

# **Local Government Financial Information Handbook**

**2005 Edition**

**March 2006**

**Florida  
Legislative Committee on Intergovernmental Relations**



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**WHAT IS THE LCIR?**

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

**WHAT ISSUES HAVE BEEN ADDRESSED BY THE LCIR?**

The LCIR completes several publications annually, including the Local Government Financial Information Handbook, a compilation of the salaries of county constitutional officers and elected school superintendents, and a report on state mandates affecting municipal and county governments. In addition, the LCIR has addressed the following issues:

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

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# **2005 Local Government Financial Information Handbook**

**March 2006**

**Prepared by the**

**Florida Legislative Committee on Intergovernmental Relations**

**with the assistance of the**

**Florida Department of Revenue**

## **Acknowledgments**

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

### **Inquiries and Suggestions**

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

General inquiries and questions regarding this publication should be directed to the Florida LCIR. In addition, suggested improvements that will make this publication more informative and useful as a resource are always welcome. If you have suggestions for the 2006 edition, please direct your comments to the LCIR at the following address.

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Additional federal, state, and local government data of potential interest to state and local officials can be found on the LCIR's website.

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## Introduction

The *Local Government Financial Information Handbook* is a reference for most of the revenue sources available to local governments. It contains relevant information on several items useful for local government budgeting purposes, including descriptions of revenue sources, estimated revenue distributions, and adjusted population estimates used for revenue-sharing purposes.

This publication was written as a guide to understanding constitutional and statutory laws regarding these revenue sources. However, questions of legal interpretation should be directed to appropriate legal counsel.

The Florida Legislative Committee on Intergovernmental Relations (LCIR) prepared this publication with the assistance of the Florida Department of Revenue's Office of Tax Research. The LCIR 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 current fiscal year. It is important for the reader to note that the estimated distributions presented in this publication do not necessarily represent the actual disbursements that each local government will ultimately receive since economic conditions are subject to change during the fiscal year.

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

- Part One: Revenue Sources Authorized by the Constitution
- Part Two: Revenue Sources Based on Home Rule Authority
- Part Three: Revenue Sources Authorized by the Legislature
  - State-Shared Revenues
  - Other Own-Source Revenues
  - Local Option Taxes
    - Local Discretionary Sales Surtaxes
    - Local Option Food and Beverages Taxes
    - Local Option Fuel Taxes
    - Local Option Tourist Taxes

In addition, the adjusted county and municipal population estimates used for revenue-sharing purposes is provided in the Appendix.

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## Part One: Revenue Sources Authorized in the State Constitution

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

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

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

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

Second, the ability of the Legislature to impose unfunded mandates on local governments is restricted, unless certain procedural requirements are met.<sup>3</sup> Legislative mandates and other measures affecting local government fiscal capacity are the subjects of a separate Committee publication.<sup>4</sup>

Third, the state's revenue raising capacity is limited. Consequently, the ability of state government to aid local governments may be affected. The collection of state revenue for any fiscal year is limited to certain state revenues allowed plus an adjustment for growth.<sup>5</sup> Approved by voters in the November 1996 general election, this constitutional change prohibits the imposition of new state taxes or fees by constitutional amendment unless the proposed amendment is approved by two-thirds of the voters voting in the general election in which the proposed amendment appears on the ballot. This amendment could have the effect of limiting the enactment of a statewide tax.

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1. Section 1(a), Art. VII, State Constitution.

2. Section 8, Art. VII, State Constitution.

3. Section 18, Art. VII, State Constitution.

4. Florida Legislative Committee on Intergovernmental Relations, *2004 Intergovernmental Impact Report: Mandates and Measures Affecting Local Government Fiscal Capacity* (2005).

5. Section 1(e), Art. VII, State Constitution.

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## Ad Valorem Tax<sup>1</sup>

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

### **Brief Overview**

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

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.<sup>2</sup>

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.<sup>3</sup>

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

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

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1. This discussion of ad valorem taxes has been adapted, in part, from the following informational materials: Nabors, Giblin, & Nickerson, P.A., *Primer on Home Rule & and Local Government Revenue Sources* (2005) and The Florida Legislature's Senate Committee on Government Efficiency Appropriations, House Committee on Finance and Tax, Office of Economic & Demographic Research, and the Florida Department of Revenue's Office of Tax Research, *2005 Florida Tax Handbook Including Fiscal Impact of Potential Changes* (2005).

