionally, the county business tax proceeds may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.¹⁷ The proceeds of the additional county business tax imposed pursuant to s. 205.033(6), F.S., are distributed by the county's governing body to a designated organization or agency for the purpose of

8. Section 205.0315, F.S.

9. Section 205.0535, F.S.

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

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

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

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

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

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

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

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

implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.¹⁸

Attorney General Opinions:

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

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

Interested persons can also access numerous opinions issued under the revenue source's prior name *occupational license tax*. The full texts of these opinions are available via a searchable on-line database.¹⁹ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

A summary of prior years' revenues reported by local governments is available.²⁰

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

19. <https://www.myfloridalegal.com/ag-opinions>

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

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

Section 205.044, Florida Statutes,
as implemented by Part II, Chapter 7, Article II, Section 7-53, of the Panama City Municipal Code;²¹
and Chapter 14, Section 14-29 (136), of the Code of Ordinances, City of Panama City Beach, Florida.²²

Summary – Panama City Tax:

The City of Panama City levies separate license taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction. For retail merchants, the tax is \$10 for each \$1,000 (i.e., 1 percent) of gross sales with a minimum tax of \$1.50 per month. For wholesale merchants, the tax is \$0.50 for each \$1,000 of gross sales, or major fraction thereof, (i.e., 0.05 percent) with a minimum tax of \$1.50 per month. Additionally, the tax applies only to the first \$5,000 collected by a merchant for any single item of merchandise. The merchant pays the license tax by the 30th day of each month based on the merchant's gross sales of the preceding month. If payment is made on or before the 20th day of the month such tax is payable, a 3 percent discount is allowed.

Summary – Panama City Beach Tax:

The City of Panama City Beach levies separate business taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction. For retail merchants, the tax is \$10 for each \$1,000 of gross sales, or major portion thereof, (i.e., 1 percent) with a minimum tax of \$50 per year. For wholesale merchants, the tax is \$1.50 for each \$1,000 of gross sales, or major fraction thereof, (i.e., 0.15 percent) with a minimum tax of \$50 per year. On the first day of each month, the merchant submits a statement of gross sales for the preceding month at which time the tax is paid. The statement and payment are delinquent on the 10th day of each month following application for receipt. Upon becoming delinquent, the receipt is subject to revocation by the city council, and the city clerk reports at each regular city council meeting any delinquent merchant's business tax receipts. Once revoked, a merchant's receipts may be reinstated if all accrued taxes plus a 10 percent penalty of the gross amount are paid. No merchant can transact business while his or her business tax receipt stands revoked. If payment is made on or before the 10th day of the month such tax is payable, a 3 percent discount is allowed.

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

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Prior Years' Revenues:

The annual amounts of general fund revenue generated from merchant licenses are reported separately from other local business tax revenues in Panama City's annual budget.²³ However, such amounts are not separately reported in Panama City Beach's annual budget or financial statement.²⁴

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

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

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

24. <https://www.pcbfl.gov/departments/finance/budgets-financial-statements>

Local Discretionary Sales Surtaxes

Sections 212.054-.055, Florida Statutes

Summary:

Nine separate local discretionary sales surtaxes, also known as *local option sales taxes*, are currently authorized in law and represent potential revenue sources for county governments generally.¹ With particular surtax levies, municipal governments and school districts may receive all or some of the revenue proceeds. The local discretionary sales surtaxes apply to all transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions authorized pursuant to ch. 212, F.S., and communications services as defined for purposes of ch. 202, F.S.²

The total potential surtax rate varies from county to county depending on the particular surtaxes that can be levied in that jurisdiction. Discretionary sales surtax must be collected when the transaction occurs in, or delivery is into, a county that imposes the surtax, and the sale is subject to state's sales and use tax. The following table summarizes when a transaction is subject to the surtax.

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

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

1. Section 212.055, F.S.

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

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

During the 2024-25 local fiscal year, the 60 county governments and 31 school districts levying one or more local discretionary sales surtaxes will realize an estimated \$5.73 billion in revenue. The 66 county governments and 36 school districts not currently levying all possible local discretionary sales surtaxes at the maximum possible rates will allow an estimated \$13.20 billion to go unrealized. Among county governments, only Madison County currently levies its maximum potential tax rate.

General Law Amendments:

Chapter 2024-158, L.O.F., (CS/HB 7073) amends s. 212.054(2)(b), F.S., to clarify that a boat and a corresponding boat trailer sold to the same purchaser at the same time and with both items located on the same invoice, are considered a single item for discretionary sales surtax purposes. Additionally, it amends s. 212.054(3)(a), F.S., to clarify that the sale of the boat and boat trailer is deemed to occur in the county where the purchaser resides, as shown on the title or registration documents, for discretionary sales surtax purposes. These changes became effective on May 7, 2024. On June 17, 2024, the Revenue Estimating Conference reviewed the enacted change and adopted a negative indeterminate recurring fiscal impact to local governments.⁴

Chapter 2024-158, L.O.F., (CS/HB 7073) creates s. 212.054(9), F.S., to specify how discretionary sales surtax moneys are disposed of when there is a final adjudication finding that the discretionary sales surtax was enacted, levied, collected, or is otherwise contrary to the Constitution of the United States or the State Constitution. It provides that if a discretionary sales surtax has been collected, but not expended, any county, municipality, school board, or other entity that received funds from such surtax must transfer the surtax proceeds, along with any interest earned upon such proceeds, to the Department of Revenue (DOR) within 60 days from the date of the final adjudication. DOR must deposit all amounts received in a separate account in the Discretionary Sales Surtax Clearing Trust Fund for that county for disposition as specified in law. These changes became effective on May 7, 2024. On May 22, 2024, the Revenue Estimating Conference reviewed the enacted changes and adopted a zero fiscal impact to local governments.⁵

Additionally, it is not unusual for legislation to pass that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues collected by local governments. However, a summary of such changes is not provided here.

Administrative Procedures:

Legislation enacted in 2018 required the completion of a performance audit prior to any referendum to adopt a local discretionary sales surtax held on or after March 23, 2018.⁶ Legislation enacted in 2019 amended that requirement.⁷ For any surtax referendum held on or after January 1, 2020, an independent certified public accountant (CPA), licensed pursuant to Chapter 473, F.S., must conduct a performance

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

4. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page549.pdf

5. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page517-518.pdf

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

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

audit of the program associated with the proposed surtax. At least 180 days prior to the referendum date, the county or school district must provide the Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) with a copy of the final resolution or ordinance. Within 60 days after receiving the final resolution or ordinance, OPPAGA must procure the CPA and may use carryforward funds to pay for the CPA's services. The performance audit must be completed at least 60 days before the referendum is held. The audit report, including any findings, recommendations, or other accompanying documents, must be made available on the county or school district's official website and kept on the website for two years from the date posted. A county or school district's failure to comply with the requirements of providing OPPAGA with a copy of the final resolution or ordinance at least 180 days prior to the referendum date, or publishing the performance audit results on its website at least 60 days before the referendum date, will render the referendum void.

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

1. The economy, efficiency, or effectiveness of the program.
2. The program's structure or design to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the county or school district that relate to the program.
6. The program's compliance with appropriate policies, rules, and laws.

The administrative procedures relevant to local discretionary sales surtaxes are outlined in s. 212.054, F.S. The Department of Revenue (DOR) administers, collects, and enforces the surtaxes.⁸ The governing body of any county levying a local discretionary sales surtax enacts an ordinance levying the surtax in accordance with the procedures described in s. 125.66(2), F.S.⁹ Current law requires that any initial levy or rate change can only take effect on January 1st, and any levy termination can only take effect on December 31st.¹⁰

Any referendum to adopt, amend, or reenact a local discretionary sales surtax must be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring surtax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period.

The proceeds of each county's discretionary sales surtax collections are transferred to the Discretionary Sales Surtax Clearing Trust Fund [hereinafter, the Trust Fund]. A separate account in the Trust Fund is established for each county imposing the surtax. The DOR is authorized to take an administrative cost deduction not to exceed 3 percent of the total surtax revenue generated by all levying counties. The administrative cost deduction is used only for those costs solely and directly attributable to the surtax, and the costs are prorated among those counties levying the surtax on the basis of the amount collected for a particular county to the total amount collected for all counties.¹¹

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

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

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

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

Remedy for Unconstitutional Discretionary Sales Surtaxes

Legislation enacted in 2024 (i.e., Chapter 2024-158, L.O.F.) specifies how discretionary sales surtax moneys are disposed of when there is a final adjudication finding that the discretionary sales surtax was enacted, levied, collected, or is otherwise contrary to the Constitution of the United States or the State Constitution. It provides that if a discretionary sales surtax has been collected, but not expended, any county, municipality, school board, or other entity that received funds from such surtax must transfer the surtax proceeds, along with any interest earned upon such proceeds, to DOR within 60 days from the date of the final adjudication. DOR must deposit all amounts received in a separate account in the Discretionary Sales Surtax Clearing Trust Fund for that county for disposition as follows:

- If there is no valid discretionary sales surtax being levied within the same county for which a discretionary sales surtax was found to be invalid, one hundred percent of such funds must be held in reserve for appropriation in the General Appropriations Act that takes effect on the July 1 immediately following the transfer of such funds to DOR.
- If there is a valid discretionary sales surtax being levied within the same county for which a discretionary sales surtax was found to be invalid:
 - Seventy-five percent of such funds must be held in reserve for appropriation in the General Appropriations Act that takes effect on the July 1 preceding a suspension of the discretionary sales surtax.
 - Twenty-five percent of such funds and all interest earned on all funds held in reserve must be held in reserve for appropriation in the General Appropriations Act to facilitate the temporary suspension of one or more discretionary sales surtaxes.

If there are multiple valid discretionary sales surtaxes being levied within the same county for which a discretionary sales surtax was found to be invalid, such surtaxes, other than the School Capital Outlay Surtax, must be temporarily suspended beginning October 1 of the calendar year following the calendar year DOR receives such surtax proceeds, or January 1, 2025, whichever is later.

If there is only one valid discretionary sales surtax being levied within the same county for which a discretionary sales surtax was found to be invalid, such surtax shall be temporarily suspended beginning October 1 of the calendar year following the calendar year DOR receives such surtax proceeds.

DOR must continue to distribute moneys in the separate account in the Discretionary Sales Surtax Clearing Trust Fund for that county to such county, municipality, or school board in an amount equal to that which would have been distributed pursuant to all legally levied surtaxes in such county but for the temporary suspension of one or all of such surtaxes.

A county, municipality, or school board that receives moneys from DOR must use the funds consistent with the use for which the tax that was temporarily suspended was levied. If there are multiple valid discretionary sales surtaxes being levied within the same county for which a discretionary sales surtax was found to be invalid, the county must apportion the funds among the uses of the temporarily suspended discretionary sales surtaxes in proportion to the discretionary sales surtax rates.

The temporary suspension of surtaxes must end on the last day of the month preceding the first month DOR estimates that the balance of the separate account within the Discretionary Sales Surtax Clearing Trust Fund for that county will be insufficient to fully make the necessary distributions. Any remaining undistributed surtax proceeds must be transferred to the General Revenue Fund.

DOR must monitor the balance of proceeds transferred to DOR and shall estimate the month in which the temporary discretionary sales surtax suspension will end. At least two months prior to the expiration of the temporary surtax suspension, DOR must provide notice to affected dealers and the public of when the suspension will end.

The provisions relating to an unconstitutional sales surtax, its suspension, and how the funds are returned to the affected local governments are not subject to existing law that requires that a new or altered discretionary sales surtax can only take effect on January 1st and a discretionary sales surtax can only terminate on a December 31st.

Any person who would otherwise be entitled to a refund of a discretionary sales surtax that is found to be invalid may file a claim for a refund pursuant to the procedures provided in the applicable General Appropriations Act, to the extent such act provides for refunds. The refund claim must be filed between July 1st and December 31st of the state fiscal year for such General Appropriations Act.

Reporting Requirements:

The governing body of any county or school board that levies the surtax must notify the DOR within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. The DOR must receive this notice no later than November 16th prior to the January 1st effective date. The notice must specify the rate as well as the time period during which the surtax will be in effect and include a copy of the ordinance and other information required by departmental rule. Failure to timely provide this notification to the DOR results in the delay of the effective date for a period of one year.¹²

Additionally, the governing body of any county or school board proposing a surtax levy must notify the DOR by October 1st if the referendum or consideration of the ordinance that would result in a surtax imposition, termination, or rate change is scheduled to occur on or after October 1st of that year. Failure to timely provide this notification to the DOR results in the delay of the effective date for a period of one year.¹³

Distribution of Proceeds:

After the distribution of monthly proceeds under s. 212.054(4)(b), F.S., DOR distributes the remaining funds using a distribution factor determined for each levying county that is multiplied by the total amount available for distribution. The county's distribution factor equals the product of the county's latest official population, pursuant to s. 186.901, F.S.; the county's surtax rate; and the number of months the county has levied the surtax during the most recent quarterly distribution period divided by the sum of all such products of the counties levying the surtax during the most recent quarterly distribution period. The DOR computes distribution factors for eligible counties once each quarter and makes appropriate quarterly distributions. A county that fails to timely provide information waives its rights to challenge the DOR's determination of the county's share of the out-of-state and non-discretionary county revenues.¹⁴

Attorney General Opinions:

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

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

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

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

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

The full text of this opinion is available via a searchable on-line database.¹⁵ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Tax Rates and Current Year's Revenues:

The tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a surtax levy. The first table provides a historical summary of surtax impositions, expirations, extensions, rate changes, and repeals based on information obtained from the DOR.¹⁶ The second table illustrates the counties eligible to levy the various local discretionary sales surtaxes and the 2025 tax rates. The third table provides estimates of the revenue amounts that counties, municipalities, and school districts may expect to receive under a 1 percent levy during the local fiscal year ending 2025. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2025.

Additional Detail:

Additional information regarding each of the nine individual authorizations to levy can be found in the sections immediately following the four tables previously discussed. Historical local option sales tax receipts and distributions to counties compiled from DOR source data can be found on the EDR's website.¹⁷ Local option sales tax collections and distributions data by fiscal year and by month can be found on the DOR's website.¹⁸

15. <https://www.myfloridalegal.com/ag-opinions>

16. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: January 1, 2024) found at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf> and *Discretionary Sales Surtax Information for Calendar Year 2025* (DR-15DSS) available at https://floridarevenue.com/Forms_library/current/dr15dss_25.pdf.

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

18. <https://floridarevenue.com/DataPortal/Pages/TaxResearch.aspx>

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of March 1, 2025, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Charter County and Regional Transportation System Surtax - s. 212.055(1), F.S.				
Broward	Imposed Levy	1%	Jan. 1, 2019	Dec. 31, 2048
Duval	Imposed Levy	0.5%	Jan. 1, 1989	Until Repealed
Hillsborough	Imposed Levy	1%	Jan. 1, 2019	Dec. 31, 2048
Hillsborough	Terminated Levy	1%	Mar. 15, 2021	-
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 2003	Until Repealed
Walton	Imposed Levy	0.5%	Jan. 1, 2013	Dec. 31, 2015
Local Government Infrastructure Surtax - s. 212.055(2), F.S.				
Alachua	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2002
Alachua	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2010
Alachua	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2022
Alachua	Increased Rate	1.0%	Jan. 1, 2023	Dec. 31, 2032
Bay	Imposed Levy	0.5%	Jun. 1, 1988	Dec. 31, 1993
Bay	Increased Rate	1%	Jan. 1, 1994	Dec. 31, 1994
Bay	Decreased Rate	0.5%	Jan. 1, 1995	May 31, 2003
Bay	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2026
Bay	Extended Levy	0.5%	-	Dec. 31, 2036
Brevard	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2026
Charlotte	Imposed Levy	1%	Apr. 1, 1995	Mar. 31, 1999
Charlotte	Extended Levy	1%	-	Dec. 31, 2002
Charlotte	Extended Levy	1%	-	Dec. 31, 2008
Charlotte	Extended Levy	1%	-	Dec. 31, 2014
Charlotte	Extended Levy	1%	-	Dec. 31, 2020
Charlotte	Extended Levy	1%	-	Dec. 31, 2026
Clay	Imposed Levy	1%	Feb. 1, 1990	Jan. 31, 2005
Clay	Extended Levy	1%	-	Dec. 31, 2019
Clay	Extended Levy	1%	-	Dec. 31, 2039
Collier	Imposed Levy	1%	Jan. 1, 2019	Dec. 31, 2025
Collier	Repealed Levy	1%	Dec. 31, 2023	-
DeSoto	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Dixie	Imposed Levy	1%	Apr. 1, 1990	Mar. 31, 2005
Duval	Imposed Levy	0.5%	Jan. 1, 2001	Dec. 31, 2030
Escambia	Imposed Levy	1%	Jun. 1, 1992	May 31, 1999
Escambia	Extended Levy	1%	-	May 31, 2007
Escambia	Extended Levy	1%	-	Dec. 31, 2017
Escambia	Extended Levy	1%	-	Dec. 31, 2028
Flagler	Imposed Levy	1%	Dec. 1, 1990	Dec. 31, 2002
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Gadsden	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 1995
Glades	Imposed Levy	1%	Feb. 1, 1992	Jan. 31, 2007
Glades	Extended Levy	1%	-	Dec. 31, 2021
Hamilton	Imposed Levy	1%	Jul. 1, 1990	Jun. 30, 2005
Hardee	Imposed Levy	1%	Jan. 1, 1990	Dec. 31, 1997
Hendry	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Highlands	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Highlands	Extended Levy	1%	-	Dec. 31, 2018
Highlands	Extended Levy	1%	-	Dec. 31, 2033
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1996	Nov. 30, 2026
Hillsborough	Extended Levy	0.5%	-	Dec. 31, 2041
Indian River	Imposed Levy	1%	Jun. 1, 1989	May 31, 2004
Indian River	Extended Levy	1%	-	Dec. 31, 2019
Indian River	Extended Levy	1%	-	Dec. 31, 2034
Jackson	Imposed Levy	1%	Jun. 1, 1988	Jul. 1, 1992
Jefferson	Imposed Levy	1%	Jun. 1, 1988	May 31, 2003
Lake	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2002
Lake	Extended Levy	1%	-	Dec. 31, 2017
Lake	Extended Levy	1%	-	Dec. 31, 2032

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of March 1, 2025, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Leon	Imposed Levy	1%	Dec. 1, 1989	Nov. 30, 2004
Leon	Extended Levy	1%	-	Dec. 31, 2019
Leon	Extended Levy	1%	-	Dec. 31, 2039
Madison	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004
Manatee	Imposed Levy	1%	Jan. 1, 1990	Jan. 1, 1993
Manatee	Imposed Levy	1%	Jul. 1, 1994	Jun. 30, 1999
Manatee	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2031
Marion	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2004
Marion	Imposed Levy	1%	Jan. 1, 2017	Dec. 31, 2020
Marion	Extended Levy	1%	-	Dec. 31, 2024
Marion	Extended Levy	1%	-	Dec. 31, 2044
Martin	Imposed Levy	1%	Jun. 1, 1996	May 31, 1997
Martin	Imposed Levy	1%	Jan. 1, 1999	Dec. 31, 2001
Martin	Imposed Levy	0.5%	Jan. 1, 2007	Dec. 31, 2011
Martin	Imposed Levy	0.5%	Jan. 1, 2025	Dec. 31, 2034
Monroe	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Monroe	Extended Levy	1%	-	Dec. 31, 2018
Monroe	Extended Levy	1%	-	Dec. 31, 2033
Monroe	Extended Levy	1%	-	Dec. 31, 2048
Okaloosa	Imposed Levy	0.5%	Oct. 1, 1989	Sep. 30, 1991
Okaloosa	Imposed Levy	1%	Aug. 1, 1995	Jul. 31, 1999
Okaloosa	Imposed Levy	0.5%	Jan. 1, 2019	Dec. 31, 2028
Osceola	Imposed Levy	1%	Sep. 1, 1990	Aug. 31, 2005
Osceola	Extended Levy	1%	-	Aug. 31, 2025
Osceola	Extended Levy	1%	-	Dec. 31, 2045
Palm Beach	Imposed Levy	1%	Jan. 1, 2017	Dec. 31, 2026
Pasco	Imposed Levy	1%	Jan. 1, 2005	Dec. 31, 2014
Pasco	Extended Levy	1%	-	Dec. 31, 2024
Pasco	Extended Levy	1%	-	Dec. 31, 2039
Pinellas	Imposed Levy	1%	Feb. 1, 1990	Dec. 31, 2019
Pinellas	Extended Levy	1%	-	Dec. 31, 2029
Putnam	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2017
Putnam	Extended Levy	1%	-	Dec. 31, 2032
St. Lucie	Imposed Levy	0.5%	Jan. 1, 2019	Dec. 31, 2028
Santa Rosa	Imposed Levy	1%	Sep. 1, 1993	Sep. 1, 1998
Santa Rosa	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2021
Santa Rosa	Extended Levy	0.5%	-	Dec. 31, 2026
Sarasota	Imposed Levy	1%	Sep. 1, 1989	Aug. 31, 2004
Sarasota	Extended Levy	1%	-	Aug. 31, 2009
Sarasota	Extended Levy	1%	-	Dec. 31, 2024
Sarasota	Extended Levy	1%	-	Dec. 31, 2039
Seminole	Imposed Levy	1%	Oct. 1, 1991	Sep. 30, 2001
Seminole	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2011
Seminole	Imposed Levy	1%	Jan. 1, 2015	Dec. 31, 2024
Seminole	Extended Levy	1%	-	Dec. 31, 2034
Suwannee	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Taylor	Imposed Levy	1%	Aug. 1, 1989	Dec. 31, 1999
Wakulla	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Wakulla	Extended Levy	1%	-	Dec. 31, 2017
Wakulla	Extended Levy	1%	-	Dec. 31, 2037
Small County Surtax - s. 212.055(3), F.S.				
Baker	Imposed Levy	1%	Jan. 1, 1994	Until Repealed
Bradford	Imposed Levy	1%	Mar. 1, 1993	Until Repealed
Calhoun	Imposed Levy	1%	Jan. 1, 1993	Dec. 31, 2000
Calhoun	Extended Levy	1%	-	Dec. 31, 2008
Calhoun	Extended Levy	1%	-	Until Repealed
Columbia	Imposed Levy	1%	Aug. 1, 1994	Until Repealed
DeSoto	Imposed Levy	1%	Jan. 1, 2003	Until Repealed

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of March 1, 2025, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
<i>Dixie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2005</i>	<i>Dec. 31, 2029</i>
<i>Flagler</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2013</i>	<i>Dec. 31, 2032</i>
<i>Franklin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2008</i>	<i>Until Repealed</i>
<i>Gadsden</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	<i>Until Repealed</i>
<i>Gilchrist</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1992</i>	<i>Until Repealed</i>
<i>Glades</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2022</i>	<i>Dec. 31, 2031</i>
Gulf	Imposed Levy	0.5%	Jan. 1, 2006	Dec. 31, 2009
<i>Gulf</i>	<i>Increased Rate</i>	<i>1%</i>	<i>Jan. 1, 2010</i>	<i>Until Repealed</i>
Hamilton	Imposed Levy	1%	Jul. 1, 2005	Dec. 31, 2019
<i>Hamilton</i>	<i>Extended Levy</i>	<i>1%</i>	-	<i>Dec. 31, 2029</i>
Hardee	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2004
<i>Hardee</i>	<i>Extended Levy</i>	<i>1%</i>	-	<i>Until Repealed</i>
<i>Hendry</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2003</i>	<i>Until Repealed</i>
Holmes	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Holmes	Extended Levy	1%	-	Sep. 30, 2006
Holmes	Extended Levy	1%	-	Dec. 31, 2013
<i>Holmes</i>	<i>Extended Levy</i>	<i>1%</i>	-	<i>Dec. 31, 2028</i>
Jackson	Imposed Levy	1%	Jun. 1, 1995	May 31, 2010
<i>Jackson</i>	<i>Extended Levy</i>	<i>1%</i>	-	<i>Dec. 31, 2025</i>
<i>Jefferson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2003</i>	<i>Until Repealed</i>
<i>Lafayette</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2006</i>	<i>Until Repealed</i>
<i>Levy</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1992</i>	<i>Until Repealed</i>
<i>Liberty</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1992</i>	<i>Until Repealed</i>
<i>Madison</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	<i>Until Repealed</i>
Nassau	Imposed Levy	0.5%	Dec. 1, 1993	Nov. 30, 1994
<i>Nassau</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1996</i>	<i>Until Repealed</i>
Okeechobee	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
<i>Okeechobee</i>	<i>Extended Levy</i>	<i>1%</i>	-	<i>Until Repealed</i>
<i>Sumter</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	<i>Until Repealed</i>
<i>Suwannee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2003</i>	<i>Until Repealed</i>
Taylor	Imposed Levy	1%	Jan. 1, 2000	Dec. 31, 2029
<i>Taylor</i>	<i>Extended Levy</i>	<i>1%</i>	-	<i>Dec. 31, 2037</i>
Union	Imposed Levy	1%	Feb. 1, 1993	Jan. 31, 1996
Union	Extended Levy	1%	-	Jan. 31, 2001
Union	Extended Levy	1%	-	Dec. 31, 2005
<i>Union</i>	<i>Extended Levy</i>	<i>1%</i>	-	<i>Until Repealed</i>
<i>Walton</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1995</i>	<i>Until Repealed</i>
<i>Washington</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1993</i>	<i>Until Repealed</i>
Indigent Care and Trauma Center Surtax - s. 212.055(4), F.S.				
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1991	Sep. 30, 1997
Hillsborough	Decreased Rate	0.25%	Oct. 1, 1997	Feb. 28, 2001
Hillsborough	Extended Levy	0.25%	-	Sep. 30, 2001
<i>Hillsborough</i>	<i>Increased Rate</i>	<i>0.5%</i>	<i>Oct. 1, 2001</i>	<i>Until Repealed</i>
County Public Hospital Surtax - s. 212.055(5), F.S.				
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 1992	Sep. 30, 1998
<i>Miami-Dade</i>	<i>Extended Levy</i>	<i>0.5%</i>	-	<i>Until Repealed</i>
School Capital Outlay Surtax - s. 212.055(6), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2019</i>	<i>Dec. 31, 2030</i>
Bay	Imposed Levy	0.5%	May 1, 1998	Apr. 30, 2008
Bay	Imposed Levy	0.5%	Jan. 1, 2011	Dec. 31, 2020
<i>Bay</i>	<i>Extended Levy</i>	<i>0.5%</i>	-	<i>Dec. 31, 2030</i>
Brevard	Imposed Levy	0.5%	Jan. 1, 2015	Dec. 31, 2020
<i>Brevard</i>	<i>Extended Levy</i>	<i>0.5%</i>	-	<i>Dec. 31, 2026</i>
Calhoun	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2018
<i>Calhoun</i>	<i>Extended Levy</i>	<i>0.5%</i>	-	<i>Dec. 31, 2028</i>
<i>Clay</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2021</i>	<i>Dec. 31, 2050</i>
<i>Columbia</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2023</i>	<i>Dec. 31, 2042</i>

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of March 1, 2025, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Duval	Imposed Levy	0.5%	Jan. 1, 2021	Dec. 31, 2035
Escambia	Imposed Levy	0.5%	Jan. 1, 1998	Dec. 31, 2002
Escambia	Extended Levy	0.5%	-	Dec. 31, 2017
Escambia	Extended Levy	0.5%	-	Dec. 31, 2027
Escambia	Extended Levy	0.5%	-	Dec. 31, 2037
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Flagler	Extended Levy	0.5%	-	Dec. 31, 2022
Flagler	Extended Levy	0.5%	-	Dec. 31, 2032
Franklin	Imposed Levy	0.5%	Jan. 1, 2023	Dec. 31, 2042
Gulf	Imposed Levy	0.5%	Jul. 1, 1997	Dec. 31, 2009
Hendry	Imposed Levy	0.5%	Jan. 1, 2023	Dec. 31, 2042
Hernando	Imposed Levy	0.5%	Jan. 1, 1999	Dec. 31, 2003
Hernando	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2014
Hernando	Imposed Levy	0.5%	Jan. 1, 2016	Dec. 31, 2025
Hernando	Extended Levy	0.5%	-	Dec. 31, 2035
Highlands	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2036
Hillsborough	Imposed Levy	0.5%	Jan. 1, 2019	Dec. 31, 2028
Jackson	Imposed Levy	0.5%	Jul. 1, 1996	Dec. 31, 2015
Jackson	Imposed Levy	0.5%	Jul. 1, 2016	Dec. 31, 2025
Jackson	Extended Levy	0.5%	-	Dec. 31, 2035
Lee	Imposed Levy	0.5%	Jan. 1, 2019	Dec. 31, 2028
Leon	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Leon	Extended Levy	0.5%	-	Dec. 31, 2027
Liberty	Imposed Levy	0.5%	Jan. 1, 2012	Dec. 31, 2020
Manatee	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2017
Manatee	Extended Levy	0.5%	-	Dec. 31, 2032
Marion	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2009
Marion	Imposed Levy	0.5%	Jan. 1, 2025	Dec. 31, 2034
Martin	Imposed Levy	0.5%	Jan. 1, 2019	Dec. 31, 2025
Monroe	Imposed Levy	0.5%	Jan. 1, 1996	Dec. 31, 2005
Monroe	Extended Levy	0.5%	-	Dec. 31, 2015
Monroe	Extended Levy	0.5%	-	Dec. 31, 2025
Monroe	Extended Levy	0.5%	-	Dec. 31, 2035
Okaloosa	Imposed Levy	0.5%	Jan. 1, 2021	Dec. 31, 2030
Orange	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2015
Orange	Extended Levy	0.5%	-	Dec. 31, 2025
Orange	Extended Levy	0.5%	-	Dec. 31, 2035
Osceola	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2036
Palm Beach	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2010
Polk	Imposed Levy	0.5%	Jan. 1, 2004	Dec. 31, 2018
Polk	Extended Levy	0.5%	-	Dec. 31, 2033
St. Johns	Imposed Levy	0.5%	Jan. 1, 2016	Dec. 31, 2025
St. Johns	Extended Levy	0.5%	-	Dec. 31, 2035
St. Lucie	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
St. Lucie	Extended Levy	0.5%	-	Dec. 31, 2026
St. Lucie	Extended Levy	0.5%	-	Dec. 31, 2036
Santa Rosa	Imposed Levy	0.5%	Oct. 1, 1998	Sep. 30, 2008
Santa Rosa	Extended Levy	0.5%	-	Dec. 31, 2018
Santa Rosa	Extended Levy	0.5%	-	Dec. 31, 2028
Volusia	Imposed Levy	0.5%	Jan. 1, 2002	Dec. 31, 2016
Volusia	Extended Levy	0.5%	-	Dec. 31, 2031
Wakulla	Imposed Levy	0.5%	Jan. 1, 2023	Dec. 31, 2032
Washington	Imposed Levy	0.5%	Jan. 1, 2019	Dec. 31, 2028
Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.				
Alachua	Imposed Levy	0.25%	Jan. 1, 2005	Dec. 31, 2011
DeSoto	Imposed Levy	0.5%	Jan. 1, 2015	Dec. 31, 2035
Gadsden	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2038
Holmes	Imposed Levy	0.5%	Jan. 1, 2021	Dec. 31, 2026

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of March 1, 2025, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Holmes	Extended Levy	0.5%	-	Dec. 31, 2032
Madison	Imposed Levy	0.5%	Jan. 1, 2007	Until Repealed
Polk	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2019
Polk	Extended Levy	0.5%	-	Dec. 31, 2044
Emergency Fire Rescue Services and Facilities Surtax - s. 212.055(8), F.S.				
Hamilton	Imposed Levy	1.0%	Jan. 1, 2025	Dec. 31, 2036
Liberty	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2021
Liberty	Extended Levy	0.5%	-	Dec. 31, 2026
Pension Liability Surtax - s. 212.055(9), F.S.				
No county government has authorized the levy of this surtax.				

Notes:

- 1) Chapter 2016-146, Laws of Florida, authorized the Pension Liability Surtax, effective July 1, 2016.
- 2) Effective March 15, 2021, the 1% Charter County and Regional Transportation System Surtax in Hillsborough County was terminated after the Florida Supreme Court ruled that the county's levy was unconstitutional.

Data Sources: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (March 1, 2025) available at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf>.

History of Local Discretionary Sales Surtax Imposition Attempts That Failed in Elections

CY 2022

Hernando County's Local Government Infrastructure Surtax failed in election.
Hillsborough County's 1% Charter County and Regional Transportation System Surtax failed in election.
Orange County's 1% Charter County and Regional Transportation System Surtax failed in election.
St. Johns County's 1% Local Government Infrastructure Surtax failed in election.
Walton County's 1% Charter County and Regional Transportation System Surtax failed in election.

CY 2020

Liberty County's 0.5% School Capital Outlay Surtax failed in election.
Union County's 1% Emergency Fire Rescue Services and Facilities Surtax passed in election. However, the result of the referendum was voided because the requirements of s. 212.055(11), F.S., related to the performance audit were not completed.

CY 2019

Osceola County's 1% Charter County and Regional Transportation System Surtax failed in election.
Santa Rosa County's increase in Local Government Infrastructure Surtax from 0.5% to 1% failed in election.
Volusia County's 0.5% Local Government Infrastructure Surtax failed in election.

CY 2018

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

CY 2017

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

CY 2016

Broward County's 0.5% Charter County and Regional Transportation System Surtax failed in election.
Broward County's 0.5% Local Government Infrastructure Surtax failed in election.
Citrus County's 0.5% School Capital Outlay Surtax failed in election.
Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election.
St. Lucie County's 0.5% Local Government Infrastructure Surtax failed in election.

CY 2014

Alachua County's 1% Charter County and Regional Transportation System Surtax failed in election.
Citrus County's 1% Charter County and Regional Transportation System Surtax failed in election.
Hernando County's 1% Local Government Infrastructure Surtax failed in election.

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of March 1, 2025, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
<p>Highland County's 0.5% School Capital Outlay Surtax failed in election. Martin County's 1% Local Government Infrastructure Surtax failed in election. Pinellas County's 1% Charter County and Regional Transportation System Surtax failed in election. Polk County's 1% Charter County and Regional Transportation System Surtax failed in election. Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election. Washington County's 0.5% School Capital Outlay Surtax failed in election.</p>				
<u>CY 2013</u>				
Manatee County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
<u>CY 2012</u>				
<p>Alachua County's 0.75% Charter County and Regional Transportation System Surtax failed in election. Brevard County's 0.5% School Capital Outlay Surtax failed in election.</p>				
<u>CY 2010</u>				
<p>Hillsborough County's 1% Charter County and Regional Transportation System Surtax failed in election. Okaloosa County's 0.5% School Capital Outlay Surtax failed in election. Osceola County's 1% Charter County and Regional Transportation System Surtax failed in election. Polk County's 0.5% Charter County and Regional Transportation System Surtax failed in election. Seminole County's 0.5% School Capital Outlay Surtax failed in election.</p>				
<u>CY 2008</u>				
St. Johns County's 1% Local Government Infrastructure Surtax failed in election.				
<u>CY 2007</u>				
<p>Charlotte County's 0.5% School Capital Outlay Surtax failed in election. Escambia County's 0.5% Voter-Approved Indigent Care Surtax failed in election. Jackson County's 0.5% Voter-Approved Indigent Care Surtax failed in election.</p>				
<u>CY 2006</u>				
<p>Broward County's 1% Charter County Transit System Surtax failed in election. Gadsden County's 0.5% Voter-Approved Indigent Care Surtax failed in election. Leon County's 0.5% Voter-Approved Indigent Care Surtax failed in election. Marion County's 1% Local Government Infrastructure Surtax failed in election. Okaloosa County's 1% Local Government Infrastructure Surtax failed in election. Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election.</p>				
<u>CY 2004</u>				
<p>Alachua County's 1% Local Government Infrastructure Surtax failed in election. Bay County's 0.5% Local Government Infrastructure Surtax failed in election. Escambia County's 0.5% Voter-Approved Indigent Care Surtax failed in election. Hernando County's 0.5% Local Government Infrastructure Surtax failed in election. Manatee County's 0.5% Local Government Infrastructure Surtax failed in election. Martin County's 1% Local Government Infrastructure Surtax failed in election. Osceola County's 0.5% School Capital Outlay Surtax failed in election.</p>				
Data Source: Florida Department of Revenue.				

2025 Local Discretionary Sales Surtax Rates in Florida's Counties

County Government Levies

Certain Levy Combinations Are Subject to Tax Rate Caps - See Notes Below

School District Levy

County	Charter County and Regional Transportation System Surtax Up to 1% s. 212.055(1), F.S.	Local Gov't Infrastructure Surtax 0.5% or 1% s. 212.055(3), F.S.					Indigent Care and Trauma Center Surtax Up to 0.25%, 0.5% s. 212.055(4), F.S.			County Public Hospital Surtax 0.5% s. 212.055(5), F.S.			Voter-Approved Indigent Care Surtax Up to 0.5%, 1% s. 212.055(7), F.S.			Emergency Fire Rescue Services and Facilities Surtax Up to 1% s. 212.055(8), F.S.			School Capital Outlay Surtax Up to 0.5% s. 212.055(6), F.S.		
		1	0.5	1	0.5	1	0.5	0.25	0.5	0.5	0.5	0.5	0.5	0.5	1	0.5	1	0.5	0.5	0.5	0.5
Alachua	296,313																				
Baker	28,899																				
Bay	196,112	0.5		1																	
Bradford	27,335																				
Brevard	653,703	0.5		1																	
Broward	1,981,888	1																			
Calhoun	13,700			1																	
Charlotte	210,645	1																			
Citrus	166,151																				
Clay	236,365	1																			
Collier	408,381																				
Columbia	72,155			1																	
DeSoto	35,487			1																	
Dixie	17,555			1																	
Duval	1,062,593	0.5																			
Escambia	336,358	1																			
Flagler	136,310																				
Franklin	13,321			1																	
Gadsden	44,853	1																			
Gilchrist	19,503	1																			
Glades	12,815	1																			
Gulf	16,947	1																			
Hamilton	14,228	1																			
Hardee	25,983	1																			
Hendry	45,413	1																			
Hernando	210,577																				
Highlands	106,109	1																			
Hillsborough	1,560,449	0.5																			
Holmes	20,059			1																	
Indian River	171,029	1																			
Jackson	49,345	1																			
Jefferson	15,667	1																			
Lafayette	8,504	1																			
Lake	433,331	1																			
Lee	827,016																				
Leon	302,197	1																			
Levy	45,845	1																			
Liberty	8,016	1																			
Madison	18,649																				
Manatee	455,356	0.5																			
Marion	419,510	1																			
Marlin	164,853	0.5																			
Miami-Dade	2,774,841									0.5											
Monroe	84,147	1																			
Nassau	103,960			1																	
Okaloosa	221,806	0.5																			
Okeechobee	40,230			1																	
Orange	1,511,568	1																			
Osceola	451,231	1																			
Palm Beach	1,545,905	1																			
Pasco	633,029	1																			
Pinellas	971,218	1																			
Polk	826,090	1																			
Putnam	76,138	1																			
St. Johns	331,479																				
St. Lucie	385,746	0.5																			
Santa Rosa	207,983	0.5																			
Sarasota	479,027	1																			
Seminole	493,282	1																			
Sumter	156,743																				
Suwannee	46,519			1																	
Taylor	21,802	1																			
Union	16,100			1																	
Volusia	594,643																				
Wakulla	37,313	1																			
Walton	87,728			1																	
Washington	26,568																				
# Eligible to Levy:		23	67	31	31	59	66	1	1	1	65	67	67	67	67	67	67	67	67	67	67
# Levying:		3	27	30	30	5	1	1	1	2	31	60	60	60	60	60	60	60	60	60	60

2025 Local Discretionary Sales Surtax Rates in Florida's Counties

County Government Levies

County	Charter County and Regional Transportation System Surtax s. 212.055(1), F.S. Up to 1%	Certain Levy Combinations Are Subject to Tax Rate Caps - See Notes Below										Emergency Fire Rescue Services and Facilities Surtax			School Capital Outlay Surtax																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
		Local Gov't Infrastructure Surtax s. 212.055(2), F.S. 0.5% or 1%	Small County Surtax s. 212.055(3), F.S. 0.5% or 1%	Indigent Care and Trauma Center Surtax s. 212.055(4), F.S. Up to 0.25%, 0.5% or 0.5%	County Public Hospital Surtax s. 212.055(5), F.S. 0.5%	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S. Up to 0.5%, 1%	Pension Liability Surtax s. 212.055(9), F.S. Up to 0.5%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
		Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
April 1, 2024 Countywide Population Estimates																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													</

- Notes:
- 1) Boxed areas indicate those counties eligible to impose particular surtaxes authorized for county governments or school districts eligible to impose the School Capital Outlay Surtax.
 - 2) The Indigent Care and Trauma Center Surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties with a total population of 600,000 or more may impose, either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5% for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 600,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25% for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to Chapter 395, Florida Statutes.
 - 3) Pursuant to ss. 212.055(2)(h) and 212.055(3)(f), F.S., a county cannot levy the Local Government Infrastructure, Small County, Indigent Care and Trauma Center, and County Public Hospital surtaxes in excess of a combined rate of 1%.
 - 4) Pursuant to s. 212.055(4)(b)5, F.S., a county cannot levy the Local Government Infrastructure, Small County, and Indigent Care and Trauma Center surtaxes in excess of a combined rate of 1%.
 - 5) Pursuant to s. 212.055(5)(f), F.S., a county cannot levy the Local Government Infrastructure, Small County, and County Public Hospital surtaxes in excess of a combined rate of 1%.
 - 6) Subject to referendum approval, the Voter-Approved Indigent Care Surtax may be levied by counties with less than 800,000 residents at a rate not to exceed 0.5%. However, if a publicly supported medical school is located within the qualifying county, the rate cannot exceed 1%, pursuant to s. 212.055(7)(a), F.S. Currently, Florida has publicly supported medical schools at the following universities: Florida International University in Leon County; University of Central Florida in Orange County; the University of South Florida in Hillsborough County. The Florida International University, University of Central Florida, and University of South Florida medical schools are each located in counties having a resident population greater than 800,000; therefore, Hillsborough, Miami-Dade, and Orange counties are not eligible to levy the surtax. Only Alachua and Leon counties could levy the surtax at the maximum 1% rate. Additionally, the governing body of any county that has a population of less than 50,000 residents may levy the surtax at a rate not to exceed 1%, subject to voter approval in countywide referendum pursuant to Chapter 2005-242, Laws of Florida. Consequently, if a publicly supported medical school is located in the county, or the county has a population of less than 50,000 residents, the combined tax rate of this levy and any Local Government Infrastructure Surtax and Small County Surtax levies cannot exceed 1.5% pursuant to s. 212.055(7)(f), F.S. For all other counties eligible to levy this surtax, the combined tax rate cannot exceed 1%.
 - 7) Effective July 1, 2009, Chapter 2009-146, L.O.F., renamed the Charter County Transit System Surtax as the Charter County Transportation System Surtax and extended eligibility for surtax levy to 13 additional charter counties. Effective July 1, 2010, Chapter 2010-225, L.O.F., renamed the Charter County Transportation System Surtax as the Charter County and Regional Transportation System Surtax and extended eligibility for surtax levy to each county that is within or under an interlocal agreement with a regional transportation or transit authority created under Chapters 343 or 349, Florida Statutes (i.e., South Florida Regional Transportation Authority, Central Florida Regional Transportation Authority, Northwest Florida Transportation Corridor Authority, Tampa Bay Area Regional Transit Authority, and Jacksonville Transportation Authority). As a result of the legislation, seven counties within the Northwest Florida Transportation Corridor Authority (i.e., Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton) and three counties of the Tampa Bay Area Regional Transit Authority (i.e., Hernando, Manatee, and Pasco) are eligible to levy this surtax. Effective March 15, 2021, the 1% Charter County and Regional Transportation System Surtax in Hillsborough County was terminated after the Florida Supreme Court ruled that the county's levy was unconstitutional. Effective July 1, 2021, Chapter 2021-188, L.O.F., dissolved the Northwest Florida Transportation Corridor Authority by repealing Part II of Chapter 343, F.S. Consequently, the non-charter counties of Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton, which were served by the authority, are no longer eligible to levy this surtax. Although Wakulla County was also served by the Authority, it is still eligible to levy the surtax because it is also a charter county.
 - 8) Effective July 1, 2009, Chapter 2009-182, L.O.F., created the Emergency Fire Rescue Services and Facilities Surtax. A county's governing body, other than a county that has imposed two separate discretionary surtaxes without expiration, may levy this surtax at a rate of up to 1%, subject to voter approval in a countywide referendum. Madison and Miami-Dade counties are not eligible to levy this surtax since each county has imposed two separate discretionary surtaxes without expiration. The remaining 65 counties are eligible to levy this surtax. However, if Orange or Osceola impose the surtax, neither county can levy the surtax within the boundaries of the Reedy Creek Improvement District pursuant to s. 212.055(8)(j), F.S.
 - 9) Since both the Charter County and Regional Transportation System Surtax and Emergency Fire Rescue Services and Facilities Surtax are not subject to any tax rate limitations, the maximum potential tax rates for nearly all county governments have increased since July 1, 2009. For Madison and Miami-Dade counties, the maximum potential tax rate did not change. For 24 counties (i.e., Alachua, Bay, Brevard, Charlotte, Citrus, Clay, Columbia, Escambia, Franklin, Gulf, Hernando, Lee, Leon, Manatee, Okaloosa, Orange, Osceola, Palm Beach, Pasco, Polk, Santa Rosa, Seminole, Wakulla, and Walton), the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 1%. Currently, Alachua, Franklin, Gulf, Leon, and Wakulla counties have the highest maximum potential tax rate for county government levies at 3.5%.
 - 10) Effective July 1, 2016, Chapter 2016-146, L.O.F., created the Pension Liability Surtax and specified that a county considering a Pension Liability Surtax levy must currently levy the Local Government Infrastructure Surtax, which is scheduled to terminate and is not subject to renewal. Additionally, the legislation created a number of preconditions that must be satisfied prior to a Pension Liability Surtax levy and specified that a county may not levy this surtax as well as the Local Government Infrastructure Surtax, Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax, in excess of a combined rate of 1%.
 - 11) Effective May 7, 2024, Chapter 2024-158, L.O.F., removed statutory language that excluded counties consolidated with one or more municipalities (i.e., Duval County only) from the authority to levy the Indigent Care and Trauma Center Surtax. Additionally, it removed a county's ability to authorize the surtax levy by an extraordinary vote of the governing body and now requires voters to approve the levy.
 - 12) New or extended surtax levies effective January 1, 2025: Hamilton County's 1% Emergency Fire Rescue Services and Facilities Surtax levy; Marion County's 0.5% School Capital Outlay Surtax levy; Martin County's 0.5% Local Government Infrastructure Surtax levy; and Seminole County's 1% Local Government Infrastructure Surtax levy.
 - 13) Effective January 1, 2025, the 0.5% Local Government Infrastructure Surtax and 0.5% Indigent Care and Trauma Center Surtax levies in Hillsborough County will be temporarily suspended. In March 2021, the Florida Supreme Court ruled that Hillsborough County's levy of the 1% Charter County and Regional Transportation System Surtax, which was adopted in November 2018, was unconstitutional. The Florida Legislature enacted Chapter 2024-231, Laws of Florida, which provides that the invalidated transportation surtax proceeds will be used to temporarily offset all Hillsborough County surtax levies, except the School Capital Outlay Surtax, beginning January 1, 2025. The length of the surtax suspension is based on several factors and will be determined by the Department of Revenue. Because the suspension of the two Hillsborough County surtaxes is temporary, the rates remain listed in this table.
 - 14) During 2024, the following surtax levies, which were set to expire in future years, were extended: Bay County's 0.5% Local Government Infrastructure Surtax levy; Escambia County's 0.5% School Capital Outlay Surtax levy; Hernando County's 0.5% School Capital Outlay Surtax levy; Hillsborough County's 0.5% Local Government Infrastructure Surtax levy; Holmes County's 0.5% Voter-Approved Indigent Care Surtax levy; Jackson County's 0.5% School Capital Outlay Surtax; Monroe County's 0.5% School Capital Outlay Surtax; and St. Lucie County's 0.5% School Capital Outlay Surtax.
 - 15) The following levies are scheduled to expire on December 30, 2025: Jackson County's 1% Small County Surtax levy and Martin County's 0.5% School Capital Outlay Surtax levy.
 - 16) The following levies are scheduled to expire on December 30, 2026: Brevard County's 0.5% Local Government Infrastructure Surtax and 0.5% School Capital Outlay Surtax levies; Charlotte County's 1% Local Government Infrastructure Surtax levy; Liberty County's 0.5% Emergency Fire Rescue Services and Facilities Surtax levy; Palm Beach County's 1% Local Government Infrastructure Surtax levy; and Santa Rosa County's 0.5% Local Government Infrastructure Surtax levy.

