

2025

Local Government Financial Information Handbook

February 2026

The Florida Legislature's
Office of Economic and Demographic Research



2025 Local Government Financial Information Handbook

February 2026

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 2025-26 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 2024 county and municipal population estimates used for the 2025-26 fiscal year revenue-sharing calculations are provided in Appendix A. A comparison of the 2023 and 2024 adjusted population estimates used in the state revenue-sharing calculations for fiscal years 2024-25 and 2025-26 is provided in Appendix B. Finally, a listing of the 2026 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	17
Part Three: Revenue Sources Authorized by the Legislature	19
<i>State-Imposed Fees or Taxes Shared with Local Governments or School Districts</i>	
Alcoholic Beverage License Tax	21
Cardroom Tax	23
Constitutional Fuel Tax	25
Estimated Distributions	28
County Fuel Tax	31
Estimated Distributions	33
County Revenue Sharing Program	35
Estimated Distributions	39
Distribution of Sales and Use Taxes to Counties.....	41
Emergency Management Assistance	43
Fuel Tax Refunds and Credits	45
Indian Gaming Revenues.....	47
Insurance License Tax	51
Intergovernmental Radio Communication Program.....	53
Local Government Half-Cent Sales Tax Program	55
Estimated Distributions	63
Miami-Dade County Lake Belt Mitigation Fee	75
Mobile Home License Tax	77
Municipal Revenue Sharing Program.....	79
Estimated Distributions	84
Oil, Gas, and Sulfur Production Tax.....	91
Payments from State Forest Timber Sales to Eligible Fiscally Constrained County Governments.....	93
Phosphate Rock Severance Tax.....	97
Public Safety Emergency Communications Systems Fee	99
State Housing Initiatives Partnership Program	103
Support for School Capital Outlay Purposes	105
Vessel Registration Fee	107

Other Local Revenue Sources

Communications Services Tax	111
Estimated Distributions	115
Convention Development Taxes.....	125
Consolidated County Convention Development Tax	127
Charter County Convention Development Tax	129
Special District, Special, and Subcounty Convention Development Taxes	131
Discretionary Surtax on Documents	133
Green Utility Fee	137
Gross Receipts Tax on Commercial Hazardous Waste Facilities.....	139
Insurance Premium Tax	141
Local Business Tax.....	145
Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of Retail and Wholesale Merchants	148
Local Discretionary Sales Surtaxes	149
History of Local Discretionary Sales Surtax Levies.....	155
2026 Local Discretionary Sales Surtax Rates in Florida's Counties	160
Estimated Distributions	162
Estimation of Realized and Unrealized Tax Revenues.....	174
Charter County and Regional Transportation System Surtax.....	177
Local Government Infrastructure Surtax	181
Small County Surtax.....	187
Indigent Care and Trauma Center Surtax	189
County Public Hospital Surtax	193
School Capital Outlay Surtax	195
Voter-Approved Indigent Care Surtax.....	197
Emergency Fire Rescue Services and Facilities Surtax.....	199
Pension Liability Surtax	201
Local Option Food and Beverage Taxes.....	203
Motor Fuel and Diesel Fuel Taxes (Ninth-Cent and Local Option Fuel Taxes).....	207
Ninth-Cent Fuel Tax: Estimated Distributions	211
Local Option Fuel Tax: Estimated Distributions.....	213
Estimation of Realized and Unrealized Tax Revenues.....	223
Ninth-Cent Fuel Tax	225
1 to 6 Cents Local Option Fuel Tax.....	227
1 to 5 Cents Local Option Fuel Tax.....	231
Municipal Pari-Mutuel Tax	235
Municipal Parking Facility Space Surcharges	237
Municipal Resort Tax	239
Public Service Tax.....	241
Tourist Development Taxes.....	245
History of Local Option Tourist Tax Levies	250
Taxable Sales Reported by Transient Rental Facilities	256
2026 Local Option Tourist Tax Rates in Florida's Counties.....	257
Estimation of Realized and Unrealized Tax Revenues.....	259
1 or 2 Percent Tax.....	261

Additional 1 Percent Tax	265
Professional Sports Franchise Facility Tax	269
High Tourism Impact Tax	271
Additional Professional Sports Franchise Facility Tax	275
Tourist Impact Tax	277
Traffic Citation Penalties Resulting from Use of Traffic Infraction Detectors	279
Appendix A: Adjusted 2024 Population Estimates for Florida's Counties and Municipalities Used in the FY 2025-26 State Revenue-Sharing Calculations	281
Appendix B: Comparison of 2023 and 2024 Adjusted Population Estimates Used for FY 2024-25 and FY 2025-26 State Revenue-Sharing Calculations.....	293
Appendix C: 2026 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties	307

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 XIII, 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.fl doe.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 2025 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 Library and Information Services website.¹⁶

<u>Chapter Law #</u>	<u>Subject</u>
2025-6	Florida Statutes / Reviser's Bill
2025-116	Brownfields
2025-190	Emergencies
2025-208	Taxation

Eligibility Requirements:

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

Administrative Procedures:

The DOR and units of local government administer the ad valorem tax. Two county constitutional officers, the property appraiser and tax collector, have primary responsibility for the administration and collection of ad valorem taxes at the local level. The property appraiser is charged with determining the fair market value, the assessed value, and the values of applicable exemptions to arrive at the taxable value of all property within the county, pursuant to constitutional and statutory requirements. The property appraiser is also tasked with 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.

15. See the Florida Revenue Estimating Conference's *2025 Florida Tax Handbook Including Fiscal Impact of Potential Changes*, pp.217-231 at <https://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook.pdf> for additional detail.

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

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

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 State's Revenue Estimating Conference for Ad Valorem Assessment adopts detailed forecasts by county that are available on EDR's website.²⁰ In addition, the DOR annually publishes online its *Florida Property Valuations & Tax Data*, which contain tax data by local jurisdiction.²¹ Using data obtained from the department's annual reports, several summaries that profile historical millage rates and ad valorem taxes levied by counties, municipalities, and school districts have been compiled.²²

18. Section 197.383, F.S.

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

20. <https://edr.state.fl.us/Content/conferences/advalorem/index.cfm>

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

22. <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 2025-149, L.O.F., (CS/CS/CS/SB 462) creates s. 330.355, F.S., to prohibit publicly owned airports in this state from charging a landing fee established on or after January 1, 2025, for airport operations conducted by accredited nonprofit institutions located in the state which offer 4-year collegiate aviation programs, when such aircraft operations are for flight training necessary for pilot certification and proficiency. This change became effective July 1, 2025. On July 10, 2025, the Revenue Estimating Conference adopted a negative indeterminate fiscal impact to local governments resulting from this change.¹

Chapter 2025-155, L.O.F., (CS/CS/CS/SB 1662) creates s. 330.355, F.S., to prohibit publicly owned airports in this state from charging a landing fee established on or after January 1, 2025, for airport operations conducted by accredited nonprofit institutions located in the state which offer 4-year collegiate aviation programs, when such aircraft operations are for flight training necessary for pilot certification and proficiency. This change became effective July 1, 2025. On July 10, 2025, the Revenue Estimating Conference adopted a negative indeterminate fiscal impact to local governments resulting from this change.²

Attorney General Opinions:

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

1. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page543-544.pdf

2. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page545-547.pdf

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

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

Prior Years' Revenues:

Summaries of prior years' franchise fee revenues as reported by local governments are available.⁴

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

Regulatory Fees

Home Rule Authority

Sections 163.31801 and 403.0893, Florida Statutes

Summary:

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

As one type of regulatory fee, impact fees are charges imposed by local governments against new development to provide for capital facilities' costs made necessary by 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 2025-115, L.O.F., (CS/CS/HB 551) amends s. 553.7932, F.S., to require that permit fees be refunded by a certain percentage if a local government fails to meet certain deadlines for fire alarm system or fire sprinkler system projects. These changes became effective July 1, 2025. On July 10, 2025, the Revenue Estimating Conference adopted a zero/negative indeterminate fiscal impact to local governments resulting from this change.²

Chapter 2025-155, L.O.F., (CS/CS/CS/SB 1662) amends s. 337.401(2), F.S., to provide that a municipality may not prohibit, or require a permit, for the installation of a public sewer transmission line placed and maintained within and under publicly dedicated rights-of-way as part of a septic-to-sewer conversion where the work is being performed under permits issued by the Departments of Transportation and Environmental Protection, or its delegate, pursuant to Chapter 403, F.S., relating to environmental control. This change became effective July 1, 2025. On July 10, 2025, the Revenue Estimating Conference adopted a negative

1. Section 163.31801, F.S.

2. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page513-521.pdf

indeterminate fiscal impact to local governments resulting from this change.³

Chapter 2025-177, L.O.F., (CS/SB 1080) amends ss. 125.022 and 166.033, F.S., to provide application fee refunds in situations where the county or municipality fails to meet certain timeframes. These changes became effective January 1, 2026. On July 10, 2025, the Revenue Estimating Conference adopted a zero/negative indeterminate fiscal impact to local governments resulting from this change.⁴

Chapter 2025-177, L.O.F., (CS/SB 1080) amends s. 163.3180(6), F.S., to prohibit a school district from collecting, charging, or imposing any alternative fee, in lieu of an impact fee, to mitigate the impact of development on educational facilities unless such fee meets the requirements of s. 163.31801(4)(f) and (g), F.S. In any action challenging a fee under this paragraph, the school district has the burden of proving by a preponderance of the evidence that the imposition and amount of the fee meet the requirements of state legal precedent. These changes became effective January 1, 2026. On July 10, 2025, the Revenue Estimating Conference adopted a zero/negative indeterminate fiscal impact to school districts resulting from this change.⁵

Chapter 2025-177, L.O.F., (CS/SB 1080) amends s. 163.31801(6)(g), F.S., to further limit how a local government, school district, or special district may increase an impact fee. It provides that an impact fee increase beyond the statutory four-year glidepath under the auspices of *extraordinary circumstances* requires a unanimous, rather than two-thirds' vote, and must be implemented in at least two but not more than four equal annual increments. A local government may not increase impact fees using the *extraordinary circumstances* methodology if they have not increased the impact fee within the past five years, excluding years in which increases were prohibited due to hurricane disaster regulations. Furthermore, it deletes the provision that stated that subsection (6) operates retroactively to January 1, 2021. These changes became effective January 1, 2026. On July 10, 2025, the Revenue Estimating Conference adopted a negative indeterminate fiscal impact to local governments resulting from this change.⁶

Chapter 2025-190, L.O.F., (CS/CS/SB 180) creates s. 163.31801(14), F.S., to prohibit a local government, school district, or special district from assessing an impact fee for the reconstruction or replacement of a previously existing structure if the replacement structure is of the same land use as the original structure and does not increase the impact on public facilities beyond that of the original structure. However, if the replacement structure increases the demand on public facilities due to a significant increase in size, intensity, or capacity of use, a local government, school district, or special district may assess an impact fee in an amount proportional to the difference in the demand between the replacement structure and the original structure. Any such fee must be reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the reconstruction or replacement of a previously existing structure. These changes became effective June 26, 2025. On July 10, 2025, the Revenue Estimating Conference adopted a negative indeterminate fiscal impact to local governments resulting from this change.⁷

Chapter 2025-208, L.O.F., (HB 7031) amends s. 194.013(1), F.S., to increase the maximum filing fee that may be required to file a petition with the Value Adjustment Board (VAB) from \$15 per parcel to \$50 per

3. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page545-547.pdf

4. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page532-533.pdf

5. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page534-535.pdf

6. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page527-531.pdf

7. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page522-526.pdf

parcel. This change became effective July 1, 2025. On July 15, 2025, the Revenue Estimating Conference adopted a zero/positive indeterminate fiscal impact to local governments resulting from this change.⁸

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.⁹ 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.¹⁰

8. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page598-600.pdf

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

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

This page was intentionally left blank.

Special Assessments

Home Rule Authority

Sections 125.01, 125.271, and Chapter 170, Florida Statutes

Summary:

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

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

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

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

General Law Amendments:

Chapter 2025-181, L.O.F., (CS/SB 738) amends s. 170.201(2), F.S., to add public and private preschools to the list of facilities exempted from municipal special assessments, if the municipality so desires. As defined in the bill, the term preschool means any childcare facility licensed under s. 402.305, F.S. This change became effective July 1, 2025. On March 24, 2025, the Revenue Estimating Conference adopted a (\$5.9) million cash and recurring fiscal impact in FY 2025-26 resulting from this change.⁵

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://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page193-195.pdf

Attorney General Opinions:

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

Prior Years' Revenues:

A summary of prior years' revenues as reported by local governments is available.⁷

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

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

Part Three: Revenue Sources Authorized by the Legislature

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

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

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

Alcoholic Beverage License Tax
Cardroom 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.fl DOE.org/core/fileparse.php/7507/ur1/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 2025 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 revenue sharing purposes. In this regard, each cardroom operator pays a tax of 8 percent of the cardroom operation’s monthly gross receipts to the state.

General Law Amendments:

Chapter 2025-208, L.O.F., (HB 7031) amends s. 849.086(13), F.S., to reduce the tax on monthly gross receipts paid by each cardroom operator to the Florida Gaming Control Commission from 10 percent to 8 percent. This change became effective July 1, 2025. On July 10, 2025, the Revenue Estimating Conference adopted a (\$2.5) million cash and recurring fiscal impact and a (\$2.1) million cash and recurring fiscal impact in FY 2025-26 to the state’s General Revenue Fund and the Pari-Mutuel Wagering Trust Fund, respectively. However, there is no fiscal impact on local governments.³

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.⁴

Administrative Procedures:

The Commission administers and regulates the operation of cardrooms and the proper collection of imposed taxes and fees.⁵ 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.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. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page582-584.pdf

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

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

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

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.⁷

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.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' revenues reported by local governments is available.⁹

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

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

9. <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 2025 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 2026. 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 2026 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, 2026

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.62092%	0.32188%	0.40960%	1.35240%	\$ 3,198,426
Baker	0.08912%	0.03139%	0.24530%	0.36580%	\$ 865,117
Bay	0.55475%	0.21303%	0.36710%	1.13490%	\$ 2,684,039
Bradford	0.08731%	0.02969%	0.12260%	0.23960%	\$ 566,654
Brevard	2.06916%	0.71010%	0.54030%	3.31960%	\$ 7,850,854
Broward	3.93524%	2.15286%	0.51240%	6.60050%	\$ 15,610,183
Calhoun	0.02852%	0.01488%	0.24060%	0.28400%	\$ 671,660
Charlotte	0.49276%	0.22882%	0.33840%	1.06000%	\$ 2,506,900
Citrus	0.31019%	0.18048%	0.27480%	0.76550%	\$ 1,810,408
Clay	0.37705%	0.25676%	0.26040%	0.89420%	\$ 2,114,783
Collier	0.83410%	0.44361%	0.86260%	2.14030%	\$ 5,061,810
Columbia	0.38377%	0.07838%	0.33290%	0.79510%	\$ 1,880,412
DeSoto	0.07560%	0.03855%	0.26590%	0.38010%	\$ 898,937
Dixie	0.05269%	0.01907%	0.30930%	0.38110%	\$ 901,302
Duval	2.57105%	1.15426%	0.35900%	4.08430%	\$ 9,659,370
Escambia	0.72914%	0.36538%	0.31990%	1.41440%	\$ 3,345,056
Flagler	0.22718%	0.14807%	0.21280%	0.58800%	\$ 1,390,620
Franklin	0.03035%	0.01447%	0.32150%	0.36630%	\$ 866,300
Gadsden	0.19265%	0.04872%	0.22460%	0.46600%	\$ 1,102,090
Gilchrist	0.04184%	0.02119%	0.14920%	0.21220%	\$ 501,853
Glades	0.05355%	0.01392%	0.41210%	0.47960%	\$ 1,134,254
Gulf	0.03471%	0.01841%	0.27390%	0.32700%	\$ 773,355
Hamilton	0.21124%	0.01546%	0.21750%	0.44420%	\$ 1,050,533
Hardee	0.07234%	0.02812%	0.26760%	0.36810%	\$ 870,557
Hendry	0.14436%	0.04933%	0.49600%	0.68970%	\$ 1,631,141
Hernando	0.42667%	0.22874%	0.20730%	0.86270%	\$ 2,040,286
Highlands	0.25075%	0.11526%	0.45980%	0.82580%	\$ 1,953,017
Hillsborough	3.25634%	1.69507%	0.52040%	5.47180%	\$ 12,940,807
Holmes	0.05611%	0.02179%	0.20860%	0.28650%	\$ 677,573
Indian River	0.40809%	0.18578%	0.22120%	0.81510%	\$ 1,927,712
Jackson	0.24757%	0.05360%	0.39660%	0.69780%	\$ 1,650,297
Jefferson	0.05815%	0.01702%	0.25160%	0.32680%	\$ 772,882
Lafayette	0.01643%	0.00924%	0.23090%	0.25660%	\$ 606,859
Lake	0.86353%	0.47071%	0.48500%	1.81920%	\$ 4,302,408
Lee	1.81606%	0.89836%	0.42980%	3.14420%	\$ 7,436,033
Leon	0.61652%	0.32827%	0.29790%	1.24270%	\$ 2,938,986
Levy	0.11855%	0.04980%	0.48590%	0.65430%	\$ 1,547,420
Liberty	0.02521%	0.00871%	0.34770%	0.38160%	\$ 902,484
Madison	0.14354%	0.02026%	0.30000%	0.46380%	\$ 1,096,887
Manatee	0.93021%	0.49464%	0.35570%	1.78050%	\$ 4,210,883
Marion	1.09626%	0.45570%	0.68440%	2.23640%	\$ 5,289,086
Martin	0.41822%	0.17907%	0.28450%	0.88180%	\$ 2,085,457
Miami-Dade	5.17023%	3.01422%	0.91700%	9.10150%	\$ 21,525,048
Monroe	0.23382%	0.09141%	0.82010%	1.14530%	\$ 2,708,635
Nassau	0.21670%	0.11296%	0.27480%	0.60450%	\$ 1,429,643
Okaloosa	0.52196%	0.24094%	0.41760%	1.18050%	\$ 2,791,883
Okeechobee	0.16458%	0.04370%	0.37080%	0.57910%	\$ 1,369,572

Constitutional Fuel Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Orange	3.53012%	1.64197%	0.41850%	5.59060%	\$ 13,221,769
Osceola	0.96584%	0.49016%	0.62880%	2.08480%	\$ 4,930,552
Palm Beach	2.89665%	1.67927%	0.93300%	5.50890%	\$ 13,028,549
Pasco	1.24582%	0.68764%	0.32410%	2.25760%	\$ 5,339,224
Pinellas	1.68850%	1.05500%	0.18120%	2.92470%	\$ 6,916,916
Polk	1.86892%	0.89736%	0.83950%	3.60580%	\$ 8,527,717
Putnam	0.18067%	0.08271%	0.34560%	0.60900%	\$ 1,440,285
St. Johns	0.80428%	0.22593%	0.29250%	1.32270%	\$ 3,128,186
St. Lucie	0.80532%	0.52035%	0.25450%	1.58020%	\$ 3,737,173
Santa Rosa	0.40211%	0.53584%	0.48500%	1.42290%	\$ 3,365,159
Sarasota	0.90516%	0.36008%	0.24910%	1.51430%	\$ 3,581,320
Seminole	0.91293%	0.41902%	0.14620%	1.47820%	\$ 3,495,943
Sumter	0.47050%	0.17027%	0.24110%	0.88190%	\$ 2,085,694
Suwannee	0.15746%	0.05053%	0.28870%	0.49670%	\$ 1,174,696
Taylor	0.08571%	0.02368%	0.44040%	0.54980%	\$ 1,300,277
Union	0.03455%	0.01749%	0.10450%	0.15650%	\$ 370,123
Volusia	1.29907%	0.64594%	0.52300%	2.46800%	\$ 5,836,820
Wakulla	0.07792%	0.04053%	0.26040%	0.37890%	\$ 896,099
Walton	0.33029%	0.09530%	0.47960%	0.90520%	\$ 2,140,798
Washington	0.06308%	0.02886%	0.26040%	0.35230%	\$ 833,190
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 236,500,000

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 2025 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 2026. 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 2026 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, 2026					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.62092%	0.32188%	0.40960%	1.35240%	\$ 1,409,201
Baker	0.08912%	0.03139%	0.24530%	0.36580%	\$ 381,164
Bay	0.55475%	0.21303%	0.36710%	1.13490%	\$ 1,182,566
Bradford	0.08731%	0.02969%	0.12260%	0.23960%	\$ 249,663
Brevard	2.06916%	0.71010%	0.54030%	3.31960%	\$ 3,459,023
Broward	3.93524%	2.15286%	0.51240%	6.60050%	\$ 6,877,721
Calhoun	0.02852%	0.01488%	0.24060%	0.28400%	\$ 295,928
Charlotte	0.49276%	0.22882%	0.33840%	1.06000%	\$ 1,104,520
Citrus	0.31019%	0.18048%	0.27480%	0.76550%	\$ 797,651
Clay	0.37705%	0.25676%	0.26040%	0.89420%	\$ 931,756
Collier	0.83410%	0.44361%	0.86260%	2.14030%	\$ 2,230,193
Columbia	0.38377%	0.07838%	0.33290%	0.79510%	\$ 828,494
DeSoto	0.07560%	0.03855%	0.26590%	0.38010%	\$ 396,064
Dixie	0.05269%	0.01907%	0.30930%	0.38110%	\$ 397,106
Duval	2.57105%	1.15426%	0.35900%	4.08430%	\$ 4,255,841
Escambia	0.72914%	0.36538%	0.31990%	1.41440%	\$ 1,473,805
Flagler	0.22718%	0.14807%	0.21280%	0.58800%	\$ 612,696
Franklin	0.03035%	0.01447%	0.32150%	0.36630%	\$ 381,685
Gadsden	0.19265%	0.04872%	0.22460%	0.46600%	\$ 485,572
Gilchrist	0.04184%	0.02119%	0.14920%	0.21220%	\$ 221,112
Glades	0.05355%	0.01392%	0.41210%	0.47960%	\$ 499,743
Gulf	0.03471%	0.01841%	0.27390%	0.32700%	\$ 340,734
Hamilton	0.21124%	0.01546%	0.21750%	0.44420%	\$ 462,856
Hardee	0.07234%	0.02812%	0.26760%	0.36810%	\$ 383,560
Hendry	0.14436%	0.04933%	0.49600%	0.68970%	\$ 718,667
Hernando	0.42667%	0.22874%	0.20730%	0.86270%	\$ 898,933
Highlands	0.25075%	0.11526%	0.45980%	0.82580%	\$ 860,484
Hillsborough	3.25634%	1.69507%	0.52040%	5.47180%	\$ 5,701,616
Holmes	0.05611%	0.02179%	0.20860%	0.28650%	\$ 298,533
Indian River	0.40809%	0.18578%	0.22120%	0.81510%	\$ 849,334
Jackson	0.24757%	0.05360%	0.39660%	0.69780%	\$ 727,108
Jefferson	0.05815%	0.01702%	0.25160%	0.32680%	\$ 340,526
Lafayette	0.01643%	0.00924%	0.23090%	0.25660%	\$ 267,377
Lake	0.86353%	0.47071%	0.48500%	1.81920%	\$ 1,895,606
Lee	1.81606%	0.89836%	0.42980%	3.14420%	\$ 3,276,256
Leon	0.61652%	0.32827%	0.29790%	1.24270%	\$ 1,294,893
Levy	0.11855%	0.04980%	0.48590%	0.65430%	\$ 681,781
Liberty	0.02521%	0.00871%	0.34770%	0.38160%	\$ 397,627
Madison	0.14354%	0.02026%	0.30000%	0.46380%	\$ 483,280
Manatee	0.93021%	0.49464%	0.35570%	1.78050%	\$ 1,855,281
Marion	1.09626%	0.45570%	0.68440%	2.23640%	\$ 2,330,329
Martin	0.41822%	0.17907%	0.28450%	0.88180%	\$ 918,836
Miami-Dade	5.17023%	3.01422%	0.91700%	9.10150%	\$ 9,483,763
Monroe	0.23382%	0.09141%	0.82010%	1.14530%	\$ 1,193,403
Nassau	0.21670%	0.11296%	0.27480%	0.60450%	\$ 629,889
Okaloosa	0.52196%	0.24094%	0.41760%	1.18050%	\$ 1,230,081
Okeechobee	0.16458%	0.04370%	0.37080%	0.57910%	\$ 603,422

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2026					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Orange	3.53012%	1.64197%	0.41850%	5.59060%	\$ 5,825,405
Osceola	0.96584%	0.49016%	0.62880%	2.08480%	\$ 2,172,362
Palm Beach	2.89665%	1.67927%	0.93300%	5.50890%	\$ 5,740,274
Pasco	1.24582%	0.68764%	0.32410%	2.25760%	\$ 2,352,419
Pinellas	1.68850%	1.05500%	0.18120%	2.92470%	\$ 3,047,537
Polk	1.86892%	0.89736%	0.83950%	3.60580%	\$ 3,757,244
Putnam	0.18067%	0.08271%	0.34560%	0.60900%	\$ 634,578
St. Johns	0.80428%	0.22593%	0.29250%	1.32270%	\$ 1,378,253
St. Lucie	0.80532%	0.52035%	0.25450%	1.58020%	\$ 1,646,568
Santa Rosa	0.40211%	0.53584%	0.48500%	1.42290%	\$ 1,482,662
Sarasota	0.90516%	0.36008%	0.24910%	1.51430%	\$ 1,577,901
Seminole	0.91293%	0.41902%	0.14620%	1.47820%	\$ 1,540,284
Sumter	0.47050%	0.17027%	0.24110%	0.88190%	\$ 918,940
Suwannee	0.15746%	0.05053%	0.28870%	0.49670%	\$ 517,561
Taylor	0.08571%	0.02368%	0.44040%	0.54980%	\$ 572,892
Union	0.03455%	0.01749%	0.10450%	0.15650%	\$ 163,073
Volusia	1.29907%	0.64594%	0.52300%	2.46800%	\$ 2,571,656
Wakulla	0.07792%	0.04053%	0.26040%	0.37890%	\$ 394,814
Walton	0.33029%	0.09530%	0.47960%	0.90520%	\$ 943,218
Washington	0.06308%	0.02886%	0.26040%	0.35230%	\$ 367,097
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 104,200,000

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 2025-199, L.O.F., (SB 2502) 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, 2026. This change became effective on July 1, 2025.

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

Eligibility Requirements:

In order to be eligible to participate in revenue sharing beyond the minimum entitlement in any fiscal year, a county government must have satisfied a number of statutory requirements.³ As it relates to county revenue sharing, the term *minimum entitlement* is defined as the amount of revenue, as certified by the county government and determined by the Department of Revenue (DOR), which must be shared with the county so that the county will receive the amount of revenue necessary to meet its obligations as the result

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

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

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

of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the Revenue Sharing Trust Fund for Counties [hereinafter Trust Fund].⁴

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 2026 is also noted.

2.9 percent of net cigarette tax collections ⁵ = 0.6 percent of total program funding

2.0810 percent of net sales and use tax collections ⁶ = 99.4 percent of total program funding

Distribution of Proceeds:

An apportionment factor is calculated for each eligible county using a formula consisting of the following equally weighted factors: county population, unincorporated county population, and county sales tax collections.⁷ A *county population factor* is 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.⁸ 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.

Apportionment Factor	County Population Factor	+	Unincorporated County Population Factor	+	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.⁹

The distribution to an eligible county is determined by the following procedure.¹⁰ First, a county government's entitlement is computed on the basis of the apportionment factor applied to all Trust Fund

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

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

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

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

8. Section 186.901, F.S.

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

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

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.¹¹ Additionally, the second guaranteed entitlement may also be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness.¹² However, in spite of these restrictions, a county may assign, pledge, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness, an amount up to 50 percent of the funds received in the prior year.¹³ Consequently, it is possible that some portion of a county's growth monies will become available as a pledge for bonded indebtedness. 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.¹⁴ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

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

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

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

Current and Prior Years' Revenues:

The table included in this section lists the estimated distributions to county governments for state fiscal year ending 2026, and these figures represent a 95 percent distribution of the estimated monies. A summary of prior years' distributions is available.¹⁵

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

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2026				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Alachua	\$ 254,168	\$ 1,007,247	\$ 6,301,170	\$ 7,562,585
Baker	\$ 28,273	\$ 90,639	\$ 678,569	\$ 797,481
Bay	\$ 154,793	\$ 684,481	\$ 5,664,206	\$ 6,503,480
Bradford	\$ 28,713	\$ 129,364	\$ 649,121	\$ 807,198
Brevard	\$ 464,254	\$ 1,807,775	\$ 14,303,235	\$ 16,575,264
Broward	\$ 3,573,165	\$ 4,779,269	\$ 33,723,435	\$ 42,075,869
Calhoun	\$ 14,713	\$ 68,369	\$ 279,333	\$ 362,415
Charlotte	\$ 187,080	\$ 493,387	\$ 7,171,010	\$ 7,851,477
Citrus	\$ 90,480	\$ 499,080	\$ 5,186,833	\$ 5,776,393
Clay	\$ 102,028	\$ 599,690	\$ 7,386,765	\$ 8,088,483
Collier	\$ 491,318	\$ 594,600	\$ 16,293,919	\$ 17,379,837
Columbia	\$ 72,308	\$ 288,232	\$ 2,160,424	\$ 2,520,964
DeSoto	\$ 30,961	\$ 132,516	\$ 872,890	\$ 1,036,367
Dixie	\$ 15,487	\$ 54,021	\$ 426,641	\$ 496,149
Duval	\$ 1,999,042	\$ 4,106,467	\$ 36,169,709	\$ 42,275,218
Escambia	\$ 728,024	\$ 1,779,956	\$ 9,847,701	\$ 12,355,681
Flagler	\$ 23,543	\$ 78,036	\$ 2,418,552	\$ 2,520,131
Franklin	\$ 18,862	\$ 41,026	\$ 344,088	\$ 403,976
Gadsden	\$ 80,864	\$ 239,311	\$ 837,580	\$ 1,157,755
Gilchrist	\$ 5,883	\$ 45,494	\$ 496,669	\$ 548,046
Glades	\$ 12,360	\$ 41,438	\$ 299,593	\$ 353,391
Gulf	\$ 68,034	\$ 19,920	\$ 407,391	\$ 495,345
Hamilton	\$ 23,270	\$ 109,630	\$ 197,421	\$ 330,321
Hardee	\$ 36,082	\$ 144,439	\$ 471,445	\$ 651,966
Hendry	\$ 28,673	\$ 148,507	\$ 1,190,079	\$ 1,367,259
Hernando	\$ 79,474	\$ 409,209	\$ 6,816,652	\$ 7,305,335
Highlands	\$ 104,948	\$ 349,039	\$ 2,950,053	\$ 3,404,040
Hillsborough	\$ 1,835,627	\$ 4,916,849	\$ 47,339,497	\$ 54,091,973
Holmes	\$ 20,087	\$ 112,718	\$ 399,942	\$ 532,747
Indian River	\$ 205,850	\$ 425,545	\$ 4,970,419	\$ 5,601,814
Jackson	\$ 67,470	\$ 259,685	\$ 997,935	\$ 1,325,090
Jefferson	\$ 29,079	\$ 67,261	\$ 453,351	\$ 549,691
Lafayette	\$ 6,472	\$ 29,717	\$ 181,421	\$ 217,610
Lake	\$ 256,097	\$ 708,355	\$ 10,691,998	\$ 11,656,450
Lee	\$ 578,772	\$ 1,764,708	\$ 23,440,624	\$ 25,784,104
Leon	\$ 316,798	\$ 1,026,649	\$ 6,128,123	\$ 7,471,570
Levy	\$ 34,157	\$ 137,533	\$ 1,290,580	\$ 1,462,270
Liberty	\$ 8,441	\$ 28,423	\$ 155,865	\$ 192,729
Madison	\$ 34,591	\$ 95,970	\$ 372,250	\$ 502,811
Manatee	\$ 530,269	\$ 1,054,577	\$ 14,576,946	\$ 16,161,792
Marion	\$ 251,941	\$ 1,024,873	\$ 13,037,513	\$ 14,314,327
Martin	\$ 244,331	\$ 553,167	\$ 5,553,839	\$ 6,351,337
Miami-Dade	\$ 5,895,217	\$ 10,571,522	\$ 67,843,230	\$ 84,309,969
Monroe	\$ 246,464	\$ 455,801	\$ 3,166,673	\$ 3,868,938
Nassau	\$ 65,716	\$ 252,268	\$ 3,195,368	\$ 3,513,352
Okaloosa	\$ 147,680	\$ 859,331	\$ 6,427,471	\$ 7,434,482
Okeechobee	\$ 41,041	\$ 173,472	\$ 1,152,871	\$ 1,367,384
Orange	\$ 1,632,765	\$ 3,816,110	\$ 57,746,864	\$ 63,195,739
Osceola	\$ 95,114	\$ 414,462	\$ 13,582,388	\$ 14,091,964
Palm Beach	\$ 2,570,430	\$ 2,766,174	\$ 40,675,602	\$ 46,012,206

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2026				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Pasco	\$ 310,426	\$ 1,782,481	\$ 20,111,089	\$ 22,203,996
Pinellas	\$ 2,452,694	\$ 3,368,283	\$ 19,110,989	\$ 24,931,966
Polk	\$ 857,616	\$ 2,627,126	\$ 21,094,010	\$ 24,578,752
Putnam	\$ 98,535	\$ 409,282	\$ 1,854,205	\$ 2,362,022
St. Johns	\$ 152,548	\$ 403,262	\$ 11,643,911	\$ 12,199,721
St. Lucie	\$ 187,010	\$ 618,973	\$ 7,279,934	\$ 8,085,917
Santa Rosa	\$ 77,885	\$ 448,253	\$ 6,290,677	\$ 6,816,815
Sarasota	\$ 1,119,924	\$ 1,148,225	\$ 14,059,000	\$ 16,327,149
Seminole	\$ 339,130	\$ 1,316,016	\$ 11,994,740	\$ 13,649,886
Sumter	\$ 35,653	\$ 182,301	\$ 4,615,482	\$ 4,833,436
Suwannee	\$ 32,719	\$ 175,516	\$ 1,233,334	\$ 1,441,569
Taylor	\$ 36,940	\$ 118,139	\$ 471,505	\$ 626,584
Union	\$ 18,615	\$ 33,326	\$ 291,692	\$ 343,633
Volusia	\$ 698,366	\$ 1,525,368	\$ 10,987,143	\$ 13,210,877
Wakulla	\$ 24,054	\$ 90,110	\$ 1,061,839	\$ 1,176,003
Walton	\$ 39,806	\$ 151,427	\$ 3,898,094	\$ 4,089,327
Washington	\$ 16,827	\$ 101,973	\$ 617,163	\$ 735,963
Statewide Totals	\$ 30,329,957	\$ 64,756,373	\$ 623,540,059	\$ 718,626,389

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 \$6,627,785 pursuant to s. 218.23(2), F.S., (Calculation = \$6.24 times the 2024 adjusted countywide population of 1,062,145).
- 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in State FY 2025-26 has been estimated as follows: state sales tax, \$770.2 million or 99.4% and cigarette tax, \$4.7 million or 0.6%.
- 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 2025 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 2025 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 2025 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 through operation of law 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. Chapter 2024-58, L.O.F., (CS/SB 1638) created 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 April 4, 2024.

General Law Amendments:

Chapter 2025-201, L.O.F., (SB 1638) repeals s. 260.0145, F.S., eliminating the Local Trail Management Grant Program funded from the distribution of Indian Gaming revenue. Additionally, the legislation repeals s. 380.095, F.S., eliminating the 96 percent distribution of Indian Gaming revenue to the Indian Gaming Revenue Clearing Trust Fund. These changes became effective July 1, 2025. On July 15, 2025, the Revenue

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

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

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

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 the General Revenue Fund, with an amount equal to three percent of the total for the 12-month revenue sharing cycle 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.

3. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page606-608.pdf

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

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

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

Prior Years' Revenues:

The total local distribution by year associated with the 2010 and 2021 Compacts can be found as part of the August 4, 2025 Indian Gaming Revenues Conference Package.⁷

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

This page was intentionally left blank.

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 2025 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 2025 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 October 1, 2025, the amount to be transferred shall be reduced by 0.1018 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:

Chapter 2025-122, L.O.F., (CS/HB 703) provides that the 8.9744% of taxes remitted by sales tax dealers are to be transferred in two parts. A total of \$50 million of Communications Service Tax proceeds shall be transferred in monthly installments to the Florida Department of Commerce's Grants and Donations Trust Fund for the Utility Relocation Reimbursement Grant Program. The remainder shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund, and the amount to be transferred shall be reduced by 0.1018% beginning October 1, 2025, which will be distributed to the Public Employee Relations Commission Trust Fund. These changes became effective October 1, 2025. On August 13, 2025, the Revenue Estimating Conference adopted equal, offsetting negative and positive fiscal impacts to two state trust funds (positive to the Grants and Donations Trust Fund and negative to the Local Government Half-cent Sales Tax Clearing Trust Fund). The Conference adopted a positive impact to state trust funds and a negative impact to local governments to reflect the reduction in funds that will ultimately be distributed to local governments from the Local Government Half-cent Sales Tax Clearing Trust Fund.⁶

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.⁷

A county government, which meets certain criteria, participates in the monthly emergency and supplemental distributions, and such qualification is determined annually at the start of the fiscal year.⁸ Participation in the emergency distribution is dependent on the existence of a defined fiscal emergency. The Legislature has declared that a fiscal emergency exists in any county that meets both conditions listed below.

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

6. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page574-577.pdf

7. Section 218.63, F.S.

8. Section 218.65, F.S.

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

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

Administrative Procedures:

Monies remitted by a sales tax dealer located within the county and transferred into the Trust Fund are earmarked for distribution to the governing body of that county and each municipality within that county.⁹ Such distributions are made after funding is provided pursuant to s. 218.64(3), F.S. Monies in the Trust Fund are appropriated to the DOR and distributed monthly to participating units of local government.

Distribution of Proceeds:

Each participating county and municipal government receives a proportion of monies earmarked for distribution within that county.¹⁰ Except in the case of error of population figures certified pursuant to s. 186.901, F.S., the apportionment factors remain in effect for the fiscal year. Any adjustments to revenue distributions to correct for population error are made subsequent to receipt by the DOR of the corrected certified population figures.

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

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

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

Calculation of the Emergency Distribution to Eligible County Governments:

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

STEP #1. The 2025-26 state fiscal year per capita limitation of \$71.70 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.

9. Section 218.61, F.S.

10. Section 218.62, F.S.

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

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

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

Calculation of the Supplemental Distribution to Eligible County Governments:

The monthly supplemental distribution to each eligible county is made as follows.¹²

STEP #1. The 2025-26 state fiscal year per capita limitation of \$71.70 is multiplied by the county's inmate population.

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

Calculation of the Distribution to Eligible Fiscally Constrained County Governments:

The amount to be distributed to each fiscally constrained county is determined by the DOR at the beginning of the fiscal year, using the prior fiscal year's July 1st taxable value certified pursuant to s. 1011.62(4)(a)1.a., F.S.; tax data; population as defined in s. 218.21, F.S.; and the millage rate levied for the prior fiscal year. The distributions are allocated based upon the following factors.¹³

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

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

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

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

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

Transitional Provisions of the Emergency and Fiscally Constrained Counties Distributions:

If monies deposited into the Trust Fund for the purpose of making the emergency distribution exceed the amount necessary to provide the base allocation to each eligible county, these monies may be used to provide a transitional distribution to certain counties whose population has exceeded the 65,000 limit.¹⁴ Beginning on July 1st of the year following the year in which the county no longer qualifies for an emergency distribution, the county receives two-thirds of the amount received in the prior year. Beginning on July 1st of the second year following the year in which the county no longer qualifies for an emergency distribution, the county receives one-third of the amount received in the last year that the county qualified for the emergency distribution. If insufficient monies are available in the Trust Fund to fully provide such a transitional distribution to each eligible county, then that county receives a share of the available monies proportional to the amount it would have received had monies been sufficient to fully fund the transitional distribution to all eligible counties.

For those counties that will no longer qualify for the fiscally constrained county distribution after July 1, 2006, there is a two-year phase-out period.¹⁵ Beginning on July 1st of the year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county receives two-thirds of the amount received in the prior year. Beginning on July 1st of the second year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county receives one-third of the amount received in the last year that the county qualified as a fiscally constrained county. Following the two-year phase-out period, the county is no longer eligible to receive any such distributions unless the county subsequently qualifies as being fiscally constrained.

Special Distribution for Contested Property Taxes:

If an action contesting a tax assessment is brought by a taxpayer in a participating county or municipality and the difference between the good faith payment made by that taxpayer pursuant to s. 194.171(3), F.S., and the taxes that would have been paid on the property appraiser's tax assessment is greater than 6 percent of the total assessed taxes for the county or municipality, the county or municipality qualifies for a special distribution of funds from the Trust Fund.¹⁶

Authorized Uses:

The proportion of the total proceeds received by a county government based on two-thirds of the incorporated area population is deemed countywide revenues and expended only for countywide tax relief or countywide programs. The remaining county government portion is deemed county revenues derived on behalf of the unincorporated area but may be expended on a countywide basis.¹⁷

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

2024 Adjusted Population Figures Used for State Revenue-Sharing Purposes:

Total county population: 295,403
Total unincorporated population: 113,953
Total incorporated population: 181,450

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

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

16. Section 218.66, F.S.

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

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

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

$$\frac{113,953 + (2/3 \times 181,450)}{295,403 + (2/3 \times 181,450)} = 0.56420937$$

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated LFY 2025-26 ordinary distribution amount by the county government's distribution factor.

$$\$26,746,298 \times 0.56420937 = \$15,090,512$$

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.

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

$$A = \frac{(2/3 \times 181,450)}{[295,403 + (2/3 \times 181,450)]} = 0.29052709$$

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

$$B = \frac{113,953}{[295,403 + (2/3 \times 181,450)]} = 0.27368228$$

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.

$$\text{Proportion} = [A / (A + B)] = [0.29052709 / (0.29052709 + 0.27368228)] = 0.51492780$$

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.

$$\$15,090,512 \times 0.51492780 = \$7,770,524$$

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.

$$\text{Proportion} = [B / (A + B)] = [0.27368228 / (0.29052709 + 0.27368228)] = 0.48507220$$

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.

$$\$15,090,512 \times 0.48507220 = \$7,319,988$$

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.¹⁸

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

1. Funding a certified applicant as a facility for a new or retained professional sports franchise under s. 288.1162, F.S., or a certified applicant as defined in s. 288.11621, F.S., for a facility for a spring training franchise.
2. Funding an applicant certified before July 1, 2023 as a motorsport entertainment complex as provided for in former s. 288.1171, F.S.¹⁹

A county or municipality may pledge the proceeds for the payment of principal and interest on any capital project.²⁰ For any eligible county receiving a fiscally constrained distribution, the revenues may be used for any public purpose, except to pay debt service on bonds, notes, certificates of participation, or any other forms of indebtedness.²¹

Attorney General Opinions:

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

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

The full texts of these opinions are available via a searchable on-line database.²² Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

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

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

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

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

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 2026 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Summaries of prior years' distributions are also available.²³

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

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2026					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
ALACHUA BOCC	\$ 15,090,512	\$ -	\$ -	\$ -	\$ 15,090,512
Alachua	\$ 725,620	\$ -	\$ -	\$ -	\$ 725,620
Archer	\$ 74,836	\$ -	\$ -	\$ -	\$ 74,836
Gainesville	\$ 9,600,591	\$ -	\$ -	\$ -	\$ 9,600,591
Hawthorne	\$ 95,392	\$ -	\$ -	\$ -	\$ 95,392
High Springs	\$ 457,238	\$ -	\$ -	\$ -	\$ 457,238
La Crosse	\$ 19,528	\$ -	\$ -	\$ -	\$ 19,528
Micanopy	\$ 41,947	\$ -	\$ -	\$ -	\$ 41,947
Newberry	\$ 584,813	\$ -	\$ -	\$ -	\$ 584,813
Waldo	\$ 55,822	\$ -	\$ -	\$ -	\$ 55,822
Countywide Total	\$ 26,746,298	\$ -	\$ -	\$ -	\$ 26,746,298
BAKER BOCC	\$ 1,196,889	\$ 1,848,589	\$ -	\$ 256,376	\$ 3,301,853
Glen St. Mary	\$ 23,696	\$ -	\$ -	\$ -	\$ 23,696
Macclenny	\$ 391,547	\$ -	\$ -	\$ -	\$ 391,547
Countywide Total	\$ 1,612,132	\$ 1,848,589	\$ -	\$ 256,376	\$ 3,717,096
BAY BOCC	\$ 19,661,076	\$ -	\$ -	\$ -	\$ 19,661,076
Callaway	\$ 1,832,414	\$ -	\$ -	\$ -	\$ 1,832,414
Lynn Haven	\$ 2,527,706	\$ -	\$ -	\$ -	\$ 2,527,706
Mexico Beach	\$ 174,904	\$ -	\$ -	\$ -	\$ 174,904
Panama City	\$ 4,665,214	\$ -	\$ -	\$ -	\$ 4,665,214
Panama City Beach	\$ 2,414,686	\$ -	\$ -	\$ -	\$ 2,414,686
Parker	\$ 546,821	\$ -	\$ -	\$ -	\$ 546,821
Springfield	\$ 1,112,912	\$ -	\$ -	\$ -	\$ 1,112,912
Countywide Total	\$ 32,935,733	\$ -	\$ -	\$ -	\$ 32,935,733
BRADFORD BOCC	\$ 1,739,350	\$ 1,062,658	\$ 40,686	\$ 351,528	\$ 3,194,222
Brooker	\$ 23,875	\$ -	\$ -	\$ -	\$ 23,875
Hampton	\$ 36,843	\$ -	\$ -	\$ -	\$ 36,843
Lawtey	\$ 50,192	\$ -	\$ -	\$ -	\$ 50,192
Starke	\$ 448,752	\$ -	\$ -	\$ -	\$ 448,752
Countywide Total	\$ 2,299,012	\$ 1,062,658	\$ 40,686	\$ 351,528	\$ 3,753,884
BREVARD BOCC	\$ 34,478,640	\$ -	\$ -	\$ -	\$ 34,478,640
Cape Canaveral	\$ 670,541	\$ -	\$ -	\$ -	\$ 670,541
Cocoa	\$ 1,416,101	\$ -	\$ -	\$ -	\$ 1,416,101
Cocoa Beach	\$ 760,845	\$ -	\$ -	\$ -	\$ 760,845
Grant-Valkaria	\$ 364,769	\$ -	\$ -	\$ -	\$ 364,769
Indialantic	\$ 201,726	\$ -	\$ -	\$ -	\$ 201,726
Indian Harbour Beach	\$ 602,294	\$ -	\$ -	\$ -	\$ 602,294
Malabar	\$ 209,033	\$ -	\$ -	\$ -	\$ 209,033
Melbourne	\$ 5,890,064	\$ -	\$ -	\$ -	\$ 5,890,064
Melbourne Beach	\$ 221,637	\$ -	\$ -	\$ -	\$ 221,637
Melbourne Village	\$ 45,856	\$ -	\$ -	\$ -	\$ 45,856
Palm Bay	\$ 9,399,042	\$ -	\$ -	\$ -	\$ 9,399,042
Palm Shores	\$ 80,248	\$ -	\$ -	\$ -	\$ 80,248
Rockledge	\$ 1,953,164	\$ -	\$ -	\$ -	\$ 1,953,164
Satellite Beach	\$ 767,817	\$ -	\$ -	\$ -	\$ 767,817
Titusville	\$ 3,383,009	\$ -	\$ -	\$ -	\$ 3,383,009
West Melbourne	\$ 2,040,921	\$ -	\$ -	\$ -	\$ 2,040,921
Countywide Total	\$ 62,485,705	\$ -	\$ -	\$ -	\$ 62,485,705
BROWARD BOCC	\$ 103,164,029	\$ -	\$ -	\$ -	\$ 103,164,029
Coconut Creek	\$ 4,487,788	\$ -	\$ -	\$ -	\$ 4,487,788
Cooper City	\$ 2,723,612	\$ -	\$ -	\$ -	\$ 2,723,612
Coral Springs	\$ 10,514,515	\$ -	\$ -	\$ -	\$ 10,514,515
Dania Beach	\$ 2,624,604	\$ -	\$ -	\$ -	\$ 2,624,604
Davie	\$ 8,350,574	\$ -	\$ -	\$ -	\$ 8,350,574

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2026					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Deerfield Beach	\$ 6,797,713	\$ -	\$ -	\$ -	\$ 6,797,713
Fort Lauderdale	\$ 14,737,711	\$ -	\$ -	\$ -	\$ 14,737,711
Hallandale Beach	\$ 3,248,750	\$ -	\$ -	\$ -	\$ 3,248,750
Hillsboro Beach	\$ 153,295	\$ -	\$ -	\$ -	\$ 153,295
Hollywood	\$ 12,058,120	\$ -	\$ -	\$ -	\$ 12,058,120
Lauderdale Lakes	\$ 2,851,163	\$ -	\$ -	\$ -	\$ 2,851,163
Lauderdale-By-The-Sea	\$ 480,729	\$ -	\$ -	\$ -	\$ 480,729
Lauderhill	\$ 5,813,778	\$ -	\$ -	\$ -	\$ 5,813,778
Lazy Lake	\$ 2,567	\$ -	\$ -	\$ -	\$ 2,567
Lighthouse Point	\$ 813,685	\$ -	\$ -	\$ -	\$ 813,685
Margate	\$ 4,553,275	\$ -	\$ -	\$ -	\$ 4,553,275
Miramar	\$ 10,849,648	\$ -	\$ -	\$ -	\$ 10,849,648
North Lauderdale	\$ 3,488,454	\$ -	\$ -	\$ -	\$ 3,488,454
Oakland Park	\$ 3,580,695	\$ -	\$ -	\$ -	\$ 3,580,695
Parkland	\$ 2,982,059	\$ -	\$ -	\$ -	\$ 2,982,059
Pembroke Park	\$ 474,818	\$ -	\$ -	\$ -	\$ 474,818
Pembroke Pines	\$ 13,245,048	\$ -	\$ -	\$ -	\$ 13,245,048
Plantation	\$ 7,655,496	\$ -	\$ -	\$ -	\$ 7,655,496
Pompano Beach	\$ 8,912,033	\$ -	\$ -	\$ -	\$ 8,912,033
Sea Ranch Lakes	\$ 41,610	\$ -	\$ -	\$ -	\$ 41,610
Southwest Ranches	\$ 606,336	\$ -	\$ -	\$ -	\$ 606,336
Sunrise	\$ 7,614,120	\$ -	\$ -	\$ -	\$ 7,614,120
Tamarac	\$ 5,687,704	\$ -	\$ -	\$ -	\$ 5,687,704
West Park	\$ 1,183,584	\$ -	\$ -	\$ -	\$ 1,183,584
Weston	\$ 5,308,083	\$ -	\$ -	\$ -	\$ 5,308,083
Wilton Manors	\$ 894,027	\$ -	\$ -	\$ -	\$ 894,027
Countywide Total	\$ 255,899,621	\$ -	\$ -	\$ -	\$ 255,899,621
CALHOUN BOCC	\$ 392,830	\$ 984,915	\$ 22,088	\$ 332,840	\$ 1,732,673
Altha	\$ 16,420	\$ -	\$ -	\$ -	\$ 16,420
Blountstown	\$ 76,269	\$ -	\$ -	\$ -	\$ 76,269
Countywide Total	\$ 485,519	\$ 984,915	\$ 22,088	\$ 332,840	\$ 1,825,362
CHARLOTTE BOCC	\$ 21,277,883	\$ -	\$ -	\$ -	\$ 21,277,883
Punta Gorda	\$ 2,147,859	\$ -	\$ -	\$ -	\$ 2,147,859
Countywide Total	\$ 23,425,742	\$ -	\$ -	\$ -	\$ 23,425,742
CITRUS BOCC	\$ 11,401,107	\$ -	\$ -	\$ -	\$ 11,401,107
Crystal River	\$ 247,106	\$ -	\$ -	\$ -	\$ 247,106
Inverness	\$ 556,761	\$ -	\$ -	\$ -	\$ 556,761
Countywide Total	\$ 12,204,973	\$ -	\$ -	\$ -	\$ 12,204,973
CLAY BOCC	\$ 15,287,048	\$ -	\$ -	\$ -	\$ 15,287,048
Green Cove Springs	\$ 685,236	\$ -	\$ -	\$ -	\$ 685,236
Keystone Heights	\$ 98,282	\$ -	\$ -	\$ -	\$ 98,282
Orange Park	\$ 611,908	\$ -	\$ -	\$ -	\$ 611,908
Penney Farms	\$ 55,713	\$ -	\$ -	\$ -	\$ 55,713
Countywide Total	\$ 16,738,186	\$ -	\$ -	\$ -	\$ 16,738,186
COLLIER BOCC	\$ 64,330,907	\$ -	\$ -	\$ -	\$ 64,330,907
Everglades	\$ 61,841	\$ -	\$ -	\$ -	\$ 61,841
Marco Island	\$ 2,643,723	\$ -	\$ -	\$ -	\$ 2,643,723
Naples	\$ 3,147,211	\$ -	\$ -	\$ -	\$ 3,147,211
Countywide Total	\$ 70,183,682	\$ -	\$ -	\$ -	\$ 70,183,682
COLUMBIA BOCC	\$ 7,143,114	\$ -	\$ -	\$ 273,613	\$ 7,416,726
Fort White	\$ 73,979	\$ -	\$ -	\$ -	\$ 73,979
Lake City	\$ 1,350,141	\$ -	\$ -	\$ -	\$ 1,350,141
Countywide Total	\$ 8,567,233	\$ -	\$ -	\$ 273,613	\$ 8,840,846
DESOTO BOCC	\$ 1,799,179	\$ 1,819,884	\$ -	\$ 281,262	\$ 3,900,325

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2026					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Arcadia	\$ 454,357	\$ -	\$ -	\$ -	\$ 454,357
Countywide Total	\$ 2,253,536	\$ 1,819,884	\$ -	\$ 281,262	\$ 4,354,681
DIXIE BOCC	\$ 576,451	\$ 1,133,676	\$ 31,738	\$ 336,190	\$ 2,078,055
Cross City	\$ 63,933	\$ -	\$ -	\$ -	\$ 63,933
Horseshoe Beach	\$ 5,761	\$ -	\$ -	\$ -	\$ 5,761
Countywide Total	\$ 646,145	\$ 1,133,676	\$ 31,738	\$ 336,190	\$ 2,147,749
JACKSONVILLE-DUVAL	\$ 126,690,750	\$ -	\$ -	\$ -	\$ 126,690,750
Atlantic Beach	\$ 1,636,155	\$ -	\$ -	\$ -	\$ 1,636,155
Baldwin	\$ 172,609	\$ -	\$ -	\$ -	\$ 172,609
Jacksonville Beach	\$ 2,942,464	\$ -	\$ -	\$ -	\$ 2,942,464
Neptune Beach	\$ 876,118	\$ -	\$ -	\$ -	\$ 876,118
Countywide Total	\$ 132,318,097	\$ -	\$ -	\$ -	\$ 132,318,097
ESCAMBIA BOCC	\$ 34,603,673	\$ -	\$ -	\$ -	\$ 34,603,673
Century	\$ 179,822	\$ -	\$ -	\$ -	\$ 179,822
Pensacola	\$ 6,049,631	\$ -	\$ -	\$ -	\$ 6,049,631
Countywide Total	\$ 40,833,127	\$ -	\$ -	\$ -	\$ 40,833,127
FLAGLER BOCC	\$ 3,895,024	\$ -	\$ -	\$ -	\$ 3,895,024
Beverly Beach	\$ 20,092	\$ -	\$ -	\$ -	\$ 20,092
Bunnell	\$ 165,809	\$ -	\$ -	\$ -	\$ 165,809
Flagler Beach (part)	\$ 221,692	\$ -	\$ -	\$ -	\$ 221,692
Marineland (part)	\$ -	\$ -	\$ -	\$ -	\$ -
Palm Coast	\$ 4,241,822	\$ -	\$ -	\$ -	\$ 4,241,822
Countywide Total	\$ 8,544,439	\$ -	\$ -	\$ -	\$ 8,544,439
FRANKLIN BOCC	\$ 1,065,180	\$ -	\$ 21,561	\$ 181,866	\$ 1,268,607
Apalachicola	\$ 245,063	\$ -	\$ -	\$ -	\$ 245,063
Carrabelle	\$ 195,157	\$ -	\$ -	\$ -	\$ 195,157
Countywide Total	\$ 1,505,400	\$ -	\$ 21,561	\$ 181,866	\$ 1,708,827
GADSDEN BOCC	\$ 1,907,817	\$ 2,680,160	\$ -	\$ 305,856	\$ 4,893,833
Chattahoochee	\$ 104,409	\$ -	\$ -	\$ -	\$ 104,409
Greensboro	\$ 23,460	\$ -	\$ -	\$ -	\$ 23,460
Gretna	\$ 71,596	\$ -	\$ -	\$ -	\$ 71,596
Havana	\$ 94,951	\$ -	\$ -	\$ -	\$ 94,951
Midway	\$ 194,604	\$ -	\$ -	\$ -	\$ 194,604
Quincy	\$ 407,437	\$ -	\$ -	\$ -	\$ 407,437
Countywide Total	\$ 2,804,273	\$ 2,680,160	\$ -	\$ 305,856	\$ 5,790,289
GILCHRIST BOCC	\$ 533,749	\$ 1,543,748	\$ -	\$ 289,805	\$ 2,367,302
Bell	\$ 15,810	\$ -	\$ -	\$ -	\$ 15,810
Fanning Springs (part)	\$ 18,602	\$ -	\$ -	\$ -	\$ 18,602
Trenton	\$ 65,942	\$ -	\$ -	\$ -	\$ 65,942
Countywide Total	\$ 634,104	\$ 1,543,748	\$ -	\$ 289,805	\$ 2,467,657
GLADES BOCC	\$ 325,319	\$ 1,311,407	\$ 18,910	\$ 309,468	\$ 1,965,104
Moore Haven	\$ 44,002	\$ -	\$ -	\$ -	\$ 44,002
Countywide Total	\$ 369,321	\$ 1,311,407	\$ 18,910	\$ 309,468	\$ 2,009,106
GULF BOCC	\$ 1,186,900	\$ -	\$ 34,194	\$ 206,633	\$ 1,427,727
Port St. Joe	\$ 353,764	\$ -	\$ -	\$ -	\$ 353,764
Wewahitchka	\$ 207,267	\$ -	\$ -	\$ -	\$ 207,267
Countywide Total	\$ 1,747,931	\$ -	\$ 34,194	\$ 206,633	\$ 1,988,758
HAMILTON BOCC	\$ 416,395	\$ 969,474	\$ 41,934	\$ 363,517	\$ 1,791,320
Jasper	\$ 98,461	\$ -	\$ -	\$ -	\$ 98,461
Jennings	\$ 27,938	\$ -	\$ -	\$ -	\$ 27,938
White Springs	\$ 28,325	\$ -	\$ -	\$ -	\$ 28,325
Countywide Total	\$ 571,119	\$ 969,474	\$ 41,934	\$ 363,517	\$ 1,946,044
HARDEE BOCC	\$ 931,354	\$ 1,776,498	\$ -	\$ 296,098	\$ 3,003,950
Bowling Green	\$ 108,738	\$ -	\$ -	\$ -	\$ 108,738