2. Section 9(a), Art. VII, State Constitution.

3. Section 9(b), Art. VII, State Constitution.

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.

### County Millages

County government millages are composed of four categories of millage rates.<sup>4</sup>

1. General millage is the nonvoted millage rate set by the county's governing body.
2. Debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to Section 12, Art. VII, State Constitution.
3. Voted millage is the rate set by the county's governing body as authorized by a vote of the electors pursuant to Section 9(b), Art. VII, State Constitution.
4. County dependent special district millage is added to the county's millage to which the district is dependent. A dependent special district is defined as a special district meeting at least one of four criteria specified in law.<sup>5</sup>

### County Furnishing Municipal Services

General law implements the constitutional language 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.<sup>6</sup> The distinction between a municipal service taxing unit (MSTU) and a municipal service benefit unit (MSBU) is that a MSBU is the correct terminology when the mechanism used to fund the county services is derived through service charges or special assessments rather than taxes.

The creation of a MSTU allows the county's governing body to place the burden of ad valorem taxes upon property in a geographic area less than countywide to fund a particular municipal-type service or services. The MSTU is used in a county budget to separate those ad valorem taxes levied within

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4. Section 200.001(1), F.S. (2005).

5. Section 189.403(2), F.S. (2005).

6. Section 125.01(1)(q), F.S. (2005).

the taxing unit itself to ensure that the funds derived from the tax levy are used within the boundaries of the taxing unit for the contemplated services. If ad valorem taxes are levied to provide these municipal services, counties are authorized to levy up to ten mills.<sup>7</sup>

The MSTU may encompass the entire unincorporated area, a portion of the unincorporated area, or all or part of the boundaries of a municipality. However, the inclusion of municipal boundaries within the MSTU is subject to the consent by ordinance of the governing body of the affected municipality given either annually or for a term of years.

### Municipal Millages

Municipal government millages are composed of four categories of millage rates.<sup>8</sup>

1. General millage is the nonvoted millage rate set by the municipality's governing body.
2. Debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to Section 12, Art. VII, State Constitution.
3. Voted millage is the rate set by the municipality's governing body as authorized by a vote of the electors pursuant to Section 9(b), Art. VII, State Constitution.
4. Municipal dependent special district millage is 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.

### School District Millages

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

1. Nonvoted required operating millage (otherwise known as *required local effort*) is the rate specified in the current year's General Appropriations Act and imposed by the school board for current operating purposes pursuant to s. 1011.60(6), F.S.
2. Nonvoted discretionary operating millage is the rate set by the school board for those operating purposes other than the required local effort millage rate authorized in s. 1011.60(6), F.S., and the nonvoted capital improvement millage rate authorized in s. 1011.71(2), F.S. The maximum amount of millage a district may levy shall be prescribed

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7. Section 200.071(3), F.S. (2005).

8. Section 200.001(2), F.S. (2005).

9. Section 200.001(3), F.S. (2005).

annually in the appropriations act; however, the rate shall not exceed the lesser of 1.6 mills or 25 percent of the required local effort millage.<sup>10</sup>

3. Nonvoted 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 caps the maximum rate at 2 mills.
4. Voted operating millage is the rate set by the school board for current operating purposes as authorized by a vote of the electors pursuant to Section 9(b), Art. VII, State Constitution.
5. Voted debt service millage is the rate set by the school board as authorized by a vote of the electors pursuant to Section 12, Art. VII, State Constitution.

As previously mentioned, the Legislature requires all school districts to levy a required local effort millage rate in order to participate in state funding of kindergarten through grade 12 public school programs, via the Florida Education Finance Program.<sup>11</sup> The Legislature prescribes the aggregate required local effort for all school districts collectively as an item in the General Appropriations Act for each fiscal year. The millage rate required of each school district to provide its respective share of the costs is calculated annually by formula. This rate is adjusted by an equalization factor designed to account for differing levels of assessment in each district.

#### Independent Special District Millages

Independent special district millages are the rates set by the district's governing body, and the following issues must be addressed.<sup>12</sup>

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

#### Adjustments to the Tax Base

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

Exclusions are specific types of property constitutionally or statutorily removed from ad valorem taxation. The following list reflects the major categories of exclusions.

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10. Section 1011.71(1), F.S. (2005).

11. Section 1011.62, F.S. (2005).

12. Section 200.001(4), F.S. (2005).

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

Differentials are reductions in assessments that result from a valuation standard other than fair market value. The following list reflects the valuation standards.