Data Sources: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (March 1, 2025) available at <https://floridarevenue.com/taxes/Documents/HHistorySalesTaxRates.pdf>

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025 ### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
ALACHUA BOCC	56.642001	\$ 32,147,968		
Alachua	2.680536	\$ 1,521,376		
Archer	0.282290	\$ 160,218		
Gainesville	35.823296	\$ 20,332,018		
Hawthorne	0.355782	\$ 201,929		
High Springs	1.697389	\$ 963,377		
La Crosse	0.074223	\$ 42,126		
Micanopy	0.160613	\$ 91,158		
Newberry	2.069232	\$ 1,174,422		
Waldo	0.214638	\$ 121,821		
Countywide Total	100.000000	\$ 56,756,412		
BAKER BOCC	74.964174	\$ 2,951,114		
Glen St. Mary	1.393420	\$ 54,855		
Macclenny	23.642406	\$ 930,730		
Countywide Total	100.000000	\$ 3,936,699		
BAY BOCC	59.356436	\$ 38,454,520		
Callaway	5.162279	\$ 3,344,422		
Lynn Haven	7.597154	\$ 4,921,874		
Mexico Beach	0.502540	\$ 325,574		
Panama City	14.619028	\$ 9,471,049		
Panama City Beach	7.759845	\$ 5,027,274		
Parker	1.673439	\$ 1,084,150		
Springfield	3.329279	\$ 2,156,899		
Countywide Total	100.000000	\$ 64,785,762		
BRADFORD BOCC	75.052194	\$ 3,745,379		
Brooker	1.091137	\$ 54,452		
Hampton	1.592203	\$ 79,457		
Lawtey	2.172384	\$ 108,410		
Starke	20.092082	\$ 1,002,668		
Countywide Total	100.000000	\$ 4,990,365		
BREVARD BOCC	55.282306	\$ 74,159,455	100.000000	\$ 134,146,820
Cape Canaveral	1.095804	\$ 1,469,986	0.000000	\$ -
Cocoa	2.264800	\$ 3,038,157	0.000000	\$ -
Cocoa Beach	1.244270	\$ 1,669,149	0.000000	\$ -
Grant-Valkaria	0.547409	\$ 734,332	0.000000	\$ -
Indialantic	0.329256	\$ 441,687	0.000000	\$ -
Indian Harbour Beach	0.984153	\$ 1,320,209	0.000000	\$ -
Malabar	0.337803	\$ 453,151	0.000000	\$ -
Melbourne	9.602884	\$ 12,881,963	0.000000	\$ -
Melbourne Beach	0.355882	\$ 477,404	0.000000	\$ -
Melbourne Village	0.074836	\$ 100,390	0.000000	\$ -
Palm Bay	14.623026	\$ 19,616,325	0.000000	\$ -
Palm Shores	0.131155	\$ 175,940	0.000000	\$ -
Rockledge	3.152751	\$ 4,229,315	0.000000	\$ -
Satellite Beach	1.247886	\$ 1,674,000	0.000000	\$ -
Titusville	5.466967	\$ 7,333,762	0.000000	\$ -
West Melbourne	3.258814	\$ 4,371,595	0.000000	\$ -
Countywide Total	100.000000	\$ 134,146,820	100.000000	\$ 134,146,820
BROWARD BOCC	40.315408	\$ 210,311,591		
Coconut Creek	1.766356	\$ 9,214,472		
Cooper City	1.064300	\$ 5,552,088		
Coral Springs	4.120532	\$ 21,495,393		

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025 ### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Dania Beach	1.001398	\$ 5,223,949		
Davie	3.264074	\$ 17,027,549		
Deerfield Beach	2.672898	\$ 13,943,586		
Fort Lauderdale	5.768805	\$ 30,093,869		
Hallandale Beach	1.273486	\$ 6,643,336		
Hillsboro Beach	0.060430	\$ 315,242		
Hollywood	4.726815	\$ 24,658,166		
Lauderdale-By-The-Sea	0.188951	\$ 985,690		
Lauderdale Lakes	1.122899	\$ 5,857,777		
Lauderhill	2.276562	\$ 11,876,042		
Lazy Lake	0.001007	\$ 5,254		
Lighthouse Point	0.320584	\$ 1,672,377		
Margate	1.792298	\$ 9,349,804		
Miramar	4.229794	\$ 22,065,377		
North Lauderdale	1.372524	\$ 7,159,983		
Oakland Park	1.375393	\$ 7,174,949		
Parkland	1.140387	\$ 5,949,007		
Pembroke Park	0.186631	\$ 973,590		
Pembroke Pines	5.210072	\$ 27,179,150		
Plantation	2.908361	\$ 15,171,917		
Pompano Beach	3.466331	\$ 18,082,655		
Sea Ranch Lakes	0.016389	\$ 85,498		
Southwest Ranches	0.236440	\$ 1,233,426		
Sunrise	2.991315	\$ 15,604,659		
Tamarac	2.229897	\$ 11,632,604		
Weston	2.082301	\$ 10,862,649		
West Park	0.465402	\$ 2,427,844		
Wilton Manors	0.351959	\$ 1,836,048		
Countywide Total	100.000000	\$ 521,665,540		
CALHOUN BOCC	80.705959	\$ 1,155,926		
Altha	3.525141	\$ 50,490		
Blountstown	15.768900	\$ 225,853		
Countywide Total	100.000000	\$ 1,432,269		
CHARLOTTE BOCC	90.575737	\$ 43,510,869		
Punta Gorda	9.424263	\$ 4,527,237		
Countywide Total	100.000000	\$ 48,038,107		
CITRUS BOCC	93.309551	\$ 23,539,044		
Crystal River	2.057285	\$ 518,988		
Inverness	4.633164	\$ 1,168,800		
Countywide Total	100.000000	\$ 25,226,832		
CLAY BOCC	91.102585	\$ 34,355,831		
Green Cove Springs	4.227829	\$ 1,594,363		
Keystone Heights	0.596065	\$ 224,783		
Orange Park	3.731515	\$ 1,407,197		
Penney Farms	0.342005	\$ 128,974		
Countywide Total	100.000000	\$ 37,711,149		
COLLIER BOCC	91.525424	\$ 125,757,164		
Everglades	0.088808	\$ 122,024		
Marco Island	3.825841	\$ 5,256,757		
Naples	4.559927	\$ 6,265,401		
Countywide Total	100.000000	\$ 137,401,346		
COLUMBIA BOCC	83.309495	\$ 12,259,669		

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025 ### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Fort White	0.849068	\$ 124,947		
Lake City	15.841438	\$ 2,331,196		
Countywide Total	100.000000	\$ 14,715,812		
DESOTO BOCC	79.717457	\$ 4,180,418		
Arcadia	20.282543	\$ 1,063,625		
Countywide Total	100.000000	\$ 5,244,043		
DIXIE BOCC	89.065645	\$ 1,598,666		
Cross City	9.972835	\$ 179,005		
Horseshoe Beach	0.961520	\$ 17,259		
Countywide Total	100.000000	\$ 1,794,930		
JACKSONVILLE-DUVAL	95.709966	\$ 247,663,607	96.880000	\$ 250,691,241
Atlantic Beach	1.250617	\$ 3,236,154	0.970000	\$ 2,510,018
Baldwin	0.130802	\$ 338,470	0.110000	\$ 284,641
Jacksonville Beach	2.237410	\$ 5,789,628	1.500000	\$ 3,881,470
Neptune Beach	0.671205	\$ 1,736,841	0.540000	\$ 1,397,329
Countywide Total	100.000000	\$ 258,764,700	100.000000	\$ 258,764,700
ESCAMBIA BOCC	84.633123	\$ 67,839,952		
Century	0.455431	\$ 365,063		
Pensacola	14.911445	\$ 11,952,669		
Countywide Total	100.000000	\$ 80,157,684		
FLAGLER BOCC	45.637489	\$ 9,294,347		
Beverly Beach	0.241368	\$ 49,156		
Bunnell	1.963618	\$ 399,902		
Flagler Beach (part)	2.543389	\$ 517,976		
Marineland (part)	0.005851	\$ 1,192		
Palm Coast	49.608284	\$ 10,103,023		
Countywide Total	100.000000	\$ 20,365,597		
FRANKLIN BOCC	70.661637	\$ 2,289,134	100.000000	\$ 3,239,571
Apalachicola	16.507433	\$ 534,770	0.000000	\$ -
Carrabelle	12.830930	\$ 415,667	0.000000	\$ -
Countywide Total	100.000000	\$ 3,239,571	100.000000	\$ 3,239,571
GADSDEN BOCC	67.870121	\$ 3,682,465		
Chattahoochee	3.730856	\$ 202,427		
Greensboro	0.884675	\$ 48,000		
Gretna	2.595047	\$ 140,801		
Havana	3.327520	\$ 180,543		
Midway	7.007008	\$ 380,183		
Quincy	14.584773	\$ 791,334		
Countywide Total	100.000000	\$ 5,425,752		
GILCHRIST BOCC	84.176834	\$ 1,805,916		
Bell	2.545976	\$ 54,621		
Fanning Springs (part)	2.775651	\$ 59,548		
Trenton	10.501539	\$ 225,298		
Countywide Total	100.000000	\$ 2,145,384		
GLADES BOCC	87.899013	\$ 1,110,088	80.000000	\$ 1,010,331
Moore Haven	12.100987	\$ 152,825	20.000000	\$ 252,583
Countywide Total	100.000000	\$ 1,262,913	100.000000	\$ 1,262,913
GULF BOCC	67.849459	\$ 2,756,534	33.924729	\$ 1,378,267
Port St. Joe	20.370437	\$ 827,594	10.185218	\$ 413,797
Wewahitchka	11.780105	\$ 478,593	5.890052	\$ 239,296
*** County ***	0.000000	\$ -	50.000000	\$ 2,031,361
Countywide Total	100.000000	\$ 4,062,721	100.000000	\$ 4,062,721

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025 ### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
HAMILTON BOCC	72.436229	\$ 956,574		
Jasper	17.506810	\$ 231,190		
Jennings	5.045366	\$ 66,628		
White Springs	5.011595	\$ 66,182		
Countywide Total	100.000000	\$ 1,320,575		
HARDEE BOCC	69.677117	\$ 2,423,600		
Bowling Green	8.189050	\$ 284,842		
Wauchula	16.274484	\$ 566,080		
Zolfo Springs	5.859349	\$ 203,807		
Countywide Total	100.000000	\$ 3,478,330		
HENDRY BOCC	74.843121	\$ 5,062,851		
Clewiston	14.812051	\$ 1,001,979		
LaBelle	10.344828	\$ 699,788		
Countywide Total	100.000000	\$ 6,764,618		
HERNANDO BOCC	95.448410	\$ 35,955,723		
Brooksville	4.551590	\$ 1,714,598		
Countywide Total	100.000000	\$ 37,670,322		
HIGHLANDS BOCC	80.320567	\$ 14,903,547		
Avon Park	8.123521	\$ 1,507,326		
Lake Placid	2.005489	\$ 372,120		
Sebring	9.550423	\$ 1,772,089		
Countywide Total	100.000000	\$ 18,555,081		
HILLSBOROUGH BOCC	74.472451	\$ 281,189,865	100.000000	\$ 377,575,684
Plant City	2.205806	\$ 8,328,587	0.000000	\$ -
Tampa	21.849914	\$ 82,499,961	0.000000	\$ -
Temple Terrace	1.471830	\$ 5,557,271	0.000000	\$ -
Countywide Total	100.000000	\$ 377,575,684	100.000000	\$ 377,575,684
HOLMES BOCC	80.627945	\$ 1,607,150		
Bonifay	12.995849	\$ 259,045		
Esto	1.638526	\$ 32,661		
Noma	1.020567	\$ 20,343		
Ponce de Leon	2.345432	\$ 46,751		
Westville	1.371680	\$ 27,342		
Countywide Total	100.000000	\$ 1,993,292		
INDIAN RIVER BOCC	73.876234	\$ 27,922,385		
Fellsmere	2.428092	\$ 917,726		
Indian River Shores	2.220870	\$ 839,404		
Orchid	0.261366	\$ 98,786		
Sebastian	12.996911	\$ 4,912,334		
Vero Beach	8.216528	\$ 3,105,533		
Countywide Total	100.000000	\$ 37,796,168		
JACKSON BOCC	73.816560	\$ 5,795,544		
Alford	0.934371	\$ 73,360		
Bascom	0.162749	\$ 12,778		
Campbellton	0.365707	\$ 28,713		
Cottdale	1.619831	\$ 127,177		
Graceville	4.053407	\$ 318,244		
Grand Ridge	1.761518	\$ 138,302		
Greenwood	1.016703	\$ 79,824		
Jacob City	0.449953	\$ 35,327		
Malone	1.190940	\$ 93,504		
Marianna	11.398173	\$ 894,902		

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025 ### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Sneads	3.230089	\$ 253,603		
Countywide Total	100.000000	\$ 7,851,279		
JEFFERSON BOCC	83.250435	\$ 1,726,695		
Monticello	16.749565	\$ 347,402		
Countywide Total	100.000000	\$ 2,074,097		
LAFAYETTE BOCC	86.200657	\$ 703,153		
Mayo	13.799343	\$ 112,564		
Countywide Total	100.000000	\$ 815,717		
LAKE BOCC	60.204044	\$ 48,014,074	33.333333	\$ 26,584,080
Astatula	0.362227	\$ 288,884	0.303403	\$ 241,971
Clermont	8.418662	\$ 6,714,072	7.051522	\$ 5,623,747
Eustis	4.242769	\$ 3,383,703	3.553769	\$ 2,834,210
Fruitland Park	1.528731	\$ 1,219,197	1.280474	\$ 1,021,207
Groveland	4.037353	\$ 3,219,880	3.381711	\$ 2,696,991
Howey-in-the-Hills	0.317525	\$ 253,233	0.265961	\$ 212,110
Lady Lake	2.877945	\$ 2,295,225	2.410584	\$ 1,922,495
Leesburg	5.389937	\$ 4,298,596	4.514644	\$ 3,600,530
Mascotte	1.519329	\$ 1,211,699	1.272599	\$ 1,014,926
Minneola	3.204339	\$ 2,555,532	2.683973	\$ 2,140,529
Montverde	0.317879	\$ 253,516	0.266258	\$ 212,347
Mount Dora	3.165136	\$ 2,524,267	2.651137	\$ 2,114,341
Tavares	3.725682	\$ 2,971,315	3.120654	\$ 2,488,791
Umatilla	0.688443	\$ 549,049	0.576644	\$ 459,887
*** School Board ***	0.000000	\$ -	33.333333	\$ 26,584,080
Countywide Total	100.000000	\$ 79,752,241	100.000000	\$ 79,752,241
LEE BOCC	61.657546	\$ 151,622,470		
Bonita Springs	5.099290	\$ 12,539,696		
Cape Coral	19.823393	\$ 48,747,835		
Estero	3.486185	\$ 8,572,899		
Fort Myers	9.078375	\$ 22,324,691		
Fort Myers Beach	0.302544	\$ 743,989		
Sanibel	0.552666	\$ 1,359,065		
Countywide Total	100.000000	\$ 245,910,645		
LEON BOCC	53.797544	\$ 33,313,683	12.000000	\$ 7,430,900
Tallahassee	46.202456	\$ 28,610,488	10.000000	\$ 6,192,417
*** Blueprint 2000 ***	0.000000	\$ -	78.000000	\$ 48,300,853
Countywide Total	100.000000	\$ 61,924,170	100.000000	\$ 61,924,170
LEVY BOCC	80.132704	\$ 5,569,383		
Bronson	2.212799	\$ 153,794		
Cedar Key	1.320016	\$ 91,744		
Chiefland	4.450504	\$ 309,319		
Fanning Springs (part)	1.344922	\$ 93,475		
Inglis	2.885260	\$ 200,531		
Otter Creek	0.210743	\$ 14,647		
Williston	6.316536	\$ 439,012		
Yankeetown	1.126516	\$ 78,295		
Countywide Total	100.000000	\$ 6,950,199		
LIBERTY BOCC	86.622510	\$ 555,473		
Bristol	13.377490	\$ 85,784		
Countywide Total	100.000000	\$ 641,257		
MADISON BOCC	79.580528	\$ 1,662,933	100.000000	\$ 2,089,623
Greenville	3.716691	\$ 77,665	0.000000	\$ -

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025 ### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Lee	1.925335	\$ 40,232	0.000000	\$ -
Madison	14.777445	\$ 308,793	0.000000	\$ -
Countywide Total	100.000000	\$ 2,089,623	100.000000	\$ 2,089,623
MANATEE BOCC	83.979799	\$ 86,032,150		
Anna Maria	0.200613	\$ 205,516		
Bradenton	11.629270	\$ 11,913,473		
Bradenton Beach	0.183337	\$ 187,817		
Holmes Beach	0.615051	\$ 630,082		
Longboat Key (part)	0.561189	\$ 574,903		
Palmetto	2.830741	\$ 2,899,920		
Countywide Total	100.000000	\$ 102,443,862		
MARION BOCC	83.291417	\$ 69,196,652		
Bellevue	1.307880	\$ 1,086,558		
Dunnellon	0.449263	\$ 373,238		
McIntosh	0.103676	\$ 86,132		
Ocala	14.741412	\$ 12,246,836		
Reddick	0.106352	\$ 88,355		
Countywide Total	100.000000	\$ 83,077,771		
MARTIN BOCC	83.730688	\$ 44,722,056		
Indiantown	3.695126	\$ 1,973,633		
Jupiter Island	0.435830	\$ 232,784		
Ocean Breeze	0.337130	\$ 180,067		
Sewall's Point	1.130052	\$ 603,581		
Stuart	10.671174	\$ 5,699,665		
Countywide Total	100.000000	\$ 53,411,786		
MIAMI-DADE BOCC	58.957880	\$ 468,780,206		
Aventura	1.059116	\$ 8,421,144		
Bal Harbour	0.080367	\$ 639,008		
Bay Harbor Islands	0.155129	\$ 1,233,449		
Biscayne Park	0.081130	\$ 645,076		
Coral Gables	1.359901	\$ 10,812,718		
Cutler Bay	1.196614	\$ 9,514,405		
Doral	2.139917	\$ 17,014,698		
El Portal	0.051447	\$ 409,057		
Florida City	0.412889	\$ 3,282,922		
Golden Beach	0.025421	\$ 202,123		
Hialeah	6.027650	\$ 47,926,470		
Hialeah Gardens	0.606965	\$ 4,826,041		
Homestead	2.203916	\$ 17,523,562		
Indian Creek	0.002447	\$ 19,459		
Key Biscayne	0.388179	\$ 3,086,448		
Medley	0.027710	\$ 220,326		
Miami	12.140246	\$ 96,528,356		
Miami Beach	2.195495	\$ 17,456,606		
Miami Gardens	3.034141	\$ 24,124,766		
Miami Lakes	0.812751	\$ 6,462,271		
Miami Shores	0.305575	\$ 2,429,655		
Miami Springs	0.365442	\$ 2,905,668		
North Bay Village	0.215181	\$ 1,710,927		
North Miami	1.583451	\$ 12,590,182		
North Miami Beach	1.134194	\$ 9,018,096		
Opa-locka	0.440073	\$ 3,499,063		

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025 ### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Palmetto Bay	0.659569	\$ 5,244,305		
Pinecrest	0.484072	\$ 3,848,906		
South Miami	0.315285	\$ 2,506,863		
Sunny Isles Beach	0.599544	\$ 4,767,036		
Surfside	0.142051	\$ 1,129,459		
Sweetwater	0.541334	\$ 4,304,205		
Virginia Gardens	0.062683	\$ 498,401		
West Miami	0.192234	\$ 1,528,473		
Charter County and Regional Transportation System Surtax distribution	0.000000	\$ -	50.000000	\$ 397,555,176
County Public Hospital Surtax distribution	0.000000	\$ -	50.000000	\$ 397,555,176
Countywide Total	100.000000	\$ 795,110,351	100.000000	\$ 795,110,351
MONROE BOCC	60.610335	\$ 33,043,730		
Islamorada	6.375887	\$ 3,476,026		
Key Colony Beach	0.698058	\$ 380,569		
Key West	23.354401	\$ 12,732,425		
Layton	0.186731	\$ 101,802		
Marathon	8.774588	\$ 4,783,757		
Countywide Total	100.000000	\$ 54,518,309		
NASSAU BOCC	83.833142	\$ 17,433,019		
Callahan	1.488645	\$ 309,562		
Fernandina Beach	11.940171	\$ 2,482,947		
Hilliard	2.738043	\$ 569,373		
Countywide Total	100.000000	\$ 20,794,902		
OKALOOSA BOCC	67.150098	\$ 42,924,433		
Cinco Bayou	0.163095	\$ 104,256		
Crestview	10.014768	\$ 6,401,752		
Destin	5.231237	\$ 3,343,969		
Fort Walton Beach	7.570489	\$ 4,839,292		
Laurel Hill	0.235861	\$ 150,770		
Mary Esther	1.638480	\$ 1,047,368		
Niceville	5.914086	\$ 3,780,468		
Shalimar	0.280667	\$ 179,411		
Valparaiso	1.801217	\$ 1,151,394		
Countywide Total	100.000000	\$ 63,923,112		
OKEECHOBEE BOCC	87.025339	\$ 7,599,996		
Okeechobee	12.974661	\$ 1,133,088		
Countywide Total	100.000000	\$ 8,733,084		
ORANGE BOCC	70.073694	\$ 505,474,954		
Apopka	3.134276	\$ 22,609,027		
Bay Lake	0.001559	\$ 11,248		
Belle Isle	0.389224	\$ 2,807,657		
Eatonville	0.127429	\$ 919,208		
Edgewood	0.141463	\$ 1,020,437		
Lake Buena Vista	0.001129	\$ 8,145		
Maitland	1.073417	\$ 7,743,067		
Oakland	0.290614	\$ 2,096,337		
Ocoee	2.673380	\$ 19,284,364		
Orlando	17.550774	\$ 126,602,096		

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025 ### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Windermere	0.163507	\$ 1,179,456		
Winter Garden	2.731718	\$ 19,705,183		
Winter Park	1.647816	\$ 11,886,485		
Countywide Total	100.000000	\$ 721,347,664		
OSCEOLA BOCC	72.997155	\$ 68,059,945	54.747866	\$ 51,044,958
Kissimmee	15.419095	\$ 14,376,214	11.564321	\$ 10,782,161
St. Cloud	11.583750	\$ 10,800,276	8.687813	\$ 8,100,207
*** School Board ***	0.000000	\$ -	25.000000	\$ 23,309,109
Countywide Total	100.000000	\$ 93,236,435	100.000000	\$ 93,236,435
PALM BEACH BOCC	58.961561	\$ 249,781,290	30.000000	\$ 127,090,235
Atlantis	0.101927	\$ 431,798	0.049674	\$ 210,436
Belle Glade	0.820640	\$ 3,476,510	0.399937	\$ 1,694,270
Boca Raton	4.770733	\$ 20,210,455	2.325007	\$ 9,849,524
Boynton Beach	3.902762	\$ 16,533,431	1.902003	\$ 8,057,534
Briny Breezes	0.023737	\$ 100,559	0.011568	\$ 49,007
Cloud Lake	0.006646	\$ 28,156	0.003239	\$ 13,722
Delray Beach	3.190886	\$ 13,517,681	1.555072	\$ 6,587,814
Glen Ridge	0.010207	\$ 43,240	0.004974	\$ 21,073
Golf	0.013340	\$ 56,514	0.006501	\$ 27,542
Greenacres	2.158938	\$ 9,145,999	1.052154	\$ 4,457,284
Gulf Stream	0.045528	\$ 192,871	0.022188	\$ 93,995
Haverhill	0.104111	\$ 441,050	0.050738	\$ 214,945
Highland Beach	0.204282	\$ 865,407	0.099556	\$ 421,754
Hypoluxo	0.127563	\$ 540,402	0.062168	\$ 263,364
Juno Beach	0.184342	\$ 780,938	0.089839	\$ 380,588
Jupiter	2.911737	\$ 12,335,113	1.419029	\$ 6,011,492
Jupiter Inlet Colony	0.018990	\$ 80,447	0.009255	\$ 39,206
Lake Clarke Shores	0.168818	\$ 715,172	0.082273	\$ 348,538
Lake Park	0.428455	\$ 1,815,081	0.208807	\$ 884,576
Lake Worth Beach	2.061901	\$ 8,734,916	1.004863	\$ 4,256,944
Lantana	0.580230	\$ 2,458,053	0.282774	\$ 1,197,927
Loxahatchee Groves	0.160131	\$ 678,368	0.078039	\$ 330,601
Manalapan	0.019939	\$ 84,469	0.009717	\$ 41,166
Mangonia Park	0.112466	\$ 476,446	0.054810	\$ 232,195
North Palm Beach	0.624049	\$ 2,643,684	0.304129	\$ 1,288,394
Ocean Ridge	0.086878	\$ 368,044	0.042340	\$ 179,366
Pahokee	0.248670	\$ 1,053,451	0.121189	\$ 513,397
Palm Beach	0.437095	\$ 1,851,685	0.213018	\$ 902,415
Palm Beach Gardens	2.920568	\$ 12,372,520	1.423333	\$ 6,029,723
Palm Beach Shores	0.062144	\$ 263,262	0.030286	\$ 128,300
Palm Springs	1.289733	\$ 5,463,747	0.628549	\$ 2,662,746
Riviera Beach	1.841763	\$ 7,802,336	0.897579	\$ 3,802,453
Royal Palm Beach	1.939085	\$ 8,214,626	0.945009	\$ 4,003,382
South Bay	0.143657	\$ 608,580	0.070011	\$ 296,590
South Palm Beach	0.069740	\$ 295,441	0.033987	\$ 143,983
Tequesta	0.293343	\$ 1,242,702	0.142960	\$ 605,628
Wellington	2.933338	\$ 12,426,621	1.429556	\$ 6,056,089
Westlake	0.222844	\$ 944,043	0.108603	\$ 460,078
West Palm Beach	5.797221	\$ 24,559,008	2.825264	\$ 11,968,783
*** School Board ***	0.000000	\$ -	50.000000	\$ 211,817,059
Countywide Total	100.000000	\$ 423,634,117	100.000000	\$ 423,634,117
PASCO BOCC	91.930670	\$ 100,818,833	45.000000	\$ 49,350,750

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025 ### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Dade City	1.297067	\$ 1,422,472	1.520000	\$ 1,666,959
New Port Richey	2.669666	\$ 2,927,778	3.490000	\$ 3,827,425
Port Richey	0.506698	\$ 555,688	0.640000	\$ 701,877
St. Leo	0.381846	\$ 418,764	0.490000	\$ 537,375
San Antonio	0.214187	\$ 234,896	0.270000	\$ 296,104
Zephyrhills	2.999865	\$ 3,289,902	3.590000	\$ 3,937,093
*** School Board ***	0.000000	\$ -	45.000000	\$ 49,350,750
Countywide Total	100.000000	\$ 109,668,332	100.000000	\$ 109,668,332
PINELLAS BOCC	51.499716	\$ 122,251,357		
Belleair	0.303431	\$ 720,293		
Belleair Beach	0.114021	\$ 270,666		
Belleair Bluffs	0.161478	\$ 383,320		
Belleair Shore	0.005142	\$ 12,206		
Clearwater	8.263515	\$ 19,616,145		
Dunedin	2.516804	\$ 5,974,455		
Gulfport	0.820313	\$ 1,947,281		
Indian Rocks Beach	0.258267	\$ 613,082		
Indian Shores	0.084213	\$ 199,907		
Kenneth City	0.351027	\$ 833,277		
Largo	5.868097	\$ 13,929,840		
Madeira Beach	0.277514	\$ 658,770		
North Redington Beach	0.104294	\$ 247,575		
Oldsmar	1.037239	\$ 2,462,224		
Pinellas Park	3.862199	\$ 9,168,188		
Redington Beach	0.095886	\$ 227,617		
Redington Shores	0.152445	\$ 361,878		
Safety Harbor	1.185098	\$ 2,813,216		
St. Pete Beach	0.616937	\$ 1,464,502		
St. Petersburg	18.441418	\$ 43,776,716		
Seminole	1.350189	\$ 3,205,113		
South Pasadena	0.377152	\$ 895,294		
Tarpon Springs	1.796199	\$ 4,263,863		
Treasure Island	0.457405	\$ 1,085,800		
Countywide Total	100.000000	\$ 237,382,586		
POLK BOCC	68.537566	\$ 111,481,507		
Auburndale	1.920220	\$ 3,123,382		
Bartow	1.969872	\$ 3,204,145		
Davenport	1.236332	\$ 2,010,987		
Dundee	0.562494	\$ 914,938		
Eagle Lake	0.384382	\$ 625,227		
Fort Meade	0.498115	\$ 810,221		
Frostproof	0.301396	\$ 490,244		
Haines City	3.510984	\$ 5,710,879		
Highland Park	0.024975	\$ 40,624		
Hillcrest Heights	0.023881	\$ 38,844		
Lake Alfred	0.730555	\$ 1,188,303		
Lake Hamilton	0.156320	\$ 254,266		
Lakeland	12.136252	\$ 19,740,527		
Lake Wales	1.729770	\$ 2,813,601		
Mulberry	0.432343	\$ 703,238		
Polk City	0.295824	\$ 481,180		
Winter Haven	5.548717	\$ 9,025,406		

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025 ### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Countywide Total	100.000000	\$ 162,657,522		
PUTNAM BOCC	82.196033	\$ 8,764,352		
Crescent City	1.974584	\$ 210,545		
Interlachen	1.689496	\$ 180,147		
Palatka	12.294996	\$ 1,310,984		
Pomona Park	0.927704	\$ 98,919		
Welaka	0.917188	\$ 97,797		
Countywide Total	100.000000	\$ 10,662,744		
ST. JOHNS BOCC	93.254679	\$ 71,557,829		
Marineland (part)	0.000909	\$ 697		
St. Augustine	4.637768	\$ 3,558,734		
St. Augustine Beach	2.106644	\$ 1,616,507		
Countywide Total	100.000000	\$ 76,733,768		
ST. LUCIE BOCC	48.420282	\$ 30,778,032		
Fort Pierce	8.799927	\$ 5,593,615		
Port St. Lucie	42.669220	\$ 27,122,408		
St. Lucie Village	0.110571	\$ 70,284		
Countywide Total	100.000000	\$ 63,564,339		
SANTA ROSA BOCC	91.874210	\$ 58,271,193		
Gulf Breeze	3.041513	\$ 1,929,079		
Jay	0.262076	\$ 166,222		
Milton	4.822201	\$ 3,058,480		
Countywide Total	100.000000	\$ 63,424,973		
SARASOTA BOCC	69.718964	\$ 92,144,439	46.544387	\$ 61,515,636
Longboat Key (part)	0.821134	\$ 1,085,256	0.771612	\$ 1,019,805
North Port	14.880819	\$ 19,667,313	13.983366	\$ 18,481,190
Sarasota	9.799966	\$ 12,952,177	9.209744	\$ 12,172,107
Venice	4.779117	\$ 6,316,345	4.490891	\$ 5,935,410
*** School Board ***	0.000000	\$ -	25.000000	\$ 33,041,383
Countywide Total	100.000000	\$ 132,165,531	100.000000	\$ 132,165,531
SEMINOLE BOCC	61.161156	\$ 62,265,360	55.600000	\$ 56,603,802
Altamonte Springs	7.219671	\$ 7,350,015	3.730000	\$ 3,797,341
Casselberry	4.575858	\$ 4,658,471	2.380000	\$ 2,422,969
Lake Mary	2.643965	\$ 2,691,699	1.300000	\$ 1,323,470
Longwood	2.498110	\$ 2,543,210	1.200000	\$ 1,221,665
Oviedo	6.129717	\$ 6,240,382	3.070000	\$ 3,125,426
Sanford	9.819026	\$ 9,996,299	4.730000	\$ 4,815,395
Winter Springs	5.952498	\$ 6,059,965	2.990000	\$ 3,043,981
*** School Board ***	0.000000	\$ -	25.000000	\$ 25,451,350
Countywide Total	100.000000	\$ 101,805,400	100.000000	\$ 101,805,400
SUMTER BOCC	78.817381	\$ 21,577,989		
Bushnell	2.064252	\$ 565,134		
Center Hill	0.505721	\$ 138,452		
Coleman	0.373465	\$ 102,244		
Webster	0.555827	\$ 152,170		
Wildwood	17.683353	\$ 4,841,206		
Countywide Total	100.000000	\$ 27,377,196		
SUWANNEE BOCC	84.270410	\$ 6,398,950		
Branford	1.555470	\$ 118,112		
Live Oak	14.174119	\$ 1,076,291		
Countywide Total	100.000000	\$ 7,593,353		
TAYLOR BOCC	71.839327	\$ 2,528,220		

Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025 ### Refer to the Table Notes for Instructions on Using These Estimates ###				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Perry	28.160673	\$ 991,050		
Countywide Total	100.000000	\$ 3,519,270		
UNION BOCC	80.128598	\$ 1,042,626		
Lake Butler	14.732373	\$ 191,696		
Raiford	1.767001	\$ 22,992		
Worthington Springs	3.372027	\$ 43,877		
Countywide Total	100.000000	\$ 1,301,191		
VOLUSIA BOCC	47.806227	\$ 61,760,342		
Daytona Beach	9.065575	\$ 11,711,717		
Daytona Beach Shores	0.589777	\$ 761,926		
DeBary	2.660941	\$ 3,437,641		
DeLand	4.623203	\$ 5,972,666		
Deltona	10.905601	\$ 14,088,827		
Edgewater	2.726708	\$ 3,522,605		
Flagler Beach (part)	0.008067	\$ 10,421		
Holly Hill	1.457411	\$ 1,882,814		
Lake Helen	0.337799	\$ 436,399		
New Smyrna Beach	3.603194	\$ 4,654,928		
Oak Hill	0.231474	\$ 299,039		
Orange City	1.603623	\$ 2,071,703		
Ormond Beach	5.033828	\$ 6,503,148		
Pierson	0.174782	\$ 225,799		
Ponce Inlet	0.381495	\$ 492,849		
Port Orange	7.283472	\$ 9,409,438		
South Daytona	1.506821	\$ 1,946,646		
Countywide Total	100.000000	\$ 129,188,907		
WAKULLA BOCC	97.708787	\$ 4,465,745	100.000000	\$ 4,570,464
St. Marks	0.948591	\$ 43,355	0.000000	\$ -
Sopchoppy	1.342621	\$ 61,364	0.000000	\$ -
Countywide Total	100.000000	\$ 4,570,464	100.000000	\$ 4,570,464
WALTON BOCC	83.112407	\$ 34,063,927		
DeFuniak Springs	6.623817	\$ 2,714,796		
Freeport	9.636906	\$ 3,949,722		
Paxton	0.626870	\$ 256,925		
Countywide Total	100.000000	\$ 40,985,370		
WASHINGTON BOCC	80.792539	\$ 2,650,391		
Caryville	1.067486	\$ 35,019		
Chipley	13.112226	\$ 430,145		
Ebro	0.899894	\$ 29,521		
Vernon	2.761619	\$ 90,595		
Wausau	1.366236	\$ 44,819		
Countywide Total	100.000000	\$ 3,280,490		
STATEWIDE TOTALS		\$ 5,922,546,536		

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2025

Refer to the Table Notes for Instructions on Using These Estimates

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

Notes:

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

2) Of the nine statutorily-authorized surtaxes, the two most utilized surtaxes for county governments are the Local Government Infrastructure Surtax with 26 counties levying and the Small County Surtax with 30 counties levying. Both the Local Government Infrastructure Surtax and Small County Surtax require the proceeds to be shared with municipalities, either by interlocal agreement or by default formula methodology (i.e., Local Government Half-cent Sales Tax Program formula). This table lists the estimated distributions to individual local governments assuming a 1% levy of either the Local Government Infrastructure Surtax or Small County Surtax.

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

4) For those jurisdictions where the distribution of local discretionary sales surtax proceeds is governed by an interlocal agreement, the distribution percentages per the agreement as well as the estimated distributions are listed in the column labeled "1% Tax Rate - Interlocal Agreement". The amounts and percentages are presented in the fashion that the interlocal agreement directs the Department of Revenue to distribute the proceeds. The percentages used are those that the Department understands will be in effect for the 2024-25 local fiscal year.

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

6) If the reader is uncertain which surtax(es) is/are imposed in a particular county, please refer to the EDR table entitled "2024 Local Discretionary Sales Surtax Rates in Florida's Counties".