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2026					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Wauchula	\$ 216,637	\$ -	\$ -	\$ -	\$ 216,637
Zolfo Springs	\$ 81,090	\$ -	\$ -	\$ -	\$ 81,090
Countywide Total	\$ 1,337,819	\$ 1,776,498	\$ -	\$ 296,098	\$ 3,410,415
HENDRY BOCC	\$ 2,188,360	\$ 2,976,150	\$ -	\$ 251,231	\$ 5,415,741
Clewiston	\$ 390,214	\$ -	\$ -	\$ -	\$ 390,214
LaBelle	\$ 291,491	\$ -	\$ -	\$ -	\$ 291,491
Countywide Total	\$ 2,870,065	\$ 2,976,150	\$ -	\$ 251,231	\$ 6,097,446
HERNANDO BOCC	\$ 13,831,757	\$ -	\$ -	\$ -	\$ 13,831,757
Brooksville	\$ 651,991	\$ -	\$ -	\$ -	\$ 651,991
Countywide Total	\$ 14,483,748	\$ -	\$ -	\$ -	\$ 14,483,748
HIGHLANDS BOCC	\$ 6,631,229	\$ -	\$ -	\$ 273,177	\$ 6,904,406
Avon Park	\$ 663,378	\$ -	\$ -	\$ -	\$ 663,378
Lake Placid	\$ 165,811	\$ -	\$ -	\$ -	\$ 165,811
Sebring	\$ 789,983	\$ -	\$ -	\$ -	\$ 789,983
Countywide Total	\$ 8,250,400	\$ -	\$ -	\$ 273,177	\$ 8,523,577
HILLSBOROUGH BOCC	\$ 150,250,730	\$ -	\$ -	\$ -	\$ 150,250,730
Plant City	\$ 4,521,980	\$ -	\$ -	\$ -	\$ 4,521,980
Tampa	\$ 43,866,246	\$ -	\$ -	\$ -	\$ 43,866,246
Temple Terrace	\$ 2,947,802	\$ -	\$ -	\$ -	\$ 2,947,802
Countywide Total	\$ 201,586,759	\$ -	\$ -	\$ -	\$ 201,586,759
HOLMES BOCC	\$ 554,007	\$ 1,516,307	\$ 27,819	\$ 510,258	\$ 2,608,392
Bonifay	\$ 91,217	\$ -	\$ -	\$ -	\$ 91,217
Esto	\$ 11,314	\$ -	\$ -	\$ -	\$ 11,314
Noma	\$ 6,942	\$ -	\$ -	\$ -	\$ 6,942
Ponce de Leon	\$ 16,424	\$ -	\$ -	\$ -	\$ 16,424
Westville	\$ 8,646	\$ -	\$ -	\$ -	\$ 8,646
Countywide Total	\$ 688,550	\$ 1,516,307	\$ 27,819	\$ 510,258	\$ 2,742,935
INDIAN RIVER BOCC	\$ 13,513,221	\$ -	\$ -	\$ -	\$ 13,513,221
Fellsmere	\$ 440,453	\$ -	\$ -	\$ -	\$ 440,453
Indian River Shores	\$ 401,880	\$ -	\$ -	\$ -	\$ 401,880
Orchid	\$ 48,370	\$ -	\$ -	\$ -	\$ 48,370
Sebastian	\$ 2,375,003	\$ -	\$ -	\$ -	\$ 2,375,003
Vero Beach	\$ 1,483,328	\$ -	\$ -	\$ -	\$ 1,483,328
Countywide Total	\$ 18,262,255	\$ -	\$ -	\$ -	\$ 18,262,255
JACKSON BOCC	\$ 2,586,806	\$ 2,114,295	\$ 120,342	\$ 278,355	\$ 5,099,797
Alford	\$ 31,716	\$ -	\$ -	\$ -	\$ 31,716
Bascom	\$ 6,423	\$ -	\$ -	\$ -	\$ 6,423
Campbellton	\$ 13,181	\$ -	\$ -	\$ -	\$ 13,181
Cottondale	\$ 55,068	\$ -	\$ -	\$ -	\$ 55,068
Graceville	\$ 136,833	\$ -	\$ -	\$ -	\$ 136,833
Grand Ridge	\$ 63,030	\$ -	\$ -	\$ -	\$ 63,030
Greenwood	\$ 35,262	\$ -	\$ -	\$ -	\$ 35,262
Jacob City	\$ 15,724	\$ -	\$ -	\$ -	\$ 15,724
Malone	\$ 41,017	\$ -	\$ -	\$ -	\$ 41,017
Marianna	\$ 395,110	\$ -	\$ -	\$ -	\$ 395,110
Sneads	\$ 112,277	\$ -	\$ -	\$ -	\$ 112,277
Countywide Total	\$ 3,492,447	\$ 2,114,295	\$ 120,342	\$ 278,355	\$ 6,005,439
JEFFERSON BOCC	\$ 2,197,721	\$ -	\$ 24,934	\$ 289,066	\$ 2,511,721
Monticello	\$ 455,264	\$ -	\$ -	\$ -	\$ 455,264
Countywide Total	\$ 2,652,985	\$ -	\$ 24,934	\$ 289,066	\$ 2,966,985
LAFAYETTE BOCC	\$ 230,168	\$ 561,919	\$ 25,207	\$ 348,326	\$ 1,165,620
Mayo	\$ 36,319	\$ -	\$ -	\$ -	\$ 36,319
Countywide Total	\$ 266,488	\$ 561,919	\$ 25,207	\$ 348,326	\$ 1,201,939
LAKE BOCC	\$ 23,561,523	\$ -	\$ -	\$ -	\$ 23,561,523

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2026					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Astatula	\$ 146,473	\$ -	\$ -	\$ -	\$ 146,473
Clermont	\$ 3,254,349	\$ -	\$ -	\$ -	\$ 3,254,349
Eustis	\$ 1,606,217	\$ -	\$ -	\$ -	\$ 1,606,217
Fruitland Park	\$ 573,734	\$ -	\$ -	\$ -	\$ 573,734
Groveland	\$ 1,574,132	\$ -	\$ -	\$ -	\$ 1,574,132
Howey-in-the-Hills	\$ 128,471	\$ -	\$ -	\$ -	\$ 128,471
Lady Lake	\$ 1,087,020	\$ -	\$ -	\$ -	\$ 1,087,020
Leesburg	\$ 2,214,958	\$ -	\$ -	\$ -	\$ 2,214,958
Mascotte	\$ 612,129	\$ -	\$ -	\$ -	\$ 612,129
Minneola	\$ 1,321,841	\$ -	\$ -	\$ -	\$ 1,321,841
Montverde	\$ 145,543	\$ -	\$ -	\$ -	\$ 145,543
Mount Dora	\$ 1,210,774	\$ -	\$ -	\$ -	\$ 1,210,774
Tavares	\$ 1,430,184	\$ -	\$ -	\$ -	\$ 1,430,184
Umatilla	\$ 258,270	\$ -	\$ -	\$ -	\$ 258,270
Countywide Total	\$ 39,125,618	\$ -	\$ -	\$ -	\$ 39,125,618
LEE BOCC	\$ 69,342,815	\$ -	\$ -	\$ -	\$ 69,342,815
Bonita Springs	\$ 5,672,400	\$ -	\$ -	\$ -	\$ 5,672,400
Cape Coral	\$ 22,281,827	\$ -	\$ -	\$ -	\$ 22,281,827
Estero	\$ 3,844,301	\$ -	\$ -	\$ -	\$ 3,844,301
Fort Myers	\$ 10,191,095	\$ -	\$ -	\$ -	\$ 10,191,095
Fort Myers Beach	\$ 370,841	\$ -	\$ -	\$ -	\$ 370,841
Sanibel	\$ 604,172	\$ -	\$ -	\$ -	\$ 604,172
Countywide Total	\$ 112,307,451	\$ -	\$ -	\$ -	\$ 112,307,451
LEON BOCC	\$ 15,384,635	\$ -	\$ -	\$ -	\$ 15,384,635
Tallahassee	\$ 13,210,146	\$ -	\$ -	\$ -	\$ 13,210,146
Countywide Total	\$ 28,594,781	\$ -	\$ -	\$ -	\$ 28,594,781
LEVY BOCC	\$ 2,738,688	\$ 2,308,047	\$ -	\$ 305,505	\$ 5,352,240
Bronson	\$ 74,615	\$ -	\$ -	\$ -	\$ 74,615
Cedar Key	\$ 44,149	\$ -	\$ -	\$ -	\$ 44,149
Chiefland	\$ 149,618	\$ -	\$ -	\$ -	\$ 149,618
Fanning Springs (part)	\$ 44,989	\$ -	\$ -	\$ -	\$ 44,989
Inglis	\$ 96,754	\$ -	\$ -	\$ -	\$ 96,754
Otter Creek	\$ 7,165	\$ -	\$ -	\$ -	\$ 7,165
Williston	\$ 206,870	\$ -	\$ -	\$ -	\$ 206,870
Yankeetown	\$ 37,114	\$ -	\$ -	\$ -	\$ 37,114
Countywide Total	\$ 3,399,962	\$ 2,308,047	\$ -	\$ 305,505	\$ 6,013,514
LIBERTY BOCC	\$ 187,077	\$ 532,986	\$ 30,198	\$ 331,710	\$ 1,081,970
Bristol	\$ 29,249	\$ -	\$ -	\$ -	\$ 29,249
Countywide Total	\$ 216,326	\$ 532,986	\$ 30,198	\$ 331,710	\$ 1,111,219
MADISON BOCC	\$ 581,878	\$ 1,326,157	\$ 25,616	\$ 327,883	\$ 2,261,534
Greenville	\$ 26,622	\$ -	\$ -	\$ -	\$ 26,622
Lee	\$ 14,366	\$ -	\$ -	\$ -	\$ 14,366
Madison	\$ 104,742	\$ -	\$ -	\$ -	\$ 104,742
Countywide Total	\$ 727,608	\$ 1,326,157	\$ 25,616	\$ 327,883	\$ 2,407,265
MANATEE BOCC	\$ 41,026,446	\$ -	\$ -	\$ -	\$ 41,026,446
Anna Maria	\$ 91,548	\$ -	\$ -	\$ -	\$ 91,548
Bradenton	\$ 5,492,144	\$ -	\$ -	\$ -	\$ 5,492,144
Bradenton Beach	\$ 86,287	\$ -	\$ -	\$ -	\$ 86,287
Holmes Beach	\$ 288,708	\$ -	\$ -	\$ -	\$ 288,708
Longboat Key (part)	\$ 262,209	\$ -	\$ -	\$ -	\$ 262,209
Palmetto	\$ 1,334,293	\$ -	\$ -	\$ -	\$ 1,334,293
Countywide Total	\$ 48,581,636	\$ -	\$ -	\$ -	\$ 48,581,636
MARION BOCC	\$ 34,225,183	\$ -	\$ -	\$ -	\$ 34,225,183
Belleview	\$ 524,020	\$ -	\$ -	\$ -	\$ 524,020

Local Government Half-Cent Sales Tax						
Revenue Estimates for the Local Fiscal Year Ending September 30, 2026						
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution	
Dunnellon	\$ 177,791	\$ -	\$ -	\$ -	\$ -	\$ 177,791
McIntosh	\$ 41,470	\$ -	\$ -	\$ -	\$ -	\$ 41,470
Ocala	\$ 6,113,356	\$ -	\$ -	\$ -	\$ -	\$ 6,113,356
Reddick	\$ 41,029	\$ -	\$ -	\$ -	\$ -	\$ 41,029
Countywide Total	\$ 41,122,848	\$ -	\$ -	\$ -	\$ -	\$ 41,122,848
MARTIN BOCC	\$ 20,744,116	\$ -	\$ -	\$ -	\$ -	\$ 20,744,116
Indiantown	\$ 910,644	\$ -	\$ -	\$ -	\$ -	\$ 910,644
Jupiter Island	\$ 110,636	\$ -	\$ -	\$ -	\$ -	\$ 110,636
Ocean Breeze	\$ 82,638	\$ -	\$ -	\$ -	\$ -	\$ 82,638
Sewall's Point	\$ 279,581	\$ -	\$ -	\$ -	\$ -	\$ 279,581
Stuart	\$ 2,741,583	\$ -	\$ -	\$ -	\$ -	\$ 2,741,583
Countywide Total	\$ 24,869,200	\$ -	\$ -	\$ -	\$ -	\$ 24,869,200
MIAMI-DADE BOCC	\$ 226,038,999	\$ -	\$ -	\$ -	\$ -	\$ 226,038,999
Aventura	\$ 4,038,674	\$ -	\$ -	\$ -	\$ -	\$ 4,038,674
Bal Harbour	\$ 303,122	\$ -	\$ -	\$ -	\$ -	\$ 303,122
Bay Harbor Islands	\$ 583,384	\$ -	\$ -	\$ -	\$ -	\$ 583,384
Biscayne Park	\$ 305,136	\$ -	\$ -	\$ -	\$ -	\$ 305,136
Coral Gables	\$ 5,117,123	\$ -	\$ -	\$ -	\$ -	\$ 5,117,123
Cutler Bay	\$ 4,534,344	\$ -	\$ -	\$ -	\$ -	\$ 4,534,344
Doral	\$ 8,275,434	\$ -	\$ -	\$ -	\$ -	\$ 8,275,434
El Portal	\$ 225,176	\$ -	\$ -	\$ -	\$ -	\$ 225,176
Florida City	\$ 1,729,407	\$ -	\$ -	\$ -	\$ -	\$ 1,729,407
Golden Beach	\$ 98,792	\$ -	\$ -	\$ -	\$ -	\$ 98,792
Hialeah	\$ 23,220,057	\$ -	\$ -	\$ -	\$ -	\$ 23,220,057
Hialeah Gardens	\$ 2,246,024	\$ -	\$ -	\$ -	\$ -	\$ 2,246,024
Homestead	\$ 8,458,918	\$ -	\$ -	\$ -	\$ -	\$ 8,458,918
Indian Creek	\$ 8,963	\$ -	\$ -	\$ -	\$ -	\$ 8,963
Key Biscayne	\$ 1,470,595	\$ -	\$ -	\$ -	\$ -	\$ 1,470,595
Medley	\$ 105,740	\$ -	\$ -	\$ -	\$ -	\$ 105,740
Miami	\$ 46,755,622	\$ -	\$ -	\$ -	\$ -	\$ 46,755,622
Miami Beach	\$ 8,381,678	\$ -	\$ -	\$ -	\$ -	\$ 8,381,678
Miami Gardens	\$ 11,617,732	\$ -	\$ -	\$ -	\$ -	\$ 11,617,732
Miami Lakes	\$ 3,105,642	\$ -	\$ -	\$ -	\$ -	\$ 3,105,642
Miami Shores	\$ 1,163,445	\$ -	\$ -	\$ -	\$ -	\$ 1,163,445
Miami Springs	\$ 1,396,376	\$ -	\$ -	\$ -	\$ -	\$ 1,396,376
North Bay Village	\$ 803,324	\$ -	\$ -	\$ -	\$ -	\$ 803,324
North Miami	\$ 6,037,769	\$ -	\$ -	\$ -	\$ -	\$ 6,037,769
North Miami Beach	\$ 4,388,221	\$ -	\$ -	\$ -	\$ -	\$ 4,388,221
Opa-locka	\$ 1,667,675	\$ -	\$ -	\$ -	\$ -	\$ 1,667,675
Palmetto Bay	\$ 2,526,789	\$ -	\$ -	\$ -	\$ -	\$ 2,526,789
Pinecrest	\$ 1,843,304	\$ -	\$ -	\$ -	\$ -	\$ 1,843,304
South Miami	\$ 1,210,273	\$ -	\$ -	\$ -	\$ -	\$ 1,210,273
Sunny Isles Beach	\$ 2,294,866	\$ -	\$ -	\$ -	\$ -	\$ 2,294,866
Surfside	\$ 543,908	\$ -	\$ -	\$ -	\$ -	\$ 543,908
Sweetwater	\$ 2,154,382	\$ -	\$ -	\$ -	\$ -	\$ 2,154,382
Virginia Gardens	\$ 239,074	\$ -	\$ -	\$ -	\$ -	\$ 239,074
West Miami	\$ 730,816	\$ -	\$ -	\$ -	\$ -	\$ 730,816
Countywide Total	\$ 383,620,783	\$ -	\$ -	\$ -	\$ -	\$ 383,620,783
MONROE BOCC	\$ 16,059,369	\$ -	\$ -	\$ -	\$ -	\$ 16,059,369
Islamorada	\$ 1,701,936	\$ -	\$ -	\$ -	\$ -	\$ 1,701,936
Key Colony Beach	\$ 184,519	\$ -	\$ -	\$ -	\$ -	\$ 184,519
Key West	\$ 6,102,353	\$ -	\$ -	\$ -	\$ -	\$ 6,102,353
Layton	\$ 50,071	\$ -	\$ -	\$ -	\$ -	\$ 50,071
Marathon	\$ 2,299,538	\$ -	\$ -	\$ -	\$ -	\$ 2,299,538

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2026					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Countywide Total	\$ 26,397,787	\$ -	\$ -	\$ -	\$ 26,397,787
NASSAU BOCC	\$ 7,672,478	\$ -	\$ -	\$ -	\$ 7,672,478
Callahan	\$ 136,011	\$ -	\$ -	\$ -	\$ 136,011
Fernandina Beach	\$ 1,069,332	\$ -	\$ -	\$ -	\$ 1,069,332
Hilliard	\$ 244,867	\$ -	\$ -	\$ -	\$ 244,867
Countywide Total	\$ 9,122,688	\$ -	\$ -	\$ -	\$ 9,122,688
OKALOOSA BOCC	\$ 21,419,091	\$ -	\$ -	\$ -	\$ 21,419,091
Cinco Bayou	\$ 52,700	\$ -	\$ -	\$ -	\$ 52,700
Crestview	\$ 3,378,230	\$ -	\$ -	\$ -	\$ 3,378,230
Destin	\$ 1,652,021	\$ -	\$ -	\$ -	\$ 1,652,021
Fort Walton Beach	\$ 2,385,072	\$ -	\$ -	\$ -	\$ 2,385,072
Laurel Hill	\$ 77,467	\$ -	\$ -	\$ -	\$ 77,467
Mary Esther	\$ 508,114	\$ -	\$ -	\$ -	\$ 508,114
Niceville	\$ 1,876,618	\$ -	\$ -	\$ -	\$ 1,876,618
Shalimar	\$ 85,496	\$ -	\$ -	\$ -	\$ 85,496
Valparaiso	\$ 571,105	\$ -	\$ -	\$ -	\$ 571,105
Countywide Total	\$ 32,005,914	\$ -	\$ -	\$ -	\$ 32,005,914
OKEECHOBEE BOCC	\$ 3,333,959	\$ -	\$ -	\$ 280,974	\$ 3,614,932
Okeechobee	\$ 497,643	\$ -	\$ -	\$ -	\$ 497,643
Countywide Total	\$ 3,831,602	\$ -	\$ -	\$ 280,974	\$ 4,112,575
ORANGE BOCC	\$ 240,117,391	\$ -	\$ -	\$ -	\$ 240,117,391
Apopka	\$ 11,264,987	\$ -	\$ -	\$ -	\$ 11,264,987
Belle Isle	\$ 1,328,948	\$ -	\$ -	\$ -	\$ 1,328,948
Eatonville	\$ 448,996	\$ -	\$ -	\$ -	\$ 448,996
Edgewood	\$ 465,214	\$ -	\$ -	\$ -	\$ 465,214
Maitland	\$ 3,652,101	\$ -	\$ -	\$ -	\$ 3,652,101
Oakland	\$ 984,365	\$ -	\$ -	\$ -	\$ 984,365
Ocoee	\$ 9,327,781	\$ -	\$ -	\$ -	\$ 9,327,781
Orlando	\$ 60,952,653	\$ -	\$ -	\$ -	\$ 60,952,653
Windermere	\$ 583,112	\$ -	\$ -	\$ -	\$ 583,112
Winter Garden	\$ 9,384,634	\$ -	\$ -	\$ -	\$ 9,384,634
Winter Park	\$ 5,562,884	\$ -	\$ -	\$ -	\$ 5,562,884
Countywide Total	\$ 344,073,065	\$ -	\$ -	\$ -	\$ 344,073,065
OSCEOLA BOCC	\$ 30,267,634	\$ -	\$ -	\$ -	\$ 30,267,634
Kissimmee	\$ 6,418,398	\$ -	\$ -	\$ -	\$ 6,418,398
St. Cloud	\$ 4,992,507	\$ -	\$ -	\$ -	\$ 4,992,507
Countywide Total	\$ 41,678,539	\$ -	\$ -	\$ -	\$ 41,678,539
PALM BEACH BOCC	\$ 120,742,251	\$ -	\$ -	\$ -	\$ 120,742,251
Atlantis	\$ 205,452	\$ -	\$ -	\$ -	\$ 205,452
Belle Glade	\$ 1,680,952	\$ -	\$ -	\$ -	\$ 1,680,952
Boca Raton	\$ 9,676,925	\$ -	\$ -	\$ -	\$ 9,676,925
Boynton Beach	\$ 7,928,708	\$ -	\$ -	\$ -	\$ 7,928,708
Briny Breezes	\$ 47,923	\$ -	\$ -	\$ -	\$ 47,923
Cloud Lake	\$ 13,184	\$ -	\$ -	\$ -	\$ 13,184
Delray Beach	\$ 6,552,902	\$ -	\$ -	\$ -	\$ 6,552,902
Glen Ridge	\$ 20,593	\$ -	\$ -	\$ -	\$ 20,593
Golf	\$ 27,618	\$ -	\$ -	\$ -	\$ 27,618
Greenacres	\$ 4,372,611	\$ -	\$ -	\$ -	\$ 4,372,611
Gulf Stream	\$ 91,996	\$ -	\$ -	\$ -	\$ 91,996
Haverhill	\$ 211,129	\$ -	\$ -	\$ -	\$ 211,129
Highland Beach	\$ 412,540	\$ -	\$ -	\$ -	\$ 412,540
Hypoluxo	\$ 257,128	\$ -	\$ -	\$ -	\$ 257,128
Juno Beach	\$ 372,508	\$ -	\$ -	\$ -	\$ 372,508
Jupiter	\$ 5,890,741	\$ -	\$ -	\$ -	\$ 5,890,741

Local Government Half-Cent Sales Tax**Revenue Estimates for the Local Fiscal Year Ending September 30, 2026**

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Jupiter Inlet Colony	\$ 39,647	\$ -	\$ -	\$ -	\$ 39,647
Lake Clarke Shores	\$ 341,137	\$ -	\$ -	\$ -	\$ 341,137
Lake Park	\$ 867,420	\$ -	\$ -	\$ -	\$ 867,420
Lake Worth Beach	\$ 4,183,326	\$ -	\$ -	\$ -	\$ 4,183,326
Lantana	\$ 1,175,743	\$ -	\$ -	\$ -	\$ 1,175,743
Loxahatchee Groves	\$ 324,681	\$ -	\$ -	\$ -	\$ 324,681
Manalapan	\$ 40,032	\$ -	\$ -	\$ -	\$ 40,032
Mangonia Park	\$ 241,634	\$ -	\$ -	\$ -	\$ 241,634
North Palm Beach	\$ 1,260,714	\$ -	\$ -	\$ -	\$ 1,260,714
Ocean Ridge	\$ 174,177	\$ -	\$ -	\$ -	\$ 174,177
Pahokee	\$ 510,213	\$ -	\$ -	\$ -	\$ 510,213
Palm Beach	\$ 886,474	\$ -	\$ -	\$ -	\$ 886,474
Palm Beach Gardens	\$ 6,013,050	\$ -	\$ -	\$ -	\$ 6,013,050
Palm Beach Shores	\$ 123,464	\$ -	\$ -	\$ -	\$ 123,464
Palm Springs	\$ 2,628,244	\$ -	\$ -	\$ -	\$ 2,628,244
Riviera Beach	\$ 3,790,514	\$ -	\$ -	\$ -	\$ 3,790,514
Royal Palm Beach	\$ 3,890,593	\$ -	\$ -	\$ -	\$ 3,890,593
South Bay	\$ 294,946	\$ -	\$ -	\$ -	\$ 294,946
South Palm Beach	\$ 140,977	\$ -	\$ -	\$ -	\$ 140,977
Tequesta	\$ 586,332	\$ -	\$ -	\$ -	\$ 586,332
Wellington	\$ 5,946,459	\$ -	\$ -	\$ -	\$ 5,946,459
West Palm Beach	\$ 12,059,492	\$ -	\$ -	\$ -	\$ 12,059,492
Westlake	\$ -	\$ -	\$ -	\$ -	\$ -
Countywide Total	\$ 204,024,429	\$ -	\$ -	\$ -	\$ 204,024,429
PASCO BOCC	\$ 47,239,093	\$ -	\$ -	\$ -	\$ 47,239,093
Dade City	\$ 721,091	\$ -	\$ -	\$ -	\$ 721,091
New Port Richey	\$ 1,327,354	\$ -	\$ -	\$ -	\$ 1,327,354
Port Richey	\$ 249,868	\$ -	\$ -	\$ -	\$ 249,868
St. Leo	\$ 175,392	\$ -	\$ -	\$ -	\$ 175,392
San Antonio	\$ 107,833	\$ -	\$ -	\$ -	\$ 107,833
Zephyrhills	\$ 1,511,508	\$ -	\$ -	\$ -	\$ 1,511,508
Countywide Total	\$ 51,332,139	\$ -	\$ -	\$ -	\$ 51,332,139
PINELLAS BOCC	\$ 58,920,874	\$ -	\$ -	\$ -	\$ 58,920,874
Belleair	\$ 343,970	\$ -	\$ -	\$ -	\$ 343,970
Belleair Beach	\$ 130,325	\$ -	\$ -	\$ -	\$ 130,325
Belleair Bluffs	\$ 184,515	\$ -	\$ -	\$ -	\$ 184,515
Belleair Shore	\$ 5,587	\$ -	\$ -	\$ -	\$ 5,587
Clearwater	\$ 9,455,342	\$ -	\$ -	\$ -	\$ 9,455,342
Dunedin	\$ 2,840,984	\$ -	\$ -	\$ -	\$ 2,840,984
Gulfport	\$ 938,296	\$ -	\$ -	\$ -	\$ 938,296
Indian Rocks Beach	\$ 295,447	\$ -	\$ -	\$ -	\$ 295,447
Indian Shores	\$ 96,248	\$ -	\$ -	\$ -	\$ 96,248
Kenneth City	\$ 394,488	\$ -	\$ -	\$ -	\$ 394,488
Largo	\$ 6,701,428	\$ -	\$ -	\$ -	\$ 6,701,428
Madeira Beach	\$ 319,708	\$ -	\$ -	\$ -	\$ 319,708
North Redington Beach	\$ 117,476	\$ -	\$ -	\$ -	\$ 117,476
Oldsmar	\$ 1,188,173	\$ -	\$ -	\$ -	\$ 1,188,173
Pinellas Park	\$ 4,386,374	\$ -	\$ -	\$ -	\$ 4,386,374
Redington Beach	\$ 107,421	\$ -	\$ -	\$ -	\$ 107,421
Redington Shores	\$ 171,905	\$ -	\$ -	\$ -	\$ 171,905
Safety Harbor	\$ 1,337,811	\$ -	\$ -	\$ -	\$ 1,337,811
St. Pete Beach	\$ 699,512	\$ -	\$ -	\$ -	\$ 699,512
St. Petersburg	\$ 21,280,883	\$ -	\$ -	\$ -	\$ 21,280,883
Seminole	\$ 1,544,353	\$ -	\$ -	\$ -	\$ 1,544,353

Local Government Half-Cent Sales Tax						
Revenue Estimates for the Local Fiscal Year Ending September 30, 2026						
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution	
South Pasadena	\$ 431,199	\$ -	\$ -	\$ -	\$ -	\$ 431,199
Tarpon Springs	\$ 2,070,922	\$ -	\$ -	\$ -	\$ -	\$ 2,070,922
Treasure Island	\$ 519,546	\$ -	\$ -	\$ -	\$ -	\$ 519,546
Countywide Total	\$ 114,482,788	\$ -	\$ -	\$ -	\$ -	\$ 114,482,788
POLK BOCC	\$ 51,615,646	\$ -	\$ -	\$ -	\$ -	\$ 51,615,646
Auburndale	\$ 1,461,547	\$ -	\$ -	\$ -	\$ -	\$ 1,461,547
Bartow	\$ 1,473,928	\$ -	\$ -	\$ -	\$ -	\$ 1,473,928
Davenport	\$ 990,921	\$ -	\$ -	\$ -	\$ -	\$ 990,921
Dundee	\$ 417,192	\$ -	\$ -	\$ -	\$ -	\$ 417,192
Eagle Lake	\$ 354,924	\$ -	\$ -	\$ -	\$ -	\$ 354,924
Fort Meade	\$ 377,876	\$ -	\$ -	\$ -	\$ -	\$ 377,876
Frostproof	\$ 219,529	\$ -	\$ -	\$ -	\$ -	\$ 219,529
Haines City	\$ 2,860,971	\$ -	\$ -	\$ -	\$ -	\$ 2,860,971
Highland Park	\$ 17,739	\$ -	\$ -	\$ -	\$ -	\$ 17,739
Hillcrest Heights	\$ 16,943	\$ -	\$ -	\$ -	\$ -	\$ 16,943
Lake Alfred	\$ 581,911	\$ -	\$ -	\$ -	\$ -	\$ 581,911
Lake Hamilton	\$ 123,232	\$ -	\$ -	\$ -	\$ -	\$ 123,232
Lake Wales	\$ 1,271,486	\$ -	\$ -	\$ -	\$ -	\$ 1,271,486
Lakeland	\$ 8,960,935	\$ -	\$ -	\$ -	\$ -	\$ 8,960,935
Mulberry	\$ 324,587	\$ -	\$ -	\$ -	\$ -	\$ 324,587
Polk City	\$ 220,760	\$ -	\$ -	\$ -	\$ -	\$ 220,760
Winter Haven	\$ 4,193,856	\$ -	\$ -	\$ -	\$ -	\$ 4,193,856
Countywide Total	\$ 75,483,984	\$ -	\$ -	\$ -	\$ -	\$ 75,483,984
PUTNAM BOCC	\$ 3,794,575	\$ -	\$ -	\$ 293,841	\$ -	\$ 4,088,416
Crescent City	\$ 91,541	\$ -	\$ -	\$ -	\$ -	\$ 91,541
Interlachen	\$ 80,408	\$ -	\$ -	\$ -	\$ -	\$ 80,408
Palatka	\$ 564,897	\$ -	\$ -	\$ -	\$ -	\$ 564,897
Pomona Park	\$ 43,081	\$ -	\$ -	\$ -	\$ -	\$ 43,081
Welaka	\$ 43,834	\$ -	\$ -	\$ -	\$ -	\$ 43,834
Countywide Total	\$ 4,618,336	\$ -	\$ -	\$ 293,841	\$ -	\$ 4,912,177
ST. JOHNS BOCC	\$ 30,040,957	\$ -	\$ -	\$ -	\$ -	\$ 30,040,957
Marineland (part)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
St. Augustine	\$ 1,455,215	\$ -	\$ -	\$ -	\$ -	\$ 1,455,215
St. Augustine Beach	\$ 646,886	\$ -	\$ -	\$ -	\$ -	\$ 646,886
Countywide Total	\$ 32,143,059	\$ -	\$ -	\$ -	\$ -	\$ 32,143,059
ST. LUCIE BOCC	\$ 14,620,032	\$ -	\$ -	\$ -	\$ -	\$ 14,620,032
Fort Pierce	\$ 2,611,831	\$ -	\$ -	\$ -	\$ -	\$ 2,611,831
Port St. Lucie	\$ 13,080,325	\$ -	\$ -	\$ -	\$ -	\$ 13,080,325
St. Lucie Village	\$ 32,141	\$ -	\$ -	\$ -	\$ -	\$ 32,141
Countywide Total	\$ 30,344,329	\$ -	\$ -	\$ -	\$ -	\$ 30,344,329
SANTA ROSA BOCC	\$ 11,813,753	\$ -	\$ -	\$ -	\$ -	\$ 11,813,753
Gulf Breeze	\$ 378,369	\$ -	\$ -	\$ -	\$ -	\$ 378,369
Jay	\$ 31,416	\$ -	\$ -	\$ -	\$ -	\$ 31,416
Milton	\$ 615,186	\$ -	\$ -	\$ -	\$ -	\$ 615,186
Countywide Total	\$ 12,838,724	\$ -	\$ -	\$ -	\$ -	\$ 12,838,724
SARASOTA BOCC	\$ 46,368,931	\$ -	\$ -	\$ -	\$ -	\$ 46,368,931
Longboat Key (part)	\$ 531,905	\$ -	\$ -	\$ -	\$ -	\$ 531,905
North Port	\$ 10,258,297	\$ -	\$ -	\$ -	\$ -	\$ 10,258,297
Sarasota	\$ 6,432,266	\$ -	\$ -	\$ -	\$ -	\$ 6,432,266
Venice	\$ 3,215,967	\$ -	\$ -	\$ -	\$ -	\$ 3,215,967
Countywide Total	\$ 66,807,366	\$ -	\$ -	\$ -	\$ -	\$ 66,807,366
SEMINOLE BOCC	\$ 29,437,234	\$ -	\$ -	\$ -	\$ -	\$ 29,437,234
Altamonte Springs	\$ 3,427,237	\$ -	\$ -	\$ -	\$ -	\$ 3,427,237
Casselberry	\$ 2,181,456	\$ -	\$ -	\$ -	\$ -	\$ 2,181,456

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2026					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Lake Mary	\$ 1,262,079	\$ -	\$ -	\$ -	\$ 1,262,079
Longwood	\$ 1,203,694	\$ -	\$ -	\$ -	\$ 1,203,694
Oviedo	\$ 3,037,595	\$ -	\$ -	\$ -	\$ 3,037,595
Sanford	\$ 4,916,552	\$ -	\$ -	\$ -	\$ 4,916,552
Winter Springs	\$ 2,834,553	\$ -	\$ -	\$ -	\$ 2,834,553
Countywide Total	\$ 48,300,400	\$ -	\$ -	\$ -	\$ 48,300,400
SUMTER BOCC	\$ 10,699,094	\$ -	\$ -	\$ -	\$ 10,699,094
Bushnell	\$ 295,416	\$ -	\$ -	\$ -	\$ 295,416
Center Hill	\$ 70,031	\$ -	\$ -	\$ -	\$ 70,031
Coleman	\$ 49,171	\$ -	\$ -	\$ -	\$ 49,171
Webster	\$ 74,344	\$ -	\$ -	\$ -	\$ 74,344
Wildwood	\$ 2,460,649	\$ -	\$ -	\$ -	\$ 2,460,649
Countywide Total	\$ 13,648,704	\$ -	\$ -	\$ -	\$ 13,648,704
SUWANNEE BOCC	\$ 2,697,092	\$ 2,066,068	\$ -	\$ 314,971	\$ 5,078,130
Branford	\$ 49,301	\$ -	\$ -	\$ -	\$ 49,301
Live Oak	\$ 453,009	\$ -	\$ -	\$ -	\$ 453,009
Countywide Total	\$ 3,199,402	\$ 2,066,068	\$ -	\$ 314,971	\$ 5,580,441
TAYLOR BOCC	\$ 1,442,820	\$ 852,869	\$ -	\$ 271,090	\$ 2,566,779
Perry	\$ 566,759	\$ -	\$ -	\$ -	\$ 566,759
Countywide Total	\$ 2,009,579	\$ 852,869	\$ -	\$ 271,090	\$ 3,133,538
UNION BOCC	\$ 376,332	\$ 960,016	\$ 82,230	\$ 537,294	\$ 1,955,872
Lake Butler	\$ 67,747	\$ -	\$ -	\$ -	\$ 67,747
Raiford	\$ 8,079	\$ -	\$ -	\$ -	\$ 8,079
Worthington Springs	\$ 15,439	\$ -	\$ -	\$ -	\$ 15,439
Countywide Total	\$ 467,596	\$ 960,016	\$ 82,230	\$ 537,294	\$ 2,047,136
VOLUSIA BOCC	\$ 27,319,484	\$ -	\$ -	\$ -	\$ 27,319,484
Daytona Beach	\$ 5,337,644	\$ -	\$ -	\$ -	\$ 5,337,644
Daytona Beach Shores	\$ 330,277	\$ -	\$ -	\$ -	\$ 330,277
DeBary	\$ 1,510,116	\$ -	\$ -	\$ -	\$ 1,510,116
DeLand	\$ 2,716,247	\$ -	\$ -	\$ -	\$ 2,716,247
Deltona	\$ 6,183,621	\$ -	\$ -	\$ -	\$ 6,183,621
Edgewater	\$ 1,571,253	\$ -	\$ -	\$ -	\$ 1,571,253
Flagler Beach (part)	\$ 4,529	\$ -	\$ -	\$ -	\$ 4,529
Holly Hill	\$ 818,176	\$ -	\$ -	\$ -	\$ 818,176
Lake Helen	\$ 190,832	\$ -	\$ -	\$ -	\$ 190,832
New Smyrna Beach	\$ 2,047,076	\$ -	\$ -	\$ -	\$ 2,047,076
Oak Hill	\$ 132,274	\$ -	\$ -	\$ -	\$ 132,274
Orange City	\$ 935,041	\$ -	\$ -	\$ -	\$ 935,041
Ormond Beach	\$ 2,838,961	\$ -	\$ -	\$ -	\$ 2,838,961
Pierson	\$ 98,184	\$ -	\$ -	\$ -	\$ 98,184
Ponce Inlet	\$ 215,614	\$ -	\$ -	\$ -	\$ 215,614
Port Orange	\$ 4,130,507	\$ -	\$ -	\$ -	\$ 4,130,507
South Daytona	\$ 848,682	\$ -	\$ -	\$ -	\$ 848,682
Countywide Total	\$ 57,228,519	\$ -	\$ -	\$ -	\$ 57,228,519
WAKULLA BOCC	\$ 1,441,433	\$ 2,529,388	\$ -	\$ 271,991	\$ 4,242,813
St. Marks	\$ 13,766	\$ -	\$ -	\$ -	\$ 13,766
Sopchoppy	\$ 20,171	\$ -	\$ -	\$ -	\$ 20,171
Countywide Total	\$ 1,475,370	\$ 2,529,388	\$ -	\$ 271,991	\$ 4,276,750
WALTON BOCC	\$ 17,454,336	\$ -	\$ -	\$ -	\$ 17,454,336
DeFuniak Springs	\$ 1,335,571	\$ -	\$ -	\$ -	\$ 1,335,571
Freeport	\$ 2,129,571	\$ -	\$ -	\$ -	\$ 2,129,571
Paxton	\$ 125,243	\$ -	\$ -	\$ -	\$ 125,243
Countywide Total	\$ 21,044,722	\$ -	\$ -	\$ -	\$ 21,044,722
WASHINGTON BOCC	\$ 1,050,465	\$ 1,738,873	\$ 45,501	\$ 291,027	\$ 3,125,866

Local Government Half-Cent Sales Tax**Revenue Estimates for the Local Fiscal Year Ending September 30, 2026**

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Caryville	\$ 13,039	\$ -	\$ -	\$ -	\$ 13,039
Chipley	\$ 168,859	\$ -	\$ -	\$ -	\$ 168,859
Ebro	\$ 11,965	\$ -	\$ -	\$ -	\$ 11,965
Vernon	\$ 36,081	\$ -	\$ -	\$ -	\$ 36,081
Wausau	\$ 16,498	\$ -	\$ -	\$ -	\$ 16,498
Countywide Total	\$ 1,296,906	\$ 1,738,873	\$ 45,501	\$ 291,027	\$ 3,372,308
STATEWIDE TOTALS	\$ 2,840,125,000	\$ 34,614,084	\$ 592,958	\$ 8,961,750	\$ 2,884,293,792

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 2025-26 will not be eligible for state fiscal year 2026-27 or, if still eligible, will receive a different amount for the final three months of local fiscal year 2025-26.
- 4) These estimates reflect the impact of Executive Order 21-149, which grants a fiscally constrained distribution to Highlands County and Executive Order 23-132, which grants a fiscally constrained distribution to Putnam County.

This page was intentionally left blank.

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 2025 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 2025 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 Trailers²

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 Homes³

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., was transferred to the trust fund.² Beginning January 1, 2027, the excise tax increased 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:

There were no general law amendments resulting from the 2025 Regular Legislative Session.

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

Eligibility Requirements:

In order to be eligible to participate in revenue sharing beyond the minimum entitlement in any fiscal year, a municipal government must have satisfied a number of statutory requirements.³ As it relates to municipal revenue sharing, the minimum entitlement is defined as the amount of revenue, as certified by the municipal government and determined by the Department of Revenue (DOR), which must be shared with the municipality so that the municipality will receive the amount of revenue necessary to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the Revenue Sharing Trust Fund for Municipalities [hereinafter Trust Fund].⁴

Administrative Procedures:

The municipal revenue sharing program is administered by the DOR, and monthly distributions are made to eligible municipal governments. The program is comprised of state sales taxes and municipal fuel taxes that are collected and transferred to the Trust Fund. The percentage of each revenue source transferred into the Trust Fund is listed below. The proportional contribution of each source during the state fiscal year ending 2026, as determined by the DOR, is also noted.

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

2. Section 206.997, F.S.

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

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

1.3653 percent of net sales and use tax collections ⁵ = 82.6 percent of total program funding

One-cent municipal fuel tax on motor fuel ⁶ = 17.4 percent of total program funding

Once each fiscal year, the DOR computes apportionment factors for use during the fiscal year.⁷ The computation is made prior to July 25th of each fiscal year and based upon information submitted and certified to the DOR prior to June 1st of each year. Except in the case of error, the apportionment factors remain in effect for the fiscal year. It is the duty of the local government to submit the certified information required for the program's administration to the DOR in a timely manner. A local government's failure to provide timely information authorizes the DOR to utilize the best information available or, if no such information is available, to take any necessary action, including partial or entire disqualification. Additionally, the local government waives its right to challenge the DOR's determination as to the jurisdiction's share of program revenues.

Distribution of Proceeds:

An apportionment factor is calculated for each eligible municipality using a formula consisting of the following equally weighted factors: *adjusted municipal population, derived municipal sales tax collections, and municipality's relative ability to raise revenue.*⁸

Adjusted Municipal Population:

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

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

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

Derived Municipal Sales Tax Collections:

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

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

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

7. Section 218.26, F.S.

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

9. Section 186.901, F.S.

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.

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

Adjustment for a Metropolitan or Consolidated Government:

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

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

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

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

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

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

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

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

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

Authorized Uses:

A few statutory restrictions exist regarding the authorized use of municipal revenue sharing proceeds. Funds derived from the municipal fuel tax on motor fuel are used only for the purchase of transportation facilities and road and street rights-of-way; construction, reconstruction, and maintenance of roads, streets, bicycle paths, and pedestrian pathways; adjustment of city-owned utilities as required by road and street construction; and construction, reconstruction, transportation-related public safety activities, maintenance, and operation of transportation facilities.¹² Municipalities are authorized to expend these funds in conjunction with other municipalities, counties, state government, or the federal government in joint projects. According to the DOR, municipalities may assume that 17.4 percent of their estimated 2025-26 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.

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

12. Section 206.605, F.S.

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.¹³ Municipalities may assign, pledge, or set aside as trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness an amount up to 50 percent of the funds received in the prior year.¹⁴ Consequently, it is possible that some portion of a municipality's growth monies will become available as a pledge for bonded indebtedness.

Attorney General Opinions:

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

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

The full texts of these opinions are available via a searchable on-line database.¹⁵ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Current and Prior Years' Revenues:

The table included in this section lists the estimated distributions to municipal governments for state fiscal year ending 2026, and these figures represent a 100 percent distribution of the estimated monies. A summary of prior years' distributions is available.¹⁶

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

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

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

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

Municipal Revenue Sharing Program							
Revenue Estimates for the State Fiscal Year Ending June 30, 2026							
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	\$ 236,523	\$ 69,109	\$ 444,022	
Archer	Alachua	\$ 18,029	\$ 33,656	\$ 7,457	\$ 7,292	\$ 66,433	
Gainesville	Alachua	\$ 1,100,340	\$ 1,705,342	\$ 3,756,303	\$ 924,144	\$ 7,486,129	
Hawthorne	Alachua	\$ 21,367	\$ 19,443	\$ 28,456	\$ 9,236	\$ 78,502	
High Springs	Alachua	\$ 55,311	\$ 50,973	\$ 179,987	\$ 43,564	\$ 329,836	
La Crosse	Alachua	\$ 3,761	\$ 546	\$ 9,945	\$ 1,894	\$ 16,147	
Micanopy	Alachua	\$ 9,869	\$ 9,238	\$ 6,948	\$ 4,151	\$ 30,206	
Newberry	Alachua	\$ 20,259	\$ 46,838	\$ 271,364	\$ 52,870	\$ 391,332	
Waldo	Alachua	\$ 13,057	\$ 27,207	\$ 4,409	\$ 5,544	\$ 50,218	
Glen St. Mary	Baker	\$ 13,069	\$ 5,756	\$ -	\$ 2,188	\$ 21,013	
Macclenny	Baker	\$ 53,341	\$ 79,062	\$ 238,099	\$ 36,700	\$ 407,202	
Callaway	Bay	\$ 35,468	\$ 405,907	\$ 345,765	\$ 165,267	\$ 952,407	
Lynn Haven	Bay	\$ 47,769	\$ 285,682	\$ 653,863	\$ 242,140	\$ 1,229,454	
Mexico Beach	Bay	\$ 6,978	\$ 13,927	\$ 20,530	\$ 15,879	\$ 57,314	
Panama City	Bay	\$ 510,541	\$ 605,083	\$ 694,505	\$ 463,205	\$ 2,273,334	
Panama City Beach	Bay	\$ 90,906	\$ 18,273	\$ 456,776	\$ 245,594	\$ 811,549	
Parker	Bay	\$ 32,217	\$ 121,916	\$ 65,272	\$ 53,511	\$ 272,917	
Springfield	Bay	\$ 65,328	\$ 385,113	\$ 138,787	\$ 106,354	\$ 695,582	
Brooker	Bradford	\$ 5,183	\$ 8,819	\$ 3,258	\$ 2,425	\$ 19,685	
Hampton	Bradford	\$ 7,757	\$ 6,907	\$ 17,841	\$ 3,537	\$ 36,042	
Lawtey	Bradford	\$ 13,179	\$ 13,879	\$ 13,729	\$ 4,844	\$ 45,630	
Starke	Bradford	\$ 125,408	\$ 40,777	\$ 138,847	\$ 44,279	\$ 349,311	
Cape Canaveral	Brevard	\$ 62,081	\$ 119,049	\$ 110,440	\$ 66,429	\$ 357,999	
Cocoa	Brevard	\$ 327,756	\$ 207,008	\$ 337,767	\$ 136,036	\$ 1,008,567	
Cocoa Beach	Brevard	\$ 239,157	\$ 36,241	\$ 43,086	\$ 75,502	\$ 393,986	
Grant-Valkaria	Brevard	\$ -	\$ -	\$ 85,824	\$ 32,661	\$ 118,485	
Indialantic	Brevard	\$ 54,072	\$ 11,654	\$ 15,681	\$ 19,955	\$ 101,361	
Indian Harbour Beach	Brevard	\$ 41,142	\$ 114,964	\$ 124,018	\$ 59,673	\$ 339,797	
Malabar	Brevard	\$ 4,704	\$ 38,548	\$ 49,167	\$ 20,377	\$ 112,796	
Melbourne	Brevard	\$ 731,356	\$ 998,709	\$ 1,773,392	\$ 581,264	\$ 4,084,721	
Melbourne Beach	Brevard	\$ 19,175	\$ 40,996	\$ 30,164	\$ 21,563	\$ 111,897	
Melbourne Village	Brevard	\$ 1,852	\$ 8,627	\$ 11,269	\$ 4,533	\$ 26,281	
Palm Bay	Brevard	\$ 91,142	\$ 1,891,539	\$ 4,448,557	\$ 875,518	\$ 7,306,756	
Palm Shores	Brevard	\$ 943	\$ 8,950	\$ 26,940	\$ 7,955	\$ 44,788	
Rockledge	Brevard	\$ 155,640	\$ 299,063	\$ 714,274	\$ 190,710	\$ 1,359,687	
Satellite Beach	Brevard	\$ 109,567	\$ 122,350	\$ 145,733	\$ 75,680	\$ 453,330	
Titusville	Brevard	\$ 518,566	\$ 622,507	\$ 1,161,184	\$ 330,731	\$ 2,632,987	
West Melbourne	Brevard	\$ 34,950	\$ 159,950	\$ 938,188	\$ 196,140	\$ 1,329,228	
Coconut Creek	Broward	\$ 21,380	\$ 808,863	\$ 1,562,695	\$ 427,297	\$ 2,820,236	
Cooper City	Broward	\$ 22,887	\$ 599,098	\$ 748,031	\$ 257,053	\$ 1,627,068	
Coral Springs	Broward	\$ 49,420	\$ 2,248,352	\$ 3,245,679	\$ 996,179	\$ 6,539,629	
Dania Beach	Broward	\$ 201,595	\$ 178,011	\$ 769,922	\$ 240,965	\$ 1,390,493	
Davie	Broward	\$ 166,836	\$ 1,292,312	\$ 2,648,897	\$ 789,392	\$ 4,897,437	
Deerfield Beach	Broward	\$ 306,407	\$ 940,271	\$ 2,164,866	\$ 646,130	\$ 4,057,673	
Fort Lauderdale	Broward	\$ 3,196,503	\$ 393,819	\$ 2,706,176	\$ 1,395,009	\$ 7,691,506	
Hallandale Beach	Broward	\$ 491,404	\$ 272,633	\$ 695,555	\$ 307,897	\$ 1,767,489	
Hillsboro Beach	Broward	\$ 3,190	\$ 21,499	\$ 21,764	\$ 14,617	\$ 61,069	
Hollywood	Broward	\$ 2,090,384	\$ 1,094,500	\$ 2,613,247	\$ 1,143,220	\$ 6,941,351	
Lauderdale Lakes	Broward	\$ 210,740	\$ 556,914	\$ 1,205,677	\$ 271,446	\$ 2,244,777	
Lauderdale-By-The-Sea	Broward	\$ 58,784	\$ 12,584	\$ 99,294	\$ 45,722	\$ 216,384	
Lauderhill	Broward	\$ 183,519	\$ 1,116,853	\$ 2,606,696	\$ 551,112	\$ 4,458,180	
Lazy Lake	Broward	\$ 3,320	\$ 43	\$ -	\$ 240	\$ 3,603	
Lighthouse Point	Broward	\$ 176,544	\$ 45,186	\$ 92,803	\$ 77,535	\$ 392,069	
Margate	Broward	\$ 247,098	\$ 1,014,019	\$ 1,395,218	\$ 433,522	\$ 3,089,857	
Miramar	Broward	\$ 284,110	\$ 984,076	\$ 4,390,915	\$ 1,022,314	\$ 6,681,415	
North Lauderdale	Broward	\$ 8,186	\$ 787,638	\$ 1,582,691	\$ 332,131	\$ 2,710,645	
Oakland Park	Broward	\$ 398,752	\$ 282,181	\$ 1,104,813	\$ 331,637	\$ 2,117,383	
Parkland	Broward	\$ 511	\$ 211,574	\$ 1,064,367	\$ 274,026	\$ 1,550,478	
Pembroke Park	Broward	\$ 112,788	\$ 5,945	\$ 84,143	\$ 45,390	\$ 248,266	
Pembroke Pines	Broward	\$ 320,564	\$ 2,182,935	\$ 4,462,691	\$ 1,260,262	\$ 8,226,452	
Plantation	Broward	\$ 444,753	\$ 1,246,947	\$ 2,084,975	\$ 701,112	\$ 4,477,787	
Pompano Beach	Broward	\$ 918,495	\$ 756,933	\$ 2,436,006	\$ 838,488	\$ 4,949,922	
Sea Ranch Lakes	Broward	\$ 59,037	\$ 765	\$ -	\$ 3,969	\$ 63,771	
Southwest Ranches	Broward	\$ -	\$ -	\$ 113,352	\$ 57,126	\$ 170,477	
Sunrise	Broward	\$ 173,630	\$ 1,562,011	\$ 2,293,005	\$ 722,469	\$ 4,751,115	
Tamarac	Broward	\$ 96,778	\$ 1,098,792	\$ 2,024,570	\$ 538,703	\$ 3,758,843	
West Park	Broward	\$ -	\$ -	\$ 344,639	\$ 112,544	\$ 457,183	
Weston	Broward	\$ -	\$ 734,078	\$ 1,703,560	\$ 503,760	\$ 2,941,398	