1. Value in current use only (e.g., agricultural value).
2. Value at a specified percentage of fair market value (e.g., the state constitution allows inventory and livestock to be assessed on a percentage basis, although the Legislature has exercised its option to totally exempt such property).
3. Value that results from a limitation on annual increases (e.g., increases in assessments of homestead property are limited to the lesser of 3 percent or the Consumer Price Index up to the fair market value).

Exemptions are deductions from the assessed value that are typically specified as a dollar amount (e.g., homestead exemption of \$25,000). However, certain exemptions are equal to the total assessed value of the property (e.g., property used exclusively for charitable purposes), or are equal to a portion of the total assessment, based on a ratio of exempt use to total use, provided that said percentage must exceed 50 percent (e.g., property used predominantly for charitable purposes).

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

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

### **General Law Amendments**

The following highlights the legislation passed during the 2005 legislative sessions that amended provisions related to property tax administration.

<u>Chapter Law #</u>	<u>Section #</u>	<u>Subject</u>
2005-42	1-2	Exemptions – Disabled Ex-Service Member
2005-96	1	Refunds – Tax Notice Error
2005-111	21	Property Appraiser Record Keeping
2005-157	14	Waterfront Property – Deferral of Taxes
2005-185	1-2	Review of Assessment Rolls – Post Audit Notification

2005-210	1	Agriculture
2005-220	1	Delinquent Property Tax
2005-268	1	Assessments – Homestead Property
2005-278	49	Voter Registration – Homestead Exemption
2005-280	32-33	Space Laboratories and Carriers Exemption
2005-287	1	Enterprise Zone

A brief description of these law changes is available in the Department of Revenue’s (DOR) *2005 Post Legislative Review*.<sup>13</sup> The 2005 chapter laws are available via the Department of State’s Division of Elections website.<sup>14</sup>

### **Eligibility Requirements**

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

Millage rates are fixed only by ordinance or resolution of the governing body of the taxing authority in the manner specifically provided by general law or special law.<sup>15</sup> 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 collection and administration of ad valorem taxes at the local level. The property appraiser is charged with determining the value of all property within the county, maintaining appropriate records related to the valuation of such property, and determining the ad valorem tax on taxable property. The tax collector is charged with the collection of ad valorem taxes levied by the county, school district, all municipalities within the county, and any special taxing districts within the county.

The 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.

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13. <http://taxlaw.state.fl.us/pdf/PLR2005.pdf>

14. [http://election.dos.state.fl.us/laws/laws\\_proced.shtml](http://election.dos.state.fl.us/laws/laws_proced.shtml)

15. Section 200.001(7), F.S. (2005).

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

### **Distribution of Proceeds**

The tax collector distributes taxes to each taxing authority.<sup>16</sup>

### **Authorized Uses**

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

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued 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.<sup>17</sup> 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.

### **Current and Prior Years' Revenues**

No revenue estimates for individual local governments in the current fiscal year are available. The DOR annually publishes its *Florida Property Valuations & Tax Data* report that details property valuations and tax data by local jurisdiction. The most recent edition contains values for 2004 as well as several prior years for purposes of comparison and is available via the DOR's website.<sup>18</sup>

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16. Section 197.383, F.S. (2005).

17. <http://myfloridalegal.com/opinions>

18. <http://myflorida.com/dor/property/databk.html>

Using data obtained from these annual reports, the LCIR staff has compiled several additional tables profiling millage rates and ad valorem taxes levied by counties, municipalities, and school districts for the period of 1996 through 2004. These tables are available via the LCIR's website.<sup>19</sup>

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19. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

## **Constitutional Fuel Tax**

Section 9(c), Article XII, Florida Constitution

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

### **Brief Overview**

Pursuant to the state constitution, a state tax of 2 cents per gallon on motor fuel is levied.<sup>1</sup> 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**

Legislation passed during the 2005 legislative sessions did not amend provisions related to this revenue source.

### **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.<sup>2</sup> The DOR transmits the tax, as collected monthly, to the State Board of Administration (SBA).<sup>3</sup> The SBA calculates a monthly allocation of the taxes received from the DOR based on the formula contained in Section 9(c)(4), Art. XII, State Constitution, and credits to each county's account the amount of tax allocated by the formula.<sup>4</sup>

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.