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

Local Discretionary Sales Surtax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2025

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies				School District Levy - School Capital Outlay Surtax					
		Maximum Potential Tax Rate	2025 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2025 Tax Rate	Districtwide Realized Tax Revenues	Unutilized Tax Rate	Districtwide Unrealized Tax Revenues
Alachua	\$ 56,756,412	3.5	1.0	\$ 56,756,412	2.5	\$ 141,891,031	0.5	0.5	\$ 28,378,206	0.0	\$ -
Baker	\$ 3,936,699	2.5	1.0	\$ 3,936,699	1.5	\$ 5,905,049	0.5	0.0	\$ -	0.5	\$ 1,968,350
Bay	\$ 64,785,762	2.0	0.5	\$ 32,392,881	1.5	\$ 7,178,644	0.5	0.5	\$ 32,392,881	0.0	\$ -
Bradford	\$ 4,990,365	2.5	1.0	\$ 4,990,365	1.5	\$ 7,485,548	0.5	0.0	\$ -	0.5	\$ 2,495,183
Brevard	\$ 134,146,820	3.0	0.5	\$ 67,073,410	2.5	\$ 335,367,051	0.5	0.5	\$ 67,073,410	0.0	\$ -
Broward	\$ 521,665,540	3.0	1.0	\$ 521,665,540	2.0	\$ 1,043,331,081	0.5	0.0	\$ -	0.5	\$ 260,832,770
Calhoun	\$ 1,432,269	2.5	1.0	\$ 1,432,269	1.5	\$ 2,148,404	0.5	0.5	\$ 716,135	0.0	\$ -
Charlotte	\$ 48,038,107	3.0	1.0	\$ 48,038,107	2.0	\$ 96,076,214	0.5	0.0	\$ -	0.5	\$ 24,019,053
Citrus	\$ 25,226,832	2.0	0.0	\$ -	2.0	\$ 50,453,664	0.5	0.0	\$ -	0.5	\$ 12,613,416
Clay	\$ 37,711,149	3.0	1.0	\$ 37,711,149	2.0	\$ 75,422,297	0.5	0.5	\$ 18,855,574	0.0	\$ -
Collier	\$ 137,401,346	2.0	0.0	\$ -	2.0	\$ 274,802,693	0.5	0.0	\$ -	0.5	\$ 68,700,673
Columbia	\$ 14,715,812	3.0	1.0	\$ 14,715,812	2.0	\$ 29,431,624	0.5	0.5	\$ 7,357,906	0.0	\$ -
DeSoto	\$ 5,244,043	2.5	1.5	\$ 7,866,064	1.0	\$ 5,244,043	0.5	0.0	\$ -	0.5	\$ 2,622,021
Dixie	\$ 1,794,930	2.5	1.0	\$ 1,794,930	1.5	\$ 2,692,394	0.5	0.0	\$ -	0.5	\$ 897,465
Duval	\$ 258,764,700	3.0	1.0	\$ 258,764,700	2.0	\$ 517,529,400	0.5	0.5	\$ 129,382,350	0.0	\$ -
Escambia	\$ 80,157,684	2.0	1.0	\$ 80,157,684	1.0	\$ 80,157,684	0.5	0.5	\$ 40,078,842	0.0	\$ -
Flagler	\$ 20,365,597	2.0	0.5	\$ 10,182,799	1.5	\$ 30,548,396	0.5	0.5	\$ 10,182,799	0.0	\$ -
Franklin	\$ 3,239,571	2.5	1.0	\$ 3,239,571	1.5	\$ 4,869,357	0.5	0.5	\$ 1,619,786	0.0	\$ -
Gadsden	\$ 5,425,752	2.5	1.5	\$ 8,138,629	1.0	\$ 5,425,752	0.5	0.0	\$ -	0.5	\$ 2,712,876
Gilchrist	\$ 2,145,384	2.5	1.0	\$ 2,145,384	1.5	\$ 3,218,076	0.5	0.0	\$ -	0.5	\$ 1,072,692
Glades	\$ 1,262,913	2.5	1.0	\$ 1,262,913	1.5	\$ 1,894,370	0.5	0.0	\$ -	0.5	\$ 631,457
Gulf	\$ 4,062,721	2.5	2.0	\$ 4,062,721	0.5	\$ 6,094,082	0.5	0.0	\$ -	0.5	\$ 2,031,361
Hamilton	\$ 1,320,575	2.5	2.0	\$ 2,311,006	0.5	\$ 495,216	0.5	0.0	\$ -	0.5	\$ 660,287
Hardee	\$ 3,478,330	2.5	1.0	\$ 3,478,330	1.5	\$ 5,217,495	0.5	0.0	\$ -	0.5	\$ 1,739,165
Hendry	\$ 6,764,618	2.5	1.0	\$ 6,764,618	1.5	\$ 10,146,926	0.5	0.5	\$ 3,382,309	0.0	\$ -
Hernando	\$ 37,670,322	3.0	0.0	\$ -	3.0	\$ 113,010,966	0.5	0.5	\$ 18,835,161	0.0	\$ -
Highlands	\$ 18,555,081	2.0	1.0	\$ 18,555,081	1.0	\$ 18,555,081	0.5	0.5	\$ 9,277,541	0.0	\$ -
Hillsborough	\$ 377,575,684	3.0	1.0	\$ 377,575,684	2.0	\$ 755,151,369	0.5	0.5	\$ 188,787,842	0.0	\$ -
Holmes	\$ 1,993,292	2.5	1.5	\$ 2,989,938	1.0	\$ 1,993,292	0.5	0.0	\$ -	0.5	\$ 996,646
Indian River	\$ 37,796,168	2.0	1.0	\$ 37,796,168	1.0	\$ 37,796,168	0.5	0.0	\$ -	0.5	\$ 18,898,084
Jackson	\$ 7,851,279	2.5	1.0	\$ 7,851,279	1.5	\$ 11,776,918	0.5	0.5	\$ 3,925,639	0.0	\$ -
Jefferson	\$ 2,074,097	2.5	1.0	\$ 2,074,097	1.5	\$ 3,111,146	0.5	0.0	\$ -	0.5	\$ 1,037,049
Lafayette	\$ 815,717	2.5	1.0	\$ 815,717	1.5	\$ 1,223,575	0.5	0.0	\$ -	0.5	\$ 407,858
Lake	\$ 79,752,241	2.0	1.0	\$ 79,752,241	1.0	\$ 79,752,241	0.5	0.0	\$ -	0.5	\$ 39,876,120
Lee	\$ 245,910,645	3.0	0.0	\$ -	3.0	\$ 737,731,934	0.5	0.5	\$ 122,955,322	0.0	\$ -
Leon	\$ 61,924,170	3.5	1.0	\$ 61,924,170	2.5	\$ 154,810,426	0.5	0.5	\$ 30,962,085	0.0	\$ -
Levy	\$ 6,950,199	2.5	1.0	\$ 6,950,199	1.5	\$ 10,425,299	0.5	0.0	\$ -	0.5	\$ 3,475,100
Liberty	\$ 641,257	2.5	1.5	\$ 961,885	1.0	\$ 641,257	0.5	0.0	\$ -	0.5	\$ 320,628
Madison	\$ 2,089,623	1.5	1.5	\$ 3,134,434	0.0	\$ -	0.5	0.0	\$ -	0.5	\$ 1,044,811
Manatee	\$ 102,443,862	3.0	0.5	\$ 51,221,931	2.5	\$ 256,109,656	0.5	0.5	\$ 51,221,931	0.0	\$ -
Marion	\$ 83,077,771	2.0	1.0	\$ 83,077,771	1.0	\$ 83,077,771	0.5	0.5	\$ 31,154,164	0.0	\$ 10,384,721
Martin	\$ 53,411,786	2.0	0.5	\$ 20,029,420	1.5	\$ 86,794,152	0.5	0.5	\$ 26,705,893	0.0	\$ -
Miami-Dade	\$ 795,110,351	2.0	1.0	\$ 795,110,351	1.0	\$ 795,110,351	0.5	0.0	\$ -	0.5	\$ 397,555,176
Monroe	\$ 54,518,309	2.0	1.0	\$ 54,518,309	1.0	\$ 54,518,309	0.5	0.5	\$ 27,259,154	0.0	\$ -
Nassau	\$ 20,794,902	2.0	1.0	\$ 20,794,902	1.0	\$ 20,794,902	0.5	0.0	\$ -	0.5	\$ 10,397,451
Okaloosa	\$ 63,923,112	2.0	0.5	\$ 31,961,556	1.5	\$ 95,884,669	0.5	0.5	\$ 31,961,556	0.0	\$ -
Okeechobee	\$ 8,733,084	2.5	1.0	\$ 8,733,084	1.5	\$ 13,099,625	0.5	0.0	\$ -	0.5	\$ 4,366,542

Local Discretionary Sales Surtax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2025

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2025 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2025 Tax Rate	Districtwide Realized Tax Revenues	Unutilized Tax Rate	Districtwide Unrealized Tax Revenues
Orange	\$ 721,347,664	3.0	0.0	\$ -	3.0	\$ 2,164,042,993	0.5	0.5	\$ 360,673,832	0.0	\$ -
Osceola	\$ 93,236,435	3.0	1.0	\$ 93,236,435	2.0	\$ 186,472,870	0.5	0.5	\$ 46,618,217	0.0	\$ -
Palm Beach	\$ 423,634,117	3.0	1.0	\$ 423,634,117	2.0	\$ 847,268,235	0.5	0.0	\$ -	0.5	\$ 211,817,059
Pasco	\$ 109,668,332	3.0	1.0	\$ 109,668,332	2.0	\$ 219,336,665	0.5	0.0	\$ -	0.5	\$ 54,834,166
Pinellas	\$ 237,382,586	3.0	1.0	\$ 237,382,586	2.0	\$ 474,765,171	0.5	0.0	\$ -	0.5	\$ 118,691,293
Polk	\$ 162,657,522	3.0	0.5	\$ 81,328,761	2.5	\$ 406,643,805	0.5	0.5	\$ 81,328,761	0.0	\$ -
Putnam	\$ 10,662,744	2.0	1.0	\$ 10,662,744	1.0	\$ 10,662,744	0.5	0.0	\$ -	0.5	\$ 5,331,372
St. Johns	\$ 76,733,768	2.0	0.0	\$ -	2.0	\$ 153,467,535	0.5	0.5	\$ 38,366,884	0.0	\$ -
St. Lucie	\$ 63,564,339	2.0	0.5	\$ 31,782,169	1.5	\$ 95,346,508	0.5	0.5	\$ 31,782,169	0.0	\$ -
Santa Rosa	\$ 63,424,973	2.0	0.5	\$ 31,712,486	1.5	\$ 95,137,459	0.5	0.5	\$ 31,712,486	0.0	\$ -
Sarasota	\$ 132,165,531	3.0	1.0	\$ 132,165,531	2.0	\$ 264,331,061	0.5	0.0	\$ -	0.5	\$ 66,082,765
Seminole	\$ 101,805,400	3.0	1.0	\$ 101,805,400	2.0	\$ 203,610,800	0.5	0.0	\$ -	0.5	\$ 50,902,700
Sumter	\$ 27,377,196	2.0	1.0	\$ 27,377,196	1.0	\$ 27,377,196	0.5	0.0	\$ -	0.5	\$ 13,688,598
Suwannee	\$ 7,593,353	2.5	1.0	\$ 7,593,353	1.5	\$ 11,390,029	0.5	0.0	\$ -	0.5	\$ 3,796,676
Taylor	\$ 3,519,270	2.5	1.0	\$ 3,519,270	1.5	\$ 5,278,905	0.5	0.0	\$ -	0.5	\$ 1,759,635
Union	\$ 1,301,191	2.5	1.0	\$ 1,301,191	1.5	\$ 1,951,786	0.5	0.0	\$ -	0.5	\$ 650,595
Volusia	\$ 129,188,907	3.0	0.0	\$ -	3.0	\$ 387,566,721	0.5	0.5	\$ 64,594,454	0.0	\$ -
Wakulla	\$ 4,570,464	3.5	1.0	\$ 4,570,464	2.5	\$ 11,426,160	0.5	0.5	\$ 2,285,232	0.0	\$ -
Walton	\$ 40,985,370	2.0	1.0	\$ 40,985,370	1.0	\$ 40,985,370	0.5	0.0	\$ -	0.5	\$ 20,492,685
Washington	\$ 3,280,490	2.5	1.0	\$ 3,280,490	1.5	\$ 4,920,735	0.5	0.5	\$ 1,640,245	0.0	\$ -
Statewide	\$ 5,922,546,536			\$ 4,186,716,105		\$ 11,776,368,347			\$ 1,541,468,768		\$ 1,419,804,500

Notes:

- 1) Pursuant to law, no initial levy, rate increase, or rate decrease takes effect on a date other than January 1st, and no levy terminates on a day other than December 31st. The governing body of any county or school board that levies a surtax must notify the Florida Department of Revenue within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. For the 2025 calendar year, the Department must have received notice no later than November 16, 2024, prior to the January 1, 2025 effective date.
- 2) A county's unutilized tax rate is determined by subtracting its 2025 tax rate from its maximum potential tax rate.

Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2025 Local Discretionary Sales Surtax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, Table: Local Discretionary Sales Surtax - Revenue Estimates for the Local Fiscal Year Ending September 30, 2025.

Charter County and Regional Transportation System Surtax

Section 212.055(1), Florida Statutes

Summary:

Each charter county that has adopted a charter, each county the government of which is consolidated with that of one or more municipalities, and each county that is within or under an interlocal agreement with a regional transportation or transit authority created under ch. 343 or 349, F.S., may levy the Charter County and Regional Transportation System Surtax at a rate of up to 1 percent. The levy is subject to approval by a majority vote of the county's electorate or by a charter amendment approved by a majority vote of the county's electorate. Generally, the tax proceeds are for the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, on-demand transportation services, and roads and bridges. During the 2024-25 local fiscal year, the three counties levying this surtax (i.e., Broward, Duval, and Miami-Dade) will realize an estimated \$1.05 billion in revenue. The 22 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$3.76 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Authorization to Levy:

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

Counties Eligible to Levy:

Twenty-three counties are currently eligible to levy this surtax. Florida's twenty charter counties (i.e., Alachua, Brevard, Broward, Charlotte, Clay, Columbia, Duval, Hillsborough, Lee, Leon, Miami-Dade, Orange, Osceola, Palm Beach, Pinellas, Polk, Sarasota, Seminole, Volusia and Wakulla) are all eligible to levy this surtax.

Additionally, each county that is within or under an interlocal agreement with a regional transportation authority created under to ch. 343, F.S., or a transit authority created under ch. 349, F.S., as summarized in the following table, is authorized to levy the surtax.

Regional Transportation or Transit Authority	Authorizing Statute	Counties Served
South Florida Regional Transportation Authority	Part I of Ch. 343, F.S. (ss. 343.51 – 343.58)	Broward, Miami-Dade, and Palm Beach
Central Florida Regional Transportation Authority	Part II of Ch. 343, F.S. (ss. 343.61 – 343.67)	Orange, Osceola, and Seminole
Tampa Bay Area Regional Transit Authority	Part III of Ch. 343, F.S. (ss. 343.90 – 343.976)	Hernando, Hillsborough, Manatee, Pasco, and Pinellas
Jacksonville Transportation Authority	Ch. 349, F.S.	Duval

Nine of Florida's twenty charter counties (i.e., Broward, Duval, Hillsborough, Miami-Dade, Orange, Osceola, Palm Beach, Pinellas, and Seminole) are also within one of the qualified regional transportation or transit authorities. The three non-charter counties of Hernando, Manatee, and Pasco, which are within the Tampa Bay Area Regional Transit Authority, are also eligible to levy this surtax due to the statutory eligibility requirements.

Distribution of Proceeds:

The surtax proceeds are deposited into the county trust fund or remitted by the county's governing body to an expressway, transit, or transportation authority created by law.

Authorized Uses of Proceeds:

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

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

- b. The acquisition of rights-of-way for fixed guideway rapid transit systems, rail systems, and bus systems, including bus rapid transit systems, and for the development of dedicated facilities for autonomous vehicles as defined in s. 316.003, F.S.
 - c. The purchase of buses or other capital costs for bus systems, including bus rapid transit systems.
 - d. The payment of principal and interest on bonds previously issued related to fixed guideway rapid transit systems, rail systems, or bus systems.
 - e. As security by the governing body of the county to refinance existing bonds or to issue new bonds for the planning, design, engineering, or construction of fixed guideway rapid transit systems, rail systems, bus rapid transit systems, or bus systems.
 - f. For the operation and maintenance of fixed guideway rapid transit systems and bus routes or extensions thereof, including bus rapid transit systems, which were implemented or constructed subsequent to the passage of the surtax, and for operation and maintenance of services authorized by electors in passing the surtax or included in the ordinance authorizing the levy of the surtax subject to the electorate's approval.
5. To the extent not prohibited by contracts or bond covenants in effect on October 1, 2022, no more than 25 percent of the surtax proceeds may be distributed to municipalities in total in a county as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County only]. Such municipalities may use the surtax proceeds to plan, develop, construct, operate, and maintain roads and bridges in the municipality and to pay the principal and interest on bonds issued to construct roads or bridges. The governing body of the municipality may pledge the proceeds for bonds issued to refinance existing bonds or new bonds issued to construct such roads or bridges. Additionally, each such municipality may use surtax proceeds for transit systems within the municipality.

As it relates to authorized uses, the term on-demand transportation services means transportation provided between flexible points of origin and destination selected by individual users with such service being provided at a time that is agreed upon by the user and the provider of the service and that is not fixed-schedule or fixed-route in nature.

Attorney General Opinions:

No opinions specifically relevant to this surtax have been issued.

This page was intentionally left blank.

Local Government Infrastructure Surtax

Section 212.055(2), Florida Statutes

Summary:

The Local Government Infrastructure Surtax may be levied at the rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure; acquire land for public recreation, conservation, or protection of natural resources; or finance the closure of local government-owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection (DEP). Additional spending authority exists for select counties. During the 2024-25 local fiscal year, the 27 counties levying this surtax will realize an estimated \$2.26 billion in revenue. The 19 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$2.79 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Authorization to Levy:

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

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

Counties Eligible to Levy:

All counties are eligible to levy the surtax.

Distribution of Proceeds:

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

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

Authorized Uses of Proceeds:

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

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

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

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

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

1. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years, any related land acquisition, land improvement, design, and engineering costs, and all other professional and related costs required to bring the public facilities into service. For this purpose, the term *public facilities* means facilities as defined in ss. 163.3164(41),¹ 163.3221(13),² or

1. Section 163.3164(41), F.S., defines the term *public facilities* as major capital improvements, including transportation, sanitary sewer, solid waste, drainage, potable water, educational, parks and recreational facilities.

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

189.012(5),³ F.S., and includes facilities that are necessary to carry out governmental purposes, including, but not limited to, fire stations, general governmental office buildings, and animal shelters, regardless of whether the facilities are owned by the local taxing authority or another governmental entity.

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

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

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

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

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

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

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

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

Attorney General Opinions:

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

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

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

The full texts of these opinions are available via a searchable on-line database.⁴ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

4. <https://www.myfloridalegal.com/ag-opinions>

This page was intentionally left blank.

Small County Surtax

Section 212.055(3), Florida Statutes

Summary:

Any county having a total population of 50,000 or less on April 1, 1992, may levy the Small County Surtax at the rate of 0.5 or 1 percent. County governments may impose the levy by either an extraordinary vote of the governing body if the proceeds are to be expended for operating purposes or by voter approval in a countywide referendum if the proceeds are to be used to service bonded indebtedness. During the 2024-25 local fiscal year, the 30 counties levying this surtax will realize an estimated \$206 million in revenue. The single county not currently levying this surtax at the maximum rate (i.e., Flagler) will allow an estimated \$10.2 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Authorization to Levy:

Only those counties, defined as having a total population of 50,000 or less on April 1, 1992, are eligible to levy the surtax. This surtax is one of several surtaxes subject to a combined rate limitation. A county cannot levy this surtax and the Local Government Infrastructure Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy:

According to the official 1992 population estimates, thirty-one counties had a total population of 50,000 or less on April 1, 1992, and are eligible to levy the surtax. These counties are Baker, Bradford, Calhoun, Columbia, DeSoto, Dixie, Flagler, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Holmes, Jackson, Jefferson, Lafayette, Levy, Liberty, Madison, Nassau, Okeechobee, Sumter, Suwannee, Taylor, Union, Wakulla, Walton and Washington. One eligible county (Wakulla) currently levies the Local Government Infrastructure Surtax at the 1 percent rate and is not eligible to levy the Small County Surtax.

Distribution of Proceeds:

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

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

Authorized Uses of Proceeds:

If the surtax is levied as a result of voter approval in a countywide referendum, the proceeds and any accrued interest may be used by the school district, county, or municipalities within the county, or municipalities within another county in the case of a negotiated joint county agreement, for the purpose of servicing bonded indebtedness to finance, plan, and construct infrastructure and acquiring land for public recreation, conservation, or protection of natural resources. In this case, infrastructure means any fixed capital expenditure or cost associated with the construction, reconstruction, or improvement of public facilities having a life expectancy of 5 or more years and any related land acquisition, land improvement, design,

and engineering costs. If the surtax is levied pursuant to an ordinance approved by an extraordinary vote of the county's governing body, the proceeds and accrued interest may be used for operational expenses of any infrastructure or any public purpose authorized in the ordinance.

School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds. In no case may a jurisdiction issue bonds more frequently than once per year, and counties and municipalities may join together for the issuance of bonds.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2009-01	Referendum, surtax pledged to secure loan

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

1. <https://www.myfloridalegal.com/ag-opinions>

Indigent Care and Trauma Center Surtax

Section 212.055(4), Florida Statutes

Summary:

This surtax consists of two separate levies for different groups of eligible counties. Counties having a total population of 800,000 or more (excluding Miami-Dade County) may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.5 percent for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25 percent for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S. During the 2024-25 local fiscal year, the single county levying this surtax (i.e., Hillsborough) will realize an estimated \$189 million in revenue. The 17 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$1.20 billion to go unrealized.

General Law Amendments:

Chapter 2024-158, L.O.F., (CS/HB 7073) removes prior statutory language, which prohibited any county consolidated with one or more municipalities (i.e., Duval County) from levying this surtax. Additionally, this legislation removes a county's ability to authorize this surtax by an extraordinary vote of the governing body and requires voters to approve any future surtax levy in a countywide referendum at a general election. These changes became effective on July 1, 2024. On June 17, 2024, the Revenue Estimating Conference reviewed the proposed change and adopted a zero / positive indeterminate fiscal impact.¹

Authorization to Levy:

Counties having a total population of 800,000 or more are eligible to levy the surtax at a rate not to exceed 0.5 percent. The surtax can be imposed subject to voter approval in a countywide referendum. However, Miami-Dade County is prohibited by law from levying this surtax because it already has statutory authority to levy the County Public Hospital Surtax.

The ordinance adopted by the governing board providing for the imposition of this surtax must include a plan for providing health care services to qualified residents. The term *qualified residents* means residents of the authorizing county who meet one of the following criteria.

1. Qualified as indigent persons as certified by the county.
2. Certified by the county as meeting the definition of medically poor. The term *medically poor* is defined as those persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; not being eligible for any other state or federal program or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage. In all cases, the county serves as the payor of last resort.
3. Participating in innovative, cost-effective programs approved by the county.

Non-consolidated counties having a total population of less than 800,000 are eligible to levy a surtax at a rate not to exceed 0.25 percent. The surtax can be imposed subject to voter approval in a countywide referendum. The ordinance adopted by the governing board providing for the imposition of this surtax must

1. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page637-638.pdf

include a plan for providing trauma services to trauma victims presenting in the trauma service area in which such county is located.

Both of these surtaxes are subject to a combined rate limitation. A county eligible to levy either the 0.5 percent or 0.25 percent surtax cannot levy it along with the Local Government Infrastructure Surtax and Small County Surtax in excess of a combined rate of 1 percent.

Counties Eligible to Levy:

Based on the official 2024 population estimates, eight counties have a total population of 800,000 or more (i.e., Broward, Duval, Hillsborough, Lee, Orange, Palm Beach, Pinellas, and Polk counties) and are potentially eligible to levy the 0.5 percent surtax. However, Pinellas and Polk counties are currently levying the Local Government Infrastructure Surtax at 1 percent and are not eligible to levy this surtax. Although Miami-Dade County has a total population greater than 800,000, the county is prohibited by law from levying the 0.5 percent surtax because it has been granted statutory authority to levy the County Public Hospital Surtax. All other counties (i.e., non-consolidated counties with a total population of less than 800,000) are eligible to levy the 0.25 percent surtax, and any levy expires four years after its effective date unless reenacted by ordinance subject to voter approval in a countywide referendum.

Distribution of Proceeds:

The 0.5 percent surtax proceeds remain the property of the state and are distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. The clerk performs the following duties.

1. Maintains the monies in an indigent health care trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.
3. Disburses the funds, including any interest earned, to any provider of health care services upon directive from the authorizing county. If a county has a population of at least 800,000 and has levied the 0.5 percent surtax, notwithstanding any directive of the authorizing county, the Clerk of Circuit Court is required to annually send \$6.5 million to a hospital in the county with a Level I trauma center on October 1st. Alternatively, the clerk is required to annually send \$3.5 million to a hospital within the county that has a Level I trauma center if the county enacts and implements a hospital lien law pursuant to ch. 98-499, L.O.F. Such funds are sent in recognition of the Level I trauma center status and are in addition to the base contract amount received during fiscal year 1999-2000 and any additional amount negotiated to the base contract. If the hospital receiving funds for its Level I trauma center requests the monies be used to generate federal matching funds under Medicaid, the clerk instead sends the funds to the Agency for Health Care Administration to accomplish that purpose to the extent allowed through the General Appropriations Act.
4. Prepares on a biennial basis an audit of the indigent health care trust fund. Beginning February 1, 2004, and every two years thereafter, the audit is delivered to the county's governing body and to the chair of the legislative delegation of each authorizing county.

The 0.25 percent surtax proceeds remain the property of the state and are distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. The clerk performs the following duties.

1. Maintains the monies in a trauma services trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.

3. Disburses the funds, including any interest earned, to the trauma center in its trauma service area upon directive from the authorizing county. If the trauma center receiving funds, requests the monies be used to generate federal matching funds under Medicaid, the clerk instead sends the funds to the Agency for Health Care Administration to accomplish that purpose to the extent allowed through the General Appropriations Act.
4. Prepares on a biennial basis an audit of the trauma services trust fund to be delivered to the authorizing county.

Authorized Uses of Proceeds:

The 0.5 percent surtax proceeds are used to fund a broad range of health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care. The 0.25 percent surtax proceeds are used for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2005-54	Indigent Care Surtax used for Medicaid contributions

The full text of this opinion is available via a searchable on-line database.² Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

2. <https://www.myfloridalegal.com/ag-opinions>

This page was intentionally left blank.

County Public Hospital Surtax

Section 212.055(5), Florida Statutes

Summary:

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is authorized to levy the County Public Hospital Surtax at a rate of 0.5 percent. The levy may be authorized either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. Proceeds are used to supplement the operation, maintenance, and administration of the county public general hospital. During the 2024-25 local fiscal year, Miami-Dade County will realize an estimated \$398 million in revenue, and no revenues will go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Authorization to Levy:

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

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

Counties Eligible to Levy:

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

Distribution of Proceeds:

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

Authorized Uses of Proceeds:

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

Attorney General Opinions:

No opinions specifically relevant to this surtax have been issued.

School Capital Outlay Surtax

Section 212.055(6), Florida Statutes

Summary:

Florida's school districts may authorize the levy of the School Capital Outlay Surtax at a rate of up to 0.5 percent pursuant to a resolution conditioned to take effect only upon voter approval in a countywide referendum. The proceeds are expended for school-related capital projects, technology implementation, and bond financing of such projects. During the 2024-25 local fiscal year, the school districts in the 31 counties levying this surtax will realize an estimated \$1.50 billion in revenue. The school districts in the 37 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$1.46 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Authorization to Levy:

District school boards may authorize, pursuant to resolution conditioned to take effect only upon voter approval in a countywide referendum, this surtax at a rate of up to 0.5 percent. The resolution must include a statement that provides a brief and general description of the school capital outlay projects to be funded by the surtax. Furthermore, the resolution must include a statement that the revenues collected must be shared with eligible charter schools based on their proportionate share of the total school district enrollment. The 2020 law change related to the sharing of surtax proceeds with eligible charter schools applies only to levies authorized by vote of the electors on or after July 1, 2020. In addition to the Charter County and Regional Transportation System Surtax and the Emergency Fire Rescue Services and Facilities Surtax, this surtax is not subject to a combined rate limitation that impacts the other discretionary sales surtaxes.

School Districts Eligible to Levy:

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

Distribution of Proceeds:

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

Authorized Uses of Proceeds:

The surtax proceeds are used to fund fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses, which have a useful life expectancy of 5 or more years, as well as any related land acquisition, land improvement, design, and engineering costs. Additionally, the authorized uses include any purchase, lease-purchase, lease, or maintenance of school buses, as defined in s. 1006.25, F.S., which have a life expectancy of 5 years or more. Furthermore, the proceeds are used to fund the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district.

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

Surtax revenues shared with charter schools shall be allocated based on their proportionate share of total school district capital outlay full-time equivalent enrollment as adopted by the education estimating conference established in s. 216.136, F.S., and must be expended by the charter school in a manner consistent with the allowable uses set forth in s. 1013.62(4), F.S. All revenues and expenditures must be accounted for in a charter school's monthly or quarterly financial statement pursuant to s. 1002.33(9), F.S. The charter school's eligibility to receive surtax funds shall be determined in accordance with s. 1013.62(1), F.S. If a school's charter is not renewed or is terminated and the school is dissolved under the provisions of law under which the school was organized, any unencumbered surtax funds shall revert to the sponsor.

Attorney General Opinions:

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

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

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

1. <https://www.myfloridalegal.com/ag-opinions>

Voter-Approved Indigent Care Surtax

Section 212.055(7), Florida Statutes

Summary:

Counties with a total population of less than 800,000 may levy the Voter-Approved Indigent Care Surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate cannot exceed 1 percent. If no such medical school is located within the county, the tax rate is capped at 0.5 percent. In addition, any county with a total population of less than 50,000 may levy the surtax at a rate not to exceed 1 percent. The proceeds are to be used to fund health care services for the medically poor. During the 2024-25 local fiscal year, the five counties levying this surtax (i.e., DeSoto, Gadsden, Holmes, Madison, and Polk) will realize an estimated \$89 million in revenue. The 37 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$586 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Authorization to Levy:

Counties having a total population of less than 800,000 are eligible to levy this surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate cannot exceed 1 percent. If no such medical school is located within the county, the tax rate is capped at 0.5 percent; however, any county that has a total population of less than 50,000 is eligible to levy this surtax, subject to referendum approval, at a rate not to exceed 1 percent.

Florida has five publicly supported medical schools at the following universities: Florida International University (Miami-Dade County); Florida State University (Leon County); University of Central Florida (Orange County); University of Florida (Alachua County); and University of South Florida (Hillsborough County). However, only the University of Florida and Florida State University medical schools are each located in a county having a total population less than 800,000.

The ordinance adopted by the governing board providing for the imposition of the surtax must include a plan for providing health care services to qualified residents. The term *qualified residents* means residents of the authorizing county who meet one of the following criteria.

1. Qualified as indigent persons as certified by the county.
2. Certified by the county as meeting the definition of medically poor. The term *medically poor* is defined as those persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage. In all cases, the county serves as the payor of last resort.
3. Participating in innovative, cost-effective programs approved by the county.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax cannot levy it along with the Local Government Infrastructure Surtax and the Small County Surtax in excess of a combined rate of 1 percent with the following exceptions. If a publicly supported medical

school is located within the county or the county has a total population of less than 50,000, the combined rate cannot exceed 1.5 percent.

Counties Eligible to Levy:

Only those counties having a total population of less than 800,000 are eligible to levy this surtax.

Distribution of Proceeds:

The surtax proceeds are distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. The clerk performs the following duties.

1. Maintains the monies in an indigent health care trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.
3. Disburses the funds, including any interest earned, to any provider of health care services subject to the statutory provisions and upon directive from the authorizing county.
4. Disburses the funds, including any interest earned, to service the authorized bonded indebtedness upon directive from the authorizing county, which directive may be irrevocably given at the time the bonded indebtedness is incurred.

Authorized Uses of Proceeds:

The surtax proceeds are used to fund a broad range of health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care. In addition to these specified uses, the ordinance adopted by a county that has a total population of less than 50,000 residents may pledge the surtax proceeds to service new or existing bonded indebtedness incurred to finance, plan, construct, or reconstruct a public or not-for-profit hospital in such county and any land acquisition, land improvement, design, or engineering costs related to such hospital, if the county's governing body determines that a public or not-for-profit hospital existing at the time of bond issuance would, more likely than not, otherwise cease to operate. Any county, which has a total population of less than 50,000 residents at the time any authorized bonds are issued, retains the granted authority throughout the terms of such bonds, including the term of any refinancing bonds, regardless of any subsequent population increases that result in the county having 50,000 or more residents.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2004-40	Indigent care surtax, Medicaid and inmate health payments

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

1. <https://www.myfloridalegal.com/ag-opinions>

Emergency Fire Rescue Services and Facilities Surtax

Section 212.055(8), Florida Statutes

Summary:

The Emergency Fire Rescue Services and Facilities Surtax may be levied at the rate of up to 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. However, any county that has imposed two separate discretionary surtaxes without expiration cannot levy this surtax. The proceeds must be expended for specified emergency fire rescue services and facilities. During the 2024-25 local fiscal year, the two counties levying this surtax (i.e., Hamilton at 1 percent and Liberty at 0.5 percent) will realize an estimated \$1.3 million in revenue. The 64 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$5.12 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Authorization to Levy:

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

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

Counties Eligible to Levy:

Any county, except Madison, Miami-Dade, and certain portions of Orange and Osceola, is eligible to levy the surtax. Any county that has imposed two separate discretionary surtaxes without expiration is not eligible to levy this surtax. Madison County levies both the Small County Surtax and Voter-Approved Indigent Care Surtax without expiration dates, and Miami-Dade County levies both the Charter County Transportation System Surtax and County Public Hospital Surtax without expiration dates.

Additionally, notwithstanding s. 212.054, F.S., if a multicounty independent special district created pursuant to ch. 67-764, L.O.F., levies ad valorem taxes on district property to fund emergency fire rescue service within the district and is required by s. 2, Art. VII of the State Constitution to maintain a uniform ad valorem tax rate throughout the district, the county may not levy this surtax within the district's boundaries. This provision relates specifically to the Central Florida Tourism Oversight District, which is located within portions of Orange and Osceola counties. The cities of Bay Lake and Lake Buena Vista as well as the Walt Disney World Resort Complex are located within the district.¹ This provision prevents either county from levying the surtax within the district's boundaries if an ad valorem tax is levied to fund

1. <https://www.oversightdistrict.org/about/>

emergency fire rescue services. If the Central Florida Tourism Oversight District levies such an ad valorem tax and maintains a uniform ad valorem tax rate throughout the district, then Orange and Osceola counties would be prohibited from levying this surtax within the district's boundaries.

Distribution of Proceeds:

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

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

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

Authorized Uses of Proceeds:

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

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

Attorney General Opinions:

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

Pension Liability Surtax

Section 212.055(9), Florida Statutes

Summary:

Chapter 2016-146, F.S., created the Pension Liability Surtax effective July 1, 2016. The county's governing body may levy the surtax, at a rate not to exceed 0.5 percent, pursuant to an ordinance conditioned to take effect upon approval by a majority vote of county electors voting in a referendum. The surtax proceeds must be used to fund an underfunded defined benefit retirement plan or system. However, in order to impose this surtax, a county must satisfy five prerequisites. No eligible county has levied this surtax since its authorization in law. During the 2024-25 local fiscal year, the 27 potentially eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$1.43 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Authorization to Levy:

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

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

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

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

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

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

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

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

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

Counties Eligible to Levy:

As previously mentioned, the Pension Liability Surtax can only be imposed by a county that currently levies a Local Government Infrastructure Surtax, which is scheduled to terminate and not subject to renewal. The county must then terminate the Local Government Infrastructure Surtax as a prerequisite to imposition of the Pension Liability Surtax. During the 2025 calendar year, 27 counties will be levying a Local Government Infrastructure Surtax. Consequently, those counties are potentially eligible to levy the Pension Liability Surtax, assuming the other prerequisites are satisfied.

Distribution of Proceeds:

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

Authorized Uses of Proceeds:

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

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

Attorney General Opinions:

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

Local Option Food and Beverage Taxes

Section 212.0306, Florida Statutes

Summary:

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

General Law Amendments:

Chapter 2024-158, L.O.F., (CS/HB 7073) amends s. 212.0306, F.S., to clarify that in a referendum to adopt the 1 percent tax within a municipality that levies the Municipal Resort Tax (i.e., Bal Harbour, Miami Beach, and Surfside), it must pass by a majority vote of the voters voting in the election, rather than by a majority of the registered voters. This change became effective on July 1, 2024. On June 17, 2024, the Revenue Estimating Conference reviewed the proposed change and adopted a zero fiscal impact.¹

Authorization to Levy:

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. The first tax may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels at the rate of 2 percent. A second tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. However, this 1 percent tax does not apply to any alcoholic beverage sold by the package for off-premises consumption.

An authorized tax may take effect on the first day of any month but cannot take effect until at least 60 days after the adoption of the ordinance levying the tax. In addition, two exemptions exist for both taxes. All transactions that are exempt from the state sales tax are also exempt from these taxes. Sales in those municipalities presently imposing the Municipal Resort Tax, as authorized by ch. 67-930, L.O.F., are also exempt. Even so, the 1 percent tax may be levied if the municipality's governing body adopts an ordinance that is subsequently approved by a majority of voters voting in a referendum held at a general election as defined in s. 97.021, F.S. The tax would take effect on the first day of January following the general election in which the ordinance was approved. A referendum to reenact an expiring 1 percent tax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period.

Several additional exemptions also exist for the 1 percent tax. The sales in any establishment licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels, which had gross annual revenues of \$400,000 or less in the previous calendar year, are exempt. Sales in any veterans' organization are also exempt. Prior to enactment of the ordinance levying and imposing the 1

1. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page645-647.pdf

percent tax, the county must appoint a representative task force to prepare and submit a countywide plan to the county's governing body for its approval. The task force includes, but is not limited to, service providers, homeless persons' advocates, and impacted jurisdictions. The plan addresses the needs of persons who have become, or are about to become, homeless, and the county's governing body adopts this plan as part of the ordinance levying the 1 percent tax.

Counties Eligible to Levy:

Only a county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is eligible to levy these taxes. According to the Department of Revenue (DOR), the county began levying these taxes on October 1, 1993.

Administrative Procedures:

The county levying either tax locally administers the tax using the powers and duties enumerated for local administration of the tourist development tax by s. 125.0104, F.S. (1992 Supp.). The county ordinance should provide for brackets applicable to taxable transactions. The county appoints an oversight board including, but not limited to, service providers, domestic violence victim advocates, members of the judiciary, concerned citizens, a victim of domestic violence, and impacted jurisdictions to prepare and submit to the governing body for its approval a plan for disbursing the funds made available for the construction and operation of domestic violence centers. Each member of the county's governing board appoints a member, and the county manager appoints two members to the oversight board.

Reporting Requirements:

The county furnishes a certified copy of the ordinance that authorizes the imposition of either tax to the DOR within 10 days after the adoption of the ordinance.

Distribution of Proceeds:

The county distributes the 2 percent tax proceeds to a countywide convention and visitors' bureau, which by interlocal agreement and contract with the county has been given the primary responsibility for tourist and convention promotion, to be used for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.). If the county is not or is no longer a party to such an interlocal agreement and contract with a countywide convention and visitors' bureau, the county allocates the proceeds for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.).

The 1 percent tax proceeds are distributed by the county pursuant to the guidelines provided in the approved plans for addressing homeless needs as well as the construction and operation of domestic violence centers. The county and its respective municipalities continue to contribute each year at least 85 percent of aggregate expenditures from the respective county or municipal general fund budget for county-operated or municipally operated homeless shelter services at or above the average level of such expenditures in the two fiscal years preceding the levy date of this tax.

Authorized Uses of Proceeds:

As described in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.), the 2 percent tax proceeds are used for the following purposes.

1. Promoting and advertising tourism in the State of Florida and nationally and internationally.
2. Funding convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county.

For the first 12 months of the 1 percent tax levy, the proceeds are used by the county to assist persons who have become or are about to become homeless. These funds are made available for emergency homeless shelters, food, clothing, medical care, counseling, alcohol and drug abuse treatment, mental health treatment, employment and training, education, and housing. Thereafter, not less than 15 percent of the proceeds are made available for construction and operation of domestic violence centers. The remainder is used for programs to assist the homeless or those about to become homeless. In addition, the proceeds and accrued interest may be used as collateral, pledged, or hypothecated for authorized projects, including bonds issued in connection with such authorized projects.

Attorney General Opinions:

No opinions specifically relevant to these taxes have been issued.

Prior Years' Revenues:

A summary of prior years' tax collections reported by Miami-Dade County is available.²

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

This page was intentionally left blank.

Motor Fuel and Diesel Fuel Taxes (Ninth-Cent and Local Option Fuel Taxes)

Sections 206.41(1)(d)-(e), 206.87(1)(b)-(c), 336.021, and 336.025, Florida Statutes

Summary:

County governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The first is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county.¹ Known as the ninth-cent fuel tax, this tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum, and the proceeds are used to fund specified transportation expenditures. The second is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county.² This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum, and the proceeds are used to fund specified transportation expenditures. The third tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county, and diesel fuel is not subject to this tax.³ This additional tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum, and the proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

A countywide referendum to adopt, amend, or reenact any of these taxes must be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring tax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period.

The Legislature has authorized the statewide equalization of local option tax rates on diesel fuel by requiring that the full 6 cents of the 1 to 6 cents fuel tax as well as the 1 cent ninth-cent fuel tax be levied on diesel fuel in every county even though the county government may not have imposed either tax on motor fuel or may not be levying the tax on motor fuel at the maximum rate.⁴ Consequently, 7 cents worth of local option tax revenue on diesel fuel are distributed to local governments, regardless of whether or not the county government is levying these two taxes on motor fuel at any rate.

During the 2024-25 local fiscal year, the counties currently levying one or more local option fuel taxes will realize an estimated \$1.04 billion in revenue. The counties not currently levying all possible local option fuel taxes at the maximum rate will allow an estimated \$176 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Administrative Procedures:

The Department of Revenue (DOR) administers these taxes and has the authority to deduct its administrative costs incurred in tax collection, administration, enforcement, and distribution of proceeds.⁵ Such administrative costs may not exceed 2 percent of collections. Additionally, several deductions (i.e.,

1. Section 336.021(1)(a), F.S.

2. Section 336.025(1)(a), F.S.

3. Section 336.025(1)(b), F.S.

4. See Sections 336.021(6), 336.025(9), F.S.

5. See Sections 336.021(2)(a), 336.025(2)(a), F.S.

General Revenue Service Charge, collection allowances, and refunds) from one or more of the local option fuel tax collections are statutorily authorized. The total administrative costs are prorated among those counties levying the tax according to formula, which shall be revised on July 1st of each year. Two-thirds of the amounts deducted are based on the county's proportional share of the number of dealers who are registered for purposes of ch. 212, F.S., on June 30th of the preceding state fiscal year. One-third of the amounts deducted are based on the county's share of the total amount of tax collected during the preceding state fiscal year. The DOR has the authority to promulgate rules necessary to enforce these taxes, and these rules have the full force and effect of law.