Municipal Revenue Sharing Program							
Revenue Estimates for the State Fiscal Year Ending June 30, 2026							
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	\$ 27,762	\$ 85,187	\$ 478,379	
Altha	Calhoun	\$ 7,411	\$ 25,570	\$ -	\$ 1,701	\$ 34,682	
Blountstown	Calhoun	\$ 57,485	\$ 25,265	\$ 38,893	\$ 7,650	\$ 129,294	
Punta Gorda	Charlotte	\$ 146,243	\$ 290,244	\$ 225,815	\$ 213,041	\$ 875,343	
Crystal River	Citrus	\$ 95,471	\$ 82,517	\$ -	\$ 24,486	\$ 202,475	
Inverness	Citrus	\$ 119,126	\$ 158,993	\$ 24,072	\$ 55,126	\$ 357,317	
Green Cove Springs	Clay	\$ 82,207	\$ 86,797	\$ 247,952	\$ 72,489	\$ 489,445	
Keystone Heights	Clay	\$ 26,696	\$ 20,290	\$ 22,033	\$ 10,240	\$ 79,259	
Orange Park	Clay	\$ 92,507	\$ 214,419	\$ 29,244	\$ 64,205	\$ 400,375	
Penney Farms	Clay	\$ 3,053	\$ 34,801	\$ 15,443	\$ 5,871	\$ 59,168	
Everglades	Collier	\$ 9,969	\$ 7,822	\$ -	\$ 5,937	\$ 23,727	
Marco Island	Collier	\$ -	\$ 313,452	\$ 204,748	\$ 254,427	\$ 772,627	
Naples	Collier	\$ 386,057	\$ 278,555	\$ -	\$ 303,515	\$ 968,127	
Fort White	Columbia	\$ 8,215	\$ 13,628	\$ -	\$ 7,110	\$ 28,953	
Lake City	Columbia	\$ 241,791	\$ 97,728	\$ 168,482	\$ 132,529	\$ 640,530	
Arcadia	DeSoto	\$ 157,477	\$ 58,085	\$ 203,721	\$ 45,004	\$ 464,288	
Cross City	Dixie	\$ 60,079	\$ 44,964	\$ 11,388	\$ 6,817	\$ 123,248	
Horseshoe Beach	Dixie	\$ 1,856	\$ 2,884	\$ -	\$ 657	\$ 5,397	
Atlantic Beach	Duval	\$ 65,115	\$ 223,961	\$ 149,417	\$ 160,004	\$ 598,496	
Baldwin	Duval	\$ 21,646	\$ 18,965	\$ 29,901	\$ 16,708	\$ 87,220	
Jacksonville	Duval	\$ 5,826,077	\$ 1,493,270	\$ 15,447,584	\$ -	\$ 22,766,931	
Jacksonville (Duval)	Duval	\$ -	\$ 9,147,024	\$ 12,502,052	\$ 6,099,160	\$ 27,748,236	
Jacksonville Beach	Duval	\$ 219,174	\$ 271,792	\$ 332,249	\$ 286,133	\$ 1,109,348	
Neptune Beach	Duval	\$ 41,884	\$ 120,975	\$ 78,929	\$ 85,951	\$ 327,739	
Century	Escambia	\$ 53,674	\$ 37,553	\$ 14,373	\$ 18,223	\$ 123,822	
Pensacola	Escambia	\$ 727,797	\$ 1,208,512	\$ 374,934	\$ 592,881	\$ 2,904,125	
Beverly Beach	Flagler	\$ 4,223	\$ 2,419	\$ 4,003	\$ 2,020	\$ 12,665	
Bunnell	Flagler	\$ 38,218	\$ 17,416	\$ 73,061	\$ 16,177	\$ 144,872	
Palm Coast	Flagler	\$ -	\$ -	\$ 1,893,193	\$ 410,559	\$ 2,303,751	
Marineland	Flagler/St. Johns	\$ -	\$ -	\$ -	\$ -	\$ -	
Flagler Beach	Flagler/Volusia	\$ 23,161	\$ 61,266	\$ 57,466	\$ 21,749	\$ 163,642	
Apalachicola	Franklin	\$ 51,929	\$ 26,876	\$ 12,285	\$ 24,094	\$ 115,184	
Carrabelle	Franklin	\$ 25,647	\$ 13,071	\$ 33,226	\$ 18,771	\$ 90,715	
Chattahoochee	Gadsden	\$ 81,632	\$ 20,315	\$ 63,081	\$ 10,282	\$ 175,310	
Greensboro	Gadsden	\$ 9,894	\$ 16,933	\$ 6,218	\$ 2,437	\$ 35,482	
Gretna	Gadsden	\$ 11,242	\$ 196,491	\$ -	\$ 7,138	\$ 214,871	
Havana	Gadsden	\$ 28,337	\$ 19,857	\$ 25,359	\$ 9,192	\$ 82,745	
Midway	Gadsden	\$ -	\$ 44,305	\$ 83,495	\$ 19,233	\$ 147,033	
Quincy	Gadsden	\$ 166,567	\$ 53,139	\$ 193,212	\$ 40,085	\$ 453,003	
Bell	Gilchrist	\$ 5,992	\$ 3,449	\$ 9,971	\$ 1,528	\$ 20,940	
Trenton	Gilchrist	\$ 22,161	\$ 16,661	\$ 51,313	\$ 6,287	\$ 96,421	
Fanning Springs	Gilchrist/Levy	\$ 7,553	\$ 7,022	\$ 38,408	\$ 6,113	\$ 59,097	
Moore Haven	Glades	\$ 32,012	\$ 12,379	\$ 28,240	\$ 3,191	\$ 75,822	
Port St. Joe	Gulf	\$ 64,183	\$ 12,435	\$ 45,855	\$ 35,812	\$ 158,285	
Wewahitchka	Gulf	\$ 23,114	\$ 39,495	\$ 69,161	\$ 20,762	\$ 152,532	
Jasper	Hamilton	\$ 59,554	\$ 6,604	\$ 79,040	\$ 8,575	\$ 153,774	
Jennings	Hamilton	\$ 12,571	\$ 16,539	\$ 13,731	\$ 2,474	\$ 45,314	
White Springs	Hamilton	\$ 13,231	\$ 17,299	\$ 9,128	\$ 2,469	\$ 42,127	
Bowling Green	Hardee	\$ 24,763	\$ 46,667	\$ 91,562	\$ 10,122	\$ 173,115	
Wauchula	Hardee	\$ 81,340	\$ 30,308	\$ 137,746	\$ 20,113	\$ 269,508	
Zolfo Springs	Hardee	\$ 23,025	\$ 24,473	\$ 77,513	\$ 7,257	\$ 132,268	
Clewiston	Hendry	\$ 116,479	\$ 64,991	\$ 166,025	\$ 39,127	\$ 386,621	
LaBelle	Hendry	\$ 56,826	\$ 24,144	\$ 135,050	\$ 27,228	\$ 243,248	
Brooksville	Hernando	\$ 175,729	\$ 197,686	\$ 16,296	\$ 65,002	\$ 454,713	
Avon Park	Highlands	\$ 119,637	\$ 159,617	\$ 220,025	\$ 64,469	\$ 563,748	
Lake Placid	Highlands	\$ 53,574	\$ 10,289	\$ 7,960	\$ 15,873	\$ 87,697	
Sebring	Highlands	\$ 168,381	\$ 89,615	\$ 168,942	\$ 75,595	\$ 502,534	
Plant City	Hillsborough	\$ 332,397	\$ 466,961	\$ 910,437	\$ 426,505	\$ 2,136,301	
Tampa	Hillsborough	\$ 4,897,504	\$ 3,693,425	\$ 7,119,382	\$ 4,225,692	\$ 19,936,003	
Temple Terrace	Hillsborough	\$ 205,169	\$ 350,033	\$ 558,996	\$ 285,242	\$ 1,399,441	
Bonifay	Holmes	\$ 46,920	\$ 39,056	\$ 47,058	\$ 8,458	\$ 141,492	
Esto	Holmes	\$ 4,617	\$ 11,583	\$ 7,046	\$ 1,068	\$ 24,314	
Noma	Holmes	\$ -	\$ 15,105	\$ 10,662	\$ 664	\$ 26,431	
Ponce de Leon	Holmes	\$ 8,741	\$ 5,469	\$ 8,932	\$ 1,525	\$ 24,667	
Westville	Holmes	\$ 2,077	\$ 10,741	\$ 7,805	\$ 884	\$ 21,507	
Fellsmere	Indian River	\$ 16,285	\$ 84,024	\$ 215,451	\$ 42,854	\$ 358,614	
Indian River Shores	Indian River	\$ 286	\$ 46,729	\$ 47,361	\$ 39,079	\$ 133,455	
Orchid	Indian River	\$ 30	\$ 943	\$ 10,025	\$ 4,595	\$ 15,593	

Municipal Revenue Sharing Program							
Revenue Estimates for the State Fiscal Year Ending June 30, 2026							
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	\$ 731,542	\$ 228,621	\$ 1,353,952	
Vero Beach	Indian River	\$ 374,742	\$ 94,344	\$ 32,387	\$ 144,712	\$ 646,185	
Alford	Jackson	\$ 7,420	\$ 25,030	\$ -	\$ 3,213	\$ 35,664	
Bascom	Jackson	\$ 2,835	\$ 2,155	\$ -	\$ 565	\$ 5,554	
Campbellton	Jackson	\$ 7,330	\$ 3,717	\$ -	\$ 1,272	\$ 12,320	
Cottontale	Jackson	\$ 15,086	\$ 31,905	\$ 13,327	\$ 5,646	\$ 65,965	
Graceville	Jackson	\$ 36,420	\$ 47,038	\$ 12,513	\$ 14,091	\$ 110,062	
Grand Ridge	Jackson	\$ 10,018	\$ 28,606	\$ -	\$ 6,081	\$ 44,705	
Greenwood	Jackson	\$ 8,020	\$ 14,583	\$ 8,525	\$ 3,561	\$ 34,690	
Jacob City	Jackson	\$ -	\$ 17,421	\$ 1,249	\$ 1,559	\$ 20,228	
Malone	Jackson	\$ 15,027	\$ 22,857	\$ 2,649	\$ 4,157	\$ 44,690	
Marianna	Jackson	\$ 136,106	\$ 62,701	\$ 87,932	\$ 39,533	\$ 326,273	
Sneads	Jackson	\$ 24,498	\$ 71,009	\$ 23,134	\$ 11,266	\$ 129,907	
Monticello	Jefferson	\$ 50,339	\$ 39,250	\$ 57,536	\$ 42,752	\$ 189,876	
Mayo	Lafayette	\$ 18,739	\$ 18,401	\$ 33,422	\$ 3,642	\$ 74,204	
Astatula	Lake	\$ 3,333	\$ 36,874	\$ 51,489	\$ 13,777	\$ 105,473	
Clermont	Lake	\$ 78,941	\$ 111,228	\$ 1,510,108	\$ 319,276	\$ 2,019,553	
Eustis	Lake	\$ 182,142	\$ 207,820	\$ 674,193	\$ 161,757	\$ 1,225,911	
Fruitland Park	Lake	\$ 20,503	\$ 58,754	\$ 197,145	\$ 58,474	\$ 334,875	
Groveland	Lake	\$ 36,365	\$ 35,948	\$ 797,267	\$ 152,552	\$ 1,022,132	
Howey-in-the-Hills	Lake	\$ 12,376	\$ 4,972	\$ 40,419	\$ 12,125	\$ 69,893	
Lady Lake	Lake	\$ 13,366	\$ 274,260	\$ 277,097	\$ 109,998	\$ 674,722	
Leesburg	Lake	\$ 309,234	\$ 85,875	\$ 831,278	\$ 203,589	\$ 1,429,976	
Mascotte	Lake	\$ 21,939	\$ 63,723	\$ 348,470	\$ 57,240	\$ 491,371	
Minneola	Lake	\$ 15,515	\$ 68,132	\$ 638,862	\$ 119,871	\$ 842,379	
Montverde	Lake	\$ 1,908	\$ 27,123	\$ 44,875	\$ 12,026	\$ 85,931	
Mount Dora	Lake	\$ 111,030	\$ 92,331	\$ 419,148	\$ 119,881	\$ 742,390	
Tavares	Lake	\$ 57,583	\$ 143,514	\$ 673,459	\$ 141,330	\$ 1,015,886	
Umatilla	Lake	\$ 39,637	\$ 28,000	\$ 83,983	\$ 26,323	\$ 177,942	
Bonita Springs	Lee	\$ -	\$ -	\$ 915,107	\$ 545,334	\$ 1,460,441	
Cape Coral	Lee	\$ 153,484	\$ 2,245,930	\$ 6,178,408	\$ 2,102,229	\$ 10,680,051	
Estero	Lee	\$ -	\$ -	\$ 629,549	\$ 372,597	\$ 1,002,146	
Fort Myers	Lee	\$ 893,274	\$ 476,770	\$ 2,632,469	\$ 966,104	\$ 4,968,617	
Fort Myers Beach	Lee	\$ -	\$ 114,840	\$ -	\$ 37,638	\$ 152,479	
Sanibel	Lee	\$ -	\$ 110,861	\$ 58,893	\$ 60,186	\$ 229,940	
Tallahassee	Leon	\$ 1,250,960	\$ 2,144,844	\$ 4,962,596	\$ 1,284,945	\$ 9,643,345	
Bronson	Levy	\$ 10,844	\$ 19,075	\$ 20,360	\$ 7,368	\$ 57,647	
Cedar Key	Levy	\$ 16,864	\$ 6,982	\$ -	\$ 4,403	\$ 28,248	
Chiefland	Levy	\$ 64,181	\$ 18,280	\$ 3,467	\$ 14,841	\$ 100,769	
Inglis	Levy	\$ 16,801	\$ 20,816	\$ 20,765	\$ 9,601	\$ 67,983	
Otter Creek	Levy	\$ 3,780	\$ 1,068	\$ -	\$ 700	\$ 5,548	
Williston	Levy	\$ 47,202	\$ 27,271	\$ 71,291	\$ 20,727	\$ 166,492	
Yankeeetown	Levy	\$ 5,909	\$ 9,231	\$ 238	\$ 3,753	\$ 19,131	
Bristol	Liberty	\$ 18,989	\$ 29,087	\$ 8,155	\$ 2,716	\$ 58,946	
Greenville	Madison	\$ 23,475	\$ 19,599	\$ 16,647	\$ 2,655	\$ 62,375	
Lee	Madison	\$ 5,990	\$ 8,796	\$ 5,481	\$ 1,381	\$ 21,648	
Madison	Madison	\$ 86,118	\$ 15,919	\$ 43,396	\$ 10,617	\$ 156,050	
Anna Maria	Manatee	\$ 13,693	\$ 21,460	\$ -	\$ 9,606	\$ 44,759	
Bradenton	Manatee	\$ 376,545	\$ 925,115	\$ 960,844	\$ 556,559	\$ 2,819,063	
Bradenton Beach	Manatee	\$ 27,417	\$ 9,653	\$ -	\$ 8,773	\$ 45,843	
Holmes Beach	Manatee	\$ 55,071	\$ 56,709	\$ -	\$ 29,466	\$ 141,246	
Palmetto	Manatee	\$ 169,179	\$ 130,632	\$ 216,518	\$ 134,583	\$ 650,912	
Longboat Key	Manatee/Sarasota	\$ 47,549	\$ 89,878	\$ 49,438	\$ 80,790	\$ 267,655	
Bellevue	Marion	\$ 57,775	\$ 58,904	\$ 140,107	\$ 53,184	\$ 309,970	
Dunnellon	Marion	\$ 53,800	\$ 16,475	\$ -	\$ 18,296	\$ 88,572	
McIntosh	Marion	\$ 7,411	\$ 7,048	\$ 5,483	\$ 4,234	\$ 24,177	
Ocala	Marion	\$ 643,622	\$ 741,273	\$ 1,273,126	\$ 598,924	\$ 3,256,945	
Reddick	Marion	\$ 5,166	\$ 18,464	\$ -	\$ 4,330	\$ 27,959	
Indiantown	Martin	\$ -	\$ -	\$ 103,741	\$ 88,821	\$ 192,562	
Jupiter Island	Martin	\$ 2,386	\$ 11,551	\$ 6,721	\$ 10,526	\$ 31,183	
Ocean Breeze	Martin	\$ 6,147	\$ 10,963	\$ 4,492	\$ 7,451	\$ 29,054	
Sewall's Point	Martin	\$ 1,035	\$ 42,879	\$ 16,469	\$ 27,134	\$ 87,517	
Stuart	Martin	\$ 276,026	\$ 205,673	\$ 304,295	\$ 255,658	\$ 1,041,652	
Aventura	Miami-Dade	\$ -	\$ 318,911	\$ 973,957	\$ 392,186	\$ 1,685,054	
Bal Harbour	Miami-Dade	\$ 43,116	\$ 6,908	\$ 26,032	\$ 29,835	\$ 105,890	
Bay Harbor Islands	Miami-Dade	\$ 32,155	\$ 47,537	\$ 96,453	\$ 57,562	\$ 233,708	
Biscayne Park	Miami-Dade	\$ 16,156	\$ 50,313	\$ 40,743	\$ 30,091	\$ 137,303	
Coral Gables	Miami-Dade	\$ 693,530	\$ 134,974	\$ 820,670	\$ 504,042	\$ 2,153,216	

Municipal Revenue Sharing Program						
Revenue Estimates for the State Fiscal Year Ending June 30, 2026						
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	\$ -	\$ -	\$ 983,580	\$ 443,000	\$ 1,426,580
Doral	Miami-Dade	\$ -	\$ -	\$ 1,410,037	\$ 791,600	\$ 2,201,637
El Portal	Miami-Dade	\$ 11,922	\$ 55,233	\$ 13,317	\$ 19,127	\$ 99,599
Florida City	Miami-Dade	\$ 61,201	\$ 88,402	\$ 607,740	\$ 149,610	\$ 906,953
Golden Beach	Miami-Dade	\$ 2,533	\$ 8,214	\$ 12,593	\$ 9,382	\$ 32,723
Hialeah	Miami-Dade	\$ 1,930,261	\$ 3,610,477	\$ 5,143,931	\$ 2,228,674	\$ 12,913,343
Hialeah Gardens	Miami-Dade	\$ 16,283	\$ 371,607	\$ 559,026	\$ 224,645	\$ 1,171,561
Homestead	Miami-Dade	\$ 326,447	\$ 408,779	\$ 3,428,791	\$ 813,847	\$ 4,977,863
Indian Creek	Miami-Dade	\$ 1,391	\$ 52	\$ 668	\$ 896	\$ 3,008
Key Biscayne	Miami-Dade	\$ -	\$ 133,355	\$ 274,695	\$ 143,730	\$ 551,779
Medley	Miami-Dade	\$ 10,067	\$ 2,381	\$ 12,136	\$ 10,262	\$ 34,846
Metro Dade	Miami-Dade	\$ 48,210,108	\$ -	\$ -	\$ -	\$ 48,210,108
Miami	Miami-Dade	\$ 5,721,258	\$ 3,288,516	\$ 8,048,347	\$ 4,481,742	\$ 21,539,863
Miami Beach	Miami-Dade	\$ 1,489,227	\$ 508,031	\$ 700,322	\$ 812,922	\$ 3,510,503
Miami Gardens	Miami-Dade	\$ -	\$ -	\$ 2,721,215	\$ 1,122,269	\$ 3,843,484
Miami Lakes	Miami-Dade	\$ -	\$ -	\$ 568,149	\$ 300,821	\$ 868,970
Miami Shores	Miami-Dade	\$ 143,763	\$ 88,038	\$ 175,995	\$ 113,126	\$ 520,922
Miami Springs	Miami-Dade	\$ 217,492	\$ 82,329	\$ 232,371	\$ 135,188	\$ 667,379
North Bay Village	Miami-Dade	\$ 66,164	\$ 63,889	\$ 138,470	\$ 79,699	\$ 348,223
North Miami	Miami-Dade	\$ 755,251	\$ 619,431	\$ 1,289,806	\$ 586,370	\$ 3,250,858
North Miami Beach	Miami-Dade	\$ 642,052	\$ 312,312	\$ 825,800	\$ 420,873	\$ 2,201,037
Opa-locka	Miami-Dade	\$ 242,147	\$ 159,769	\$ 259,816	\$ 162,827	\$ 824,560
Palmetto Bay	Miami-Dade	\$ -	\$ -	\$ 447,723	\$ 244,033	\$ 691,756
Pinecrest	Miami-Dade	\$ -	\$ 277,711	\$ 272,384	\$ 179,138	\$ 729,233
South Miami	Miami-Dade	\$ 289,293	\$ 10,591	\$ 103,613	\$ 116,931	\$ 520,428
Sunny Isles Beach	Miami-Dade	\$ -	\$ 215,975	\$ 468,885	\$ 221,810	\$ 906,670
Surfside	Miami-Dade	\$ 104,228	\$ 4,350	\$ 46,896	\$ 52,680	\$ 208,154
Sweetwater	Miami-Dade	\$ 38,362	\$ 363,492	\$ 377,187	\$ 199,561	\$ 978,602
Virginia Gardens	Miami-Dade	\$ 40,502	\$ 11,653	\$ 26,898	\$ 23,183	\$ 102,237
West Miami	Miami-Dade	\$ 167,074	\$ 5,928	\$ 102,799	\$ 71,158	\$ 346,960
Islamorada	Monroe	\$ -	\$ 178,167	\$ 171,233	\$ 161,937	\$ 511,337
Key Colony Beach	Monroe	\$ 3,918	\$ 19,319	\$ 11,962	\$ 17,788	\$ 52,987
Key West	Monroe	\$ 392,780	\$ 402,859	\$ 573,884	\$ 595,347	\$ 1,964,871
Layton	Monroe	\$ 2,685	\$ 2,824	\$ 4,368	\$ 4,748	\$ 14,626
Marathon	Monroe	\$ -	\$ -	\$ 235,538	\$ 222,417	\$ 457,955
Callahan	Nassau	\$ 25,665	\$ 5,441	\$ 23,066	\$ 13,479	\$ 67,650
Fernandina Beach	Nassau	\$ 130,679	\$ 110,724	\$ 113,127	\$ 108,971	\$ 463,502
Hilliard	Nassau	\$ 23,263	\$ 61,133	\$ 56,611	\$ 24,904	\$ 165,912
Cinco Bayou	Okaloosa	\$ 21,997	\$ 1,586	\$ -	\$ 5,060	\$ 28,643
Crestview	Okaloosa	\$ 138,336	\$ 242,914	\$ 1,114,150	\$ 309,391	\$ 1,804,791
Destin	Okaloosa	\$ -	\$ 196,895	\$ 232,953	\$ 161,880	\$ 591,728
Fort Walton Beach	Okaloosa	\$ 227,379	\$ 361,741	\$ 340,017	\$ 234,505	\$ 1,163,642
Laurel Hill	Okaloosa	\$ 4,088	\$ 25,850	\$ 10,741	\$ 7,209	\$ 47,888
Mary Esther	Okaloosa	\$ 13,743	\$ 76,834	\$ 85,110	\$ 50,222	\$ 225,909
Niceville	Okaloosa	\$ 54,427	\$ 242,668	\$ 376,258	\$ 182,406	\$ 855,759
Shalimar	Okaloosa	\$ 10,992	\$ 2,828	\$ 10,467	\$ 8,677	\$ 32,963
Valparaiso	Okaloosa	\$ 40,774	\$ 168,405	\$ 26,607	\$ 55,538	\$ 291,324
Okeechobee	Okeechobee	\$ 176,013	\$ 71,610	\$ -	\$ 48,307	\$ 295,930
Apopka	Orange	\$ 183,788	\$ 514,398	\$ 2,439,627	\$ 1,049,572	\$ 4,187,384
Belle Isle	Orange	\$ 9,272	\$ 152,993	\$ 174,950	\$ 129,968	\$ 467,183
Eatonville	Orange	\$ 18,949	\$ 60,663	\$ 31,020	\$ 42,837	\$ 153,469
Edgewood	Orange	\$ 63,799	\$ 7,004	\$ 36,404	\$ 47,611	\$ 154,818
Maitland	Orange	\$ 158,137	\$ 138,272	\$ 612,554	\$ 360,719	\$ 1,269,682
Oakland	Orange	\$ 7,322	\$ 18,104	\$ 213,261	\$ 97,688	\$ 336,375
Ocoee	Orange	\$ 78,748	\$ 610,195	\$ 2,032,266	\$ 896,444	\$ 3,617,654
Orlando	Orange	\$ 1,969,237	\$ 3,858,549	\$ 10,266,702	\$ 5,876,909	\$ 21,971,397
Windermere	Orange	\$ 10,267	\$ 35,450	\$ 77,139	\$ 54,946	\$ 177,803
Winter Garden	Orange	\$ 149,053	\$ 294,959	\$ 2,143,515	\$ 916,075	\$ 3,503,602
Winter Park	Orange	\$ 458,356	\$ 342,412	\$ 550,560	\$ 553,083	\$ 1,904,410
Kissimmee	Osceola	\$ 243,964	\$ 894,400	\$ 2,543,849	\$ 627,836	\$ 4,310,049
St. Cloud	Osceola	\$ 105,511	\$ 402,005	\$ 2,242,676	\$ 472,434	\$ 3,222,626
Atlantis	Palm Beach	\$ 6,296	\$ 21,897	\$ 30,304	\$ 20,010	\$ 78,507
Belle Glade	Palm Beach	\$ 302,170	\$ 370,085	\$ 510,091	\$ 160,979	\$ 1,343,325
Boca Raton	Palm Beach	\$ 523,997	\$ 934,776	\$ 1,790,526	\$ 934,706	\$ 4,184,004
Boynton Beach	Palm Beach	\$ 337,969	\$ 964,300	\$ 2,022,653	\$ 765,332	\$ 4,090,255
Briny Breezes	Palm Beach	\$ 4,322	\$ 4,722	\$ 6,016	\$ 4,657	\$ 19,716
Cloud Lake	Palm Beach	\$ 3,753	\$ 274	\$ -	\$ 1,303	\$ 5,330
Delray Beach	Palm Beach	\$ 362,476	\$ 882,567	\$ 1,083,893	\$ 626,244	\$ 2,955,180

Municipal Revenue Sharing Program							
Revenue Estimates for the State Fiscal Year Ending June 30, 2026							
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	\$ 276	\$ 2,009	\$ 7,006	
Golf	Palm Beach	\$ 1,033	\$ 2,030	\$ 3,619	\$ 2,574	\$ 9,256	
Greenacres	Palm Beach	\$ 14,848	\$ 633,993	\$ 1,536,088	\$ 422,450	\$ 2,607,379	
Gulf Stream	Palm Beach	\$ 1,397	\$ 9,474	\$ 11,147	\$ 8,935	\$ 30,953	
Haverhill	Palm Beach	\$ 8,402	\$ 19,445	\$ 63,521	\$ 20,436	\$ 111,804	
Highland Beach	Palm Beach	\$ 2,928	\$ 51,775	\$ 52,400	\$ 40,110	\$ 147,213	
Hypoluxo	Palm Beach	\$ 2,273	\$ 21,689	\$ 55,413	\$ 25,046	\$ 104,420	
Juno Beach	Palm Beach	\$ 13,616	\$ 36,407	\$ 49,385	\$ 36,166	\$ 135,575	
Jupiter	Palm Beach	\$ 67,918	\$ 570,474	\$ 1,387,804	\$ 571,752	\$ 2,597,947	
Jupiter Inlet Colony	Palm Beach	\$ 1,225	\$ 5,397	\$ 3,120	\$ 3,742	\$ 13,483	
Lake Clarke Shores	Palm Beach	\$ 7,218	\$ 70,108	\$ 51,747	\$ 33,168	\$ 162,240	
Lake Park	Palm Beach	\$ 253,135	\$ 16,751	\$ 72,249	\$ 84,140	\$ 426,275	
Lake Worth Beach	Palm Beach	\$ 364,734	\$ 555,345	\$ 1,100,631	\$ 403,146	\$ 2,423,856	
Lantana	Palm Beach	\$ 209,533	\$ 29,683	\$ 189,663	\$ 113,691	\$ 542,570	
Loxahatchee Groves	Palm Beach	\$ -	\$ -	\$ 51,415	\$ 31,447	\$ 82,861	
Manalapan	Palm Beach	\$ 1,985	\$ 3,310	\$ 4,134	\$ 3,919	\$ 13,348	
Mangonia Park	Palm Beach	\$ 15,044	\$ 11,874	\$ 54,174	\$ 21,575	\$ 102,668	
North Palm Beach	Palm Beach	\$ 82,307	\$ 179,019	\$ 149,637	\$ 122,581	\$ 533,543	
Ocean Ridge	Palm Beach	\$ 4,910	\$ 21,892	\$ 16,863	\$ 17,061	\$ 60,726	
Pahokee	Palm Beach	\$ 96,481	\$ 233,596	\$ 140,925	\$ 48,748	\$ 519,749	
Palm Beach	Palm Beach	\$ 171,886	\$ 29,242	\$ 47,055	\$ 85,850	\$ 334,033	
Palm Beach Gardens	Palm Beach	\$ 126,411	\$ 564,740	\$ 1,346,171	\$ 571,643	\$ 2,608,966	
Palm Beach Shores	Palm Beach	\$ 11,360	\$ 7,533	\$ 12,842	\$ 12,202	\$ 43,937	
Palm Springs	Palm Beach	\$ 90,524	\$ 237,677	\$ 930,194	\$ 252,720	\$ 1,511,115	
Riviera Beach	Palm Beach	\$ 369,915	\$ 342,877	\$ 648,099	\$ 361,246	\$ 1,722,136	
Royal Palm Beach	Palm Beach	\$ 3,712	\$ 414,848	\$ 1,190,213	\$ 377,506	\$ 1,986,279	
South Bay	Palm Beach	\$ 42,669	\$ 86,119	\$ 69,123	\$ 28,327	\$ 226,237	
South Palm Beach	Palm Beach	\$ 745	\$ 24,235	\$ 13,156	\$ 13,700	\$ 51,837	
Tequesta	Palm Beach	\$ 129,246	\$ 12,301	\$ 46,295	\$ 57,541	\$ 245,382	
Wellington	Palm Beach	\$ -	\$ 596,246	\$ 1,567,669	\$ 576,017	\$ 2,739,933	
West Palm Beach	Palm Beach	\$ 1,326,451	\$ 764,585	\$ 2,455,878	\$ 1,133,626	\$ 5,680,540	
Westlake	Palm Beach	\$ -	\$ -	\$ 102,563	\$ -	\$ 102,563	
Dade City	Pasco	\$ 134,787	\$ 135,017	\$ 116,930	\$ 65,054	\$ 451,788	
New Port Richey	Pasco	\$ 290,251	\$ 309,776	\$ 183,202	\$ 136,065	\$ 919,295	
Port Richey	Pasco	\$ 15,410	\$ 72,453	\$ 9,287	\$ 25,810	\$ 122,959	
San Antonio	Pasco	\$ 14,350	\$ 24,736	\$ 7,358	\$ 10,775	\$ 57,219	
St. Leo	Pasco	\$ 9,442	\$ 29,624	\$ 584,046	\$ 19,475	\$ 642,586	
Zephyrhills	Pasco	\$ 110,964	\$ 236,781	\$ 407,226	\$ 151,776	\$ 906,746	
Belleair	Pinellas	\$ 15,115	\$ 54,353	\$ 46,913	\$ 33,464	\$ 149,845	
Belleair Beach	Pinellas	\$ 4,762	\$ 31,009	\$ 4,202	\$ 12,575	\$ 52,548	
Belleair Bluffs	Pinellas	\$ 66,417	\$ 5,775	\$ 2,389	\$ 17,819	\$ 92,400	
Belleair Shore	Pinellas	\$ 352	\$ 529	\$ 615	\$ 567	\$ 2,063	
Clearwater	Pinellas	\$ 1,191,562	\$ 1,270,006	\$ 1,891,809	\$ 911,710	\$ 5,265,087	
Dunedin	Pinellas	\$ 313,081	\$ 591,613	\$ 463,912	\$ 277,256	\$ 1,645,861	
Gulfport	Pinellas	\$ 133,248	\$ 166,253	\$ 112,292	\$ 90,433	\$ 502,227	
Indian Rocks Beach	Pinellas	\$ 54,431	\$ 27,332	\$ 12,317	\$ 28,479	\$ 122,559	
Indian Shores	Pinellas	\$ 10,610	\$ 12,732	\$ 4,044	\$ 9,275	\$ 36,661	
Kenneth City	Pinellas	\$ 145,147	\$ 11,413	\$ 74,122	\$ 38,704	\$ 269,386	
Largo	Pinellas	\$ 652,934	\$ 1,160,997	\$ 1,751,137	\$ 646,662	\$ 4,211,731	
Madeira Beach	Pinellas	\$ 174,090	\$ 10,826	\$ -	\$ 30,492	\$ 215,408	
North Redington Beach	Pinellas	\$ 11,820	\$ 7,712	\$ 14,999	\$ 11,487	\$ 46,019	
Oldsmar	Pinellas	\$ 19,857	\$ 204,898	\$ 287,121	\$ 114,352	\$ 626,228	
Pinellas Park	Pinellas	\$ 387,226	\$ 701,404	\$ 1,108,773	\$ 424,894	\$ 2,622,296	
Redington Beach	Pinellas	\$ 4,793	\$ 22,244	\$ 5,289	\$ 10,562	\$ 42,888	
Redington Shores	Pinellas	\$ 12,192	\$ 29,311	\$ 12,875	\$ 16,783	\$ 71,160	
Safety Harbor	Pinellas	\$ 57,772	\$ 314,728	\$ 238,669	\$ 130,620	\$ 741,789	
Seminole	Pinellas	\$ 166,578	\$ 83,971	\$ 445,997	\$ 148,976	\$ 845,522	
South Pasadena	Pinellas	\$ 89,458	\$ 44,021	\$ 45,753	\$ 41,562	\$ 220,793	
St. Pete Beach	Pinellas	\$ 199,235	\$ 25,108	\$ 19,861	\$ 68,018	\$ 312,222	
St. Petersburg	Pinellas	\$ 3,125,822	\$ 3,324,207	\$ 3,868,719	\$ 2,030,159	\$ 12,348,908	
Tarpon Springs	Pinellas	\$ 199,105	\$ 289,344	\$ 521,890	\$ 197,850	\$ 1,208,189	
Treasure Island	Pinellas	\$ 104,086	\$ 47,176	\$ 32,050	\$ 50,437	\$ 233,749	
Auburndale	Polk	\$ 95,208	\$ 159,178	\$ 444,812	\$ 138,429	\$ 837,627	
Bartow	Polk	\$ 247,027	\$ 225,594	\$ 466,061	\$ 144,993	\$ 1,083,674	
Davenport	Polk	\$ 22,371	\$ 44,204	\$ 430,846	\$ 88,482	\$ 585,903	
Dundee	Polk	\$ 25,917	\$ 41,724	\$ 178,108	\$ 41,411	\$ 287,159	
Eagle Lake	Polk	\$ 20,806	\$ 52,004	\$ 116,349	\$ 27,519	\$ 216,679	
Fort Meade	Polk	\$ 76,018	\$ 139,315	\$ 102,248	\$ 37,110	\$ 354,691	

Municipal Revenue Sharing Program							
Revenue Estimates for the State Fiscal Year Ending June 30, 2026							
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	\$ 43,109	\$ 22,209	\$ 141,634	
Haines City	Polk	\$ 182,087	\$ 253,960	\$ 1,142,018	\$ 253,258	\$ 1,831,322	
Highland Park	Polk	\$ -	\$ 2,740	\$ 6,166	\$ 1,836	\$ 10,741	
Hillcrest Heights	Polk	\$ 498	\$ 4,933	\$ 2,801	\$ 1,770	\$ 10,001	
Lake Alfred	Polk	\$ 36,465	\$ 67,725	\$ 228,529	\$ 52,904	\$ 385,623	
Lake Hamilton	Polk	\$ 15,272	\$ 14,019	\$ 24,836	\$ 11,528	\$ 65,655	
Lake Wales	Polk	\$ 190,668	\$ 99,186	\$ 445,031	\$ 127,751	\$ 862,636	
Lakeland	Polk	\$ 973,011	\$ 1,183,911	\$ 2,828,033	\$ 893,459	\$ 5,878,414	
Mulberry	Polk	\$ 53,918	\$ 36,479	\$ 70,471	\$ 31,373	\$ 192,240	
Polk City	Polk	\$ 15,070	\$ 51,140	\$ 42,192	\$ 21,823	\$ 130,225	
Winter Haven	Polk	\$ 439,141	\$ 303,030	\$ 1,659,378	\$ 405,414	\$ 2,806,964	
Crescent City	Putnam	\$ 47,077	\$ 14,453	\$ 1,043	\$ 9,186	\$ 71,760	
Interlachen	Putnam	\$ 11,693	\$ 30,525	\$ 18,602	\$ 7,858	\$ 68,677	
Palatka	Putnam	\$ 276,527	\$ 92,156	\$ 64,966	\$ 57,208	\$ 490,856	
Pomona Park	Putnam	\$ 7,968	\$ 14,081	\$ 8,162	\$ 4,308	\$ 34,519	
Welaka	Putnam	\$ 7,493	\$ 7,421	\$ 6,634	\$ 4,212	\$ 25,761	
Gulf Breeze	Santa Rosa	\$ 75,883	\$ 88,344	\$ 5,213	\$ 37,971	\$ 207,410	
Jay	Santa Rosa	\$ 20,822	\$ 7,321	\$ -	\$ 3,267	\$ 31,411	
Milton	Santa Rosa	\$ 116,957	\$ 150,174	\$ 186,385	\$ 60,266	\$ 513,782	
North Port	Sarasota	\$ 24,372	\$ 435,594	\$ 3,367,608	\$ 964,807	\$ 4,792,380	
Sarasota	Sarasota	\$ 937,613	\$ 519,388	\$ 567,616	\$ 642,436	\$ 2,667,053	
Venice	Sarasota	\$ 240,488	\$ 242,976	\$ 517,570	\$ 311,094	\$ 1,312,128	
Altamonte Springs	Seminole	\$ 57,567	\$ 824,280	\$ 912,768	\$ 329,796	\$ 2,124,410	
Casselberry	Seminole	\$ 170,722	\$ 488,283	\$ 596,382	\$ 208,962	\$ 1,464,349	
Lake Mary	Seminole	\$ -	\$ 175,333	\$ 319,598	\$ 120,724	\$ 615,654	
Longwood	Seminole	\$ 80,818	\$ 231,114	\$ 258,820	\$ 113,235	\$ 683,987	
Oviedo	Seminole	\$ 39,986	\$ 475,431	\$ 1,076,639	\$ 279,699	\$ 1,871,755	
Sanford	Seminole	\$ 376,081	\$ 611,108	\$ 1,773,329	\$ 446,248	\$ 3,206,765	
Winter Springs	Seminole	\$ 13,825	\$ 673,732	\$ 849,874	\$ 271,819	\$ 1,809,249	
St. Augustine	St. Johns	\$ 340,862	\$ 131,711	\$ 8,215	\$ 150,389	\$ 631,176	
St. Augustine Beach	St. Johns	\$ 7,099	\$ 95,665	\$ 85,505	\$ 68,166	\$ 256,434	
Fort Pierce	St. Lucie	\$ 711,816	\$ 324,578	\$ 976,177	\$ 260,736	\$ 2,273,308	
Port St. Lucie	St. Lucie	\$ 6,475	\$ 1,696,431	\$ 7,923,433	\$ 1,255,472	\$ 10,881,812	
St. Lucie Village	St. Lucie	\$ 2,371	\$ 8,188	\$ 5,193	\$ 3,242	\$ 18,993	
Bushnell	Sumter	\$ 36,546	\$ 37,825	\$ 74,973	\$ 26,905	\$ 176,249	
Center Hill	Sumter	\$ 8,283	\$ 27,199	\$ 5,308	\$ 6,760	\$ 47,550	
Coleman	Sumter	\$ 13,609	\$ 27,386	\$ -	\$ 5,010	\$ 46,005	
Webster	Sumter	\$ 17,618	\$ 18,676	\$ 10,385	\$ 7,149	\$ 53,828	
Wildwood	Sumter	\$ 61,478	\$ 72,500	\$ 772,763	\$ 226,131	\$ 1,132,872	
Branford	Suwannee	\$ 20,042	\$ 4,266	\$ 11,550	\$ 4,974	\$ 40,832	
Live Oak	Suwannee	\$ 153,904	\$ 117,320	\$ 79,422	\$ 45,595	\$ 396,240	
Perry	Taylor	\$ 180,555	\$ 57,391	\$ 121,028	\$ 52,831	\$ 411,805	
Lake Butler	Union	\$ 29,351	\$ 46,307	\$ 63,432	\$ 7,008	\$ 146,098	
Raiford	Union	\$ 1,694	\$ 8,057	\$ -	\$ 837	\$ 10,588	
Worthington Springs	Union	\$ 4,563	\$ 2,353	\$ 24,168	\$ 1,594	\$ 32,678	
Daytona Beach	Volusia	\$ 1,027,176	\$ 657,390	\$ 1,539,841	\$ 495,434	\$ 3,719,841	
Daytona Beach Shores	Volusia	\$ 91,781	\$ 7,979	\$ 36,542	\$ 32,606	\$ 168,908	
DeBary	Volusia	\$ -	\$ 241,559	\$ 585,668	\$ 146,305	\$ 973,531	
DeLand	Volusia	\$ 318,746	\$ 142,072	\$ 1,320,820	\$ 252,196	\$ 2,033,835	
Deltona	Volusia	\$ -	\$ 1,548,977	\$ 3,540,505	\$ 600,056	\$ 5,689,539	
Edgewater	Volusia	\$ 68,458	\$ 392,955	\$ 597,055	\$ 149,832	\$ 1,208,300	
Holly Hill	Volusia	\$ 155,248	\$ 143,841	\$ 237,603	\$ 80,452	\$ 617,144	
Lake Helen	Volusia	\$ 8,885	\$ 58,031	\$ 61,412	\$ 18,591	\$ 146,919	
New Smyrna Beach	Volusia	\$ 201,998	\$ 197,487	\$ 596,490	\$ 197,785	\$ 1,193,760	
Oak Hill	Volusia	\$ 13,952	\$ 22,879	\$ 34,920	\$ 12,754	\$ 84,505	
Orange City	Volusia	\$ 21,923	\$ 108,197	\$ 431,522	\$ 87,908	\$ 649,551	
Ormond Beach	Volusia	\$ 294,368	\$ 472,729	\$ 859,088	\$ 277,605	\$ 1,903,790	
Pierson	Volusia	\$ 18,098	\$ 13,177	\$ 37,071	\$ 9,659	\$ 78,006	
Ponce Inlet	Volusia	\$ 4,946	\$ 32,790	\$ 42,003	\$ 21,047	\$ 100,787	
Port Orange	Volusia	\$ 93,493	\$ 980,523	\$ 1,671,055	\$ 401,026	\$ 3,146,097	
South Daytona	Volusia	\$ 132,655	\$ 192,449	\$ 238,652	\$ 83,082	\$ 646,839	
Sopchoppy	Wakulla	\$ 9,800	\$ 23,142	\$ -	\$ 1,972	\$ 34,913	
St. Marks	Wakulla	\$ 9,455	\$ 15,580	\$ -	\$ 1,403	\$ 26,437	
DeFuniak Springs	Walton	\$ 100,398	\$ 116,851	\$ 154,972	\$ 137,798	\$ 510,020	
Freeport	Walton	\$ 11,372	\$ 31,161	\$ 431,527	\$ 195,738	\$ 669,798	
Paxton	Walton	\$ 13,228	\$ 7,606	\$ 888	\$ 13,052	\$ 34,774	
Caryville	Washington	\$ 11,357	\$ 1,616	\$ -	\$ 1,378	\$ 14,351	
Chipley	Washington	\$ 67,615	\$ 46,974	\$ 43,014	\$ 16,872	\$ 174,475	

Municipal Revenue Sharing Program						
Revenue Estimates for the State Fiscal Year Ending June 30, 2026						
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	\$ -	\$ 1,158	\$ 10,024
Vernon	Washington	\$ 12,365	\$ 26,926	\$ 3,354	\$ 3,540	\$ 46,185
Wausau	Washington	\$ 4,597	\$ 16,650	\$ -	\$ 1,776	\$ 23,023
Statewide Totals		\$ 124,665,452	\$ 113,752,619	\$ 263,203,529	\$ 97,278,400	\$ 598,900,000

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 2025-26 has been estimated to be as follows: state sales tax, \$505.3 million or 82.6% and municipal fuel tax, \$106.6 million or 17.4%.
- 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 2025 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 2025 Regular Legislative Session.

Eligibility Requirements:

As specified below, there are 38 state forests and 1 ranch in Florida that total approximately 1.19 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 2025-26 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 2025 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:

Chapter 2025-60, L.O.F., (CS/CS/HB 279) amends s. 365.172(14), F.S., to provide enhanced criminal penalties for a specified violation relating to the use of emergency communications services that results in great bodily harm, permanent disfigurement, permanent disability, or death. These changes became effective July 1, 2025.

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

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

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

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 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:

There were no general law amendments resulting from the 2025 Regular Legislative Session.

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

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

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.

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.

Prior Years' Revenues:

Historic revenues from the Gross Receipts Tax can be found as part of the Florida Revenue Estimating Conference's *Long-Term Revenue Analysis* published on EDR website each year,⁵ as well as in the history provided in the *Gross Receipts Tax/Communications Services Tax Conference Package*.⁶

5. <https://edr.state.fl.us/content/conferences/longtermrevenue/index.cfm>

6. <https://edr.state.fl.us/Content/conferences/grossreceipts/index.cfm>

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 2025 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 addons of up to 0.12 percent for municipalities and charter counties or up to 0.24 percent for non-charter counties that have elected not to require and collect permit fees authorized pursuant to s. 337.401, F.S., nor do they supersede conversion or emergency rates authorized by s. 202.20, F.S., which are in excess of these maximum rates.⁴ In addition to the local CST, any local option sales tax that a county or school board has levied pursuant to s. 212.055, F.S., is imposed as a local CST, and the rate is determined in accordance with s. 202.20(3), F.S.⁵

General Law Amendments:

Chapter 2025-155, L.O.F., (CS/CS/CS/SB 1662) amends s. 337.401(2), F.S., to prohibit a municipality from prohibiting or requiring a permit for the installation of certain public sewer transmission lines. This

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.

change was effective July 1, 2025. On July 10, 2025, the Revenue Estimating Conference adopted a negative indeterminate fiscal impact to local governments resulting from this change.⁶

Chapter 2025-208, L.O.F., (HB 7031) amends s. 202.19, F.S., to extend the current freeze on rate increases for local CST from January 1, 2026 to January 1, 2031. Additionally, the legislation amends s. 202.34, F.S., to require local governments to prioritize the use of local CST revenue for the timely review, processing, and approval of permit applications for the use of rights of way by providers. These changes were effective July 1, 2025. On July 15, 2025, the Revenue Estimating Conference adopted a (\$0.3) million cash and (\$1.0) million recurring fiscal impact in FY 2025-26.⁷

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.⁸ 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.⁹

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.¹⁰

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.¹¹

6. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page545-547.pdf

7. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page601-602.pdf

8. Section 202.16, F.S.

9. Section 202.22, F.S.

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

11. Section 202.21, F.S.

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 Orange County, impose permit fees.¹² 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.¹³ 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.¹⁴

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.¹⁵ 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.¹⁶

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

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

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

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

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

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

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.¹⁷

Attorney General Opinions:

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

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

The full text of this opinion is available via a searchable on-line database.¹⁸ 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.¹⁹ The table included in this section lists the estimated local CST distributions for local fiscal year ending 2026 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.²⁰

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

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

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

20. <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, 2026

Local Government	Estimated CST Base LFY 2025-26	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2024 Revenue Sharing Population	Per Capita Consumption (See Note 3)
ALACHUA BOCC	\$ 67,796,686	6.90%	\$ 4,677,971	113,953	\$ 595
Alachua	\$ 6,683,030	5.22%	\$ 348,854	11,296	\$ 592
Archer	\$ 1,062,331	5.22%	\$ 55,454	1,165	\$ 912
Gainesville	\$ 67,337,158	5.57%	\$ 3,750,680	149,456	\$ 451
Hawthorne	\$ 1,438,515	5.22%	\$ 75,090	1,485	\$ 969
High Springs	\$ 4,644,464	5.22%	\$ 242,441	7,118	\$ 652
La Crosse	\$ 171,653	3.42%	\$ 5,871	304	\$ 565
Micanopy	\$ 682,805	5.10%	\$ 34,823	653	\$ 1,046
Newberry	\$ 5,885,136	5.22%	\$ 307,204	9,104	\$ 646
Waldo	\$ 562,649	5.22%	\$ 29,370	869	\$ 647
BAKER BOCC	\$ 7,424,672	1.84%	\$ 136,614	19,064	\$ 389
Glen St. Mary	\$ 1,718,733	5.30%	\$ 91,093	491	\$ 3,500
Macclenny	\$ 5,840,622	6.02%	\$ 351,605	8,113	\$ 720
BAY BOCC	\$ 46,804,909	1.84%	\$ 861,210	87,527	\$ 535
Callaway	\$ 7,239,385	5.22%	\$ 377,896	14,835	\$ 488
Lynn Haven	\$ 13,444,932	5.22%	\$ 701,825	20,464	\$ 657
Mexico Beach	\$ 1,230,617	2.88%	\$ 35,442	1,416	\$ 869
Panama City	\$ 33,200,193	5.22%	\$ 1,733,050	37,769	\$ 879
Panama City Beach	\$ 22,703,640	5.22%	\$ 1,185,130	19,549	\$ 1,161
Parker	\$ 2,240,185	5.22%	\$ 116,938	4,427	\$ 506
Springfield	\$ 2,915,187	5.22%	\$ 152,173	9,010	\$ 324
BRADFORD BOCC	\$ 4,791,130	0.64%	\$ 30,663	17,911	\$ 267
Brooker	\$ 243,940	3.00%	\$ 7,318	313	\$ 779
Hampton	\$ 269,108	2.20%	\$ 5,920	483	\$ 557
Lawtey	\$ 424,360	1.10%	\$ 4,668	658	\$ 645
Starke	\$ 4,626,308	5.22%	\$ 241,493	5,883	\$ 786
BREVARD BOCC	\$ 152,019,750	5.22%	\$ 7,935,431	235,786	\$ 645
Cape Canaveral	\$ 7,648,208	5.22%	\$ 399,236	10,002	\$ 765
Cocoa	\$ 13,488,117	5.22%	\$ 704,080	21,123	\$ 639
Cocoa Beach	\$ 9,759,001	5.22%	\$ 509,420	11,349	\$ 860
Grant-Valkaria	\$ 2,805,231	5.22%	\$ 146,433	5,441	\$ 516
Indialantic	\$ 4,069,547	5.80%	\$ 236,034	3,009	\$ 1,352
Indian Harbour Beach	\$ 4,345,813	5.22%	\$ 226,851	8,984	\$ 484
Malabar	\$ 2,465,400	5.22%	\$ 128,694	3,118	\$ 791
Melbourne	\$ 85,594,481	5.93%	\$ 5,075,753	87,858	\$ 974
Melbourne Beach	\$ 3,341,644	5.22%	\$ 174,434	3,306	\$ 1,011
Melbourne Village	\$ 274,951	5.22%	\$ 14,352	684	\$ 402
Palm Bay	\$ 63,175,939	5.22%	\$ 3,297,784	140,199	\$ 451
Palm Shores	\$ 737,630	5.22%	\$ 38,504	1,197	\$ 616
Rockledge	\$ 21,887,215	5.22%	\$ 1,142,513	29,134	\$ 751
Satellite Beach	\$ 9,891,741	5.22%	\$ 516,349	11,453	\$ 864
Titusville	\$ 29,465,750	5.22%	\$ 1,538,112	50,462	\$ 584
West Melbourne	\$ 13,680,003	5.52%	\$ 755,136	30,443	\$ 449
BROWARD BOCC	\$ 31,815,870	5.22%	\$ 1,660,788	17,233	\$ 1,846
Coconut Creek	\$ 29,458,876	5.22%	\$ 1,537,753	57,702	\$ 511
Cooper City	\$ 16,187,747	5.22%	\$ 845,000	35,019	\$ 462
Coral Springs	\$ 67,895,096	5.22%	\$ 3,544,124	135,191	\$ 502
Dania Beach	\$ 23,859,251	5.32%	\$ 1,269,312	33,746	\$ 707
Davie	\$ 58,729,114	5.20%	\$ 3,053,914	107,368	\$ 547
Deerfield Beach	\$ 54,246,897	5.22%	\$ 2,831,688	87,402	\$ 621
Fort Lauderdale	\$ 219,470,180	5.22%	\$ 11,456,343	189,491	\$ 1,158
Hallandale Beach	\$ 24,061,515	5.22%	\$ 1,256,011	41,771	\$ 576
Hillsboro Beach	\$ 2,372,141	1.20%	\$ 28,466	1,971	\$ 1,204

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2026

Local Government	Estimated CST Base LFY 2025-26	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2024 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Hollywood	\$ 108,071,134	5.22%	\$ 5,641,313	155,038	\$ 697
Lauderdale-By-The-Sea	\$ 5,522,720	5.22%	\$ 288,286	6,181	\$ 893
Lauderdale Lakes	\$ 15,688,456	5.32%	\$ 834,626	36,659	\$ 428
Lauderhill	\$ 24,272,580	5.22%	\$ 1,267,029	74,751	\$ 325
Lazy Lake	\$ 69,970	0.60%	\$ 420	33	\$ 2,120
Lighthouse Point	\$ 9,846,811	6.22%	\$ 612,472	10,462	\$ 941
Margate	\$ 32,314,779	5.32%	\$ 1,719,146	58,544	\$ 552
Miramar	\$ 75,629,957	5.22%	\$ 3,947,884	139,500	\$ 542
North Lauderdale	\$ 13,811,888	5.22%	\$ 720,981	44,853	\$ 308
Oakland Park	\$ 26,163,041	5.42%	\$ 1,418,037	46,039	\$ 568
Parkland	\$ 29,431,109	5.22%	\$ 1,536,304	38,342	\$ 768
Pembroke Park	\$ 2,324,159	5.22%	\$ 121,321	6,105	\$ 381
Pembroke Pines	\$ 87,745,162	5.42%	\$ 4,755,788	170,299	\$ 515
Plantation	\$ 65,304,718	5.22%	\$ 3,408,906	98,431	\$ 663
Pompano Beach	\$ 85,573,436	5.22%	\$ 4,466,933	114,587	\$ 747
Sea Ranch Lakes	\$ 521,171	5.22%	\$ 27,205	535	\$ 974
Southwest Ranches	\$ 8,035,376	5.22%	\$ 419,447	7,796	\$ 1,031
Sunrise	\$ 57,234,483	5.22%	\$ 2,987,640	97,899	\$ 585
Tamarac	\$ 37,869,866	5.22%	\$ 1,976,807	73,130	\$ 518
West Park	\$ 4,133,934	5.22%	\$ 215,791	15,218	\$ 272
Weston	\$ 45,374,444	5.22%	\$ 2,368,546	68,249	\$ 665
Wilton Manors	\$ 10,750,080	5.62%	\$ 604,154	11,495	\$ 935
CALHOUN BOCC	\$ 3,616,105	1.84%	\$ 66,536	9,818	\$ 368
Altha	\$ 552,470	5.22%	\$ 28,839	487	\$ 1,134
Blountstown	\$ 1,857,307	5.22%	\$ 96,951	2,262	\$ 821
CHARLOTTE BOCC	\$ 106,338,647	5.22%	\$ 5,550,877	188,891	\$ 563
Punta Gorda	\$ 19,365,545	5.22%	\$ 1,010,881	20,443	\$ 947
CITRUS BOCC	\$ 80,488,197	2.24%	\$ 1,802,936	154,598	\$ 521
Crystal River	\$ 5,133,013	5.22%	\$ 267,943	3,516	\$ 1,460
Inverness	\$ 7,548,512	5.32%	\$ 401,581	7,922	\$ 953
CLAY BOCC	\$ 106,787,313	5.92%	\$ 6,321,809	214,616	\$ 498
Green Cove Springs	\$ 12,600,510	5.22%	\$ 657,747	10,270	\$ 1,227
Keystone Heights	\$ 2,604,246	5.22%	\$ 135,942	1,473	\$ 1,768
Orange Park	\$ 13,260,256	5.22%	\$ 692,185	9,171	\$ 1,446
Penney Farms	\$ 252,855	5.22%	\$ 13,199	835	\$ 303
COLLIER BOCC	\$ 202,431,856	2.10%	\$ 4,251,069	372,304	\$ 544
Everglades	\$ 449,535	3.90%	\$ 17,532	381	\$ 1,180
Marco Island	\$ 16,997,552	2.10%	\$ 356,949	16,288	\$ 1,044
Naples	\$ 79,090,169	5.22%	\$ 4,128,507	19,390	\$ 4,079
COLUMBIA BOCC	\$ 25,039,114	5.22%	\$ 1,307,042	55,843	\$ 448
Fort White	\$ 1,004,015	0.60%	\$ 6,024	667	\$ 1,505
Lake City	\$ 11,930,895	5.22%	\$ 622,793	12,173	\$ 980
DESOTO BOCC	\$ 7,506,204	2.34%	\$ 175,645	25,364	\$ 296
Arcadia	\$ 4,919,658	5.22%	\$ 256,806	7,702	\$ 639
DIXIE BOCC	\$ 3,620,300	1.84%	\$ 66,614	14,076	\$ 257
Cross City	\$ 1,017,257	2.50%	\$ 25,431	1,698	\$ 599
Horseshoe Beach	\$ 103,695	6.20%	\$ 6,429	153	\$ 678
DUVAL - Jacksonville	\$ 634,406,916	5.22%	\$ 33,116,041	1,015,655	\$ 625
Atlantic Beach	\$ 11,626,596	5.22%	\$ 606,908	13,517	\$ 860
Baldwin	\$ 987,583	6.22%	\$ 61,428	1,426	\$ 693
Jacksonville Beach	\$ 28,055,910	5.22%	\$ 1,464,519	24,309	\$ 1,154
Neptune Beach	\$ 5,696,316	5.22%	\$ 297,348	7,238	\$ 787

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2026

Local Government	Estimated CST Base LFY 2025-26	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2024 Revenue Sharing Population	Per Capita Consumption (See Note 3)
ESCAMBIA BOCC	\$ 122,589,177	1.84%	\$ 2,255,641	277,375	\$ 442
Century	\$ 1,103,001	2.10%	\$ 23,163	1,638	\$ 673
Pensacola	\$ 66,076,371	5.22%	\$ 3,449,187	55,106	\$ 1,199
FLAGLER BOCC	\$ 12,372,896	1.84%	\$ 227,661	19,901	\$ 622
Beverly Beach	\$ 379,154	5.10%	\$ 19,337	503	\$ 754
Bunnell	\$ 4,263,818	5.75%	\$ 245,170	4,151	\$ 1,027
Flagler Beach (part)	\$ 4,184,359	5.10%	\$ 213,402	5,550	\$ 754
Marineland (part)	\$ 1,359,083	0.40%	\$ 5,436	12	\$ 113,257
Palm Coast	\$ 59,879,617	5.22%	\$ 3,125,716	106,193	\$ 564
FRANKLIN BOCC	\$ 4,896,286	0.90%	\$ 44,067	7,778	\$ 630
Apalachicola	\$ 2,045,755	3.60%	\$ 73,647	2,470	\$ 828
Carrabelle	\$ 1,134,017	5.82%	\$ 66,000	1,967	\$ 577
GADSDEN BOCC	\$ 8,197,595	1.84%	\$ 150,836	24,796	\$ 331
Chattahoochee	\$ 1,052,048	5.22%	\$ 54,917	1,976	\$ 532
Greensboro	\$ 450,185	5.12%	\$ 23,049	444	\$ 1,014
Gretna	\$ 460,810	4.02%	\$ 18,525	1,355	\$ 340
Havana	\$ 1,608,322	5.22%	\$ 83,954	1,797	\$ 895
Midway	\$ 2,082,540	3.70%	\$ 77,054	3,683	\$ 565
Quincy	\$ 5,052,884	5.22%	\$ 263,761	7,711	\$ 655
GILCHRIST BOCC	\$ 4,291,992	1.84%	\$ 78,973	15,384	\$ 279
Bell	\$ 696,139	4.50%	\$ 31,326	521	\$ 1,336
Fanning Springs (part)	\$ 639,245	5.62%	\$ 35,926	613	\$ 1,043
Trenton	\$ 1,340,767	5.22%	\$ 69,988	2,173	\$ 617
GLADES BOCC	\$ 475,067	1.84%	\$ 8,741	10,312	\$ 46
Moore Haven	\$ 1,236,454	1.20%	\$ 14,837	1,533	\$ 807
GULF BOCC	\$ 4,537,049	1.84%	\$ 83,482	8,989	\$ 505
Port St. Joe	\$ 3,572,656	5.22%	\$ 186,493	3,912	\$ 913
Wewahitchka	\$ 1,188,260	5.22%	\$ 62,027	2,292	\$ 518
HAMILTON BOCC	\$ 2,181,225	0.30%	\$ 6,544	8,084	\$ 270
Jasper	\$ 1,635,681	4.80%	\$ 78,513	2,541	\$ 644
Jennings	\$ 615,304	5.10%	\$ 31,380	721	\$ 853
White Springs	\$ 644,670	5.00%	\$ 32,234	731	\$ 882
HARDEE BOCC	\$ 3,323,583	1.34%	\$ 44,536	14,952	\$ 222
Bowling Green	\$ 1,085,090	5.10%	\$ 55,340	2,462	\$ 441
Wauchula	\$ 3,719,465	5.10%	\$ 189,693	4,905	\$ 758
Zolfo Springs	\$ 960,133	2.32%	\$ 22,275	1,836	\$ 523
HENDRY BOCC	\$ 7,493,210	1.84%	\$ 137,875	32,597	\$ 230
Clewiston	\$ 4,962,488	5.22%	\$ 259,042	7,336	\$ 676
LaBelle	\$ 4,761,413	4.22%	\$ 200,932	5,480	\$ 869
HERNANDO BOCC	\$ 91,435,496	1.84%	\$ 1,682,413	200,384	\$ 456
Brooksville	\$ 17,940,061	5.22%	\$ 936,471	9,752	\$ 1,840
HIGHLANDS BOCC	\$ 30,976,040	1.84%	\$ 569,959	82,133	\$ 377
Avon Park	\$ 4,887,998	5.22%	\$ 255,153	9,814	\$ 498
Lake Placid	\$ 3,228,573	5.22%	\$ 168,531	2,453	\$ 1,316
Sebring	\$ 10,685,877	5.22%	\$ 557,803	11,687	\$ 914
HILLSBOROUGH BOCC	\$ 525,049,883	4.00%	\$ 21,001,995	1,081,270	\$ 486
Plant City	\$ 25,849,732	5.72%	\$ 1,478,605	42,141	\$ 613
Tampa	\$ 346,938,308	5.22%	\$ 18,110,180	408,796	\$ 849
Temple Terrace	\$ 20,334,888	5.40%	\$ 1,098,084	27,471	\$ 740
HOLMES BOCC	\$ 3,067,234	1.84%	\$ 56,437	14,446	\$ 212
Bonifay	\$ 2,400,627	5.82%	\$ 139,716	2,838	\$ 846
Esto	\$ 66,225	0.80%	\$ 530	352	\$ 188