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1. Section 9(c), Art. XII, State Constitution.

2. Section 206.45(2), F.S. (2005).

3. Section 206.47(2), F.S. (2005).

4. *Id.*, at (6).

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

$$\begin{array}{l} 1/4 \quad x \quad \frac{\text{County Area}}{\text{State Area}} \\ 1/4 \quad x \quad \frac{\text{County Population}}{\text{State Population}} \\ 1/2 \quad x \quad \frac{\text{Total Tax Collected Countywide during the Previous Fiscal Year}}{\text{Total Tax Collected Statewide during the Previous Fiscal Year}} \end{array}$$

The calculation of the population component is based on the most recent federal census figures.<sup>5</sup> The calculation of the collection component is based upon a DOR certificate of the taxable gallons attributable to each county as of June 30<sup>th</sup> for each fiscal year. On or before July 31<sup>st</sup> following the end of each fiscal year, the DOR shall furnish the certificate to the SBA. This certificate is conclusive as to the tax collected in each county for the prior fiscal year.<sup>6</sup>

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

$$\text{Monthly Statewide Constitutional Fuel Tax Receipts} \quad x \quad \text{County's Distribution Factor}$$

### **Distribution of Proceeds**

The taxes credited to each county are first distributed to meet the debt service requirements, if any, of the Section 16, Art. IX, 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.<sup>7</sup> 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.<sup>8</sup>

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

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5. Section 9(c)(4), Art. XII, State Constitution.

6. Section 206.47(5)(a), F.S. (2005).

7. *Id.*, at (7).

8. *Id.*, at (9).

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.<sup>9</sup>

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.<sup>10</sup>

### **Authorized Uses**

As previously mentioned, the taxes credited to each county are first distributed to meet the debt service requirements, if any, of the Section 16, Art. IX, 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.<sup>11</sup>

*Periodic maintenance* is defined as those activities that are large in scope and require a major work effort to restore deteriorated components of the transportation system to a safe and serviceable condition. Such efforts may include, but not be limited to, the repair of large bridge structures, major repairs to bridges and bridge systems, and the mineral sealing of lengthy sections of roadway.<sup>12</sup>

*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.<sup>13</sup>

Any county that agreed prior to July 1, 1977, by resolution, to use the surplus proceeds to provide a connecting road to a planned interchange on the interstate system shall provide the connecting road. Any surplus, not otherwise used to provide the connecting road, shall be used on any road in the county at the discretion of the county's governing body.<sup>14</sup>

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9. *Id.*, at (10).

10. Section 336.024, F.S. (2005).

11. Section 206.47(7), F.S. (2005).

12. Section 334.03(19), F.S. (2005).

13. *Id.*, at (24).

14. Section 336.23, F.S. (2005).

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of legal opinions relevant to this revenue source. The full texts of those opinions are available via the Florida Attorney General's searchable on-line database of legal opinions.<sup>15</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

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

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current 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 the local fiscal year 2006 as calculated by the DOR. The estimates are based on a statewide estimate of total constitutional fuel tax collections. These estimates are net of the SBA's administrative deductions. Inquiries regarding the DOR's estimates should be addressed to the Office of Tax Research at (850) 488-2900 or Suncom 278-2900. No summary of prior years' distributions is currently available.

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15. <http://myfloridalegal.com/opinions>