The ninth-cent fuel tax proceeds are transferred to the Ninth-Cent Fuel Tax Trust Fund. The 1 to 6 cents of optional fuel tax are collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c), F.S. The 1 to 5 cents of optional fuel tax are collected and remitted in the same manner provided by s. 206.41(1)(e), F.S. These tax proceeds are transferred to the Local Option Fuel Tax Trust Fund, which was created for the distribution of tax proceeds to eligible local governments.

Reporting Requirements:

All local option fuel tax impositions must be levied before October 1st of each year to be effective January 1st of the following year.⁶ However, tax levies that were in effect on July 1, 2002, and expire on August 31st of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1st and is effective September 1st of the year of expiration. Additionally, the imposition of the 1 to 6 cents tax cannot exceed 30 years.

A certified copy of the ordinance proposing the levy of the ninth-cent fuel tax pursuant to referendum must be furnished to the DOR by the county within 10 days after the ordinance's approval; however, the failure to furnish the certified copy does not invalidate the ordinance's passage. Within 10 days after referendum passage, the county notifies the DOR of the referendum's passage and the time period during which the tax will be levied. A county levying this tax pursuant to ordinance notifies the DOR within 10 days after the ordinance's adoption, and the county furnishes the DOR with a certified copy of the ordinance.⁷

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

Any dispute as to a county's determination of the distribution proportions for these two taxes are resolved through an appeal to the Administration Commission in accordance with procedures developed by the Commission. The Administration Commission is made up of the Governor and the Cabinet and is housed within the Executive Office of the Governor. Pending final disposition of such proceedings, the tax is collected, and the Clerk of the Circuit Court holds such funds in escrow.¹⁰

6. See Sections 336.021(5), 336.025(1)(a)1. and (b)1., F.S.

7. Section 336.021(4), F.S.

8. Section 336.025(5)(a), F.S.

9. See Sections 336.021(5), 336.025(5)(a), F.S.

10. Section 336.025(5)(b), F.S.

Distribution of Proceeds:

The local option fuel taxes on motor fuel are distributed monthly by the DOR to the county reported by the terminal suppliers, wholesalers, and importers as the destination of the gallons distributed for retail sale or use. The taxes on diesel fuel are distributed monthly by the DOR to each county according to the procedure specified in law.¹¹

With regard to the ninth-cent fuel tax, the county's governing body may provide, by joint agreement with one or more municipalities located within the county, for the authorized transportation purposes and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the tax proceeds with municipalities.¹²

A county's proceeds from the 1 to 6 cents and 1 to 5 cents fuel taxes are distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation does not materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by proceeds of the 1 to 6 cents fuel tax. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the recalculation date.

In addition, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1st of each year for dividing the proceeds of the 1 to 6 cents fuel tax.¹³ This provision applies only to Orange County.

Any newly incorporated municipality, eligible for participation in the distribution of monies under the Local Government Half-cent Sales Tax and Municipal Revenue Sharing Programs and located in a county levying the 1 to 6 cents or 1 to 5 cents fuel tax, is entitled to receive a distribution of the tax revenues in the first full fiscal year following incorporation.¹⁴ The distribution is equal to the county's per lane mile expenditure in the previous year times the number of lane miles within the municipality's jurisdiction or scope of responsibility, in which case the county's share would be reduced proportionately; or as determined by the local act incorporating the municipality. Such a distribution does not materially or adversely affect the rights of holders of outstanding bonds that are backed by these taxes. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the redistribution date.

11. See Sections 336.021(1)(d), 336.025(2)(a), F.S.

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

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

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

Tax Rates and Current Year's Revenues:

A table listing the 2025 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C. The first table immediately following this section lists the estimated motor fuel gallons sold in each county, the ninth-cent fuel tax rates on motor and diesel fuels, and estimated tax receipts for the local fiscal year ending 2025. The second table provides estimated distributions of the 1 to 6 cents and 1 to 5 cents local option fuel taxes for the local fiscal year ending 2025 based on countywide tax rates and distribution percentages specified by either locally determined interlocal agreements or statutory default formula. The third table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2025.

Additional Detail:

Additional information regarding each of the three individual authorizations to levy can be found in the three sections immediately following the three tables previously discussed. Additionally, a primer detailing Florida's transportation tax sources is available via the Department of Transportation's website.¹⁵ Historical local option fuel tax distributions to counties compiled from DOR source data can be found on the EDR's website.¹⁶ Local option fuel tax collections and distributions data by fiscal year and by month can be found via this DOR webpage.¹⁷

15. <https://fdotewp1.dot.state.fl.us/FMSupportApps/Documents/pra/Primer.pdf>

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

17. <https://floridarevenue.com/DataPortal/Pages/TaxResearch.aspx>

Ninth-Cent Fuel Tax**Estimated Gallons and Tax by Fuel Type****Revenue Estimates for the Local Fiscal Year Ending September 30, 2025**

County	Estimated Motor Fuel Gallons	Motor Fuel Tax Rate	Estimated Tax Receipts from Motor Fuel	Diesel Fuel Tax Rate	Estimated Tax Receipts from Diesel Fuel	Total Estimated Tax Receipts
Alachua	130,591,112	\$ 0.01	\$ 1,292,353	\$ 0.01	\$ 189,737	\$ 1,482,090
Baker	19,145,830	\$ 0.01	\$ 189,471	\$ 0.01	\$ 34,175	\$ 223,646
Bay	109,730,612	\$ 0.01	\$ 1,085,914	\$ 0.01	\$ 182,943	\$ 1,268,857
Bradford	13,511,730	\$ 0.01	\$ 133,715	\$ 0.01	\$ 31,161	\$ 164,876
Brevard	274,827,806	\$ -	\$ 2,719,745	\$ 0.01	\$ 2,137,582	\$ 2,137,582
Broward	830,764,607	\$ 0.01	\$ 8,221,396	\$ 0.01	\$ 1,083,767	\$ 9,305,162
Calhoun	4,152,344	\$ -	\$ 41,092	\$ 0.01	\$ 25,360	\$ 25,360
Charlotte	97,452,785	\$ 0.01	\$ 964,410	\$ 0.01	\$ 168,655	\$ 1,133,065
Citrus	62,608,093	\$ 0.01	\$ 619,581	\$ 0.01	\$ 83,961	\$ 703,541
Clay	78,558,433	\$ 0.01	\$ 777,428	\$ 0.01	\$ 109,950	\$ 887,378
Collier	181,418,062	\$ 0.01	\$ 1,795,346	\$ 0.01	\$ 176,795	\$ 1,972,140
Columbia	55,487,182	\$ 0.01	\$ 549,111	\$ 0.01	\$ 321,112	\$ 870,223
DeSoto	1,066,787,696	\$ 0.01	\$ 133,126	\$ 0.01	\$ 35,990	\$ 169,116
Dixie	13,452,274	\$ -	\$ 77,244	\$ 0.01	\$ 40,711	\$ 40,711
Duval	7,805,405	\$ 0.01	\$ 4,770,843	\$ 0.01	\$ 1,253,917	\$ 6,024,760
Escambia	482,089,429	\$ 0.01	\$ 1,385,822	\$ 0.01	\$ 341,555	\$ 1,727,378
Flagler	140,036,099	\$ 0.01	\$ 441,329	\$ 0.01	\$ 54,658	\$ 495,988
Franklin	44,595,922	\$ -	\$ 57,888	\$ 0.01	\$ 15,079	\$ 15,079
Gadsden	5,849,487	\$ -	\$ 219,688	\$ 0.01	\$ 220,875	\$ 220,875
Gilchrist	22,199,254	\$ 0.01	\$ 88,479	\$ 0.01	\$ 14,038	\$ 102,517
Glades	8,940,710	\$ 0.01	\$ 58,333	\$ 0.01	\$ 71,274	\$ 129,608
Gulf	5,894,541	\$ 0.01	\$ 62,850	\$ 0.01	\$ 10,486	\$ 73,336
Hamilton	6,350,919	\$ -	\$ 137,440	\$ 0.01	\$ 333,779	\$ 333,779
Hardee	13,888,228	\$ 0.01	\$ 127,624	\$ 0.01	\$ 46,776	\$ 174,400
Hendry	12,896,339	\$ 0.01	\$ 217,447	\$ 0.01	\$ 109,835	\$ 327,282
Hernando	21,972,796	\$ 0.01	\$ 817,322	\$ 0.01	\$ 162,340	\$ 979,662
Highlands	82,589,660	\$ 0.01	\$ 447,784	\$ 0.01	\$ 131,270	\$ 579,054
Hillsborough	45,248,160	\$ 0.01	\$ 6,356,469	\$ 0.01	\$ 1,297,721	\$ 7,654,190
Holmes	642,315,448	\$ 0.01	\$ 84,676	\$ 0.01	\$ 40,562	\$ 125,238
Indian River	8,556,445	\$ -	\$ 750,678	\$ 0.01	\$ 194,971	\$ 194,971
Jackson	75,855,292	\$ 0.01	\$ 309,296	\$ 0.01	\$ 248,628	\$ 557,924
Jefferson	31,254,084	\$ 0.01	\$ 89,619	\$ 0.01	\$ 47,909	\$ 137,528
Lafayette	9,055,940	\$ -	\$ 23,238	\$ 0.01	\$ 15,321	\$ 15,321
Lake	2,348,137	\$ 0.01	\$ 1,758,310	\$ 0.01	\$ 205,309	\$ 1,963,619
Lee	177,675,645	\$ 0.01	\$ 3,750,355	\$ 0.01	\$ 507,311	\$ 4,257,666
Leon	378,969,958	\$ 0.01	\$ 1,256,697	\$ 0.01	\$ 171,679	\$ 1,428,376
Levy	126,988,131	\$ -	\$ 223,154	\$ 0.01	\$ 58,238	\$ 58,238
Liberty	22,549,473	\$ 0.01	\$ 31,517	\$ 0.01	\$ 25,048	\$ 56,565
Madison	3,184,782	\$ 0.01	\$ 138,670	\$ 0.01	\$ 200,902	\$ 339,572
Manatee	14,012,457	\$ 0.01	\$ 1,854,611	\$ 0.01	\$ 274,965	\$ 2,129,576
Marion	187,406,789	\$ 0.01	\$ 1,910,220	\$ 0.01	\$ 564,319	\$ 2,474,539
Martin	193,026,049	\$ 0.01	\$ 821,114	\$ 0.01	\$ 112,692	\$ 933,806
Miami-Dade	82,972,802	\$ 0.01	\$ 10,557,122	\$ 0.01	\$ 1,571,168	\$ 12,128,291
Monroe	49,835,541	\$ 0.01	\$ 493,181	\$ 0.01	\$ 56,559	\$ 549,741
Nassau	40,904,990	\$ 0.01	\$ 404,803	\$ 0.01	\$ 102,494	\$ 507,297
Okaloosa	111,427,867	\$ 0.01	\$ 1,102,710	\$ 0.01	\$ 115,407	\$ 1,218,117
Okeechobee	29,113,923	\$ 0.01	\$ 288,117	\$ 0.01	\$ 101,320	\$ 389,436
Orange	701,448,502	\$ -	\$ 6,941,660	\$ 0.01	\$ 1,342,782	\$ 1,342,782
Osceola	207,543,858	\$ 0.01	\$ 2,053,891	\$ 0.01	\$ 207,224	\$ 2,261,115
Palm Beach	598,246,160	\$ 0.01	\$ 5,920,351	\$ 0.01	\$ 831,105	\$ 6,751,456
Pasco	247,438,864	\$ 0.01	\$ 2,448,699	\$ 0.01	\$ 344,478	\$ 2,793,177

Ninth-Cent Fuel Tax**Estimated Gallons and Tax by Fuel Type****Revenue Estimates for the Local Fiscal Year Ending September 30, 2025**

County	Estimated Motor Fuel Gallons	Motor Fuel Tax Rate	Estimated Tax Receipts from Motor Fuel	Diesel Fuel Tax Rate	Estimated Tax Receipts from Diesel Fuel	Total Estimated Tax Receipts
Pinellas	357,543,216	\$ 0.01	\$ 3,538,312	\$ 0.01	\$ 477,028	\$ 4,015,340
Polk	332,749,882	\$ 0.01	\$ 3,292,953	\$ 0.01	\$ 962,410	\$ 4,255,363
Putnam	33,658,145	\$ 0.01	\$ 333,087	\$ 0.01	\$ 79,242	\$ 412,329
St. Johns	147,218,295	\$ -	\$ 1,456,899	\$ 0.01	\$ 278,081	\$ 278,081
St. Lucie	159,013,347	\$ 0.01	\$ 1,573,625	\$ 0.01	\$ 280,174	\$ 1,853,798
Santa Rosa	81,245,939	\$ 0.01	\$ 804,024	\$ 0.01	\$ 119,504	\$ 923,528
Sarasota	185,996,078	\$ 0.01	\$ 1,840,651	\$ 0.01	\$ 184,675	\$ 2,025,325
Seminole	200,632,361	\$ 0.01	\$ 1,985,494	\$ 0.01	\$ 198,827	\$ 2,184,321
Sumter	69,687,553	\$ 0.01	\$ 689,641	\$ 0.01	\$ 385,241	\$ 1,074,882
Suwannee	28,920,902	\$ 0.01	\$ 286,206	\$ 0.01	\$ 94,082	\$ 380,288
Taylor	12,763,030	\$ -	\$ 126,305	\$ 0.01	\$ 75,811	\$ 75,811
Union	4,873,948	\$ 0.01	\$ 48,233	\$ 0.01	\$ 33,442	\$ 81,676
Volusia	266,100,225	\$ 0.01	\$ 2,633,376	\$ 0.01	\$ 336,258	\$ 2,969,633
Wakulla	14,621,401	\$ 0.01	\$ 144,696	\$ 0.01	\$ 34,232	\$ 178,928
Walton	58,176,776	\$ 0.01	\$ 575,728	\$ 0.01	\$ 166,150	\$ 741,878
Washington	11,322,248	\$ 0.01	\$ 112,047	\$ 0.01	\$ 26,431	\$ 138,478
Totals	9,745,500,000		\$ 96,443,217		\$ 19,757,481	\$ 103,425,667

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) As the result of statewide equalization, all counties levy the tax on diesel fuel at the \$0.01 rate.
- 3) Dollar figures are provided for each county in the "Estimated Tax Receipts from Motor Fuel" even though all counties do not currently levy the tax on motor fuel. The estimates for non-levying counties are provided for informational purposes only.
- 4) The dollar figures in the "Total Estimated Tax Receipts" represent the estimated distributions to counties based on their respective tax rates on motor and diesel fuels.

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2025

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	FY 2023-24 Distribution Percentage	FY 2024-25 Estimated Distribution	Motor Fuel Tax Rate	FY 2023-24 Distribution Percentage	FY 2024-25 Estimated Distribution
ALACHUA BOCC	\$ 0.06	50.0000000	\$ 4,136,107	\$ 0.05	50.0000000	\$ 2,983,383
Alachua		2.6200000	\$ 216,732		2.6200000	\$ 156,329
Archer		0.3900000	\$ 32,262		0.3900000	\$ 23,270
Gainesville		40.8000000	\$ 3,375,063		40.8000000	\$ 2,434,440
Hawthorne		0.5700000	\$ 47,152		0.5700000	\$ 34,011
High Springs		2.2900000	\$ 189,434		2.2900000	\$ 136,639
La Crosse		0.0900000	\$ 7,445		0.0900000	\$ 5,370
Micanopy		0.4400000	\$ 36,398		0.4400000	\$ 26,254
Newberry		2.4400000	\$ 201,842		2.4400000	\$ 145,589
Waldo		0.3600000	\$ 29,780		0.3600000	\$ 21,480
Countywide Total		100.0000000	\$ 8,272,213		100.0000000	\$ 5,966,765
BAKER BOCC	\$ 0.06	86.0000000	\$ 1,075,799	\$ -		
Glen St. Mary		1.0000000	\$ 12,509			
Maccleenny		13.0000000	\$ 162,621			
Countywide Total		100.0000000	\$ 1,250,929			\$ 174,956
BAY BOCC	\$ 0.06	59.8000000	\$ 3,983,973	\$ -		
Callaway		3.7000000	\$ 307,602			
Lynn Haven		4.9000000	\$ 372,094			
Mexico Beach		1.2000000	\$ 432,618			
Panama City		21.4000000	\$ 1,448,319			
Panama City Beach		4.4000000	\$ 347,392			
Parker		1.4000000	\$ 309,943			
Springfield		3.2000000	\$ 323,252			
Countywide Total		100.0000000	\$ 7,091,903			\$ 1,002,728
BRADFORD BOCC	\$ 0.06	70.0000000	\$ 647,551	\$ 0.05	70.0000000	\$ 432,150
Brooker		1.8000000	\$ 16,651		1.8000000	\$ 11,112
Hampton		1.9000000	\$ 17,576		1.9000000	\$ 11,730
Lawley		2.9000000	\$ 26,827		2.9000000	\$ 17,903
Starke		23.4000000	\$ 216,467		23.4000000	\$ 144,462
Countywide Total		100.0000000	\$ 925,072		100.0000000	\$ 617,357
BREVARD BOCC	\$ 0.06	47.1400427	\$ 13,123,074	\$ -		
Cape Canaveral		1.1607276	\$ 323,129			
Cocoa		2.0386662	\$ 567,534			
Cocoa Beach		1.4497255	\$ 403,582			
Grant-Valkaria		0.5418495	\$ 150,843			
Indialantic		0.5083566	\$ 141,519			
Indian Harbor Beach		1.3579590	\$ 378,035			
Malabar		0.5027498	\$ 139,958			
Melbourne		14.8741996	\$ 4,140,752			
Melbourne Beach		0.4634258	\$ 129,011			
Melbourne Village		0.0718609	\$ 20,005			
Palm Bay		16.5118538	\$ 4,596,650			
Palm Shores		0.1123260	\$ 31,270			
Rockledge		3.5455370	\$ 987,024			
Satellite Beach		2.0346929	\$ 566,428			
Titusville		4.2052662	\$ 1,170,682			
West Melbourne		3.4807610	\$ 968,991			
Countywide Total		100.0000000	\$ 27,838,486			\$ 2,511,401
BROWARD BOCC	\$ 0.06	62.5000000	\$ 32,427,940	\$ 0.05	64.0380000	\$ 24,307,545
Coconut Creek		1.1130880	\$ 577,522		1.0674366	\$ 405,178
Cooper City		0.6663310	\$ 345,724		0.6390028	\$ 242,553
Coral Springs		2.5900900	\$ 1,343,861		2.4838624	\$ 942,825

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2025

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	FY 2023-24 Distribution Percentage	FY 2024-25 Estimated Distribution	Motor Fuel Tax Rate	FY 2023-24 Distribution Percentage	FY 2024-25 Estimated Distribution
Dania Beach		0.6174750	\$ 320,375		0.5921504	\$ 224,768
Davie		2.0553810	\$ 1,066,428		1.9710830	\$ 748,184
Deerfield Beach		1.6794010	\$ 871,352		1.6105232	\$ 611,322
Fort Lauderdale		3.6314410	\$ 1,884,162		3.4825034	\$ 1,321,889
Hallandale Beach		0.8007000	\$ 415,441		0.7678606	\$ 291,465
Hillsboro Beach		0.0380590	\$ 19,747		0.0364980	\$ 13,854
Hollywood		2.9761180	\$ 1,544,150		2.8540572	\$ 1,083,343
Lauderdale-By-The-Sea		0.1192110	\$ 61,852		0.1143216	\$ 43,394
Lauderdale Lakes		0.7055620	\$ 366,079		0.6766250	\$ 256,833
Lauderhill		1.4387320	\$ 746,482		1.3797246	\$ 523,716
Lazy Lake		0.0005970	\$ 310		0.0005712	\$ 217
Lighthouse Point		0.2018420	\$ 104,725		0.1935636	\$ 73,473
Margate		1.1288990	\$ 585,726		1.0825994	\$ 410,933
Miramar		2.6558150	\$ 1,377,962		2.5468910	\$ 966,749
North Lauderdale		0.8660210	\$ 449,332		0.8305026	\$ 315,242
Oakland Park		0.8552620	\$ 443,750		0.8201854	\$ 311,326
Parkland		0.6991260	\$ 362,739		0.6704524	\$ 254,490
Pembroke Park		0.1201710	\$ 62,350		0.1152426	\$ 43,744
Pembroke Pines		3.2911950	\$ 1,707,627		3.1562122	\$ 1,198,035
Plantation		1.8068540	\$ 937,481		1.7327490	\$ 657,717
Pompano Beach		2.1861190	\$ 1,134,261		2.0964590	\$ 795,774
Sea Ranch Lakes		0.0103750	\$ 5,383		0.0099490	\$ 3,776
Southwest Ranches		0.1482400	\$ 76,914		0.1421604	\$ 53,961
Sunrise		1.8727700	\$ 971,681		1.7959620	\$ 681,711
Tamarac		1.3974840	\$ 725,080		1.3401684	\$ 508,701
Weston		1.3125280	\$ 681,001		1.2586968	\$ 477,776
West Park		0.2928490	\$ 151,944		0.2808382	\$ 106,601
Wilton Manors		0.2222640	\$ 115,321		0.2131480	\$ 80,907
Countywide Total		100.0000000	\$ 51,884,705		100.0000000	\$ 37,958,001
CALHOUN BOCC	\$ 0.06	79.8900000	\$ 302,774	\$ -		
Altha		1.2200000	\$ 4,624			
Blountstown		18.8900000	\$ 71,591			
Countywide Total		100.0000000	\$ 378,989			\$ 37,944
CHARLOTTE BOCC	\$ 0.06	89.0200000	\$ 5,639,841	\$ 0.05	93.2600000	\$ 4,152,551
Punta Gorda		10.9800000	\$ 695,635		6.7400000	\$ 300,109
Countywide Total		100.0000000	\$ 6,335,476		100.0000000	\$ 4,452,661
CITRUS BOCC	\$ 0.06	90.9500000	\$ 3,568,742	\$ 0.05	90.9500000	\$ 2,601,708
Crystal River		3.5000000	\$ 137,335		3.5000000	\$ 100,121
Inverness		5.5500000	\$ 217,774		5.5500000	\$ 158,763
Countywide Total		100.0000000	\$ 3,923,850		100.0000000	\$ 2,860,591
CLAY BOCC	\$ 0.06	78.4241900	\$ 3,882,863	\$ 0.05	82.9600000	\$ 2,977,741
Green Cove Springs		4.7852400	\$ 236,922		3.4300000	\$ 123,115
Keystone Heights		1.2374100	\$ 61,265		0.9700000	\$ 34,817
Orange Park		15.1267300	\$ 748,940		12.1500000	\$ 436,108
Penney Farms		0.4264300	\$ 21,113		0.4900000	\$ 17,588
Countywide Total		100.0000000	\$ 4,951,104		100.0000000	\$ 3,589,369
COLLIER BOCC	\$ 0.06	89.0600000	\$ 9,770,841	\$ 0.05	89.0600000	\$ 7,382,247
Everglades		0.1900000	\$ 20,845		0.1900000	\$ 15,749
Marco Island		6.2300000	\$ 683,498		6.2300000	\$ 516,409
Naples		4.5200000	\$ 495,893		4.5200000	\$ 374,666
Countywide Total		100.0000000	\$ 10,971,077		100.0000000	\$ 8,289,071
COLUMBIA BOCC	\$ 0.06	74.8766667	\$ 3,712,208	\$ -		

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2025

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	FY 2023-24 Distribution Percentage	FY 2024-25 Estimated Distribution	Motor Fuel Tax Rate	FY 2023-24 Distribution Percentage	FY 2024-25 Estimated Distribution
Fort White		0.9600000	\$ 47,595			
Lake City		24.1633333	\$ 1,197,961			
Countywide Total		100.0000000	\$ 4,957,763			\$ 507,047
DESOTO BOCC	\$ 0.06	78.0000000	\$ 741,620	\$ 0.05	86.0000000	\$ 528,591
Arcadia		22.0000000	\$ 209,175		14.0000000	\$ 86,050
Countywide Total		100.0000000	\$ 950,794		100.0000000	\$ 614,640
DIXIE BOCC	\$ 0.06	81.2500000	\$ 544,906	\$ -		
Cross City		12.5000000	\$ 83,832			
Horseshoe Beach		6.2500000	\$ 41,916			
Countywide Total		100.0000000	\$ 670,654			\$ 71,326
JACKSONVILLE-DUVAL	\$ 0.06	95.5196000	\$ 32,341,557	\$ 0.05	95.5196000	\$ 21,039,986
Atlantic Beach		1.3068000	\$ 442,464		1.3068000	\$ 287,847
Baldwin		0.1358000	\$ 45,980		0.1358000	\$ 29,913
Jacksonville Beach		2.3340000	\$ 790,259		2.3340000	\$ 514,107
Neptune Beach		0.7038000	\$ 238,297		0.7038000	\$ 155,025
Countywide Total		100.0000000	\$ 33,858,555		100.0000000	\$ 22,026,878
ESCAMBIA BOCC	\$ 0.06	84.0400000	\$ 8,151,099	\$ 0.04	100.0000000	\$ 5,118,649
Century		0.8100000	\$ 78,562		0.0000000	\$ -
Pensacola		15.1500000	\$ 1,469,409		0.0000000	\$ -
Countywide Total		100.0000000	\$ 9,699,071		100.0000000	\$ 5,118,649
FLAGLER BOCC	\$ 0.06	20.5400000	\$ 567,744	\$ -		
Beverly Beach		0.3200000	\$ 8,845			
Bunnell		3.1100000	\$ 85,963			
Flagler Beach		3.9100000	\$ 108,076			
Palm Coast		72.1200000	\$ 1,993,460			
Countywide Total		100.0000000	\$ 2,764,088			\$ 407,521
FRANKLIN BOCC	\$ 0.06	75.0800000	\$ 307,839	\$ -		
Appalachicola		16.8500000	\$ 69,087			
Carrabelle		8.0700000	\$ 33,088			
Countywide Total		100.0000000	\$ 410,014			\$ 53,453
GADSDEN BOCC	\$ 0.06	77.9447000	\$ 1,978,179	\$ -		
Chattahoochee		6.8309000	\$ 173,363			
Greensboro		0.5810000	\$ 14,745			
Gretna		1.3216000	\$ 33,541			
Havana		3.3009000	\$ 83,774			
Midway		1.1996000	\$ 30,445			
Quincy		8.8213000	\$ 223,878			
Countywide Total		100.0000000	\$ 2,537,927			\$ 202,859
GILCHRIST BOCC	\$ 0.06	87.0700000	\$ 498,592	\$ -		
Bell		0.9700000	\$ 5,555			
Fanning Springs (part)		2.9900000	\$ 17,122			
Trenton		8.9700000	\$ 51,365			
Countywide Total		100.0000000	\$ 572,634			\$ 81,701
GLADES BOCC	\$ 0.06	80.0000000	\$ 599,718	\$ -		
Moore Haven		20.0000000	\$ 149,929			
Countywide Total		100.0000000	\$ 749,647			\$ 53,865
GULF BOCC	\$ 0.06	100.0000000	\$ 409,850	\$ -		\$ 58,035
HAMILTON BOCC	\$ 0.06	72.4900000	\$ 2,001,699	\$ -		
Jasper		13.5600000	\$ 374,438			
Jennings		7.4000000	\$ 204,340			
White Springs		6.5500000	\$ 180,868			
Countywide Total		100.0000000	\$ 2,761,345			\$ 126,912

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2025

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	FY 2023-24 Distribution Percentage	FY 2024-25 Estimated Distribution	Motor Fuel Tax Rate	FY 2023-24 Distribution Percentage	FY 2024-25 Estimated Distribution
HARDEE BOCC	\$ 0.06	86.0000000	\$ 847,222	\$ 0.05	89.5800000	\$ 527,841
Bowling Green		3.5200000	\$ 34,677		1.0800000	\$ 6,364
Wauchula		7.2200000	\$ 71,127		8.3100000	\$ 48,966
Zolfo Springs		3.2600000	\$ 32,116		1.0300000	\$ 6,069
Countywide Total		100.0000000	\$ 985,142		100.0000000	\$ 589,239
HENDRY BOCC	\$ 0.06	65.0000000	\$ 1,208,555	\$ 0.02	65.0000000	\$ 261,026
Clewiston		20.6700000	\$ 384,320		20.6700000	\$ 83,006
LaBelle		14.3300000	\$ 266,440		14.3300000	\$ 57,546
Countywide Total		100.0000000	\$ 1,859,315		100.0000000	\$ 401,579
HERNANDO BOCC	\$ 0.06	95.0000000	\$ 5,211,375	\$ 0.05	95.0000000	\$ 3,317,195
Brooksville		5.0000000	\$ 274,283		5.0000000	\$ 174,589
Countywide Total		100.0000000	\$ 5,485,658		100.0000000	\$ 3,491,784
HIGHLANDS BOCC	\$ 0.06	81.3473700	\$ 2,651,424	\$ 0.05	81.4500000	\$ 1,683,904
Avon Park		8.4022900	\$ 273,863		7.1400000	\$ 147,613
Lake Placid		2.0121100	\$ 65,582		2.1600000	\$ 44,656
Sebring		8.2382300	\$ 268,516		9.2500000	\$ 191,235
Countywide Total		100.0000000	\$ 3,259,386		100.0000000	\$ 2,067,408
HILLSBOROUGH BOCC	\$ 0.06	69.1500000	\$ 29,647,397	\$ -		
Plant City		2.6500000	\$ 1,136,162			
Tampa		26.4100000	\$ 11,323,033			
Temple Terrace		1.7900000	\$ 767,445			
Countywide Total		100.0000000	\$ 42,874,037			\$ 5,869,535
HOLMES BOCC	\$ 0.06	85.0000000	\$ 604,164	\$ -		
Bonifay		10.0000000	\$ 71,078			
Esto		1.0000000	\$ 7,108			
Noma		1.0000000	\$ 7,108			
Ponce de Leon		2.0000000	\$ 14,216			
Westville		1.0000000	\$ 7,108			
Countywide Total		100.0000000	\$ 710,782			\$ 78,190
INDIAN RIVER BOCC	\$ 0.06	71.7396260	\$ 3,811,931	\$ -		
Fellsmere		3.1854000	\$ 169,258			
Indian River Shores		1.4651260	\$ 77,850			
Orchid		0.2019790	\$ 10,732			
Sebastian		13.8716950	\$ 737,081			
Vero Beach		9.5361740	\$ 506,711			
Countywide Total		100.0000000	\$ 5,313,564			\$ 693,172
JACKSON BOCC	\$ 0.06	76.2600000	\$ 2,439,622	\$ -		
Alford		0.9000000	\$ 28,792			
Campbellton		0.1600000	\$ 5,119			
Cottondale		1.1100000	\$ 35,510			
Graceville		4.2400000	\$ 135,641			
Grand Ridge		1.4100000	\$ 45,107			
Greenwood		0.5800000	\$ 18,555			
Malone		1.0600000	\$ 33,910			
Marianna		11.4500000	\$ 366,295			
Sneads		2.8300000	\$ 90,534			
Countywide Total		100.0000000	\$ 3,199,084			\$ 285,603
JEFFERSON BOCC	\$ 0.06	88.3266667	\$ 690,847	\$ 0.05	88.9100000	\$ 367,883
Monticello		11.6733333	\$ 91,303		11.0900000	\$ 45,887
Countywide Total		100.0000000	\$ 782,150		100.0000000	\$ 413,770
LAFAYETTE BOCC	\$ 0.06	100.0000000	\$ 220,195	\$ -		\$ 21,457
LAKE BOCC	\$ 0.06	66.3800000	\$ 7,260,461	\$ -		

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2025

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	FY 2023-24 Distribution Percentage	FY 2024-25 Estimated Distribution	Motor Fuel Tax Rate	FY 2023-24 Distribution Percentage	FY 2024-25 Estimated Distribution
Astatula		0.5502300	\$ 60,183			
Clermont		5.6131200	\$ 613,948			
Eustis		4.6946100	\$ 513,484			
Fruitland Park		1.4689900	\$ 160,674			
Groveland		3.0331000	\$ 331,752			
Howey-in-the-Hills		0.4065600	\$ 44,468			
Lady Lake		2.4501600	\$ 267,992			
Leesburg		4.7304400	\$ 517,402			
Mascotte		1.2775700	\$ 139,737			
Minneola		2.6027000	\$ 284,676			
Montverde		0.6251600	\$ 68,378			
Mount Dora		2.5604500	\$ 280,055			
Tavares		2.9035400	\$ 317,581			
Umatilla		0.7033700	\$ 76,933			
Countywide Total		100.0000000	\$ 10,937,724			\$ 1,623,616
LEE BOCC	\$ 0.06	52.5600000	\$ 12,480,805	\$ 0.05	52.5600000	\$ 9,100,924
Bonita Springs		4.4900000	\$ 1,066,187		4.4900000	\$ 777,457
Cape Coral		29.8200000	\$ 7,081,005		29.8200000	\$ 5,163,424
Estero		2.6600000	\$ 631,639		2.6600000	\$ 460,587
Fort Myers		8.4900000	\$ 2,016,020		8.4900000	\$ 1,470,069
Fort Myers Beach		0.6200000	\$ 147,224		0.6200000	\$ 107,355
Sanibel		1.3600000	\$ 322,943		1.3600000	\$ 235,488
Countywide Total		100.0000000	\$ 23,745,823		100.0000000	\$ 17,315,304
LEON BOCC	\$ 0.06	46.6700000	\$ 3,718,219	\$ 0.05	50.0000000	\$ 2,901,072
Tallahassee		53.3300000	\$ 4,248,824		50.0000000	\$ 2,901,072
Countywide Total		100.0000000	\$ 7,967,042		100.0000000	\$ 5,802,144
LEVY BOCC	\$ 0.06	90.5900000	\$ 1,432,444	\$ 0.05	90.5900000	\$ 933,345
Bronson		0.1300000	\$ 2,056		0.1300000	\$ 1,339
Cedar Key		0.3600000	\$ 5,692		0.3600000	\$ 3,709
Chiefland		1.9500000	\$ 30,834		1.9500000	\$ 20,091
Fanning Springs (part)		0.1800000	\$ 2,846		0.1800000	\$ 1,855
Inglis		1.0000000	\$ 15,812		1.0000000	\$ 10,303
Otter Creek		0.0800000	\$ 1,265		0.0800000	\$ 824
Williston		5.1300000	\$ 81,118		5.1300000	\$ 52,854
Yankeetown		0.5800000	\$ 9,171		0.5800000	\$ 5,976
Countywide Total		100.0000000	\$ 1,581,238		100.0000000	\$ 1,030,295
LIBERTY BOCC	\$ 0.06	85.0000000	\$ 275,622	\$ -		
Bristol		15.0000000	\$ 48,639			
Countywide Total		100.0000000	\$ 324,261			\$ 29,103
MADISON BOCC	\$ 0.06	70.1700000	\$ 1,382,960	\$ 0.05	70.1700000	\$ 449,253
Greenville		6.1600000	\$ 121,406		6.1600000	\$ 39,438
Lee		1.9800000	\$ 39,023		1.9800000	\$ 12,677
Madison		21.6900000	\$ 427,482		21.6900000	\$ 138,867
Countywide Total		100.0000000	\$ 1,970,871		100.0000000	\$ 640,235
MANATEE BOCC	\$ 0.06	100.0000000	\$ 11,887,242	\$ 0.05	100.0000000	\$ 8,562,699
MARION BOCC	\$ 0.06	74.5100000	\$ 10,379,489	\$ 0.05	74.5100000	\$ 6,571,369
Bellevue		1.1300000	\$ 157,413		1.1300000	\$ 99,660
Dunnellon		0.5000000	\$ 69,652		0.5000000	\$ 44,097
McIntosh		0.1700000	\$ 23,682		0.1700000	\$ 14,993
Ocala		23.5900000	\$ 3,286,165		23.5900000	\$ 2,080,507
Reddick		0.1000000	\$ 13,930		0.1000000	\$ 8,819
Countywide Total		100.0000000	\$ 13,930,330		100.0000000	\$ 8,819,445

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2025

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	FY 2023-24 Distribution Percentage	FY 2024-25 Estimated Distribution	Motor Fuel Tax Rate	FY 2023-24 Distribution Percentage	FY 2024-25 Estimated Distribution
MARTIN BOCC	\$ 0.06	86.6600000	\$ 4,513,862	\$ 0.05	86.6600000	\$ 3,285,336
Indiantown		1.2600000	\$ 65,630		1.2600000	\$ 47,767
Jupiter Island		2.3400000	\$ 121,884		2.3400000	\$ 88,711
Ocean Breeze		0.5000000	\$ 26,044		0.5000000	\$ 18,955
Sewall's Point		2.8300000	\$ 147,406		2.8300000	\$ 107,287
Stuart		6.4100000	\$ 333,878		6.4100000	\$ 243,007
Countywide Total		100.0000000	\$ 5,208,703		100.0000000	\$ 3,791,064
MIAMI-DADE BOCC	\$ 0.06	70.4000000	\$ 47,662,437	\$ 0.03	74.0000000	\$ 21,641,448
Aventura		0.6090000	\$ 412,307		0.5350000	\$ 156,462
Bal Harbour		0.0440000	\$ 29,789		0.0390000	\$ 11,406
Bay Harbor Islands		0.1060000	\$ 71,764		0.0930000	\$ 27,198
Biscayne Park		0.0850000	\$ 57,547		0.0740000	\$ 21,641
Coral Gables		1.3170000	\$ 891,640		1.1570000	\$ 338,367
Cutler Bay		0.8620000	\$ 583,594		0.7570000	\$ 221,386
Doral		1.3250000	\$ 897,056		1.1640000	\$ 340,414
El Portal		0.0580000	\$ 39,267		0.0510000	\$ 14,915
Florida City		0.2980000	\$ 201,753		0.2620000	\$ 76,622
Golden Beach		0.0410000	\$ 27,758		0.0360000	\$ 10,528
Hialeah		4.1030000	\$ 2,777,826		3.6040000	\$ 1,053,997
Hialeah Gardens		0.4220000	\$ 285,704		0.3710000	\$ 108,500
Homestead		1.5640000	\$ 1,058,864		1.3740000	\$ 401,829
Indian Creek		0.0060000	\$ 4,062		0.0060000	\$ 1,755
Key Biscayne		0.2600000	\$ 176,026		0.2280000	\$ 66,679
Medley		0.1000000	\$ 67,702		0.0870000	\$ 25,443
Miami		8.1250000	\$ 5,500,814		7.1360000	\$ 2,086,937
Miami Beach		1.4900000	\$ 1,008,765		1.3090000	\$ 382,820
Miami Gardens		2.5180000	\$ 1,704,745		2.2120000	\$ 646,904
Miami Lakes		0.6100000	\$ 412,984		0.5360000	\$ 156,754
Miami Shores		0.3030000	\$ 205,138		0.2660000	\$ 77,792
Miami Springs		0.4090000	\$ 276,903		0.3590000	\$ 104,990
North Bay Village		0.1320000	\$ 89,367		0.1160000	\$ 33,924
North Miami		1.1190000	\$ 757,589		0.9830000	\$ 287,480
North Miami Beach		0.9070000	\$ 614,060		0.7970000	\$ 233,084
Opa Locka		0.3260000	\$ 220,710		0.2870000	\$ 83,934
Palmetto Bay		0.6550000	\$ 443,450		0.5750000	\$ 168,160
Pinecrest		0.5190000	\$ 351,375		0.4560000	\$ 133,358
South Miami		0.2810000	\$ 190,244		0.2470000	\$ 72,236
Sunny Isles Beach		0.3440000	\$ 232,896		0.3020000	\$ 88,321
Surfside		0.1060000	\$ 71,764		0.0930000	\$ 27,198
Sweetwater		0.3730000	\$ 252,530		0.3270000	\$ 95,632
Virginia Gardens		0.0490000	\$ 33,174		0.0430000	\$ 12,575
West Miami		0.1340000	\$ 90,721		0.1180000	\$ 34,509
Countywide Total		100.0000000	\$ 67,702,325		100.0000000	\$ 29,245,200
MONROE BOCC	\$ 0.06	56.5200000	\$ 1,730,482	\$ 0.05	46.6200000	\$ 1,061,541
Islamorada		9.2300000	\$ 282,596		8.5800000	\$ 195,367
Key Colony Beach		0.5000000	\$ 15,309		0.9500000	\$ 21,632
Key West		28.3200000	\$ 867,078		31.9100000	\$ 726,593
Layton		0.1200000	\$ 3,674		0.2500000	\$ 5,693
Marathon		5.3100000	\$ 162,577		11.6900000	\$ 266,182
Countywide Total		100.0000000	\$ 3,061,717		100.0000000	\$ 2,277,008
NASSAU BOCC	\$ 0.06	85.6065000	\$ 2,439,338	\$ 0.05	85.6065000	\$ 1,599,957
Callahan		0.7494000	\$ 21,354		0.7494000	\$ 14,006