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2026

Local Government	Estimated CST Base LFY 2025-26	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2024 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Noma	\$ 46,176	0.10%	\$ 46	216	\$ 214
Ponce de Leon	\$ 449,064	2.70%	\$ 12,125	511	\$ 879
Westville	\$ 179,745	0.90%	\$ 1,618	269	\$ 668
INDIAN RIVER BOCC	\$ 61,310,798	1.84%	\$ 1,128,119	117,226	\$ 523
Fellsmere	\$ 3,647,237	5.22%	\$ 190,386	4,990	\$ 731
Indian River Shores	\$ 6,755,903	5.22%	\$ 352,658	4,553	\$ 1,484
Orchid	\$ 665,556	2.10%	\$ 13,977	548	\$ 1,215
Sebastian	\$ 16,883,444	5.22%	\$ 881,316	26,907	\$ 627
Vero Beach	\$ 30,141,891	5.12%	\$ 1,543,265	16,805	\$ 1,794
JACKSON BOCC	\$ 8,707,011	1.84%	\$ 160,209	29,637	\$ 294
Alford	\$ 306,836	1.50%	\$ 4,603	474	\$ 647
Bascom	\$ 51,487	1.32%	\$ 680	96	\$ 536
Campbellton	\$ 143,539	5.22%	\$ 7,493	197	\$ 729
Cottondale	\$ 853,082	5.22%	\$ 44,531	823	\$ 1,037
Graceville	\$ 1,805,890	5.22%	\$ 94,267	2,045	\$ 883
Grand Ridge	\$ 757,294	5.22%	\$ 39,531	942	\$ 804
Greenwood	\$ 493,485	5.22%	\$ 25,760	527	\$ 936
Jacob City	\$ 67,952	5.22%	\$ 3,547	235	\$ 289
Malone	\$ 378,306	5.22%	\$ 19,748	613	\$ 617
Marianna	\$ 4,833,547	5.22%	\$ 252,311	5,905	\$ 819
Sneads	\$ 1,029,665	5.22%	\$ 53,749	1,678	\$ 614
JEFFERSON BOCC	\$ 3,243,634	1.14%	\$ 36,977	11,600	\$ 280
Monticello	\$ 1,684,525	4.50%	\$ 75,804	2,788	\$ 604
LAFAYETTE BOCC	\$ 1,865,330	1.84%	\$ 34,322	6,130	\$ 304
Mayo	\$ 1,067,694	2.00%	\$ 21,354	1,081	\$ 988
LAKE BOCC	\$ 85,185,894	1.94%	\$ 1,652,606	198,494	\$ 429
Astatula	\$ 1,019,016	5.22%	\$ 53,193	2,205	\$ 462
Clermont	\$ 41,331,239	5.22%	\$ 2,157,491	48,991	\$ 844
Eustis	\$ 12,842,561	5.22%	\$ 670,382	24,180	\$ 531
Fruitland Park	\$ 7,662,900	5.22%	\$ 400,003	8,637	\$ 887
Groveland	\$ 13,676,081	5.22%	\$ 713,891	23,697	\$ 577
Howey-in-the-Hills	\$ 1,644,100	5.22%	\$ 85,822	1,934	\$ 850
Lady Lake	\$ 13,912,930	5.22%	\$ 726,255	16,364	\$ 850
Leesburg	\$ 22,347,502	5.22%	\$ 1,166,540	33,344	\$ 670
Mascotte	\$ 3,214,878	5.22%	\$ 167,817	9,215	\$ 349
Minneola	\$ 8,564,020	5.22%	\$ 447,042	19,899	\$ 430
Montverde	\$ 1,849,644	5.10%	\$ 94,332	2,191	\$ 844
Mount Dora	\$ 12,329,356	5.22%	\$ 643,592	18,227	\$ 676
Tavares	\$ 12,674,992	5.32%	\$ 674,310	21,530	\$ 589
Umatilla	\$ 3,324,999	5.22%	\$ 173,565	3,888	\$ 855
LEE BOCC	\$ 200,097,167	3.61%	\$ 7,223,508	402,233	\$ 497
Bonita Springs	\$ 43,402,701	3.61%	\$ 1,566,837	56,060	\$ 774
Cape Coral	\$ 122,750,226	5.22%	\$ 6,407,562	220,210	\$ 557
Esteros	\$ 31,234,501	3.61%	\$ 1,127,565	37,993	\$ 822
Fort Myers	\$ 92,876,992	5.22%	\$ 4,848,179	100,718	\$ 922
Fort Myers Beach	\$ 6,467,687	5.22%	\$ 337,613	3,665	\$ 1,765
Sanibel	\$ 6,664,537	5.22%	\$ 347,889	5,971	\$ 1,116
LEON BOCC	\$ 48,168,963	5.22%	\$ 2,514,420	99,993	\$ 482
Tallahassee	\$ 125,718,068	6.10%	\$ 7,668,802	200,813	\$ 626
LEVY BOCC	\$ 9,198,829	1.84%	\$ 169,258	35,600	\$ 258
Bronson	\$ 871,008	2.50%	\$ 21,775	1,156	\$ 753
Cedar Key	\$ 728,924	2.10%	\$ 15,307	684	\$ 1,066

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2026

Local Government	Estimated CST Base LFY 2025-26	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2024 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Chiefland	\$ 1,991,778	5.22%	\$ 103,971	2,318	\$ 859
Fanning Springs (part)	\$ 97,989	5.62%	\$ 5,507	697	\$ 141
Inglis	\$ 789,202	5.22%	\$ 41,196	1,499	\$ 526
Otter Creek	\$ 48,933	0.70%	\$ 343	111	\$ 441
Williston	\$ 1,685,550	5.22%	\$ 87,986	3,205	\$ 526
Yankeetown	\$ 420,149	5.72%	\$ 24,033	575	\$ 731
LIBERTY BOCC	\$ 1,942,707	0.60%	\$ 11,656	5,506	\$ 353
Bristol	\$ 783,215	5.22%	\$ 40,884	961	\$ 815
MADISON BOCC	\$ 3,992,583	1.84%	\$ 73,464	13,328	\$ 300
Greenville	\$ 736,429	4.62%	\$ 34,023	732	\$ 1,006
Lee	\$ 440,709	5.22%	\$ 23,005	395	\$ 1,116
Madison	\$ 1,818,594	5.22%	\$ 94,931	2,880	\$ 631
MANATEE BOCC	\$ 197,379,998	1.84%	\$ 3,631,792	376,217	\$ 525
Anna Maria	\$ 2,109,483	5.22%	\$ 110,115	957	\$ 2,204
Bradenton	\$ 64,971,278	5.72%	\$ 3,716,357	57,412	\$ 1,132
Bradenton Beach	\$ 2,369,496	5.72%	\$ 135,535	902	\$ 2,627
Holmes Beach	\$ 3,431,847	5.22%	\$ 179,142	3,018	\$ 1,137
Longboat Key (part)	\$ 4,743,558	5.22%	\$ 247,614	2,741	\$ 1,731
Palmetto	\$ 9,125,981	5.42%	\$ 494,628	13,948	\$ 654
MARION BOCC	\$ 131,222,832	1.74%	\$ 2,276,716	335,776	\$ 391
Belleview	\$ 5,222,694	5.12%	\$ 267,402	5,939	\$ 879
Dunnellon	\$ 4,551,326	5.22%	\$ 237,579	2,015	\$ 2,259
McIntosh	\$ 457,124	5.22%	\$ 23,862	470	\$ 973
Ocala	\$ 69,401,855	5.22%	\$ 3,622,777	69,286	\$ 1,002
Reddick	\$ 328,757	1.30%	\$ 4,274	465	\$ 707
MARTIN BOCC	\$ 87,704,529	1.84%	\$ 1,613,763	132,390	\$ 662
Indiantown	\$ 1,554,637	5.22%	\$ 81,152	6,700	\$ 232
Jupiter Island	\$ 2,627,086	5.22%	\$ 137,134	814	\$ 3,227
Ocean Breeze	\$ 302,298	2.20%	\$ 6,651	608	\$ 497
Sewall's Point	\$ 1,710,870	3.12%	\$ 53,379	2,057	\$ 832
Stuart	\$ 26,673,088	5.22%	\$ 1,392,335	20,171	\$ 1,322
MIAMI-DADE BOCC	\$ 546,627,991	5.22%	\$ 28,533,981	1,201,375	\$ 455
Aventura	\$ 34,135,788	5.20%	\$ 1,775,061	40,104	\$ 851
Bal Harbour	\$ 4,933,567	5.22%	\$ 257,532	3,010	\$ 1,639
Bay Harbor Islands	\$ 4,684,718	5.22%	\$ 244,542	5,793	\$ 809
Biscayne Park	\$ 1,532,686	5.22%	\$ 80,006	3,030	\$ 506
Coral Gables	\$ 54,013,905	5.22%	\$ 2,819,526	50,813	\$ 1,063
Cutler Bay	\$ 19,808,747	5.22%	\$ 1,034,017	45,026	\$ 440
Doral	\$ 87,186,849	5.22%	\$ 4,551,153	82,175	\$ 1,061
El Portal	\$ 795,974	5.60%	\$ 44,575	2,236	\$ 356
Florida City	\$ 4,267,741	5.42%	\$ 231,312	17,173	\$ 249
Golden Beach	\$ 909,236	2.12%	\$ 19,276	981	\$ 927
Hialeah	\$ 100,284,486	5.87%	\$ 5,886,699	230,575	\$ 435
Hialeah Gardens	\$ 5,873,375	5.22%	\$ 306,590	22,303	\$ 263
Homestead	\$ 36,182,290	5.42%	\$ 1,961,080	83,997	\$ 431
Indian Creek	\$ 237,766	0.70%	\$ 1,664	89	\$ 2,672
Key Biscayne	\$ 14,839,560	5.22%	\$ 774,625	14,603	\$ 1,016
Medley	\$ 12,587,237	6.22%	\$ 782,926	1,050	\$ 11,988
Miami	\$ 437,485,801	5.22%	\$ 22,836,759	464,283	\$ 942
Miami Beach	\$ 76,951,383	5.22%	\$ 4,016,862	83,230	\$ 925
Miami Gardens	\$ 40,589,352	5.22%	\$ 2,118,764	115,364	\$ 352
Miami Lakes	\$ 17,539,505	5.22%	\$ 915,562	30,839	\$ 569

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2026

Local Government	Estimated CST Base LFY 2025-26	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2024 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Miami Shores	\$ 8,649,622	5.72%	\$ 494,758	11,553	\$ 749
Miami Springs	\$ 6,249,628	5.22%	\$ 326,231	13,866	\$ 451
North Bay Village	\$ 3,018,159	4.90%	\$ 147,890	7,977	\$ 378
North Miami	\$ 21,854,148	5.22%	\$ 1,140,787	59,955	\$ 365
North Miami Beach	\$ 43,359,053	5.22%	\$ 2,263,343	43,575	\$ 995
Opa-locka	\$ 11,985,796	5.22%	\$ 625,659	16,560	\$ 724
Palmetto Bay	\$ 17,002,268	5.22%	\$ 887,518	25,091	\$ 678
Pinecrest	\$ 19,035,847	5.52%	\$ 1,050,779	18,304	\$ 1,040
South Miami	\$ 6,689,382	5.22%	\$ 349,186	12,018	\$ 557
Sunny Isles Beach	\$ 16,706,594	5.22%	\$ 872,084	22,788	\$ 733
Surfside	\$ 3,690,275	5.22%	\$ 192,632	5,401	\$ 683
Sweetwater	\$ 7,586,079	5.22%	\$ 395,993	21,393	\$ 355
Virginia Gardens	\$ 1,195,348	5.22%	\$ 62,397	2,374	\$ 504
West Miami	\$ 2,555,284	5.22%	\$ 133,386	7,257	\$ 352
MONROE BOCC	\$ 33,536,134	1.64%	\$ 549,993	39,546	\$ 848
Islamorada	\$ 7,542,349	5.22%	\$ 393,711	7,342	\$ 1,027
Key Colony Beach	\$ 1,263,364	5.10%	\$ 64,432	796	\$ 1,587
Key West	\$ 25,243,284	5.22%	\$ 1,317,699	26,325	\$ 959
Layton	\$ -	0.00%	\$ -	216	\$ -
Marathon	\$ 9,418,986	5.22%	\$ 491,671	9,920	\$ 949
NASSAU BOCC	\$ 41,983,453	1.84%	\$ 772,496	85,441	\$ 491
Callahan	\$ 4,357,792	4.50%	\$ 196,101	1,733	\$ 2,515
Fernandina Beach	\$ 20,582,197	5.12%	\$ 1,053,809	13,625	\$ 1,511
Hilliard	\$ 2,443,863	5.22%	\$ 127,570	3,120	\$ 783
OKALOOSA BOCC	\$ 60,676,120	2.30%	\$ 1,395,551	126,989	\$ 478
Cinco Bayou	\$ 296,518	5.12%	\$ 15,182	466	\$ 636
Crestview	\$ 23,200,240	5.22%	\$ 1,211,053	29,872	\$ 777
Destin	\$ 19,839,466	5.22%	\$ 1,035,620	14,608	\$ 1,358
Fort Walton Beach	\$ 22,353,342	5.62%	\$ 1,256,258	21,090	\$ 1,060
Laurel Hill	\$ 692,820	2.80%	\$ 19,399	685	\$ 1,011
Mary Esther	\$ 4,021,281	5.02%	\$ 201,868	4,493	\$ 895
Niceville	\$ 16,671,221	5.50%	\$ 916,917	16,594	\$ 1,005
Shalimar	\$ 3,278,373	5.00%	\$ 163,919	756	\$ 4,336
Valparaiso	\$ 2,903,691	5.22%	\$ 151,573	5,050	\$ 575
OKEECHOBEE BOCC	\$ 11,189,786	0.80%	\$ 89,518	32,891	\$ 340
Okeechobee	\$ 6,044,968	5.10%	\$ 308,293	5,452	\$ 1,109
ORANGE BOCC	\$ 363,916,030	4.98%	\$ 18,123,018	937,356	\$ 388
Apopka	\$ 40,313,879	6.12%	\$ 2,467,209	61,820	\$ 652
Bay Lake	\$ -	0.00%	\$ -	14	\$ -
Belle Isle	\$ 5,204,977	5.22%	\$ 271,700	7,293	\$ 714
Eatonville	\$ 3,028,549	5.22%	\$ 158,090	2,464	\$ 1,229
Edgewood	\$ 2,794,684	5.22%	\$ 145,882	2,553	\$ 1,095
Lake Buena Vista	\$ -	0.00%	\$ -	21	\$ -
Maitland	\$ 22,656,157	5.22%	\$ 1,182,651	20,042	\$ 1,130
Oakland	\$ 3,710,692	5.22%	\$ 193,698	5,402	\$ 687
Ocoee	\$ 28,593,019	5.22%	\$ 1,492,556	51,189	\$ 559
Orlando	\$ 324,077,607	5.22%	\$ 16,916,851	334,496	\$ 969
Windermere	\$ 12,000,697	5.22%	\$ 626,436	3,200	\$ 3,750
Winter Garden	\$ 33,346,914	5.22%	\$ 1,740,709	51,501	\$ 648
Winter Park	\$ 40,990,198	5.72%	\$ 2,344,639	30,528	\$ 1,343
OSCEOLA BOCC	\$ 130,335,538	5.22%	\$ 6,803,515	299,947	\$ 435
Kissimmee	\$ 46,798,011	5.22%	\$ 2,442,856	84,958	\$ 551

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2026

Local Government	Estimated CST Base LFY 2025-26	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2024 Revenue Sharing Population	Per Capita Consumption (See Note 3)
St. Cloud	\$ 26,736,059	5.10%	\$ 1,363,539	66,084	\$ 405
PALM BEACH BOCC	\$ 393,092,260	5.72%	\$ 22,484,877	671,338	\$ 586
Atlantis	\$ 2,546,277	5.10%	\$ 129,860	2,135	\$ 1,193
Belle Glade	\$ 5,758,463	5.12%	\$ 294,833	17,468	\$ 330
Boca Raton	\$ 147,911,270	5.42%	\$ 8,016,791	100,560	\$ 1,471
Boynton Beach	\$ 54,615,525	5.22%	\$ 2,850,930	82,393	\$ 663
Briny Breezes	\$ 176,198	5.22%	\$ 9,198	498	\$ 354
Cloud Lake	\$ 85,699	2.32%	\$ 1,988	137	\$ 626
Delray Beach	\$ 67,718,075	5.22%	\$ 3,534,884	68,096	\$ 994
Glen Ridge	\$ 151,759	5.22%	\$ 7,922	214	\$ 709
Golf	\$ 1,804,578	5.22%	\$ 94,199	287	\$ 6,288
Greenacres	\$ 26,086,625	6.44%	\$ 1,679,979	45,439	\$ 574
Gulf Stream	\$ 1,234,257	5.22%	\$ 64,428	956	\$ 1,291
Haverhill	\$ 1,154,372	2.60%	\$ 30,014	2,194	\$ 526
Highland Beach	\$ 4,164,224	5.22%	\$ 217,373	4,287	\$ 971
Hypoluxo	\$ 2,775,371	5.92%	\$ 164,302	2,672	\$ 1,039
Juno Beach	\$ 5,046,348	5.22%	\$ 263,419	3,871	\$ 1,304
Jupiter	\$ 57,417,573	5.22%	\$ 2,997,197	61,215	\$ 938
Jupiter Inlet Colony	\$ 473,992	5.22%	\$ 24,742	412	\$ 1,150
Lake Clarke Shores	\$ 1,873,086	5.22%	\$ 97,775	3,545	\$ 528
Lake Park	\$ 5,510,767	5.32%	\$ 293,173	9,014	\$ 611
Lake Worth	\$ 15,628,756	5.22%	\$ 815,821	43,472	\$ 360
Lantana	\$ 5,105,763	5.42%	\$ 276,732	12,218	\$ 418
Loxahatchee Groves	\$ 1,995,568	5.22%	\$ 104,169	3,374	\$ 591
Manalapan	\$ 688,471	1.60%	\$ 11,016	416	\$ 1,655
Mangonia Park	\$ 1,572,261	5.62%	\$ 88,361	2,511	\$ 626
North Palm Beach	\$ 13,831,726	5.22%	\$ 722,016	13,101	\$ 1,056
Ocean Ridge	\$ 2,000,905	2.00%	\$ 40,018	1,810	\$ 1,105
Pahokee	\$ 1,519,176	5.22%	\$ 79,301	5,302	\$ 287
Palm Beach	\$ 22,248,394	5.22%	\$ 1,161,366	9,212	\$ 2,415
Palm Beach Gardens	\$ 64,193,912	3.50%	\$ 2,246,787	62,486	\$ 1,027
Palm Beach Shores	\$ 1,052,491	5.52%	\$ 58,098	1,283	\$ 820
Palm Springs	\$ 10,214,302	5.32%	\$ 543,401	27,312	\$ 374
Riviera Beach	\$ 21,851,616	5.22%	\$ 1,140,654	39,390	\$ 555
Royal Palm Beach	\$ 18,696,781	5.22%	\$ 975,972	40,430	\$ 462
South Bay	\$ 1,054,202	5.10%	\$ 53,764	3,065	\$ 344
South Palm Beach	\$ 1,314,378	5.60%	\$ 73,605	1,465	\$ 897
Tequesta	\$ 6,172,711	5.22%	\$ 322,215	6,093	\$ 1,013
Wellington	\$ 42,151,400	5.22%	\$ 2,200,303	61,794	\$ 682
West Palm Beach	\$ 103,536,874	5.42%	\$ 5,611,699	125,319	\$ 826
Westlake	\$ 3,816,794	5.22%	\$ 199,237	6,419	\$ 595
PASCO BOCC	\$ 259,925,214	1.84%	\$ 4,782,624	579,118	\$ 449
Dade City	\$ 7,145,839	5.22%	\$ 373,013	9,382	\$ 762
New Port Richey	\$ 23,091,302	5.62%	\$ 1,297,731	17,270	\$ 1,337
Port Richey	\$ 4,904,301	5.10%	\$ 250,119	3,251	\$ 1,509
St. Leo	\$ 525,733	5.22%	\$ 27,443	2,282	\$ 230
San Antonio	\$ 1,783,659	0.80%	\$ 14,269	1,403	\$ 1,271
Zephyrhills	\$ 19,590,175	5.52%	\$ 1,081,378	19,666	\$ 996
PINELLAS BOCC	\$ 148,460,296	5.22%	\$ 7,749,627	274,155	\$ 542
Belleair	\$ 2,952,531	5.22%	\$ 154,122	4,310	\$ 685
Belleair Beach	\$ 1,698,537	6.00%	\$ 101,912	1,633	\$ 1,040
Belleair Bluffs	\$ 1,222,497	5.22%	\$ 63,814	2,312	\$ 529

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2026

Local Government	Estimated CST Base LFY 2025-26	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2024 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Belleair Shore	\$ 69,166	2.40%	\$ 1,660	70	\$ 988
Clearwater	\$ 89,162,787	5.12%	\$ 4,565,135	118,477	\$ 753
Dunedin	\$ 28,697,929	5.32%	\$ 1,526,730	35,598	\$ 806
Gulfport	\$ 8,531,070	6.12%	\$ 522,101	11,757	\$ 726
Indian Rocks Beach	\$ 4,244,716	2.30%	\$ 97,628	3,702	\$ 1,147
Indian Shores	\$ 921,724	5.22%	\$ 48,114	1,206	\$ 764
Kenneth City	\$ 1,219,822	5.10%	\$ 62,211	4,943	\$ 247
Largo	\$ 58,079,625	5.62%	\$ 3,264,075	83,970	\$ 692
Madeira Beach	\$ 3,976,680	5.72%	\$ 227,466	4,006	\$ 993
North Redington Beach	\$ 833,417	5.12%	\$ 42,671	1,472	\$ 566
Oldsmar	\$ 13,716,123	5.82%	\$ 798,278	14,888	\$ 921
Pinellas Park	\$ 31,471,723	5.40%	\$ 1,699,473	54,962	\$ 573
Redington Beach	\$ 603,590	5.40%	\$ 32,594	1,346	\$ 448
Redington Shores	\$ 1,182,327	5.22%	\$ 61,717	2,154	\$ 549
Safety Harbor	\$ 14,124,261	6.52%	\$ 920,902	16,763	\$ 843
St. Petersburg	\$ 193,021,153	5.62%	\$ 10,847,789	266,653	\$ 724
St. Pete Beach	\$ 6,937,678	5.70%	\$ 395,448	8,765	\$ 792
Seminole	\$ 16,849,255	5.22%	\$ 879,531	19,351	\$ 871
South Pasadena	\$ 2,230,020	5.72%	\$ 127,557	5,403	\$ 413
Tarpon Springs	\$ 17,595,538	5.72%	\$ 1,006,465	25,949	\$ 678
Treasure Island	\$ 3,604,515	5.22%	\$ 188,156	6,510	\$ 554
POLK BOCC	\$ 200,906,662	5.22%	\$ 10,487,328	493,114	\$ 407
Auburndale	\$ 14,240,259	5.22%	\$ 743,342	20,186	\$ 705
Bartow	\$ 11,115,654	6.12%	\$ 680,278	20,357	\$ 546
Davenport	\$ 10,691,905	3.52%	\$ 376,355	13,686	\$ 781
Dundee	\$ 3,000,048	5.72%	\$ 171,603	5,762	\$ 521
Eagle Lake	\$ 1,992,798	5.42%	\$ 108,010	4,902	\$ 407
Fort Meade	\$ 2,826,328	5.32%	\$ 150,361	5,219	\$ 542
Frostproof	\$ 2,619,599	5.32%	\$ 139,363	3,032	\$ 864
Haines City	\$ 16,981,907	5.22%	\$ 886,456	39,514	\$ 430
Highland Park	\$ -	0.00%	\$ -	245	\$ -
Hillcrest Heights	\$ 71,636	1.10%	\$ 788	234	\$ 306
Lake Alfred	\$ 3,643,579	5.22%	\$ 190,195	8,037	\$ 453
Lake Hamilton	\$ 1,784,712	3.72%	\$ 66,391	1,702	\$ 1,049
Lake Wales	\$ 10,449,561	5.22%	\$ 545,467	17,561	\$ 595
Lakeland	\$ 86,427,888	6.43%	\$ 5,557,313	123,763	\$ 698
Mulberry	\$ 5,011,617	5.22%	\$ 261,606	4,483	\$ 1,118
Polk City	\$ 2,743,300	5.22%	\$ 143,200	3,049	\$ 900
Winter Haven	\$ 40,915,948	6.32%	\$ 2,585,888	57,923	\$ 706
PUTNAM BOCC	\$ 20,794,048	1.84%	\$ 382,610	60,341	\$ 345
Crescent City	\$ 1,331,512	5.10%	\$ 67,907	1,702	\$ 782
Interlachen	\$ 2,175,948	5.22%	\$ 113,585	1,495	\$ 1,455
Palatka	\$ 7,679,158	5.22%	\$ 400,852	10,503	\$ 731
Pomona Park	\$ 844,979	5.22%	\$ 44,108	801	\$ 1,055
Welaka	\$ 607,998	5.22%	\$ 31,737	815	\$ 746
ST. JOHNS BOCC	\$ 165,798,372	1.84%	\$ 3,050,690	308,668	\$ 537
Marineland (part)	\$ 12,456	0.40%	\$ 50	3	\$ 4,152
St. Augustine	\$ 32,548,641	5.22%	\$ 1,699,039	15,684	\$ 2,075
St. Augustine Beach	\$ 7,752,827	5.22%	\$ 404,698	6,972	\$ 1,112
ST. LUCIE BOCC	\$ 40,527,592	1.84%	\$ 745,708	80,322	\$ 505
Fort Pierce	\$ 31,948,862	5.22%	\$ 1,667,731	50,708	\$ 630
Port St. Lucie	\$ 127,998,876	5.22%	\$ 6,681,541	253,951	\$ 504

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2026

Local Government	Estimated CST Base LFY 2025-26	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2024 Revenue Sharing Population	Per Capita Consumption (See Note 3)
St. Lucie Village	\$ 382,000	1.60%	\$ 6,112	624	\$ 612
SANTA ROSA BOCC	\$ 74,798,863	1.58%	\$ 1,181,822	186,356	\$ 401
Gulf Breeze	\$ 13,593,674	5.22%	\$ 709,590	6,335	\$ 2,146
Jay	\$ 1,026,752	5.10%	\$ 52,364	526	\$ 1,952
Milton	\$ 16,843,780	5.82%	\$ 980,308	10,300	\$ 1,635
SARASOTA BOCC	\$ 184,686,483	4.82%	\$ 8,901,888	294,927	\$ 626
Longboat Key (part)	\$ 6,105,764	5.22%	\$ 318,721	4,791	\$ 1,274
North Port	\$ 45,375,383	5.72%	\$ 2,595,472	92,399	\$ 491
Sarasota	\$ 70,518,387	5.32%	\$ 3,751,578	57,937	\$ 1,217
Venice	\$ 31,569,086	5.22%	\$ 1,647,906	28,967	\$ 1,090
SEMINOLE BOCC	\$ 105,294,313	5.12%	\$ 5,391,069	232,777	\$ 452
Altamonte Springs	\$ 32,847,368	5.94%	\$ 1,951,134	47,313	\$ 694
Casselberry	\$ 16,214,319	5.42%	\$ 878,816	30,115	\$ 538
Lake Mary	\$ 24,656,888	5.22%	\$ 1,287,090	17,423	\$ 1,415
Longwood	\$ 18,123,634	5.52%	\$ 1,000,425	16,617	\$ 1,091
Oviedo	\$ 22,853,476	5.56%	\$ 1,270,653	41,934	\$ 545
Sanford	\$ 41,095,263	7.00%	\$ 2,876,668	67,873	\$ 605
Winter Springs	\$ 27,606,586	5.92%	\$ 1,634,310	39,131	\$ 705
SUMTER BOCC	\$ 66,887,954	1.84%	\$ 1,230,738	111,355	\$ 601
Bushnell	\$ 3,917,195	5.12%	\$ 200,560	3,767	\$ 1,040
Center Hill	\$ 659,637	5.22%	\$ 34,433	893	\$ 739
Coleman	\$ 413,152	5.22%	\$ 21,567	627	\$ 659
Webster	\$ 1,615,924	5.22%	\$ 84,351	948	\$ 1,705
Wildwood	\$ 18,723,935	5.22%	\$ 977,389	31,377	\$ 597
SUWANNEE BOCC	\$ 12,200,320	1.84%	\$ 224,486	36,319	\$ 336
Branford	\$ 1,652,963	4.60%	\$ 76,036	758	\$ 2,181
Live Oak	\$ 6,107,237	5.60%	\$ 342,005	6,965	\$ 877
TAYLOR BOCC	\$ 4,950,066	1.84%	\$ 91,081	13,270	\$ 373
Perry	\$ 4,887,490	5.62%	\$ 274,677	7,062	\$ 692
UNION BOCC	\$ 2,846,340	1.84%	\$ 52,373	9,216	\$ 309
Lake Butler	\$ 2,096,514	5.10%	\$ 106,922	1,979	\$ 1,059
Raiford	\$ 395,681	5.22%	\$ 20,655	236	\$ 1,677
Worthington Springs	\$ 85,248	5.00%	\$ 4,262	451	\$ 189
VOLUSIA BOCC	\$ 62,059,119	0.00%	\$ -	117,335	\$ 529
Daytona Beach	\$ 55,335,166	5.22%	\$ 2,888,496	84,862	\$ 652
Daytona Beach Shores	\$ 3,934,756	5.22%	\$ 205,394	5,251	\$ 749
DeBary	\$ 13,817,740	5.22%	\$ 721,286	24,009	\$ 576
DeLand	\$ 23,077,885	5.22%	\$ 1,204,666	43,185	\$ 534
Deltona	\$ 41,406,561	6.22%	\$ 2,575,488	98,312	\$ 421
Edgewater	\$ 13,981,899	5.22%	\$ 729,855	24,981	\$ 560
Flagler Beach (part)	\$ 53,872	5.10%	\$ 2,747	72	\$ 748
Holly Hill	\$ 7,105,285	5.22%	\$ 370,896	13,008	\$ 546
Lake Helen	\$ 1,894,548	5.22%	\$ 98,895	3,034	\$ 624
New Smyrna Beach	\$ 26,092,451	5.22%	\$ 1,362,026	32,546	\$ 802
Oak Hill	\$ 1,327,483	5.22%	\$ 69,295	2,103	\$ 631
Orange City	\$ 10,112,789	5.22%	\$ 527,888	14,866	\$ 680
Ormond Beach	\$ 36,751,754	5.22%	\$ 1,918,442	45,136	\$ 814
Pierson	\$ 1,125,406	5.10%	\$ 57,396	1,561	\$ 721
Ponce Inlet	\$ 3,521,103	5.42%	\$ 190,844	3,428	\$ 1,027
Port Orange	\$ 36,830,941	5.22%	\$ 1,922,575	65,670	\$ 561
South Daytona	\$ 7,532,465	5.72%	\$ 430,857	13,493	\$ 558
WAKULLA BOCC	\$ 17,603,913	5.22%	\$ 918,924	34,115	\$ 516

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2026

Local Government	Estimated CST Base LFY 2025-26	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2024 Revenue Sharing Population	Per Capita Consumption (See Note 3)
St. Marks	\$ 236,404	5.10%	\$ 12,057	331	\$ 714
Sopchoppy	\$ 383,296	1.20%	\$ 4,600	485	\$ 790
WALTON BOCC	\$ 47,829,198	0.70%	\$ 334,804	69,746	\$ 686
DeFuniak Springs	\$ 5,757,415	4.82%	\$ 277,507	6,185	\$ 931
Freeport	\$ 4,877,849	1.30%	\$ 63,412	9,862	\$ 495
Paxton	\$ 253,506	2.60%	\$ 6,591	580	\$ 437
WASHINGTON BOCC	\$ 5,124,660	1.84%	\$ 94,294	18,961	\$ 270
Caryville	\$ 160,307	5.22%	\$ 8,368	279	\$ 575
Chipley	\$ 2,697,243	5.42%	\$ 146,191	3,613	\$ 747
Ebro	\$ 114,913	0.60%	\$ 689	256	\$ 449
Vernon	\$ 580,735	5.40%	\$ 31,360	772	\$ 752
Wausau	\$ 83,917	5.22%	\$ 4,380	353	\$ 238
STATEWIDE TOTALS	\$ 13,852,126,436		\$ 648,067,762	22,907,149	\$ 605

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 2024 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 2025.
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 2025-26 state fiscal year, the three counties levying a convention development tax will realize an estimated \$50.3 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 2025 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 2025-26 state fiscal year, Duval County will realize an estimated \$12.1 million in revenue, and no revenues will go unrealized because the county is levying the tax at the maximum rate.

Counties Eligible to Levy:

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

Authorized Uses of Proceeds:

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

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

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

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

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 2025-26 state fiscal year, Miami-Dade County will realize an estimated \$29.0 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 2025-26 state fiscal year, Volusia County will realize an estimated \$9.2 million in revenue, and no revenues will go unrealized because the county is levying the separate taxes at the maximum rate.

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

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

Counties Eligible to Levy:

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

Authorized Uses of Proceeds:

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

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

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 2025 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 Program¹³:

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 2025 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 2025 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 2025 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 2025 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 2025 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 2025 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 2025-26 local fiscal year, the 59 county governments and 31 school districts levying one or more local discretionary sales surtaxes will realize an estimated \$5.45 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 \$12.40 billion to go unrealized. Among county governments, only Madison County currently levies its maximum potential tax rate.

General Law Amendments:

Chapter 2025-208, L.O.F., (HB 7031) amends s. 212.054(3), F.S., to make a conforming change related to the business rent tax repeal. Additionally, the legislation amends s. 212.055, F.S., to provide express authority for a levying local government (i.e., county's governing body or school board) of any discretionary surtax, which does not have an expiration date, to reduce or repeal that surtax with a two-thirds vote of the board, beginning four years after a surtax is levied. The reduced rate can be any lower rate otherwise allowable under the applicable statutory provisions. A reduced or repealed rate is effective on January 1st following the board's vote, or on any subsequent January 1st, as provided by the board. These changes became effective July 1, 2025; however, the business rent tax repeal was effective on October 1, 2025.

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

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

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

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

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.⁶ The governing body of any county levying a local discretionary sales surtax enacts an ordinance levying the surtax in accordance with the procedures described in s. 125.66(2), F.S.⁷ Current law requires that any initial levy or rate change can only take effect on January 1st, and any levy termination can only take effect on December 31st.⁸

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.⁹

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:

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

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

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

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

- 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.

DOOR 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.

DOOR 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.¹⁰

Additionally, the governing body of any county or school board proposing a surtax levy must notify the DOR by October 1st if the referendum or consideration of the ordinance that would result in a surtax imposition, termination, or rate change is scheduled to occur on or after October 1st of that year. Failure to timely provide this notification to the DOR results in the delay of the effective date for a period of one year.¹¹

Distribution of Proceeds:

After the distribution of monthly proceeds under s. 212.054(4)(b), F.S., DOR distributes the remaining funds using a distribution factor determined for each levying county that is multiplied by the total amount available for distribution. The county's distribution factor equals the product of the county's latest official population, pursuant to s. 186.901, F.S.; the county's surtax rate; and the number of months the county has levied the surtax during the most recent quarterly distribution period divided by the sum of all such products of the counties levying the surtax during the most recent quarterly distribution period. The DOR computes distribution factors for eligible counties once each quarter and makes appropriate quarterly distributions. A county that fails to timely provide information waives its rights to challenge the DOR's determination of the county's share of the out-of-state and non-discretionary county revenues.¹²

Attorney General Opinions:

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

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

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

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

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

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

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

Tax Rates and Current Year's Revenues:

The tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a surtax levy. The first table provides a historical summary of surtax impositions, expirations, extensions, rate changes, and repeals based on information obtained from the DOR.¹⁴ The second table illustrates the counties eligible to levy the various local discretionary sales surtaxes and the 2026 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 2026. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2026.

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.¹⁵ Local option sales tax collections and distributions data by fiscal year and by month can be found on the DOR's website.¹⁶

14. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: March 1, 2025) found at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf> and *Discretionary Sales Surtax Information for Calendar Year 2026* (Last Updated: Nov. 2025) available at https://floridarevenue.com/Forms_library/current/dr15dss_26.pdf.

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

16. <https://floridarevenue.com/DataPortal/Pages/TaxResearch.aspx>

History of Local Discretionary Sales Surtax Levies

Summary of New, Expired, Repealed, or Revised Levies

Active Levies, as of January 1, 2026, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Charter County and Regional Transportation System Surtax - s. 212.055(1), F.S.				
<i>Broward</i>	<i>Imposed Levy</i>	1%	<i>Jan. 1, 2019</i>	<i>Dec. 31, 2048</i>
<i>Duval</i>	<i>Imposed Levy</i>	0.5%	<i>Jan. 1, 1989</i>	<i>Until Repealed</i>
Hillsborough	Imposed Levy	1%	Jan. 1, 2019	Dec. 31, 2048
Hillsborough	Repealed Levy	1%	Mar. 15, 2021	-
<i>Miami-Dade</i>	<i>Imposed Levy</i>	0.5%	<i>Jan. 1, 2003</i>	<i>Until Repealed</i>
Walton	Imposed Levy	0.5%	Jan. 1, 2013	Dec. 31, 2015
Local Government Infrastructure Surtax - s. 212.055(2), F.S.				
Alachua	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2002
Alachua	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2010
Alachua	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2022
<i>Alachua</i>	<i>Increased Rate</i>	<i>1.0%</i>	<i>Jan. 1, 2023</i>	<i>Dec. 31, 2032</i>
Bay	Imposed Levy	0.5%	Jun. 1, 1988	Dec. 31, 1993
Bay	Increased Rate	1%	Jan. 1, 1994	Dec. 31, 1994
Bay	Decreased Rate	0.5%	Jan. 1, 1995	May 31, 2003
Bay	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2026
<i>Bay</i>	<i>Extended Levy</i>	<i>0.5%</i>	-	<i>Dec. 31, 2036</i>
<i>Brevard</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2017</i>	<i>Dec. 31, 2026</i>
Charlotte	Imposed Levy	1%	Apr. 1, 1995	Mar. 31, 1999
Charlotte	Extended Levy	1%	-	Dec. 31, 2002
Charlotte	Extended Levy	1%	-	Dec. 31, 2008
Charlotte	Extended Levy	1%	-	Dec. 31, 2014
Charlotte	Extended Levy	1%	-	Dec. 31, 2020
<i>Charlotte</i>	<i>Extended Levy</i>	<i>1%</i>	-	<i>Dec. 31, 2026</i>
Clay	Imposed Levy	1%	Feb. 1, 1990	Jan. 31, 2005
Clay	Extended Levy	1%	-	Dec. 31, 2019
<i>Clay</i>	<i>Extended Levy</i>	<i>1%</i>	-	<i>Dec. 31, 2039</i>
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
<i>Duval</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2001</i>	<i>Dec. 31, 2030</i>
Escambia	Imposed Levy	1%	Jun. 1, 1992	May 31, 1999
Escambia	Extended Levy	1%	-	May 31, 2007
Escambia	Extended Levy	1%	-	Dec. 31, 2017
<i>Escambia</i>	<i>Extended Levy</i>	<i>1%</i>	-	<i>Dec. 31, 2028</i>
Flagler	Imposed Levy	1%	Dec. 1, 1990	Dec. 31, 2002
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Gadsden	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 1995
Glades	Imposed Levy	1%	Feb. 1, 1992	Jan. 31, 2007
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
<i>Highlands</i>	<i>Extended Levy</i>	<i>1%</i>	-	<i>Dec. 31, 2033</i>
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1996	Nov. 30, 2026
<i>Hillsborough</i>	<i>Extended Levy</i>	<i>0.5%</i>	-	<i>Dec. 31, 2041</i>
Indian River	Imposed Levy	1%	Jun. 1, 1989	May 31, 2004
Indian River	Extended Levy	1%	-	Dec. 31, 2019
<i>Indian River</i>	<i>Extended Levy</i>	<i>1%</i>	-	<i>Dec. 31, 2034</i>
Jackson	Imposed Levy	1%	Jun. 1, 1988	Jul. 1, 1992
Jefferson	Imposed Levy	1%	Jun. 1, 1988	May 31, 2003
Lake	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2002
Lake	Extended Levy	1%	-	Dec. 31, 2017
<i>Lake</i>	<i>Extended Levy</i>	<i>1%</i>	-	<i>Dec. 31, 2032</i>

History of Local Discretionary Sales Surtax Levies

Summary of New, Expired, Repealed, or Revised Levies

Active Levies, as of January 1, 2026, 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
Palm Beach	Repealed Levy	1%	Dec. 31, 2025	-
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

History of Local Discretionary Sales Surtax Levies

Summary of New, Expired, Repealed, or Revised Levies

Active Levies, as of January 1, 2026, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
<i>DeSoto</i>	<i>Imposed Levy</i>	1%	Jan. 1, 2003	<i>Until Repealed</i>
<i>Dixie</i>	<i>Imposed Levy</i>	1%	Apr. 1, 2005	Dec. 31, 2029
<i>Flagler</i>	<i>Imposed Levy</i>	0.5%	Jan. 1, 2013	Dec. 31, 2032
<i>Franklin</i>	<i>Imposed Levy</i>	1%	Jan. 1, 2008	<i>Until Repealed</i>
<i>Gadsden</i>	<i>Imposed Levy</i>	1%	Jan. 1, 1996	<i>Until Repealed</i>
<i>Gilchrist</i>	<i>Imposed Levy</i>	1%	Oct. 1, 1992	<i>Until Repealed</i>
<i>Glades</i>	<i>Imposed Levy</i>	1%	Jan. 1, 2022	Dec. 31, 2031
Gulf	Imposed Levy	0.5%	Jan. 1, 2006	Dec. 31, 2009
<i>Gulf</i>	<i>Increased Rate</i>	1%	Jan. 1, 2010	<i>Until Repealed</i>
Hamilton	Imposed Levy	1%	Jul. 1, 2005	Dec. 31, 2019
<i>Hamilton</i>	<i>Extended Levy</i>	1%	-	Dec. 31, 2029
Hardee	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2004
<i>Hardee</i>	<i>Extended Levy</i>	1%	-	<i>Until Repealed</i>
<i>Hendry</i>	<i>Imposed Levy</i>	1%	Jan. 1, 2003	<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>	1%	-	Dec. 31, 2028
Jackson	Imposed Levy	1%	Jun. 1, 1995	May 31, 2010
Jackson	Extended Levy	1%	-	Dec. 31, 2025
<i>Jackson</i>	<i>Extended Levy</i>	1%	-	<i>Until Repealed</i>
<i>Jefferson</i>	<i>Imposed Levy</i>	1%	Jun. 1, 2003	<i>Until Repealed</i>
<i>Lafayette</i>	<i>Imposed Levy</i>	1%	Sep. 1, 2006	<i>Until Repealed</i>
<i>Levy</i>	<i>Imposed Levy</i>	1%	Oct. 1, 1992	<i>Until Repealed</i>
<i>Liberty</i>	<i>Imposed Levy</i>	1%	Nov. 1, 1992	<i>Until Repealed</i>
<i>Madison</i>	<i>Imposed Levy</i>	1%	Aug. 1, 2004	<i>Until Repealed</i>
Nassau	Imposed Levy	0.5%	Dec. 1, 1993	Sep. 30, 1994
<i>Nassau</i>	<i>Imposed Levy</i>	1%	Mar. 1, 1996	<i>Until Repealed</i>
Okeechobee	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
<i>Okeechobee</i>	<i>Extended Levy</i>	1%	-	<i>Until Repealed</i>
<i>Sumter</i>	<i>Imposed Levy</i>	1%	Jan. 1, 1993	<i>Until Repealed</i>
<i>Suwannee</i>	<i>Imposed Levy</i>	1%	Jan. 1, 2003	<i>Until Repealed</i>
Taylor	Imposed Levy	1%	Jan. 1, 2000	Dec. 31, 2029
<i>Taylor</i>	<i>Extended Levy</i>	1%	-	Dec. 31, 2037
Union	Imposed Levy	1%	Feb. 1, 1993	Jan. 31, 1996
Union	Extended Levy	1%	-	Jan. 31, 2001
Union	Extended Levy	1%	-	Dec. 31, 2005
<i>Union</i>	<i>Extended Levy</i>	1%	-	<i>Until Repealed</i>
<i>Walton</i>	<i>Imposed Levy</i>	1%	Feb. 1, 1995	<i>Until Repealed</i>
<i>Washington</i>	<i>Imposed Levy</i>	1%	Nov. 1, 1993	<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>	0.5%	Oct. 1, 2001	<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>	0.5%	-	<i>Until Repealed</i>
School Capital Outlay Surtax - s. 212.055(6), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	0.5%	Jan. 1, 2019	Dec. 31, 2030
Bay	Imposed Levy	0.5%	May 1, 1998	Apr. 30, 2008
Bay	Imposed Levy	0.5%	Jan. 1, 2011	Dec. 31, 2020
<i>Bay</i>	<i>Extended Levy</i>	0.5%	-	Dec. 31, 2030
Brevard	Imposed Levy	0.5%	Jan. 1, 2015	Dec. 31, 2020
<i>Brevard</i>	<i>Extended Levy</i>	0.5%	-	Dec. 31, 2026
Calhoun	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2018
<i>Calhoun</i>	<i>Extended Levy</i>	0.5%	-	Dec. 31, 2028

History of Local Discretionary Sales Surtax Levies

Summary of New, Expired, Repealed, or Revised Levies

Active Levies, as of January 1, 2026, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
<i>Clay</i>	<i>Imposed Levy</i>	0.5%	Jan. 1, 2021	Dec. 31, 2050
<i>Columbia</i>	<i>Imposed Levy</i>	0.5%	Jan. 1, 2023	Dec. 31, 2042
<i>Duval</i>	<i>Imposed Levy</i>	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
<i>Escambia</i>	<i>Extended Levy</i>	0.5%	-	Dec. 31, 2037
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Flagler	Extended Levy	0.5%	-	Dec. 31, 2022
<i>Flagler</i>	<i>Extended Levy</i>	0.5%	-	Dec. 31, 2032
<i>Franklin</i>	<i>Imposed Levy</i>	0.5%	Jan. 1, 2023	Dec. 31, 2042
Gulf	Imposed Levy	0.5%	Jul. 1, 1997	Dec. 31, 2009
<i>Hendry</i>	<i>Imposed Levy</i>	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
<i>Hernando</i>	<i>Extended Levy</i>	0.5%	-	Dec. 31, 2035
<i>Highlands</i>	<i>Imposed Levy</i>	0.5%	Jan. 1, 2017	Dec. 31, 2036
<i>Hillsborough</i>	<i>Imposed Levy</i>	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
<i>Jackson</i>	<i>Extended Levy</i>	0.5%	-	Dec. 31, 2035
<i>Lee</i>	<i>Imposed Levy</i>	0.5%	Jan. 1, 2019	Dec. 31, 2028
Leon	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
<i>Leon</i>	<i>Extended Levy</i>	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
<i>Manatee</i>	<i>Extended Levy</i>	0.5%	-	Dec. 31, 2032
Marion	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2009
<i>Marion</i>	<i>Imposed Levy</i>	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
<i>Monroe</i>	<i>Extended Levy</i>	0.5%	-	Dec. 31, 2035
<i>Okaloosa</i>	<i>Imposed Levy</i>	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
<i>Orange</i>	<i>Extended Levy</i>	0.5%	-	Dec. 31, 2035
<i>Osceola</i>	<i>Imposed Levy</i>	0.5%	Jan. 1, 2017	Dec. 31, 2036
Palm Beach	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2010
<i>Palm Beach</i>	<i>Imposed Levy</i>	0.5%	Jan. 1, 2026	Dec. 31, 2035
Polk	Imposed Levy	0.5%	Jan. 1, 2004	Dec. 31, 2018
<i>Polk</i>	<i>Extended Levy</i>	0.5%	-	Dec. 31, 2033
St. Johns	Imposed Levy	0.5%	Jan. 1, 2016	Dec. 31, 2025
<i>St. Johns</i>	<i>Extended Levy</i>	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
<i>St. Lucie</i>	<i>Extended Levy</i>	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
<i>Santa Rosa</i>	<i>Extended Levy</i>	0.5%	-	Dec. 31, 2028
Volusia	Imposed Levy	0.5%	Jan. 1, 2002	Dec. 31, 2016
<i>Volusia</i>	<i>Extended Levy</i>	0.5%	-	Dec. 31, 2031
<i>Wakulla</i>	<i>Imposed Levy</i>	0.5%	Jan. 1, 2023	Dec. 31, 2032
<i>Washington</i>	<i>Imposed Levy</i>	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

History of Local Discretionary Sales Surtax Levies

Summary of New, Expired, Repealed, or Revised Levies

Active Levies, as of January 1, 2026, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
<i>DeSoto</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2015</i>	<i>Dec. 31, 2035</i>
<i>Gadsden</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2009</i>	<i>Dec. 31, 2038</i>
Holmes	Imposed Levy	0.5%	Jan. 1, 2021	Dec. 31, 2026
<i>Holmes</i>	<i>Extended Levy</i>	<i>0.5%</i>	-	<i>Dec. 31, 2032</i>
<i>Madison</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2007</i>	<i>Until Repealed</i>
Polk	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2019
<i>Polk</i>	<i>Extended Levy</i>	<i>0.5%</i>	-	<i>Dec. 31, 2044</i>
Emergency Fire Rescue Services and Facilities Surtax - s. 212.055(8), F.S.				
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>1.0%</i>	<i>Jan. 1, 2025</i>	<i>Dec. 31, 2036</i>
Liberty	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2021
<i>Liberty</i>	<i>Extended Levy</i>	<i>0.5%</i>	-	<i>Dec. 31, 2026</i>
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 "Discretionary Sales Surtax Information for Calendar Year 2026" (November 2025) available at https://floridarevenue.com/Forms_library/current/dr15dss_26.pdf and "History of Local Sales Tax and Current Rates" (March 1, 2025) available at <https://floridarevenue.com/taxes/Documents/fiHistorySalesTaxRates.pdf>.

2026 Local Discretionary Sales Surtax Rates in Florida's Counties

County Government Levies

County	Certain Levy Combinations Are Subject to Tax Rate Caps - See Notes Below										School District Levy					
	Charter County and Regional Transportation System Surtax s. 212.055(1), F.S. Population Estimates	Local Govt 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% or 0.5%	Voter-Approved Surtax s. 212.055(5), F.S. Up to 0.5%	County Public Hospital Surtax s. 212.055(6), F.S. 0.5%	Pension Liability Surtax s. 212.055(7), F.S. Up to 0.5%	Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S. Up to 0.5%	Indigent Care and Trauma Center Surtax s. 212.055(9), F.S. Up to 0.5%	County Public Hospital Surtax s. 212.055(10), F.S. Up to 0.5%	Emergency Fire Rescue Services and Facilities Surtax s. 212.055(11), F.S. Up to 0.5%	School Capital Outlay Surtax s. 212.055(12), F.S. Up to 0.5%	Maximum Potential Tax Rate Up to 1%	Current Tax Rate	Unutilized Tax Rate	
Aleatoria	298.485	0.5	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Baker	29.139	0.5	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.5
Bradford	27.668	0.5	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.5
Brevard	687.900	0.5	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.5
Broward	1,983.535	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.5
Cahoun	13.655	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Charlotte	223.430	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.5
Citrus	166.500	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Clay	238.605	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.5
Collier	413.314	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Columbia	72.388	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
DeSoto	35.947	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.5
Dixie	17.217	0.5	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Duval	1,079.044	0.5	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Escambia	337.728	0.5	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Flagler	140.714	0.5	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Gadsden	44.790	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Gilchrist	19.716	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Glades	13.055	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Gulf	16.621	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Hamilton	14.155	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Hardee	26.042	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Hendry	47.085	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Hernando	212.849	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
HIGHLANDS	107.976	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Hillsborough	1,575.637	0.5	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Holmes	20.042	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Indian River	173.013	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Jackson	49.728	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Jefferson	15.761	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Lafayette	8.601	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Lake	445.881	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Lee	639.223	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Leon	305.866	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Levy	46.270	0.5	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Liberty	8.140	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Madison	18.859	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Manatee	466.845	0.5	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Marion	433.765	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Marlin	166.281	0.5	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Miami-Dade	2,814.927	0.5	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Monroe	84.707	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Nassau	107.053	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Okaloosa	226.193	0.5	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Okeechobee	40.314	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Orange	1,536.045	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Osceola	484.915	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Palm Beach	1,586.161	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Pasco	648.369	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Phenix	986.933	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Polk	846.886	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Putnam	76.600	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
St. Johns	348.336	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
St. Lucie	384.074	0.5	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Santa Rosa	211.445	0.5	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Sarasota	487.640	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Seminole	495.106	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Sumter	162.493	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Suwannee	47.274	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Taylor	22.011	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Union	16.821	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Volusia	604.533	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Wakulla	38.189	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Walton	90.547	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
Washington	26.876	1	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	0.0
# Eligible to Levy:	23	67	31	66	1	59	27	65	67	67	67	67	67	67	67	67
# Levyng:	3	26	30	1	5	1	1	1	2	2	31	31	31	31	31	31

2026 Local Discretionary Sales Surtax Rates in Florida's Counties

County Government Levies

Charter County and Regional Transportation System Surtax Countywide Population Estimates	Local Govt Infrastructure Surtax s. 212.055(1), F.S. Up to 1%	Charter County Small County Surtax s. 212.055(2), F.S. 0.5% or 1%	Local Govt and Trauma Center Surtax s. 212.055(3), F.S. Up to 0.25% 0.5% 0.5% or 1%	County Public Surtax s. 212.055(4), F.S. Up to 0.5% Up to 1%	Emergency Fire Rescue Services and Facilities Surtax s. 212.055(6), F.S. Up to 1% Up to 0.5% Up to 1%	Pension Liability Surtax s. 212.055(7), F.S. Up to 0.5% Up to 1%	Capital Outlay Surtax s. 212.055(8), F.S. Up to 1% Up to 0.5% Up to 1%	Maximum Tax Rate s. 212.055(6), F.S. Up to 0.5% Up to 1%	Unutilized Tax Rate s. 212.055(6), F.S. Up to 0.5% Up to 1%	Current Tax Rate s. 212.055(6), F.S. Up to 0.5% Up to 1%	Unutilized Tax Rate s. 212.055(6), F.S. Up to 0.5% Up to 1%	
April 1, 2025 County 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 800,000 or more may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.5% for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25% for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to Chapter 355, 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 County Public Hospital 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 0.3%. 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 a publicly supported medical schools at the following universities: Florida International University in Miami-Dade, University of Central Florida in Orange County, University of 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, a publicly supported medical school is located in the following counties: Leon, Alachua, Marion, Putnam, and Marion. Consequently, a county with a population of less than 50,000 residents may levy the surtax at a rate not to exceed 1%, 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) During the 2026 calendar year, Du-Soto, Gadsden, Holmes, Madison, and Polk counties will be levying the Voter-Approved Indigent Care Surtax at 0.5 percent. Based on the April 1, 2025, official population estimates, 58 counties have a total population of less than 800,000 and are eligible to levy this surtax. Based on these same estimates, the total populations of nine counties (i.e., Broward, Duval, Hillsborough, Lee, Miami-Dade, Orange, Palm Beach, Pinellas, and Polk) exceed 800,000. The county originally authorized this surtax, effective January 1, 2005, when its total population was well below the 800,000-population limit. That initial levy was scheduled to expire on December 31, 2019; however, prior to that expiration date, the county extended the levy when its total population was still below the 800,000-population limit. Polk County's levy is now scheduled to expire on December 31, 2044.
- 8) Effective July 1, 2009, Chapter 2009-146, L.O.F., renamed the Charter County Transit 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 Transit System Surtax and extended eligibility for surtax levy to each county that is within or under an interlocal agreement with a regional transportation authority or transit authority created under Chapters 343 or 348, 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, Hernando, Manatee, and Pasco) are eligible to levy this surtax. As a result of the legislation, seven counties within the Northwest Florida Transportation Corridor Authority are eligible to levy this surtax. Effective March 15, 2021, the 1% Charter County and Regional Transportation System Surtax in Hillsborough County was repealed 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 III of Chapter 343, F.S. Consequently, the non-charter counties of Bay, Escambia, Franklin, Gulf, Hernando, Lee, Leon, Manatee, Okaloosa, Orange, Ocsela, Palm Beach, Pasco, Polk, Santa Rosa, Seminole, Wakulla, and Walton, the maximum potential tax rate for county government levies at 3.5%.
- 9) Effective July 1, 2009, Chapter 2009-182, L.O.F., created the Emergency Fire Rescue Services and Facilities Surtax. A county's governing body, other than a county that has imposed two separate discretionary surtaxes without expiration, may levy this surtax at a rate of up to 1%, subject to voter approval in a countywide referendum. Madison and Manatee counties 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. 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)(f), F.S.
- 10) Since both the Charter County and Regional Transportation System Surtax and Emergency Fire Rescue Services and Facilities Surtax are not subject to any tax rate limitations, the maximum potential tax rates for nearly all county governments have increased since July 1, 2009. For Madison and Miami-Dade counties, the maximum potential tax rate did not change. For 24 counties (i.e., Alachua, Bay, Brevard, Charlotte, Citrus, Clay, Columbia, Escambia, Franklin, Gulf, Hernando, Lee, Leon, Manatee, Okaloosa, Santa Rosa, and Wakulla), the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 1%. Currently, Alachua, Franklin, Gulf, Leon, and Wakulla counties have the highest maximum potential tax rate for county government levies at 3.5%.
- 11) Effective July 1, 2016, Chapter 2016-146, L.O.F., created the Pension Liability Surtax and specified that a county considering a Pension Liability Surtax levy must currently levy the Local Government Infrastructure Surtax, which is scheduled to terminate and is not subject to renewal. Additionally, the legislation created a number of preconditions that must be satisfied prior to a Pension Liability Surtax levy and specified that a county may not levy this surtax as well as the Local Government Infrastructure Surtax, Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax, in excess of a combined rate of 1%.
- 12) 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.
- 13) Effective January 1, 2025, the 0.5% Local Government Infrastructure Surtax and Indigent Care and Trauma Center Surtax levies in Hillsborough County were 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 provided 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) New or extended surtax levies effective January 1, 2026: Jackson County's 0.5% Small County Surtax (extended); Jackson County's 0.5% School Capital Outlay Surtax (extended); and Palm Beach County's 0.5% Emergency Fire Rescue Services and Facilities Surtax, and Santa Rosa County's 0.5% Local Government Infrastructure Surtax.
- 15) The following levies are scheduled to expire on December 31, 2026: Brevard County's 0.5% Local Government Infrastructure Surtax; Brevard County's 0.5% School Capital Outlay Surtax; Charlotte County's 1% Local Government Infrastructure Surtax; Liberty County's 0.5% Emergency Fire Rescue Services and Facilities Surtax; and Santa Rosa County's 0.5% Local Government Infrastructure Surtax.