<b>Constitutional Fuel Tax</b>					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2006					
<b>County</b>	<b>Collection Component</b>	<b>Population Component</b>	<b>Area Component</b>	<b>Distribution Factor</b>	<b>Estimated Distribution</b>
Alachua	0.66203%	0.33707%	0.40960%	1.40870%	\$ 2,939,640
Baker	0.09338%	0.03420%	0.24530%	0.37290%	778,158
Bay	0.53010%	0.22612%	0.36710%	1.12330%	2,344,074
Bradford	0.08842%	0.03959%	0.12260%	0.25060%	522,946
Brevard	1.42976%	0.74418%	0.54030%	2.71420%	5,663,925
Broward	4.55960%	2.45926%	0.51240%	7.53130%	15,716,129
Calhoun	0.03821%	0.01942%	0.24060%	0.29820%	622,276
Charlotte	0.50081%	0.22405%	0.33840%	1.06330%	2,218,868
Citrus	0.33355%	0.18427%	0.27480%	0.79260%	1,653,978
Clay	0.42400%	0.23329%	0.26040%	0.91770%	1,915,033
Collier	0.78197%	0.43699%	0.86260%	2.08160%	4,343,831
Columbia	0.30572%	0.08628%	0.33290%	0.72490%	1,512,703
De Soto	0.07290%	0.04867%	0.26590%	0.38750%	808,625
Dixie	0.04638%	0.02131%	0.30930%	0.37700%	786,714
Duval	2.81367%	1.19953%	0.35900%	4.37220%	9,123,798
Escambia	0.85142%	0.43848%	0.31990%	1.60980%	3,359,290
Flagler	0.19963%	0.09945%	0.21280%	0.51190%	1,068,220
Franklin	0.03600%	0.01520%	0.32150%	0.37270%	777,741
Gadsden	0.25695%	0.06687%	0.22460%	0.54840%	1,144,387
Gilchrist	0.03313%	0.02269%	0.14920%	0.20500%	427,789
Glades	0.03054%	0.01532%	0.41210%	0.45800%	955,743
Gulf	0.03375%	0.02308%	0.27390%	0.33070%	690,096
Hamilton	0.08745%	0.02041%	0.21750%	0.32540%	679,037
Hardee	0.09140%	0.03966%	0.26760%	0.39870%	831,997
Hendry	0.14407%	0.05337%	0.49600%	0.69340%	1,446,970
Hernando	0.38764%	0.20724%	0.20730%	0.80220%	1,674,011
Highlands	0.26233%	0.13138%	0.45980%	0.85350%	1,781,062
Hillsborough	3.35099%	1.58197%	0.52040%	5.45340%	11,380,019
Holmes	0.06460%	0.02713%	0.20860%	0.30030%	626,659
Indian River	0.43695%	0.18101%	0.22120%	0.83920%	1,751,222
Jackson	0.27510%	0.06975%	0.39660%	0.74150%	1,547,344
Jefferson	0.07952%	0.02007%	0.25160%	0.35120%	732,875
Lafayette	0.01437%	0.01075%	0.23090%	0.25600%	534,214
Lake	0.72842%	0.35948%	0.48500%	1.57290%	3,282,288
Lee	1.52164%	0.74394%	0.42980%	2.69540%	5,624,693
Leon	0.66711%	0.37663%	0.29790%	1.34160%	2,799,617
Levy	0.13172%	0.05350%	0.48590%	0.67110%	1,400,435
Liberty	0.02401%	0.01050%	0.34770%	0.38220%	797,565
Madison	0.15612%	0.02783%	0.30000%	0.48390%	1,009,790
Manatee	0.82654%	0.42137%	0.35570%	1.60360%	3,346,352
Marion	1.08663%	0.41862%	0.68440%	2.18970%	4,569,411
Martin	0.44831%	0.19644%	0.28450%	0.92920%	1,939,031
Miami-Dade	5.81409%	3.39649%	0.91700%	10.12760%	21,134,022
Monroe	0.33128%	0.11594%	0.82010%	1.26730%	2,644,570
Nassau	0.18493%	0.09279%	0.27480%	0.55250%	1,152,943
Okaloosa	0.59080%	0.26514%	0.41760%	1.27350%	2,657,508
Okeechobee	0.18860%	0.05424%	0.37080%	0.61360%	1,280,445
Orange	3.40342%	1.44710%	0.41850%	5.26900%	10,995,217

<b>Constitutional Fuel Tax</b>					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2006					
<b>County</b>	<b>Collection Component</b>	<b>Population Component</b>	<b>Area Component</b>	<b>Distribution Factor</b>	<b>Estimated Distribution</b>
Osceola	0.75516%	0.32229%	0.62880%	1.70620%	3,560,456
Palm Beach	3.05125%	1.77298%	0.93300%	5.75720%	12,013,981
Pasco	1.08024%	0.55629%	0.32410%	1.96060%	4,091,331
Pinellas	2.13033%	1.34677%	0.18120%	3.65830%	7,634,049
Polk	1.60101%	0.75412%	0.83950%	3.19460%	6,666,411
Putnam	0.21087%	0.10451%	0.34560%	0.66100%	1,379,358
Saint Johns	0.55847%	0.21313%	0.29250%	1.06410%	2,220,537
Saint Lucie	0.65479%	0.32286%	0.25450%	1.23210%	2,571,115
Santa Rosa	0.35985%	0.19085%	0.48500%	1.03570%	2,161,273
Sarasota	0.87309%	0.51138%	0.24910%	1.63360%	3,408,956
Seminole	1.06279%	0.57568%	0.14620%	1.78470%	3,724,267
Sumter	0.36792%	0.09479%	0.24110%	0.70380%	1,468,672
Suwannee	0.16264%	0.05382%	0.28870%	0.50520%	1,054,239
Taylor	0.09223%	0.02989%	0.44040%	0.56250%	1,173,811
Union	0.03292%	0.02087%	0.10450%	0.15830%	330,336
Volusia	1.21234%	0.69114%	0.52300%	2.42650%	5,063,560
Wakulla	0.06551%	0.03640%	0.26040%	0.36230%	756,039
Walton	0.23124%	0.07214%	0.47960%	0.78300%	1,633,945
Washington	0.07739%	0.03202%	0.26040%	0.36980%	771,689
<b>Totals</b>	<b>50.00000%</b>	<b>25.00000%</b>	<b>25.00000%</b>	<b>100.00000%</b>	<b>\$ 208,677,500</b>