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2025

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	FY 2023-24 Distribution Percentage	FY 2024-25 Estimated Distribution	Motor Fuel Tax Rate	FY 2023-24 Distribution Percentage	FY 2024-25 Estimated Distribution
Fernandina Beach		9.0497000	\$ 257,869		9.0497000	\$ 169,136
Hilliard		4.5944000	\$ 130,916		4.5944000	\$ 85,868
Countywide Total		100.0000000	\$ 2,849,478		100.0000000	\$ 1,868,967
OKALOOSA BOCC	\$ 0.06	64.0000000	\$ 4,338,816	\$ 0.03	64.0000000	\$ 1,955,016
Cinco Bayou		0.3828000	\$ 25,952		0.3828000	\$ 11,693
Crestview		7.8062000	\$ 529,214		7.8062000	\$ 238,457
Destin		7.9133000	\$ 536,474		7.9133000	\$ 241,729
Fort Walton Beach		9.7956000	\$ 664,083		9.7956000	\$ 299,227
Laurel Hill		0.4593000	\$ 31,138		0.4593000	\$ 14,030
Mary Esther		1.9899000	\$ 134,903		1.9899000	\$ 60,786
Niceville		4.3618000	\$ 295,704		4.3618000	\$ 133,240
Shalimar		0.6124000	\$ 41,517		0.6124000	\$ 18,707
Valparaiso		2.6787000	\$ 181,600		2.6787000	\$ 81,827
Countywide Total		100.0000000	\$ 6,779,400		100.0000000	\$ 3,054,713
OKEECHOBEE BOCC	\$ 0.06	80.6600000	\$ 1,773,167	\$ 0.05	80.6600000	\$ 1,072,962
Okeechobee		19.3400000	\$ 425,156		19.3400000	\$ 257,266
Countywide Total		100.0000000	\$ 2,198,323		100.0000000	\$ 1,330,228
ORANGE BOCC	\$ 0.06	62.8889000	\$ 29,164,512	\$ -		
Apopka		3.8742000	\$ 1,796,647			
Bay Lake		0.0000000	\$ -			
Belle Isle		0.4754000	\$ 220,465			
Eatonville		0.1601000	\$ 74,246			
Edgewood		0.1785000	\$ 82,779			
Lake Buena Vista		0.0000000	\$ -			
Maitland		1.3464000	\$ 624,388			
Oakland		0.3643000	\$ 168,943			
Ocoee		3.3228000	\$ 1,540,937			
Orlando		21.7309000	\$ 10,077,631			
Windermere		0.2051000	\$ 95,114			
Winter Garden		3.3968000	\$ 1,575,254			
Winter Park		2.0566000	\$ 953,741			
Countywide Total		100.0000000	\$ 46,374,658			\$ 6,409,898
OSCEOLA BOCC	\$ 0.06	62.5000000	\$ 7,863,013	\$ 0.05	100.0000000	\$ 9,482,770
Kissimmee		25.0000000	\$ 3,145,205		0.0000000	\$ -
St. Cloud		12.5000000	\$ 1,572,603		0.0000000	\$ -
Countywide Total		100.0000000	\$ 12,580,821		100.0000000	\$ 9,482,770
PALM BEACH BOCC	\$ 0.06	66.5648000	\$ 25,072,943	\$ 0.05	78.9240000	\$ 21,573,189
Atlantis		0.1891900	\$ 71,262		0.1192500	\$ 32,596
Belle Glade		0.8569400	\$ 322,783		0.5401800	\$ 147,654
Boca Raton		4.1097300	\$ 1,548,011		2.5905900	\$ 708,115
Boynton Beach		2.4684500	\$ 929,790		1.5560000	\$ 425,319
Briny Breezes		0.0090800	\$ 3,420		0.0057200	\$ 1,564
Cloud Lake		0.0114200	\$ 4,302		0.0072000	\$ 1,968
Delray Beach		2.7014200	\$ 1,017,543		1.7028500	\$ 465,459
Glen Ridge		0.0239400	\$ 9,017		0.0150900	\$ 4,125
Golf		0.0676400	\$ 25,478		0.0426400	\$ 11,655
Greenacres		0.8277500	\$ 311,788		0.5217700	\$ 142,621
Gulfstream		0.0655900	\$ 24,706		0.0413500	\$ 11,303
Haverhill		0.1141300	\$ 42,989		0.0719400	\$ 19,664
Highland Beach		0.0659400	\$ 24,838		0.0415700	\$ 11,363
Hypoluxo		0.0315600	\$ 11,888		0.0198900	\$ 5,437
Juno Beach		0.1086200	\$ 40,914		0.0684700	\$ 18,716

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2025

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	FY 2023-24 Distribution Percentage	FY 2024-25 Estimated Distribution	Motor Fuel Tax Rate	FY 2023-24 Distribution Percentage	FY 2024-25 Estimated Distribution
Jupiter		2.6213600	\$ 987,387		1.6523900	\$ 451,666
Jupiter Inlet Colony		0.0381500	\$ 14,370		0.0240500	\$ 6,574
Lake Clarke Shores		0.1988800	\$ 74,912		0.1253700	\$ 34,269
Lake Park		0.4813000	\$ 181,291		0.3033900	\$ 82,929
Lake Worth		1.7638400	\$ 664,385		1.1118400	\$ 303,912
Lantana		0.5536800	\$ 208,554		0.3490100	\$ 95,399
Loxahatchee Groves		0.7123200	\$ 268,309		0.4490100	\$ 122,733
Manalapan		0.0349200	\$ 13,153		0.0220100	\$ 6,016
Mangonia Park		0.1268700	\$ 47,788		0.0799700	\$ 21,859
North Palm Beach		0.5425300	\$ 204,355		0.3419800	\$ 93,477
Ocean Ridge		0.1026500	\$ 38,665		0.0647100	\$ 17,688
Pahokee		0.3355600	\$ 126,395		0.2115200	\$ 57,817
Palm Beach		0.6337300	\$ 238,707		0.3994700	\$ 109,192
Palm Beach Gardens		1.6593500	\$ 625,027		1.0459800	\$ 285,910
Palm Beach Shores		0.0755500	\$ 28,457		0.0476200	\$ 13,017
Palm Springs		0.7884500	\$ 296,985		0.4970000	\$ 135,851
Riviera Beach		1.4532700	\$ 547,403		0.9160800	\$ 250,403
Royal Palm Beach		1.3926800	\$ 524,580		0.8778800	\$ 239,961
South Bay		0.2133600	\$ 80,366		0.1344900	\$ 36,762
South Palm Beach		0.0172900	\$ 6,513		0.0109000	\$ 2,979
Tequesta		0.3468800	\$ 130,659		0.2186600	\$ 59,769
Wellington		3.0139600	\$ 1,135,267		1.8998600	\$ 519,310
West Palm Beach		4.6772200	\$ 1,761,767		2.9483000	\$ 805,892
Westlake		0.0000000	\$ -		0.0000000	\$ -
Countywide Total		100.0000000	\$ 37,666,970		100.0000000	\$ 27,334,130
PASCO BOCC	\$ 0.06	90.4403000	\$ 14,093,935	\$ 0.05	90.4403000	\$ 10,224,810
Dade City		1.5395000	\$ 239,911		1.5395000	\$ 174,050
New Port Richey		4.9726000	\$ 774,915		4.9726000	\$ 562,182
Port Richey		0.6553000	\$ 102,120		0.6553000	\$ 74,086
St. Leo		0.0409000	\$ 6,374		0.0409000	\$ 4,624
San Antonio		0.3718000	\$ 57,940		0.3718000	\$ 42,034
Zephyrhills		1.9796000	\$ 308,495		1.9796000	\$ 223,805
Countywide Total		100.0000000	\$ 15,583,689		100.0000000	\$ 11,305,591
PINELLAS BOCC	\$ 0.06	100.0000000	\$ 22,393,652	\$ -		\$ 3,267,261
POLK BOCC	\$ 0.06	65.4410000	\$ 15,674,139	\$ 0.05	65.4410000	\$ 9,949,315
Auburndale		1.9470000	\$ 466,337		1.9470000	\$ 296,012
Bartow		2.5380000	\$ 607,891		2.5380000	\$ 385,865
Davenport		1.0630000	\$ 254,605		1.0630000	\$ 161,613
Dundee		0.6990000	\$ 167,421		0.6990000	\$ 106,272
Eagle Lake		0.4270000	\$ 102,273		0.4270000	\$ 64,919
Fort Meade		0.8120000	\$ 194,487		0.8120000	\$ 123,452
Frostproof		0.7410000	\$ 177,481		0.7410000	\$ 112,658
Haines City		3.0100000	\$ 720,942		3.0100000	\$ 457,625
Highland Park		0.0380000	\$ 9,102		0.0380000	\$ 5,777
Hillcrest Heights		0.0380000	\$ 9,102		0.0380000	\$ 5,777
Lake Alfred		0.7900000	\$ 189,217		0.7900000	\$ 120,108
Lake Hamilton		0.3230000	\$ 77,364		0.3230000	\$ 49,107
Lake Wales		2.1530000	\$ 515,677		2.1530000	\$ 327,331
Lakeland		13.2250000	\$ 3,167,594		13.2250000	\$ 2,010,661
Mulberry		0.5790000	\$ 138,680		0.5790000	\$ 88,028
Polk City		0.4520000	\$ 108,261		0.4520000	\$ 68,720
Winter Haven		5.7240000	\$ 1,370,987		5.7240000	\$ 870,248

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2025

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	FY 2023-24 Distribution Percentage	FY 2024-25 Estimated Distribution	Motor Fuel Tax Rate	FY 2023-24 Distribution Percentage	FY 2024-25 Estimated Distribution
Countywide Total		100.0000000	\$ 23,951,558		100.0000000	\$ 15,203,489
PUTNAM BOCC	\$ 0.06	79.0647000	\$ 1,829,631	\$ 0.05	79.0647000	\$ 1,215,901
Crescent City		2.1690000	\$ 50,193		2.1690000	\$ 33,356
Interlachen		1.8728000	\$ 43,338		1.8728000	\$ 28,801
Palatka		14.7013000	\$ 340,202		14.7013000	\$ 226,085
Pomona Park		1.2053000	\$ 27,892		1.2053000	\$ 18,536
Welaka		0.9869000	\$ 22,838		0.9869000	\$ 15,177
Countywide Total		100.0000000	\$ 2,314,093		100.0000000	\$ 1,537,855
ST. JOHNS BOCC	\$ 0.06	92.5000000	\$ 8,982,274	\$ -		
St. Augustine		5.1700000	\$ 502,036			
St. Augustine Beach		2.3300000	\$ 226,256			
Countywide Total		100.0000000	\$ 9,710,567			\$ 1,345,294
ST. LUCIE BOCC	\$ 0.06	19.0226000	\$ 1,972,158	\$ 0.05	19.0226000	\$ 1,382,066
Fort Pierce		14.0710000	\$ 1,458,804		14.0710000	\$ 1,022,313
Port St. Lucie		66.8231000	\$ 6,927,851		66.8231000	\$ 4,854,959
St. Lucie Village		0.0833000	\$ 8,636		0.0833000	\$ 6,052
Countywide Total		100.0000000	\$ 10,367,449		100.0000000	\$ 7,265,390
SANTA ROSA BOCC	\$ 0.06	90.9514000	\$ 4,688,760	\$ 0.05	89.4200000	\$ 3,319,416
Gulf Breeze		2.2328000	\$ 115,106		4.0800000	\$ 151,456
Jay		0.3873000	\$ 19,966		0.3900000	\$ 14,477
Milton		6.4285000	\$ 331,404		6.1100000	\$ 226,813
Countywide Total		100.0000000	\$ 5,155,237		100.0000000	\$ 3,712,163
SARASOTA BOCC	\$ 0.06	62.4638000	\$ 7,038,696	\$ 0.05	62.4638000	\$ 5,308,325
Longboat Key		1.0524000	\$ 118,589		1.0524000	\$ 89,436
North Port		18.0873000	\$ 2,038,157		18.0873000	\$ 1,537,103
Sarasota		12.4882000	\$ 1,407,225		12.4882000	\$ 1,061,278
Venice		5.9083000	\$ 665,773		5.9083000	\$ 502,102
Countywide Total		100.0000000	\$ 11,268,440		100.0000000	\$ 8,498,243
SEMINOLE BOCC	\$ 0.06	63.6000000	\$ 7,729,236	\$ -		
Altamonte Springs		5.3000000	\$ 644,103			
Casselberry		4.8000000	\$ 583,339			
Lake Mary		2.2000000	\$ 267,364			
Longwood		3.2000000	\$ 388,892			
Oviedo		6.4000000	\$ 777,785			
Sanford		9.5000000	\$ 1,154,524			
Winter Springs		5.0000000	\$ 607,644			
Countywide Total		100.0000000	\$ 12,152,887			\$ 1,833,396
SUMTER BOCC	\$ 0.06	75.4430000	\$ 4,615,801	\$ -		
Bushnell		2.1360000	\$ 130,686			
Center Hill		0.5820000	\$ 35,608			
Coleman		0.4360000	\$ 26,676			
Webster		0.5420000	\$ 33,161			
Wildwood		20.8610000	\$ 1,276,331			
Countywide Total		100.0000000	\$ 6,118,263			\$ 636,811
SUWANNEE BOCC	\$ 0.06	85.9110000	\$ 1,842,233	\$ 0.05	85.9110000	\$ 1,135,235
Branford		1.0000000	\$ 21,444		1.0000000	\$ 13,214
Live Oak		13.0890000	\$ 280,674		13.0890000	\$ 172,959
Countywide Total		100.0000000	\$ 2,144,351		100.0000000	\$ 1,321,409
TAYLOR BOCC	\$ 0.06	70.0000000	\$ 806,448	\$ -		
Perry		30.0000000	\$ 345,621			
Countywide Total		100.0000000	\$ 1,152,069			\$ 116,630
UNION BOCC	\$ 0.06	89.1900000	\$ 416,431	\$ -		

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2025

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	FY 2023-24 Distribution Percentage	FY 2024-25 Estimated Distribution	Motor Fuel Tax Rate	FY 2023-24 Distribution Percentage	FY 2024-25 Estimated Distribution
Lake Butler		9.8900000	\$ 46,177			
Raiford		0.0000000	\$ -			
Worthington Springs		0.9200000	\$ 4,296			
Countywide Total		100.0000000	\$ 466,903			\$ 44,539
VOLUSIA BOCC	\$ 0.06	57.2380000	\$ 9,475,052	\$ 0.05	57.2380000	\$ 6,959,131
Daytona Beach		7.0090000	\$ 1,160,254		7.0090000	\$ 852,171
Daytona Beach Shores		0.5200000	\$ 86,080		0.5200000	\$ 63,223
DeBary		2.4490000	\$ 405,402		2.4490000	\$ 297,755
DeLand		2.8580000	\$ 473,107		2.8580000	\$ 347,482
Deltona		9.7280000	\$ 1,610,352		9.7280000	\$ 1,182,753
Edgewater		2.4800000	\$ 410,534		2.4800000	\$ 301,524
Holly Hill		1.2150000	\$ 201,128		1.2150000	\$ 147,723
Lake Helen		0.4870000	\$ 80,617		0.4870000	\$ 59,211
New Smyrna Beach		3.3160000	\$ 548,923		3.3160000	\$ 403,167
Oak Hill		0.3790000	\$ 62,739		0.3790000	\$ 46,080
Orange City		0.9110000	\$ 150,805		0.9110000	\$ 110,762
Ormond Beach		4.4690000	\$ 739,788		4.4690000	\$ 543,352
Pierson		0.3420000	\$ 56,614		0.3420000	\$ 41,581
Ponce Inlet		0.4400000	\$ 72,837		0.4400000	\$ 53,496
Port Orange		4.9710000	\$ 822,888		4.9710000	\$ 604,386
South Daytona		1.1880000	\$ 196,659		1.1880000	\$ 144,440
Countywide Total		100.0000000	\$ 16,553,778		100.0000000	\$ 12,158,236
WAKULLA BOCC	\$ 0.06	100.0000000	\$ 1,004,113	\$ -		\$ 133,612
WALTON BOCC	\$ 0.06	92.0800000	\$ 3,844,267	\$ -		
DeFuniak Springs		7.6100000	\$ 317,711			
Freeport		0.2700000	\$ 11,272			
Paxton		0.0400000	\$ 1,670			
Countywide Total		100.0000000	\$ 4,174,921			\$ 531,625
WASHINGTON BOCC	\$ 0.06	85.3500000	\$ 663,242	\$ -		
Caryville		0.0100000	\$ 78			
Chipley		12.7000000	\$ 98,690			
Vernon		1.8100000	\$ 14,065			
Wausau		0.1300000	\$ 1,010			
Countywide Total		100.0000000	\$ 777,085			\$ 103,464
STATEWIDE TOTALS			\$ 633,170,558			\$ 264,219,853

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) As a result of statewide equalization, all counties levy the 1 to 6 cents local option fuel tax on diesel fuel at the maximum rate of 6 cents. Consequently, the rates listed in that particular column are for motor fuel only.
- 3) The revenue estimates are based on the total number of cents imposed by the counties as reflected in the table with the following exception. For those counties that do not currently impose the 1 to 5 cents local option fuel tax, a separate revenue estimate is provided. This estimate represents a countywide distribution based on a hypothetical 1 cent per gallon levy and is provided for those officials that may be considering a future tax levy.
- 4) Revenue estimates are based on FY 2023-24 distribution percentages specified by either locally-determined interlocal agreement or statutory default formula if no interlocal agreement has been established. Examples of factors used in interlocal agreements to determine distribution percentages include lane miles, population, roadway miles, and transportation expenditures. Under the statutory default formula, the distribution is based on the transportation expenditures of each local government for the immediately preceding five fiscal years as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions are recalculated every ten years based on the transportation expenditures of the immediately preceding five years.

Local Option Fuel Tax Levies on Motor Fuel in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2025

County	Ninth-Cent Fuel Tax				1.5-Cents Local Option Fuel Tax				1.5-Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2025 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2025 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2025 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2025 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	1	\$ 1,482,990	0	\$ -	6	\$ 8,272,213	0	\$ -	5	\$ 5,966,765	0	\$ -	12	\$ 15,721,069	0	\$ -
Baker	1	\$ 223,646	0	\$ -	6	\$ 1,250,929	0	\$ -	0	\$ -	5	\$ 874,781	7	\$ 1,474,575	5	\$ 874,781
Bay	1	\$ 1,268,857	0	\$ -	6	\$ 7,091,903	0	\$ -	0	\$ -	5	\$ 5,013,640	7	\$ 8,360,760	5	\$ 5,013,640
Bradford	1	\$ 164,876	0	\$ -	6	\$ 925,072	0	\$ -	5	\$ 617,357	0	\$ -	12	\$ 1,707,305	0	\$ -
Brevard	0	\$ 2,137,582	1	\$ 2,719,745	6	\$ 27,838,486	0	\$ -	0	\$ -	5	\$ 12,557,003	6	\$ 29,976,068	6	\$ 15,276,749
Broward	1	\$ 9,305,162	0	\$ -	6	\$ 51,884,705	0	\$ -	5	\$ 37,958,001	0	\$ -	12	\$ 99,147,868	0	\$ -
Calhoun	0	\$ 25,360	1	\$ 41,092	6	\$ 378,989	0	\$ -	0	\$ -	5	\$ 189,722	6	\$ 404,348	6	\$ 230,815
Charlotte	1	\$ 1,133,065	0	\$ -	6	\$ 6,335,476	0	\$ -	5	\$ 4,452,661	0	\$ -	12	\$ 11,921,202	0	\$ -
Citrus	1	\$ 703,541	0	\$ -	6	\$ 3,923,850	0	\$ -	5	\$ 2,860,591	0	\$ -	12	\$ 7,487,983	0	\$ -
Clay	1	\$ 887,378	0	\$ -	6	\$ 4,951,104	0	\$ -	5	\$ 3,589,369	0	\$ -	12	\$ 9,427,852	0	\$ -
Collier	1	\$ 1,972,140	0	\$ -	6	\$ 10,971,077	0	\$ -	5	\$ 8,289,071	0	\$ -	12	\$ 21,232,288	0	\$ -
Columbia	1	\$ 870,223	0	\$ -	6	\$ 4,957,763	0	\$ -	0	\$ -	5	\$ 2,535,234	7	\$ 5,827,986	5	\$ 2,535,234
DeSoto	1	\$ 169,116	0	\$ -	6	\$ 950,794	0	\$ -	5	\$ 614,640	0	\$ -	12	\$ 1,734,550	0	\$ -
Dixie	0	\$ 40,711	1	\$ 77,244	6	\$ 670,654	0	\$ -	0	\$ -	5	\$ 356,632	6	\$ 711,365	6	\$ 433,876
Duval	1	\$ 6,024,760	0	\$ -	6	\$ 33,858,555	0	\$ -	5	\$ 22,026,878	0	\$ -	12	\$ 61,910,194	0	\$ -
Escambia	1	\$ 1,727,378	0	\$ -	6	\$ 9,699,071	0	\$ -	4	\$ 5,118,649	1	\$ 1,279,662	11	\$ 16,545,097	1	\$ 1,279,662
Flagler	1	\$ 495,988	0	\$ -	6	\$ 2,764,088	0	\$ -	0	\$ -	5	\$ 2,037,607	7	\$ 3,260,076	5	\$ 2,037,607
Franklin	0	\$ 15,079	1	\$ 57,888	6	\$ 410,014	0	\$ -	0	\$ -	5	\$ 267,266	6	\$ 425,093	6	\$ 325,153
Gadsden	0	\$ 220,875	1	\$ 219,688	6	\$ 2,537,927	0	\$ -	0	\$ -	5	\$ 1,014,294	6	\$ 2,758,802	6	\$ 1,233,981
Gilchrist	1	\$ 102,517	0	\$ -	6	\$ 572,634	0	\$ -	0	\$ -	5	\$ 408,505	7	\$ 675,151	5	\$ 408,505
Glades	1	\$ 129,608	0	\$ -	6	\$ 749,647	0	\$ -	0	\$ -	5	\$ 269,324	7	\$ 879,255	5	\$ 269,324
Gulf	1	\$ 73,336	0	\$ -	6	\$ 409,860	0	\$ -	0	\$ -	5	\$ 290,176	7	\$ 483,186	5	\$ 290,176
Hamilton	0	\$ 333,779	1	\$ 137,440	6	\$ 2,761,345	0	\$ -	5	\$ -	5	\$ 634,559	6	\$ 3,095,124	6	\$ 772,000
Hardee	0	\$ 174,400	0	\$ -	6	\$ 985,142	0	\$ -	0	\$ -	5	\$ 602,368	9	\$ 2,588,175	3	\$ 602,368
Hendry	1	\$ 327,282	0	\$ -	6	\$ 1,859,315	0	\$ -	2	\$ 401,579	3	\$ 9,957,104	12	\$ 9,957,104	0	\$ -
Hernando	1	\$ 979,662	0	\$ -	6	\$ 5,485,658	0	\$ -	5	\$ 3,491,784	0	\$ -	12	\$ 5,905,848	0	\$ -
Highlands	1	\$ 579,054	0	\$ -	6	\$ 3,259,386	0	\$ -	5	\$ 2,067,408	0	\$ -	12	\$ 5,905,848	0	\$ -
Hillsborough	1	\$ 7,654,190	0	\$ -	6	\$ 42,874,037	0	\$ -	0	\$ -	5	\$ 29,347,676	7	\$ 50,528,228	5	\$ 29,347,676
Holmes	1	\$ 125,238	0	\$ -	6	\$ 710,782	0	\$ -	0	\$ -	5	\$ 390,948	7	\$ 836,019	5	\$ 390,948
Indian River	0	\$ 194,971	1	\$ 750,678	6	\$ 5,313,564	0	\$ -	0	\$ -	5	\$ 5,508,535	6	\$ 5,508,535	6	\$ 4,216,539
Jackson	1	\$ 557,924	0	\$ -	6	\$ 3,199,084	0	\$ -	5	\$ 1,428,013	0	\$ -	12	\$ 5,185,021	0	\$ -
Jefferson	1	\$ 137,528	0	\$ -	6	\$ 782,150	0	\$ -	5	\$ 413,770	0	\$ -	12	\$ 1,333,448	0	\$ -
Lalayette	0	\$ 15,321	1	\$ 23,238	6	\$ 220,195	0	\$ -	0	\$ -	5	\$ 107,287	6	\$ 235,515	6	\$ 130,525
Lake	1	\$ 1,963,619	0	\$ -	6	\$ 10,937,724	0	\$ -	0	\$ -	5	\$ 8,118,078	7	\$ 12,901,343	5	\$ 8,118,078
Lee	1	\$ 4,257,666	0	\$ -	6	\$ 23,745,823	0	\$ -	5	\$ 17,315,304	0	\$ -	12	\$ 45,318,793	0	\$ -
Leon	1	\$ 1,428,376	0	\$ -	6	\$ 7,987,042	0	\$ -	5	\$ 5,802,144	0	\$ -	12	\$ 15,197,562	0	\$ -
Levy	0	\$ 58,238	1	\$ 223,154	6	\$ 1,587,238	0	\$ -	5	\$ 1,030,235	0	\$ -	11	\$ 2,669,772	1	\$ 223,154
Liberty	1	\$ 56,565	0	\$ -	6	\$ 324,261	0	\$ -	0	\$ -	5	\$ 145,514	7	\$ 380,826	5	\$ 145,514
Madison	1	\$ 339,572	0	\$ -	6	\$ 1,970,871	0	\$ -	5	\$ 640,235	0	\$ -	12	\$ 2,950,678	0	\$ -
Manatee	1	\$ 2,129,576	0	\$ -	6	\$ 11,887,242	0	\$ -	5	\$ 8,562,699	0	\$ -	12	\$ 22,579,517	0	\$ -
Marion	1	\$ 2,474,539	0	\$ -	6	\$ 13,930,330	0	\$ -	5	\$ 8,819,445	0	\$ -	12	\$ 25,224,315	0	\$ -
Martin	1	\$ 933,806	0	\$ -	6	\$ 5,208,703	0	\$ -	5	\$ 3,791,064	0	\$ -	12	\$ 9,933,573	0	\$ -
Miami-Dade **	1	\$ 12,128,291	0	\$ -	6	\$ 67,702,325	0	\$ -	3	\$ 29,245,200	2	\$ 19,496,800	10	\$ 109,075,816	2	\$ 19,496,800
Monroe	1	\$ 549,741	0	\$ -	6	\$ 3,061,717	0	\$ -	5	\$ 2,277,008	0	\$ -	12	\$ 5,888,465	0	\$ -
Nassau	1	\$ 507,297	0	\$ -	6	\$ 2,849,478	0	\$ -	5	\$ 1,868,967	0	\$ -	12	\$ 5,225,742	0	\$ -
Okaloosa	1	\$ 1,218,117	0	\$ -	6	\$ 6,779,400	0	\$ -	3	\$ 3,054,713	2	\$ 2,036,475	10	\$ 11,052,230	2	\$ 2,036,475
Okechobee	1	\$ 389,436	0	\$ -	6	\$ 2,198,323	0	\$ -	5	\$ 1,330,235	0	\$ -	12	\$ 3,917,967	0	\$ -
Orange	0	\$ 1,342,782	1	\$ 6,941,660	6	\$ 46,374,658	0	\$ -	0	\$ -	5	\$ 32,049,491	6	\$ 47,717,440	6	\$ 38,991,151
Osceola	1	\$ 2,261,115	0	\$ -	6	\$ 12,580,821	0	\$ -	5	\$ 9,482,770	0	\$ -	12	\$ 24,324,706	0	\$ -
Palm Beach	1	\$ 6,751,456	0	\$ -	6	\$ 37,666,970	0	\$ -	5	\$ 27,334,130	0	\$ -	12	\$ 71,752,557	0	\$ -
Pasco	1	\$ 2,793,177	0	\$ -	6	\$ 15,583,689	0	\$ -	5	\$ 11,305,591	0	\$ -	12	\$ 29,682,457	0	\$ -
Pinellas	1	\$ 4,015,340	0	\$ -	6	\$ 22,393,652	0	\$ -	0	\$ -	5	\$ 16,336,307	7	\$ 26,408,992	5	\$ 16,336,307
Polk	1	\$ 4,255,363	0	\$ -	6	\$ 23,951,558	0	\$ -	5	\$ 15,203,489	0	\$ -	12	\$ 43,410,409	0	\$ -
Pulman	1	\$ 412,329	0	\$ -	6	\$ 2,314,093	0	\$ -	5	\$ 1,537,855	0	\$ -	12	\$ 4,264,278	0	\$ -
St. Johns	0	\$ 278,081	1	\$ 1,456,899	6	\$ 9,710,567	0	\$ -	0	\$ -	5	\$ 6,726,469	6	\$ 9,988,648	6	\$ 8,183,367
St. Lucie	1	\$ 1,853,798	0	\$ -	6	\$ 10,367,449	0	\$ -	5	\$ 7,265,390	0	\$ -	12	\$ 19,486,637	0	\$ -
Santa Rosa	1	\$ 923,528	0	\$ -	6	\$ 5,155,237	0	\$ -	5	\$ 3,712,163	0	\$ -	12	\$ 9,790,927	0	\$ -
Sarasota	1	\$ 2,025,325	0	\$ -	6	\$ 11,268,440	0	\$ -	5	\$ 8,498,243	0	\$ -	12	\$ 21,792,008	0	\$ -
Seminole	1	\$ 2,184,321	0	\$ -	6	\$ 12,152,887	0	\$ -	0	\$ -	5	\$ 9,166,981	7	\$ 14,337,208	5	\$ 9,166,981
Sumter	1	\$ 1,074,882	0	\$ -	6	\$ 6,118,263	0	\$ -	0	\$ -	5	\$ 3,184,055	7	\$ 7,193,145	5	\$ 3,184,055
Suwannee	1	\$ 380,288	0	\$ -	6	\$ 2,144,351	0	\$ -	5	\$ 1,321,409	0	\$ -	12	\$ 3,846,048	0	\$ -

Local Option Fuel Tax Levies on Motor Fuel in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2025

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Countywide Local Option Fuel Tax				Combined Total: All Taxes			
	2025 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2025 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2025 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2025 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2025 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Taylor	0	\$ 75,611	1	\$ 126,305	6	\$ 1,152,069	0	\$ -	0	\$ -	5	\$ 583,148	6	\$ 1,227,880	6	\$ 709,454				
Union	1	\$ 81,676	0	\$ -	6	\$ 466,903	0	\$ -	0	\$ -	5	\$ 222,693	7	\$ 548,579	5	\$ 222,693				
Volusia	1	\$ 2,969,633	0	\$ -	6	\$ 16,553,778	0	\$ -	5	\$ 12,158,236	0	\$ -	12	\$ 31,681,648	0	\$ -				
Wakulla	1	\$ 178,928	0	\$ -	6	\$ 1,004,113	0	\$ -	0	\$ -	5	\$ 668,058	7	\$ 1,183,040	5	\$ 668,058				
Walton	1	\$ 741,878	0	\$ -	6	\$ 4,174,921	0	\$ -	0	\$ -	5	\$ 2,658,123	7	\$ 4,916,789	5	\$ 2,658,123				
Washington	1	\$ 138,478	0	\$ -	6	\$ 777,085	0	\$ -	0	\$ -	5	\$ 517,318	7	\$ 915,563	5	\$ 517,318				
Florida Total		\$ 103,425,667		\$ 12,775,030		\$ 650,911,439		\$ -		\$ 281,442,354		\$ 163,552,058		\$ 1,035,779,460		\$ 176,327,088				

Notes:

- 1) The estimation of realized and unrealized revenues reflects countywide totals and assumes those tax rates in effect beginning January 1, 2025.
- 2) The estimation of unrealized revenues from the Ninth-Cent Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.01 per gallon and reflects countywide totals.
- 3) The estimation of unrealized revenues from the 1-6 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.06 per gallon and reflects countywide totals.
- 4) The estimation of unrealized revenues from the 1-5 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.05 per gallon and reflects countywide totals.
- 5) The Ninth-Cent Fuel Tax and 1-6 Cents Local Option Fuel Tax are imposed on diesel fuel in every county at the maximum rate of \$0.01 and \$0.06 per gallon, respectively, as the result of statewide equalization. Consequently, there are no unrealized tax revenues resulting from these levies on diesel fuel.
- 6) Current law requires the countywide tax proceeds generated from the 1-6 Cents and 1-5 Cents Local Option Fuel Taxes to be distributed among the county government and municipalities within the county's boundaries pursuant to interlocal agreement or default formula (i.e., historical transportation expenditures) methodology. County governments are not required by law to share the Ninth-Cent Fuel Tax proceeds with municipalities within their respective boundaries.
- 7) County local option tax rate changes for 2025: Jackson County will levy the 1-5 Cents Fuel Tax at the maximum rate of 5 cents.

Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2025 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties.
- 2) Office of Economic and Demographic Research, Tables: Ninth-Cent Fuel Tax - Estimated Gallons and Tax by Fuel Type - Revenue Estimates for the Local Fiscal Year Ending September 30, 2025.

Ninth-Cent Fuel Tax

Sections 206.41(1)(d), 206.87(1)(b), and 336.021, Florida Statutes

Summary:

The Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. The tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum. The proceeds are used to fund specified transportation expenditures. During the 2024-25 local fiscal year, counties levying this tax will realize an estimated \$103 million in revenue. The 12 counties not currently levying this tax on motor fuel will allow an estimated \$12.8 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Authorization to Levy:

Pursuant to ss. 206.41(1)(d) and 206.87(1)(b), F.S., any county in the state may levy a 1 cent per gallon tax on motor and diesel fuels sold in the county by extraordinary vote of the membership of its governing body or voter approval in a countywide referendum. A referendum to adopt, amend, or reenact the tax must be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring tax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period. Since January 1, 1994, this tax has been imposed on diesel fuel in every county as the result of statewide equalization.

All impositions of the tax must be levied before October 1st to be effective January 1st of the following year. However, tax levies that were in effect on July 1, 2002, and expire on August 31st of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1st and is effective September 1st of the year of expiration. A decision to rescind the tax cannot take effect on any date other than December 31st, and a county must provide a minimum notice of 60 days to the Department of Revenue of such decision.

Counties Eligible to Levy:

All counties are eligible to levy this tax on motor fuel.

Distribution of Proceeds:

The county's governing body may provide by joint agreement with one or more of its respective municipalities for the authorized transportation purposes and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the tax proceeds with municipalities. If the county does not levy the tax on motor fuel, it still receives proceeds from the levy on diesel fuel.

Authorized Uses of Proceeds:

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

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting installation, operation, maintenance, and repair.
5. Traffic signs, traffic engineering, signalization, and pavement markings installation, operation, maintenance, and repair.
6. Bridge maintenance and operation.
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Counties are also authorized to expend the revenues received in conjunction with the state or federal government for joint transportation projects.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
90-79	Local option fuel tax funding transportation disadvantaged
86-39	Authority to use funds for sports complex
85-104	Use of excess funds from gas tax trust fund
83-25	Eligibility for refunds on motor fuel taxes
82-54	Use of motor fuel tax for road construction, bond issue
81-30	Refund provisions of F.S. 206
79-98	Cattle gaps, construction and maintenance

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

1. <https://www.myfloridalegal.com/ag-opinions>

1 to 6 Cents Local Option Fuel Tax

Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes

Summary:

Local governments are authorized to levy a tax of 1 to 6 cents on every net gallon of motor fuel sold in a county. As the result of statewide equalization, this tax is imposed on diesel fuel in each county at the maximum rate of 6 cents per gallon. The tax on motor fuel may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. The proceeds are used to fund specified transportation expenditures. During the 2024-25 local fiscal year, counties levying this tax will realize an estimated \$651 million in revenue, and no revenues will go unrealized because all counties are levying the tax at the maximum rate.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Authorization to Levy:

The tax may be levied using either of the following procedures.

1. This tax may be levied by an ordinance adopted by a majority vote of the county's governing body or upon approval by referendum. A countywide referendum to adopt, amend, or reenact the tax must be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring tax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period. Such ordinance must be adopted in accordance with the requirements imposed under one of the following two circumstances, whichever is applicable:
 - a. Prior to June 1st, the county may establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1st. However, any interlocal agreement executed after the initial tax levy, extension, or rate change, cannot materially or adversely affect the rights of holders of outstanding bonds, which are backed by these taxes. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.
 - b. If an interlocal agreement has not been executed, the county may, prior to June 10th, adopt a resolution of intent to levy this tax.
2. If no interlocal agreement or resolution is adopted pursuant to the procedures described in #1 above, then municipalities representing more than 50 percent of the county population may, prior to June 20th, adopt uniform resolutions approving the tax, establishing the duration of the levy and the rate, and setting the date for a county-wide referendum on whether or not to levy the tax. A referendum is held in accordance with the provisions of the resolution and applicable state law, provided that the county bears the costs of such referendum. The tax is levied and collected countywide on January 1st, following 30 days after voter approval.

All tax impositions and rate changes must be levied before October 1st to be effective January 1st of the following year for a period not to exceed 30 years. However, tax levies that were in effect on July 1, 2002, and which expire on August 31st of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1st and is effective September 1st of the year of expiration. Upon expiration, the tax may be re-levied provided that a redetermination of the distribution method is made.

Counties Eligible to Levy:

All counties are eligible to levy this tax on motor fuel. However, counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive these tax proceeds. Any funds otherwise undistributed because of ineligibility are distributed to eligible governments within the county in the same proportion as other local option fuel tax monies. Since the tax is imposed on diesel fuel at the maximum rate of 6 cents in all counties as the result of statewide equalization, each county receives the tax revenues associated with that levy regardless of whether or not the county is levying the tax on motor fuel.

Distribution of Proceeds:

The tax proceeds are distributed by the Department of Revenue (DOR) according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement has been established, then a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation does not materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the recalculation date.

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local governmental entities, then the parties to the agreement must review and hold public hearings on the terms of the agreement at least every two years. Additionally, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1st of each year for dividing the proceeds. This provision applies only to Orange County.

Authorized Uses of Proceeds:

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

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting installation, operation, maintenance, and repair.

5. Traffic signs, traffic engineering, signalization, and pavement markings, installation, operation, maintenance, and repair.
6. Bridge maintenance and operation.
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Small counties, which are defined as having a total population of 50,000 or less on April 1, 1992, and municipalities within such counties, are authorized to use the proceeds to fund infrastructure projects if the projects are consistent with the local government's approved comprehensive plan. If the approval or denial of the plan has not become final, the projects should be consistent with the plan last submitted to the state land-planning agency. In addition, no more than an amount equal to 4 cents of tax proceeds may be used by the county for the express purpose of paying for a court-ordered refund of special assessments.

Except as provided for in s. 336.025(7), F.S., these funds cannot be used for the operational expenses of any infrastructure. The funds may be used for infrastructure projects only after the local government, prior to the fiscal year in which the funds are proposed to be used, or if pledged for bonded indebtedness, prior to the fiscal year in which the bonds will be issued, has held a duly noticed public hearing on the proposed use of the funds and adopted a resolution certifying that the local government has met all of the transportation needs identified in its approved comprehensive plan. If the approval or denial of the plan has not become final, the resolution should certify that the local government has met all transportation needs consistent with the plan last submitted to the state land-planning agency. Additionally, the proceeds cannot be pledged for bonded indebtedness for a period exceeding 10 years with one exception. For the express purpose of using such proceeds in any fiscal year to pay a court-ordered refund of special assessments, the proceeds may be pledged for bonded indebtedness not exceeding 15 years. For these purposes, the term *infrastructure* has the same meaning as provided in s. 212.055, F.S.

Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2013-32	Local option gas tax - municipalities
2010-29	Local option fuel tax, use for electricity and water
2002-02	Local option fuel tax, used for bicycle paths
2000-37	Interest on municipal fuel tax fund, uses
99-70	Municipalities, dredging canals as part of road program
94-67	Referendum vote creating the City of Port LaBelle
94-20	Local option gas tax revenues
93-12	Distribution of local option gas tax
92-20	Use of local option gas tax funds
90-79	Local option tax funding transportation disadvantaged

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

1. <https://www.myfloridalegal.com/ag-opinions>

1 to 5 Cents Local Option Fuel Tax

Sections 206.41(1)(e) and 336.025, Florida Statutes

Summary:

County governments are authorized to levy a tax of 1 to 5 cents upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum. The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. During the 2024-25 local fiscal year, the 38 counties levying this tax will realize an estimated \$281 million in revenue. The 33 counties not currently levying this tax at the maximum rate will allow an estimated \$164 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Authorization to Levy:

The tax on motor fuel may be levied by an ordinance adopted by a majority plus one vote of the county's governing body or upon approval by referendum. A countywide referendum to adopt, amend, or reenact the tax must be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring tax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period.

All tax impositions and rate changes must be levied before October 1st to be effective January 1st of the following year. However, tax levies that were in effect on July 1, 2002, and which expire on August 31st of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1st and is effective September 1st of the year of expiration. A decision to rescind the tax may not take effect on any date other than December 31st, and a county must provide a minimum notice of 60 days to the Department of Revenue (DOR) of such decision.

Prior to a tax levy, the county may establish by interlocal agreement with one or more of its respective municipalities representing a majority of the county's incorporated area population a distribution formula for dividing the entire tax proceeds among the county government and all eligible municipalities. If no interlocal agreement is adopted before the tax's effective date, the revenues are distributed according to the transportation expenditures methodology described in detail in the section, Distribution of Proceeds, discussed below. If no interlocal agreement exists, a new agreement may be established prior to June 1st of any year. However, any interlocal agreement established after the initial tax levy or rate change cannot materially or adversely affect the rights of holders of outstanding bonds, which are backed by the proceeds. The amounts distributed to each local government cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the establishment date of the new interlocal agreement.

Counties Eligible to Levy:

All counties are eligible to levy this tax. However, counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive these tax proceeds. Any funds otherwise undistributed because of ineligibility are distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

Distribution of Proceeds:

The tax proceeds are distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local government entities, then the parties to the agreement must review and hold public hearings on the terms of the agreement at least every two years.

If no interlocal agreement is established, then a local government's distribution is to be based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation does not materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the recalculation date.

Authorized Uses of Proceeds:

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

Attorney General Opinions:

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

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

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

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

This page was intentionally left blank.

Municipal Pari-Mutuel Tax

Section 550.105(9), Florida Statutes

Summary:

If a live horse or jai alai game for any stake, purse, prize, or premium is held or conducted within a municipality's corporate limits, then the municipality may assess and collect an additional tax against any person conducting such live racing or games. The tax may not exceed \$150 per day for horse racing or \$50 per day for jai alai. By constitutional requirement, live dog racing is prohibited in Florida.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

Any municipality, in which a race or game is held or conducted within its corporate limits, is eligible to assess and collect this tax. The imposition of the tax is pursuant to an ordinance adopted by the governing body. The number of municipalities currently imposing this tax is not known.

Administrative Procedures:

The statutory language does not call for the administration of this tax by the Florida Gaming Control Commission; therefore, it is assumed that each municipality levying the tax would be responsible for its administration. A municipality may not assess or collect any other additional excise or revenue tax against any person conducting races within the corporate limits of the municipality or against any patron of any such person, except as otherwise provided in ch. 550, F.S.

Distribution of Proceeds:

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

Authorized Uses:

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

Attorney General Opinions:

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

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

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

1. <https://www.myfloridalegal.com/ag-opinions>

Prior Years' Revenues:

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

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

Municipal Parking Facility Space Surcharges

Sections 166.271, Florida Statutes

Summary:

Certain municipalities may impose and collect parking facility space surcharges. These discretionary per-vehicle surcharges are calculated as a percentage of the amounts charged for the sale, lease, or rental of space at municipal parking facilities that are open to the public. The proceeds are used to reduce the municipality's ad valorem tax millage rate or eliminate non-ad valorem assessments and improve transportation in downtown or urban core areas.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

The governing body of any municipality with a resident population of 200,000 or more, which has more than 20 percent of its real property exempt from ad valorem taxation, and is located in a county with a population greater than 500,000, may impose and collect a discretionary per-vehicle surcharge. Subject to referendum approval by voters in the municipality, the surcharge may be up to 15 percent of the amount charged for the sale, lease, or rental of space at municipal parking facilities that are open for use to the general public and are not airports, seaports, county administration buildings, or other projects as defined under ss. 125.011 and 125.015, F.S. Based on April 1, 2024 population estimates, only seven municipalities (i.e., Cape Coral, Hialeah, Jacksonville, Miami, Orlando, St. Petersburg, and Tampa) had a municipal population of 200,000 or more and were located in a county having a population greater than 500,000.

Administrative Procedures:

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

Distribution of Proceeds:

Since the surcharge is locally administered, each municipality levying the surcharge retains all proceeds.