Data Sources: Florida Department of Revenue's Florida Department of Revenue's "Discretionary Sales Surtax Information for Calendar Year 2026" (November 2025) available at <https://floridarevenue.com/taxes/Documents/HistoriesSalesTaxRates.pdf> and "History of Local Sales Tax and Current Rates" (March 1, 2025) available at https://floridarevenue.com/taxes/Forms/library/current/15dss_26.pdf and "History of Local Sales Tax and Current Rates" (March 1, 2025) available at https://floridarevenue.com/taxes/Forms/library/current/15dss_26.pdf

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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	56.420937	\$ 31,193,694		
Alachua	2.712974	\$ 1,499,934		
Archer	0.279799	\$ 154,694		
Gainesville	35.895026	\$ 19,845,443		
Hawthorne	0.356654	\$ 197,185		
High Springs	1.709539	\$ 945,160		
La Crosse	0.073012	\$ 40,366		
Micanopy	0.156832	\$ 86,708		
Newberry	2.186519	\$ 1,208,870		
Waldo	0.208709	\$ 115,390		
Countywide Total	100.000000	\$ 55,287,445		
BAKER BOCC	74.242606	\$ 3,003,179		
Glen St. Mary	1.469884	\$ 59,458		
Macclenny	24.287510	\$ 982,451		
Countywide Total	100.000000	\$ 4,045,089		
BAY BOCC	59.695274	\$ 39,151,072		
Callaway	5.563605	\$ 3,648,883		
Lynn Haven	7.674662	\$ 5,033,418		
Mexico Beach	0.531046	\$ 348,286		
Panama City	14.164597	\$ 9,289,833		
Panama City Beach	7.331507	\$ 4,808,360		
Parker	1.660268	\$ 1,088,885		
Springfield	3.379041	\$ 2,216,140		
Countywide Total	100.000000	\$ 65,584,878		
BRADFORD BOCC	75.656396	\$ 3,943,757		
Brooker	1.038510	\$ 54,135		
Hampton	1.602557	\$ 83,537		
Lawtey	2.183194	\$ 113,804		
Starke	19.519343	\$ 1,017,489		
Countywide Total	100.000000	\$ 5,212,721		
BREVARD BOCC	55.178444	\$ 74,032,753	100.000000	\$ 134,169,700
Cape Canaveral	1.073111	\$ 1,439,790	0.000000	\$ -
Cocoa	2.266280	\$ 3,040,661	0.000000	\$ -
Cocoa Beach	1.217631	\$ 1,633,691	0.000000	\$ -
Grant-Valkaria	0.583763	\$ 783,233	0.000000	\$ -
Indialantic	0.322835	\$ 433,146	0.000000	\$ -
Indian Harbour Beach	0.963891	\$ 1,293,249	0.000000	\$ -
Malabar	0.334529	\$ 448,837	0.000000	\$ -
Melbourne	9.426258	\$ 12,647,182	0.000000	\$ -
Melbourne Beach	0.354700	\$ 475,900	0.000000	\$ -
Melbourne Village	0.073386	\$ 98,462	0.000000	\$ -
Palm Bay	15.041907	\$ 20,181,682	0.000000	\$ -
Palm Shores	0.128426	\$ 172,308	0.000000	\$ -
Rockledge	3.125778	\$ 4,193,847	0.000000	\$ -
Satellite Beach	1.228789	\$ 1,648,662	0.000000	\$ -
Titusville	5.414052	\$ 7,264,018	0.000000	\$ -
West Melbourne	3.266220	\$ 4,382,278	0.000000	\$ -
Countywide Total	100.000000	\$ 134,169,700	100.000000	\$ 134,169,700
BROWARD BOCC	40.314256	\$ 197,900,092		
Coconut Creek	1.753730	\$ 8,608,947		
Cooper City	1.064328	\$ 5,224,718		
Coral Springs	4.108843	\$ 20,170,048		

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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	1.025638	\$ 5,034,791		
Davie	3.263222	\$ 16,018,949		
Deerfield Beach	2.656398	\$ 13,040,088		
Fort Lauderdale	5.759177	\$ 28,271,428		
Hallandale Beach	1.269541	\$ 6,232,094		
Hillsboro Beach	0.059904	\$ 294,067		
Hollywood	4.712051	\$ 23,131,154		
Lauderdale-By-The-Sea	0.187858	\$ 922,185		
Lauderdale Lakes	1.114172	\$ 5,469,401		
Lauderhill	2.271898	\$ 11,152,601		
Lazy Lake	0.001003	\$ 4,923		
Lighthouse Point	0.317970	\$ 1,560,896		
Margate	1.779321	\$ 8,734,570		
Miramar	4.239806	\$ 20,812,936		
North Lauderdale	1.363212	\$ 6,691,919		
Oakland Park	1.399258	\$ 6,868,866		
Parkland	1.165324	\$ 5,720,499		
Pembroke Park	0.185549	\$ 910,846		
Pembroke Pines	5.175876	\$ 25,408,045		
Plantation	2.991601	\$ 14,685,578		
Pompano Beach	3.482629	\$ 17,096,000		
Sea Ranch Lakes	0.016260	\$ 79,820		
Southwest Ranches	0.236943	\$ 1,163,137		
Sunrise	2.975432	\$ 14,606,205		
Tamarac	2.222631	\$ 10,910,753		
Weston	2.074283	\$ 10,182,524		
West Park	0.462519	\$ 2,270,475		
Wilton Manors	0.349366	\$ 1,715,016		
Countywide Total	100.000000	\$ 490,893,571		
CALHOUN BOCC	80.909280	\$ 1,176,200		
Altha	3.382023	\$ 49,165		
Blountstown	15.708697	\$ 228,361		
Countywide Total	100.000000	\$ 1,453,726		
CHARLOTTE BOCC	90.831200	\$ 42,839,689		
Punta Gorda	9.168800	\$ 4,324,379		
Countywide Total	100.000000	\$ 47,164,068		
CITRUS BOCC	93.413617	\$ 23,723,745		
Crystal River	2.024630	\$ 514,184		
Inverness	4.561752	\$ 1,158,523		
Countywide Total	100.000000	\$ 25,396,452		
CLAY BOCC	91.330374	\$ 35,530,132		
Green Cove Springs	4.093846	\$ 1,592,623		
Keystone Heights	0.587170	\$ 228,426		
Orange Park	3.655761	\$ 1,422,196		
Penney Farms	0.332849	\$ 129,488		
Countywide Total	100.000000	\$ 38,902,865		
COLLIER BOCC	91.660776	\$ 143,007,034		
Everglades	0.088112	\$ 137,471		
Marco Island	3.766862	\$ 5,876,972		
Naples	4.484250	\$ 6,996,223		
Countywide Total	100.000000	\$ 156,017,699		
COLUMBIA BOCC	83.377134	\$ 12,287,614		

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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	0.863509	\$ 127,259		
Lake City	15.759357	\$ 2,322,518		
Countywide Total	100.000000	\$ 14,737,390		
DESOTO BOCC	79.838048	\$ 4,168,151		
Arcadia	20.161952	\$ 1,052,607		
Countywide Total	100.000000	\$ 5,220,757		
DIXIE BOCC	89.213915	\$ 1,832,199		
Cross City	9.894528	\$ 203,205		
Horseshoe Beach	0.891556	\$ 18,310		
Countywide Total	100.000000	\$ 2,053,715		
JACKSONVILLE-DUVAL	95.747107	\$ 224,870,839	96.880000	\$ 227,531,541
Atlantic Beach	1.236532	\$ 2,904,107	0.970000	\$ 2,278,134
Baldwin	0.130450	\$ 306,374	0.110000	\$ 258,345
Jacksonville Beach	2.223781	\$ 5,222,753	1.500000	\$ 3,522,887
Neptune Beach	0.662130	\$ 1,555,074	0.540000	\$ 1,268,239
Countywide Total	100.000000	\$ 234,859,146	100.000000	\$ 234,859,146
ESCAMBIA BOCC	84.744118	\$ 66,238,870		
Century	0.440384	\$ 344,219		
Pensacola	14.815499	\$ 11,580,295		
Countywide Total	100.000000	\$ 78,163,384		
FLAGLER BOCC	45.581911	\$ 9,728,032		
Beverly Beach	0.235139	\$ 50,183		
Bunnell	1.940481	\$ 414,135		
Flagler Beach (part)	2.594476	\$ 553,710		
Marineland (part)	0.005610	\$ 1,197		
Palm Coast	49.642383	\$ 10,594,612		
Countywide Total	100.000000	\$ 21,341,869		
FRANKLIN BOCC	70.757266	\$ 2,389,681	100.000000	\$ 3,377,295
Apalachicola	16.278916	\$ 549,787	0.000000	\$ -
Carrabelle	12.963817	\$ 437,826	0.000000	\$ -
Countywide Total	100.000000	\$ 3,377,295	100.000000	\$ 3,377,295
GADSDEN BOCC	68.032509	\$ 3,711,134		
Chattahoochee	3.723197	\$ 203,098		
Greensboro	0.836589	\$ 45,635		
Gretna	2.553103	\$ 139,270		
Havana	3.385924	\$ 184,700		
Midway	6.939542	\$ 378,548		
Quincy	14.529136	\$ 792,556		
Countywide Total	100.000000	\$ 5,454,942		
GILCHRIST BOCC	84.173752	\$ 1,744,801		
Bell	2.493340	\$ 51,683		
Fanning Springs (part)	2.933623	\$ 60,810		
Trenton	10.399285	\$ 215,562		
Countywide Total	100.000000	\$ 2,072,857		
GLADES BOCC	88.085801	\$ 1,069,985	80.000000	\$ 971,766
Moore Haven	11.914199	\$ 144,723	20.000000	\$ 242,942
Countywide Total	100.000000	\$ 1,214,708	100.000000	\$ 1,214,708
GULF BOCC	67.903151	\$ 2,872,848	33.951575	\$ 1,436,424
Port St. Joe	20.239019	\$ 856,273	10.119510	\$ 428,137
Wewahitchka	11.857830	\$ 501,681	5.928915	\$ 250,841
*** County ***	0.000000	\$ -	50.000000	\$ 2,115,401
Countywide Total	100.000000	\$ 4,230,803	100.000000	\$ 4,230,803

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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	72.908610	\$ 967,514		
Jasper	17.239976	\$ 228,779		
Jennings	4.891784	\$ 64,915		
White Springs	4.959631	\$ 65,815		
Countywide Total	100.000000	\$ 1,327,024		
HARDEE BOCC	69.617370	\$ 2,351,314		
Bowling Green	8.128006	\$ 274,522		
Wauchula	16.193285	\$ 546,925		
Zolfo Springs	6.061340	\$ 204,721		
Countywide Total	100.000000	\$ 3,377,482		
HENDRY BOCC	76.247753	\$ 5,285,198		
Clewiston	13.596012	\$ 942,423		
LaBelle	10.156236	\$ 703,991		
Countywide Total	100.000000	\$ 6,931,612		
HERNANDO BOCC	95.498467	\$ 36,630,249		
Brooksville	4.501533	\$ 1,726,648		
Countywide Total	100.000000	\$ 38,356,898		
HIGHLANDS BOCC	80.374636	\$ 14,857,036		
Avon Park	8.040550	\$ 1,486,274		
Lake Placid	2.009728	\$ 371,493		
Sebring	9.575087	\$ 1,769,929		
Countywide Total	100.000000	\$ 18,484,732		
HILLSBOROUGH BOCC	74.534028	\$ 307,380,080	100.000000	\$ 412,402,347
Plant City	2.243193	\$ 9,250,981	0.000000	\$ -
Tampa	21.760480	\$ 89,740,729	0.000000	\$ -
Temple Terrace	1.462299	\$ 6,030,557	0.000000	\$ -
Countywide Total	100.000000	\$ 412,402,347	100.000000	\$ 412,402,347
HOLMES BOCC	80.459949	\$ 1,603,882		
Bonifay	13.247650	\$ 264,078		
Esto	1.643119	\$ 32,754		
Noma	1.008278	\$ 20,099		
Ponce de Leon	2.385324	\$ 47,549		
Westville	1.255679	\$ 25,031		
Countywide Total	100.000000	\$ 1,993,392		
INDIAN RIVER BOCC	73.995357	\$ 27,296,529		
Fellsmere	2.411820	\$ 889,709		
Indian River Shores	2.200605	\$ 811,792		
Orchid	0.264865	\$ 97,708		
Sebastian	13.004980	\$ 4,797,474		
Vero Beach	8.122373	\$ 2,996,304		
Countywide Total	100.000000	\$ 36,889,516		
JACKSON BOCC	74.068563	\$ 5,909,523		
Alford	0.908127	\$ 72,454		
Bascom	0.183924	\$ 14,674		
Campbellton	0.377428	\$ 30,113		
Cottondale	1.576769	\$ 125,802		
Graceville	3.917975	\$ 312,594		
Grand Ridge	1.804759	\$ 143,992		
Greenwood	1.009669	\$ 80,556		
Jacob City	0.450232	\$ 35,922		
Malone	1.174434	\$ 93,702		
Marianna	11.313272	\$ 902,624		

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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	3.214847	\$ 256,495		
Countywide Total	100.000000	\$ 7,978,450		
JEFFERSON BOCC	82.839557	\$ 1,776,431		
Monticello	17.160443	\$ 367,993		
Countywide Total	100.000000	\$ 2,144,423		
LAFAYETTE BOCC	86.371086	\$ 764,514		
Mayo	13.628914	\$ 120,636		
Countywide Total	100.000000	\$ 885,151		
LAKE BOCC	60.220193	\$ 48,854,337	33.333333	\$ 27,042,057
Astatula	0.374365	\$ 303,708	0.313698	\$ 254,491
Clermont	8.317695	\$ 6,747,827	6.969780	\$ 5,654,315
Eustis	4.105282	\$ 3,330,458	3.440005	\$ 2,790,744
Fruitland Park	1.466390	\$ 1,189,626	1.228756	\$ 996,843
Groveland	4.023278	\$ 3,263,931	3.371290	\$ 2,734,999
Howey-in-the-Hills	0.328355	\$ 266,382	0.275143	\$ 223,213
Lady Lake	2.778281	\$ 2,253,913	2.328050	\$ 1,888,657
Leesburg	5.661146	\$ 4,592,671	4.743735	\$ 3,848,411
Mascotte	1.564523	\$ 1,269,238	1.310986	\$ 1,063,553
Minneola	3.378453	\$ 2,740,810	2.830962	\$ 2,296,651
Montverde	0.371988	\$ 301,780	0.311706	\$ 252,875
Mount Dora	3.094581	\$ 2,510,515	2.593092	\$ 2,103,676
Tavares	3.655365	\$ 2,965,457	3.062998	\$ 2,484,893
Umatilla	0.660105	\$ 535,518	0.553132	\$ 448,735
*** School Board ***	0.000000	\$ -	33.333333	\$ 27,042,057
Countywide Total	100.000000	\$ 81,126,172	100.000000	\$ 81,126,172
LEE BOCC	61.743735	\$ 142,630,543		
Bonita Springs	5.050778	\$ 11,667,503		
Cape Coral	19.840026	\$ 45,831,268		
Estero	3.423015	\$ 7,907,304		
Fort Myers	9.074282	\$ 20,961,962		
Fort Myers Beach	0.330202	\$ 762,779		
Sanibel	0.537963	\$ 1,242,716		
Countywide Total	100.000000	\$ 231,004,074		
LEON BOCC	53.802249	\$ 31,336,207	12.000000	\$ 6,989,196
Tallahassee	46.197751	\$ 26,907,096	10.000000	\$ 5,824,330
*** Blueprint 2000 ***	0.000000	\$ -	78.000000	\$ 45,429,776
Countywide Total	100.000000	\$ 58,243,303	100.000000	\$ 58,243,303
LEVY BOCC	80.550546	\$ 5,796,309		
Bronson	2.194589	\$ 157,920		
Cedar Key	1.298529	\$ 93,440		
Chiefland	4.400570	\$ 316,659		
Fanning Springs (part)	1.323208	\$ 95,216		
Inglis	2.845752	\$ 204,777		
Otter Creek	0.210726	\$ 15,164		
Williston	6.084480	\$ 437,831		
Yankeetown	1.091599	\$ 78,550		
Countywide Total	100.000000	\$ 7,195,866		
LIBERTY BOCC	86.479388	\$ 554,466		
Bristol	13.520612	\$ 86,688		
Countywide Total	100.000000	\$ 641,154		
MADISON BOCC	79.971342	\$ 1,671,286	100.000000	\$ 2,089,856
Greenville	3.658841	\$ 76,465	0.000000	\$ -

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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	1.974375	\$ 41,262	0.000000	\$ -
Madison	14.395441	\$ 300,844	0.000000	\$ -
Countywide Total	100.000000	\$ 2,089,856	100.000000	\$ 2,089,856
MANATEE BOCC	84.448466	\$ 86,127,459		
Anna Maria	0.188443	\$ 192,189		
Bradenton	11.304980	\$ 11,529,744		
Bradenton Beach	0.177613	\$ 181,144		
Holmes Beach	0.594273	\$ 606,089		
Longboat Key (part)	0.539729	\$ 550,460		
Palmetto	2.746496	\$ 2,801,102		
Countywide Total	100.000000	\$ 101,988,186		
MARION BOCC	83.226685	\$ 65,214,077		
Bellevue	1.274278	\$ 998,489		
Dunnellon	0.432341	\$ 338,770		
McIntosh	0.100844	\$ 79,018		
Ocala	14.866082	\$ 11,648,641		
Reddick	0.099771	\$ 78,178		
Countywide Total	100.000000	\$ 78,357,172		
MARTIN BOCC	83.412883	\$ 40,077,006		
Indiantown	3.661736	\$ 1,759,337		
Jupiter Island	0.444874	\$ 213,746		
Ocean Breeze	0.332289	\$ 159,653		
Sewall's Point	1.124208	\$ 540,143		
Stuart	11.024011	\$ 5,296,656		
Countywide Total	100.000000	\$ 48,046,542		
MIAMI-DADE BOCC	58.922511	\$ 444,822,782		
Aventura	1.052778	\$ 7,947,717		
Bal Harbour	0.079016	\$ 596,515		
Bay Harbor Islands	0.152073	\$ 1,148,043		
Biscayne Park	0.079541	\$ 600,478		
Coral Gables	1.333902	\$ 10,070,002		
Cutler Bay	1.181986	\$ 8,923,148		
Doral	2.157191	\$ 16,285,250		
El Portal	0.058698	\$ 443,125		
Florida City	0.450812	\$ 3,403,305		
Golden Beach	0.025752	\$ 194,412		
Hialeah	6.052867	\$ 45,694,815		
Hialeah Gardens	0.585480	\$ 4,419,956		
Homestead	2.205021	\$ 16,646,329		
Indian Creek	0.002336	\$ 17,638		
Key Biscayne	0.383346	\$ 2,893,988		
Medley	0.027564	\$ 208,087		
Miami	12.187979	\$ 92,010,521		
Miami Beach	2.184886	\$ 16,494,327		
Miami Gardens	3.028442	\$ 22,862,568		
Miami Lakes	0.809560	\$ 6,111,601		
Miami Shores	0.303280	\$ 2,289,547		
Miami Springs	0.363999	\$ 2,747,931		
North Bay Village	0.209406	\$ 1,580,863		
North Miami	1.573890	\$ 11,881,742		
North Miami Beach	1.143895	\$ 8,635,592		
Opa-locka	0.434720	\$ 3,281,822		

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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	0.658669	\$ 4,972,476		
Pinecrest	0.480502	\$ 3,627,444		
South Miami	0.315487	\$ 2,381,699		
Sunny Isles Beach	0.598212	\$ 4,516,073		
Surfside	0.141783	\$ 1,070,358		
Sweetwater	0.561592	\$ 4,239,615		
Virginia Gardens	0.062320	\$ 470,474		
West Miami	0.190505	\$ 1,438,175		
Charter County and Regional Transportation System Surtax distribution	0.000000	\$ -	50.000000	\$ 377,464,208
County Public Hospital Surtax distribution	0.000000	\$ -	50.000000	\$ 377,464,208
Countywide Total	100.000000	\$ 754,928,417	100.000000	\$ 754,928,417
MONROE BOCC	60.836043	\$ 30,227,146		
Islamorada	6.447269	\$ 3,203,406		
Key Colony Beach	0.698996	\$ 347,305		
Key West	23.116912	\$ 11,485,926		
Layton	0.189677	\$ 94,243		
Marathon	8.711102	\$ 4,328,220		
Countywide Total	100.000000	\$ 49,686,245		
NASSAU BOCC	84.103260	\$ 18,754,654		
Callahan	1.490911	\$ 332,467		
Fernandina Beach	11.721674	\$ 2,613,881		
Hilliard	2.684156	\$ 598,555		
Countywide Total	100.000000	\$ 22,299,557		
OKALOOSA BOCC	66.922290	\$ 42,589,365		
Cinco Bayou	0.164657	\$ 104,788		
Crestview	10.555017	\$ 6,717,216		
Destin	5.161613	\$ 3,284,852		
Fort Walton Beach	7.451972	\$ 4,742,437		
Laurel Hill	0.242039	\$ 154,034		
Mary Esther	1.587563	\$ 1,010,326		
Niceville	5.863349	\$ 3,731,437		
Shalimar	0.267126	\$ 169,999		
Valparaiso	1.784375	\$ 1,135,576		
Countywide Total	100.000000	\$ 63,640,030		
OKEECHOBEE BOCC	87.012141	\$ 7,773,267		
Okeechobee	12.987859	\$ 1,160,276		
Countywide Total	100.000000	\$ 8,933,543		
ORANGE BOCC	69.785264	\$ 528,736,901		
Apopka	3.273970	\$ 24,805,646		
Bay Lake	0.000741	\$ 5,618		
Belle Isle	0.386235	\$ 2,926,360		
Eatonville	0.130493	\$ 988,695		
Edgewood	0.135206	\$ 1,024,407		
Lake Buena Vista	0.001112	\$ 8,426		
Maitland	1.061419	\$ 8,041,973		
Oakland	0.286088	\$ 2,167,585		
Ocoee	2.710955	\$ 20,539,893		
Orlando	17.714813	\$ 134,218,526		

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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	0.169471	\$ 1,284,019		
Winter Garden	2.727478	\$ 20,665,085		
Winter Park	1.616754	\$ 12,249,543		
Countywide Total	100.000000	\$ 757,662,676		
OSCEOLA BOCC	72.621629	\$ 67,607,645	54.466222	\$ 50,705,734
Kissimmee	15.399767	\$ 14,336,528	11.549825	\$ 10,752,396
St. Cloud	11.978604	\$ 11,151,570	8.983953	\$ 8,363,678
*** School Board ***	0.000000	\$ -	25.000000	\$ 23,273,936
Countywide Total	100.000000	\$ 93,095,743	100.000000	\$ 93,095,743
PALM BEACH BOCC	58.960366	\$ 239,927,657	30.000000	\$ 122,079,122
Atlantis	0.100497	\$ 408,952	0.048975	\$ 199,296
Belle Glade	0.822238	\$ 3,345,935	0.400704	\$ 1,630,587
Boca Raton	4.733469	\$ 19,261,923	2.306779	\$ 9,386,986
Boynton Beach	3.878328	\$ 15,782,096	1.890040	\$ 7,691,149
Briny Breezes	0.023441	\$ 95,390	0.011424	\$ 46,487
Cloud Lake	0.006449	\$ 26,242	0.003143	\$ 12,789
Delray Beach	3.205353	\$ 13,043,555	1.562077	\$ 6,356,565
Glen Ridge	0.010073	\$ 40,991	0.004909	\$ 19,976
Golf	0.013509	\$ 54,974	0.006584	\$ 26,791
Greenacres	2.138863	\$ 8,703,685	1.042340	\$ 4,241,599
Gulf Stream	0.045000	\$ 183,119	0.021930	\$ 89,240
Haverhill	0.103274	\$ 420,253	0.050329	\$ 204,804
Highland Beach	0.201794	\$ 821,160	0.098341	\$ 400,179
Hypoluxo	0.125774	\$ 511,812	0.061294	\$ 249,423
Juno Beach	0.182212	\$ 741,477	0.088798	\$ 361,347
Jupiter	2.881457	\$ 11,725,523	1.404231	\$ 5,714,244
Jupiter Inlet Colony	0.019393	\$ 78,917	0.009451	\$ 38,459
Lake Clarke Shores	0.166867	\$ 679,033	0.081320	\$ 330,916
Lake Park	0.424299	\$ 1,726,601	0.206775	\$ 841,431
Lake Worth Beach	2.046274	\$ 8,326,912	0.997219	\$ 4,057,986
Lantana	0.575115	\$ 2,340,316	0.280273	\$ 1,140,515
Loxahatchee Groves	0.158818	\$ 646,278	0.077397	\$ 314,953
Manalapan	0.019582	\$ 79,683	0.009543	\$ 38,832
Mangonia Park	0.118196	\$ 480,973	0.057601	\$ 234,395
North Palm Beach	0.616678	\$ 2,509,452	0.300528	\$ 1,222,941
Ocean Ridge	0.085199	\$ 346,699	0.041520	\$ 168,958
Pahokee	0.249571	\$ 1,015,580	0.121624	\$ 494,926
Palm Beach	0.433619	\$ 1,764,527	0.211317	\$ 859,914
Palm Beach Gardens	2.941284	\$ 11,968,979	1.433387	\$ 5,832,888
Palm Beach Shores	0.060392	\$ 245,754	0.029431	\$ 119,764
Palm Springs	1.285606	\$ 5,231,520	0.626519	\$ 2,549,496
Riviera Beach	1.854130	\$ 7,545,019	0.903580	\$ 3,676,943
Royal Palm Beach	1.903084	\$ 7,744,228	0.927437	\$ 3,774,024
South Bay	0.144273	\$ 587,090	0.070309	\$ 286,109
South Palm Beach	0.068959	\$ 280,616	0.033606	\$ 136,754
Tequesta	0.286804	\$ 1,167,093	0.139769	\$ 568,764
Wellington	2.908711	\$ 11,836,429	1.417513	\$ 5,768,292
Westlake	0.302149	\$ 1,229,537	0.147248	\$ 599,195
West Palm Beach	5.898902	\$ 24,004,424	2.874734	\$ 11,698,167
*** School Board ***	0.000000	\$ -	50.000000	\$ 203,465,203
Countywide Total	100.000000	\$ 406,930,406	100.000000	\$ 406,930,406
PASCO BOCC	92.026348	\$ 101,379,268	45.000000	\$ 49,573,488

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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	1.404755	\$ 1,547,524	1.520000	\$ 1,674,482
New Port Richey	2.585815	\$ 2,848,619	3.490000	\$ 3,844,699
Port Richey	0.486768	\$ 536,240	0.640000	\$ 705,045
St. Leo	0.341681	\$ 376,407	0.490000	\$ 539,800
San Antonio	0.210069	\$ 231,419	0.270000	\$ 297,441
Zephyrhills	2.944564	\$ 3,243,830	3.590000	\$ 3,954,863
*** School Board ***	0.000000	\$ -	45.000000	\$ 49,573,488
Countywide Total	100.000000	\$ 110,163,307	100.000000	\$ 110,163,307
PINELLAS BOCC	51.467016	\$ 116,049,430		
Belleair	0.300456	\$ 677,477		
Belleair Beach	0.113838	\$ 256,687		
Belleair Bluffs	0.161172	\$ 363,417		
Belleair Shore	0.004880	\$ 11,003		
Clearwater	8.259182	\$ 18,623,061		
Dunedin	2.481582	\$ 5,595,548		
Gulfport	0.819595	\$ 1,848,049		
Indian Rocks Beach	0.258071	\$ 581,907		
Indian Shores	0.084072	\$ 189,568		
Kenneth City	0.344583	\$ 776,976		
Largo	5.853655	\$ 13,199,004		
Madeira Beach	0.279263	\$ 629,692		
North Redington Beach	0.102615	\$ 231,379		
Oldsmar	1.037861	\$ 2,340,202		
Pinellas Park	3.831471	\$ 8,639,319		
Redington Beach	0.093831	\$ 211,574		
Redington Shores	0.150158	\$ 338,581		
Safety Harbor	1.168570	\$ 2,634,928		
St. Pete Beach	0.611019	\$ 1,377,745		
St. Petersburg	18.588719	\$ 41,914,422		
Seminole	1.348983	\$ 3,041,728		
South Pasadena	0.376650	\$ 849,282		
Tarpon Springs	1.808938	\$ 4,078,849		
Treasure Island	0.453820	\$ 1,023,288		
Countywide Total	100.000000	\$ 225,483,115		
POLK BOCC	68.379600	\$ 109,967,178		
Auburndale	1.936235	\$ 3,113,827		
Bartow	1.952637	\$ 3,140,205		
Davenport	1.312757	\$ 2,111,158		
Dundee	0.552689	\$ 888,827		
Eagle Lake	0.470198	\$ 756,167		
Fort Meade	0.500605	\$ 805,066		
Frostproof	0.290828	\$ 467,707		
Haines City	3.790170	\$ 6,095,302		
Highland Park	0.023500	\$ 37,793		
Hillcrest Heights	0.022445	\$ 36,096		
Lake Alfred	0.770906	\$ 1,239,762		
Lake Hamilton	0.163255	\$ 262,545		
Lakeland	11.871306	\$ 19,091,280		
Lake Wales	1.684445	\$ 2,708,903		
Mulberry	0.430008	\$ 691,533		
Polk City	0.292459	\$ 470,329		
Winter Haven	5.555955	\$ 8,935,014		

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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	\$ 160,818,690		
PUTNAM BOCC	82.163251	\$ 9,458,920		
Crescent City	1.982120	\$ 228,189		
Interlachen	1.741051	\$ 200,436		
Palatka	12.231612	\$ 1,408,146		
Pomona Park	0.932831	\$ 107,391		
Welaka	0.949135	\$ 109,268		
Countywide Total	100.000000	\$ 11,512,349		
ST. JOHNS BOCC	93.459341	\$ 76,611,604		
Marineland (part)	0.000866	\$ 710		
St. Augustine	4.527282	\$ 3,711,158		
St. Augustine Beach	2.012510	\$ 1,649,719		
Countywide Total	100.000000	\$ 81,973,190		
ST. LUCIE BOCC	48.180443	\$ 31,542,587		
Fort Pierce	8.607312	\$ 5,635,002		
Port St. Lucie	43.106325	\$ 28,220,683		
St. Lucie Village	0.105919	\$ 69,343		
Countywide Total	100.000000	\$ 65,467,615		
SANTA ROSA BOCC	92.016568	\$ 30,691,841		
Gulf Breeze	2.947092	\$ 982,993		
Jay	0.244699	\$ 81,619		
Milton	4.791641	\$ 1,598,237		
Countywide Total	100.000000	\$ 33,354,690		
SARASOTA BOCC	69.406913	\$ 89,214,710	46.175946	\$ 59,353,938
Longboat Key (part)	0.796177	\$ 1,023,396	0.750114	\$ 964,187
North Port	15.355039	\$ 19,737,160	14.466669	\$ 18,595,261
Sarasota	9.628079	\$ 12,375,803	9.071983	\$ 11,661,005
Venice	4.813790	\$ 6,187,581	4.535287	\$ 5,829,597
*** School Board ***	0.000000	\$ -	25.000000	\$ 32,134,663
Countywide Total	100.000000	\$ 128,538,651	100.000000	\$ 128,538,651
SEMINOLE BOCC	60.946149	\$ 59,023,376	50.000000	\$ 48,422,564
Altamonte Springs	7.095669	\$ 6,871,810	4.650000	\$ 4,503,298
Casselberry	4.516435	\$ 4,373,947	2.950000	\$ 2,856,931
Lake Mary	2.612978	\$ 2,530,542	1.700000	\$ 1,646,367
Longwood	2.492100	\$ 2,413,478	1.610000	\$ 1,559,207
Oviedo	6.288965	\$ 6,090,556	3.940000	\$ 3,815,698
Sanford	10.179113	\$ 9,857,975	6.320000	\$ 6,120,612
Winter Springs	5.868591	\$ 5,683,444	3.830000	\$ 3,709,168
*** School Board ***	0.000000	\$ -	25.000000	\$ 24,211,282
Countywide Total	100.000000	\$ 96,845,128	100.000000	\$ 96,845,128
SUMTER BOCC	78.389083	\$ 22,473,863		
Bushnell	2.164424	\$ 620,533		
Center Hill	0.513096	\$ 147,103		
Coleman	0.360259	\$ 103,285		
Webster	0.544697	\$ 156,163		
Wildwood	18.028441	\$ 5,168,688		
Countywide Total	100.000000	\$ 28,669,634		
SUWANNEE BOCC	84.299867	\$ 6,817,059		
Branford	1.540943	\$ 124,611		
Live Oak	14.159190	\$ 1,145,008		
Countywide Total	100.000000	\$ 8,086,679		
TAYLOR BOCC	71.797125	\$ 2,624,974		

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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	28.202875	\$ 1,031,125		
Countywide Total	100.000000	\$ 3,656,099		
UNION BOCC	80.482210	\$ 1,162,176		
Lake Butler	14.488262	\$ 209,213		
Raiford	1.727756	\$ 24,949		
Worthington Springs	3.301772	\$ 47,678		
Countywide Total	100.000000	\$ 1,444,016		
VOLUSIA BOCC	47.737536	\$ 63,412,964		
Daytona Beach	9.326895	\$ 12,389,539		
Daytona Beach Shores	0.577120	\$ 766,627		
DeBary	2.638748	\$ 3,505,225		
DeLand	4.746317	\$ 6,304,851		
Deltona	10.805139	\$ 14,353,190		
Edgewater	2.745577	\$ 3,647,134		
Flagler Beach (part)	0.007913	\$ 10,512		
Holly Hill	1.429665	\$ 1,899,120		
Lake Helen	0.333457	\$ 442,953		
New Smyrna Beach	3.577021	\$ 4,751,596		
Oak Hill	0.231134	\$ 307,030		
Orange City	1.633872	\$ 2,170,381		
Ormond Beach	4.960745	\$ 6,589,690		
Pierson	0.171564	\$ 227,900		
Ponce Inlet	0.376760	\$ 500,475		
Port Orange	7.217567	\$ 9,587,578		
South Daytona	1.482970	\$ 1,969,928		
Countywide Total	100.000000	\$ 132,836,693		
WAKULLA BOCC	97.699789	\$ 4,600,078	100.000000	\$ 4,708,381
St. Marks	0.933051	\$ 43,932	0.000000	\$ -
Sopchoppy	1.367160	\$ 64,371	0.000000	\$ -
Countywide Total	100.000000	\$ 4,708,381	100.000000	\$ 4,708,381
WALTON BOCC	82.939259	\$ 36,868,908		
DeFuniak Springs	6.346345	\$ 2,821,135		
Freeport	10.119265	\$ 4,498,307		
Paxton	0.595130	\$ 264,553		
Countywide Total	100.000000	\$ 44,452,902		
WASHINGTON BOCC	80.997742	\$ 2,755,374		
Caryville	1.005430	\$ 34,203		
Chipley	13.020133	\$ 442,918		
Ebro	0.922545	\$ 31,383		
Vernon	2.782049	\$ 94,639		
Wausau	1.272103	\$ 43,274		
Countywide Total	100.000000	\$ 3,401,791		
STATEWIDE TOTALS		\$ 5,834,907,976		

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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 27 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 2025-26 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 "2026 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 in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2026

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies				Maximum Potential Tax Rate	2026 Tax Rate	Tax Revenues	Countywide Realized Tax Rate	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Tax Revenues	2026 Tax Rate	Tax Revenues	Districtwide Realized Tax Revenues	Unutilized Tax Rate	Districtwide Unrealized Tax Revenues	
		2026 Tax Rate	2026 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate													
Alachua	\$ 55,287,445	3.5	1.0	\$ 55,287,445	2.5	\$ 138,218,612	0.5	\$ 27,643,722	0.0	-	-	-	\$ 27,643,722	0.0	-	-	\$ 2,022,544	-
Baker	\$ 4,045,089	2.5	1.0	\$ 4,045,089	1.5	\$ 6,067,633	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 0.0	0.0
Bay	\$ 65,584,878	2.0	0.5	\$ 32,792,439	1.5	\$ 98,377,316	0.5	\$ 0.5	0.5	\$ 32,792,439	0.0	-	\$ 0.5	0.0	-	-	\$ 0.0	0.0
Bradford	\$ 5,212,721	2.5	1.0	\$ 5,212,721	1.5	\$ 7,819,081	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 2,606,360	-
Brevard	\$ 134,169,700	3.0	0.5	\$ 67,084,850	2.5	\$ 335,424,250	0.5	\$ 0.5	0.5	\$ 67,084,850	0.0	-	\$ 0.5	0.0	-	-	\$ 0.0	0.0
Broward	\$ 490,893,571	3.0	1.0	\$ 490,893,571	2.0	\$ 981,787,143	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 245,446,786	-
Calhoun	\$ 1,453,726	2.5	1.0	\$ 1,453,726	1.5	\$ 2,180,590	0.5	\$ 0.5	0.5	\$ 726,863	0.0	-	\$ 0.5	0.0	-	-	\$ 0.0	0.0
Charlotte	\$ 47,164,068	3.0	1.0	\$ 47,164,068	2.0	\$ 94,328,135	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 23,582,034	-
Citrus	\$ 25,396,452	2.0	0.0	\$ -	2.0	\$ 50,792,905	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 12,698,226	-
Clay	\$ 38,902,865	3.0	1.0	\$ 38,902,865	2.0	\$ 77,805,729	0.5	\$ 0.5	0.5	\$ 19,451,432	0.0	-	\$ 0.5	0.0	-	-	\$ 0.0	0.0
Collier	\$ 156,017,699	2.0	0.0	\$ -	2.0	\$ 312,035,399	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 78,008,850	-
Columbia	\$ 14,737,390	3.0	1.0	\$ 14,737,390	2.0	\$ 29,474,781	0.5	\$ 0.5	0.5	\$ 7,368,695	0.0	-	\$ 0.5	0.0	-	-	\$ 0.0	0.0
DeSoto	\$ 5,220,757	2.5	1.5	\$ 7,831,136	1.0	\$ 5,220,757	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 2,610,379	-
Dixie	\$ 2,053,715	2.5	1.0	\$ 2,053,715	1.5	\$ 3,080,572	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 1,026,857	-
Dixie	\$ 234,859,146	3.0	1.0	\$ 234,859,146	2.0	\$ 469,718,293	0.5	\$ 0.5	0.5	\$ 117,429,573	0.0	-	\$ 0.5	0.0	-	-	\$ 0.0	0.0
Escambia	\$ 78,163,384	2.0	1.0	\$ 78,163,384	1.0	\$ 78,163,384	0.5	\$ 0.5	0.5	\$ 33,081,692	0.0	-	\$ 0.5	0.0	-	-	\$ 0.0	0.0
Flagler	\$ 21,341,869	2.0	0.5	\$ 10,670,935	1.5	\$ 32,012,804	0.5	\$ 0.5	0.5	\$ 10,670,935	0.0	-	\$ 0.5	0.0	-	-	\$ 0.0	0.0
Franklin	\$ 3,377,295	2.5	1.0	\$ 3,377,295	1.5	\$ 5,065,942	0.5	\$ 0.5	0.5	\$ 1,688,647	0.0	-	\$ 0.5	0.0	-	-	\$ 0.0	0.0
Gadsden	\$ 5,454,942	2.5	1.5	\$ 8,182,412	1.0	\$ 5,454,942	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 2,727,471	-
Gilchrist	\$ 2,072,857	2.5	1.0	\$ 2,072,857	1.5	\$ 3,109,285	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 1,036,428	-
Glades	\$ 1,214,708	2.5	1.0	\$ 1,214,708	1.5	\$ 1,822,061	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 607,354	-
Gulf	\$ 4,230,803	2.5	1.0	\$ 4,230,803	1.5	\$ 6,346,204	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 2,115,401	-
Hamilton	\$ 1,327,024	2.5	2.0	\$ 2,654,047	0.5	\$ 663,512	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 663,512	-
Hardee	\$ 3,377,482	2.5	1.0	\$ 3,377,482	1.5	\$ 5,066,223	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 1,688,741	-
Hendry	\$ 6,931,612	2.5	1.0	\$ 6,931,612	1.5	\$ 10,397,418	0.5	\$ 0.5	0.5	\$ 3,465,806	0.0	-	\$ 0.5	0.0	-	-	\$ 0.0	0.0
Hernando	\$ 38,356,898	3.0	0.0	\$ -	3.0	\$ 115,070,693	0.5	\$ 0.5	0.5	\$ 19,178,449	0.0	-	\$ 0.5	0.0	-	-	\$ 0.0	0.0
Highlands	\$ 18,484,732	2.0	1.0	\$ 18,484,732	1.0	\$ 18,484,732	0.5	\$ 0.5	0.5	\$ 9,242,366	0.0	-	\$ 0.5	0.0	-	-	\$ 0.0	0.0
Hillsborough	\$ 412,402,347	3.0	1.0	\$ 412,402,347	2.0	\$ 624,804,694	0.5	\$ 0.5	0.5	\$ 206,201,174	0.0	-	\$ 0.5	0.0	-	-	\$ 0.0	0.0
Holmes	\$ 1,993,392	2.5	1.5	\$ 2,990,088	1.0	\$ 1,993,392	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 996,696	-
Indian River	\$ 36,889,516	2.0	1.0	\$ 36,889,516	1.0	\$ 36,889,516	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 18,444,758	-
Jackson	\$ 7,978,450	2.5	1.0	\$ 7,978,450	1.5	\$ 11,967,674	0.5	\$ 0.5	0.5	\$ 3,989,225	0.0	-	\$ 0.5	0.0	-	-	\$ 0.0	0.0
Jefferson	\$ 2,144,423	2.5	1.0	\$ 2,144,423	1.5	\$ 3,216,635	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 1,072,212	-
Lafayette	\$ 885,151	2.5	1.0	\$ 885,151	1.5	\$ 1,327,726	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 442,575	-
Lake	\$ 81,126,172	2.0	1.0	\$ 81,126,172	1.0	\$ 1,126,172	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 40,563,086	-
Lee	\$ 231,004,074	3.0	0.0	\$ -	3.0	\$ 693,012,221	0.5	\$ 0.0	0.0	\$ 115,502,037	0.0	-	\$ 0.0	0.0	-	-	\$ 0.0	0.0
Leon	\$ 58,243,303	3.5	1.0	\$ 58,243,303	2.5	\$ 145,608,258	0.5	\$ 0.5	0.5	\$ 29,121,652	0.0	-	\$ 0.5	0.0	-	-	\$ 0.0	0.0
Levy	\$ 7,195,866	2.5	1.0	\$ 7,195,866	1.5	\$ 10,793,799	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 3,597,933	-
Liberty	\$ 641,154	2.5	1.5	\$ 961,730	1.0	\$ 641,154	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 320,577	-
Madison	\$ 2,089,856	1.5	1.5	\$ 3,134,784	0.0	\$ 0.0	0.0	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 1,044,928	-
Manatee	\$ 101,988,186	3.0	0.5	\$ 50,994,093	2.5	\$ 254,970,466	0.5	\$ 0.5	0.5	\$ 50,994,093	0.0	-	\$ 0.5	0.0	-	-	\$ 0.0	0.0
Marion	\$ 78,357,172	2.0	1.0	\$ 78,357,172	1.0	\$ 78,357,172	0.5	\$ 0.5	0.5	\$ 39,178,586	0.0	-	\$ 0.5	0.0	-	-	\$ 0.0	0.0
Martin	\$ 48,046,542	2.0	0.5	\$ 24,023,271	1.5	\$ 72,069,813	0.5	\$ 0.0	0.0	\$ 6,005,818	0.5	-	\$ 6,005,818	0.5	-	-	\$ 18,017,453	-
Miami-Dade	\$ 754,928,417	2.0	1.0	\$ 754,928,417	1.0	\$ 754,928,417	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 377,464,208	-
Monroe	\$ 49,686,245	2.0	1.0	\$ 49,686,245	1.0	\$ 49,686,245	0.5	\$ 0.5	0.5	\$ 24,843,123	0.0	-	\$ 0.5	0.0	-	-	\$ 0.0	0.0
Nassau	\$ 22,299,557	2.0	1.0	\$ 22,299,557	1.0	\$ 22,299,557	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 11,149,779	-
Okaloosa	\$ 63,640,030	2.0	0.5	\$ 31,820,015	1.5	\$ 95,460,045	0.5	\$ 0.5	0.5	\$ 31,820,015	0.0	-	\$ 0.5	0.0	-	-	\$ 0.0	0.0
Okeechobee	\$ 8,933,543	2.5	1.0	\$ 8,933,543	1.5	\$ 13,400,314	0.5	\$ 0.0	0.0	-	-	-	\$ 0.0	0.0	-	-	\$ 4,466,771	-

Local Discretionary Sales Surtax in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2026

Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies						School District Levy - School Capital Outlay Surtax				Districtwide Unrealized Tax Revenues
	Maximum Potential Tax Rate	2026 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2026 Tax Rate	Districtwide Realized Tax Revenues	Unutilized Tax Rate		
Orange	\$ 757,662,676	3.0	\$ 0.0	-	\$ 2,272,988,028	0.5	0.5	\$ 378,831,338	0.0	\$ -	
Osceola	\$ 93,095,743	3.0	\$ 10	\$ 93,095,743	2.0	\$ 186,191,485	0.5	0.5	\$ 46,547,871	0.0	
Palm Beach	\$ 406,930,406	3.0	0.0	\$ 101,732,602	3.0	\$ 305,197,805	0.5	0.5	\$ 152,598,902	0.0	
Pasco	\$ 110,163,307	3.0	1.0	\$ 110,163,307	2.0	\$ 220,326,614	0.5	0.0	\$ -	\$ 55,081,653	
Pinellas	\$ 225,483,115	3.0	1.0	\$ 225,483,115	2.0	\$ 450,966,231	0.5	0.0	\$ -	\$ 112,741,558	
Polk	\$ 160,818,690	3.0	0.5	\$ 80,409,345	2.5	\$ 402,046,726	0.5	0.5	\$ 80,409,345	0.0	
Putnam	\$ 11,512,349	2.0	0.0	\$ 11,512,349	1.0	\$ 11,512,349	0.5	0.0	\$ -	\$ 5,756,174	
St. Johns	\$ 81,973,190	2.0	0.0	\$ -	2.0	\$ 163,946,380	0.5	0.0	\$ 40,986,595	0.0	
St. Lucie	\$ 65,467,615	2.0	0.5	\$ 32,733,808	1.5	\$ 98,201,423	0.5	0.5	\$ 32,733,808	0.0	
Santa Rosa	\$ 33,354,690	2.0	0.5	\$ 16,677,345	1.5	\$ 50,032,036	0.5	0.5	\$ 16,677,345	0.0	
Sarasota	\$ 128,538,651	3.0	1.0	\$ 128,538,651	2.0	\$ 257,077,301	0.5	0.0	\$ -	\$ 64,269,325	
Seminole	\$ 96,845,128	3.0	1.0	\$ 96,845,128	2.0	\$ 193,690,256	0.5	0.0	\$ -	\$ 48,422,564	
Sumter	\$ 28,669,634	2.0	1.0	\$ 28,669,634	1.0	\$ 28,669,634	0.5	0.0	\$ -	\$ 14,334,817	
Suwannee	\$ 8,086,679	2.5	1.0	\$ 8,086,679	1.5	\$ 12,130,018	0.5	0.0	\$ -	\$ 4,043,339	
Taylor	\$ 3,656,099	2.5	1.0	\$ 3,656,099	1.5	\$ 5,484,149	0.5	0.0	\$ -	\$ 1,828,050	
Union	\$ 1,444,016	2.5	1.0	\$ 1,444,016	1.5	\$ 2,166,024	0.5	0.0	\$ -	\$ 722,008	
Volusia	\$ 132,836,693	3.0	0.0	\$ -	3.0	\$ 398,510,078	0.5	0.5	\$ 66,418,346	0.0	
Wakulla	\$ 4,708,381	3.5	1.0	\$ 4,708,381	2.5	\$ 11,770,952	0.5	0.5	\$ 2,354,190	0.0	
Walton	\$ 44,452,902	2.0	1.0	\$ 44,452,902	1.0	\$ 44,452,902	0.5	0.0	\$ -	\$ 22,226,451	
Washington	\$ 3,401,791	2.5	1.0	\$ 3,401,791	1.5	\$ 5,102,687	0.5	0.5	\$ 1,700,896	0.0	
Statewide	\$ 5,834,907,976			\$ 3,768,283,463		\$ 11,167,004,742			\$ 1,682,739,829		

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 2026 calendar year, the Department must have received notice no later than November 16, 2025, prior to the January 1, 2026 effective date.
- 2) A county's unutilized tax rate is determined by subtracting its 2026 tax rate from its maximum potential tax rate.

Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2026 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, 2026.

This page was intentionally left blank.

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 2025-26 local fiscal year, the three counties levying this surtax (i.e., Broward, Duval, and Miami-Dade) will realize an estimated \$986 million in revenue. The 22 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$3.74 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2025 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 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, *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 2025-26 local fiscal year, the 26 counties levying this surtax will realize an estimated \$1.89 billion in revenue. The 20 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$3.06 billion to go unrealized.

General Law Amendments:

Chapter 2025-109, L.O.F., (CS/CS/CS/HB 1105) amends s. 212.055(2), F.S., to require that any interlocal agreement for the distribution of Local Government Infrastructure Surtax revenues, which includes a school district, must require the surtax revenues allocated to the school district to be shared with eligible charter schools based on the charter school's proportionate share of the total school district enrollment. Surtax revenues must be expended by a charter school consistent with the allowable uses for charter school capital outlay funds. If a school's charter is not renewed or is terminated and the school is dissolved, any unencumbered funds received from such a surtax must be returned to the charter school's sponsor. This requirement that surtax revenues are shared with eligible charter schools applies to levies authorized on or after July 1, 2025. These changes became effective July 1, 2025.

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.

Any change in the distribution formula must take effect on the first day of any month that begins at least 60 days after written notification of that change has been made to the Department of Revenue (DOR). Any interlocal agreement that includes a school district must require the surtax revenues allocated to the school district to be shared with eligible charter schools, as determined pursuant to s. 1013.62(1), F.S., based on the charter school's proportionate share of the total school district enrollment, subject to the requirements of, and for purposes provided in s. 212.055(2)(d)4., 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 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.

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.
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.

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.

Surtax revenues that are shared with eligible charter schools pursuant to s. 212.055(2)(c), F.S., shall be allocated among such schools based on each school's 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. Surtax revenues must be expended by the charter school in a manner consistent with the allowable uses provided in s. 1013.62(4), F.S. All revenues and expenditures shall be accounted for in a charter school's monthly or quarterly financial statement pursuant to s. 1002.33(9), 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 funds shall revert to the sponsor.

School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds, and counties and municipalities may join together for the issuance of bonds.

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

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

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

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

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

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
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 2025-26 local fiscal year, the 30 counties levying this surtax will realize an estimated \$215 million in revenue. The single county not currently levying this surtax at the maximum rate (i.e., Flagler) will allow an estimated \$10.7 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2025 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 2025-26 local fiscal year, the single county levying this surtax (i.e., Hillsborough) will realize an estimated \$206 million in revenue. The 18 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$1.18 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2025 Regular Legislative Session.

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 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 2025 population estimates, nine counties have a total population of 800,000 or more (i.e., Broward, Duval, Hillsborough, Lee, Miami-Dade, Orange, Palm Beach, Pinellas, and Polk counties) and are potentially eligible to levy the 0.5 percent surtax. However, Pinellas County is currently levying the Local Government Infrastructure Surtax at 1 percent and 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.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>

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 2025-26 local fiscal year, Miami-Dade County will realize an estimated \$377 million in revenue, and no revenues will go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2025 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 2025-26 local fiscal year, the school districts in the 31 counties levying this surtax will realize an estimated \$1.64 billion in revenue. The school districts in the 36 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$1.27 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2025 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 2025-26 local fiscal year, the five counties levying this surtax (i.e., DeSoto, Gadsden, Holmes, Madison, and Polk) will realize an estimated \$88 million in revenue. The 37 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$583 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2025 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 2025-26 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 \$1.6 million in revenue. The 64 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$5.08 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2025 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 2025-26 local fiscal year, the 26 potentially eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$1.19 billion to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2025 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 2026 calendar year, 26 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:

There were no general law amendments resulting from the 2025 Regular Legislative Session.

Authorization to Levy:

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. The first tax may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels at the rate of 2 percent. A second tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. However, this 1 percent tax does not apply to any alcoholic beverage sold by the package for off-premises consumption.

An authorized tax may take effect on the first day of any month but 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 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.¹

1. <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 2025-26 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 \$166 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2025 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 2026 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 2026. 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 2026 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 2026.