## **Constitutional School Revenue Sources**

### **Gross Receipts Tax on Utilities**

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

### **Motor Vehicle License Tax**

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

#### **Brief Overview**

The state constitution authorizes two sources of revenue for the benefit of school districts. The first is a gross receipts tax on utilities.<sup>1</sup> A tax of 2.5 percent is imposed on the gross receipts from utility services that are delivered to a retail consumer within the state, and a tax of 2.37 percent is imposed on the gross receipts of sellers of telecommunications services.<sup>2</sup> The proceeds of the tax are placed in the Public Education Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of the state system of public education that includes universities, community colleges, vocational technical schools, and public schools.

The following lists the order of priority and purposes for which the monies in the trust fund shall be used in each fiscal year.

- 1) The servicing of any bonds due in the current fiscal year.
- 2) The deposit into any reserve funds established for the issuance of bonds.
- 3) The direct payment of any part of the cost of any capital project for the state system of education, as authorized by the Legislature.

The second source of revenue is a portion of the revenues derived from the licensing of motor vehicles and mobile homes.<sup>3</sup> The state constitution provides that the first proceeds of revenues derived from such licensing are placed in the District Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of school districts and community colleges. The revenue is distributed annually among school districts and community colleges based on the constitutional formula.

The following lists the order of priority and purposes for which the distributed monies shall be used in each fiscal year.

- 
1. Section 9(c), Art. XII, State Constitution.
  2. Section 203.01(1)(b), F.S. (2005).
  3. 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.

### **Current and Prior Years' Revenues**

Tables summarizing current and prior years' statewide distributions to school districts are available via the LCIR's website.<sup>4</sup> Estimated collections of the gross receipts tax and motor vehicle licensing tax are expected to total approximately \$879 million and \$120 million, respectively, in state fiscal year 2006.

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4. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

## **Part Two: Revenue Sources Based on Home Rule Authority**

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

In implementing fee programs and special assessments, a local government's goal is to create an assessment or fee that avoids classification as a tax by the courts. If an assessment or fee does not meet the case law requirements and is classified as a tax, then the local government must have general law authorization for its imposition.

Special assessments and taxes are distinguishable because no requirement exists that taxes provide a specific benefit to property. Taxes are levied for the general benefit of residents and property. As established in Florida case law, two requirements exist for the imposition of a valid special assessment. First, the property assessed must derive a special benefit from the improvement or service provided; and second, the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

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

Florida's local governments possess the home rule authority to impose a variety of proprietary and regulatory fees to pay the cost of providing a service or facility or regulating an activity. Proprietary fees are imposed pursuant to the assertion of a local government's exclusive right. Examples of such proprietary fees include franchise fees, user fees, and utility fees. Regulatory fees are imposed under the police power in the exercise of a local government's sovereign power. Examples of such regulatory fees include building permit fees, impact fees, inspection fees, and stormwater fees. The underlying premise for both types of fees is that local governments may charge, in a reasonable and equitable manner, for the facilities and services they provide or regulate.

In summary, the exercise of home rule powers by local governments is constrained by whether an inconsistent provision or outright prohibition exists in the constitution, general law, or special law regarding the power at issue. Counties and municipalities cannot levy a tax without express statutory authorization because the constitution specifically prevents them from doing so. However, local

governments may levy fees and special assessments absent any general law prohibition provided the fee or assessment meets the relevant legal sufficiency tests.