Authorized Uses:

The surcharge proceeds are used for the following purposes.²

1. No less than 60 percent and no more than 80 percent are used to reduce the municipality's ad valorem tax millage or to reduce or eliminate non-ad valorem assessments.
2. No less than 20 percent and no more than 40 percent are used to improve transportation, including, but not limited to, street, sidewalk, roadway, landscape, transit, and streetscape beautification improvements in downtown or urban core areas. Downtown or urban core areas shall be coterminous with any downtown development district established pursuant to s. 166.0497, F.S., or Chapter 65-1090, L.O.F. Alternatively, any eligible local governmental entity may identify the downtown or urban core area as any contiguous area consisting of lands where the predominant acreage is designated as commercial or its substantial equivalent pursuant to the local government comprehensive plan or other implementing land development regulations.

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

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

Attorney General Opinions:

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

Prior Years' Revenues:

A summary of prior years' reported revenues is available.³

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

Municipal Resort Tax

Chapter 67-930, Laws of Florida,

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

Summary:

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

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Authorization to Levy:

Municipalities in counties having a population of not less than 330,000 and not more than 340,000 (i.e., Broward County) and in counties having a population of more than 900,000 (i.e., Miami-Dade County), according to the 1960 decennial census, whose charter specifically provided or was amended prior to January 1, 1968, to provide for this tax levy, are eligible to impose it by ordinance adopted by the governing body. The tax is levied upon the rent of every occupancy of a room or rooms in any hotel, motel, apartment house, rooming house, tourist or trailer camp, as defined in part I of ch. 212, F.S., and upon the retail sale price of all items of food or beverages sold at retail, and of alcoholic beverages sold at retail for consumption on the premises at any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department. However, the tax does not apply to those sales the amount of which is less than 50 cents or sales of food or beverages delivered to a person's home under a contract providing for deliveries on a regular schedule when the price of each meal is less than \$10.

Municipalities Eligible to Levy:

The Miami-Dade County municipalities of Bal Harbour, Miami Beach, and Surfside are eligible to impose the tax. According to their official government websites, Bal Harbour¹, Miami Beach², and Surfside³ are imposing the tax at 4 percent on transient rental transactions and 2 percent on the sale of food and beverages.

Administrative Procedures:

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

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

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

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

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

Distribution of Proceeds:

The governing body may authorize by ordinance the creation of an authority or commission empowered to contract and be contracted with its own name as an agency of the municipality to expend the tax proceeds as the body may determine appropriate.

Authorized Uses of Proceeds:

The tax proceeds are used for the creation and maintenance of convention and publicity bureaus; development and maintenance of art and cultural centers; enhancement of tourism; publicity and advertising; construction, operation, and maintenance of auditoriums, community centers, and convention structures; or relief from ad valorem taxes being used for any of these other purposes.

Attorney General Opinions:

No opinions specifically relevant to this tax have been issued.

Prior Years' Revenues:

A summary of prior years' revenues reported by these municipalities is available.⁵

4. Section 213.0535, F.S.

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

Public Service Tax

Sections 166.231-.235, Florida Statutes

Summary:

Municipalities and charter counties may levy by ordinance a public service tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service.¹ The tax is levied only upon purchases within the municipality or within the charter county's unincorporated area and cannot exceed 10 percent of the payments received by the seller of the taxable item. Services competitive with those listed above, as defined by ordinance, can be taxed on a comparable base at the same rates; however, the tax rate on fuel oil cannot exceed 4 cents per gallon.² The tax proceeds are considered general revenue for the municipality or charter county.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Eligibility Requirements:

All municipalities are eligible to levy the tax within the area of its tax jurisdiction. In addition, municipalities imposing the tax on cable television service, as of May 4, 1977, may continue the tax levy in order to satisfy debt obligations incurred prior to that date. By virtue of a number of legal rulings in Florida case law, a charter county may levy the tax within the unincorporated area. For example, the Florida Supreme Court ruled in 1972 that charter counties, unless specifically precluded by general or special law, could impose by ordinance any tax in the area of its tax jurisdiction that a municipality could impose.³ In 1994, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.⁴

Administrative Procedures:

The tax is collected by the seller of the taxable item from the purchaser at the time of payment.⁵ At the discretion of the local taxing authority, the tax may be levied on a physical unit basis. Using this basis, the tax is levied as follows: electricity, number of kilowatt hours purchased; metered or bottled gas, number of cubic feet purchased; fuel oil and kerosene, number of gallons purchased; and water service, number of gallons purchased.⁶ A number of tax exemptions are specified in law.⁷

A tax levy is adopted by ordinance, and the effective date of every tax levy or repeal must be the beginning of a subsequent calendar quarter: January 1st, April 1st, July 1st, or October 1st. The taxing authority must notify the Department of Revenue (DOR) of a tax levy adoption or repeal at least 120 days before its effective date. Such notification must be furnished on a form prescribed by the DOR and specify the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information.⁸

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

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

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

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

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

6. Section 166.232, F.S.

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

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

Distribution of Proceeds:

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

Authorized Uses:

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

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2013-11	Taxability of municipal sale of gas outside city
2003-61	Public Service Tax, exemptions
97-83	Taxation, collection of past-due municipal utility tax
95-42	Part of audit w/info from its telecommunications audit exempt
95-02	Municipality tax certain services if taxing one utility
94-76	Imposition of monetary cap on items or services tax
94-08	Municipality grant church exempt from public service tax
93-38	Municipality / not require state or county to pay tax
93-35	Past due public service tax
89-11	Municipality, authority to impose utility tax cap
87-45	Authority to place cap on public service tax
82-96	Pledging use of service tax for sewer system
82-06	Fuel oil sale; taxable
79-26	Public service tax, utility services
78-142	Municipalities, taxation, bonds, issuance
78-124	Municipalities, housing authorities, tax exemption
78-44	Exemption from tax, church group
77-24	Fuel adjustment charge
76-42	Exemption from municipal public service tax
75-209	Church property and taxation
75-49	Fuel adjustment charge
75-20	Services for users residing outside city limits
75-05	Public service tax and exempt organizations
74-157	Municipal utility tax exemptions
74-379	Utility tax and sewer system

The full texts of these opinions are available via a searchable on-line database.¹⁰ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

10. <https://www.myfloridalegal.com/ag-opinions>

Tax Rates Imposed by Taxing Authorities:

As previously mentioned, taxing authorities are required to furnish information to the DOR. This information includes the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information. The DOR maintains an online database that can be searched or downloaded.¹¹

Prior Years' Revenues:

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

11. <http://floridarevenue.com/taxes/governments/Pages/mpst.aspx>

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

This page was intentionally left blank.

Tourist Development Taxes

Section 125.0104, Florida Statutes

Summary:

Section 125.0104, F.S., authorizes five separate tourist development taxes that county governments may levy. Depending on a county's eligibility to levy, the tax rate applied to transient rental transactions varies from a minimum of 3 percent to a maximum of 6 percent. The levies must be approved in a referendum held at a general election. The tax proceeds are used generally for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy. During the 2024-25 state fiscal year, the 62 counties levying a tourist development tax will realize an estimated \$2.10 billion in revenue. The 32 counties not currently levying all possible tourist development taxes will allow an estimated \$93 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Authorization to Levy:

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

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

The tourist development council, prior the enactment of the ordinance, must prepare and submit to the county's governing body for its approval a plan for tourist development.⁴ These provisions regarding the establishment of a county tourist development council and the submission of a tourist development plan apply only to the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., since the other levies are exempted from these requirements. The plan sets forth the anticipated net tax revenue to be derived by the county for two years following the tax levy as well as indicates the tax district in which the tourist development tax is

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

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

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

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

proposed. In addition, the plan provides a list, in order of priority, of the proposed uses of the tax revenue by specific project or use as well as the approximate cost or expense allocation for each specific project or use. The governing body adopts the county plan for tourist development as part of the ordinance levying the tax.

An ordinance enacted or renewed by a county levying a tourist development tax may not take effect until the ordinance levying and imposing the tax has been approved in a referendum held at a general election, as defined in s. 97.021, F.S., by a majority of the electors voting in the election.⁵ Furthermore, a referendum to reenact an expiring tourist development tax must be held at a general election occurring within the 48-month period immediately preceding the reenacted tax's effective date, and the referendum may appear on the ballot only once with that 48-month period.

Administrative Procedures:

It is the Legislature's intent that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, condominium or timeshare resort for a term of six months or less is exercising a taxable privilege, unless such person rents, leases, or lets for consideration any living quarters or accommodations that are exempt according to the provisions of ch. 212, F.S. The tax is charged by the person receiving the consideration for rent or lease at the time of payment, and this person is responsible for receiving, accounting for, and remitting any applicable tax to the DOR. The DOR keeps records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied and promulgates rules and publishes forms as necessary to enforce these taxes.⁶

A county may exempt itself from the requirements that the tax be administered by the DOR, if the county adopts an ordinance providing for local collection and administration. A portion of the tax collections may be retained by the county for its administrative costs; however, that portion cannot exceed 3 percent of collections. A county electing to locally administer the tax adopts an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes or delegating such authority to the DOR.⁷

Reporting Requirements:

For each levy, the county is responsible for furnishing the DOR with a certified copy of the ordinance within 10 days after its approval. If applicable, the county also notifies the DOR within 10 days after the ordinance's approval by referendum of the time period during which the tax will be levied.⁸

Distribution of Proceeds:

Tax collections received by the DOR, less the costs of administration, are paid monthly to the county, which imposed the particular tax or taxes. The funds are placed in the county tourist development trust fund of the respective county, which is established by each county as a pre-condition to the receipt of such funds.⁹

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

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

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

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

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

Automatic Expiration on Retirement of Bonds:

If the plan for tourist development approved by the county's governing body, as amended pursuant to s. 125.0104(4)(d), F.S., includes the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned or operated or owned and operated by a not-for-profit organization, the county ordinance levying and imposing the tax automatically expires upon the later of either of the following.

1. The retirement of all bonds issued by the county for financing the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned and operated or owned and operated by a not-for-profit organization.
2. The expiration of any agreement by the county for the operation and maintenance, or both, of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum. However, this does not preclude that county from amending the ordinance extending the tax to the extent that the county board determines it necessary to provide funds to operate, maintain, repair, or renew and replace a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum or from enacting an ordinance that takes effect without referendum approval, unless the original referendum required ordinance expiration, pursuant to the provisions re-imposing a tourist development tax, upon or following the expiration of the previous ordinance.¹⁰

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2021-02	Tourist development tax use for design, engineering
2020-02	Tourist development tax – tourist industry reps
2019-13	Tourist development tax – for-profit museum
2019-02	Tourist development tax – nature center – road shoulder
2017-06	Funding transit system with tourist development tax
2016-18	Tourist development tax expenditures
2015-14	Tourist development tax – nature centers
2014-02	Counties – tourist development tax - taxation
2013-29	Tourist development tax, tourism
2012-38	Tourist development tax, uses
2010-26	Tourist development tax, subcounty special district
2010-09	Tourist development tax, used to stock lakes with fish
2008-26	Local option tourist development, convention centers
2002-34	Tourist development tax, taxability of boat slips
2001-42	Tourist development tax, purchase of beach property
2000-56	Use of tourist development tax to pay debt service
2000-50	Tourist development tax, welcome signs
2000-29	Tourist development tax, transfer of revenues
2000-25	Tourist development tax revenues

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

2000-15	Tourist development tax, use of tax for museum parking lot
98-74	Tourist development tax, construction of war memorial
97-64	Tourist development tax, convention development tax
97-48	Tourist development tax revenues for artificial reef
97-13	Tourist development tax, foreign national's residence
96-54	Tourist development tax funds for raceway facility
96-26	Tourist development tax, creation of second district
95-71	Tourist development tax, infrastructure surtax
94-12	County use of tourist development tax revenues for rail trail
92-66	Tourist development tax revenues, purchase of all terrain vehicles
92-34	Use of tourist development tax revenue
92-16	Tourist development tax – Concert in the Park
92-03	Clerk of Court's authority regarding tourist development tax
91-62	Tourist development tax revenues
90-83	Immunity from suit, county tourist development councils
90-59	Tourist development tax, hydrilla and weed control
90-55	Tourist development tax, beach facilities
90-14	Revenues derived from tourist development tax
89-50	Tourist tax revenues used for travel expenses
88-49	Use of tourist development tax
88-37	Local option tourist development tax
87-16	Use of tourist tax to improve shoreline
86-96	Authority to increase tourist development tax
86-87	Funds used for advertising
86-68	Use of tourist development tax to maintain beaches
83-18	Use of tourist tax for convention center
79-30	Tourist development tax, usage
77-81	Counties, tourist development tax

The full texts of these opinions are available via a searchable on-line database.¹¹ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Tax Rates, Taxable Sales, and Estimates of Realized and Unrealized Revenues:

Optional tourist taxes can be an important revenue source for tourist facilities development and promotion, and the tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a tourist tax levy. Although these tables are useful in estimating revenues, the user should recognize their limitations. Besides seasonal factors and normal variations due to general economic conditions, county tourist tax revenues can be influenced by a variety of factors such as the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, and the availability of convention facilities.

11. <https://www.myfloridalegal.com/ag-opinions>

The first table to follow provides a historical summary of tourist and convention development tax impositions, expirations, rate changes, and repeals based on information obtained from the DOR.¹² The second table contains estimates of taxable sales reported by transient rental facilities on a county-by-county basis for the state fiscal year ending 2025. In order to calculate a revenue estimate using this table, take the county's estimate of taxable sales reported by transient rental facilities and multiply it by the county's applicable or proposed tax rate (i.e., 0.01, 0.02, or 0.03, etc.). The third table summarizes the counties eligible to levy the various local option tourist taxes and shows the applicable 2025 tax rates. The fourth table provides countywide estimates of realized and unrealized revenues during the state fiscal year ending 2025.

Additional Detail:

Additional information regarding each of the five individual authorizations to levy can be found in the sections immediately following the four tables previously discussed. Additional tourist development tax data can be found on the EDR's website.¹³

12. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: January 1, 2024) available at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf> and *Local Option Transient Rental Tax Rates* (Last Updated: January 2025) available at https://floridarevenue.com/Forms_library/current/drl5tdt.pdf.

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

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of March 1, 2025, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
1 or 2 Percent Tax - s. 125.0104(3)(c), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jun. 1, 1987</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 2000</i>	-
<i>Bay (select zip codes)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Mar. 1, 1986</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1990</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
Collier	Imposed Levy	2%	Nov. 1, 1990	Nov. 14, 1991
<i>Collier</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>DeSoto</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2011</i>	-
<i>Dixie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2011</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1979</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Franklin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Gadsden</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Gilchrist</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2007</i>	-
<i>Glades</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2009</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1996</i>	-
<i>Hardee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2017</i>	-
<i>Hendry</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2003</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1978</i>	-
<i>Holmes</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1987</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Jefferson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2007</i>	-
Lafayette	Imposed Levy	1%	Sep. 1, 1991	Aug. 31, 2006
<i>Lake</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1982</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1988</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1981</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 2002</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1978</i>	-
Monroe (Key West)	Imposed Levy	2%	Dec. 1, 1981	Mar. 31, 1984
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Nassau (Amelia Island)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Okaloosa</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1989</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1977</i>	-
Palm Beach	Imposed Levy	1%	Oct. 1, 1982	Dec. 31, 1983
<i>Palm Beach</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Jan. 1, 1984</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1991</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1978</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of March 1, 2025, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Santa Rosa	Imposed Levy	2%	Jan. 1, 1992	-
Sarasota	Imposed Levy	2%	Nov. 1, 1988	-
Seminole	Imposed Levy	2%	Jan. 1, 1989	-
Sumter	Imposed Levy	2%	Jan. 1, 2005	Sep. 30, 2020
Suwannee	Imposed Levy	2%	Jan. 1, 1991	-
Taylor	Imposed Levy	2%	Dec. 1, 1998	-
Volusia	Imposed Levy	2%	May 1, 1978	-
Wakulla	Imposed Levy	2%	Apr. 1, 1995	-
Walton (select zip codes)	Imposed Levy	2%	Oct. 1, 1986	-
Walton (remainder of county)	Imposed Levy	2%	Mar. 1, 2021	-
Washington	Imposed Levy	2%	Jan. 1, 2001	-
Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.				
Alachua	Imposed Levy	1%	Feb. 1, 1993	-
Baker	Imposed Levy	1%	Jan. 1, 2012	-
Bay (select zip codes)	Imposed Levy	1%	Feb. 1, 1997	-
Bradford	Imposed Levy	1%	Mar. 1, 2007	-
Brevard	Imposed Levy	1%	Dec. 1, 1989	-
Broward	Imposed Levy	1%	Aug. 1, 1987	-
Charlotte	Imposed Levy	1%	Jan. 1, 1993	-
Citrus	Imposed Levy	1%	Oct. 1, 2002	-
Clay	Imposed Levy	1%	Jun. 1, 1999	-
Collier	Imposed Levy	1%	Nov. 1, 1990	Nov. 14, 1991
Collier	Imposed Levy	1%	Jan. 1, 1996	-
Columbia	Imposed Levy	1%	May 1, 1991	Jul. 31, 1994
Columbia	Imposed Levy	1%	Apr. 1, 2010	-
DeSoto	Imposed Levy	1%	Jan. 1, 2015	-
Dixie	Imposed Levy	1%	Oct. 1, 2017	-
Escambia	Imposed Levy	1%	Mar. 1, 1988	-
Flagler	Imposed Levy	1%	Mar. 1, 2004	-
Franklin	Imposed Levy	1%	Jul. 1, 2021	-
Gilchrist	Imposed Levy	1%	Feb. 1, 2020	-
Gulf	Imposed Levy	1%	Feb. 1, 2002	-
Hamilton	Imposed Levy	1%	Jan. 1, 2002	-
Hendry	Imposed Levy	1%	May 1, 2007	-
Hernando	Imposed Levy	1%	Aug. 1, 1998	-
Highlands	Imposed Levy	1%	Aug. 1, 2018	-
Hillsborough	Imposed Levy	1%	Oct. 1, 1986	-
Holmes	Imposed Levy	1%	Jan. 1, 2018	-
Indian River	Imposed Levy	1%	Sep. 30, 1993	-
Jackson	Imposed Levy	1%	Aug. 1, 2004	-
Jefferson	Imposed Levy	1%	Nov. 1, 2017	-
Lake	Imposed Levy	1%	Apr. 1, 2003	-
Lee	Imposed Levy	1%	Mar. 1, 1988	-
Leon	Imposed Levy	1%	Jan. 1, 1994	-
Levy	Imposed Levy	1%	Jan. 1, 2020	-
Madison	Imposed Levy	1%	Dec. 1, 2002	-
Manatee	Imposed Levy	1%	Oct. 1, 1986	-
Marion	Imposed Levy	1%	Nov. 1, 2015	-
Martin	Imposed Levy	1%	May 1, 2008	-
Monroe (Key West)	Imposed Levy	1%	Nov. 1, 1986	Jun. 30, 1987
Monroe (countywide)	Imposed Levy	1%	Jul. 1, 1987	-
Nassau (Amelia Island)	Imposed Levy	1%	Dec. 1, 2008	-
Okaloosa	Imposed Levy	1%	Jul. 1, 1999	-
Okeechobee	Imposed Levy	1%	Dec. 1, 1996	-
Orange	Imposed Levy	1%	Jun. 1, 1986	-
Osceola	Imposed Levy	1%	Jul. 1, 1986	-
Palm Beach	Imposed Levy	1%	Feb. 1, 1989	-
Pasco	Imposed Levy	1%	Oct. 1, 2017	-
Pinellas	Imposed Levy	1%	Jul. 1, 1988	-
Polk	Imposed Levy	1%	Oct. 1, 1990	-
Putnam	Imposed Levy	1%	Feb. 1, 2008	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of March 1, 2025, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1992</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1988</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1996</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 1997</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Suwannee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2011</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2011</i>	-
<i>Walton (select zip codes)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1999</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2006</i>	-
Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay (select zip codes)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2009</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2007</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1994</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2017</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2017</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2013</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1994</i>	-
Escambia	Imposed Levy	1%	May 1, 1996	Apr. 30, 1999
<i>Escambia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2000</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2010</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2007</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2014</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2018</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1990</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2001</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2003</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2004</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2020</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2022</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2003</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2015</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2008</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1991</i>	-
<i>Nassau (Amelia Island)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
<i>Okaloosa (TDT district)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-
<i>Okaloosa (Expansion district)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2022</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1995</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 1997</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1994</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2017</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1994</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2008</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
St. Lucie	Imposed Levy	1%	Aug. 1, 1997	Dec. 31, 2002
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2003</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2006</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2007</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2009</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2016</i>	-
<i>Volusia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2003</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2012</i>	-
<i>Walton (select zip codes)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2004</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of March 1, 2025, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
High Tourism Impact Tax - s. 125.0104(3)(m), F.S.				
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2018</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2019</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2025</i>	-
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</i>	-
<i>Okaloosa (TDT district)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2023</i>	-
<i>Okaloosa (Expansion district)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2025</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1989</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2015</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2016</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2022</i>	-
<i>Walton (select zip codes)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2020</i>	-
Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay (select zip codes)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2009</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2005</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2007</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2017</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2017</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2017</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2015</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1994</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2021</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2017</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2015</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2014</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2023</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1994</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2025</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2023</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2009</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2022</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2015</i>	-
<i>Nassau (Amelia Island)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2018</i>	-
<i>Okaloosa (TDT district)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2008</i>	-
<i>Okaloosa (Expansion district)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2023</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2006</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2004</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2006</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2022</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2005</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2021</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2003</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2014</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>May 1, 2010</i>	<i>Apr. 30, 2011</i>
<i>Sarasota</i>	<i>Increased Rate</i>	<i>1%</i>	<i>May 1, 2011</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2009</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2016</i>	-
<i>Walton (select zip codes)</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Oct. 1, 2009</i>	<i>Sep. 30, 2014</i>
Tourist Impact Tax - s. 125.0108, F.S.				
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1988</i>	-
Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.				
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.				
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>3%</i>	<i>May 1, 1984</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of March 1, 2025, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Special District Convention Development Tax - s. 212.0305(4)(c), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
Volusia (portion)	Increased Rate	3%	Oct. 1, 1995	-
Note: This levy is imposed within the jurisdiction of the Halifax Area Advertising Authority.				
Special Convention Development Tax - s. 212.0305(4)(d), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1987	Mar. 31, 1992
Volusia (portion)	Increased Rate	2%	Apr. 1, 1992	Sep. 30, 2000
Volusia (portion)	Increased Rate	3%	Oct. 1, 2000	-
Note: This levy is imposed within the jurisdiction of the Southeast Volusia Advertising Authority.				
Subcounty Convention Development Tax - s. 212.0305(4)(e), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
Volusia (portion)	Increased Rate	3%	Oct. 1, 1995	-
Note: This levy is imposed within the jurisdiction of the West Volusia Advertising Authority.				
Local Administration of Tourist Taxes				
County	Effective Date	Termination Date		
Alachua	Jul. 1, 2001			
Baker	May 1, 2000			
Bay	Jan. 1, 1994			
Brevard	Oct. 1, 1992			
Broward	Mar. 1, 1994			
Charlotte	Sep. 1, 1990			
Citrus	Sep. 1, 1991	Dec. 31, 2005		
Clay	Jan. 1, 1989			
Collier	Jan. 1, 1993			
Duval	Dec. 1, 1990			
Escambia	Jun. 1, 1989			
Flagler	Jul. 1, 2018			
Gulf	Jun. 1, 2001			
Hernando	Jan. 1, 1993			
Highlands	Jan. 1, 2014	Mar. 31, 2018		
Hillsborough	Jan. 1, 1992			
Indian River	Oct. 1, 2000			
Lake	Nov. 1, 1998			
Lee	May 1, 1988			
Leon	Oct. 1, 1994			
Manatee	Oct. 1, 1989			
Marion	Apr. 1, 2008			
Martin	Nov. 1, 2002			
Miami-Dade	Apr. 1, 1988			
Monroe (Tourist Development Taxes)	Jan. 1, 1991			
Monroe (Tourist Impact Tax)	Jan. 1, 1996			
Nassau	May 1, 1989			
Okaloosa	Jul. 1, 1992	Feb. 28, 2017		
Okaloosa (TDT district)	Jan. 1, 2022			
Okaloosa (Expansion district)	Mar. 1, 2022			
Orange	Jan. 1, 1992			
Osceola	May 1, 1992			
Palm Beach	Jan. 1, 1993			
Pasco	Oct. 1, 2019			
Pinellas	Oct. 1, 1990			
Polk	Jan. 1, 1994			
Putnam	Apr. 1, 1999			
St. Johns	Aug. 1, 1988			
St. Lucie	May 1, 1991			
Santa Rosa	May 1, 1994			
Sarasota	Jun. 1, 1992			
Seminole	Sep. 1, 1993			
Suwannee	Nov. 1, 2001			
Taylor	Jul. 1, 2006			

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, and Rate Changes

Active Levies, as of March 1, 2025, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<i>Volusia (Tourist Development Taxes)</i>	<i>Apr. 1, 1990</i>			
<i>Volusia (Convention Development Tax)</i>	<i>Apr. 1, 1990</i>			
Wakulla	Dec. 1, 1996	Sep. 30, 2009		
<i>Walton (select zip codes)</i>	<i>Oct. 1, 1991</i>			

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

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: March 1, 2025) available at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf>.

Estimates of Taxable Sales Reported by Transient Rental Facilities State Fiscal Year Ending June 30, 2025	
County	Estimate
Alachua	\$ 180,465,765
Baker	\$ 8,281,816
Bay	\$ 723,087,353
Bradford	\$ 5,376,604
Brevard	\$ 552,402,618
Broward	\$ 2,372,127,734
Calhoun	\$ 274,689
Charlotte	\$ 165,949,410
Citrus	\$ 70,813,950
Clay	\$ 43,590,309
Collier	\$ 960,446,295
Columbia	\$ 45,912,515
DeSoto	\$ 5,624,323
Dixie	\$ 5,211,899
Duval	\$ 593,524,987
Escambia	\$ 477,823,644
Flagler	\$ 100,937,349
Franklin	\$ 126,840,474
Gadsden	\$ 10,857,105
Gilchrist	\$ 5,834,094
Glades	\$ 1,784,792
Gulf	\$ 104,588,722
Hamilton	\$ 2,209,044
Hardee	\$ 3,480,969
Hendry	\$ 20,549,461
Hernando	\$ 49,205,131
Highlands	\$ 39,520,794
Hillsborough	\$ 1,191,744,510
Holmes	\$ 5,035,979
Indian River	\$ 130,975,306
Jackson	\$ 12,774,808
Jefferson	\$ 3,268,253
Lafayette	\$ 3,000,100
Lake	\$ 165,364,411
Lee	\$ 939,118,734
Leon	\$ 187,137,279
Levy	\$ 21,082,348
Liberty	\$ 288,211
Madison	\$ 5,344,115
Manatee	\$ 686,302,520
Marion	\$ 109,603,198
Martin	\$ 105,872,139
Miami-Dade	\$ 877,800,999
Monroe	\$ 1,483,223,476
Nassau	\$ 266,392,855
Okaloosa	\$ 1,146,332,866
Okeechobee	\$ 10,426,987
Orange	\$ 13,216,206,667
Osceola	\$ 1,386,066,589
Palm Beach	\$ 1,561,612,001
Pasco	\$ 146,613,519
Pinellas	\$ 1,789,013,039
Polk	\$ 1,053,626,471
Putnam	\$ 21,464,328
St. Johns	\$ 518,653,849
St. Lucie	\$ 152,351,888
Santa Rosa	\$ 147,676,846
Sarasota	\$ 897,298,601
Seminole	\$ 142,723,934
Sumter	\$ 80,985,136
Suwannee	\$ 12,562,545
Taylor	\$ 14,887,359
Union	\$ 248,249
Volusia	\$ 302,333,616
Wakulla	\$ 8,735,918
Walton	\$ 1,481,433,766
Washington	\$ 4,297,480
Statewide Total	\$ 36,966,602,743

2025 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

Local Option Taxes on Transient Rental Transactions

Tourist Development Taxes
s. 125.0104(3), F.S.

Convention Development Taxes
s. 212.0305(4), F.S.

Local Option
Food and Beverage Taxes
s. 212.0306, F.S.

County	Original Tax (1 or 2%)	Professional Sports			High Tourism Impact Tax (1%)	Additional		Tourist Impact Tax (1%) s. 125.0108, F.S.	Consolidated County Convention Tax (2%)			Special District, Charter County Convention Tax (3%)			Maximum Potential Tax Rate	Current Tax Rate	Unused Tax Rate	Food and Beverages in Hotels and Motels (2%)		Food and Beverages in Other Establishments (1%)
		Additional Tax (1%)	Franchise Tax (up to 1%)	Facility Tax (up to 1%)		Professional Sports Franchise Tax (up to 1%)	Professional Sports Franchise Tax (up to 1%)		County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Charter County Convention Tax (3%)									
Alachua *	2	1	1	1		1	1								5	5	0			
Baker *	2	1	1	1											5	3	2			
Bay *	2	1	1	1		1	1								6	5	1			
Bradford	2	1	1	1											5	4	1			
Brevard *	2	1	1	1		1	1								5	5	0			
Broward *	2	1	1	1		1	1								6	6	0			
Calhoun															4	0	4			
Charlotte *	2	1	1	1		1	1								5	5	0			
Citrus	2	1	1	1		1	1								5	5	0			
Clay *	2	1	1	1		1	1								5	5	0			
Collier *	2	1	1	1		1	1								6	5	1			
Columbia	2	1	1	1		1	1								5	5	0			
DeSoto	2	1	1	1											5	3	2			
Dixie	2	1	1	1											5	3	2			
Duval *	2	1	1	1		1	1		2						6	6	0			
Escambia *	2	1	1	1		1	1								5	5	0			
Flagler *	2	1	1	1		1	1								5	5	0			
Franklin	2	1	1	1											5	3	2			
Gadsden	2	1	1	1											5	2	3			
Gilchrist	2	1	1	1											5	3	2			
Glades	2	1	1	1											5	2	3			
Gulf *	2	1	1	1		1	1								5	3	2			
Hamilton	2	1	1	1											5	3	2			
Hardee	2	1	1	1											5	2	3			
Hendry	2	1	1	1											5	3	2			
Hernando *	2	1	1	1		1	1								5	5	0			
Highlands	2	1	1	1		1	1								5	5	0			
Hillsborough *	2	1	1	1		1	1								6	6	0			
Holmes	2	1	1	1											5	3	2			
Indian River *	2	1	1	1		1	1								5	5	0			
Jackson	2	1	1	1		1	1								5	5	0			
Jefferson	2	1	1	1											5	3	2			
Lafayette															4	0	4			
Lake *	2	1	1	1		1	1								5	4	1			
Lee *	2	1	1	1		1	1								6	5	1			
Leon *	2	1	1	1		1	1								5	5	0			
Levy	2	1	1	1		1	1								5	4	1			
Liberty															4	0	4			
Madison	2	1	1	1		1	1								5	5	0			
Manatee *	2	1	1	1		1	1								6	6	0			
Marion *	2	1	1	1		1	1								5	4	1			
Martin *	2	1	1	1		1	1								5	5	0			
Miami-Dade *	2	1	1	1											6	6	0			
Monroe *	2	1	1	1		1	1								7	5	2			
Nassau *	2	1	1	1		1	1								5	5	0			
Okaloosa *	2	1	1	1		1	1								6	6	0			
Okeechobee	2	1	1	1		1	1								5	3	2			
Orange *	2	1	1	1		1	1								6	6	0			
Osceola *	2	1	1	1		1	1								6	6	0			
Palm Beach *	2	1	1	1		1	1								6	6	0			
Pasco *	2	1	1	1		1	1								5	5	0			

2025 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

Local Option Taxes on Transient Rental Transactions

Tourist Development Taxes
s. 125.0104(3), F.S.Convention Development Taxes
s. 212.0305(4), F.S.Local Option
Food and Beverage Taxes
s. 212.0306, F.S.

Additional				Tourist Impact Tax		Special District,							
Professional Sports		High Tourism Impact		Professional Sports		Consolidated County		Charter County		Special, & Subcounty			
Original Tax (1 or 2%)	Additional Tax (1%)	Franchise Facility Tax (up to 1%)	Tax (1%)	Franchise Facility Tax (up to 1%)	Tax (1%)	County Convention Tax (2%)	Convention Tax (3%)	Convention Tax (up to 3%)	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
s. 125.0108, F.S.													
County													
Pinellas *	2	1	1	1	1	1			6	6	0		
Polk *	2	1	1	1	1				6	5	1		
Putnam *	2	1	1	1	1				5	4	1		
St Johns *	2	1	1	1	1				5	5	0		
St Lucie *	2	1	1	1	1				5	5	0		
Santa Rosa *	2	1	1	1	1				5	5	0		
Sarasota *	2	1	1	1	1				6	6	0		
Seminole *	2	1	1	1	1				5	5	0		
Sumter									4	0	4		
Suwannee *	2	1	1	1	1				5	3	2		
Taylor *	2	1	1	1	1				5	5	0		
Union									4	0	4		
Volusia *	2	1	1	1	1			3	6	6	0		
Wakulla	2	1	1	1	1				5	4	1		
Walton *	2	1	1	1	1				6	5	1		
Washington	2	1	1	1	1				5	3	2		
# Eligible to Levy:	67	59	67	15	65	1	1	1		67		1	1
# Levying:	62	56	46	11	37	1	1	1		62		1	1

Notes:

1) County names followed by an asterick indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.

2) Pursuant to s. 125.0104(3)(d), F.S., no county can levy the Additional Tax unless the county has imposed the Original Tax [i.e., s. 125.0104(3)(c), F.S.] for a minimum of three years prior to the effective date of the levy and imposition of the Additional Tax.

3) Pursuant to s. 125.0104(3)(b), F.S., no county authorized to levy a convention development tax pursuant to s. 212.0305, F.S., (i.e., Duval, Miami-Dade, and Volusia) is allowed to levy more than 2% of tourist development taxes. However, pursuant to s. 125.0104(3)(l), F.S., this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax, pursuant to s. 125.0104(3)(n), F.S. This exemption is applicable only to Duval County.

4) Pursuant to s. 125.0104(3)(n), F.S., only a county that has levied the Professional Sports Franchise Facility Tax [i.e., s. 125.0104(3)(l), F.S.] is eligible to levy the Additional Professional Sports Franchise Facility Tax. Consequently, the levy of the Professional Sports Franchise Facility Tax must occur prior to the levy of the Additional Professional Sports Franchise Facility Tax.

5) The county-wide tourist development tax levies in Bay, Nassau, and Walton counties are less than countywide. In Okaloosa County, the rate is 6% within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside, which are eligible to impose the Municipal Resort Tax.

6) The tourist development tax levies in Bay, Nassau, and Walton counties are less than countywide. In Okaloosa County, the rate is 6% within the Tourist Development Tax district, but 5% within the Expansion district.

7) In Santa Rosa County, the countywide tourist development tax rate is 2%. The rate in the special taxing district of Navarre Beach is 3%; however, the funds generated from this levy go to Escambia County pursuant to an agreement adopted when this area was transferred to Santa Rosa County by Escambia County.

8) Pursuant to s. 125.0104(3)(m), F.S., a county is considered to be a high tourism impact county after the Department of Revenue has certified to such county that the sales subject to the tax levied pursuant to this section exceeded \$600 million during the previous calendar year or were at least 18% of the county's total taxable sales under Ch. 212, F.S., where the sales subject to the tax levied pursuant to this section were a minimum of \$200 million. No county authorized to levy a Convention Development Tax shall be considered a high tourism impact county. Once a county qualifies as a high tourism impact county, it shall retain this designation for the period of the tax levy.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: March 1, 2025) available at <https://floridarevenue.com/taxes/Documents/HistorySalesTaxRates.pdf>.

Local Option Tourist Tax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

State Fiscal Year Ending June 30, 2025

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies				Convention Development Tax Levies					
		Maximum Potential Tax Rate	Current Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	Current Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	\$ 1,804,658	5	5	\$ 9,023,288	0	\$ -			\$ -		\$ -
Baker	\$ 82,818	5	3	\$ 248,454	2	\$ 165,636			\$ -		\$ -
Bay	\$ 7,230,874	6	5	\$ 36,154,368	1	\$ 7,230,874			\$ -		\$ -
Bradford	\$ 53,766	5	4	\$ 215,064	1	\$ 53,766			\$ -		\$ -
Brevard	\$ 5,524,026	5	5	\$ 27,620,131	0	\$ -			\$ -		\$ -
Broward	\$ 23,721,277	6	6	\$ 142,327,664	0	\$ -			\$ -		\$ -
Calhoun	\$ 2,747	4	0	\$ -	4	\$ 10,988			\$ -		\$ -
Charlotte	\$ 1,659,494	5	5	\$ 8,297,471	0	\$ -			\$ -		\$ -
Citrus	\$ 708,140	5	5	\$ 3,540,698	0	\$ -			\$ -		\$ -
Clay	\$ 435,903	5	5	\$ 2,179,515	0	\$ -			\$ -		\$ -
Collier	\$ 9,604,463	6	5	\$ 48,022,315	1	\$ 9,604,463			\$ -		\$ -
Columbia	\$ 459,125	5	5	\$ 2,295,626	0	\$ -			\$ -		\$ -
DeSoto	\$ 56,243	5	3	\$ 168,730	2	\$ 112,486			\$ -		\$ -
Dixie	\$ 52,119	5	3	\$ 156,357	2	\$ 104,238			\$ -		\$ -
Duval	\$ 5,935,250	6	6	\$ 35,611,499	0	\$ -	2	2	\$ 11,870,500	0	\$ -
Escambia	\$ 4,778,236	5	5	\$ 23,891,182	0	\$ -			\$ -		\$ -
Flagler	\$ 1,009,373	5	5	\$ 5,046,867	0	\$ -			\$ -		\$ -
Franklin	\$ 1,268,405	5	3	\$ 3,805,214	2	\$ 2,536,809			\$ -		\$ -
Gadsden	\$ 108,571	5	2	\$ 217,142	3	\$ 325,713			\$ -		\$ -
Glachrist	\$ 58,341	5	3	\$ 175,023	2	\$ 116,682			\$ -		\$ -
Glades	\$ 17,848	5	2	\$ 35,696	3	\$ 53,544			\$ -		\$ -
Gulf	\$ 1,045,887	5	5	\$ 5,229,436	0	\$ -			\$ -		\$ -
Hamilton	\$ 22,090	5	3	\$ 66,271	2	\$ 44,181			\$ -		\$ -
Hardee	\$ 34,810	5	2	\$ 69,619	3	\$ 104,429			\$ -		\$ -
Hendry	\$ 205,495	5	3	\$ 616,484	2	\$ 410,989			\$ -		\$ -
Hernando	\$ 492,051	5	5	\$ 2,460,257	0	\$ -			\$ -		\$ -
Highlands	\$ 395,208	5	5	\$ 1,976,040	0	\$ -			\$ -		\$ -
Hillsborough	\$ 11,917,445	6	6	\$ 71,504,671	0	\$ -			\$ -		\$ -
Holmes	\$ 50,360	5	3	\$ 151,079	2	\$ 100,720			\$ -		\$ -
Indian River	\$ 1,309,753	5	5	\$ 6,548,765	0	\$ -			\$ -		\$ -
Jackson	\$ 127,748	5	5	\$ 638,740	0	\$ -			\$ -		\$ -
Jefferson	\$ 32,683	5	3	\$ 98,048	2	\$ 65,365			\$ -		\$ -
Lafayette	\$ 30,001	4	0	\$ -	4	\$ 120,004			\$ -		\$ -
Lake	\$ 1,653,644	5	4	\$ 6,614,576	1	\$ 1,653,644			\$ -		\$ -
Lee	\$ 9,391,187	6	5	\$ 46,955,937	1	\$ 9,391,187			\$ -		\$ -
Leon	\$ 1,871,373	5	5	\$ 9,356,864	0	\$ -			\$ -		\$ -
Levy	\$ 210,823	5	4	\$ 843,294	1	\$ 210,823			\$ -		\$ -
Liberty	\$ 2,882	4	0	\$ -	4	\$ 11,528			\$ -		\$ -
Madison	\$ 53,441	5	5	\$ 267,206	0	\$ -			\$ -		\$ -
Manatee	\$ 6,863,025	6	6	\$ 41,178,151	0	\$ -			\$ -		\$ -
Marion	\$ 1,096,032	5	4	\$ 4,384,128	1	\$ 1,096,032			\$ -		\$ -
Martin	\$ 1,058,721	5	5	\$ 5,293,607	0	\$ -			\$ -		\$ -
Miami-Dade	\$ 8,778,010	6	6	\$ 52,668,060	0	\$ -	3	3	\$ 26,334,030	0	\$ -

Local Option Tourist Tax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

State Fiscal Year Ending June 30, 2025

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies				Convention Development Tax Levies					
		Maximum Potential Tax Rate	Current Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	Current Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Monroe	\$ 14,832,235	7	5	\$ 74,161,174	2	\$ 29,664,470			\$ -	-	\$ -
Nassau	\$ 2,663,929	5	5	\$ 13,319,643	0	\$ -			\$ -	-	\$ -
Okaloosa	\$ 11,463,329	6	6	\$ 68,779,972	0	\$ -			\$ -	-	\$ -
Okeechobee	\$ 104,270	5	3	\$ 312,810	2	\$ 208,540			\$ -	-	\$ -
Orange	\$ 132,162,067	6	6	\$ 792,972,400	0	\$ -			\$ -	-	\$ -
Osceola	\$ 13,860,666	6	6	\$ 83,163,995	0	\$ -			\$ -	-	\$ -
Palm Beach	\$ 15,616,120	6	6	\$ 93,696,720	0	\$ -			\$ -	-	\$ -
Pasco	\$ 1,466,135	5	5	\$ 7,330,676	0	\$ -			\$ -	-	\$ -
Pinellas	\$ 17,890,130	6	6	\$ 107,340,782	0	\$ -			\$ -	-	\$ -
Polk	\$ 10,536,265	6	5	\$ 52,681,324	1	\$ 10,536,265			\$ -	-	\$ -
Putnam	\$ 214,643	5	4	\$ 858,573	1	\$ 214,643			\$ -	-	\$ -
St. Johns	\$ 5,186,538	5	5	\$ 25,932,692	0	\$ -			\$ -	-	\$ -
St. Lucie	\$ 1,523,519	5	5	\$ 7,617,594	0	\$ -			\$ -	-	\$ -
Santa Rosa	\$ 1,476,768	5	5	\$ 7,383,842	0	\$ -			\$ -	-	\$ -
Sarasota	\$ 8,972,986	6	6	\$ 53,837,916	0	\$ -			\$ -	-	\$ -
Seminole	\$ 1,427,239	5	5	\$ 7,136,197	0	\$ -			\$ -	-	\$ -
Sumter	\$ 809,851	4	0	\$ -	4	\$ 3,239,405			\$ -	-	\$ -
Suwannee	\$ 125,625	5	3	\$ 376,876	2	\$ 251,251			\$ -	-	\$ -
Taylor	\$ 148,874	5	5	\$ 744,368	0	\$ -			\$ -	-	\$ -
Union	\$ 2,482	4	0	\$ -	4	\$ 9,930			\$ -	-	\$ -
Volusia	\$ 3,023,336	6	6	\$ 18,140,017	0	\$ -	3	3	\$ 9,070,008	0	\$ -
Wakulla	\$ 87,359	5	4	\$ 349,437	1	\$ 87,359			\$ -	-	\$ -
Walton	\$ 14,814,338	6	5	\$ 74,071,688	1	\$ 14,814,338			\$ -	-	\$ -
Washington	\$ 42,975	5	3	\$ 128,924	2	\$ 85,950			\$ -	-	\$ -
Statewide	\$ 369,666,027			\$ 2,096,291,158		\$ 92,636,252			\$ 47,274,538		\$ -

Notes:

- 1) The shaded cells indicate those counties that are not eligible to levy convention development taxes.
- 2) A county's unrealized tax rate is determined by subtracting its tax rate, as of January 1, 2025, from its maximum potential tax rate.
- 3) The countywide realized and unrealized tax revenues reflect estimates for the entire state fiscal year (i.e., July 1, 2024 through June 30, 2025).

Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2025 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, Table: Estimates of Taxable Sales Reported by Transient Rental Facilities: SFY 2024-25.

1 or 2 Percent Tax

Section 125.0104(3)(c), Florida Statutes

Summary:

This tourist development tax may be levied by the county's governing body at a rate of 1 or 2 percent on the total consideration charged for transient rental transactions. Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2024-25 state fiscal year, 62 of the eligible 67 counties currently levying this tax will realize an estimated \$738 million in revenue. The five counties not currently levying this tax at the maximum rate will allow an estimated \$1.7 million to go unrealized.

Counties Eligible to Levy:

All counties are eligible to levy the tax.

Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.¹

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
 - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the

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

state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.

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

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

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

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may

not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. a) Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section; b) have at least three municipalities; and c) have an estimated population of less than 275,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.
2. Be a fiscally constrained county as described in s. 218.67(1), F.S.

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

This page was intentionally left blank.

Additional 1 Percent Tax

Section 125.0104(3)(d), Florida Statutes

Summary:

In addition to the 1 or 2 percent tax authorized in s. 125.0104(3)(c), F.S., the county's governing body may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax. No county can levy this additional tax unless the county has imposed the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of this additional tax. If the 1 or 2 percent tax is levied within a subcounty special district, then this additional tax can only be levied within the district. Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2024-25 state fiscal year, 56 of the eligible 59 counties currently levying this tax will realize an estimated \$351 million in revenue. The three counties not currently levying this tax will allow \$161,229 to go unrealized.

Counties Eligible to Levy:

To be eligible to levy, a county must have levied the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., for a minimum of three years prior to the effective date of the levy and imposition of this additional 1 percent tax.

Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.¹

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
 - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.

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

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

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

A county having a total population less than 950,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the

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

most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1st of each year.

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

1. a) Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section; b) have at least three municipalities; and c) have an estimated population of less than 275,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.
2. Be a fiscally constrained county as described in s. 218.67(1), F.S.

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

This page was intentionally left blank.

Professional Sports Franchise Facility Tax

Section 125.0104(3)(l), Florida Statutes

Summary:

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

The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan, are not applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying more than the 2 percent tourist development tax is not applicable to this tax. During the 2024-25 state fiscal year, 46 of the eligible 67 counties currently levying this tax will realize an estimated \$352 million in revenue. The 22 counties not currently levying this tax at the maximum rate will allow an estimated \$18 million to go unrealized.

Counties Eligible to Levy:

All counties are eligible to levy this tax.

Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(l), F.S., is prohibited.¹

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

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

This page was intentionally left blank.

High Tourism Impact Tax

Section 125.0104(3)(m), Florida Statutes

Summary:

In addition to any other tourist development tax imposed, a *high tourism impact* county may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax proceeds are used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S. The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax.

A county is considered to be a high tourism impact county after the Department of Revenue has certified to the county that its sales subject to the tax exceeded \$600 million during the previous calendar year or were at least 18 percent of the county's total taxable sales under ch. 212, F.S., where the sales subject to the tax were a minimum of \$200 million. No county authorized to levy a convention development tax (i.e., Duval, Miami-Dade, and Volusia) is considered a high tourism impact county. Once a county receives this high tourism impact designation, it retains it for the period of the tax levy.

Eleven counties currently levy this tax, and these counties will realize an estimated \$272 million in revenue during the 2024-25 state fiscal year. There are four counties potentially eligible to levy the tax, which currently do not, allowing an estimated \$37 million to go unrealized.

Counties Eligible to Levy:

Broward, Hillsborough, Manatee, Monroe, Okaloosa, Orange, Osceola, Palm Beach, Pinellas, Sarasota and Walton counties levy this tax, and each county retains this designation until its tax levy ends. According to the Department, Bay, Collier, Lee, and Polk are potentially eligible to levy the tax.

Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.¹

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
 - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event

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

must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

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

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

A county having a total population less than 950,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-

profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1st of each year.

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

1. a) Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section; b) have at least three municipalities; and c) have an estimated population of less than 275,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.
2. Be a fiscally constrained county as described in s. 218.67(1), F.S.

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

This page was intentionally left blank.

Additional Professional Sports Franchise Facility Tax

Section 125.0104(3)(n), Florida Statutes

Summary:

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

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying this tax applies only to Miami-Dade and Volusia counties. Any county authorized to levy the Consolidated County Convention Development Tax (i.e., Duval County) pursuant to s. 212.0305(4)(a), F.S., may levy this tax. During the 2024-25 state fiscal year, 37 of the eligible 65 counties currently levying this tax will realize an estimated \$322 million in revenue. The 28 counties not currently levying this tax at the maximum rate will allow an estimated \$36 million to go unrealized.

Counties Eligible to Levy:

With the exception of Miami-Dade and Volusia counties, any county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., is eligible to levy this tax.

Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited.¹

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds are used to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162, F.S.
2. To pay the debt service on bonds issued to finance the acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds are used to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.
3. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

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

A county imposing this tax may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to purposes listed in #1 and #2 above.

Tourist Impact Tax

Section 125.0108, Florida Statutes

Summary:

Any county creating a land authority pursuant to s. 380.0663(1), F.S., may levy a 1 percent tax subject to referendum approval on transient rental facilities within the county area designated as an area of critical state concern pursuant to ch. 380, F.S. If the area of critical state concern is greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax proceeds are used to purchase property in the area of critical state concern and offset the loss of ad valorem taxes due to those land purchases. During the 2024-25 state fiscal year, Monroe County will realize an estimated \$15 million in revenue.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

Authorization to Levy:

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

The effective date of the levy and the imposition of this tax are to be the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month as may be specified in the ordinance.³ The tax may be repealed by passage of a resolution by four-fifths vote of the county's governing body.⁴ The tax is repealed 10 years after the date the area of critical state concern designation is removed, unless it is repealed before the end of the 10 year period by the county's governing body.⁵ A county that has levied the tax in an area or areas designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation may continue to levy the tax for 20 years following the designation's removal. After expiration of the 20-year period, a county may continue to levy the tax if the county adopts an ordinance reauthorizing the tax levy and the continued tax levy is approved by referendum as provided for in s. 125.0108(5), F.S.⁶

A referendum to reenact an expiring tourist impact tax must be held at a general election occurring within the 48 months preceding the effective date of the reenacted tax, and the referendum may only appear on the ballot once during that 48-month period.

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

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

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

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

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

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

Areas Eligible to Levy:

Areas that have been statutorily designated as areas of critical state concern include the Big Cypress Area, primarily in Collier County; the Green Swamp Area, in central Florida; the Florida Keys Area, in south Florida; the Brevard Barrier Island Area, in south Brevard County; and the Apalachicola Bay Area, in Franklin County.⁷ Only Monroe County has created the land authority pursuant to s. 380.0663(1), F.S., and levied the tax in the area or areas within the county designated as an area of critical state concern.

Administrative Procedures:

The person receiving consideration for the taxable privilege and doing business within the area of critical state concern (or within the entire county, as applicable) receives, accounts for, and remits the tourist impact tax to the Department of Revenue (DOR). The DOR keeps records showing the taxes collected for and from each county in which the tax is applicable. The DOR promulgates such rules as necessary to enforce the tax and is authorized to establish audit procedures and assess for delinquent taxes.⁸ A county may exempt itself from the requirements that the tax be administered by the DOR, if the county adopts an ordinance providing for local collection and administration. A county electing to locally administer the tax adopts an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes or delegating such authority to the DOR.⁹

Reporting Requirements:

A certified copy of the ordinance, including the levy's time period and effective date, must be furnished by the county to the DOR within 10 days after passage of the ordinance levying the tax and again within 10 days after approval by referendum. If applicable, the county levying the tax provides the DOR with a list of the businesses within the area of critical state concern where the tax is levied. The list should identify businesses by zip code or other means of identification, and the DOR assists the county in compiling such a list.¹⁰

Distribution of Proceeds:

Tax collections received by the DOR, less its administrative costs, are paid and returned monthly to the county and the land authority imposing the tax.¹¹

Authorized Uses of Proceeds:

The proceeds are distributed for the following uses.¹²

1. Fifty percent is transferred to the land authority to be used in accordance with s. 380.0666, F.S., in the area of critical state concern for which the revenue is generated. No more than 5 percent may be used for administration and other costs related to the exercise of such powers.
2. Fifty percent is distributed to the county's governing body where the revenue was generated. Such proceeds are used to offset the loss of ad valorem taxes due to property acquisitions.

Attorney General Opinions:

No opinions specifically relevant to this tax have been issued.

7. Sections 380.055, .0551, .0552, .0553, .0555, F.S.

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

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

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

11. Section 125.0108(2)(c), F.S.

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

Traffic Citation Penalties Resulting from Use of Traffic Infraction Detectors

Section 316.0083, Florida Statutes

Summary:

In 2010, the Legislature established the Mark Wandall Traffic Safety Program, which authorized the use of traffic infraction detectors, commonly known as red light cameras.¹ A traffic infraction detector is defined as a vehicle sensor installed to work in conjunction with a traffic control signal and a camera or cameras synchronized to automatically record two or more sequenced photographic or electronic images or streaming video of only the rear of a motor vehicle at the time the vehicle fails to stop behind the stop bar or clearly marked stop line when facing a traffic control signal steady red light.² A civil penalty of \$158 is imposed on the motor vehicle's owner when a traffic infraction detector has indicated that the driver failed to stop at a traffic signal, and a traffic ticket has been issued by a state or local traffic enforcement officer. Eligible county or municipal governments receive or retain a local government share of the penalty.

General Law Amendments:

Chapter 2024-223, L.O.F., (CS/CS/HB 1363) amends s. 316.0083, F.S., to add a number of additional administrative and procedural requirements to the law authorizing red light cameras. These changes became effective July 1, 2024. Although the Revenue Estimating Conference did not review this legislation, the House of Representatives Staff Final Bill Analysis notes that for those local governments that elect to enforce certain traffic infractions by the use of such cameras, the costs associated with their use could increase.³

Eligibility Requirements:

A county or municipal government may use traffic infraction detectors to enforce obedience of traffic control devices when a driver fails to stop at a traffic signal on streets and highways under its jurisdiction. Only a county may install or authorize the installation of such detectors within the county's unincorporated area. Only a municipality may install or authorize the installation of such detector within the municipality's incorporated area.⁴ Those county or municipal governments having such installed detectors within their respective jurisdictions are eligible to receive a portion of the proceeds.

Administrative Procedures:

Penalties assessed and collected by the Department of Highway and Motor Vehicles (DHSMV), county, or municipality authorized to collect the funds, less any authorized amount retained by the county or municipality, are paid to the Department of Revenue (DOR) on a weekly basis by means of electronic funds transfer.⁵ Each county or municipality operating a traffic infraction detector submits an annual report to the DHSMV by October 1st, which details the results of using traffic infraction detectors and enforcement procedures for the preceding state fiscal year.⁶

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

2. Section 316.003(100), F.S.

3. <https://www.flsenate.gov/Session/Bill/2024/1363/Analyses/h1363z1.TMS.PDF>

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

5. Section 316.0083(1)(b)2., F.S.

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

Distribution of Proceeds:

If enforcement is made by the DHSMV's traffic infraction enforcement officer, the \$158 penalty is divided and remitted in the following manner.⁷

1. \$100 to the DOR for deposit into the state's General Revenue Fund.
2. \$10 to the DOR for deposit into the Department of Health Emergency Medical Services Trust Fund.
3. \$3 to the DOR for deposit into the Brain and Spinal Cord Injury Trust Fund.
4. \$45 to the municipality in which the violation occurred or to the county if the violation occurred in the unincorporated area.

If enforcement is made by a county or municipal traffic infraction enforcement officer, the \$158 penalty is divided and remitted in the following manner.⁸

1. \$70 to the DOR for deposit into the state's General Revenue Fund.
2. \$10 to the DOR for deposit into the Department of Health Emergency Medical Services Trust Fund.
3. \$3 to the DOR for deposit into the Brain and Spinal Cord Injury Trust Fund.
4. \$75 retained by the county or municipality enforcing the enacted ordinance.

Authorized Uses:

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

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2013-26	Local hearing officer – dual office-holding
2013-18	Dual office-holding – code enforcement boards
2010-35	Traffic cameras, requirements for use

The full texts of these opinions are available via a searchable on-line database.⁹ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues:

A summary of prior years' state portion collection reports is available.¹⁰

7. Section 316.0083(1)(b)3.a., F.S.

8. Section 316.0083(1)(b)3.b., F.S.

9. <https://www.myfloridalegal.com/ag-opinions>

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

Appendix A:

Adjusted 2023 Population Estimates
for Florida's Counties and Municipalities
Used in the FY 2024-25 State Revenue-Sharing
Calculations

Adjusted 2023 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2024-25 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Total Population	April 1, 2023 Inmate Population	April 1, 2023 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Alachua County	293,040	894	292,146	-	-	292,146
Alachua	11,015	-	11,015	-	-	11,015
Archer	1,160	-	1,160	-	-	1,160
Gainesville	147,865	663	147,202	5	-	147,207
Hawthorne	1,462	-	1,462	-	-	1,462
High Springs	6,975	-	6,975	-	-	6,975
La Crosse	305	-	305	-	-	305
Micanopy	660	-	660	-	-	660
Newberry	8,503	-	8,503	-	-	8,503
Waldo	882	-	882	-	-	882
Unincorporated County	114,213	231	113,982	(5)	-	113,977
Baker County	28,339	1,016	27,323	-	-	27,323
Glen St. Mary	457	-	457	-	-	457
Macclenny	7,754	-	7,754	-	-	7,754
Unincorporated County	20,128	1,016	19,112	-	-	19,112
Bay County	187,545	1,128	186,417	-	-	186,417
Callaway	13,200	-	13,200	-	-	13,200
Lynn Haven	19,432	6	19,426	-	-	19,426
Mexico Beach	1,285	-	1,285	-	-	1,285
Panama City	37,526	152	37,374	7	-	37,381
Panama City Beach	19,842	-	19,842	-	-	19,842
Parker	4,279	-	4,279	-	-	4,279
Springfield	8,510	-	8,510	3	-	8,513
Unincorporated County	83,471	970	82,501	(10)	-	82,491
Bradford County	27,389	2,099	25,290	-	-	25,290
Brooker	331	-	331	-	-	331
Hampton	483	-	483	-	-	483
Lawtey	659	-	659	-	-	659
Starke	6,107	12	6,095	-	-	6,095
Unincorporated County	19,809	2,087	17,722	-	-	17,722
Brevard County	640,773	191	640,582	-	-	640,582
Cape Canaveral	10,001	-	10,001	-	-	10,001
Cocoa	20,670	-	20,670	-	-	20,670
Cocoa Beach	11,356	-	11,356	-	-	11,356
Grant-Valkaria	4,996	-	4,996	-	-	4,996
Indialantic	3,005	-	3,005	-	-	3,005
Indian Harbour Beach	8,982	-	8,982	-	-	8,982
Malabar	3,083	-	3,083	-	-	3,083
Melbourne	87,662	24	87,638	4	-	87,642
Melbourne Beach	3,248	-	3,248	-	-	3,248
Melbourne Village	683	-	683	-	-	683
Palm Bay	133,459	-	133,459	-	-	133,459
Palm Shores	1,197	-	1,197	-	-	1,197
Rockledge	28,774	-	28,774	-	-	28,774
Satellite Beach	11,389	-	11,389	-	-	11,389
Titusville	49,982	90	49,892	3	-	49,895
West Melbourne	29,739	-	29,739	3	-	29,742
Unincorporated County	232,547	77	232,470	(10)	-	232,460
Broward County	1,973,579	778	1,972,801	-	-	1,972,801
Coconut Creek	57,875	-	57,875	-	-	57,875
Cooper City	34,878	6	34,872	-	-	34,872
Coral Springs	135,010	-	135,010	-	-	135,010
Dania Beach	32,811	-	32,811	-	-	32,811
Davie	106,989	41	106,948	-	-	106,948
Deerfield Beach	87,578	-	87,578	-	-	87,578

Adjusted 2023 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2024-25 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Total Population	April 1, 2023 Inmate Population	April 1, 2023 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Fort Lauderdale	189,118	102	189,016	-	-	189,016
Hallandale Beach	41,726	-	41,726	-	-	41,726
Hillsboro Beach	1,980	-	1,980	-	-	1,980
Hollywood	154,875	-	154,875	-	-	154,875
Lauderdale-By-The-Sea	6,191	-	6,191	-	-	6,191
Lauderdale Lakes	36,792	-	36,792	-	-	36,792
Lauderhill	74,592	-	74,592	-	-	74,592
Lazy Lake	33	-	33	-	-	33
Lighthouse Point	10,504	-	10,504	-	-	10,504
Margate	58,725	-	58,725	-	-	58,725
Miramar	138,590	-	138,590	-	-	138,590
North Lauderdale	44,971	-	44,971	-	-	44,971
Oakland Park	45,065	-	45,065	-	-	45,065
Parkland	37,365	-	37,365	-	-	37,365
Pembroke Park	6,115	-	6,115	-	-	6,115
Pembroke Pines	171,222	513	170,709	-	-	170,709
Plantation	95,293	-	95,293	-	-	95,293
Pompano Beach	113,691	116	113,575	-	-	113,575
Sea Ranch Lakes	537	-	537	-	-	537
Southwest Ranches	7,747	-	7,747	-	-	7,747
Sunrise	98,011	-	98,011	-	-	98,011
Tamarac	73,063	-	73,063	-	-	73,063
Weston	68,227	-	68,227	-	-	68,227
West Park	15,249	-	15,249	-	-	15,249
Wilton Manors	11,532	-	11,532	-	-	11,532
Unincorporated County	17,224	-	17,224	-	-	17,224
Calhoun County	13,816	1,333	12,483	-	-	12,483
Altha	505	-	505	-	-	505
Blountstown	2,259	-	2,259	-	-	2,259
Unincorporated County	11,052	1,333	9,719	-	-	9,719
Charlotte County	204,126	1,164	202,962	-	-	202,962
Punta Gorda	20,410	-	20,410	-	-	20,410
Unincorporated County	183,716	1,164	182,552	-	-	182,552
Citrus County	162,240	119	162,121	-	-	162,121
Crystal River	3,491	-	3,491	-	-	3,491
Inverness	7,860	-	7,860	2	-	7,862
Unincorporated County	150,889	119	150,770	(2)	-	150,768
Clay County	231,042	-	231,042	-	-	231,042
Green Cove Springs	10,384	-	10,384	-	-	10,384
Keystone Heights	1,464	-	1,464	-	-	1,464
Orange Park	9,165	-	9,165	-	-	9,165
Penney Farms	840	-	840	-	-	840
Unincorporated County	209,189	-	209,189	-	-	209,189
Collier County	399,480	16	399,464	-	-	399,464
Everglades	376	-	376	-	-	376
Marco Island	16,198	-	16,198	-	-	16,198
Naples	19,306	-	19,306	-	-	19,306
Unincorporated County	363,600	16	363,584	-	-	363,584
Columbia County	72,191	4,050	68,141	-	-	68,141
Fort White	651	-	651	-	-	651
Lake City	12,428	282	12,146	-	-	12,146
Unincorporated County	59,112	3,768	55,344	-	-	55,344
DeSoto County	34,974	2,408	32,566	-	-	32,566
Arcadia	7,638	-	7,638	-	-	7,638
Unincorporated County	27,336	2,408	24,928	-	-	24,928

Adjusted 2023 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2024-25 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Total Population	April 1, 2023 Inmate Population	April 1, 2023 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Dixie County	17,271	1,458	15,813	-	-	15,813
Cross City	1,701	-	1,701	-	-	1,701
Horseshoe Beach	164	-	164	-	-	164
Unincorporated County	15,406	1,458	13,948	-	-	13,948
Duval County	1,051,278	431	1,050,847	-	-	1,050,847
Atlantic Beach	13,529	-	13,529	-	-	13,529
Baldwin	1,415	-	1,415	-	-	1,415
Jacksonville	1,004,869	431	1,004,438	-	-	1,004,438
Jacksonville Beach	24,204	-	24,204	-	-	24,204
Neptune Beach	7,261	-	7,261	-	-	7,261
Escambia County	333,452	1,967	331,485	-	-	331,485
Century	1,682	-	1,682	-	-	1,682
Pensacola	55,102	31	55,071	-	-	55,071
Unincorporated County	276,668	1,936	274,732	-	-	274,732
Flagler County	130,756	-	130,756	-	-	130,756
Beverly Beach	495	-	495	-	-	495
Bunnell	4,027	-	4,027	(2)	-	4,025
Flagler Beach (part)	5,216	-	5,216	-	-	5,216
Marineland (part)	12	-	12	-	-	12
Palm Coast	101,737	-	101,737	-	-	101,737
Unincorporated County	19,269	-	19,269	2	-	19,271
Franklin County	12,971	959	12,012	-	-	12,012
Apalachicola	2,465	-	2,465	-	-	2,465
Carrabelle	2,875	959	1,916	-	-	1,916
Unincorporated County	7,631	-	7,631	-	-	7,631
Gadsden County	44,421	3,118	41,303	-	-	41,303
Chattahoochee	3,073	1,112	1,961	-	-	1,961
Greensboro	465	-	465	-	-	465
Gretna	1,364	-	1,364	-	-	1,364
Havana	1,749	-	1,749	-	-	1,749
Midway	3,683	-	3,683	-	-	3,683
Quincy	7,971	305	7,666	-	-	7,666
Unincorporated County	26,116	1,701	24,415	-	-	24,415
Gilchrist County	19,123	818	18,305	-	-	18,305
Bell	521	-	521	-	-	521
Fanning Springs (part)	568	-	568	-	-	568
Trenton	2,149	-	2,149	-	-	2,149
Unincorporated County	15,885	818	15,067	-	-	15,067
Glades County	12,591	975	11,616	-	-	11,616
Moore Haven	1,529	-	1,529	-	-	1,529
Unincorporated County	11,062	975	10,087	-	-	10,087
Gulf County	16,323	1,717	14,606	-	-	14,606
Port St. Joe	3,787	-	3,787	-	-	3,787
Wewahitchka	2,190	-	2,190	-	-	2,190
Unincorporated County	10,346	1,717	8,629	-	-	8,629
Hamilton County	13,671	1,586	12,085	-	-	12,085
Jasper	3,787	1,195	2,592	-	-	2,592
Jennings	747	-	747	-	-	747
White Springs	742	-	742	-	-	742
Unincorporated County	8,395	391	8,004	-	-	8,004
Hardee County	25,645	1,775	23,870	-	-	23,870
Bowling Green	2,450	-	2,450	-	-	2,450
Wauchula	4,869	-	4,869	-	-	4,869
Zolfo Springs	1,753	-	1,753	-	-	1,753
Unincorporated County	16,573	1,775	14,798	-	-	14,798

Adjusted 2023 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2024-25 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Total Population	April 1, 2023 Inmate Population	April 1, 2023 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Hendry County	40,895	-	40,895	-	-	40,895
Clewiston	7,278	-	7,278	-	-	7,278
LaBelle	5,083	-	5,083	-	-	5,083
Unincorporated County	28,534	-	28,534	-	-	28,534
Hernando County	204,265	474	203,791	-	-	203,791
Brooksville	9,566	-	9,566	-	-	9,566
Unincorporated County	194,699	474	194,225	-	-	194,225
Highlands County	104,385	24	104,361	-	-	104,361
Avon Park	9,758	-	9,758	-	-	9,758
Lake Placid	2,409	-	2,409	-	-	2,409
Sebring	11,472	-	11,472	-	-	11,472
Unincorporated County	80,746	24	80,722	-	-	80,722
Hillsborough County	1,541,531	668	1,540,863	-	-	1,540,863
Plant City	40,949	-	40,949	10	-	40,959
Tampa	406,294	569	405,725	-	-	405,725
Temple Terrace	27,327	-	27,327	3	-	27,330
Unincorporated County	1,066,961	99	1,066,862	(13)	-	1,066,849
Holmes County	19,910	1,308	18,602	-	-	18,602
Bonifay	2,776	-	2,776	-	-	2,776
Esto	350	-	350	-	-	350
Noma	218	-	218	-	-	218
Ponce de Leon	501	-	501	-	-	501
Westville	293	-	293	-	-	293
Unincorporated County	15,772	1,308	14,464	-	-	14,464
Indian River County	167,781	-	167,781	-	-	167,781
Fellsmere	4,933	-	4,933	-	-	4,933
Indian River Shores	4,512	-	4,512	-	-	4,512
Orchid	531	-	531	-	-	531
Sebastian	26,405	-	26,405	-	-	26,405
Vero Beach	16,693	-	16,693	-	-	16,693
Unincorporated County	114,707	-	114,707	-	-	114,707
Jackson County	48,982	5,871	43,111	-	-	43,111
Alford	488	-	488	-	-	488
Bascom	85	-	85	-	-	85
Campbellton	191	-	191	-	-	191
Cottondale	846	-	846	-	-	846
Graceville	2,117	-	2,117	-	-	2,117
Grand Ridge	920	-	920	-	-	920
Greenwood	531	-	531	-	-	531
Jacob City	235	-	235	-	-	235
Malone	1,535	913	622	-	-	622
Marianna	7,191	1,238	5,953	-	-	5,953
Sneads	1,687	-	1,687	-	-	1,687
Unincorporated County	33,156	3,720	29,436	-	-	29,436
Jefferson County	15,402	1,114	14,288	-	-	14,288
Monticello	2,694	-	2,694	-	-	2,694
Unincorporated County	12,708	1,114	11,594	-	-	11,594
Lafayette County	8,074	882	7,192	-	-	7,192
Mayo	1,093	-	1,093	-	-	1,093
Unincorporated County	6,981	882	6,099	-	-	6,099
Lake County	414,749	576	414,173	-	-	414,173
Astatula	2,042	-	2,042	-	-	2,042
Clermont	47,456	-	47,456	3	-	47,459
Eustis	23,918	-	23,918	-	-	23,918
Fruitland Park	8,615	-	8,615	3	-	8,618

Adjusted 2023 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2024-25 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Total Population	April 1, 2023 Inmate Population	April 1, 2023 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Groveland	22,760	-	22,760	-	-	22,760
Howey-in-the-Hills	1,790	-	1,790	-	-	1,790
Lady Lake	16,224	-	16,224	-	-	16,224
Leesburg	30,378	-	30,378	7	-	30,385
Mascotte	8,565	-	8,565	-	-	8,565
Minneola	18,064	-	18,064	-	-	18,064
Montverde	1,792	-	1,792	-	-	1,792
Mount Dora	17,843	-	17,843	-	-	17,843
Tavares	21,003	-	21,003	-	-	21,003
Umatilla	3,881	-	3,881	-	-	3,881
Unincorporated County	190,418	576	189,842	(13)	-	189,829
Lee County	800,989	125	800,864	-	-	800,864
Bonita Springs	54,868	6	54,862	-	-	54,862
Cape Coral	213,301	26	213,275	-	-	213,275
Estero	37,507	-	37,507	-	-	37,507
Fort Myers	97,711	39	97,672	-	-	97,672
Fort Myers Beach	3,255	-	3,255	-	-	3,255
Sanibel	5,946	-	5,946	-	-	5,946
Unincorporated County	388,401	54	388,347	-	-	388,347
Leon County	301,724	1,136	300,588	-	-	300,588
Tallahassee	201,833	1,136	200,697	-	-	200,697
Unincorporated County	99,891	-	99,891	-	-	99,891
Levy County	45,283	-	45,283	-	-	45,283
Bronson	1,152	-	1,152	3	-	1,155
Cedar Key	689	-	689	-	-	689
Chiefland	2,323	-	2,323	-	-	2,323
Fanning Springs (part)	702	-	702	-	-	702
Inglis	1,506	-	1,506	-	-	1,506
Otter Creek	110	-	110	-	-	110
Williston	3,297	-	3,297	-	-	3,297
Yankeetown	588	-	588	-	-	588
Unincorporated County	34,916	-	34,916	(3)	-	34,913
Liberty County	7,977	1,468	6,509	-	-	6,509
Bristol	956	-	956	-	-	956
Unincorporated County	7,021	1,468	5,553	-	-	5,553
Madison County	18,698	1,289	17,409	-	-	17,409
Greenville	773	24	749	-	-	749
Lee	388	-	388	-	-	388
Madison	2,978	-	2,978	-	-	2,978
Unincorporated County	14,559	1,265	13,294	-	-	13,294
Manatee County	439,566	120	439,446	-	-	439,446
Anna Maria	987	-	987	-	-	987
Bradenton	57,253	38	57,215	-	-	57,215
Bradenton Beach	902	-	902	-	-	902
Holmes Beach	3,026	-	3,026	-	-	3,026
Longboat Key (part)	2,761	-	2,761	-	-	2,761
Palmetto	13,927	-	13,927	-	-	13,927
Unincorporated County	360,710	82	360,628	-	-	360,628
Marion County	403,966	5,414	398,552	-	-	398,552
Bellevue	5,833	5	5,828	38	-	5,866
Dunnellon	2,015	-	2,015	-	-	2,015
McIntosh	465	-	465	-	-	465
Ocala	66,368	251	66,117	-	-	66,117
Reddick	477	-	477	-	-	477
Unincorporated County	328,808	5,158	323,650	(38)	-	323,612

Adjusted 2023 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2024-25 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Total Population	April 1, 2023 Inmate Population	April 1, 2023 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Martin County	162,847	2,062	160,785	-	-	160,785
Indiantown	6,664	-	6,664	-	-	6,664
Jupiter Island	786	-	786	-	-	786
Ocean Breeze	608	-	608	-	-	608
Sewall's Point	2,038	-	2,038	-	-	2,038
Stuart	19,264	19	19,245	-	-	19,245
Unincorporated County	133,487	2,043	131,444	-	-	131,444
Miami-Dade County	2,768,954	8,648	2,760,306	-	-	2,760,306
Aventura	40,247	-	40,247	-	-	40,247
Bal Harbour	3,054	-	3,054	-	-	3,054
Bay Harbor Islands	5,895	-	5,895	-	-	5,895
Biscayne Park	3,083	-	3,083	-	-	3,083
Coral Gables	51,677	-	51,677	-	-	51,677
Cutler Bay	45,472	-	45,472	-	-	45,472
Doral	81,318	-	81,318	-	-	81,318
El Portal	1,955	-	1,955	-	-	1,955
Florida City	15,690	-	15,690	-	-	15,690
Golden Beach	966	-	966	-	-	966
Hialeah	229,054	-	229,054	-	-	229,054
Hialeah Gardens	23,065	-	23,065	-	-	23,065
Homestead	83,767	17	83,750	-	-	83,750
Indian Creek	93	-	93	-	-	93
Key Biscayne	14,751	-	14,751	-	-	14,751
Medley	1,053	-	1,053	-	-	1,053
Miami	464,225	2,889	461,336	-	-	461,336
Miami Beach	83,430	-	83,430	-	-	83,430
Miami Gardens	115,299	-	115,299	-	-	115,299
Miami Lakes	30,902	17	30,885	-	-	30,885
Miami Shores	11,612	-	11,612	-	-	11,612
Miami Springs	13,887	-	13,887	-	-	13,887
North Bay Village	8,177	-	8,177	-	-	8,177
North Miami	60,172	-	60,172	-	-	60,172
North Miami Beach	43,100	-	43,100	-	-	43,100
Opa-locka	16,723	-	16,723	-	-	16,723
Palmetto Bay	25,064	-	25,064	-	-	25,064
Pinecrest	18,395	-	18,395	-	-	18,395
South Miami	11,981	-	11,981	-	-	11,981
Sunny Isles Beach	22,783	-	22,783	-	-	22,783
Surfside	5,398	-	5,398	-	-	5,398
Sweetwater	20,571	-	20,571	-	-	20,571
Virginia Gardens	2,382	-	2,382	-	-	2,382
West Miami	7,305	-	7,305	-	-	7,305
Unincorporated County	1,206,408	5,725	1,200,683	-	-	1,200,683
Monroe County	84,511	2	84,509	-	-	84,509
Islamorada	7,307	-	7,307	-	-	7,307
Key Colony Beach	800	-	800	-	-	800
Key West	26,767	2	26,765	-	-	26,765
Layton	214	-	214	-	-	214
Marathon	10,056	-	10,056	-	-	10,056
Unincorporated County	39,367	-	39,367	-	-	39,367
Nassau County	100,763	72	100,691	-	-	100,691
Callahan	1,680	-	1,680	-	-	1,680
Fernandina Beach	13,499	24	13,475	-	-	13,475
Hilliard	3,090	-	3,090	-	-	3,090
Unincorporated County	82,494	48	82,446	-	-	82,446

Adjusted 2023 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2024-25 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Total Population	April 1, 2023 Inmate Population	April 1, 2023 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Okaloosa County	219,260	1,378	217,882	-	-	217,882
Cinco Bayou	455	-	455	-	-	455
Crestview	27,933	-	27,933	6	-	27,939
Destin	14,594	-	14,594	-	-	14,594
Fort Walton Beach	21,120	-	21,120	-	-	21,120
Laurel Hill	658	-	658	-	-	658
Mary Esther	4,571	-	4,571	-	-	4,571
Niceville	16,492	-	16,492	7	-	16,499
Shalimar	783	-	783	-	-	783
Valparaiso	5,025	-	5,025	-	-	5,025
Unincorporated County	127,629	1,378	126,251	(13)	-	126,238
Okeechobee County	39,591	1,846	37,745	-	-	37,745
Okeechobee	5,361	-	5,361	-	-	5,361
Unincorporated County	34,230	1,846	32,384	-	-	32,384
Orange County	1,492,951	4,153	1,488,798	-	-	1,488,798
Apopka	58,293	-	58,293	-	-	58,293
Bay Lake	29	-	29	-	-	29
Belle Isle	7,239	-	7,239	-	-	7,239
Eatonville	2,370	-	2,370	-	-	2,370
Edgewood	2,631	-	2,631	-	-	2,631
Lake Buena Vista	21	-	21	-	-	21
Maitland	19,964	-	19,964	-	-	19,964
Oakland	5,402	-	5,402	3	-	5,405
Ocoee	49,711	-	49,711	10	-	49,721
Orlando	326,988	592	326,396	23	-	326,419
Windermere	3,041	-	3,041	-	-	3,041
Winter Garden	50,800	-	50,800	6	-	50,806
Winter Park	30,706	59	30,647	-	-	30,647
Unincorporated County	935,756	3,502	932,254	(42)	-	932,212
Osceola County	439,225	302	438,923	-	-	438,923
Kissimmee	82,714	191	82,523	13	-	82,536
St. Cloud	61,997	-	61,997	9	-	62,006
Unincorporated County	294,514	111	294,403	(22)	-	294,381
Palm Beach County	1,532,718	2,603	1,530,115	-	-	1,530,115
Atlantis	2,147	-	2,147	-	-	2,147
Belle Glade	17,286	-	17,286	-	-	17,286
Boca Raton	100,491	-	100,491	-	-	100,491
Boynton Beach	82,208	-	82,208	-	-	82,208
Briny Breezes	500	-	500	-	-	500
Cloud Lake	140	-	140	-	-	140
Delray Beach	67,213	-	67,213	-	-	67,213
Glen Ridge	215	-	215	-	-	215
Golf	281	-	281	-	-	281
Greenacres	45,476	-	45,476	-	-	45,476
Gulf Stream	959	-	959	-	-	959
Haverhill	2,193	-	2,193	-	-	2,193
Highland Beach	4,303	-	4,303	-	-	4,303
Hypoluxo	2,687	-	2,687	-	-	2,687
Juno Beach	3,883	-	3,883	-	-	3,883
Jupiter	61,333	-	61,333	-	-	61,333
Jupiter Inlet Colony	400	-	400	-	-	400
Lake Clarke Shores	3,556	-	3,556	-	-	3,556
Lake Park	9,025	-	9,025	-	-	9,025
Lake Worth Beach	43,432	-	43,432	-	-	43,432
Lantana	12,244	22	12,222	-	-	12,222

Adjusted 2023 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2024-25 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Total Population	April 1, 2023 Inmate Population	April 1, 2023 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Loxahatchee Groves	3,373	-	3,373	-	-	3,373
Manalapan	420	-	420	-	-	420
Mangonia Park	2,369	-	2,369	-	-	2,369
North Palm Beach	13,145	-	13,145	-	-	13,145
Ocean Ridge	1,830	-	1,830	-	-	1,830
Pahokee	5,607	369	5,238	-	-	5,238
Palm Beach	9,207	-	9,207	-	-	9,207
Palm Beach Gardens	61,517	-	61,517	2	-	61,519
Palm Beach Shores	1,309	-	1,309	-	-	1,309
Palm Springs	27,167	-	27,167	-	-	27,167
Riviera Beach	38,795	-	38,795	-	-	38,795
Royal Palm Beach	40,299	-	40,299	546	-	40,845
South Bay	4,958	1,932	3,026	-	-	3,026
South Palm Beach	1,469	-	1,469	-	-	1,469
Tequesta	6,179	-	6,179	-	-	6,179
Wellington	61,788	-	61,788	-	-	61,788
Westlake	4,694	-	4,694	-	-	4,694
West Palm Beach	122,157	44	122,113	-	-	122,113
Unincorporated County	666,463	236	666,227	(548)	-	665,679
Pasco County	610,743	666	610,077	-	-	610,077
Dade City	8,363	-	8,363	-	-	8,363
New Port Richey	17,213	-	17,213	-	-	17,213
Port Richey	3,267	-	3,267	-	-	3,267
St. Leo	2,462	-	2,462	-	-	2,462
San Antonio	1,381	-	1,381	-	-	1,381
Zephyrhills	19,337	-	19,337	5	-	19,342
Unincorporated County	558,720	666	558,054	(5)	-	558,049
Pinellas County	974,689	829	973,860	-	-	973,860
Belleair	4,367	-	4,367	-	-	4,367
Belleair Beach	1,641	-	1,641	-	-	1,641
Belleair Bluffs	2,324	-	2,324	-	-	2,324
Belleair Shore	74	-	74	-	-	74
Clearwater	118,904	-	118,904	25	-	118,929
Dunedin	36,083	12	36,071	151	-	36,222
Gulfport	11,806	-	11,806	-	-	11,806
Indian Rocks Beach	3,717	-	3,717	-	-	3,717
Indian Shores	1,212	-	1,212	-	-	1,212
Kenneth City	5,052	-	5,052	-	-	5,052
Largo	84,431	-	84,431	23	-	84,454
Madeira Beach	3,994	-	3,994	-	-	3,994
North Redington Beach	1,501	-	1,501	-	-	1,501
Oldsmar	14,928	-	14,928	-	-	14,928
Pinellas Park	55,572	-	55,572	13	-	55,585
Redington Beach	1,380	-	1,380	-	-	1,380
Redington Shores	2,194	-	2,194	-	-	2,194
Safety Harbor	17,059	6	17,053	3	-	17,056
St. Pete Beach	8,879	-	8,879	-	-	8,879
St. Petersburg	265,782	372	265,410	-	-	265,410
Seminole	19,428	-	19,428	4	-	19,432
South Pasadena	5,428	-	5,428	-	-	5,428
Tarpon Springs	25,849	-	25,849	2	-	25,851
Treasure Island	6,583	-	6,583	-	-	6,583
Unincorporated County	276,501	439	276,062	(221)	-	275,841
Polk County	797,616	3,423	794,193	-	-	794,193
Auburndale	19,298	-	19,298	-	-	19,298

Adjusted 2023 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2024-25 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Total Population	April 1, 2023 Inmate Population	April 1, 2023 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Bartow	19,969	172	19,797	-	-	19,797
Davenport	12,413	-	12,413	12	-	12,425
Dundee	5,653	-	5,653	-	-	5,653
Eagle Lake	3,863	-	3,863	-	-	3,863
Fort Meade	5,006	-	5,006	-	-	5,006
Frostproof	3,029	-	3,029	-	-	3,029
Haines City	35,285	-	35,285	-	-	35,285
Highland Park	251	-	251	-	-	251
Hillcrest Heights	240	-	240	-	-	240
Lake Alfred	7,342	-	7,342	-	-	7,342
Lake Hamilton	1,571	-	1,571	-	-	1,571
Lakeland	121,968	-	121,968	-	-	121,968
Lake Wales	17,384	-	17,384	-	-	17,384
Mulberry	4,345	-	4,345	-	-	4,345
Polk City	2,973	-	2,973	-	-	2,973
Winter Haven	55,764	-	55,764	-	-	55,764
Unincorporated County	481,262	3,251	478,011	(12)	-	477,999
Putnam County	75,906	477	75,429	-	-	75,429
Crescent City	1,690	-	1,690	-	-	1,690
Interlachen	1,446	-	1,446	-	-	1,446
Palatka	10,506	-	10,506	17	-	10,523
Pomona Park	794	-	794	-	-	794
Welaka	785	-	785	-	-	785
Unincorporated County	60,685	477	60,208	(17)	-	60,191
St. Johns County	315,317	108	315,209	-	-	315,209
Marineland (part)	3	-	3	-	-	3
St. Augustine	15,307	-	15,307	-	-	15,307
St. Augustine Beach	6,953	-	6,953	-	-	6,953
Unincorporated County	293,054	108	292,946	-	-	292,946
St. Lucie County	368,628	123	368,505	-	-	368,505
Fort Pierce	49,508	113	49,395	28	-	49,423
Port St. Lucie	239,653	10	239,643	-	-	239,643
St. Lucie Village	621	-	621	-	-	621
Unincorporated County	78,846	-	78,846	(28)	-	78,818
Santa Rosa County	202,772	4,278	198,494	-	-	198,494
Gulf Breeze	6,383	-	6,383	-	-	6,383
Jay	550	-	550	-	-	550
Milton	10,120	-	10,120	-	-	10,120
Unincorporated County	185,719	4,278	181,441	-	-	181,441
Sarasota County	464,223	5	464,218	-	-	464,218
Longboat Key (part)	4,776	-	4,776	-	-	4,776
North Port	86,552	-	86,552	-	-	86,552
Sarasota	57,005	5	57,000	-	-	57,000
Venice	27,793	-	27,793	4	-	27,797
Unincorporated County	288,097	-	288,097	(4)	-	288,093
Seminole County	486,839	89	486,750	-	-	486,750
Altamonte Springs	47,420	-	47,420	-	-	47,420
Casselberry	30,061	6	30,055	-	-	30,055
Lake Mary	17,366	-	17,366	-	-	17,366
Longwood	16,408	-	16,408	-	-	16,408
Oviedo	40,261	-	40,261	-	-	40,261
Sanford	64,508	23	64,485	8	-	64,493
Winter Springs	39,097	-	39,097	-	-	39,097
Unincorporated County	231,718	60	231,658	(8)	-	231,650
Sumter County	155,318	7,920	147,398	-	-	147,398

Adjusted 2023 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2024-25 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Total Population	April 1, 2023 Inmate Population	April 1, 2023 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Bushnell	3,523	-	3,523	20	-	3,543
Center Hill	868	-	868	-	-	868
Coleman	641	-	641	-	-	641
Webster	948	-	948	6	-	954
Wildwood	30,327	-	30,327	24	-	30,351
Unincorporated County	119,011	7,920	111,091	(50)	-	111,041
Suwannee County	45,448	1,942	43,506	-	-	43,506
Branford	756	-	756	-	-	756
Live Oak	6,889	-	6,889	-	-	6,889
Unincorporated County	37,803	1,942	35,861	-	-	35,861
Taylor County	21,686	1,478	20,208	-	-	20,208
Perry	7,006	-	7,006	-	-	7,006
Unincorporated County	14,680	1,478	13,202	-	-	13,202
Union County	16,137	4,354	11,783	-	-	11,783
Lake Butler	2,001	-	2,001	-	-	2,001
Raiford	240	-	240	-	-	240
Worthington Springs	458	-	458	-	-	458
Unincorporated County	13,438	4,354	9,084	-	-	9,084
Volusia County	583,505	1,531	581,974	-	-	581,974
Daytona Beach	80,940	26	80,914	-	-	80,914
Daytona Beach Shores	5,262	-	5,262	2	-	5,264
DeBary	23,750	-	23,750	-	-	23,750
DeLand	41,264	-	41,264	-	-	41,264
Deltona	97,337	-	97,337	-	-	97,337
Edgewater	24,334	-	24,334	3	-	24,337
Flagler Beach (part)	72	-	72	-	-	72
Holly Hill	13,008	-	13,008	-	-	13,008
Lake Helen	3,015	-	3,015	-	-	3,015
New Smyrna Beach	32,131	-	32,131	29	-	32,160
Oak Hill	2,065	-	2,065	1	-	2,066
Orange City	14,313	-	14,313	-	-	14,313
Ormond Beach	44,935	6	44,929	-	-	44,929
Pierson	1,560	-	1,560	-	-	1,560
Ponce Inlet	3,405	-	3,405	-	-	3,405
Port Orange	65,008	-	65,008	-	-	65,008
South Daytona	13,449	-	13,449	-	-	13,449
Unincorporated County	117,657	1,499	116,158	(35)	-	116,123
Wakulla County	36,168	2,430	33,738	-	-	33,738
St. Marks	325	-	325	-	-	325
Sopchoppy	460	-	460	-	-	460
Unincorporated County	35,383	2,430	32,953	-	-	32,953
Walton County	83,342	1,377	81,965	-	-	81,965
DeFuniak Springs	6,158	40	6,118	-	-	6,118
Freeport	8,901	-	8,901	-	-	8,901
Paxton	579	-	579	-	-	579
Unincorporated County	67,704	1,337	66,367	-	-	66,367
Washington County	25,497	1,564	23,933	-	-	23,933
Caryville	293	-	293	-	-	293
Chipley	3,599	-	3,599	-	-	3,599
Ebro	247	-	247	-	-	247
Vernon	758	-	758	-	-	758
Wausau	375	-	375	-	-	375
Unincorporated County	20,225	1,564	18,661	-	-	18,661

Adjusted 2023 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2024-25 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Total Population	April 1, 2023 Inmate Population	April 1, 2023 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Statewide Total	22,634,867	104,129	22,530,738	-	-	22,530,738
Statewide Incorporated	11,355,391	17,253	11,338,138	1,097	-	11,339,235
Statewide Unincorporated	11,279,476	86,876	11,192,600	(1,097)	-	11,191,503

Notes:

1) The adjusted population estimates exclude the estimated number of inmates and patients in institutions operated by the federal government, Florida Departments of Corrections, Health, and Children and Family Services as of April 1, 2023. Pursuant to s. 186.901(2)(b), F.S., for the purpose of revenue-sharing distribution formulas and distribution proportions for the Local Government Half-cent Sales Tax Program, inmates and patients are not be considered residents of the governmental unit in which the institutions are located.