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, 2026						
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	126,656,706	\$ 0.01	\$ 1,253,417	\$ 0.01	\$ 191,502	\$ 1,444,919
Baker	17,413,997	\$ 0.01	\$ 172,332	\$ 0.01	\$ 34,313	\$ 206,645
Bay	108,589,409	\$ 0.01	\$ 1,074,620	\$ 0.01	\$ 200,165	\$ 1,274,785
Bradford	16,165,071	\$ 0.01	\$ 159,972	\$ 0.01	\$ 40,295	\$ 200,268
Brevard	273,936,974	\$ -	\$ 2,710,929	\$ 0.01	\$ 1,753,028	\$ 1,753,028
Broward	810,315,325	\$ 0.01	\$ 8,019,026	\$ 0.01	\$ 1,099,103	\$ 9,118,129
Calhoun	4,145,936	\$ -	\$ 41,029	\$ 0.01	\$ 24,337	\$ 24,337
Charlotte	98,055,954	\$ 0.01	\$ 970,379	\$ 0.01	\$ 169,707	\$ 1,140,086
Citrus	63,369,630	\$ 0.01	\$ 627,117	\$ 0.01	\$ 88,133	\$ 715,250
Clay	76,702,132	\$ 0.01	\$ 759,058	\$ 0.01	\$ 110,847	\$ 869,905
Collier	176,067,970	\$ 0.01	\$ 1,742,400	\$ 0.01	\$ 185,762	\$ 1,928,162
Columbia	55,438,800	\$ 0.01	\$ 548,632	\$ 0.01	\$ 315,804	\$ 864,436
DeSoto	13,405,391	\$ 0.01	\$ 132,662	\$ 0.01	\$ 41,652	\$ 174,314
Dixie	8,409,971	\$ -	\$ 83,227	\$ 0.01	\$ 42,413	\$ 42,413
Duval	476,364,816	\$ 0.01	\$ 4,714,192	\$ 0.01	\$ 1,247,240	\$ 5,961,431
Escambia	137,621,999	\$ 0.01	\$ 1,361,932	\$ 0.01	\$ 330,611	\$ 1,692,543
Flagler	47,391,031	\$ 0.01	\$ 468,990	\$ 0.01	\$ 56,248	\$ 525,238
Franklin	5,511,687	\$ -	\$ 54,545	\$ 0.01	\$ 15,784	\$ 15,784
Gadsden	25,473,807	\$ -	\$ 252,093	\$ 0.01	\$ 211,316	\$ 211,316
Gilchrist	8,354,118	\$ 0.01	\$ 82,674	\$ 0.01	\$ 13,988	\$ 96,662
Glades	5,862,568	\$ 0.01	\$ 58,017	\$ 0.01	\$ 69,883	\$ 127,900
Gulf	6,831,146	\$ 0.01	\$ 67,602	\$ 0.01	\$ 12,298	\$ 79,900
Hamilton	15,121,183	\$ -	\$ 149,642	\$ 0.01	\$ 371,683	\$ 371,683
Hardee	12,123,672	\$ 0.01	\$ 119,978	\$ 0.01	\$ 46,633	\$ 166,611
Hendry	22,023,565	\$ 0.01	\$ 217,949	\$ 0.01	\$ 115,259	\$ 333,208
Hernando	83,232,156	\$ 0.01	\$ 823,680	\$ 0.01	\$ 163,141	\$ 986,821
Highlands	45,521,971	\$ 0.01	\$ 450,494	\$ 0.01	\$ 131,545	\$ 582,038
Hillsborough	629,812,632	\$ 0.01	\$ 6,232,739	\$ 0.01	\$ 1,313,204	\$ 7,545,943
Holmes	8,974,889	\$ 0.01	\$ 88,817	\$ 0.01	\$ 41,478	\$ 130,295
Indian River	75,968,554	\$ -	\$ 751,798	\$ 0.01	\$ 197,864	\$ 197,864
Jackson	33,053,387	\$ 0.01	\$ 327,102	\$ 0.01	\$ 250,857	\$ 577,959
Jefferson	8,942,117	\$ 0.01	\$ 88,493	\$ 0.01	\$ 51,727	\$ 140,219
Lafayette	2,156,542	\$ -	\$ 21,342	\$ 0.01	\$ 14,508	\$ 14,508
Lake	179,910,397	\$ 0.01	\$ 1,780,426	\$ 0.01	\$ 215,314	\$ 1,995,740
Lee	372,164,373	\$ 0.01	\$ 3,683,005	\$ 0.01	\$ 511,524	\$ 4,194,529
Leon	126,603,930	\$ 0.01	\$ 1,252,895	\$ 0.01	\$ 174,806	\$ 1,427,701
Levy	22,104,287	\$ -	\$ 218,748	\$ 0.01	\$ 53,709	\$ 53,709
Liberty	3,142,907	\$ 0.01	\$ 31,103	\$ 0.01	\$ 27,416	\$ 58,519
Madison	13,743,126	\$ 0.01	\$ 136,004	\$ 0.01	\$ 207,361	\$ 343,366
Manatee	188,656,101	\$ 0.01	\$ 1,866,975	\$ 0.01	\$ 280,911	\$ 2,147,886
Marion	198,570,336	\$ 0.01	\$ 1,965,088	\$ 0.01	\$ 574,732	\$ 2,539,819
Martin	85,945,576	\$ 0.01	\$ 850,533	\$ 0.01	\$ 116,268	\$ 966,801
Miami-Dade	1,049,483,229	\$ 0.01	\$ 10,385,874	\$ 0.01	\$ 1,597,782	\$ 11,983,657
Monroe	49,341,704	\$ 0.01	\$ 488,294	\$ 0.01	\$ 56,437	\$ 544,731
Nassau	40,560,654	\$ 0.01	\$ 401,396	\$ 0.01	\$ 99,629	\$ 501,024
Okaloosa	108,326,087	\$ 0.01	\$ 1,072,014	\$ 0.01	\$ 133,743	\$ 1,205,757
Okeechobee	28,465,954	\$ 0.01	\$ 281,704	\$ 0.01	\$ 98,207	\$ 379,912
Orange	690,876,198	\$ -	\$ 6,837,035	\$ 0.01	\$ 1,340,079	\$ 1,340,079
Osceola	204,637,812	\$ 0.01	\$ 2,025,133	\$ 0.01	\$ 210,703	\$ 2,235,835
Palm Beach	590,302,112	\$ 0.01	\$ 5,841,736	\$ 0.01	\$ 853,009	\$ 6,694,745
Pasco	254,890,016	\$ 0.01	\$ 2,522,437	\$ 0.01	\$ 353,669	\$ 2,876,107

Ninth-Cent Fuel Tax						
Estimated Gallons and Tax by Fuel Type						
Revenue Estimates for the Local Fiscal Year Ending September 30, 2026						
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	346,689,524	\$ 0.01	\$ 3,430,902	\$ 0.01	\$ 475,646	\$ 3,906,548
Polk	339,417,870	\$ 0.01	\$ 3,358,940	\$ 0.01	\$ 967,184	\$ 4,326,125
Putnam	34,442,393	\$ 0.01	\$ 340,848	\$ 0.01	\$ 78,433	\$ 419,281
St. Johns	159,380,994	\$ -	\$ 1,577,263	\$ 0.01	\$ 351,943	\$ 351,943
St. Lucie	159,374,262	\$ 0.01	\$ 1,577,196	\$ 0.01	\$ 283,839	\$ 1,861,035
Santa Rosa	80,966,216	\$ 0.01	\$ 801,256	\$ 0.01	\$ 125,228	\$ 926,484
Sarasota	186,716,880	\$ 0.01	\$ 1,847,784	\$ 0.01	\$ 184,675	\$ 2,032,459
Seminole	193,260,538	\$ 0.01	\$ 1,912,541	\$ 0.01	\$ 202,080	\$ 2,114,621
Sumter	71,628,220	\$ 0.01	\$ 708,846	\$ 0.01	\$ 375,047	\$ 1,083,893
Suwannee	27,427,063	\$ 0.01	\$ 271,423	\$ 0.01	\$ 94,299	\$ 365,722
Taylor	12,432,539	\$ -	\$ 123,035	\$ 0.01	\$ 75,610	\$ 75,610
Union	4,819,055	\$ 0.01	\$ 47,690	\$ 0.01	\$ 33,373	\$ 81,064
Volusia	269,056,556	\$ 0.01	\$ 2,662,632	\$ 0.01	\$ 342,135	\$ 3,004,767
Wakulla	14,868,328	\$ 0.01	\$ 147,140	\$ 0.01	\$ 40,304	\$ 187,443
Walton	61,448,165	\$ 0.01	\$ 608,102	\$ 0.01	\$ 167,941	\$ 776,043
Washington	11,795,508	\$ 0.01	\$ 116,730	\$ 0.01	\$ 28,330	\$ 145,060
Totals	9,680,464,018		\$ 95,799,609		\$ 19,683,692	\$ 102,662,615

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, 2026

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 2024-25 Distribution Percentage	FY 2025-26 Estimated Distribution	Motor Fuel Tax Rate	FY 2024-25 Distribution Percentage	FY 2025-26 Estimated Distribution
ALACHUA BOCC	\$ 0.06	50.0000000%	\$ 4,033,938	\$ 0.05	50.0000000%	\$ 2,893,500
Alachua		2.6200000%	\$ 211,378		2.6200000%	\$ 151,619
Archer		0.3900000%	\$ 31,465		0.3900000%	\$ 22,569
Gainesville		40.8000000%	\$ 3,291,693		40.8000000%	\$ 2,361,096
Hawthorne		0.5700000%	\$ 45,987		0.5700000%	\$ 32,986
High Springs		2.2900000%	\$ 184,754		2.2900000%	\$ 132,522
La Crosse		0.0900000%	\$ 7,261		0.0900000%	\$ 5,208
Micanopy		0.4400000%	\$ 35,499		0.4400000%	\$ 25,463
Newberry		2.4400000%	\$ 196,856		2.4400000%	\$ 141,203
Waldo		0.3600000%	\$ 29,044		0.3600000%	\$ 20,833
Countywide Total		100.0000000%	\$ 8,067,875		100.0000000%	\$ 5,787,001
BAKER BOCC	\$ 0.06	86.0000000%	\$ 995,149	\$ -		
Glen St. Mary		1.0000000%	\$ 11,572			
Macclenny		13.0000000%	\$ 150,430			
Countywide Total		100.0000000%	\$ 1,157,150			\$ 159,131
BAY BOCC	\$ 0.06	59.8000000%	\$ 3,977,332	\$ -		
Callaway		3.7000000%	\$ 247,634			
Lynn Haven		4.9000000%	\$ 326,861			
Mexico Beach		1.2000000%	\$ 87,420			
Panama City		21.4000000%	\$ 1,423,794			
Panama City Beach		4.4000000%	\$ 293,818			
Parker		1.4000000%	\$ 97,848			
Springfield		3.2000000%	\$ 215,219			
Countywide Total		100.0000000%	\$ 7,132,894			\$ 992,300
BRADFORD BOCC	\$ 0.06	70.0000000%	\$ 787,373	\$ 0.05	70.0000000%	\$ 517,012
Brooker		1.8000000%	\$ 20,247		1.8000000%	\$ 13,295
Hampton		1.9000000%	\$ 21,372		1.9000000%	\$ 14,033
Lawtey		2.9000000%	\$ 32,620		2.9000000%	\$ 21,419
Starke		23.4000000%	\$ 263,208		23.4000000%	\$ 172,830
Countywide Total		100.0000000%	\$ 1,124,819		100.0000000%	\$ 738,589
BREVARD BOCC	\$ 0.06	47.1400427%	\$ 12,012,459	\$ -		
Cape Canaveral		1.1358162%	\$ 289,434			
Cocoa		1.9833174%	\$ 505,399			
Cocoa Beach		1.4264623%	\$ 363,498			
Grant-Valkaria		0.5311805%	\$ 135,358			
Indialantic		0.4996678%	\$ 127,328			
Indian Harbor Beach		1.2857643%	\$ 327,645			
Malabar		0.4648376%	\$ 118,452			
Melbourne		14.1729465%	\$ 3,611,620			
Melbourne Beach		0.4396004%	\$ 112,021			
Melbourne Village		0.0683704%	\$ 17,422			
Palm Bay		17.5611759%	\$ 4,475,026			
Palm Shores		0.1092160%	\$ 27,831			
Rockledge		3.4590166%	\$ 881,444			
Satellite Beach		2.0628277%	\$ 525,660			
Titusville		4.3700116%	\$ 1,113,588			
West Melbourne		3.2897462%	\$ 838,309			
Countywide Total		100.0000000%	\$ 25,482,496			\$ 2,503,260
BROWARD BOCC	\$ 0.06	62.5000000%	\$ 31,787,277	\$ 0.05	64.0380000%	\$ 23,709,214
Coconut Creek		1.1093650%	\$ 564,219		1.0640000%	\$ 393,932
Cooper City		0.6685520%	\$ 340,023		0.6410000%	\$ 237,322
Coral Springs		2.5879120%	\$ 1,316,203		2.4820000%	\$ 918,927
Dania Beach		0.6289310%	\$ 319,872		0.6030000%	\$ 223,253
Davie		2.0507970%	\$ 1,043,028		1.9670000%	\$ 728,255
Deerfield Beach		1.6787210%	\$ 853,792		1.6100000%	\$ 596,081
Fort Lauderdale		3.6250710%	\$ 1,843,698		3.4770000%	\$ 1,287,313
Hallandale Beach		0.7998160%	\$ 406,784		0.7670000%	\$ 283,972

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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 2024-25 Distribution Percentage	FY 2025-26 Estimated Distribution	Motor Fuel Tax Rate	FY 2024-25 Distribution Percentage	FY 2025-26 Estimated Distribution
Hillsboro Beach		0.0379530%	\$ 19,303		0.0360000%	\$ 13,329
Hollywood		2.9686900%	\$ 1,509,865		2.8470000%	\$ 1,054,064
Lauderdale-By-The-Sea		0.1186710%	\$ 60,356		0.6760000%	\$ 250,280
Lauderdale Lakes		0.7052400%	\$ 358,683		0.1140000%	\$ 42,207
Lauderhill		1.4298020%	\$ 727,192		1.3710000%	\$ 507,594
Lazy Lake		0.0006340%	\$ 322		0.0010000%	\$ 370
Lighthouse Point		0.2013440%	\$ 102,403		0.1930000%	\$ 71,456
Margate		1.1256580%	\$ 572,506		1.0790000%	\$ 399,485
Miramar		2.6565350%	\$ 1,351,104		2.5480000%	\$ 943,363
North Lauderdale		0.8620180%	\$ 438,419		0.8270000%	\$ 306,186
Oakland Park		0.8638190%	\$ 439,335		0.8280000%	\$ 306,556
Parkland		0.7162240%	\$ 364,269		0.6870000%	\$ 254,353
Pembroke Park		0.1172140%	\$ 59,615		0.1120000%	\$ 41,467
Pembroke Pines		3.2820350%	\$ 1,669,231		3.1470000%	\$ 1,165,135
Plantation		1.8266050%	\$ 929,005		1.7520000%	\$ 648,655
Pompano Beach		2.1792630%	\$ 1,108,365		2.0900000%	\$ 773,795
Sea Ranch Lakes		0.0102930%	\$ 5,235		0.0100000%	\$ 3,702
Southwest Ranches		0.1484970%	\$ 75,525		0.1420000%	\$ 52,574
Sunrise		1.8787040%	\$ 955,502		1.8020000%	\$ 667,166
Tamarac		1.4004940%	\$ 712,286		1.3430000%	\$ 497,228
Weston		1.3077960%	\$ 665,140		1.2540000%	\$ 464,277
West Park		0.2922970%	\$ 148,661		0.2120000%	\$ 78,490
Wilton Manors		0.2210490%	\$ 112,425		0.2800000%	\$ 103,666
Countywide Total		100.0000000%	\$ 50,859,643		100.0000000%	\$ 37,023,664
CALHOUN BOCC	\$ 0.06	79.8900000%	\$ 297,593	\$ -		
Altha		1.2200000%	\$ 4,545			
Blountstown		18.8900000%	\$ 70,366			
Countywide Total		100.0000000%	\$ 372,504			\$ 37,886
CHARLOTTE BOCC	\$ 0.06	89.0200000%	\$ 5,674,791	\$ 0.05	93.2600000%	\$ 4,178,253
Punta Gorda		10.9800000%	\$ 699,946		6.7400000%	\$ 301,967
Countywide Total		100.0000000%	\$ 6,374,737		100.0000000%	\$ 4,480,220
CITRUS BOCC	\$ 0.06	90.9500000%	\$ 3,629,345	\$ 0.05	90.9500000%	\$ 2,633,354
Crystal River		3.5000000%	\$ 139,667		3.5000000%	\$ 101,339
Inverness		5.5500000%	\$ 221,472		5.5500000%	\$ 160,694
Countywide Total		100.0000000%	\$ 3,990,484		100.0000000%	\$ 2,895,386
CLAY BOCC	\$ 0.06	78.4241900%	\$ 3,807,559	\$ 0.05	82.9600000%	\$ 2,907,378
Green Cove Springs		4.7852400%	\$ 232,327		3.4300000%	\$ 120,206
Keystone Heights		1.2374100%	\$ 60,077		0.9700000%	\$ 33,994
Orange Park		15.1267300%	\$ 734,415		12.1500000%	\$ 425,803
Penney Farms		0.4264300%	\$ 20,704		0.4900000%	\$ 17,172
Countywide Total		100.0000000%	\$ 4,855,083		100.0000000%	\$ 3,504,554
COLLIER BOCC	\$ 0.06	89.0600000%	\$ 9,558,471	\$ 0.05	89.0600000%	\$ 7,164,541
Everglades		0.1900000%	\$ 20,392		0.1900000%	\$ 15,285
Marco Island		6.2300000%	\$ 668,642		6.2300000%	\$ 501,180
Naples		4.5200000%	\$ 485,114		4.5200000%	\$ 363,617
Countywide Total		100.0000000%	\$ 10,732,619		100.0000000%	\$ 8,044,623
COLUMBIA BOCC	\$ 0.06	74.8766667%	\$ 3,686,382	\$ -		
Fort White		0.9600000%	\$ 47,263			
Lake City		24.1633333%	\$ 1,189,626			
Countywide Total		100.0000000%	\$ 4,923,271			\$ 506,605
DESOTO BOCC	\$ 0.06	78.0000000%	\$ 766,121	\$ 0.05	86.0000000%	\$ 526,748
Arcadia		22.0000000%	\$ 216,085		14.0000000%	\$ 85,750
Countywide Total		100.0000000%	\$ 982,207		100.0000000%	\$ 612,498
DIXIE BOCC	\$ 0.06	81.2500000%	\$ 580,035	\$ -		
Cross City		12.5000000%	\$ 89,236			
Horseshoe Beach		6.2500000%	\$ 44,618			
Countywide Total		100.0000000%	\$ 713,889			\$ 76,851

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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 2024-25 Distribution Percentage	FY 2025-26 Estimated Distribution	Motor Fuel Tax Rate	FY 2024-25 Distribution Percentage	FY 2025-26 Estimated Distribution
JACKSONVILLE-DUVAL	\$ 0.06	95.5836000%	\$ 32,026,028	\$ 0.05	95.5836000%	\$ 20,804,075
Atlantic Beach		1.2874000%	\$ 431,353		1.2874000%	\$ 280,207
Baldwin		0.1347000%	\$ 45,132		0.1347000%	\$ 29,318
Jacksonville Beach		2.3033000%	\$ 771,739		2.3033000%	\$ 501,321
Neptune Beach		0.6910000%	\$ 231,525		0.6910000%	\$ 150,398
Countywide Total		100.0000000%	\$ 33,505,777		100.0000000%	\$ 21,765,318
ESCAMBIA BOCC	\$ 0.06	84.0400000%	\$ 7,985,084	\$ 0.04	100.0000000%	\$ 5,030,408
Century		0.8100000%	\$ 76,962		0.0000000%	\$ -
Pensacola		15.1500000%	\$ 1,439,482		0.0000000%	\$ -
Countywide Total		100.0000000%	\$ 9,501,528		100.0000000%	\$ 5,030,408
FLAGLER BOCC	\$ 0.06	20.9400000%	\$ 612,770	\$ -		
Beverly Beach		0.3100000%	\$ 9,072			
Bunnell		3.1200000%	\$ 91,301			
Flagler Beach		3.8000000%	\$ 111,200			
Palm Coast		71.8300000%	\$ 2,101,972			
Countywide Total		100.0000000%	\$ 2,926,314			\$ 433,063
FRANKLIN BOCC	\$ 0.06	75.0800000%	\$ 297,158	\$ -		
Appalachicola		16.8500000%	\$ 66,690			
Carrabelle		8.0700000%	\$ 31,940			
Countywide Total		100.0000000%	\$ 395,789			\$ 50,366
GADSDEN BOCC	\$ 0.06	71.2715000%	\$ 1,895,431	\$ -		
Chattahoochee		10.0262000%	\$ 266,642			
Greensboro		0.4941000%	\$ 13,140			
Gretna		1.6012000%	\$ 42,583			
Havana		2.7482000%	\$ 73,087			
Midway		2.2675000%	\$ 60,303			
Quincy		11.5913000%	\$ 308,265			
Countywide Total		100.0000000%	\$ 2,659,451			\$ 232,782
GILCHRIST BOCC	\$ 0.06	87.0700000%	\$ 470,427	\$ -		
Bell		0.9700000%	\$ 5,241			
Fanning Springs (part)		2.9900000%	\$ 16,155			
Trenton		8.9700000%	\$ 48,464			
Countywide Total		100.0000000%	\$ 540,286			\$ 76,341
GLADES BOCC	\$ 0.06	80.0000000%	\$ 591,643	\$ -		
Moore Haven		20.0000000%	\$ 147,911			
Countywide Total		100.0000000%	\$ 739,553			\$ 53,573
GULF BOCC	\$ 0.06	100.0000000%	\$ 446,950	\$ -		\$ 62,424
HAMILTON BOCC	\$ 0.06	72.4900000%	\$ 2,215,385	\$ -		
Jasper		13.5600000%	\$ 414,410			
Jennings		7.4000000%	\$ 226,153			
White Springs		6.5500000%	\$ 200,176			
Countywide Total		100.0000000%	\$ 3,056,124			\$ 138,179
HARDEE BOCC	\$ 0.06	86.0000000%	\$ 810,184	\$ 0.05	89.5800000%	\$ 496,216
Bowling Green		3.5200000%	\$ 33,161		1.0800000%	\$ 5,983
Wauchula		7.2200000%	\$ 68,018		8.3100000%	\$ 46,032
Zolfo Springs		3.2600000%	\$ 30,712		1.0300000%	\$ 5,706
Countywide Total		100.0000000%	\$ 942,074		100.0000000%	\$ 553,936
HENDRY BOCC	\$ 0.06	65.0000000%	\$ 1,231,511	\$ 0.02	65.0000000%	\$ 261,629
Clewiston		20.6700000%	\$ 391,620		20.6700000%	\$ 83,198
LaBelle		14.3300000%	\$ 271,501		14.3300000%	\$ 57,679
Countywide Total		100.0000000%	\$ 1,894,632		100.0000000%	\$ 402,507
HERNANDO BOCC	\$ 0.06	95.0000000%	\$ 5,249,283	\$ 0.05	95.0000000%	\$ 3,317,195
Brooksville		5.0000000%	\$ 276,278		5.0000000%	\$ 174,589
Countywide Total		100.0000000%	\$ 5,525,562		100.0000000%	\$ 3,491,784
HIGHLANDS BOCC	\$ 0.06	81.3473700%	\$ 2,664,934	\$ 0.05	81.4500000%	\$ 1,694,094
Avon Park		8.4022900%	\$ 275,258		7.1400000%	\$ 148,506
Lake Placid		2.0121100%	\$ 65,917		2.1600000%	\$ 44,926

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

	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			
	Local Government	Motor Fuel Tax Rate	FY 2024-25 Distribution Percentage	FY 2025-26 Estimated Distribution	Motor Fuel Tax Rate	FY 2024-25 Distribution Percentage	FY 2025-26 Estimated Distribution
Sebring			8.2382300%	\$ 269,884		9.2500000%	\$ 192,393
Countywide Total			100.0000000%	\$ 3,275,992		100.0000000%	\$ 2,079,919
HILLSBOROUGH BOCC	\$ 0.06	69.2100000%	\$ 29,264,717	\$ -			
Plant City			2.6600000%	\$ 1,124,753			
Tampa			26.3600000%	\$ 11,146,047			
Temple Terrace			1.7700000%	\$ 748,426			
Countywide Total			100.0000000%	\$ 42,283,943			\$ 5,755,283
HOLMES BOCC	\$ 0.06	85.0000000%	\$ 628,266	\$ -			
Bonifay			10.0000000%	\$ 73,914			
Esto			1.0000000%	\$ 7,391			
Noma			1.0000000%	\$ 7,391			
Ponce de Leon			2.0000000%	\$ 14,783			
Westville			1.0000000%	\$ 7,391			
Countywide Total			100.0000000%	\$ 739,137			\$ 82,013
INDIAN RIVER BOCC	\$ 0.06	72.3630160%	\$ 3,862,095	\$ -			
Fellsmere			2.8484070%	\$ 152,023			
Indian River Shores			1.3864870%	\$ 73,998			
Orchid			0.2006520%	\$ 10,709			
Sebastian			13.8533940%	\$ 739,371			
Vero Beach			9.3480440%	\$ 498,916			
Countywide Total			100.0000000%	\$ 5,337,112			\$ 694,207
JACKSON BOCC	\$ 0.06	76.3700000%	\$ 2,528,416	\$ 0.05	76.3700000%	\$ 1,153,358	
Alford			0.9300000%	\$ 30,790		0.9300000%	\$ 14,045
Campbellton			0.1600000%	\$ 5,297		0.1600000%	\$ 2,416
Cottondale			1.0800000%	\$ 35,756		1.0800000%	\$ 16,310
Graceville			4.2000000%	\$ 139,051		4.2000000%	\$ 63,429
Grand Ridge			1.4400000%	\$ 47,675		1.4400000%	\$ 21,747
Greenwood			0.5600000%	\$ 18,540		0.5600000%	\$ 8,457
Malone			1.0400000%	\$ 34,432		1.0400000%	\$ 15,706
Marianna			11.4500000%	\$ 379,080		11.4500000%	\$ 172,921
Sneads			2.7700000%	\$ 91,708		2.7700000%	\$ 41,833
Countywide Total			100.0000000%	\$ 3,310,745		100.0000000%	\$ 1,510,224
JEFFERSON BOCC	\$ 0.06	88.3266667%	\$ 705,589	\$ 0.05	88.9100000%	\$ 363,259	
Monticello			11.6733333%	\$ 93,251		11.0900000%	\$ 45,310
Countywide Total			100.0000000%	\$ 798,840		100.0000000%	\$ 408,569
LAFAYETTE BOCC	\$ 0.06	100.0000000%	\$ 204,853	\$ -			\$ 19,707
LAKE BOCC	\$ 0.06	66.3800000%	\$ 7,381,346	\$ -			
Astatula			0.5404900%	\$ 60,102			
Clermont			5.6042800%	\$ 623,187			
Eustis			4.6077300%	\$ 512,372			
Fruitland Park			1.4341600%	\$ 159,476			
Groveland			3.1375300%	\$ 348,888			
Howey-in-the-Hills			0.4190600%	\$ 46,599			
Lady Lake			2.3797700%	\$ 264,626			
Leesburg			4.7903700%	\$ 532,681			
Mascotte			1.2920300%	\$ 143,672			
Minneola			2.6594100%	\$ 295,722			
Montverde			0.6173800%	\$ 68,652			
Mount Dora			2.5580200%	\$ 284,448			
Tavares			2.8734100%	\$ 319,518			
Umatilla			0.7063600%	\$ 78,546			
Countywide Total			100.0000000%	\$ 11,119,835			\$ 1,644,037
LEE BOCC	\$ 0.06	52.5600000%	\$ 12,298,688	\$ 0.05	52.5600000%	\$ 8,937,489	
Bonita Springs			4.4900000%	\$ 1,050,630		4.4900000%	\$ 763,495
Cape Coral			29.8200000%	\$ 6,977,681		29.8200000%	\$ 5,070,698
Estero			2.6600000%	\$ 622,422		2.6600000%	\$ 452,316
Fort Myers			8.4900000%	\$ 1,986,603		8.4900000%	\$ 1,443,670

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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 2024-25 Distribution Percentage	FY 2025-26 Estimated Distribution	Motor Fuel Tax Rate	FY 2024-25 Distribution Percentage	FY 2025-26 Estimated Distribution
Fort Myers Beach		0.6200000%	\$ 145,076		0.6200000%	\$ 105,427
Sanibel		1.3600000%	\$ 318,231		1.3600000%	\$ 231,259
Countywide Total		100.0000000%	\$ 23,399,331		100.0000000%	\$ 17,004,354
LEON BOCC	\$ 0.06	46.6700000%	\$ 3,717,180	\$ 0.05	50.0000000%	\$ 2,892,295
Tallahassee		53.3300000%	\$ 4,247,637		50.0000000%	\$ 2,892,295
Countywide Total		100.0000000%	\$ 7,964,817		100.0000000%	\$ 5,784,589
LEVY BOCC	\$ 0.06	90.5900000%	\$ 1,385,792	\$ 0.05	90.5900000%	\$ 914,918
Bronson		0.1300000%	\$ 1,989		0.1300000%	\$ 1,313
Cedar Key		0.3600000%	\$ 5,507		0.3600000%	\$ 3,636
Chiefland		1.9500000%	\$ 29,830		1.9500000%	\$ 19,694
Fanning Springs (part)		0.1800000%	\$ 2,754		18.0000000%	\$ 181,792
Inglis		1.0000000%	\$ 15,297		1.0000000%	\$ 10,100
Otter Creek		0.0800000%	\$ 1,224		0.0800000%	\$ 808
Williston		5.1300000%	\$ 78,476		5.1300000%	\$ 51,811
Yankeetown		0.5800000%	\$ 8,872		0.5800000%	\$ 5,858
Countywide Total		100.0000000%	\$ 1,529,741		117.8200000%	\$ 1,009,955
LIBERTY BOCC	\$ 0.06	85.0000000%	\$ 285,757	\$ -		
Bristol		15.0000000%	\$ 50,428			
Countywide Total		100.0000000%	\$ 336,185			\$ 28,720
MADISON BOCC	\$ 0.06	70.1700000%	\$ 1,399,830	\$ 0.05	70.1700000%	\$ 440,618
Greenville		6.1600000%	\$ 122,887		6.1600000%	\$ 38,680
Lee		1.9800000%	\$ 39,499		1.9800000%	\$ 12,433
Madison		21.6900000%	\$ 432,697		21.6900000%	\$ 136,198
Countywide Total		100.0000000%	\$ 1,994,913		100.0000000%	\$ 627,929
MANATEE BOCC	\$ 0.06	100.0000000%	\$ 11,991,166	\$ 0.05	100.0000000%	\$ 8,619,780
MARION BOCC	\$ 0.06	74.5100000%	\$ 10,651,707	\$ 0.05	74.5100000%	\$ 6,760,118
Bellevue		1.1300000%	\$ 161,541		1.1300000%	\$ 102,522
Dunnellon		0.5000000%	\$ 71,478		0.5000000%	\$ 45,364
McIntosh		0.1700000%	\$ 24,303		0.1700000%	\$ 15,424
Ocala		23.5900000%	\$ 3,372,350		23.5900000%	\$ 2,140,266
Reddick		0.1000000%	\$ 14,296		0.1000000%	\$ 9,073
Countywide Total		100.0000000%	\$ 14,295,674		100.0000000%	\$ 9,072,766
MARTIN BOCC	\$ 0.06	86.6600000%	\$ 4,673,186	\$ 0.05	86.6600000%	\$ 3,403,044
Indiantown		1.2600000%	\$ 67,946		1.2600000%	\$ 49,479
Jupiter Island		2.3400000%	\$ 126,186		2.3400000%	\$ 91,889
Ocean Breeze		0.5000000%	\$ 26,963		0.5000000%	\$ 19,634
Sewall's Point		2.8300000%	\$ 152,609		2.8300000%	\$ 111,131
Stuart		6.4100000%	\$ 345,663		6.4100000%	\$ 251,714
Countywide Total		100.0000000%	\$ 5,392,552		100.0000000%	\$ 3,926,891
MIAMI-DADE BOCC	\$ 0.06	70.4000000%	\$ 47,109,370	\$ 0.03	74.0000000%	\$ 21,290,400
Aventura		0.6040000%	\$ 404,177		0.5310000%	\$ 152,773
Bal Harbour		0.0430000%	\$ 28,774		0.0380000%	\$ 10,933
Bay Harbor Islands		0.1050000%	\$ 70,263		0.0920000%	\$ 26,469
Biscayne Park		0.0840000%	\$ 56,210		0.0740000%	\$ 21,290
Coral Gables		1.3060000%	\$ 873,932		1.1470000%	\$ 330,001
Cutler Bay		0.8570000%	\$ 573,476		0.7530000%	\$ 216,644
Doral		1.3350000%	\$ 893,338		1.1730000%	\$ 337,482
El Portal		0.0570000%	\$ 38,143		0.0500000%	\$ 14,385
Florida City		0.3160000%	\$ 211,457		0.2770000%	\$ 79,695
Golden Beach		0.0410000%	\$ 27,436		0.0360000%	\$ 10,357
Hialeah		4.0960000%	\$ 2,740,909		3.5980000%	\$ 1,035,174
Hialeah Gardens		0.4200000%	\$ 281,050		0.3690000%	\$ 106,164
Homestead		1.5680000%	\$ 1,049,254		1.3770000%	\$ 396,174
Indian Creek		0.0070000%	\$ 4,684		0.0060000%	\$ 1,726
Key Biscayne		0.2580000%	\$ 172,645		0.2270000%	\$ 65,310
Medley		0.0990000%	\$ 66,248		0.0870000%	\$ 25,031
Miami		8.1590000%	\$ 5,459,735		7.1650000%	\$ 2,061,429

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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 2024-25 Distribution Percentage	FY 2025-26 Estimated Distribution	Motor Fuel Tax Rate	FY 2024-25 Distribution Percentage	FY 2025-26 Estimated Distribution
Miami Beach		1.4810000%	\$ 991,037		1.3010000%	\$ 374,308
Miami Gardens		2.5110000%	\$ 1,680,279		2.2060000%	\$ 634,684
Miami Lakes		0.6070000%	\$ 406,184		0.5330000%	\$ 153,348
Miami Shores		0.3020000%	\$ 202,088		0.2650000%	\$ 76,243
Miami Springs		0.4070000%	\$ 272,351		0.3580000%	\$ 103,000
North Bay Village		0.1310000%	\$ 87,661		0.1150000%	\$ 33,086
North Miami		1.1120000%	\$ 744,114		0.9760000%	\$ 280,803
North Miami Beach		0.8960000%	\$ 599,574		0.7870000%	\$ 226,426
Opa Locka		0.3470000%	\$ 232,201		0.3050000%	\$ 87,751
Palmetto Bay		0.6520000%	\$ 436,297		0.5730000%	\$ 164,857
Pinecrest		0.5160000%	\$ 345,290		0.4540000%	\$ 130,619
South Miami		0.2780000%	\$ 186,028		0.2440000%	\$ 70,201
Sunny Isles Beach		0.3420000%	\$ 228,855		0.3010000%	\$ 86,600
Surfside		0.1050000%	\$ 70,263		0.0920000%	\$ 26,469
Sweetwater		0.3760000%	\$ 251,607		0.3300000%	\$ 94,944
Virginia Gardens		0.0490000%	\$ 32,789		0.0430000%	\$ 12,371
West Miami		0.1330000%	\$ 88,999		0.1170000%	\$ 33,662
Countywide Total		100.0000000%	\$ 66,916,719		100.0000000%	\$ 28,770,811
MONROE BOCC	\$ 0.06	56.5200000%	\$ 1,714,819	\$ 0.05	46.6200000%	\$ 1,051,022
Islamorada		9.2300000%	\$ 280,039		8.5800000%	\$ 193,431
Key Colony Beach		0.5000000%	\$ 15,170		0.9500000%	\$ 21,417
Key West		28.3200000%	\$ 859,230		31.9100000%	\$ 719,393
Layton		0.1200000%	\$ 3,641		0.2500000%	\$ 5,636
Marathon		5.3100000%	\$ 161,106		11.6900000%	\$ 263,545
Countywide Total		100.0000000%	\$ 3,034,004		100.0000000%	\$ 2,254,444
NASSAU BOCC	\$ 0.06	85.6065000%	\$ 2,408,519	\$ 0.05	85.6065000%	\$ 1,586,489
Callahan		0.7494000%	\$ 21,084		0.7494000%	\$ 13,888
Fernandina Beach		9.0497000%	\$ 254,611		9.0497000%	\$ 167,712
Hilliard		4.5944000%	\$ 129,262		4.5944000%	\$ 85,145
Countywide Total		100.0000000%	\$ 2,813,477		100.0000000%	\$ 1,853,234
OKALOOSA BOCC	\$ 0.06	64.0000000%	\$ 4,300,786	\$ 0.03	64.0000000%	\$ 1,900,595
Cinco Bayou		0.3828000%	\$ 25,724		0.3828000%	\$ 11,368
Crestview		7.8062000%	\$ 524,575		7.8062000%	\$ 231,819
Destin		7.9133000%	\$ 531,772		7.9133000%	\$ 235,000
Fort Walton Beach		9.7956000%	\$ 658,262		9.7956000%	\$ 290,898
Laurel Hill		0.4593000%	\$ 30,865		0.4593000%	\$ 13,640
Mary Esther		1.9899000%	\$ 133,721		1.9899000%	\$ 59,094
Niceville		4.3618000%	\$ 293,112		4.3618000%	\$ 129,532
Shalimar		0.6124000%	\$ 41,153		0.6124000%	\$ 18,186
Valparaiso		2.6787000%	\$ 180,008		2.6787000%	\$ 79,549
Countywide Total		100.0000000%	\$ 6,719,978		100.0000000%	\$ 2,969,680
OKEECHOBEE BOCC	\$ 0.06	80.6600000%	\$ 1,729,553	\$ 0.05	80.6600000%	\$ 1,049,082
Okeechobee		19.3400000%	\$ 414,698		19.3400000%	\$ 251,540
Countywide Total		100.0000000%	\$ 2,144,252		100.0000000%	\$ 1,300,622
ORANGE BOCC	\$ 0.06	62.6816000%	\$ 28,696,205	\$ -		
Apopka		3.9046000%	\$ 1,787,561			
Bay Lake		0.0000000%	\$ -			
Belle Isle		0.4849000%	\$ 221,992			
Eatonville		0.1588000%	\$ 72,700			
Edgewood		0.1762000%	\$ 80,666			
Lake Buena Vista		0.0000000%	\$ -			
Maitland		1.3372000%	\$ 612,182			
Oakland		0.3618000%	\$ 165,635			
Ocoee		3.3297000%	\$ 1,524,367			
Orlando		21.9021000%	\$ 10,026,980			
Windermere		0.2037000%	\$ 93,256			
Winter Garden		3.4027000%	\$ 1,557,787			

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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 2024-25 Distribution Percentage	FY 2025-26 Estimated Distribution	Motor Fuel Tax Rate	FY 2024-25 Distribution Percentage	FY 2025-26 Estimated Distribution
Winter Park		2.0567000%	\$ 941,576			
Countywide Total		100.0000000%	\$ 45,780,908			\$ 6,313,288
OSCEOLA BOCC	\$ 0.06	62.5000000%	\$ 7,776,843	\$ 0.05	100.0000000%	\$ 9,349,992
Kissimmee		25.0000000%	\$ 3,110,737		0.0000000%	\$ -
St. Cloud		12.5000000%	\$ 1,555,369		0.0000000%	\$ -
Countywide Total		100.0000000%	\$ 12,442,949		100.0000000%	\$ 9,349,992
PALM BEACH BOCC	\$ 0.06	66.5648000%	\$ 24,871,563	\$ 0.05	78.9240000%	\$ 21,286,721
Atlantis		0.1885600%	\$ 70,454		0.1188600%	\$ 32,058
Belle Glade		0.8542600%	\$ 319,189		0.5384900%	\$ 145,237
Boca Raton		4.1025700%	\$ 1,532,902		2.5860700%	\$ 697,493
Boynton Beach		2.4612000%	\$ 919,614		1.5514200%	\$ 418,436
Briny Breezes		0.0090400%	\$ 3,378		0.0057000%	\$ 1,537
Cloud Lake		0.0113900%	\$ 4,256		0.0071800%	\$ 1,937
Delray Beach		2.6909500%	\$ 1,005,458		1.6962500%	\$ 457,498
Glen Ridge		0.0238400%	\$ 8,908		0.0150300%	\$ 4,054
Golf		0.0676900%	\$ 25,292		0.0426700%	\$ 11,509
Greenacres		0.8301000%	\$ 310,162		0.5232600%	\$ 141,129
Gulfstream		0.0653700%	\$ 24,425		0.0412100%	\$ 11,115
Haverhill		0.1137000%	\$ 42,483		0.0716700%	\$ 19,330
Highland Beach		0.0654500%	\$ 24,455		0.0412600%	\$ 11,128
Hypoluxo		0.0312800%	\$ 11,688		0.0197200%	\$ 5,319
Juno Beach		0.1082100%	\$ 40,432		0.0682100%	\$ 18,397
Jupiter		2.6098200%	\$ 975,145		1.6451100%	\$ 443,705
Jupiter Inlet Colony		0.0379500%	\$ 14,180		0.0239200%	\$ 6,452
Lake Clarke Shores		0.1979900%	\$ 73,978		0.1248000%	\$ 33,660
Lake Park		0.4793100%	\$ 179,091		0.3021300%	\$ 81,488
Lake Worth Beach		1.7652900%	\$ 659,591		1.1127600%	\$ 300,124
Lantana		0.5526300%	\$ 206,487		0.3483500%	\$ 93,954
Loxahatchee Groves		0.7102000%	\$ 265,362		0.4476700%	\$ 120,742
Manalapan		0.0347700%	\$ 12,992		0.0219200%	\$ 5,912
Mangonia Park		0.1291200%	\$ 48,245		0.0813900%	\$ 21,952
North Palm Beach		0.5398800%	\$ 201,723		0.3403100%	\$ 91,786
Ocean Ridge		0.1022300%	\$ 38,198		0.0644400%	\$ 17,380
Pahokee		0.3346000%	\$ 125,021		0.2109100%	\$ 56,885
Palm Beach		0.6312600%	\$ 235,867		0.3979200%	\$ 107,324
Palm Beach Gardens		1.6689900%	\$ 623,609		1.0520600%	\$ 283,753
Palm Beach Shores		0.0752500%	\$ 28,117		0.0474400%	\$ 12,795
Palm Springs		0.7871900%	\$ 294,129		0.4962100%	\$ 133,834
Riviera Beach		1.4486900%	\$ 541,295		0.9131900%	\$ 246,298
Royal Palm Beach		1.3971900%	\$ 522,052		0.8807200%	\$ 237,540
South Bay		0.2117700%	\$ 79,127		0.1334900%	\$ 36,004
South Palm Beach		0.0171000%	\$ 6,389		0.0107800%	\$ 2,907
Tequesta		0.3458300%	\$ 129,217		0.2179900%	\$ 58,794
Wellington		3.0531000%	\$ 1,140,774		1.9245300%	\$ 519,068
West Palm Beach		4.6814300%	\$ 1,749,190		2.9509600%	\$ 795,908
Westlake		0.0000000%	\$ -		0.0000000%	\$ -
Countywide Total		100.0000000%	\$ 37,364,437		100.0000000%	\$ 26,971,163
PASCO BOCC	\$ 0.06	92.8769000%	\$ 14,902,906	\$ 0.05	92.8769000%	\$ 10,816,478
Dade City		1.2180000%	\$ 195,439		1.2180000%	\$ 141,849
New Port Richey		2.4968000%	\$ 400,633		2.4968000%	\$ 290,778
Port Richey		0.3538000%	\$ 56,770		0.3538000%	\$ 41,204
St. Leo		0.0852000%	\$ 13,671		0.0852000%	\$ 9,922
San Antonio		0.1290000%	\$ 20,699		0.1290000%	\$ 15,023
Zephyrhills		2.8403000%	\$ 455,751		2.8403000%	\$ 330,782
Countywide Total		100.0000000%	\$ 16,045,870		100.0000000%	\$ 11,646,037
PINELLAS BOCC	\$ 0.06	100.0000000%	\$ 21,792,456	\$ -		\$ 3,168,079
POLK BOCC	\$ 0.06	65.3350000%	\$ 15,905,451	\$ 0.05	65.3350000%	\$ 10,132,251

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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 2024-25 Distribution Percentage	FY 2025-26 Estimated Distribution	Motor Fuel Tax Rate	FY 2024-25 Distribution Percentage	FY 2025-26 Estimated Distribution
Auburndale		2.0370000%	\$ 495,897		2.0370000%	\$ 315,901
Bartow		2.5050000%	\$ 609,829		2.5050000%	\$ 388,479
Davenport		1.1520000%	\$ 280,448		1.1520000%	\$ 178,654
Dundee		0.6930000%	\$ 168,707		0.6930000%	\$ 107,471
Eagle Lake		0.4520000%	\$ 110,037		0.4520000%	\$ 70,097
Fort Meade		0.7840000%	\$ 190,861		0.7840000%	\$ 121,584
Frostproof		0.7330000%	\$ 178,445		0.7330000%	\$ 113,675
Haines City		3.1670000%	\$ 770,989		3.1670000%	\$ 491,143
Highland Park		0.0370000%	\$ 9,007		0.0370000%	\$ 5,738
Hillcrest Heights		0.0370000%	\$ 9,007		0.0370000%	\$ 5,738
Lake Alfred		0.8150000%	\$ 198,407		0.8150000%	\$ 126,391
Lake Hamilton		0.3190000%	\$ 77,659		0.3190000%	\$ 49,471
Lake Wales		2.1220000%	\$ 516,589		2.1220000%	\$ 329,083
Lakeland		13.0140000%	\$ 3,168,188		13.0140000%	\$ 2,018,231
Mulberry		0.5900000%	\$ 143,632		0.5900000%	\$ 91,498
Polk City		0.4440000%	\$ 108,089		0.4440000%	\$ 68,856
Winter Haven		5.7640000%	\$ 1,403,214		5.7640000%	\$ 893,890
Countywide Total		100.0000000%	\$ 24,344,456		100.0000000%	\$ 15,508,152
PUTNAM BOCC	\$ 0.06	79.9476000%	\$ 1,880,429	\$ 0.05	79.9476000%	\$ 1,258,126
Crescent City		2.2264000%	\$ 52,367		2.2264000%	\$ 35,037
Interlachen		1.9050000%	\$ 44,807		1.9050000%	\$ 29,979
Palatka		13.8408000%	\$ 325,546		13.8408000%	\$ 217,811
Pomona Park		1.0460000%	\$ 24,603		1.0460000%	\$ 16,461
Welaka		1.0342000%	\$ 24,325		1.0342000%	\$ 16,275
Countywide Total		100.0000000%	\$ 2,352,077		100.0000000%	\$ 1,573,688
ST. JOHNS BOCC	\$ 0.06	92.9380000%	\$ 10,054,170	\$ -		
St. Augustine		4.8560000%	\$ 525,329			
St. Augustine Beach		2.2060000%	\$ 238,648			
Countywide Total		100.0000000%	\$ 10,818,148			\$ 1,456,438
ST. LUCIE BOCC	\$ 0.06	19.0226000%	\$ 1,980,092	\$ 0.05	19.0226000%	\$ 1,385,203
Fort Pierce		14.0710000%	\$ 1,464,672		14.0710000%	\$ 1,024,633
Port St. Lucie		66.8231000%	\$ 6,955,720		66.8231000%	\$ 4,865,978
St. Lucie Village		0.0833000%	\$ 8,671		0.0833000%	\$ 6,066
Countywide Total		100.0000000%	\$ 10,409,155		100.0000000%	\$ 7,281,880
SANTA ROSA BOCC	\$ 0.06	90.9514000%	\$ 4,706,098	\$ 0.05	89.4200000%	\$ 3,307,987
Gulf Breeze		2.2328000%	\$ 115,532		4.0800000%	\$ 150,935
Jay		0.3873000%	\$ 20,040		0.3900000%	\$ 14,428
Milton		6.4285000%	\$ 332,630		6.1100000%	\$ 226,032
Countywide Total		100.0000000%	\$ 5,174,300		100.0000000%	\$ 3,699,382
SARASOTA BOCC	\$ 0.06	62.0600000%	\$ 7,017,630	\$ 0.05	62.0600000%	\$ 5,294,448
Longboat Key		1.0288000%	\$ 116,335		1.0288000%	\$ 87,769
North Port		18.6445000%	\$ 2,108,286		18.6445000%	\$ 1,590,595
Sarasota		12.2797000%	\$ 1,388,566		12.2797000%	\$ 1,047,603
Venice		5.9870000%	\$ 676,999		5.9870000%	\$ 510,762
Countywide Total		100.0000000%	\$ 11,307,815		100.0000000%	\$ 8,531,176
SEMINOLE BOCC	\$ 0.06	63.6000000%	\$ 7,485,533	\$ -		
Altamonte Springs		5.3000000%	\$ 623,794			
Casselberry		4.8000000%	\$ 564,946			
Lake Mary		2.2000000%	\$ 258,934			
Longwood		3.2000000%	\$ 376,631			
Oviedo		6.4000000%	\$ 753,261			
Sanford		9.5000000%	\$ 1,118,122			
Winter Springs		5.0000000%	\$ 588,485			
Countywide Total		100.0000000%	\$ 11,769,705			\$ 1,766,032
SUMTER BOCC	\$ 0.06	75.4430000%	\$ 4,649,637	\$ -		
Bushnell		2.1360000%	\$ 131,644			
Center Hill		0.5820000%	\$ 35,869			

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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 2024-25 Distribution Percentage	FY 2025-26 Estimated Distribution	Motor Fuel Tax Rate	FY 2024-25 Distribution Percentage	FY 2025-26 Estimated Distribution
Coleman		0.43600000%	\$ 26,871			
Webster		0.54200000%	\$ 33,404			
Wildwood		20.86100000%	\$ 1,285,687			
Countywide Total		100.00000000%	\$ 6,163,112			\$ 654,545
SUWANNEE BOCC	\$ 0.06	85.91100000%	\$ 1,773,246	\$ 0.05	85.91100000%	\$ 1,076,598
Branford		1.00000000%	\$ 20,640		1.00000000%	\$ 12,532
Live Oak		13.08900000%	\$ 270,163		13.08900000%	\$ 164,025
Countywide Total		100.00000000%	\$ 2,064,050		100.00000000%	\$ 1,253,155
TAYLOR BOCC	\$ 0.06	70.00000000%	\$ 792,969	\$ -		
Perry		30.00000000%	\$ 339,844			
Countywide Total		100.00000000%	\$ 1,132,813			\$ 113,610
UNION BOCC	\$ 0.06	89.19000000%	\$ 413,387	\$ -		
Lake Butler		9.89000000%	\$ 45,839			
Raiford		0.00000000%	\$ -			
Worthington Springs		0.92000000%	\$ 4,264			
Countywide Total		100.00000000%	\$ 463,490			\$ 44,037
VOLUSIA BOCC	\$ 0.06	57.23900000%	\$ 9,587,840	\$ 0.05	57.23900000%	\$ 7,036,569
Daytona Beach		6.77600000%	\$ 1,135,016		6.77600000%	\$ 832,995
Daytona Beach Shores		0.28400000%	\$ 47,572		0.28400000%	\$ 34,913
DeBary		2.58600000%	\$ 433,169		2.58600000%	\$ 317,905
DeLand		3.02800000%	\$ 507,206		3.02800000%	\$ 372,242
Deltona		9.82800000%	\$ 1,646,243		9.82800000%	\$ 1,208,187
Edgewater		2.69100000%	\$ 450,757		2.69100000%	\$ 330,813
Holly Hill		1.20400000%	\$ 201,676		1.20400000%	\$ 148,011
Lake Helen		0.56600000%	\$ 94,808		0.56600000%	\$ 69,580
New Smyrna Beach		3.31400000%	\$ 555,113		3.31400000%	\$ 407,400
Oak Hill		0.45500000%	\$ 76,215		0.45500000%	\$ 55,935
Orange City		0.93500000%	\$ 156,618		0.93500000%	\$ 114,942
Ormond Beach		4.26200000%	\$ 713,908		4.26200000%	\$ 523,941
Pierson		0.38600000%	\$ 64,657		0.38600000%	\$ 47,452
Ponce Inlet		0.36900000%	\$ 61,809		0.36900000%	\$ 45,362
Port Orange		4.95500000%	\$ 829,989		4.95500000%	\$ 609,134
South Daytona		1.12200000%	\$ 187,941		1.12200000%	\$ 137,931
Countywide Total		100.00000000%	\$ 16,750,537		100.00000000%	\$ 12,293,313
WAKULLA BOCC	\$ 0.06	100.00000000%	\$ 1,054,033	\$ -		\$ 135,868
WALTON BOCC	\$ 0.06	92.08000000%	\$ 4,018,711	\$ -		
DeFuniak Springs		7.61000000%	\$ 332,128			
Freeport		0.27000000%	\$ 11,784			
Paxton		0.04000000%	\$ 1,746			
Countywide Total		100.00000000%	\$ 4,364,369			\$ 561,519
WASHINGTON BOCC	\$ 0.06	85.35000000%	\$ 695,032	\$ -		
Caryville		0.01000000%	\$ 81			
Chipley		12.70000000%	\$ 103,420			
Vernon		1.81000000%	\$ 14,739			
Wausau		0.13000000%	\$ 1,059			
Countywide Total		100.00000000%	\$ 814,332			\$ 107,788
STATEWIDE TOTALS			\$ 646,684,506			\$ 263,741,570

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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 2024-25 Distribution Percentage	FY 2025-26 Estimated Distribution	Motor Fuel Tax Rate	FY 2024-25 Distribution Percentage	FY 2025-26 Estimated Distribution

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 2024-25 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, 2026

Local Option Excise Tax
15 Cents | Local

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, 2026

County	Ninth-Cent Fuel Tax						1-6 Cents Local Option Fuel Tax						1-5 Cents Local Option Fuel Tax						Combined Total: All Taxes			
	2026 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2026 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	2026 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	2026 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	2026 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	2026 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	2026 Tax Rate	Countywide Realized Tax Revenues	
Taylor	0	\$ 75,610	1	\$ 123,035	6	\$ 1,132,813	0	\$ -	0	\$ -	5	\$ 568,048	6	\$ 1,208,124	6	\$ 691,083	5	\$ 220,185	7	\$ 544,553	5	\$ 220,185
Union	1	\$ 81,064	0	\$ -	6	\$ 46,390	0	\$ -	0	\$ -	5	\$ 220,185	-	\$ -	5	\$ -	12	\$ 32,048,616	0	\$ -	-	\$ -
Volusia	1	\$ 3,004,767	0	\$ 16,750,537	0	\$ -	5	\$ 12,293,313	0	\$ -	5	\$ -	-	\$ -	5	\$ 1,241,477	5	\$ 679,340	5	\$ 1,401,412	5	\$ 2,807,594
Wakulla	1	\$ 187,443	0	\$ 1,054,033	0	\$ -	6	\$ 0	0	\$ -	5	\$ 679,340	7	\$ 2,807,594	7	\$ 5,140,412	5	\$ 5,140,412	5	\$ 5,140,412	5	\$ 5,140,412
Walton	1	\$ 776,043	0	\$ 4,364,369	0	\$ -	6	\$ 0	0	\$ -	5	\$ 538,942	7	\$ 959,393	5	\$ 538,942	5	\$ 538,942	5	\$ 538,942	5	\$ 538,942
Washington	1	\$ 145,060	0	\$ 814,332	0	\$ -	6	\$ 0	0	\$ -	5	\$ 538,942	7	\$ 959,393	5	\$ 538,942	5	\$ 538,942	5	\$ 538,942	5	\$ 538,942
Florida Total		\$ 102,662,615		\$ 12,820,385		\$ 646,915,990		\$ -		\$ 289,258,009		\$ -		\$ 152,735,528		\$ 1,036,836,614		\$ 165,556,213		\$ 165,556,213		\$ 165,556,213

Notes:

- 1) The estimation of realized and unrealized revenues reflects countywide totals and assumes those tax rates in effect beginning January 1, 2026.
- 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 2026: Baker and Seminole counties 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: 2026 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 - Revenue Estimates for the Local Fiscal Year Ending September 30, 2026

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 2025-26 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 2025 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 reimposed 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 2025-26 local fiscal year, counties levying this tax will realize an estimated \$647 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 2025 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 2025-26 local fiscal year, the 40 counties levying this tax will realize an estimated \$289 million in revenue. The 31 counties not currently levying this tax at the maximum rate will allow an estimated \$153 million to go unrealized.

General Law Amendments:

There were no general law amendments resulting from the 2025 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 2025 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 2025 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, 2025 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 2025 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 2025 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 2025-26 state fiscal year, the 62 counties levying a tourist development tax will realize an estimated \$2.16 billion in revenue. The 32 counties not currently levying all possible tourist development taxes will allow an estimated \$100 million to go unrealized.

General Law Amendments:

Chapter 2025-8, L.O.F., (HB 575) amends s. 125.0104(5), F.S., to reflect the Gulf of Mexico to Gulf of America name change. This change was effective July 1, 2025.

Chapter 2025-208, L.O.F., (HB 7031) amends s. 125.0104(5), F.S., to expand the authorized uses of 1 or 2 Percent Tax, Additional 1 Percent Tax, and High Tourism Impact Tax in two ways. First, it allows all coastal counties to use tax revenues to fund the provision of beach lifeguards certified by an approved entity. Second, it allows coastal, fiscally constrained counties to use tax revenues to fund certain capital improvements. These changes were effective July 1, 2025.

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.

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.

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 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

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

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.