### **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 produced by the law firm of Nabors, Giblin, & Nickerson, P.A. This publication is entitled *Primer on Home Rule & Local Government Revenue Sources* (October 2005). Persons interested in the availability of this publication should contact the law firm directly at (850) 224-4070.

## **Proprietary Fees**

### Home Rule Authority

#### **Brief Overview**

Fees imposed by Florida's local governments fall into one of two categories: proprietary fees, which are discussed here, and regulatory fees, which are discussed in the next section. Proprietary fees are based on the assertion that local governments have the exclusive legal right to impose such fees. Fees of this type include franchise fees, user fees, and utility fees. Two principles guide the use and application of such fees. The imposed fee is reasonable in relation to the privilege or service provided by the local government, or the fee payer receives a special benefit from the local government.

#### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to these revenue sources.

#### **Eligibility Requirements**

The levy of proprietary fees stems from county and municipal home rule authority granted in the Florida Constitution.<sup>1</sup>

#### **Administrative Procedures**

##### *Franchise Fees*

Local governments may exercise their home rule authority to impose a fee upon a utility for the grant of a franchise and the privilege of using local government's rights-of-way to conduct the utility business. This franchise fee is considered fair rent for the use of such rights-of-way and consideration for the local government's agreement not to provide competing utility services during the franchise term.

The imposition of a franchise fee requires the adoption of a franchise ordinance. Such an ordinance grants a special privilege that is not available to the general public. In fact, a franchise ordinance may even relinquish a local government's right to its proprietary opportunity to compete with the utility. In addition to granting special rights to operate within a local government's jurisdiction, a franchise ordinance may regulate the utility by governing the extent to which the utility may do business on public property and the manner in which that business may be conducted as well as how such fees will be administered. Taking into consideration the degree of change anticipated in the industry and the desire for the utility to secure the local government's property rights for a long

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1. Sections 1-2, Art. VIII, State Constitution.

period of time, the ordinance grants the franchise for a period of years. Typically, the fees are based on a percentage of the gross receipts from utility sales in the franchise area.

#### *User Fees*

Local governments possess the home rule authority to impose user fees to pay the cost of providing a service or facility. User fees bear a direct relationship between the service received and the compensation paid for the service. The underlying premise for these fees is that local governments may charge, in a reasonable and equitable manner, for the facilities and services they provide. These fees cannot exceed the cost burden created by the fee payer's activity; therefore, the amount of such fee or charge should be established after studying the direct and indirect costs associated with providing the service or facility.

#### *Utility Fees*

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

The utility may charge different rates to different classes of customers as long as the classification scheme is not arbitrary or unreasonable. Such fees may include the cost for operating the utility as well as costs for anticipated future capital outlay. Utility fees are typically billed directly by the utility on a monthly or quarterly basis to the customer. The customer's failure to pay the fee generally results in the termination of service. Failure to pay one type of utility fee may result in the termination of other utility services if a particular service is so interconnected with another service that neither can be effective without the other.

### **Distribution of Proceeds**

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

### **Authorized Uses**

#### *Franchise Fees*

Many local governments use a portion of the fee revenue to offset the cost of regulation with the balance deposited into the government's general fund. Use of the revenues for general fund purposes would seem to be consistent with the concept that the franchise fee is consideration for renting a local government's rights-of-way and for the local government agreeing not to compete with the utility.

### *User Fees*

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

### *Utility Fees*

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

## **Relevant Attorney General Opinions**

Florida's Attorney General has issued numerous opinions relevant to these revenue sources. The full texts of those opinions are available via the Florida Attorney General's searchable on-line database of legal opinions.<sup>2</sup> Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *franchise fees*, *user fees*, or *utility fees*.

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

## **Current and Prior Years' Revenues**

No revenue estimates for individual local governments in the current fiscal year are available. Several tables summarizing prior years' franchise fee revenues as reported by local governments are available via the LCIR's website.<sup>3</sup>

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2. <http://myfloridalegal.com/opinions>

3. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

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## **Regulatory Fees**

### Home Rule Authority

#### **Brief Overview**

Regulatory fees represent the other categories of fees imposed by Florida's local governments. These fees are imposed pursuant to the local government's police powers in the exercise of its sovereign functions. Examples of regulatory fees include building permit fees, inspection fees, impact fees, and stormwater fees. Two principles guide the use and application of such fees. The imposed fee cannot exceed the cost of the regulatory activity, and the fee is generally required to be applied solely to pay the cost of the regulatory activity for which it is imposed. In terms of their fiscal impact to local governments and school districts, impact fees are the most significant. Consequently, the remainder of this section will focus on impact fees.