2) Pursuant to s. 186.901(1), F.S., the Office of Economic and Demographic Research provides the Executive Office of the Governor with population estimates for municipal annexations or consolidations occurring during the period of April 1st through February 28th, and the Executive Office of the Governor includes these estimates in its certification to the Department of Revenue for the annual revenue-sharing calculation.

3) The population estimates were adjusted to reflect the population effects of any population corrections, municipal incorporations and disincorporations, and municipal annexations and de-annexations that occurred during the period of April 1, 2023 through February 28, 2024. The column "Adjusted Total Population Used for State Revenue Sharing" reflects all these adjustments.

4) The population estimates in this table are those reflected in the 2024 Florida Annexation Report with 2023 Population Estimates, dated June 18, 2024, emailed to the Governor's Office of Policy and Budget and Florida Department of Revenue by the Office of Economic and Demographic Research.

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

Appendix B:

Comparison of 2022 and 2023
Adjusted Population Estimates
Used for the FY 2023-24 and FY 2024-25
State Revenue-Sharing Calculations

This page was intentionally left blank.

Comparison of 2022 and 2023 Adjusted Population Estimates Used for FY 2023-24 and FY 2024-25 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2022 Adjusted Total Population	April 1, 2023 Adjusted Total Population	Numerical Change	Percentage Change
Alachua County	287,009	292,146	5,137	1.8%
Alachua	10,844	11,015	171	1.6%
Archer	1,151	1,160	9	0.8%
Gainesville	145,278	147,207	1,929	1.3%
Hawthorne	1,480	1,462	(18)	-1.2%
High Springs	6,741	6,975	234	3.5%
La Crosse	288	305	17	5.9%
Micanopy	656	660	4	0.6%
Newberry	8,066	8,503	437	5.4%
Waldo	875	882	7	0.8%
Unincorporated County	111,630	113,977	2,347	2.1%
Baker County	27,008	27,323	315	1.2%
Glen St. Mary	467	457	(10)	-2.1%
Macclenny	7,600	7,754	154	2.0%
Unincorporated County	18,941	19,112	171	0.9%
Bay County	182,863	186,417	3,554	1.9%
Callaway	13,162	13,200	38	0.3%
Lynn Haven	19,101	19,426	325	1.7%
Mexico Beach	1,229	1,285	56	4.6%
Panama City	36,072	37,381	1,309	3.6%
Panama City Beach	19,078	19,842	764	4.0%
Parker	4,251	4,279	28	0.7%
Springfield	8,431	8,513	82	1.0%
Unincorporated County	81,539	82,491	952	1.2%
Bradford County	24,852	25,290	438	1.8%
Brooker	329	331	2	0.6%
Hampton	479	483	4	0.8%
Lawtey	663	659	(4)	-0.6%
Starke	5,856	6,095	239	4.1%
Unincorporated County	17,525	17,722	197	1.1%
Brevard County	627,396	640,582	13,186	2.1%
Cape Canaveral	9,988	10,001	13	0.1%
Cocoa	19,892	20,670	778	3.9%
Cocoa Beach	11,385	11,356	(29)	-0.3%
Grant-Valkaria	4,677	4,996	319	6.8%
Indialantic	2,998	3,005	7	0.2%
Indian Harbour Beach	8,978	8,982	4	0.0%
Malabar	3,019	3,083	64	2.1%
Melbourne	87,007	87,642	635	0.7%
Melbourne Beach	3,237	3,248	11	0.3%
Melbourne Village	680	683	3	0.4%
Palm Bay	126,754	133,459	6,705	5.3%
Palm Shores	1,198	1,197	(1)	-0.1%
Rockledge	28,490	28,774	284	1.0%
Satellite Beach	11,393	11,389	(4)	0.0%
Titusville	49,423	49,895	472	1.0%
West Melbourne	28,860	29,742	882	3.1%
Unincorporated County	229,417	232,460	3,043	1.3%

Comparison of 2022 and 2023 Adjusted Population Estimates Used for FY 2023-24 and FY 2024-25 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2022 Adjusted Total Population	April 1, 2023 Adjusted Total Population	Numerical Change	Percentage Change
Broward County	1,968,381	1,972,801	4,420	0.2%
Coconut Creek	57,937	57,875	(62)	-0.1%
Cooper City	34,683	34,872	189	0.5%
Coral Springs	134,816	135,010	194	0.1%
Dania Beach	32,140	32,811	671	2.1%
Davie	106,943	106,948	5	0.0%
Deerfield Beach	87,414	87,578	164	0.2%
Fort Lauderdale	188,934	189,016	82	0.0%
Hallandale Beach	41,677	41,726	49	0.1%
Hillsboro Beach	1,981	1,980	(1)	-0.1%
Hollywood	154,909	154,875	(34)	0.0%
Lauderdale-By-The-Sea	6,205	6,191	(14)	-0.2%
Lauderdale Lakes	36,725	36,792	67	0.2%
Lauderhill	74,887	74,592	(295)	-0.4%
Lazy Lake	31	33	2	6.5%
Lighthouse Point	10,506	10,504	(2)	0.0%
Margate	58,760	58,725	(35)	-0.1%
Miramar	138,237	138,590	353	0.3%
North Lauderdale	45,077	44,971	(106)	-0.2%
Oakland Park	44,517	45,065	548	1.2%
Parkland	36,390	37,365	975	2.7%
Pembroke Park	6,255	6,115	(140)	-2.2%
Pembroke Pines	170,836	170,709	(127)	-0.1%
Plantation	94,048	95,293	1,245	1.3%
Pompano Beach	113,670	113,575	(95)	-0.1%
Sea Ranch Lakes	540	537	(3)	-0.6%
Southwest Ranches	7,716	7,747	31	0.4%
Sunrise	97,479	98,011	532	0.5%
Tamarac	72,740	73,063	323	0.4%
Weston	68,318	68,227	(91)	-0.1%
West Park	15,243	15,249	6	0.0%
Wilton Manors	11,569	11,532	(37)	-0.3%
Unincorporated County	17,198	17,224	26	0.2%
Calhoun County	12,444	12,483	39	0.3%
Altha	498	505	7	1.4%
Blountstown	2,280	2,259	(21)	-0.9%
Unincorporated County	9,666	9,719	53	0.5%
Charlotte County	195,648	202,962	7,314	3.7%
Punta Gorda	19,930	20,410	480	2.4%
Unincorporated County	175,718	182,552	6,834	3.9%
Citrus County	157,894	162,121	4,227	2.7%
Crystal River	3,474	3,491	17	0.5%
Inverness	7,813	7,862	49	0.6%
Unincorporated County	146,607	150,768	4,161	2.8%
Clay County	225,553	231,042	5,489	2.4%
Green Cove Springs	10,234	10,384	150	1.5%
Keystone Heights	1,454	1,464	10	0.7%
Orange Park	9,157	9,165	8	0.1%

Comparison of 2022 and 2023 Adjusted Population Estimates Used for FY 2023-24 and FY 2024-25 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2022 Adjusted Total Population	April 1, 2023 Adjusted Total Population	Numerical Change	Percentage Change
Penney Farms	832	840	8	1.0%
Unincorporated County	203,876	209,189	5,313	2.6%
Collier County	390,903	399,464	8,561	2.2%
Everglades	383	376	(7)	-1.8%
Marco Island	16,112	16,198	86	0.5%
Naples	19,283	19,306	23	0.1%
Unincorporated County	355,125	363,584	8,459	2.4%
Columbia County	67,511	68,141	630	0.9%
Fort White	654	651	(3)	-0.5%
Lake City	12,155	12,146	(9)	-0.1%
Unincorporated County	54,702	55,344	642	1.2%
DeSoto County	32,391	32,566	175	0.5%
Arcadia	7,608	7,638	30	0.4%
Unincorporated County	24,783	24,928	145	0.6%
Dixie County	15,558	15,813	255	1.6%
Cross City	1,717	1,701	(16)	-0.9%
Horseshoe Beach	165	164	(1)	-0.6%
Unincorporated County	13,676	13,948	272	2.0%
Duval County	1,033,090	1,050,847	17,757	1.7%
Atlantic Beach	13,500	13,529	29	0.2%
Baldwin	1,403	1,415	12	0.9%
Jacksonville	986,804	1,004,438	17,634	1.8%
Jacksonville Beach	24,112	24,204	92	0.4%
Neptune Beach	7,271	7,261	(10)	-0.1%
Escambia County	327,712	331,485	3,773	1.2%
Century	1,711	1,682	(29)	-1.7%
Pensacola	54,751	55,071	320	0.6%
Unincorporated County	271,250	274,732	3,482	1.3%
Flagler County	124,202	130,756	6,554	5.3%
Beverly Beach	490	495	5	1.0%
Bunnell	3,752	4,025	273	7.3%
Flagler Beach (part)	5,182	5,216	34	0.7%
Marineland (part)	12	12	-	0.0%
Palm Coast	96,504	101,737	5,233	5.4%
Unincorporated County	18,262	19,271	1,009	5.5%
Franklin County	11,772	12,012	240	2.0%
Apalachicola	2,380	2,465	85	3.6%
Carrabelle	1,861	1,916	55	3.0%
Unincorporated County	7,531	7,631	100	1.3%
Gadsden County	41,227	41,303	76	0.2%
Chattahoochee	1,974	1,961	(13)	-0.7%
Greensboro	467	465	(2)	-0.4%
Gretna	1,362	1,364	2	0.1%
Havana	1,777	1,749	(28)	-1.6%
Midway	3,647	3,683	36	1.0%
Quincy	7,632	7,666	34	0.4%
Unincorporated County	24,368	24,415	47	0.2%
Gilchrist County	18,041	18,305	264	1.5%

Comparison of 2022 and 2023 Adjusted Population Estimates Used for FY 2023-24 and FY 2024-25 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2022 Adjusted Total Population	April 1, 2023 Adjusted Total Population	Numerical Change	Percentage Change
Bell	515	521	6	1.2%
Fanning Springs (part)	536	568	32	6.0%
Trenton	2,107	2,149	42	2.0%
Unincorporated County	14,883	15,067	184	1.2%
Glades County	11,292	11,616	324	2.9%
Moore Haven	1,468	1,529	61	4.2%
Unincorporated County	9,824	10,087	263	2.7%
Gulf County	14,269	14,606	337	2.4%
Port St. Joe	3,760	3,787	27	0.7%
Wewahitchka	2,188	2,190	2	0.1%
Unincorporated County	8,321	8,629	308	3.7%
Hamilton County	12,003	12,085	82	0.7%
Jasper	2,616	2,592	(24)	-0.9%
Jennings	757	747	(10)	-1.3%
White Springs	766	742	(24)	-3.1%
Unincorporated County	7,864	8,004	140	1.8%
Hardee County	23,853	23,870	17	0.1%
Bowling Green	2,438	2,450	12	0.5%
Wauchula	4,842	4,869	27	0.6%
Zolfo Springs	1,758	1,753	(5)	-0.3%
Unincorporated County	14,815	14,798	(17)	-0.1%
Hendry County	40,633	40,895	262	0.6%
Clewiston	7,316	7,278	(38)	-0.5%
LaBelle	5,041	5,083	42	0.8%
Unincorporated County	28,276	28,534	258	0.9%
Hernando County	198,760	203,791	5,031	2.5%
Brooksville	9,481	9,566	85	0.9%
Unincorporated County	189,279	194,225	4,946	2.6%
Highlands County	103,078	104,361	1,283	1.2%
Avon Park	9,769	9,758	(11)	-0.1%
Lake Placid	2,385	2,409	24	1.0%
Sebring	11,361	11,472	111	1.0%
Unincorporated County	79,563	80,722	1,159	1.5%
Hillsborough County	1,519,945	1,540,863	20,918	1.4%
Plant City	40,457	40,959	502	1.2%
Tampa	401,098	405,725	4,627	1.2%
Temple Terrace	27,251	27,330	79	0.3%
Unincorporated County	1,051,139	1,066,849	15,710	1.5%
Holmes County	18,538	18,602	64	0.3%
Bonifay	2,764	2,776	12	0.4%
Esto	350	350	-	0.0%
Noma	217	218	1	0.5%
Ponce de Leon	497	501	4	0.8%
Westville	281	293	12	4.3%
Unincorporated County	14,429	14,464	35	0.2%
Indian River County	165,559	167,781	2,222	1.3%
Fellsmere	4,913	4,933	20	0.4%
Indian River Shores	4,435	4,512	77	1.7%

Comparison of 2022 and 2023 Adjusted Population Estimates Used for FY 2023-24 and FY 2024-25 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2022 Adjusted Total Population	April 1, 2023 Adjusted Total Population	Numerical Change	Percentage Change
Orchid	520	531	11	2.1%
Sebastian	25,915	26,405	490	1.9%
Vero Beach	16,473	16,693	220	1.3%
Unincorporated County	113,303	114,707	1,404	1.2%
Jackson County	42,591	43,111	520	1.2%
Alford	466	488	22	4.7%
Bascom	84	85	1	1.2%
Campbellton	191	191	-	0.0%
Cottondale	852	846	(6)	-0.7%
Graceville	2,110	2,117	7	0.3%
Grand Ridge	892	920	28	3.1%
Greenwood	545	531	(14)	-2.6%
Jacob City	231	235	4	1.7%
Malone	630	622	(8)	-1.3%
Marianna	5,880	5,953	73	1.2%
Sneads	1,703	1,687	(16)	-0.9%
Unincorporated County	29,007	29,436	429	1.5%
Jefferson County	13,879	14,288	409	2.9%
Monticello	2,646	2,694	48	1.8%
Unincorporated County	11,233	11,594	361	3.2%
Lafayette County	7,015	7,192	177	2.5%
Mayo	1,075	1,093	18	1.7%
Unincorporated County	5,940	6,099	159	2.7%
Lake County	403,282	414,173	10,891	2.7%
Astatula	1,995	2,042	47	2.4%
Clermont	45,815	47,459	1,644	3.6%
Eustis	23,600	23,918	318	1.3%
Fruitland Park	8,618	8,618	-	0.0%
Groveland	21,633	22,760	1,127	5.2%
Howey-in-the-Hills	1,778	1,790	12	0.7%
Lady Lake	16,174	16,224	50	0.3%
Leesburg	28,838	30,385	1,547	5.4%
Mascotte	8,040	8,565	525	6.5%
Minneola	16,446	18,064	1,618	9.8%
Montverde	1,712	1,792	80	4.7%
Mount Dora	17,131	17,843	712	4.2%
Tavares	20,296	21,003	707	3.5%
Umatilla	3,875	3,881	6	0.2%
Unincorporated County	187,331	189,829	2,498	1.3%
Lee County	802,064	800,864	(1,200)	-0.1%
Bonita Springs	55,496	54,862	(634)	-1.1%
Cape Coral	208,026	213,275	5,249	2.5%
Esteros	37,842	37,507	(335)	-0.9%
Fort Myers	96,729	97,672	943	1.0%
Fort Myers Beach	5,589	3,255	(2,334)	-41.8%
Sanibel	6,485	5,946	(539)	-8.3%
Unincorporated County	391,897	388,347	(3,550)	-0.9%
Leon County	297,971	300,588	2,617	0.9%

Comparison of 2022 and 2023 Adjusted Population Estimates Used for FY 2023-24 and FY 2024-25 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2022 Adjusted Total Population	April 1, 2023 Adjusted Total Population	Numerical Change	Percentage Change
Tallahassee	199,150	200,697	1,547	0.8%
Unincorporated County	98,821	99,891	1,070	1.1%
Levy County	44,288	45,283	995	2.2%
Bronson	1,147	1,155	8	0.7%
Cedar Key	689	689	-	0.0%
Chiefland	2,321	2,323	2	0.1%
Fanning Springs (part)	692	702	10	1.4%
Inglis	1,492	1,506	14	0.9%
Otter Creek	108	110	2	1.9%
Williston	3,085	3,297	212	6.9%
Yankeetown	585	588	3	0.5%
Unincorporated County	34,169	34,913	744	2.2%
Liberty County	6,421	6,509	88	1.4%
Bristol	945	956	11	1.2%
Unincorporated County	5,476	5,553	77	1.4%
Madison County	17,290	17,409	119	0.7%
Greenville	737	749	12	1.6%
Lee	388	388	-	0.0%
Madison	3,002	2,978	(24)	-0.8%
Unincorporated County	13,163	13,294	131	1.0%
Manatee County	421,655	439,446	17,791	4.2%
Anna Maria	984	987	3	0.3%
Bradenton	56,923	57,215	292	0.5%
Bradenton Beach	897	902	5	0.6%
Holmes Beach	3,023	3,026	3	0.1%
Longboat Key (part)	2,758	2,761	3	0.1%
Palmetto	13,493	13,927	434	3.2%
Unincorporated County	343,577	360,628	17,051	5.0%
Marion County	387,232	398,552	11,320	2.9%
Bellevue	5,764	5,866	102	1.8%
Dunnellon	1,992	2,015	23	1.2%
McIntosh	465	465	-	0.0%
Ocala	64,732	66,117	1,385	2.1%
Reddick	471	477	6	1.3%
Unincorporated County	313,808	323,612	9,804	3.1%
Martin County	159,615	160,785	1,170	0.7%
Indiantown	6,590	6,664	74	1.1%
Jupiter Island	793	786	(7)	-0.9%
Ocean Breeze	396	608	212	53.5%
Sewall's Point	2,006	2,038	32	1.6%
Stuart	18,764	19,245	481	2.6%
Unincorporated County	131,066	131,444	378	0.3%
Miami-Dade County	2,748,748	2,760,306	11,558	0.4%
Aventura	40,350	40,247	(103)	-0.3%
Bal Harbour	3,094	3,054	(40)	-1.3%
Bay Harbor Islands	5,961	5,895	(66)	-1.1%
Biscayne Park	3,112	3,083	(29)	-0.9%
Coral Gables	52,014	51,677	(337)	-0.6%

Comparison of 2022 and 2023 Adjusted Population Estimates Used for FY 2023-24 and FY 2024-25 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2022 Adjusted Total Population	April 1, 2023 Adjusted Total Population	Numerical Change	Percentage Change
Cutler Bay	45,545	45,472	(73)	-0.2%
Doral	81,182	81,318	136	0.2%
El Portal	1,993	1,955	(38)	-1.9%
Florida City	14,320	15,690	1,370	9.6%
Golden Beach	955	966	11	1.2%
Hialeah	228,206	229,054	848	0.4%
Hialeah Gardens	23,076	23,065	(11)	0.0%
Homestead	82,996	83,750	754	0.9%
Indian Creek	89	93	4	4.5%
Key Biscayne	14,784	14,751	(33)	-0.2%
Medley	1,056	1,053	(3)	-0.3%
Miami	456,614	461,336	4,722	1.0%
Miami Beach	83,618	83,430	(188)	-0.2%
Miami Gardens	115,053	115,299	246	0.2%
Miami Lakes	30,905	30,885	(20)	-0.1%
Miami Shores	11,630	11,612	(18)	-0.2%
Miami Springs	13,865	13,887	22	0.2%
North Bay Village	8,206	8,177	(29)	-0.4%
North Miami	60,337	60,172	(165)	-0.3%
North Miami Beach	43,591	43,100	(491)	-1.1%
Opa-locka	16,710	16,723	13	0.1%
Palmetto Bay	25,041	25,064	23	0.1%
Pinecrest	18,394	18,395	1	0.0%
South Miami	12,090	11,981	(109)	-0.9%
Sunny Isles Beach	22,756	22,783	27	0.1%
Surfside	5,446	5,398	(48)	-0.9%
Sweetwater	20,240	20,571	331	1.6%
Virginia Gardens	2,376	2,382	6	0.3%
West Miami	7,313	7,305	(8)	-0.1%
Unincorporated County	1,195,830	1,200,683	4,853	0.4%
Monroe County	83,961	84,509	548	0.7%
Islamorada	7,272	7,307	35	0.5%
Key Colony Beach	807	800	(7)	-0.9%
Key West	27,040	26,765	(275)	-1.0%
Layton	214	214	-	0.0%
Marathon	9,926	10,056	130	1.3%
Unincorporated County	38,702	39,367	665	1.7%
Nassau County	95,741	100,691	4,950	5.2%
Callahan	1,597	1,680	83	5.2%
Fernandina Beach	13,195	13,475	280	2.1%
Hilliard	2,988	3,090	102	3.4%
Unincorporated County	77,961	82,446	4,485	5.8%
Okaloosa County	214,335	217,882	3,547	1.7%
Cinco Bayou	455	455	-	0.0%
Crestview	27,559	27,939	380	1.4%
Destin	14,472	14,594	122	0.8%
Fort Walton Beach	21,011	21,120	109	0.5%
Laurel Hill	627	658	31	4.9%

Comparison of 2022 and 2023 Adjusted Population Estimates Used for FY 2023-24 and FY 2024-25 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2022 Adjusted Total Population	April 1, 2023 Adjusted Total Population	Numerical Change	Percentage Change
Mary Esther	4,396	4,571	175	4.0%
Niceville	16,189	16,499	310	1.9%
Shalimar	774	783	9	1.2%
Valparaiso	4,926	5,025	99	2.0%
Unincorporated County	123,926	126,238	2,312	1.9%
Okeechobee County	37,548	37,745	197	0.5%
Okeechobee	5,352	5,361	9	0.2%
Unincorporated County	32,196	32,384	188	0.6%
Orange County	1,477,627	1,488,798	11,171	0.8%
Apopka	57,390	58,293	903	1.6%
Bay Lake	29	29	-	0.0%
Belle Isle	7,042	7,239	197	2.8%
Eatonville	2,371	2,370	(1)	0.0%
Edgewood	2,645	2,631	(14)	-0.5%
Lake Buena Vista	21	21	-	0.0%
Maitland	19,944	19,964	20	0.1%
Oakland	5,406	5,405	(1)	0.0%
Ocoee	49,228	49,721	493	1.0%
Orlando	321,294	326,419	5,125	1.6%
Windermere	3,038	3,041	3	0.1%
Winter Garden	50,318	50,806	488	1.0%
Winter Park	30,465	30,647	182	0.6%
Unincorporated County	928,436	932,212	3,776	0.4%
Osceola County	424,664	438,923	14,259	3.4%
Kissimmee	82,014	82,536	522	0.6%
St. Cloud	62,012	62,006	(6)	0.0%
Unincorporated County	280,638	294,381	13,743	4.9%
Palm Beach County	1,515,565	1,530,115	14,550	1.0%
Atlantis	2,145	2,147	2	0.1%
Belle Glade	17,213	17,286	73	0.4%
Boca Raton	99,542	100,491	949	1.0%
Boynton Beach	81,748	82,208	460	0.6%
Briny Breezes	498	500	2	0.4%
Cloud Lake	139	140	1	0.7%
Delray Beach	67,073	67,213	140	0.2%
Glen Ridge	217	215	(2)	-0.9%
Golf	260	281	21	8.1%
Greenacres	44,797	45,476	679	1.5%
Gulf Stream	957	959	2	0.2%
Haverhill	2,190	2,193	3	0.1%
Highland Beach	4,302	4,303	1	0.0%
Hypoluxo	2,686	2,687	1	0.0%
Juno Beach	3,869	3,883	14	0.4%
Jupiter	61,341	61,333	(8)	0.0%
Jupiter Inlet Colony	406	400	(6)	-1.5%
Lake Clarke Shores	3,565	3,556	(9)	-0.3%
Lake Park	9,030	9,025	(5)	-0.1%
Lake Worth Beach	42,637	43,432	795	1.9%

Comparison of 2022 and 2023 Adjusted Population Estimates Used for FY 2023-24 and FY 2024-25 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2022 Adjusted Total Population	April 1, 2023 Adjusted Total Population	Numerical Change	Percentage Change
Lantana	12,111	12,222	111	0.9%
Loxahatchee Groves	3,375	3,373	(2)	-0.1%
Manalapan	422	420	(2)	-0.5%
Mangonia Park	2,134	2,369	235	11.0%
North Palm Beach	13,166	13,145	(21)	-0.2%
Ocean Ridge	1,831	1,830	(1)	-0.1%
Pahokee	5,201	5,238	37	0.7%
Palm Beach	9,218	9,207	(11)	-0.1%
Palm Beach Gardens	60,675	61,519	844	1.4%
Palm Beach Shores	1,309	1,309	-	0.0%
Palm Springs	26,924	27,167	243	0.9%
Riviera Beach	38,613	38,795	182	0.5%
Royal Palm Beach	39,345	40,845	1,500	3.8%
South Bay	3,081	3,026	(55)	-1.8%
South Palm Beach	1,472	1,469	(3)	-0.2%
Tequesta	6,152	6,179	27	0.4%
Wellington	61,807	61,788	(19)	0.0%
Westlake	2,981	4,694	1,713	57.5%
West Palm Beach	119,945	122,113	2,168	1.8%
Unincorporated County	661,188	665,679	4,491	0.7%
Pasco County	592,001	610,077	18,076	3.1%
Dade City	7,796	8,363	567	7.3%
New Port Richey	17,165	17,213	48	0.3%
Port Richey	3,250	3,267	17	0.5%
St. Leo	2,462	2,462	-	0.0%
San Antonio	1,304	1,381	77	5.9%
Zephyrhills	18,711	19,342	631	3.4%
Unincorporated County	541,313	558,049	16,736	3.1%
Pinellas County	972,044	973,860	1,816	0.2%
Belleair	4,372	4,367	(5)	-0.1%
Belleair Beach	1,643	1,641	(2)	-0.1%
Belleair Bluffs	2,332	2,324	(8)	-0.3%
Belleair Shore	74	74	-	0.0%
Clearwater	119,256	118,929	(327)	-0.3%
Dunedin	36,100	36,222	122	0.3%
Gulfport	11,801	11,806	5	0.0%
Indian Rocks Beach	3,719	3,717	(2)	-0.1%
Indian Shores	1,207	1,212	5	0.4%
Kenneth City	5,053	5,052	(1)	0.0%
Largo	84,286	84,454	168	0.2%
Madeira Beach	3,939	3,994	55	1.4%
North Redington Beach	1,495	1,501	6	0.4%
Oldsmar	14,924	14,928	4	0.0%
Pinellas Park	55,097	55,585	488	0.9%
Redington Beach	1,375	1,380	5	0.4%
Redington Shores	2,181	2,194	13	0.6%
Safety Harbor	17,034	17,056	22	0.1%
St. Pete Beach	8,878	8,879	1	0.0%

Comparison of 2022 and 2023 Adjusted Population Estimates Used for FY 2023-24 and FY 2024-25 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2022 Adjusted Total Population	April 1, 2023 Adjusted Total Population	Numerical Change	Percentage Change
St. Petersburg	263,791	265,410	1,619	0.6%
Seminole	19,491	19,432	(59)	-0.3%
South Pasadena	5,417	5,428	11	0.2%
Tarpon Springs	25,752	25,851	99	0.4%
Treasure Island	6,586	6,583	(3)	0.0%
Unincorporated County	276,241	275,841	(400)	-0.1%
Polk County	766,735	794,193	27,458	3.6%
Auburndale	17,453	19,298	1,845	10.6%
Bartow	19,508	19,797	289	1.5%
Davenport	10,890	12,425	1,535	14.1%
Dundee	5,575	5,653	78	1.4%
Eagle Lake	3,391	3,863	472	13.9%
Fort Meade	5,173	5,006	(167)	-3.2%
Frostproof	2,998	3,029	31	1.0%
Haines City	31,992	35,285	3,293	10.3%
Highland Park	246	251	5	2.0%
Hillcrest Heights	243	240	(3)	-1.2%
Lake Alfred	6,768	7,342	574	8.5%
Lake Hamilton	1,560	1,571	11	0.7%
Lakeland	120,279	121,968	1,689	1.4%
Lake Wales	17,362	17,384	22	0.1%
Mulberry	4,040	4,345	305	7.5%
Polk City	2,956	2,973	17	0.6%
Winter Haven	53,338	55,764	2,426	4.5%
Unincorporated County	462,963	477,999	15,036	3.2%
Putnam County	73,781	75,429	1,648	2.2%
Crescent City	1,692	1,690	(2)	-0.1%
Interlachen	1,446	1,446	-	0.0%
Palatka	10,541	10,523	(18)	-0.2%
Pomona Park	789	794	5	0.6%
Welaka	747	785	38	5.1%
Unincorporated County	58,566	60,191	1,625	2.8%
St. Johns County	296,767	315,209	18,442	6.2%
Marineland (part)	3	3	-	0.0%
St. Augustine	15,346	15,307	(39)	-0.3%
St. Augustine Beach	6,914	6,953	39	0.6%
Unincorporated County	274,504	292,946	18,442	6.7%
St. Lucie County	350,391	368,505	18,114	5.2%
Fort Pierce	47,731	49,423	1,692	3.5%
Port St. Lucie	224,905	239,643	14,738	6.6%
St. Lucie Village	574	621	47	8.2%
Unincorporated County	77,181	78,818	1,637	2.1%
Santa Rosa County	192,618	198,494	5,876	3.1%
Gulf Breeze	6,380	6,383	3	0.0%
Jay	547	550	3	0.5%
Milton	10,154	10,120	(34)	-0.3%
Unincorporated County	175,537	181,441	5,904	3.4%
Sarasota County	452,373	464,218	11,845	2.6%

Comparison of 2022 and 2023 Adjusted Population Estimates Used for FY 2023-24 and FY 2024-25 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2022 Adjusted Total Population	April 1, 2023 Adjusted Total Population	Numerical Change	Percentage Change
Longboat Key (part)	4,761	4,776	15	0.3%
North Port	81,823	86,552	4,729	5.8%
Sarasota	56,489	57,000	511	0.9%
Venice	26,735	27,797	1,062	4.0%
Unincorporated County	282,565	288,093	5,528	2.0%
Seminole County	483,912	486,750	2,838	0.6%
Altamonte Springs	47,413	47,420	7	0.0%
Casselberry	30,014	30,055	41	0.1%
Lake Mary	17,333	17,366	33	0.2%
Longwood	15,900	16,408	508	3.2%
Oviedo	40,078	40,261	183	0.5%
Sanford	63,168	64,493	1,325	2.1%
Winter Springs	39,038	39,097	59	0.2%
Unincorporated County	230,968	231,650	682	0.3%
Sumter County	133,960	147,398	13,438	10.0%
Bushnell	3,146	3,543	397	12.6%
Center Hill	857	868	11	1.3%
Coleman	642	641	(1)	-0.2%
Webster	798	954	156	19.5%
Wildwood	24,724	30,351	5,627	22.8%
Unincorporated County	103,793	111,041	7,248	7.0%
Suwannee County	42,709	43,506	797	1.9%
Branford	737	756	19	2.6%
Live Oak	6,884	6,889	5	0.1%
Unincorporated County	35,088	35,861	773	2.2%
Taylor County	19,978	20,208	230	1.2%
Perry	7,013	7,006	(7)	-0.1%
Unincorporated County	12,965	13,202	237	1.8%
Union County	11,684	11,783	99	0.8%
Lake Butler	2,004	2,001	(3)	-0.1%
Raiford	236	240	4	1.7%
Worthington Springs	447	458	11	2.5%
Unincorporated County	8,997	9,084	87	1.0%
Volusia County	571,465	581,974	10,509	1.8%
Daytona Beach	77,605	80,914	3,309	4.3%
Daytona Beach Shores	5,285	5,264	(21)	-0.4%
DeBary	23,336	23,750	414	1.8%
DeLand	39,285	41,264	1,979	5.0%
Deltona	95,918	97,337	1,419	1.5%
Edgewater	23,857	24,337	480	2.0%
Flagler Beach (part)	72	72	-	0.0%
Holly Hill	12,983	13,008	25	0.2%
Lake Helen	2,974	3,015	41	1.4%
New Smyrna Beach	31,393	32,160	767	2.4%
Oak Hill	2,047	2,066	19	0.9%
Orange City	13,898	14,313	415	3.0%
Ormond Beach	44,671	44,929	258	0.6%
Pierson	1,564	1,560	(4)	-0.3%

Comparison of 2022 and 2023 Adjusted Population Estimates Used for FY 2023-24 and FY 2024-25 State Revenue-Sharing Calculations				
County / Municipality	April 1, 2022 Adjusted Total Population	April 1, 2023 Adjusted Total Population	Numerical Change	Percentage Change
Ponce Inlet	3,391	3,405	14	0.4%
Port Orange	64,230	65,008	778	1.2%
South Daytona	13,362	13,449	87	0.7%
Unincorporated County	115,594	116,123	529	0.5%
Wakulla County	32,727	33,738	1,011	3.1%
St. Marks	320	325	5	1.6%
Sopchoppy	443	460	17	3.8%
Unincorporated County	31,964	32,953	989	3.1%
Walton County	78,294	81,965	3,671	4.7%
DeFuniak Springs	5,925	6,118	193	3.3%
Freeport	8,068	8,901	833	10.3%
Paxton	562	579	17	3.0%
Unincorporated County	63,739	66,367	2,628	4.1%
Washington County	23,815	23,933	118	0.5%
Caryville	296	293	(3)	-1.0%
Chipley	3,597	3,599	2	0.1%
Ebro	247	247	-	0.0%
Vernon	747	758	11	1.5%
Wausau	389	375	(14)	-3.6%
Unincorporated County	18,539	18,661	122	0.7%
Statewide Total	22,176,131	22,530,738	354,607	1.6%
Statewide Incorporated	11,187,739	11,339,235	151,496	1.4%
Statewide Unincorporate	10,988,392	11,191,503	203,111	1.8%
Data Sources: Bureau of Economic and Business Research, University of Florida, and the Florida Legislature's Office of Economic and Demographic Research.				

Appendix C:

2025 Federal, State, and County Tax Rates on
Motor Fuel and Diesel Fuel in Florida's
Counties

2025 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

Motor Fuel Tax Rates (# of Cents Per Gallon)																											Unutilized County-Imposed												Diesel Fuel Tax Rates (# of Cents Per Gallon)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Federal										State										County (Local Option)										Motor Fuel Taxes						Federal						State						County (Local Option)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
County	Fuel Excise Tax	18.4	18.4	18.4	18.4	18.4	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Tax	Constit. Tax	SCETS Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Unutilized Tax	Fuel Excise Tax	18.4	18.4	18.4	18.4	18.4	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Tax	Fuel Sales Tax	SCETS Tax	Fuel Excise Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Tax																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													

2025 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)										Diesel Fuel Tax Rates (# of Cents Per Gallon)									
	State					County (Local Option)					Federal					State				
	Fuel Sales Tax	SCETS Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Tax	Total Unutilized Tax	Fuel Excise Tax	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Fuel Excise Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Tax	Total Tax
	18.4	9.7	2	1	1	1	6	0	56.6		24.4	24.4	17.5	9.7	4	1	6	n/a	62.6	
Union	18.4	9.7	2	1	1	1	6	0	61.6	5	24.4	24.4	17.5	9.7	4	1	6	n/a	62.6	62.6
Volusia	18.4	9.7	2	1	1	1	6	5	61.6	0	24.4	24.4	17.5	9.7	4	1	6	n/a	62.6	62.6
Wakulla	18.4	9.7	2	1	1	1	6	0	56.6	5	24.4	24.4	17.5	9.7	4	1	6	n/a	62.6	62.6
Walton	18.4	9.7	2	1	1	1	6	0	56.6	5	24.4	24.4	17.5	9.7	4	1	6	n/a	62.6	62.6
Washington	18.4	9.7	2	1	1	1	6	0	56.6	5	24.4	24.4	17.5	9.7	4	1	6	n/a	62.6	62.6

Notes:

- 1) Federal taxes on motor and diesel fuels are authorized pursuant to Title 26, United States Code.
- 2) State taxes on motor fuel consist of the Fuel Sales Tax, pursuant to s. 206.41(1)(g), F.S.; the State Comprehensive Enhanced Transportation System (SCETS) Tax, pursuant to s. 206.41(1)(f), F.S.; the Constitutional Fuel Tax, pursuant to s. 206.41(1)(a), F.S.; the County Fuel Tax, pursuant to s. 206.41(1)(b), F.S.; and the Municipal Fuel Tax, pursuant to s. 206.41(1)(c), F.S. The Municipal Fuel Tax is one of the revenue sources that fund the Municipal Revenue Sharing Program. This table excludes the state inspection fee of \$0.00125 per gallon imposed on motor fuel.
- 3) County/local option taxes on motor fuel consist of the 1 cent Ninth-cent Fuel Tax, pursuant to s. 206.41(1)(d), F.S.; the 1 to 6 cents of Local Option Fuel Tax, pursuant to s. 206.41(1)(e), F.S.
- 4) State taxes on diesel fuel consist of the Fuel Sales Tax, pursuant to s. 206.87(1)(e), F.S.; the State Comprehensive Enhanced Transportation System (SCETS) Tax, pursuant to s. 206.87(1)(d), F.S.; and the Fuel Excise Tax, pursuant to s. 206.41(1)(a), F.S.
- 5) County taxes on diesel fuel for local use consist of the 1 cent Ninth-cent Fuel Tax, pursuant to s. 206.87(1)(b), F.S.; and 1 to 6 cents of Local Option Fuel Tax, pursuant to s. 206.87(1)(c), F.S. The 1 to 5 cents Local Option Fuel Tax is not authorized for levy on diesel fuel.
- 6) County/local option tax rate changes for 2025: Jackson County will levy the 1-5 Cents Fuel Tax at the maximum rate of 5 cents.
- 7) For a list of transportation funding sources, please refer to the Florida Department of Transportation's "Florida's Transportation Tax Sources: A Primer".

Data Sources:

- 1) Florida Department of Revenue, "2025 Florida Fuel Tax, Collection Allowance, Refund, and Pollutants Tax Rates" available at https://floridarevenue.com/taxes/Documents/fuel_charts/24B05-05_chart.pdf.
- 2) Florida Department of Transportation, Office of Work Program and Budget, "Florida's Transportation Tax Sources - A Primer (2024)" available at <https://fdotewp1.dot.state.fl.us/FMSsupportApps/Documents/raa/Primer.pdf>.

This page was intentionally left blank.