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

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

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

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

2002-34	Tourist development tax, taxability of boat slips
2001-42	Tourist development tax, purchase of beach property
2000-56	Use of tourist development tax to pay debt service
2000-50	Tourist development tax, welcome signs
2000-29	Tourist development tax, transfer of revenues
2000-25	Tourist development tax revenues
2000-15	Tourist development tax, use of tax for museum parking lot
98-74	Tourist development tax, construction of war memorial
97-64	Tourist development tax, convention development tax
97-48	Tourist development tax revenues for artificial reef
97-13	Tourist development tax, foreign national's residence
96-54	Tourist development tax funds for raceway facility
96-26	Tourist development tax, creation of second district
95-71	Tourist development tax, infrastructure surtax
94-12	County use of tourist development tax revenues for rail trail
92-66	Tourist development tax revenues, purchase of all terrain vehicles
92-34	Use of tourist development tax revenue
92-16	Tourist development tax – Concert in the Park
92-03	Clerk of Court's authority regarding tourist development tax
91-62	Tourist development tax revenues
90-83	Immunity from suit, county tourist development councils
90-59	Tourist development tax, hydrilla and weed control
90-55	Tourist development tax, beach facilities
90-14	Revenues derived from tourist development tax
89-50	Tourist tax revenues used for travel expenses
88-49	Use of tourist development tax
88-37	Local option tourist development tax
87-16	Use of tourist tax to improve shoreline
86-96	Authority to increase tourist development tax
86-87	Funds used for advertising
86-68	Use of tourist development tax to maintain beaches
83-18	Use of tourist tax for convention center
79-30	Tourist development tax, usage
77-81	Counties, tourist development tax

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

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

conditions, county tourist tax revenues can be influenced by a variety of factors such as the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, and the availability of convention facilities.

The first table to follow provides a historical summary of tourist and convention development tax impositions, expirations, rate changes, and repeals based on information obtained from the DOR.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 2026. 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 current 2026 tax rates. The fourth table provides countywide estimates of realized and unrealized revenues during the state fiscal year ending 2026.

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: March 1, 2025) available at <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf> and *Local Option Transient Rental Tax Rates* (Last Updated: March 2025) available at https://floridarevenue.com/Forms_library/current/dr15tdt.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>	2%	<i>Jun. 1, 1987</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	2%	<i>May 1, 2000</i>	-
<i>Bay (select zip codes)</i>	<i>Imposed Levy</i>	2%	<i>Mar. 1, 1986</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	2%	<i>Nov. 1, 1990</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	2%	<i>Dec. 1, 1986</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	2%	<i>Dec. 1, 1980</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	2%	<i>Apr. 1, 1984</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	2%	<i>Dec. 1, 1986</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 1989</i>	-
<i>Collier</i>	Imposed Levy	2%	Nov. 1, 1990	Nov. 14, 1991
<i>Collier</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 1993</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	2%	<i>Dec. 1, 1984</i>	-
<i>DeSoto</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 2011</i>	-
<i>Dixie</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 2011</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 1979</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	2%	<i>Dec. 1, 1980</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	2%	<i>Dec. 1, 1986</i>	-
<i>Franklin</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 2005</i>	-
<i>Gadsden</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 2003</i>	-
<i>Gilchrist</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 2007</i>	-
<i>Glades</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 2009</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 1999</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	2%	<i>Nov. 1, 1996</i>	-
<i>Hardee</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 2017</i>	-
<i>Hendry</i>	<i>Imposed Levy</i>	2%	<i>Feb. 1, 2003</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 1993</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 2003</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	2%	<i>Oct. 1, 1978</i>	-
<i>Holmes</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 2005</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	2%	<i>Apr. 1, 1987</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 1999</i>	-
<i>Jefferson</i>	<i>Imposed Levy</i>	2%	<i>Feb. 1, 2007</i>	-
<i>Lafayette</i>	Imposed Levy	1%	Sep. 1, 1991	Aug. 31, 2006
<i>Lake</i>	<i>Imposed Levy</i>	2%	<i>Dec. 1, 1984</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	2%	<i>Nov. 1, 1982</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	2%	<i>May 1, 1988</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 2003</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 1999</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 1981</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 2005</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	2%	<i>Nov. 1, 2002</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	2%	<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>	2%	<i>Apr. 1, 1984</i>	-
<i>Nassau (Amelia Island)</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 1989</i>	-
<i>Okaloosa</i>	<i>Imposed Levy</i>	2%	<i>Nov. 1, 1989</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 1993</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	2%	<i>May 1, 1978</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	2%	<i>Dec. 1, 1977</i>	-
Palm Beach	Imposed Levy	1%	Oct. 1, 1982	Dec. 31, 1983
<i>Palm Beach</i>	<i>Increased Rate</i>	2%	<i>Jan. 1, 1984</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 1991</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	2%	<i>Nov. 1, 1978</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	2%	<i>Dec. 1, 1986</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 1993</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	2%	<i>Dec. 1, 1986</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	2%	<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
<i>Santa Rosa</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 1992</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	2%	<i>Nov. 1, 1988</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 1989</i>	-
Sumter	Imposed Levy	2%	Jan. 1, 2005	Sep. 30, 2020
<i>Suwannee</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 1991</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	2%	<i>Dec. 1, 1998</i>	-
<i>Volusia</i>	<i>Imposed Levy</i>	2%	<i>May 1, 1978</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	2%	<i>Apr. 1, 1995</i>	-
<i>Walton (select zip codes)</i>	<i>Imposed Levy</i>	2%	<i>Oct. 1, 1986</i>	-
<i>Walton (remainder of county)</i>	<i>Imposed Levy</i>	2%	<i>Mar. 1, 2021</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	2%	<i>Jan. 1, 2001</i>	-
Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	1%	<i>Feb. 1, 1993</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	1%	<i>Jan. 1, 2012</i>	-
<i>Bay (select zip codes)</i>	<i>Imposed Levy</i>	1%	<i>Feb. 1, 1997</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	1%	<i>Mar. 1, 2007</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	1%	<i>Dec. 1, 1989</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	1%	<i>Aug. 1, 1987</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	1%	<i>Jan. 1, 1993</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	1%	<i>Oct. 1, 2002</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	1%	<i>Jun. 1, 1999</i>	-
Collier	Imposed Levy	1%	Nov. 1, 1990	Nov. 14, 1991
<i>Collier</i>	<i>Imposed Levy</i>	1%	<i>Jan. 1, 1996</i>	-
Columbia	Imposed Levy	1%	May 1, 1991	Jul. 31, 1994
<i>Columbia</i>	<i>Imposed Levy</i>	1%	<i>Apr. 1, 2010</i>	-
<i>DeSoto</i>	<i>Imposed Levy</i>	1%	<i>Jan. 1, 2015</i>	-
<i>Dixie</i>	<i>Imposed Levy</i>	1%	<i>Oct. 1, 2017</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	1%	<i>Mar. 1, 1988</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	1%	<i>Mar. 1, 2004</i>	-
<i>Franklin</i>	<i>Imposed Levy</i>	1%	<i>Jul. 1, 2021</i>	-
<i>Gilchrist</i>	<i>Imposed Levy</i>	1%	<i>Feb. 1, 2020</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	1%	<i>Feb. 1, 2002</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	1%	<i>Jan. 1, 2002</i>	-
<i>Hendry</i>	<i>Imposed Levy</i>	1%	<i>May 1, 2007</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	1%	<i>Aug. 1, 1998</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	1%	<i>Aug. 1, 2018</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	1%	<i>Oct. 1, 1986</i>	-
<i>Holmes</i>	<i>Imposed Levy</i>	1%	<i>Jan. 1, 2018</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	1%	<i>Sep. 30, 1993</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	1%	<i>Aug. 1, 2004</i>	-
<i>Jefferson</i>	<i>Imposed Levy</i>	1%	<i>Nov. 1, 2017</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	1%	<i>Apr. 1, 2003</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	1%	<i>Mar. 1, 1988</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	1%	<i>Jan. 1, 1994</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	1%	<i>Jan. 1, 2020</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	1%	<i>Dec. 1, 2002</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	1%	<i>Oct. 1, 1986</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	1%	<i>Nov. 1, 2015</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	1%	<i>May 1, 2008</i>	-
Monroe (Key West)	Imposed Levy	1%	Nov. 1, 1986	Jun. 30, 1987
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	1%	<i>Jul. 1, 1987</i>	-
<i>Nassau (Amelia Island)</i>	<i>Imposed Levy</i>	1%	<i>Dec. 1, 2008</i>	-
<i>Okaloosa</i>	<i>Imposed Levy</i>	1%	<i>Jul. 1, 1999</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	1%	<i>Dec. 1, 1996</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	1%	<i>Jun. 1, 1986</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	1%	<i>Jul. 1, 1986</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	1%	<i>Feb. 1, 1989</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	1%	<i>Oct. 1, 2017</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	1%	<i>Jul. 1, 1988</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	1%	<i>Oct. 1, 1990</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	1%	<i>Feb. 1, 2008</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
<i>St. Johns</i>	<i>Imposed Levy</i>	1%	Jan. 1, 1992	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	1%	Feb. 1, 1988	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	1%	Oct. 1, 1996	-
<i>Sarasota</i>	<i>Imposed Levy</i>	1%	Apr. 1, 1997	-
<i>Seminole</i>	<i>Imposed Levy</i>	1%	Jan. 1, 1993	-
<i>Suwannee</i>	<i>Imposed Levy</i>	1%	Jul. 1, 2011	-
<i>Taylor</i>	<i>Imposed Levy</i>	1%	Jan. 1, 2006	-
<i>Wakulla</i>	<i>Imposed Levy</i>	1%	Nov. 1, 2011	-
<i>Walton (select zip codes)</i>	<i>Imposed Levy</i>	1%	Feb. 1, 1999	-
<i>Washington</i>	<i>Imposed Levy</i>	1%	Jul. 1, 2006	-
Professional Sports Franchise Facility Tax - s. 125.0104(3)(I), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	1%	May 1, 2010	-
<i>Bay (select zip codes)</i>	<i>Imposed Levy</i>	1%	Mar. 1, 2009	-
<i>Bradford</i>	<i>Imposed Levy</i>	1%	Mar. 1, 2007	-
<i>Brevard</i>	<i>Imposed Levy</i>	1%	Mar. 1, 1994	-
<i>Broward</i>	<i>Imposed Levy</i>	1%	Jul. 1, 1996	-
<i>Charlotte</i>	<i>Imposed Levy</i>	1%	Oct. 1, 2005	-
<i>Citrus</i>	<i>Imposed Levy</i>	1%	Mar. 1, 2017	-
<i>Clay</i>	<i>Imposed Levy</i>	1%	Dec. 1, 2017	-
<i>Collier</i>	<i>Imposed Levy</i>	1%	Oct. 1, 2005	-
<i>Columbia</i>	<i>Imposed Levy</i>	1%	Apr. 1, 2013	-
<i>Duval</i>	<i>Imposed Levy</i>	1%	Feb. 1, 1994	-
<i>Escambia</i>	Imposed Levy	1%	May 1, 1996	Apr. 30, 1999
<i>Escambia</i>	<i>Imposed Levy</i>	1%	Aug. 1, 2000	-
<i>Flagler</i>	<i>Imposed Levy</i>	1%	Dec. 1, 2010	-
<i>Gulf</i>	<i>Imposed Levy</i>	1%	Jan. 1, 2007	-
<i>Hernando</i>	<i>Imposed Levy</i>	1%	Oct. 1, 2014	-
<i>Highlands</i>	<i>Imposed Levy</i>	1%	Aug. 1, 2018	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	1%	Mar. 1, 1990	-
<i>Indian River</i>	<i>Imposed Levy</i>	1%	Feb. 1, 2001	-
<i>Jackson</i>	<i>Imposed Levy</i>	1%	Aug. 1, 2004	-
<i>Lake</i>	<i>Imposed Levy</i>	1%	Apr. 1, 2003	-
<i>Lee</i>	<i>Imposed Levy</i>	1%	Jan. 1, 2006	-
<i>Leon</i>	<i>Imposed Levy</i>	1%	Nov. 1, 2004	-
<i>Levy</i>	<i>Imposed Levy</i>	1%	Jan. 1, 2020	-
<i>Madison</i>	<i>Imposed Levy</i>	1%	Feb. 1, 2022	-
<i>Manatee</i>	<i>Imposed Levy</i>	1%	Dec. 1, 2003	-
<i>Marion</i>	<i>Imposed Levy</i>	1%	Nov. 1, 2015	-
<i>Martin</i>	<i>Imposed Levy</i>	1%	May 1, 2008	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	1%	Jan. 1, 1991	-
<i>Nassau (Amelia Island)</i>	<i>Imposed Levy</i>	1%	Apr. 1, 2010	-
<i>Okaloosa (TDT district)</i>	<i>Imposed Levy</i>	1%	Jul. 1, 1999	-
<i>Okaloosa (Expansion district)</i>	<i>Imposed Levy</i>	1%	Mar. 1, 2022	-
<i>Orange</i>	<i>Imposed Levy</i>	1%	Feb. 1, 1995	-
<i>Osceola</i>	<i>Imposed Levy</i>	1%	Sep. 1, 1997	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	1%	Jan. 1, 1994	-
<i>Pasco</i>	<i>Imposed Levy</i>	1%	Oct. 1, 2017	-
<i>Pinellas</i>	<i>Imposed Levy</i>	1%	Jan. 1, 1996	-
<i>Polk</i>	<i>Imposed Levy</i>	1%	May 1, 1994	-
<i>Putnam</i>	<i>Imposed Levy</i>	1%	Feb. 1, 2008	-
<i>St. Johns</i>	<i>Imposed Levy</i>	1%	Apr. 1, 2010	-
<i>St. Lucie</i>	Imposed Levy	1%	Aug. 1, 1997	Dec. 31, 2002
<i>St. Lucie</i>	<i>Imposed Levy</i>	1%	Feb. 1, 2003	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	1%	Jun. 1, 2006	-
<i>Sarasota</i>	<i>Imposed Levy</i>	1%	May 1, 2007	-
<i>Seminole</i>	<i>Imposed Levy</i>	1%	Jan. 1, 2009	-
<i>Taylor</i>	<i>Imposed Levy</i>	1%	Sep. 1, 2016	-
<i>Volusia</i>	<i>Imposed Levy</i>	1%	Jul. 1, 2003	-
<i>Wakulla</i>	<i>Imposed Levy</i>	1%	Mar. 1, 2012	-
<i>Walton (select zip codes)</i>	<i>Imposed Levy</i>	1%	May 1, 2004	-

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>	1%	<i>Jan. 1, 2018</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	1%	<i>Aug. 1, 2019</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	1%	<i>Jan. 1, 2025</i>	-
<i>Monroe</i>	<i>Imposed Levy</i>	1%	<i>Jun. 1, 2009</i>	-
<i>Okaloosa (TDT district)</i>	<i>Imposed Levy</i>	1%	<i>Jan. 1, 2023</i>	-
<i>Okaloosa (Expansion district)</i>	<i>Imposed Levy</i>	1%	<i>Mar. 1, 2025</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	1%	<i>Oct. 1, 1989</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	1%	<i>Oct. 1, 1990</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	1%	<i>Feb. 1, 2015</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	1%	<i>Jan. 1, 2016</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	1%	<i>Oct. 1, 2022</i>	-
<i>Walton (select zip codes)</i>	<i>Imposed Levy</i>	1%	<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>	1%	<i>May 1, 2010</i>	-
<i>Bay (select zip codes)</i>	<i>Imposed Levy</i>	1%	<i>Apr. 1, 2009</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	1%	<i>Jul. 1, 2005</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	1%	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	1%	<i>Apr. 1, 2007</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	1%	<i>Mar. 1, 2017</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	1%	<i>Dec. 1, 2017</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	1%	<i>Sep. 1, 2017</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	1%	<i>Oct. 1, 2015</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	1%	<i>Nov. 1, 1994</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	1%	<i>Apr. 1, 2021</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	1%	<i>Jun. 1, 2017</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	1%	<i>Jan. 1, 2015</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	1%	<i>Oct. 1, 2014</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	1%	<i>Aug. 1, 2023</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	1%	<i>Dec. 1, 1994</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	1%	<i>Jan. 1, 2025</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	1%	<i>Aug. 1, 2023</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	1%	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	1%	<i>May 1, 2009</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	1%	<i>Feb. 1, 2022</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	1%	<i>Jun. 1, 2009</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	1%	<i>Jul. 1, 2015</i>	-
<i>Nassau (Amelia Island)</i>	<i>Imposed Levy</i>	1%	<i>Jul. 1, 2018</i>	-
<i>Okaloosa (TDT district)</i>	<i>Imposed Levy</i>	1%	<i>Jan. 1, 2008</i>	-
<i>Okaloosa (Expansion district)</i>	<i>Imposed Levy</i>	1%	<i>Jan. 1, 2023</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	1%	<i>Sep. 1, 2006</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	1%	<i>Jul. 1, 2004</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	1%	<i>Dec. 1, 2006</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	1%	<i>Jun. 1, 2022</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	1%	<i>Dec. 1, 2005</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	1%	<i>Mar. 1, 2004</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	1%	<i>Oct. 1, 2021</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	1%	<i>Mar. 1, 2003</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	1%	<i>Jun. 1, 2014</i>	-
<i>Sarasota</i>	Imposed Levy	0.5%	<i>May 1, 2010</i>	<i>Apr. 30, 2011</i>
<i>Sarasota</i>	<i>Increased Rate</i>	1%	<i>May 1, 2011</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	1%	<i>Feb. 1, 2009</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	1%	<i>Nov. 1, 2016</i>	-
<i>Walton (select zip codes)</i>	Imposed Levy	0.5%	<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>	1%	<i>May 1, 1988</i>	-
Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.				
<i>Duval</i>	<i>Imposed Levy</i>	2%	<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>	3%	<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	<i>Jul. 1, 2001</i>			
Baker	<i>May 1, 2000</i>			
Bay	<i>Jan. 1, 1994</i>			
Brevard	<i>Oct. 1, 1992</i>			
Broward	<i>Mar. 1, 1994</i>			
Charlotte	<i>Sep. 1, 1990</i>			
Citrus	Sep. 1, 1991	Dec. 31, 2005		
Clay	<i>Jan. 1, 1989</i>			
Collier	<i>Jan. 1, 1993</i>			
Duval	<i>Dec. 1, 1990</i>			
Escambia	<i>Jun. 1, 1989</i>			
Flagler	<i>Jul. 1, 2018</i>			
Gulf	<i>Jun. 1, 2001</i>			
Hernando	<i>Jan. 1, 1993</i>			
Highlands	Jan. 1, 2014	Mar. 31, 2018		
Hillsborough	<i>Jan. 1, 1992</i>			
Indian River	<i>Oct. 1, 2000</i>			
Lake	<i>Nov. 1, 1998</i>			
Lee	<i>May 1, 1988</i>			
Leon	<i>Oct. 1, 1994</i>			
Manatee	<i>Oct. 1, 1989</i>			
Marion	<i>Apr. 1, 2008</i>			
Martin	<i>Nov. 1, 2002</i>			
Miami-Dade	<i>Apr. 1, 1988</i>			
Monroe (Tourist Development Taxes)	<i>Jan. 1, 1991</i>			
Monroe (Tourist Impact Tax)	<i>Jan. 1, 1996</i>			
Nassau	<i>May 1, 1989</i>			
Okaloosa	Jul. 1, 1992	Feb. 28, 2017		
Okaloosa (TDT district)	<i>Jan. 1, 2022</i>			
Okaloosa (Expansion district)	<i>Mar. 1, 2022</i>			
Orange	<i>Jan. 1, 1992</i>			
Osceola	<i>May 1, 1992</i>			
Palm Beach	<i>Jan. 1, 1993</i>			
Pasco	<i>Oct. 1, 2019</i>			
Pinellas	<i>Oct. 1, 1990</i>			
Polk	<i>Jan. 1, 1994</i>			
Putnam	<i>Apr. 1, 1999</i>			
St. Johns	<i>Aug. 1, 1988</i>			
St. Lucie	<i>May 1, 1991</i>			
Santa Rosa	<i>May 1, 1994</i>			
Sarasota	<i>Jun. 1, 1992</i>			
Seminole	<i>Sep. 1, 1993</i>			
Suwannee	<i>Nov. 1, 2001</i>			
Taylor	<i>Jul. 1, 2006</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
<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>. This source document has not yet been updated for 2026.

Estimates of Taxable Sales Reported by Transient Rental Facilities	
State Fiscal Year Ending June 30, 2026	
County	Estimate
Alachua	\$ 206,218,244
Baker	\$ 9,109,997
Bay	\$ 795,396,088
Bradford	\$ 8,212,360
Brevard	\$ 565,208,884
Broward	\$ 2,312,183,643
Calhoun	\$ 302,158
Charlotte	\$ 161,835,213
Citrus	\$ 69,473,919
Clay	\$ 40,181,621
Collier	\$ 1,090,208,833
Columbia	\$ 52,556,585
DeSoto	\$ 6,672,712
Dixie	\$ 4,941,548
Duval	\$ 603,901,989
Escambia	\$ 476,259,882
Flagler	\$ 98,926,758
Franklin	\$ 114,704,924
Gadsden	\$ 12,771,434
Gilchrist	\$ 6,701,251
Glades	\$ 2,174,570
Gulf	\$ 108,222,600
Hamilton	\$ 2,991,373
Hardee	\$ 3,580,135
Hendry	\$ 18,001,817
Hernando	\$ 67,780,398
Highlands	\$ 44,773,721
Hillsborough	\$ 1,333,899,792
Holmes	\$ 4,681,505
Indian River	\$ 134,871,992
Jackson	\$ 18,004,247
Jefferson	\$ 3,607,074
Lafayette	\$ 3,300,110
Lake	\$ 181,900,852
Lee	\$ 1,072,608,594
Leon	\$ 212,788,164
Levy	\$ 14,893,300
Liberty	\$ 317,032
Madison	\$ 5,935,229
Manatee	\$ 754,932,772
Marion	\$ 182,953,805
Martin	\$ 95,328,606
Miami-Dade	\$ 965,581,099
Monroe	\$ 1,659,129,648
Nassau	\$ 258,221,293
Okaloosa	\$ 1,260,966,153
Okeechobee	\$ 9,989,592
Orange	\$ 13,998,900,667
Osceola	\$ 1,386,066,589
Palm Beach	\$ 1,348,105,446
Pasco	\$ 171,212,839
Pinellas	\$ 1,739,718,273
Polk	\$ 1,158,989,118
Putnam	\$ 22,795,147
St. Johns	\$ 520,016,541
St. Lucie	\$ 134,362,316
Santa Rosa	\$ 95,479,415
Sarasota	\$ 866,045,438
Seminole	\$ 156,991,309
Sumter	\$ 89,083,650
Suwannee	\$ 13,818,799
Taylor	\$ 14,801,402
Union	\$ 273,074
Volusia	\$ 307,019,313
Wakulla	\$ 9,692,236
Walton	\$ 1,298,102,231
Washington	\$ 4,183,727
Statewide Total	\$ 38,392,861,049

2026 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions										Local Option Food and Beverage Taxes s. 212.0306, F.S.					
	Tourist Development Taxes s. 125.0104(3), F.S.					Convention Development Taxes s. 212.0305(4), F.S.					Food and Beverage Taxes s. 212.0306, F.S.					
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports	Franchise Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise	Facility Tax (up to 1%)	Tourist Impact Tax (1%)	Charter County Convention Tax (2%)	Subcounty Convention Tax (3%)	Special District, County Convention Tax (up to 3%)	Charter County Convention Tax (3%)	Subcounty Convention Tax (3%)	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
Aleatoria *	2	1	1	1	1	1	1	1	1	1	5	5	5	5	5	0
Baker *	2	1	1	1	1	1	1	1	1	1	5	3	5	2	2	1
Bradford	2	1	1	1	1	1	1	1	1	1	5	4	5	0	0	0
Brevard *	2	1	1	1	1	1	1	1	1	1	5	5	5	5	5	0
Broward *	2	1	1	1	1	1	1	1	1	1	6	6	6	6	6	0
Calhoun																
Charlotte *	2	1	1	1	1	1	1	1	1	1	4	0	4	0	4	0
Citrus	2	1	1	1	1	1	1	1	1	1	5	5	5	5	5	0
Clay *	2	1	1	1	1	1	1	1	1	1	5	5	5	5	5	0
Collier *	2	1	1	1	1	1	1	1	1	1	6	6	6	6	6	1
Columbia	2	1	1	1	1	1	1	1	1	1	5	5	5	5	5	0
DeSoto	2	1	1	1	1	1	1	1	1	1	5	3	5	2	2	0
Dixie	2	1	1	1	1	1	1	1	1	1	5	3	5	2	2	0
Duval *	2	1	1	1	1	1	1	1	1	1	6	6	6	6	6	0
Escambia *	2	1	1	1	1	1	1	1	1	1	2	6	6	6	6	0
Flagler *	2	1	1	1	1	1	1	1	1	1	5	5	5	5	5	0
Franklin	2	1	1	1	1	1	1	1	1	1	5	3	5	2	3	0
Gadsden	2	1	1	1	1	1	1	1	1	1	5	3	5	2	3	0
Gilchrist	2	1	1	1	1	1	1	1	1	1	5	2	5	2	3	0
Glades	2	1	1	1	1	1	1	1	1	1	5	2	5	2	3	0
Gulf *	2	1	1	1	1	1	1	1	1	1	5	5	5	5	5	0
Hamilton	2	1	1	1	1	1	1	1	1	1	5	3	5	2	3	0
Hardee	2	1	1	1	1	1	1	1	1	1	5	2	5	2	3	0
Hendry	2	1	1	1	1	1	1	1	1	1	5	3	5	2	3	0
Hernando *	2	1	1	1	1	1	1	1	1	1	5	5	5	5	5	0
Highlands	2	1	1	1	1	1	1	1	1	1	5	5	5	5	5	0
Hillsborough *	2	1	1	1	1	1	1	1	1	1	5	3	5	2	3	0
Holmes	2	1	1	1	1	1	1	1	1	1	6	6	6	6	6	0
Indian River *	2	1	1	1	1	1	1	1	1	1	5	5	5	5	5	0
Jackson	2	1	1	1	1	1	1	1	1	1	5	5	5	5	5	0
Jefferson	2	1	1	1	1	1	1	1	1	1	5	3	5	2	3	0
Lafayette																
Lake *	2	1	1	1	1	1	1	1	1	1	4	0	4	0	4	4
Lee *	2	1	1	1	1	1	1	1	1	1	5	4	5	4	5	1
Leon *	2	1	1	1	1	1	1	1	1	1	6	5	5	4	5	1
Levy	2	1	1	1	1	1	1	1	1	1	5	4	5	4	5	1
Liberty																
Madison	2	1	1	1	1	1	1	1	1	1	5	5	5	5	5	0
Manatee *	2	1	1	1	1	1	1	1	1	1	6	6	6	6	6	0
Marion *	2	1	1	1	1	1	1	1	1	1	5	4	5	4	5	1
Martin *	2	1	1	1	1	1	1	1	1	1	5	5	5	5	5	0
Miami-Dade *	2	1	1	1	1	1	1	1	1	1	3	7	5	2	1	1
Monroe *	2	1	1	1	1	1	1	1	1	1	1	1	1	2	2	1
Nassau *	2	1	1	1	1	1	1	1	1	1	1	6	6	6	6	6
Okaloosa *	2	1	1	1	1	1	1	1	1	1	5	3	5	2	3	0
Okeechobee																
Orange *	2	1	1	1	1	1	1	1	1	1	6	6	6	6	6	0
Osceola *	2	1	1	1	1	1	1	1	1	1	6	6	6	6	6	0
Palm Beach *	2	1	1	1	1	1	1	1	1	1	6	6	6	6	6	0
Pasco *	2	1	1	1	1	1	1	1	1	1	5	5	5	5	5	0
Pinellas *	2	1	1	1	1	1	1	1	1	1	6	6	6	6	6	0

2026 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%)	Additional Tax (1%)	Professional Sports Franchise Tax (up to 1%)	High Tourism Impact Tax (1%)	Tourist Impact Tax s. 125.0104(8), F.S.		Charter County Convention Tax (2%)		Subcounty Convention Tax (up to 3%)		Special District, Charter County Convention Tax (up to 3%)		Food and Beverages in Other Establishments (1%)		Food and Beverages in Hotels and Motels (2%)						
					Additional Professional Sports Franchise Facility Tax (up to 1%)	Tourist Impact Tax (1%)	Charter County Convention Tax (2%)	Subcounty Convention Tax (up to 3%)	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Food and Beverages in Other Establishments (1%)	Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)							
Polk *	2	1	1	1	1	1	1	1	6	5	5	5	5	5	1						
Putnam *	2	1	1	1	1	1	1	1	5	5	5	5	5	5	0						
St. Johns *	2	1	1	1	1	1	1	1	5	5	5	5	5	5	0						
St. Lucie *	2	1	1	1	1	1	1	1	5	5	5	5	5	5	0						
Santa Rosa *	2	1	1	1	1	1	1	1	6	6	6	6	6	6	0						
Sarasota *	2	1	1	1	1	1	1	1	5	5	5	5	5	5	0						
Seminole *	2	1	1	1	1	1	1	1	5	5	5	5	5	5	0						
Sumter									4	4	0	4	4	4	4						
Suwannee *	2	1	1	1	1	1	1	1	5	5	3	5	5	3	2						
Taylor *	2	1	1	1	1	1	1	1	5	5	0	5	5	5	0						
Union									4	4	0	4	4	4	4						
Volusia *	2	1	1	1	1	1	1	1	3	6	6	6	6	6	0						
Wakulla	2	1	1	1	1	1	1	1	5	5	4	5	5	4	1						
Walton *	2	1	1	1	1	1	1	1	5	6	5	6	5	5	1						
Washington	2	1	1	1	1	1	1	1	5	3	2	5	3	2	2						
# Eligible to Levy:	67	59	67	15	65	1	1	1	67	1	1	1	1	1	1						
# Levyng:	62	56	46	11	37	1	1	1	62	1	1	1	1	1	1						

Notes:

- 1) County names followed by an asterick indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.
- 2) Pursuant to s. 125.0104(3)(d), F.S., no county can levy the Additional Tax unless the county has imposed the Original Tax [i.e., s. 125.0104(3)(c), F.S.] for a minimum of three years prior to the effective date of the levy and imposition of the Additional Tax.
- 3) Pursuant to s. 125.0104(3)(b), F.S., no county authorized to levy a convention development tax pursuant to s. 212.0305, F.S., (i.e. Duval, Miami-Dade, and Volusia) is allowed to levy more than 2% of tourist development taxes. However, pursuant to s. 125.0104(3)(l), F.S., this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax, pursuant to s. 125.0104(3)(n), F.S. This exemption is applicable only to Duval County.
- 4) Pursuant to s. 125.0104(3)(n), F.S., only a county that has levied the Professional Sports Franchise Facility Tax [i.e., s. 125.0104(3)(l), F.S.] is eligible to levy the Additional Professional Sports Franchise Facility Tax. Consequently, the levy of the Professional Sports Franchise Facility Tax must occur prior to the levy of the Additional Professional Sports Franchise Facility Tax.
- 5) The county-wide tourist development tax rate for Miami-Dade County is 3% except within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside, which are eligible to impose the Municipal Resort Tax.
- 6) The tourist development tax levies in Bay, Nassau, 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 \$800 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>. This source document has not yet been updated for 2026.

Local Option Tourist Tax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

State Fiscal Year Ending June 30, 2026

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies						Convention Development Tax Levies				Countywide Unrealized Tax Revenues
		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	\$ 2,062,182	5	5	\$ 10,310,912	0	\$ 182,200			\$ 1,933,961			\$ -
Baker	\$ 91,100	5	3	\$ 273,300	2	\$ 7,953,961			\$ 82,124			\$ -
Bay	\$ 7,953,961	6	5	\$ 39,769,804	1	\$ 7,953,961						\$ -
Bradford	\$ 82,124	5	4	\$ 328,494	1	\$ 82,124						\$ -
Brevard	\$ 5,652,089	5	5	\$ 28,260,444	0	\$ 5						\$ -
Broward	\$ 23,121,836	6	6	\$ 138,731,019	0	\$ 5						\$ -
Calhoun	\$ 3,022	4	0	\$ -	4	\$ 12,086						\$ -
Charlotte	\$ 1,618,352	5	5	\$ 8,091,761	0	\$ 5						\$ -
Citrus	\$ 694,739	5	5	\$ 3,473,696	0	\$ 5						\$ -
Clay	\$ 401,816	5	5	\$ 2,009,081	0	\$ 5						\$ -
Collier	\$ 10,902,088	6	5	\$ 54,510,442	1	\$ 5						\$ -
Columbia	\$ 525,566	5	5	\$ 2,627,829	0	\$ 5						\$ -
DeSoto	\$ 66,727	5	3	\$ 201,181	2	\$ 5						\$ -
Dixie	\$ 49,415	5	3	\$ 148,246	2	\$ 5						\$ -
Duval	\$ 6,039,020	6	6	\$ 36,234,119	0	\$ 5						\$ -
Escambia	\$ 4,762,599	5	5	\$ 23,812,994	0	\$ 5						\$ -
Flagler	\$ 989,268	5	5	\$ 4,946,338	0	\$ 5						\$ -
Franklin	\$ 1,147,049	5	3	\$ 3,441,148	2	\$ 5						\$ -
Gadsden	\$ 127,714	5	2	\$ 255,429	3	\$ 5						\$ -
Gilchrist	\$ 67,013	5	3	\$ 201,038	2	\$ 5						\$ -
Glades	\$ 21,746	5	2	\$ 43,491	3	\$ 5						\$ -
Gulf	\$ 1,082,226	5	5	\$ 5,411,130	0	\$ 5						\$ -
Hamilton	\$ 29,914	5	3	\$ 89,741	2	\$ 5						\$ -
Hardee	\$ 35,801	5	2	\$ 71,603	3	\$ 5						\$ -
Hendry	\$ 180,018	5	3	\$ 540,054	2	\$ 5						\$ -
Hernando	\$ 677,804	5	5	\$ 3,389,020	0	\$ 5						\$ -
Highlands	\$ 447,737	5	5	\$ 2,238,686	0	\$ 5						\$ -
Hillsborough	\$ 13,338,998	6	6	\$ 80,033,988	0	\$ 5						\$ -
Holmes	\$ 46,815	5	3	\$ 140,445	2	\$ 5						\$ -
Indian River	\$ 1,348,720	5	5	\$ 6,743,600	0	\$ 5						\$ -
Jackson	\$ 180,042	5	5	\$ 900,212	0	\$ 5						\$ -
Jefferson	\$ 36,071	5	3	\$ 108,212	2	\$ 5						\$ -
Lafayette	\$ 33,001	4	0	\$ -	4	\$ 132,004						\$ -
Lake	\$ 1,819,009	5	4	\$ 7,276,034	1	\$ 5						\$ -
Lee	\$ 10,726,086	6	5	\$ 53,630,430	1	\$ 5						\$ -
Jefferson	\$ 36,071	5	3	\$ 10,639,408	0	\$ 5						\$ -
Lafayette	\$ 33,001	4	0	\$ 595,732	1	\$ 5						\$ -
Liberty	\$ 3,170	4	0	\$ -	4	\$ 148,933						\$ -
Madison	\$ 59,352	5	5	\$ 296,761	0	\$ 5						\$ -
Manatee	\$ 7,549,328	6	6	\$ 45,295,966	0	\$ 5						\$ -
Marion	\$ 1,829,538	5	4	\$ 7,318,152	1	\$ 5						\$ -
Martin	\$ 953,286	5	5	\$ 4,766,430	0	\$ 5						\$ -
Miami-Dade	\$ 9,655,811	6	6	\$ 57,934,866	0	\$ 5						\$ -
Monroe	\$ 16,591,296	7	5	\$ 82,956,482	2	\$ 5						\$ -

Local Option Tourist Tax Levies in Florida's Counties

Estimation of Realized and Unrealized Tax Revenues

State Fiscal Year Ending June 30, 2026

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
Nassau	\$ 2,582,213	5	5	\$ 12,911,065	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Okaloosa	\$ 12,609,662	6	6	\$ 75,657,969	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Okeechobee	\$ 99,896	5	3	\$ 299,688	2	\$ 199,792	\$ -	\$ -	\$ -	\$ -	\$ -
Orange	\$ 139,989,907	6	6	\$ 839,934,040	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Osceola	\$ 13,860,666	6	6	\$ 83,163,957	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Palm Beach	\$ 13,481,054	6	6	\$ 80,886,327	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pasco	\$ 1,712,128	5	5	\$ 8,560,642	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pinellas	\$ 17,397,183	6	6	\$ 104,383,096	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Polk	\$ 11,589,891	6	5	\$ 57,949,456	1	\$ 11,569,891	\$ -	\$ -	\$ -	\$ -	\$ -
Putnam	\$ 227,551	5	4	\$ 911,806	1	\$ 227,951	\$ -	\$ -	\$ -	\$ -	\$ -
St. Johns	\$ 5,200,165	5	5	\$ 26,000,827	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
St. Lucie	\$ 1,343,623	5	5	\$ 6,718,116	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Santa Rosa	\$ 954,794	5	5	\$ 4,773,971	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sarasota	\$ 8,660,454	6	6	\$ 51,962,726	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seminole	\$ 1,569,913	5	5	\$ 7,849,565	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sumter	\$ 890,836	4	0	\$ -	4	\$ 3,563,346	\$ -	\$ -	\$ -	\$ -	\$ -
Suwannee	\$ 138,188	5	3	\$ 414,564	2	\$ 276,376	\$ -	\$ -	\$ -	\$ -	\$ -
Taylor	\$ 148,014	5	5	\$ 740,070	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Union	\$ 2,731	4	0	\$ -	4	\$ 10,923	\$ -	\$ -	\$ -	\$ -	\$ -
Volusia	\$ 3,070,193	6	6	\$ 18,421,159	0	\$ -	\$ 3	\$ 3	\$ 9,210,579	0	\$ -
Wakulla	\$ 96,922	5	4	\$ 387,689	1	\$ 96,922	\$ -	\$ -	\$ -	\$ -	\$ -
Walton	\$ 12,981,022	6	5	\$ 64,905,112	1	\$ 12,981,022	\$ -	\$ -	\$ -	\$ -	\$ -
Washington	\$ 41,837	5	3	\$ 125,512	2	\$ 83,675	\$ -	\$ -	\$ -	\$ -	\$ -
Statewide	\$ 383,928,610			\$ 2,175,004,115		\$ 98,815,030			\$ 50,256,052		

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 March 1, 2025 (the most recent update), 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, 2025 through June 30, 2026).

Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2026 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 2025-26.

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 2025-26 state fiscal year, 62 of the eligible 67 counties currently levying this tax will realize an estimated \$766 million in revenue. The five counties not currently levying this tax at the maximum rate will allow an estimated \$1.9 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 or the county is a fiscally constrained county, as described in s. 218.67(1), F.S., located adjacent to the Gulf of America or the Atlantic Ocean.
 - 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.
 - f. To employ, train, equip, insure, or otherwise fund the provision of lifeguards certified by the American Red Cross, the YMCA, or an equivalent nationally recognized aquatic training program, for beaches on the Gulf of America or the Atlantic Ocean.

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 2025-26 state fiscal year, 56 of the eligible 59 counties currently levying this tax will realize an estimated \$364 million in revenue. The three counties not currently levying this tax will allow \$185,261 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 are 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 or the county is a fiscally constrained county, as described in s. 218.67(1), F.S., located adjacent to the Gulf of America or the Atlantic Ocean.
 - 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.
 - f. To employ, train, equip, insure, or otherwise fund the provision of lifeguards certified by the American Red Cross, the YMCA, or an equivalent nationally recognized aquatic training program, for beaches on the Gulf of America or the Atlantic Ocean.

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

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

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

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

1. 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 2025-26 state fiscal year, 46 of the eligible 67 counties currently levying this tax will realize an estimated \$364 million in revenue. The 21 counties not currently levying this tax at the maximum rate will allow an estimated \$20 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 \$280 million in revenue during the 2025-26 state fiscal year. There are four counties potentially eligible to levy the tax, which currently do not, allowing an estimated \$41 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 are 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 or the county is a fiscally constrained county, as described in s. 218.67(1), F.S., located adjacent to the Gulf of America or the Atlantic Ocean.
 - 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.
 - f. To employ, train, equip, insure, or otherwise fund the provision of lifeguards certified by the American Red Cross, the YMCA, or an equivalent nationally recognized aquatic training program, for beaches on the Gulf of America or the Atlantic Ocean.

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

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

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

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section; 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 2025-26 state fiscal year, 37 of the eligible 65 counties currently levying this tax will realize an estimated \$334 million in revenue. The 28 counties not currently levying this tax at the maximum rate will allow an estimated \$37 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 2025-26 state fiscal year, Monroe County will realize an estimated \$17 million in revenue.

General Law Amendments:

There were no general law amendments resulting from the 2025 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:

There were no general law amendments resulting from the 2025 Regular Legislative Session.

Eligibility Requirements:

A county or municipal government may use traffic infraction detectors to enforce obedience of traffic control devices when a driver fails to stop at a traffic signal on streets and highways under its jurisdiction. Only a county may install or authorize the installation of such detectors within the county's unincorporated area. Only a municipality may install or authorize the installation of such detector within the municipality's incorporated area.³ Those county or municipal governments having such installed detectors within their respective jurisdictions are eligible to receive a portion of the proceeds.

Administrative Procedures:

Penalties assessed and collected by the Department of Highway and Motor Vehicles (DHSMV), county, or municipality authorized to collect the funds, less any authorized amount retained by the county or municipality, are paid to the Department of Revenue (DOR) on a weekly basis by means of electronic funds transfer.⁴ Each county or municipality operating a traffic infraction detector submits an annual report to the DHSMV by October 1st, which details the results of using traffic infraction detectors and enforcement procedures for the preceding state fiscal year.⁵

Distribution of Proceeds:

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

1. \$100 to the DOR for deposit into the state's General Revenue Fund.
2. \$10 to the DOR for deposit into the Department of Health Emergency Medical Services Trust Fund.
3. \$3 to the DOR for deposit into the Brain and Spinal Cord Injury Trust Fund.

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

2. Section 316.003(100), F.S.

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

4. Section 316.0083(1)(b)2., F.S.

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

6. Section 316.0083(1)(b)3.a., F.S.

4. \$45 to the municipality in which the violation occurred or to the county if the violation occurred in the unincorporated area.

If enforcement is made by a county or municipal traffic infraction enforcement officer, the \$158 penalty is divided and remitted in the following manner.⁷

1. \$70 to the DOR for deposit into the state's General Revenue Fund.
2. \$10 to the DOR for deposit into the Department of Health Emergency Medical Services Trust Fund.
3. \$3 to the DOR for deposit into the Brain and Spinal Cord Injury Trust Fund.
4. \$75 retained by the county or municipality enforcing the enacted ordinance.

Authorized Uses:

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

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
2013-26	Local hearing officer – dual office-holding
2013-18	Dual office-holding – code enforcement boards
2010-35	Traffic cameras, requirements for use

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

Prior Years' Revenues:

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

7. Section 316.0083(1)(b)3.b., F.S.

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

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

Appendix A:

Adjusted 2024 Population Estimates for Florida's Counties and Municipalities Used in the FY 2025-26 State Revenue-Sharing Calculations

Adjusted 2024 Population Estimates for Florida's Counties and Municipalities**Used for the FY 2025-26 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2024 Total Population	April 1, 2024 Inmate Population	April 1, 2024 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	296,313	910	295,403	-	-	295,403
Alachua	11,296	-	11,296	-	-	11,296
Archer	1,165	-	1,165	-	-	1,165
Gainesville	150,120	664	149,456	-	-	149,456
Hawthorne	1,485	-	1,485	-	-	1,485
High Springs	7,118	-	7,118	-	-	7,118
La Crosse	304	-	304	-	-	304
Micanopy	653	-	653	-	-	653
Newberry	9,096	-	9,096	8	-	9,104
Waldo	869	-	869	-	-	869
Unincorporated County	114,207	246	113,961	(8)	-	113,953
Baker County	28,899	1,231	27,668	-	-	27,668
Glen St. Mary	491	-	491	-	-	491
Macclenny	8,113	-	8,113	-	-	8,113
Unincorporated County	20,295	1,231	19,064	-	-	19,064
Bay County	196,112	1,115	194,997	-	-	194,997
Callaway	14,835	-	14,835	-	-	14,835
Lynn Haven	20,469	5	20,464	-	-	20,464
Mexico Beach	1,416	-	1,416	-	-	1,416
Panama City	37,909	161	37,748	21	-	37,769
Panama City Beach	19,549	-	19,549	-	-	19,549
Parker	4,427	-	4,427	-	-	4,427
Springfield	9,010	-	9,010	-	-	9,010
Unincorporated County	88,497	949	87,548	(21)	-	87,527
Bradford County	27,335	2,087	25,248	-	-	25,248
Brooker	313	-	313	-	-	313
Hampton	483	-	483	-	-	483
Lawtey	658	-	658	-	-	658
Starke	5,893	10	5,883	-	-	5,883
Unincorporated County	19,988	2,077	17,911	-	-	17,911
Brevard County	653,703	155	653,548	-	-	653,548
Cape Canaveral	10,002	-	10,002	-	-	10,002
Cocoa	21,123	-	21,123	-	-	21,123
Cocoa Beach	11,349	-	11,349	-	-	11,349
Grant-Valkaria	5,441	-	5,441	-	-	5,441
Indialantic	3,009	-	3,009	-	-	3,009
Indian Harbour Beach	8,984	-	8,984	-	-	8,984
Malabar	3,118	-	3,118	-	-	3,118
Melbourne	87,846	-	87,846	12	-	87,858
Melbourne Beach	3,306	-	3,306	-	-	3,306
Melbourne Village	684	-	684	-	-	684
Palm Bay	140,199	-	140,199	-	-	140,199
Palm Shores	1,197	-	1,197	-	-	1,197
Rockledge	29,134	-	29,134	-	-	29,134
Satellite Beach	11,453	-	11,453	-	-	11,453
Titusville	50,547	85	50,462	-	-	50,462
West Melbourne	30,443	-	30,443	-	-	30,443
Unincorporated County	235,868	70	235,798	(12)	-	235,786
Broward County	1,981,888	848	1,981,040	-	-	1,981,040
Coconut Creek	57,702	-	57,702	-	-	57,702
Cooper City	35,024	5	35,019	-	-	35,019
Coral Springs	135,191	-	135,191	-	-	135,191
Dania Beach	33,746	-	33,746	-	-	33,746
Davie	107,410	42	107,368	-	-	107,368

Adjusted 2024 Population Estimates for Florida's Counties and Municipalities**Used for the FY 2025-26 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2024 Total Population	April 1, 2024 Inmate Population	April 1, 2024 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Deerfield Beach	87,402	-	87,402	-	-	87,402
Fort Lauderdale	189,583	92	189,491	-	-	189,491
Hallandale Beach	41,771	-	41,771	-	-	41,771
Hillsboro Beach	1,971	-	1,971	-	-	1,971
Hollywood	155,038	-	155,038	-	-	155,038
Lauderdale-By-The-Sea	6,181	-	6,181	-	-	6,181
Lauderdale Lakes	36,659	-	36,659	-	-	36,659
Lauderhill	74,751	-	74,751	-	-	74,751
Lazy Lake	33	-	33	-	-	33
Lighthouse Point	10,462	-	10,462	-	-	10,462
Margate	58,544	-	58,544	-	-	58,544
Miramar	139,500	-	139,500	-	-	139,500
North Lauderdale	44,853	-	44,853	-	-	44,853
Oakland Park	46,039	-	46,039	-	-	46,039
Parkland	38,342	-	38,342	-	-	38,342
Pembroke Park	6,105	-	6,105	-	-	6,105
Pembroke Pines	170,892	593	170,299	-	-	170,299
Plantation	98,431	-	98,431	-	-	98,431
Pompano Beach	114,703	116	114,587	-	-	114,587
Sea Ranch Lakes	535	-	535	-	-	535
Southwest Ranches	7,796	-	7,796	-	-	7,796
Sunrise	97,899	-	97,899	-	-	97,899
Tamarac	73,130	-	73,130	-	-	73,130
Weston	68,249	-	68,249	-	-	68,249
West Park	15,218	-	15,218	-	-	15,218
Wilton Manors	11,495	-	11,495	-	-	11,495
Unincorporated County	17,233	-	17,233	-	-	17,233
Calhoun County	13,700	1,133	12,567	-	-	12,567
Altha	487	-	487	-	-	487
Blountstown	2,262	-	2,262	-	-	2,262
Unincorporated County	10,951	1,133	9,818	-	-	9,818
Charlotte County	210,645	1,311	209,334	-	-	209,334
Punta Gorda	20,443	-	20,443	-	-	20,443
Unincorporated County	190,202	1,311	188,891	-	-	188,891
Citrus County	166,151	115	166,036	-	-	166,036
Crystal River	3,516	-	3,516	-	-	3,516
Inverness	7,922	-	7,922	-	-	7,922
Unincorporated County	154,713	115	154,598	-	-	154,598
Clay County	236,365	-	236,365	-	-	236,365
Green Cove Springs	10,270	-	10,270	-	-	10,270
Keystone Heights	1,473	-	1,473	-	-	1,473
Orange Park	9,171	-	9,171	-	-	9,171
Penney Farms	835	-	835	-	-	835
Unincorporated County	214,616	-	214,616	-	-	214,616
Collier County	408,381	18	408,363	-	-	408,363
Everglades	381	-	381	-	-	381
Marco Island	16,288	-	16,288	-	-	16,288
Naples	19,390	-	19,390	-	-	19,390
Unincorporated County	372,322	18	372,304	-	-	372,304
Columbia County	72,155	3,472	68,683	-	-	68,683
Fort White	667	-	667	-	-	667
Lake City	12,494	324	12,170	3	-	12,173
Unincorporated County	58,994	3,148	55,846	(3)	-	55,843
DeSoto County	35,487	2,421	33,066	-	-	33,066

Adjusted 2024 Population Estimates for Florida's Counties and Municipalities**Used for the FY 2025-26 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2024 Total Population	April 1, 2024 Inmate Population	April 1, 2024 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Arcadia	7,702	-	7,702	-	-	7,702
Unincorporated County	27,785	2,421	25,364	-	-	25,364
Dixie County	17,555	1,628	15,927	-	-	15,927
Cross City	1,698	-	1,698	-	-	1,698
Horseshoe Beach	153	-	153	-	-	153
Unincorporated County	15,704	1,628	14,076	-	-	14,076
Duval County	1,062,593	448	1,062,145	-	-	1,062,145
Atlantic Beach	13,517	-	13,517	-	-	13,517
Baldwin	1,426	-	1,426	-	-	1,426
Jacksonville	1,016,103	448	1,015,655	-	-	1,015,655
Jacksonville Beach	24,309	-	24,309	-	-	24,309
Neptune Beach	7,238	-	7,238	-	-	7,238
Escambia County	336,358	2,239	334,119	-	-	334,119
Century	1,638	-	1,638	-	-	1,638
Pensacola	55,152	46	55,106	-	-	55,106
Unincorporated County	279,568	2,193	277,375	-	-	277,375
Flagler County	136,310	-	136,310	-	-	136,310
Beverly Beach	503	-	503	-	-	503
Bunnell	4,149	-	4,149	2	-	4,151
Flagler Beach (part)	5,550	-	5,550	-	-	5,550
Marineland (part)	12	-	12	-	-	12
Palm Coast	106,193	-	106,193	-	-	106,193
Unincorporated County	19,903	-	19,903	(2)	-	19,901
Franklin County	13,321	1,106	12,215	-	-	12,215
Apalachicola	2,470	-	2,470	-	-	2,470
Carrabelle	3,073	1,106	1,967	-	-	1,967
Unincorporated County	7,778	-	7,778	-	-	7,778
Gadsden County	44,853	3,091	41,762	-	-	41,762
Chattahoochee	2,974	998	1,976	-	-	1,976
Greensboro	444	-	444	-	-	444
Gretna	1,355	-	1,355	-	-	1,355
Havana	1,797	-	1,797	-	-	1,797
Midway	3,683	-	3,683	-	-	3,683
Quincy	8,124	413	7,711	-	-	7,711
Unincorporated County	26,476	1,680	24,796	-	-	24,796
Gilchrist County	19,503	812	18,691	-	-	18,691
Bell	521	-	521	-	-	521
Fanning Springs (part)	613	-	613	-	-	613
Trenton	2,173	-	2,173	-	-	2,173
Unincorporated County	16,196	812	15,384	-	-	15,384
Glades County	12,815	970	11,845	-	-	11,845
Moore Haven	1,533	-	1,533	-	-	1,533
Unincorporated County	11,282	970	10,312	-	-	10,312
Gulf County	16,947	1,754	15,193	-	-	15,193
Port St. Joe	3,912	-	3,912	-	-	3,912
Wewahitchka	2,292	-	2,292	-	-	2,292
Unincorporated County	10,743	1,754	8,989	-	-	8,989
Hamilton County	14,228	2,151	12,077	-	-	12,077
Jasper	4,008	1,467	2,541	-	-	2,541
Jennings	721	-	721	-	-	721
White Springs	731	-	731	-	-	731
Unincorporated County	8,768	684	8,084	-	-	8,084
Hardee County	25,883	1,728	24,155	-	-	24,155
Bowling Green	2,462	-	2,462	-	-	2,462

Adjusted 2024 Population Estimates for Florida's Counties and Municipalities**Used for the FY 2025-26 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2024 Total Population	April 1, 2024 Inmate Population	April 1, 2024 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Wauchula	4,905	-	4,905	-	-	4,905
Zolfo Springs	1,836	-	1,836	-	-	1,836
Unincorporated County	16,680	1,728	14,952	-	-	14,952
Hendry County	45,413	-	45,413	-	-	45,413
Clewiston	7,336	-	7,336	-	-	7,336
LaBelle	5,480	-	5,480	-	-	5,480
Unincorporated County	32,597	-	32,597	-	-	32,597
Hernando County	210,577	441	210,136	-	-	210,136
Brooksville	9,752	-	9,752	-	-	9,752
Unincorporated County	200,825	441	200,384	-	-	200,384
Highlands County	106,109	22	106,087	-	-	106,087
Avon Park	9,814	-	9,814	-	-	9,814
Lake Placid	2,453	-	2,453	-	-	2,453
Sebring	11,687	-	11,687	-	-	11,687
Unincorporated County	82,155	22	82,133	-	-	82,133
Hillsborough County	1,560,449	771	1,559,678	-	-	1,559,678
Plant City	42,141	-	42,141	-	-	42,141
Tampa	409,458	662	408,796	-	-	408,796
Temple Terrace	27,469	-	27,469	2	-	27,471
Unincorporated County	1,081,381	109	1,081,272	(2)	-	1,081,270
Holmes County	20,059	1,427	18,632	-	-	18,632
Bonifay	2,838	-	2,838	-	-	2,838
Esto	352	-	352	-	-	352
Noma	216	-	216	-	-	216
Ponce de Leon	511	-	511	-	-	511
Westville	269	-	269	-	-	269
Unincorporated County	15,873	1,427	14,446	-	-	14,446
Indian River County	171,029	-	171,029	-	-	171,029
Fellsmere	4,990	-	4,990	-	-	4,990
Indian River Shores	4,553	-	4,553	-	-	4,553
Orchid	548	-	548	-	-	548
Sebastian	26,907	-	26,907	-	-	26,907
Vero Beach	16,805	-	16,805	-	-	16,805
Unincorporated County	117,226	-	117,226	-	-	117,226
Jackson County	49,345	6,173	43,172	-	-	43,172
Alford	474	-	474	-	-	474
Bascom	82	-	82	14	-	96
Campbellton	197	-	197	-	-	197
Cottondale	823	-	823	-	-	823
Graceville	2,045	-	2,045	-	-	2,045
Grand Ridge	942	-	942	-	-	942
Greenwood	527	-	527	-	-	527
Jacob City	235	-	235	-	-	235
Malone	1,734	1,121	613	-	-	613
Marianna	7,132	1,227	5,905	-	-	5,905
Sneads	1,678	-	1,678	-	-	1,678
Unincorporated County	33,476	3,825	29,651	(14)	-	29,637
Jefferson County	15,667	1,279	14,388	-	-	14,388
Monticello	2,788	-	2,788	-	-	2,788
Unincorporated County	12,879	1,279	11,600	-	-	11,600
Lafayette County	8,504	1,293	7,211	-	-	7,211
Mayo	1,081	-	1,081	-	-	1,081
Unincorporated County	7,423	1,293	6,130	-	-	6,130
Lake County	433,331	535	432,796	-	-	432,796

Adjusted 2024 Population Estimates for Florida's Counties and Municipalities**Used for the FY 2025-26 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2024 Total Population	April 1, 2024 Inmate Population	April 1, 2024 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Astatula	2,205	-	2,205	-	-	2,205
Clermont	48,988	-	48,988	3	-	48,991
Eustis	24,180	-	24,180	-	-	24,180
Fruitland Park	8,634	-	8,634	3	-	8,637
Groveland	23,697	-	23,697	-	-	23,697
Howey-in-the-Hills	1,934	-	1,934	-	-	1,934
Lady Lake	16,352	-	16,352	12	-	16,364
Leesburg	33,344	-	33,344	-	-	33,344
Mascotte	9,215	-	9,215	-	-	9,215
Minneola	19,893	-	19,893	6	-	19,899
Montverde	2,191	-	2,191	-	-	2,191
Mount Dora	18,227	-	18,227	-	-	18,227
Tavares	21,530	-	21,530	-	-	21,530
Umatilla	3,885	-	3,885	3	-	3,888
Unincorporated County	199,056	535	198,521	(27)	-	198,494
Lee County	827,016	166	826,850	-	-	826,850
Bonita Springs	56,066	6	56,060	-	-	56,060
Cape Coral	220,236	26	220,210	-	-	220,210
Esterio	37,993	-	37,993	-	-	37,993
Fort Myers	100,780	62	100,718	-	-	100,718
Fort Myers Beach	3,665	-	3,665	-	-	3,665
Sanibel	5,971	-	5,971	-	-	5,971
Unincorporated County	402,305	72	402,233	-	-	402,233
Leon County	302,197	1,391	300,806	-	-	300,806
Tallahassee	202,203	1,391	200,812	1	-	200,813
Unincorporated County	99,994	-	99,994	(1)	-	99,993
Levy County	45,845	-	45,845	-	-	45,845
Bronson	1,156	-	1,156	-	-	1,156
Cedar Key	684	-	684	-	-	684
Chiefland	2,318	-	2,318	-	-	2,318
Fanning Springs (part)	697	-	697	-	-	697
Inglis	1,499	-	1,499	-	-	1,499
Otter Creek	111	-	111	-	-	111
Williston	3,205	-	3,205	-	-	3,205
Yankeeetown	575	-	575	-	-	575
Unincorporated County	35,600	-	35,600	-	-	35,600
Liberty County	8,016	1,549	6,467	-	-	6,467
Bristol	961	-	961	-	-	961
Unincorporated County	7,055	1,549	5,506	-	-	5,506
Madison County	18,649	1,314	17,335	-	-	17,335
Greenville	754	22	732	-	-	732
Lee	395	-	395	-	-	395
Madison	2,880	-	2,880	-	-	2,880
Unincorporated County	14,620	1,292	13,328	-	-	13,328
Manatee County	455,356	161	455,195	-	-	455,195
Anna Maria	957	-	957	-	-	957
Bradenton	57,474	62	57,412	-	-	57,412
Bradenton Beach	902	-	902	-	-	902
Holmes Beach	3,018	-	3,018	-	-	3,018
Longboat Key (part)	2,741	-	2,741	-	-	2,741
Palmetto	13,948	-	13,948	-	-	13,948
Unincorporated County	376,316	99	376,217	-	-	376,217
Marion County	419,510	5,559	413,951	-	-	413,951
Bellevue	5,941	5	5,936	3	-	5,939

Adjusted 2024 Population Estimates for Florida's Counties and Municipalities**Used for the FY 2025-26 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2024 Total Population	April 1, 2024 Inmate Population	April 1, 2024 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Dunnellon	2,015	-	2,015	-	-	2,015
McIntosh	470	-	470	-	-	470
Ocala	69,556	273	69,283	3	-	69,286
Reddick	465	-	465	-	-	465
Unincorporated County	341,063	5,281	335,782	(6)	-	335,776
Martin County	164,853	2,113	162,740	-	-	162,740
Indiantown	6,700	-	6,700	-	-	6,700
Jupiter Island	814	-	814	-	-	814
Ocean Breeze	608	-	608	-	-	608
Sewall's Point	2,057	-	2,057	-	-	2,057
Stuart	20,191	20	20,171	-	-	20,171
Unincorporated County	134,483	2,093	132,390	-	-	132,390
Miami-Dade County	2,774,841	8,680	2,766,161	-	-	2,766,161
Aventura	40,104	-	40,104	-	-	40,104
Bal Harbour	3,010	-	3,010	-	-	3,010
Bay Harbor Islands	5,793	-	5,793	-	-	5,793
Biscayne Park	3,030	-	3,030	-	-	3,030
Coral Gables	50,813	-	50,813	-	-	50,813
Cutler Bay	45,026	-	45,026	-	-	45,026
Doral	82,175	-	82,175	-	-	82,175
El Portal	2,236	-	2,236	-	-	2,236
Florida City	17,173	-	17,173	-	-	17,173
Golden Beach	981	-	981	-	-	981
Hialeah	230,575	-	230,575	-	-	230,575
Hialeah Gardens	22,303	-	22,303	-	-	22,303
Homestead	84,014	17	83,997	-	-	83,997
Indian Creek	89	-	89	-	-	89
Key Biscayne	14,603	-	14,603	-	-	14,603
Medley	1,050	-	1,050	-	-	1,050
Miami	467,171	2,888	464,283	-	-	464,283
Miami Beach	83,230	-	83,230	-	-	83,230
Miami Gardens	115,364	-	115,364	-	-	115,364
Miami Lakes	30,856	17	30,839	-	-	30,839
Miami Shores	11,553	-	11,553	-	-	11,553
Miami Springs	13,866	-	13,866	-	-	13,866
North Bay Village	7,977	-	7,977	-	-	7,977
North Miami	59,955	-	59,955	-	-	59,955
North Miami Beach	43,575	-	43,575	-	-	43,575
Opa-locka	16,560	-	16,560	-	-	16,560
Palmetto Bay	25,091	-	25,091	-	-	25,091
Pinecrest	18,304	-	18,304	-	-	18,304
South Miami	12,018	-	12,018	-	-	12,018
Sunny Isles Beach	22,788	-	22,788	-	-	22,788
Surfside	5,401	-	5,401	-	-	5,401
Sweetwater	21,393	-	21,393	-	-	21,393
Virginia Gardens	2,374	-	2,374	-	-	2,374
West Miami	7,257	-	7,257	-	-	7,257
Unincorporated County	1,207,133	5,758	1,201,375	-	-	1,201,375
Monroe County	84,147	2	84,145	-	-	84,145
Islamorada	7,342	-	7,342	-	-	7,342
Key Colony Beach	796	-	796	-	-	796
Key West	26,327	2	26,325	-	-	26,325
Layton	216	-	216	-	-	216
Marathon	9,920	-	9,920	-	-	9,920

Adjusted 2024 Population Estimates for Florida's Counties and Municipalities**Used for the FY 2025-26 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2024 Total Population	April 1, 2024 Inmate Population	April 1, 2024 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Unincorporated County	39,546	-	39,546	-	-	39,546
Nassau County	103,990	71	103,919	-	-	103,919
Callahan	1,733	-	1,733	-	-	1,733
Fernandina Beach	13,648	23	13,625	-	-	13,625
Hilliard	3,114	-	3,114	6	-	3,120
Unincorporated County	85,495	48	85,447	(6)	-	85,441
Okaloosa County	221,806	1,203	220,603	-	-	220,603
Cinco Bayou	466	-	466	-	-	466
Crestview	29,872	-	29,872	-	-	29,872
Destin	14,608	-	14,608	-	-	14,608
Fort Walton Beach	21,090	-	21,090	-	-	21,090
Laurel Hill	685	-	685	-	-	685
Mary Esther	4,493	-	4,493	-	-	4,493
Niceville	16,594	-	16,594	-	-	16,594
Shalimar	756	-	756	-	-	756
Valparaiso	5,050	-	5,050	-	-	5,050
Unincorporated County	128,192	1,203	126,989	-	-	126,989
Okeechobee County	40,230	1,887	38,343	-	-	38,343
Okeechobee	5,452	-	5,452	-	-	5,452
Unincorporated County	34,778	1,887	32,891	-	-	32,891
Orange County	1,511,568	3,689	1,507,879	-	-	1,507,879
Apopka	61,820	-	61,820	-	-	61,820
Bay Lake	14	-	14	-	-	14
Belle Isle	7,293	-	7,293	-	-	7,293
Eatonville	2,464	-	2,464	-	-	2,464
Edgewood	2,553	-	2,553	-	-	2,553
Lake Buena Vista	21	-	21	-	-	21
Maitland	20,042	-	20,042	-	-	20,042
Oakland	5,402	-	5,402	-	-	5,402
Ocoee	51,186	-	51,186	3	-	51,189
Orlando	335,066	576	334,490	6	-	334,496
Windermere	3,044	-	3,044	156	-	3,200
Winter Garden	51,495	-	51,495	6	-	51,501
Winter Park	30,565	58	30,507	21	-	30,528
Unincorporated County	940,603	3,055	937,548	(192)	-	937,356
Osceola County	451,231	242	450,989	-	-	450,989
Kissimmee	85,141	183	84,958	-	-	84,958
St. Cloud	65,974	-	65,974	110	-	66,084
Unincorporated County	300,116	59	300,057	(110)	-	299,947
Palm Beach County	1,545,905	2,702	1,543,203	-	-	1,543,203
Atlantis	2,135	-	2,135	-	-	2,135
Belle Glade	17,468	-	17,468	-	-	17,468
Boca Raton	100,560	-	100,560	-	-	100,560
Boynton Beach	82,393	-	82,393	-	-	82,393
Briny Breezes	498	-	498	-	-	498
Cloud Lake	137	-	137	-	-	137
Delray Beach	68,096	-	68,096	-	-	68,096
Glen Ridge	214	-	214	-	-	214
Golf	287	-	287	-	-	287
Greenacres	45,439	-	45,439	-	-	45,439
Gulf Stream	956	-	956	-	-	956
Haverhill	2,188	-	2,188	6	-	2,194
Highland Beach	4,287	-	4,287	-	-	4,287
Hypoluxo	2,672	-	2,672	-	-	2,672

Adjusted 2024 Population Estimates for Florida's Counties and Municipalities**Used for the FY 2025-26 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2024 Total Population	April 1, 2024 Inmate Population	April 1, 2024 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Juno Beach	3,871	-	3,871	-	-	3,871
Jupiter	61,215	-	61,215	-	-	61,215
Jupiter Inlet Colony	412	-	412	-	-	412
Lake Clarke Shores	3,545	-	3,545	-	-	3,545
Lake Park	9,014	-	9,014	-	-	9,014
Lake Worth Beach	43,472	-	43,472	-	-	43,472
Lantana	12,239	21	12,218	-	-	12,218
Loxahatchee Groves	3,374	-	3,374	-	-	3,374
Manalapan	416	-	416	-	-	416
Mangonia Park	2,511	-	2,511	-	-	2,511
North Palm Beach	13,101	-	13,101	-	-	13,101
Ocean Ridge	1,810	-	1,810	-	-	1,810
Pahokee	5,666	364	5,302	-	-	5,302
Palm Beach	9,212	-	9,212	-	-	9,212
Palm Beach Gardens	62,469	-	62,469	17	-	62,486
Palm Beach Shores	1,283	-	1,283	-	-	1,283
Palm Springs	27,312	-	27,312	-	-	27,312
Riviera Beach	39,390	-	39,390	-	-	39,390
Royal Palm Beach	40,430	-	40,430	-	-	40,430
South Bay	4,984	1,919	3,065	-	-	3,065
South Palm Beach	1,465	-	1,465	-	-	1,465
Tequesta	6,093	-	6,093	-	-	6,093
Wellington	61,794	-	61,794	-	-	61,794
Westlake	6,419	-	6,419	-	-	6,419
West Palm Beach	125,401	82	125,319	-	-	125,319
Unincorporated County	671,677	316	671,361	(23)	-	671,338
Pasco County	633,029	657	632,372	-	-	632,372
Dade City	9,382	-	9,382	-	-	9,382
New Port Richey	17,270	-	17,270	-	-	17,270
Port Richey	3,251	-	3,251	-	-	3,251
St. Leo	2,282	-	2,282	-	-	2,282
San Antonio	1,403	-	1,403	-	-	1,403
Zephyrhills	19,666	-	19,666	-	-	19,666
Unincorporated County	579,775	657	579,118	-	-	579,118
Pinellas County	971,218	863	970,355	-	-	970,355
Belleair	4,310	-	4,310	-	-	4,310
Belleair Beach	1,633	-	1,633	-	-	1,633
Belleair Bluffs	2,312	-	2,312	-	-	2,312
Belleair Shore	70	-	70	-	-	70
Clearwater	118,463	-	118,463	14	-	118,477
Dunedin	35,606	12	35,594	4	-	35,598
Gulfport	11,757	-	11,757	-	-	11,757
Indian Rocks Beach	3,702	-	3,702	-	-	3,702
Indian Shores	1,206	-	1,206	-	-	1,206
Kenneth City	4,943	-	4,943	-	-	4,943
Largo	83,950	-	83,950	20	-	83,970
Madeira Beach	4,006	-	4,006	-	-	4,006
North Redington Beach	1,472	-	1,472	-	-	1,472
Oldsmar	14,888	-	14,888	-	-	14,888
Pinellas Park	54,952	-	54,952	10	-	54,962
Redington Beach	1,346	-	1,346	-	-	1,346
Redington Shores	2,154	-	2,154	-	-	2,154
Safety Harbor	16,762	6	16,756	7	-	16,763
St. Pete Beach	8,765	-	8,765	-	-	8,765

Adjusted 2024 Population Estimates for Florida's Counties and Municipalities**Used for the FY 2025-26 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2024 Total Population	April 1, 2024 Inmate Population	April 1, 2024 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
St. Petersburg	267,031	378	266,653	-	-	266,653
Seminole	19,338	-	19,338	13	-	19,351
South Pasadena	5,403	-	5,403	-	-	5,403
Tarpon Springs	25,949	-	25,949	-	-	25,949
Treasure Island	6,510	-	6,510	-	-	6,510
Unincorporated County	274,690	467	274,223	(68)	-	274,155
Polk County	826,090	3,321	822,769	-	-	822,769
Auburndale	20,186	-	20,186	-	-	20,186
Bartow	20,502	148	20,354	3	-	20,357
Davenport	13,630	-	13,630	56	-	13,686
Dundee	5,762	-	5,762	-	-	5,762
Eagle Lake	4,902	-	4,902	-	-	4,902
Fort Meade	5,219	-	5,219	-	-	5,219
Frostproof	3,032	-	3,032	-	-	3,032
Haines City	39,514	-	39,514	-	-	39,514
Highland Park	245	-	245	-	-	245
Hillcrest Heights	234	-	234	-	-	234
Lake Alfred	8,037	-	8,037	-	-	8,037
Lake Hamilton	1,702	-	1,702	-	-	1,702
Lakeland	123,760	-	123,760	3	-	123,763
Lake Wales	17,558	-	17,558	3	-	17,561
Mulberry	4,483	-	4,483	-	-	4,483
Polk City	3,049	-	3,049	-	-	3,049
Winter Haven	57,923	-	57,923	-	-	57,923
Unincorporated County	496,352	3,173	493,179	(65)	-	493,114
Putnam County	76,138	481	75,657	-	-	75,657
Crescent City	1,702	-	1,702	-	-	1,702
Interlachen	1,495	-	1,495	-	-	1,495
Palatka	10,503	-	10,503	-	-	10,503
Pomona Park	801	-	801	-	-	801
Welaka	815	-	815	-	-	815
Unincorporated County	60,822	481	60,341	-	-	60,341
St. Johns County	331,479	152	331,327	-	-	331,327
MarineLand (part)	3	-	3	-	-	3
St. Augustine	15,684	-	15,684	-	-	15,684
St. Augustine Beach	6,972	-	6,972	-	-	6,972
Unincorporated County	308,820	152	308,668	-	-	308,668
St. Lucie County	385,746	141	385,605	-	-	385,605
Fort Pierce	50,823	133	50,690	18	-	50,708
Port St. Lucie	253,959	8	253,951	-	-	253,951
St. Lucie Village	624	-	624	-	-	624
Unincorporated County	80,340	-	80,340	(18)	-	80,322
Santa Rosa County	207,983	4,466	203,517	-	-	203,517
Gulf Breeze	6,335	-	6,335	-	-	6,335
Jay	526	-	526	-	-	526
Milton	10,300	-	10,300	-	-	10,300
Unincorporated County	190,822	4,466	186,356	-	-	186,356
Sarasota County	479,027	6	479,021	-	-	479,021
Longboat Key (part)	4,791	-	4,791	-	-	4,791
North Port	92,399	-	92,399	-	-	92,399
Sarasota	57,943	6	57,937	-	-	57,937
Venice	28,967	-	28,967	-	-	28,967
Unincorporated County	294,927	-	294,927	-	-	294,927
Seminole County	493,282	99	493,183	-	-	493,183

Adjusted 2024 Population Estimates for Florida's Counties and Municipalities**Used for the FY 2025-26 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2024 Total Population	April 1, 2024 Inmate Population	April 1, 2024 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Altamonte Springs	47,313	-	47,313	-	-	47,313
Casselberry	30,120	5	30,115	-	-	30,115
Lake Mary	17,423	-	17,423	-	-	17,423
Longwood	16,617	-	16,617	-	-	16,617
Oviedo	41,934	-	41,934	-	-	41,934
Sanford	67,897	34	67,863	10	-	67,873
Winter Springs	39,131	-	39,131	-	-	39,131
Unincorporated County	232,847	60	232,787	(10)	-	232,777
Sumter County	156,743	7,776	148,967	-	-	148,967
Bushnell	3,760	-	3,760	7	-	3,767
Center Hill	893	-	893	-	-	893
Coleman	627	-	627	-	-	627
Webster	948	-	948	-	-	948
Wildwood	31,337	-	31,337	40	-	31,377
Unincorporated County	119,178	7,776	111,402	(47)	-	111,355
Suwannee County	46,519	2,477	44,042	-	-	44,042
Branford	758	-	758	-	-	758
Live Oak	6,962	-	6,962	3	-	6,965
Unincorporated County	38,799	2,477	36,322	(3)	-	36,319
Taylor County	21,802	1,470	20,332	-	-	20,332
Perry	7,062	-	7,062	-	-	7,062
Unincorporated County	14,740	1,470	13,270	-	-	13,270
Union County	16,100	4,218	11,882	-	-	11,882
Lake Butler	1,979	-	1,979	-	-	1,979
Raiford	236	-	236	-	-	236
Worthington Springs	451	-	451	-	-	451
Unincorporated County	13,434	4,218	9,216	-	-	9,216
Volusia County	594,643	1,791	592,852	-	-	592,852
Daytona Beach	84,891	29	84,862	-	-	84,862
Daytona Beach Shores	5,251	-	5,251	-	-	5,251
DeBary	24,009	-	24,009	-	-	24,009
DeLand	43,185	-	43,185	-	-	43,185
Deltona	98,312	-	98,312	-	-	98,312
Edgewater	24,981	-	24,981	-	-	24,981
Flagler Beach (part)	72	-	72	-	-	72
Holly Hill	13,008	-	13,008	-	-	13,008
Lake Helen	3,034	-	3,034	-	-	3,034
New Smyrna Beach	32,542	-	32,542	4	-	32,546
Oak Hill	2,103	-	2,103	-	-	2,103
Orange City	14,866	-	14,866	-	-	14,866
Ormond Beach	45,140	6	45,134	2	-	45,136
Pierson	1,561	-	1,561	-	-	1,561
Ponce Inlet	3,428	-	3,428	-	-	3,428
Port Orange	65,670	-	65,670	-	-	65,670
South Daytona	13,493	-	13,493	-	-	13,493
Unincorporated County	119,097	1,756	117,341	(6)	-	117,335
Wakulla County	37,313	2,382	34,931	-	-	34,931
St. Marks	331	-	331	-	-	331
Sopchopy	485	-	485	-	-	485
Unincorporated County	36,497	2,382	34,115	-	-	34,115
Walton County	87,728	1,355	86,373	-	-	86,373
DeFuniak Springs	6,216	31	6,185	-	-	6,185
Freeport	9,857	-	9,857	5	-	9,862
Paxton	580	-	580	-	-	580

Adjusted 2024 Population Estimates for Florida's Counties and Municipalities**Used for the FY 2025-26 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2024 Total Population	April 1, 2024 Inmate Population	April 1, 2024 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Disincorporations	
Unincorporated County	71,075	1,324	69,751	(5)	-	69,746
Washington County	26,568	2,334	24,234	-	-	24,234
Caryville	279	-	279	-	-	279
Chipley	3,613	-	3,613	-	-	3,613
Ebro	256	-	256	-	-	256
Vernon	772	-	772	-	-	772
Wausau	353	-	353	-	-	353
Unincorporated County	21,295	2,334	18,961	-	-	18,961
Statewide Total	23,014,551	107,402	22,907,149	-	-	22,907,149
Statewide Incorporated	11,520,405	18,398	11,502,007	649	-	11,502,656
Statewide Unincorporated	11,494,146	89,004	11,405,142	(649)	-	11,404,493

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, 2024. 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, 2024 through February 28, 2025. 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 2025 Florida Annexation Report with 2024 Population Estimates, dated June 16, 2025, 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 2023 and 2024
Adjusted Population Estimates
Used for the FY 2024-25 and FY 2025-26
State Revenue-Sharing Calculations

Comparison of 2023 and 2024 Adjusted Population Estimates
Used for FY 2024-25 and FY 2025-26 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Adjusted Total Population	April 1, 2024 Adjusted Total Population	Numerical Change	Percentage Change
Alachua County	292,146	295,403	3,257	1.1%
Alachua	11,015	11,296	281	2.6%
Archer	1,160	1,165	5	0.4%
Gainesville	147,207	149,456	2,249	1.5%
Hawthorne	1,462	1,485	23	1.6%
High Springs	6,975	7,118	143	2.1%
La Crosse	305	304	(1)	-0.3%
Micanopy	660	653	(7)	-1.1%
Newberry	8,503	9,104	601	7.1%
Waldo	882	869	(13)	-1.5%
Unincorporated County	113,977	113,953	(24)	0.0%
Baker County	27,323	27,668	345	1.3%
Glen St. Mary	457	491	34	7.4%
Macclenny	7,754	8,113	359	4.6%
Unincorporated County	19,112	19,064	(48)	-0.3%
Bay County	186,417	194,997	8,580	4.6%
Callaway	13,200	14,835	1,635	12.4%
Lynn Haven	19,426	20,464	1,038	5.3%
Mexico Beach	1,285	1,416	131	10.2%
Panama City	37,381	37,769	388	1.0%
Panama City Beach	19,842	19,549	(293)	-1.5%
Parker	4,279	4,427	148	3.5%
Springfield	8,513	9,010	497	5.8%
Unincorporated County	82,491	87,527	5,036	6.1%
Bradford County	25,290	25,248	(42)	-0.2%
Brooker	331	313	(18)	-5.4%
Hampton	483	483	-	0.0%
Lawtey	659	658	(1)	-0.2%
Starke	6,095	5,883	(212)	-3.5%
Unincorporated County	17,722	17,911	189	1.1%
Brevard County	640,582	653,548	12,966	2.0%
Cape Canaveral	10,001	10,002	1	0.0%
Cocoa	20,670	21,123	453	2.2%
Cocoa Beach	11,356	11,349	(7)	-0.1%
Grant-Valkaria	4,996	5,441	445	8.9%
Indialantic	3,005	3,009	4	0.1%
Indian Harbour Beach	8,982	8,984	2	0.0%
Malabar	3,083	3,118	35	1.1%
Melbourne	87,642	87,858	216	0.2%
Melbourne Beach	3,248	3,306	58	1.8%
Melbourne Village	683	684	1	0.1%
Palm Bay	133,459	140,199	6,740	5.1%
Palm Shores	1,197	1,197	-	0.0%
Rockledge	28,774	29,134	360	1.3%
Satellite Beach	11,389	11,453	64	0.6%
Titusville	49,895	50,462	567	1.1%
West Melbourne	29,742	30,443	701	2.4%

Comparison of 2023 and 2024 Adjusted Population Estimates
Used for FY 2024-25 and FY 2025-26 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Adjusted Total Population	April 1, 2024 Adjusted Total Population	Numerical Change	Percentage Change
Unincorporated County	232,460	235,786	3,326	1.4%
Broward County	1,972,801	1,981,040	8,239	0.4%
Coconut Creek	57,875	57,702	(173)	-0.3%
Cooper City	34,872	35,019	147	0.4%
Coral Springs	135,010	135,191	181	0.1%
Dania Beach	32,811	33,746	935	2.8%
Davie	106,948	107,368	420	0.4%
Deerfield Beach	87,578	87,402	(176)	-0.2%
Fort Lauderdale	189,016	189,491	475	0.3%
Hallandale Beach	41,726	41,771	45	0.1%
Hillsboro Beach	1,980	1,971	(9)	-0.5%
Hollywood	154,875	155,038	163	0.1%
Lauderdale-By-The-Sea	6,191	6,181	(10)	-0.2%
Lauderdale Lakes	36,792	36,659	(133)	-0.4%
Lauderhill	74,592	74,751	159	0.2%
Lazy Lake	33	33	-	0.0%
Lighthouse Point	10,504	10,462	(42)	-0.4%
Margate	58,725	58,544	(181)	-0.3%
Miramar	138,590	139,500	910	0.7%
North Lauderdale	44,971	44,853	(118)	-0.3%
Oakland Park	45,065	46,039	974	2.2%
Parkland	37,365	38,342	977	2.6%
Pembroke Park	6,115	6,105	(10)	-0.2%
Pembroke Pines	170,709	170,299	(410)	-0.2%
Plantation	95,293	98,431	3,138	3.3%
Pompano Beach	113,575	114,587	1,012	0.9%
Sea Ranch Lakes	537	535	(2)	-0.4%
Southwest Ranches	7,747	7,796	49	0.6%
Sunrise	98,011	97,899	(112)	-0.1%
Tamarac	73,063	73,130	67	0.1%
Weston	68,227	68,249	22	0.0%
West Park	15,249	15,218	(31)	-0.2%
Wilton Manors	11,532	11,495	(37)	-0.3%
Unincorporated County	17,224	17,233	9	0.1%
Calhoun County	12,483	12,567	84	0.7%
Altha	505	487	(18)	-3.6%
Blountstown	2,259	2,262	3	0.1%
Unincorporated County	9,719	9,818	99	1.0%
Charlotte County	202,962	209,334	6,372	3.1%
Punta Gorda	20,410	20,443	33	0.2%
Unincorporated County	182,552	188,891	6,339	3.5%
Citrus County	162,121	166,036	3,915	2.4%
Crystal River	3,491	3,516	25	0.7%
Inverness	7,862	7,922	60	0.8%
Unincorporated County	150,768	154,598	3,830	2.5%
Clay County	231,042	236,365	5,323	2.3%

Comparison of 2023 and 2024 Adjusted Population Estimates
Used for FY 2024-25 and FY 2025-26 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Adjusted Total Population	April 1, 2024 Adjusted Total Population	Numerical Change	Percentage Change
Green Cove Springs	10,384	10,270	(114)	-1.1%
Keystone Heights	1,464	1,473	9	0.6%
Orange Park	9,165	9,171	6	0.1%
Penney Farms	840	835	(5)	-0.6%
Unincorporated County	209,189	214,616	5,427	2.6%
Collier County	399,464	408,363	8,899	2.2%
Everglades	376	381	5	1.3%
Marco Island	16,198	16,288	90	0.6%
Naples	19,306	19,390	84	0.4%
Unincorporated County	363,584	372,304	8,720	2.4%
Columbia County	68,141	68,683	542	0.8%
Fort White	651	667	16	2.5%
Lake City	12,146	12,173	27	0.2%
Unincorporated County	55,344	55,843	499	0.9%
DeSoto County	32,566	33,066	500	1.5%
Arcadia	7,638	7,702	64	0.8%
Unincorporated County	24,928	25,364	436	1.7%
Dixie County	15,813	15,927	114	0.7%
Cross City	1,701	1,698	(3)	-0.2%
Horseshoe Beach	164	153	(11)	-6.7%
Unincorporated County	13,948	14,076	128	0.9%
Duval County	1,050,847	1,062,145	11,298	1.1%
Atlantic Beach	13,529	13,517	(12)	-0.1%
Baldwin	1,415	1,426	11	0.8%
Jacksonville	1,004,438	1,015,655	11,217	1.1%
Jacksonville Beach	24,204	24,309	105	0.4%
Neptune Beach	7,261	7,238	(23)	-0.3%
Escambia County	331,485	334,119	2,634	0.8%
Century	1,682	1,638	(44)	-2.6%
Pensacola	55,071	55,106	35	0.1%
Unincorporated County	274,732	277,375	2,643	1.0%
Flagler County	130,756	136,310	5,554	4.2%
Beverly Beach	495	503	8	1.6%
Bunnell	4,025	4,151	126	3.1%
Flagler Beach (part)	5,216	5,550	334	6.4%
Marineland (part)	12	12	-	0.0%
Palm Coast	101,737	106,193	4,456	4.4%
Unincorporated County	19,271	19,901	630	3.3%
Franklin County	12,012	12,215	203	1.7%
Apalachicola	2,465	2,470	5	0.2%
Carrabelle	1,916	1,967	51	2.7%
Unincorporated County	7,631	7,778	147	1.9%
Gadsden County	41,303	41,762	459	1.1%
Chattahoochee	1,961	1,976	15	0.8%
Greensboro	465	444	(21)	-4.5%
Gretna	1,364	1,355	(9)	-0.7%

Comparison of 2023 and 2024 Adjusted Population Estimates
Used for FY 2024-25 and FY 2025-26 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Adjusted Total Population	April 1, 2024 Adjusted Total Population	Numerical Change	Percentage Change
Havana	1,749	1,797	48	2.7%
Midway	3,683	3,683	-	0.0%
Quincy	7,666	7,711	45	0.6%
Unincorporated County	24,415	24,796	381	1.6%
Gilchrist County	18,305	18,691	386	2.1%
Bell	521	521	-	0.0%
Fanning Springs (part)	568	613	45	7.9%
Trenton	2,149	2,173	24	1.1%
Unincorporated County	15,067	15,384	317	2.1%
Glades County	11,616	11,845	229	2.0%
Moore Haven	1,529	1,533	4	0.3%
Unincorporated County	10,087	10,312	225	2.2%
Gulf County	14,606	15,193	587	4.0%
Port St. Joe	3,787	3,912	125	3.3%
Wewahitchka	2,190	2,292	102	4.7%
Unincorporated County	8,629	8,989	360	4.2%
Hamilton County	12,085	12,077	(8)	-0.1%
Jasper	2,592	2,541	(51)	-2.0%
Jennings	747	721	(26)	-3.5%
White Springs	742	731	(11)	-1.5%
Unincorporated County	8,004	8,084	80	1.0%
Hardee County	23,870	24,155	285	1.2%
Bowling Green	2,450	2,462	12	0.5%
Wauchula	4,869	4,905	36	0.7%
Zolfo Springs	1,753	1,836	83	4.7%
Unincorporated County	14,798	14,952	154	1.0%
Hendry County	40,895	45,413	4,518	11.0%
Clewiston	7,278	7,336	58	0.8%
LaBelle	5,083	5,480	397	7.8%
Unincorporated County	28,534	32,597	4,063	14.2%
Hernando County	203,791	210,136	6,345	3.1%
Brooksville	9,566	9,752	186	1.9%
Unincorporated County	194,225	200,384	6,159	3.2%
Highlands County	104,361	106,087	1,726	1.7%
Avon Park	9,758	9,814	56	0.6%
Lake Placid	2,409	2,453	44	1.8%
Sebring	11,472	11,687	215	1.9%
Unincorporated County	80,722	82,133	1,411	1.7%
Hillsborough County	1,540,863	1,559,678	18,815	1.2%
Plant City	40,959	42,141	1,182	2.9%
Tampa	405,725	408,796	3,071	0.8%
Temple Terrace	27,330	27,471	141	0.5%
Unincorporated County	1,066,849	1,081,270	14,421	1.4%
Holmes County	18,602	18,632	30	0.2%
Bonifay	2,776	2,838	62	2.2%
Esto	350	352	2	0.6%

Comparison of 2023 and 2024 Adjusted Population Estimates
Used for FY 2024-25 and FY 2025-26 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Adjusted Total Population	April 1, 2024 Adjusted Total Population	Numerical Change	Percentage Change
Noma	218	216	(2)	-0.9%
Ponce de Leon	501	511	10	2.0%
Westville	293	269	(24)	-8.2%
Unincorporated County	14,464	14,446	(18)	-0.1%
Indian River County	167,781	171,029	3,248	1.9%
Fellsmere	4,933	4,990	57	1.2%
Indian River Shores	4,512	4,553	41	0.9%
Orchid	531	548	17	3.2%
Sebastian	26,405	26,907	502	1.9%
Vero Beach	16,693	16,805	112	0.7%
Unincorporated County	114,707	117,226	2,519	2.2%
Jackson County	43,111	43,172	61	0.1%
Alford	488	474	(14)	-2.9%
Bascom	85	96	11	12.9%
Campbellton	191	197	6	3.1%
Cottondale	846	823	(23)	-2.7%
Graceville	2,117	2,045	(72)	-3.4%
Grand Ridge	920	942	22	2.4%
Greenwood	531	527	(4)	-0.8%
Jacob City	235	235	-	0.0%
Malone	622	613	(9)	-1.4%
Marianna	5,953	5,905	(48)	-0.8%
Sneads	1,687	1,678	(9)	-0.5%
Unincorporated County	29,436	29,637	201	0.7%
Jefferson County	14,288	14,388	100	0.7%
Monticello	2,694	2,788	94	3.5%
Unincorporated County	11,594	11,600	6	0.1%
Lafayette County	7,192	7,211	19	0.3%
Mayo	1,093	1,081	(12)	-1.1%
Unincorporated County	6,099	6,130	31	0.5%
Lake County	414,173	432,796	18,623	4.5%
Astatula	2,042	2,205	163	8.0%
Clermont	47,459	48,991	1,532	3.2%
Eustis	23,918	24,180	262	1.1%
Fruitland Park	8,618	8,637	19	0.2%
Groveland	22,760	23,697	937	4.1%
Howey-in-the-Hills	1,790	1,934	144	8.0%
Lady Lake	16,224	16,364	140	0.9%
Leesburg	30,385	33,344	2,959	9.7%
Mascotte	8,565	9,215	650	7.6%
Minneola	18,064	19,899	1,835	10.2%
Montverde	1,792	2,191	399	22.3%
Mount Dora	17,843	18,227	384	2.2%
Tavares	21,003	21,530	527	2.5%
Umatilla	3,881	3,888	7	0.2%
Unincorporated County	189,829	198,494	8,665	4.6%

Comparison of 2023 and 2024 Adjusted Population Estimates
Used for FY 2024-25 and FY 2025-26 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Adjusted Total Population	April 1, 2024 Adjusted Total Population	Numerical Change	Percentage Change
Lee County	800,864	826,850	25,986	3.2%
Bonita Springs	54,862	56,060	1,198	2.2%
Cape Coral	213,275	220,210	6,935	3.3%
Estero	37,507	37,993	486	1.3%
Fort Myers	97,672	100,718	3,046	3.1%
Fort Myers Beach	3,255	3,665	410	12.6%
Sanibel	5,946	5,971	25	0.4%
Unincorporated County	388,347	402,233	13,886	3.6%
Leon County	300,588	300,806	218	0.1%
Tallahassee	200,697	200,813	116	0.1%
Unincorporated County	99,891	99,993	102	0.1%
Levy County	45,283	45,845	562	1.2%
Bronson	1,155	1,156	1	0.1%
Cedar Key	689	684	(5)	-0.7%
Chiefland	2,323	2,318	(5)	-0.2%
Fanning Springs (part)	702	697	(5)	-0.7%
Inglis	1,506	1,499	(7)	-0.5%
Otter Creek	110	111	1	0.9%
Williston	3,297	3,205	(92)	-2.8%
Yankeetown	588	575	(13)	-2.2%
Unincorporated County	34,913	35,600	687	2.0%
Liberty County	6,509	6,467	(42)	-0.6%
Bristol	956	961	5	0.5%
Unincorporated County	5,553	5,506	(47)	-0.8%
Madison County	17,409	17,335	(74)	-0.4%
Greenville	749	732	(17)	-2.3%
Lee	388	395	7	1.8%
Madison	2,978	2,880	(98)	-3.3%
Unincorporated County	13,294	13,328	34	0.3%
Manatee County	439,446	455,195	15,749	3.6%
Anna Maria	987	957	(30)	-3.0%
Bradenton	57,215	57,412	197	0.3%
Bradenton Beach	902	902	-	0.0%
Holmes Beach	3,026	3,018	(8)	-0.3%
Longboat Key (part)	2,761	2,741	(20)	-0.7%
Palmetto	13,927	13,948	21	0.2%
Unincorporated County	360,628	376,217	15,589	4.3%
Marion County	398,552	413,951	15,399	3.9%
Bellevue	5,866	5,939	73	1.2%
Dunnellon	2,015	2,015	-	0.0%
McIntosh	465	470	5	1.1%
Ocala	66,117	69,286	3,169	4.8%
Reddick	477	465	(12)	-2.5%
Unincorporated County	323,612	335,776	12,164	3.8%
Martin County	160,785	162,740	1,955	1.2%
Indiantown	6,664	6,700	36	0.5%

Comparison of 2023 and 2024 Adjusted Population Estimates
Used for FY 2024-25 and FY 2025-26 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Adjusted Total Population	April 1, 2024 Adjusted Total Population	Numerical Change	Percentage Change
Jupiter Island	786	814	28	3.6%
Ocean Breeze	608	608	-	0.0%
Sewall's Point	2,038	2,057	19	0.9%
Stuart	19,245	20,171	926	4.8%
Unincorporated County	131,444	132,390	946	0.7%
Miami-Dade County	2,760,306	2,766,161	5,855	0.2%
Aventura	40,247	40,104	(143)	-0.4%
Bal Harbour	3,054	3,010	(44)	-1.4%
Bay Harbor Islands	5,895	5,793	(102)	-1.7%
Biscayne Park	3,083	3,030	(53)	-1.7%
Coral Gables	51,677	50,813	(864)	-1.7%
Cutler Bay	45,472	45,026	(446)	-1.0%
Doral	81,318	82,175	857	1.1%
El Portal	1,955	2,236	281	14.4%
Florida City	15,690	17,173	1,483	9.5%
Golden Beach	966	981	15	1.6%
Hialeah	229,054	230,575	1,521	0.7%
Hialeah Gardens	23,065	22,303	(762)	-3.3%
Homestead	83,750	83,997	247	0.3%
Indian Creek	93	89	(4)	-4.3%
Key Biscayne	14,751	14,603	(148)	-1.0%
Medley	1,053	1,050	(3)	-0.3%
Miami	461,336	464,283	2,947	0.6%
Miami Beach	83,430	83,230	(200)	-0.2%
Miami Gardens	115,299	115,364	65	0.1%
Miami Lakes	30,885	30,839	(46)	-0.1%
Miami Shores	11,612	11,553	(59)	-0.5%
Miami Springs	13,887	13,866	(21)	-0.2%
North Bay Village	8,177	7,977	(200)	-2.4%
North Miami	60,172	59,955	(217)	-0.4%
North Miami Beach	43,100	43,575	475	1.1%
Opa-locka	16,723	16,560	(163)	-1.0%
Palmetto Bay	25,064	25,091	27	0.1%
Pinecrest	18,395	18,304	(91)	-0.5%
South Miami	11,981	12,018	37	0.3%
Sunny Isles Beach	22,783	22,788	5	0.0%
Surfside	5,398	5,401	3	0.1%
Sweetwater	20,571	21,393	822	4.0%
Virginia Gardens	2,382	2,374	(8)	-0.3%
West Miami	7,305	7,257	(48)	-0.7%
Unincorporated County	1,200,683	1,201,375	692	0.1%
Monroe County	84,509	84,145	(364)	-0.4%
Islamorada	7,307	7,342	35	0.5%
Key Colony Beach	800	796	(4)	-0.5%
Key West	26,765	26,325	(440)	-1.6%
Layton	214	216	2	0.9%

Comparison of 2023 and 2024 Adjusted Population Estimates
Used for FY 2024-25 and FY 2025-26 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Adjusted Total Population	April 1, 2024 Adjusted Total Population	Numerical Change	Percentage Change
Marathon	10,056	9,920	(136)	-1.4%
Unincorporated County	39,367	39,546	179	0.5%
Nassau County	100,691	103,919	3,228	3.2%
Callahan	1,680	1,733	53	3.2%
Fernandina Beach	13,475	13,625	150	1.1%
Hilliard	3,090	3,120	30	1.0%
Unincorporated County	82,446	85,441	2,995	3.6%
Okaloosa County	217,882	220,603	2,721	1.2%
Cinco Bayou	455	466	11	2.4%
Crestview	27,939	29,872	1,933	6.9%
Destin	14,594	14,608	14	0.1%
Fort Walton Beach	21,120	21,090	(30)	-0.1%
Laurel Hill	658	685	27	4.1%
Mary Esther	4,571	4,493	(78)	-1.7%
Niceville	16,499	16,594	95	0.6%
Shalimar	783	756	(27)	-3.4%
Valparaiso	5,025	5,050	25	0.5%
Unincorporated County	126,238	126,989	751	0.6%
Okeechobee County	37,745	38,343	598	1.6%
Okeechobee	5,361	5,452	91	1.7%
Unincorporated County	32,384	32,891	507	1.6%
Orange County	1,488,798	1,507,879	19,081	1.3%
Apopka	58,293	61,820	3,527	6.1%
Bay Lake	29	14	(15)	-51.7%
Belle Isle	7,239	7,293	54	0.7%
Eatonville	2,370	2,464	94	4.0%
Edgewood	2,631	2,553	(78)	-3.0%
Lake Buena Vista	21	21	-	0.0%
Maitland	19,964	20,042	78	0.4%
Oakland	5,405	5,402	(3)	-0.1%
Ocoee	49,721	51,189	1,468	3.0%
Orlando	326,419	334,496	8,077	2.5%
Windermere	3,041	3,200	159	5.2%
Winter Garden	50,806	51,501	695	1.4%
Winter Park	30,647	30,528	(119)	-0.4%
Unincorporated County	932,212	937,356	5,144	0.6%
Osceola County	438,923	450,989	12,066	2.7%
Kissimmee	82,536	84,958	2,422	2.9%
St. Cloud	62,006	66,084	4,078	6.6%
Unincorporated County	294,381	299,947	5,566	1.9%
Palm Beach County	1,530,115	1,543,203	13,088	0.9%
Atlantis	2,147	2,135	(12)	-0.6%
Belle Glade	17,286	17,468	182	1.1%
Boca Raton	100,491	100,560	69	0.1%
Boynton Beach	82,208	82,393	185	0.2%
Briny Breezes	500	498	(2)	-0.4%

Comparison of 2023 and 2024 Adjusted Population Estimates
Used for FY 2024-25 and FY 2025-26 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Adjusted Total Population	April 1, 2024 Adjusted Total Population	Numerical Change	Percentage Change
Cloud Lake	140	137	(3)	-2.1%
Delray Beach	67,213	68,096	883	1.3%
Glen Ridge	215	214	(1)	-0.5%
Golf	281	287	6	2.1%
Greenacres	45,476	45,439	(37)	-0.1%
Gulf Stream	959	956	(3)	-0.3%
Haverhill	2,193	2,194	1	0.0%
Highland Beach	4,303	4,287	(16)	-0.4%
Hypoluxo	2,687	2,672	(15)	-0.6%
Juno Beach	3,883	3,871	(12)	-0.3%
Jupiter	61,333	61,215	(118)	-0.2%
Jupiter Inlet Colony	400	412	12	3.0%
Lake Clarke Shores	3,556	3,545	(11)	-0.3%
Lake Park	9,025	9,014	(11)	-0.1%
Lake Worth Beach	43,432	43,472	40	0.1%
Lantana	12,222	12,218	(4)	0.0%
Loxahatchee Groves	3,373	3,374	1	0.0%
Manalapan	420	416	(4)	-1.0%
Mangonia Park	2,369	2,511	142	6.0%
North Palm Beach	13,145	13,101	(44)	-0.3%
Ocean Ridge	1,830	1,810	(20)	-1.1%
Pahokee	5,238	5,302	64	1.2%
Palm Beach	9,207	9,212	5	0.1%
Palm Beach Gardens	61,519	62,486	967	1.6%
Palm Beach Shores	1,309	1,283	(26)	-2.0%
Palm Springs	27,167	27,312	145	0.5%
Riviera Beach	38,795	39,390	595	1.5%
Royal Palm Beach	40,845	40,430	(415)	-1.0%
South Bay	3,026	3,065	39	1.3%
South Palm Beach	1,469	1,465	(4)	-0.3%
Tequesta	6,179	6,093	(86)	-1.4%
Wellington	61,788	61,794	6	0.0%
Westlake	4,694	6,419	1,725	36.7%
West Palm Beach	122,113	125,319	3,206	2.6%
Unincorporated County	665,679	671,338	5,659	0.9%
Pasco County	610,077	632,372	22,295	3.7%
Dade City	8,363	9,382	1,019	12.2%
New Port Richey	17,213	17,270	57	0.3%
Port Richey	3,267	3,251	(16)	-0.5%
St. Leo	2,462	2,282	(180)	-7.3%
San Antonio	1,381	1,403	22	1.6%
Zephyrhills	19,342	19,666	324	1.7%
Unincorporated County	558,049	579,118	21,069	3.8%
Pinellas County	973,860	970,355	(3,505)	-0.4%
Belleair	4,367	4,310	(57)	-1.3%
Belleair Beach	1,641	1,633	(8)	-0.5%

Comparison of 2023 and 2024 Adjusted Population Estimates
Used for FY 2024-25 and FY 2025-26 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Adjusted Total Population	April 1, 2024 Adjusted Total Population	Numerical Change	Percentage Change
Belleair Bluffs	2,324	2,312	(12)	-0.5%
Belleair Shore	74	70	(4)	-5.4%
Clearwater	118,929	118,477	(452)	-0.4%
Dunedin	36,222	35,598	(624)	-1.7%
Gulfport	11,806	11,757	(49)	-0.4%
Indian Rocks Beach	3,717	3,702	(15)	-0.4%
Indian Shores	1,212	1,206	(6)	-0.5%
Kenneth City	5,052	4,943	(109)	-2.2%
Largo	84,454	83,970	(484)	-0.6%
Madeira Beach	3,994	4,006	12	0.3%
North Redington Beach	1,501	1,472	(29)	-1.9%
Oldsmar	14,928	14,888	(40)	-0.3%
Pinellas Park	55,585	54,962	(623)	-1.1%
Redington Beach	1,380	1,346	(34)	-2.5%
Redington Shores	2,194	2,154	(40)	-1.8%
Safety Harbor	17,056	16,763	(293)	-1.7%
St. Pete Beach	8,879	8,765	(114)	-1.3%
St. Petersburg	265,410	266,653	1,243	0.5%
Seminole	19,432	19,351	(81)	-0.4%
South Pasadena	5,428	5,403	(25)	-0.5%
Tarpon Springs	25,851	25,949	98	0.4%
Treasure Island	6,583	6,510	(73)	-1.1%
Unincorporated County	275,841	274,155	(1,686)	-0.6%
Polk County	794,193	822,769	28,576	3.6%
Auburndale	19,298	20,186	888	4.6%
Bartow	19,797	20,357	560	2.8%
Davenport	12,425	13,686	1,261	10.1%
Dundee	5,653	5,762	109	1.9%
Eagle Lake	3,863	4,902	1,039	26.9%
Fort Meade	5,006	5,219	213	4.3%
Frostproof	3,029	3,032	3	0.1%
Haines City	35,285	39,514	4,229	12.0%
Highland Park	251	245	(6)	-2.4%
Hillcrest Heights	240	234	(6)	-2.5%
Lake Alfred	7,342	8,037	695	9.5%
Lake Hamilton	1,571	1,702	131	8.3%
Lakeland	121,968	123,763	1,795	1.5%
Lake Wales	17,384	17,561	177	1.0%
Mulberry	4,345	4,483	138	3.2%
Polk City	2,973	3,049	76	2.6%
Winter Haven	55,764	57,923	2,159	3.9%
Unincorporated County	477,999	493,114	15,115	3.2%
Putnam County	75,429	75,657	228	0.3%
Crescent City	1,690	1,702	12	0.7%
Interlachen	1,446	1,495	49	3.4%
Palatka	10,523	10,503	(20)	-0.2%

Comparison of 2023 and 2024 Adjusted Population Estimates
Used for FY 2024-25 and FY 2025-26 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Adjusted Total Population	April 1, 2024 Adjusted Total Population	Numerical Change	Percentage Change
Pomona Park	794	801	7	0.9%
Welaka	785	815	30	3.8%
Unincorporated County	60,191	60,341	150	0.2%
St. Johns County	315,209	331,327	16,118	5.1%
Marineland (part)	3	3	-	0.0%
St. Augustine	15,307	15,684	377	2.5%
St. Augustine Beach	6,953	6,972	19	0.3%
Unincorporated County	292,946	308,668	15,722	5.4%
St. Lucie County	368,505	385,605	17,100	4.6%
Fort Pierce	49,423	50,708	1,285	2.6%
Port St. Lucie	239,643	253,951	14,308	6.0%
St. Lucie Village	621	624	3	0.5%
Unincorporated County	78,818	80,322	1,504	1.9%
Santa Rosa County	198,494	203,517	5,023	2.5%
Gulf Breeze	6,383	6,335	(48)	-0.8%
Jay	550	526	(24)	-4.4%
Milton	10,120	10,300	180	1.8%
Unincorporated County	181,441	186,356	4,915	2.7%
Sarasota County	464,218	479,021	14,803	3.2%
Longboat Key (part)	4,776	4,791	15	0.3%
North Port	86,552	92,399	5,847	6.8%
Sarasota	57,000	57,937	937	1.6%
Venice	27,797	28,967	1,170	4.2%
Unincorporated County	288,093	294,927	6,834	2.4%
Seminole County	486,750	493,183	6,433	1.3%
Altamonte Springs	47,420	47,313	(107)	-0.2%
Casselberry	30,055	30,115	60	0.2%
Lake Mary	17,366	17,423	57	0.3%
Longwood	16,408	16,617	209	1.3%
Oviedo	40,261	41,934	1,673	4.2%
Sanford	64,493	67,873	3,380	5.2%
Winter Springs	39,097	39,131	34	0.1%
Unincorporated County	231,650	232,777	1,127	0.5%
Sumter County	147,398	148,967	1,569	1.1%
Bushnell	3,543	3,767	224	6.3%
Center Hill	868	893	25	2.9%
Coleman	641	627	(14)	-2.2%
Webster	954	948	(6)	-0.6%
Wildwood	30,351	31,377	1,026	3.4%
Unincorporated County	111,041	111,355	314	0.3%
Suwannee County	43,506	44,042	536	1.2%
Branford	756	758	2	0.3%
Live Oak	6,889	6,965	76	1.1%
Unincorporated County	35,861	36,319	458	1.3%
Taylor County	20,208	20,332	124	0.6%
Perry	7,006	7,062	56	0.8%

Comparison of 2023 and 2024 Adjusted Population Estimates

Used for FY 2024-25 and FY 2025-26 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Adjusted Total Population	April 1, 2024 Adjusted Total Population	Numerical Change	Percentage Change
Unincorporated County	13,202	13,270	68	0.5%
Union County	11,783	11,882	99	0.8%
Lake Butler	2,001	1,979	(22)	-1.1%
Raiford	240	236	(4)	-1.7%
Worthington Springs	458	451	(7)	-1.5%
Unincorporated County	9,084	9,216	132	1.5%
Volusia County	581,974	592,852	10,878	1.9%
Daytona Beach	80,914	84,862	3,948	4.9%
Daytona Beach Shores	5,264	5,251	(13)	-0.2%
DeBary	23,750	24,009	259	1.1%
DeLand	41,264	43,185	1,921	4.7%
Deltona	97,337	98,312	975	1.0%
Edgewater	24,337	24,981	644	2.6%
Flagler Beach (part)	72	72	-	0.0%
Holly Hill	13,008	13,008	-	0.0%
Lake Helen	3,015	3,034	19	0.6%
New Smyrna Beach	32,160	32,546	386	1.2%
Oak Hill	2,066	2,103	37	1.8%
Orange City	14,313	14,866	553	3.9%
Ormond Beach	44,929	45,136	207	0.5%
Pierson	1,560	1,561	1	0.1%
Ponce Inlet	3,405	3,428	23	0.7%
Port Orange	65,008	65,670	662	1.0%
South Daytona	13,449	13,493	44	0.3%
Unincorporated County	116,123	117,335	1,212	1.0%
Wakulla County	33,738	34,931	1,193	3.5%
St. Marks	325	331	6	1.8%
Sopchopy	460	485	25	5.4%
Unincorporated County	32,953	34,115	1,162	3.5%
Walton County	81,965	86,373	4,408	5.4%
DeFuniak Springs	6,118	6,185	67	1.1%
Freeport	8,901	9,862	961	10.8%
Paxton	579	580	1	0.2%
Unincorporated County	66,367	69,746	3,379	5.1%
Washington County	23,933	24,234	301	1.3%
Caryville	293	279	(14)	-4.8%
Chipley	3,599	3,613	14	0.4%
Ebro	247	256	9	3.6%
Vernon	758	772	14	1.8%
Wausau	375	353	(22)	-5.9%
Unincorporated County	18,661	18,961	300	1.6%

Comparison of 2023 and 2024 Adjusted Population Estimates
Used for FY 2024-25 and FY 2025-26 State Revenue-Sharing Calculations

County / Municipality	April 1, 2023 Adjusted Total Population	April 1, 2024 Adjusted Total Population	Numerical Change	Percentage Change
Statewide Total	22,530,738	22,907,149	376,411	1.7%
Statewide Incorporated	11,339,235	11,502,656	163,421	1.4%
Statewide Unincorporate	11,191,503	11,404,493	212,990	1.9%

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

Appendix C:

2026 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

2026 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

Federal	Motor Fuel Tax Rates (# of Cents Per Gallon)										Utilitized County-Imposed										State									
	State					County					Utilized County-Imposed					Motor Fuel Taxes					Federal					State				
	Fuel Tax	Excise Tax	Fuel Sales Tax	SCETS Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Fuel Tax	Fuel Sales Tax	SCETS Tax	Fuel Tax	Excise Tax	Total Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Fuel Tax						
County											62.3	0	0	0	0	24.4	18	9.9	4	1	6	6	n/a	63.3						
Alachua	18.4	18	9.9	2	1	1	1	1	1	5	62.3	0	0	0	0	24.4	18	9.9	4	1	6	6	n/a	63.3						
Baker	18.4	18	9.9	2	1	1	1	1	1	6	62.3	0	0	0	0	24.4	18	9.9	4	1	6	6	n/a	63.3						
Bay	18.4	18	9.9	2	1	1	1	1	1	6	57.3	0	0	0	5	24.4	18	9.9	4	1	6	6	n/a	63.3						
Bradford	18.4	18	9.9	2	1	1	1	1	1	6	62.3	0	0	0	0	24.4	18	9.9	4	1	6	6	n/a	63.3						
Brevard	18.4	18	9.9	2	1	1	1	1	1	6	56.3	1	0	0	5	24.4	18	9.9	4	1	6	6	n/a	63.3						
Broward	18.4	18	9.9	2	1	1	1	1	1	6	56.3	0	0	0	0	24.4	18	9.9	4	1	6	6	n/a	63.3						
Calhoun	18.4	18	9.9	2	1	1	1	1	1	6	56.3	1	0	0	5	24.4	18	9.9	4	1	6	6	n/a	63.3						
Charlotte	18.4	18	9.9	2	1	1	1	1	1	6	56.3	0	0	0	0	24.4	18	9.9	4	1	6	6	n/a	63.3						
Citrus	18.4	18	9.9	2	1	1	1	1	1	6	5	62.3	0	0	0	0	24.4	18	9.9	4	1	6	6	n/a	63.3					
Clay	18.4	18	9.9	2	1	1	1	1	1	6	5	62.3	0	0	0	0	24.4	18	9.9	4	1	6	6	n/a	63.3					
Collier	18.4	18	9.9	2	1	1	1	1	1	6	5	62.3	0	0	0	0	24.4	18	9.9	4	1	6	6	n/a	63.3					
Columbia	18.4	18	9.9	2	1	1	1	1	1	6	0	57.3	0	0	5	5	24.4	18	9.9	4	1	6	6	n/a	63.3					
DeSoto	18.4	18	9.9	2	1	1	1	1	1	6	5	62.3	0	0	0	0	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3					
Dixie	18.4	18	9.9	2	1	1	1	1	1	6	0	56.3	1	0	5	6	24.4	18	9.9	4	1	6	6	n/a	63.3			</td		

2026 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

Motor Fuel Tax Rates (# of Cents Per Gallon)										Diesel Fuel Tax Rates (# of Cents Per Gallon)								
Federal	State			County (Local Option)			Utilitized County-Imposed			Federal			State			County (Local Option)		
	Fuel Sales Tax	SCETS Tax	Constit. Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-5 Cents Fuel Tax	Total Fuel Tax	Ninth-cent Fuel Tax	1-5 Cents Fuel Tax	Total Fuel Tax	Fuel Sales Tax	SCETS Tax	Fuel Sales Tax	SCETS Tax	Fuel Tax	Ninth-cent Fuel Tax	1-5 Cents Fuel Tax	
County	18.4	18	9.9	2	1	1	6	0	0	5	5	0	24.4	18	9.9	4	1	6
Union	18.4	18	9.9	2	1	1	6	5	62.3	0	0	0	24.4	18	9.9	4	1	6
Volusia	18.4	18	9.9	2	1	1	6	5	62.3	0	0	0	24.4	18	9.9	4	1	6
Walton	18.4	18	9.9	2	1	1	6	5	62.3	0	0	0	24.4	18	9.9	4	1	6
Washington	18.4	18	9.9	2	1	1	6	0	57.3	0	0	5	24.4	18	9.9	4	1	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 and the 1 to 5 cents of Local Option Fuel Tax and the 1 to 5 cents of Local Option Fuel Tax, pursuant to s. 206.41(1)(e), F.S.
- 4) State taxes on diesel fuel consist of the Fuel Sales Tax, pursuant to s. 206.87(1)(e), F.S.; the State Comprehensive Enhanced Transportation System (SCETS) Tax, pursuant to s. 206.87(1)(d), F.S.; and the Fuel Excise Tax, pursuant to s. 206.41(1)(a), F.S.
- 5) County taxes on diesel fuel for local use consist of the 1 cent Ninth-cent Fuel Tax, pursuant to s. 206.87(1)(b), F.S.; and 1 to 6 cents of Local Option Fuel Tax, pursuant to s. 206.87(1)(c), F.S. The 1 to 5 cents Local Option Fuel Tax is not authorized for levy on diesel fuel.
- 6) County local option tax rate changes for 2026: Baker and Seminole counties 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, "Fuel Tax Rates Adjusted Beginning January 1, 2026" available at https://floridarevenue.com/taxestips/Documents/TIP_25B05-05.pdf
- 2) Florida Department of Transportation, Office of Work Program and Budget, "Florida's Transportation Tax Sources - A Primer (2025)" available at <https://fdotowp1.dot.state.fl.us/ENSupportAPPS/Documents/primerPrimer.pdf>

This page was intentionally left blank.