#### **General Law Amendments**

Among other provisions relating to infrastructure planning and funding, Chapter 2005-290, L.O.F., (CS/CS/CS SB 360) creates the Florida Impact Fee Review Task Force, a 15 member advisory group, to survey and review the current use of impact fees as a method of financing local infrastructure to accommodate new growth and current case law controlling the use of impact fees. The Task Force will publish a report and recommendations to the Governor and the Legislature by February 1, 2006, and the Florida Legislative Committee on Intergovernmental Relations is directed to serve as staff to the Task Force. These changes became effective on July 1, 2005.

#### **Eligibility Requirements**

The levy of regulatory fees stems primarily from county and municipal home rule authority granted in the Florida Constitution.<sup>1</sup>

#### **Administrative Procedures**

##### *Impact Fees*

Impact fees represent a total or partial reimbursement to local governments for the cost of additional facilities or services necessary as the result of the new development. Local governments impose such fees in conjunction with their power to regulate land use and their statutory responsibility to adopt and enforce comprehensive planning. Rather than imposing the cost of these additional facilities or services upon the general public, the purpose of impact fees is to shift the capital expense burden of growth from the general public to the developer and new residents.

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1. Sections 1-2, Art. VIII, State Constitution.

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

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

There are several characteristics common to legally sufficient impact fees. The fee is levied on new development or new expansion of existing development. The fee is a one-time charge, although collection may be spread out over time. The fee is earmarked for capital outlay only; operating costs are excluded. The fee represents a proportional share of the cost of the facilities needed to serve the new development. To withstand legal challenge, the governing authority should adopt a properly drafted impact fee ordinance. Such ordinance should specifically earmark funds collected for use in acquiring capital facilities to benefit new residents.

### **Distribution of Proceeds**

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

### **Authorized Uses**

#### *Impact Fees*

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

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued numerous opinions relevant to these revenue sources. The full texts of those opinions are available via the Florida Attorney General's searchable on-line database

of legal opinions.<sup>2</sup> Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *building permit fees, inspection fees, impact 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.

### **Current and Prior Years' Revenues**

No revenue estimates for individual local governments in the current fiscal year are available. Several tables summarizing prior years' building permit fee and impact fee revenues as reported by local governments or school districts are available via the LCIR's website.<sup>3</sup>

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2. <http://myfloridalegal.com/opinions>

3. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

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## **Special Assessments**

Home Rule Authority

Sections 125.01 and 403.0893, and Chapter 170, Florida Statutes

### **Brief Overview**

Special assessments are a home rule revenue source that may be used by a local government to fund certain services and construct and maintain capital facilities. As established by Florida case law, two requirements exist for the imposition of a valid special assessment. First, the property assessed must derive a special benefit from the improvement or service provided. Second, the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit. If a local government's special assessment ordinance withstands these two legal requirements, the assessment is not considered a tax, which is levied for the general benefit of residents and property rather than for a specific benefit to property.

The applied legal test used to evaluate whether or not a special benefit is conferred on property by the provision of a service is if there is a logical relationship between the provided service and the benefit to property. This test defines the line between those services that can be funded by special assessments versus those failing to satisfy the special benefit test. Examples of services that possess this logical relationship to property and can be funded wholly or partially by special assessments include solid waste collection and disposal, stormwater management, and fire rescue. Once the service or capital facility satisfies the special benefit test, the assessment must be fairly apportioned among the benefited property in a manner consistent with the logical relationship embodied in the special benefit requirement.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

The authority to levy special assessments is based primarily on county and municipal home rule powers granted in the Florida Constitution.<sup>1</sup> In addition, statutes authorize explicitly the levy of special assessments for county and municipal governments.<sup>2</sup> Special districts derive their authority to levy special assessments through general law or special act.

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1. Sections 1-2, Art. VIII, State Constitution.

2. For county governments, Section 125.01(1)(r), F.S. (2005); and municipal governments, Chapter 170, F.S. (2005).

County governments are authorized to establish municipal service taxing or benefit units for any part or all of the unincorporated area of the county for the purpose of providing a number of municipal-type services.<sup>3</sup> Such services can be funded, in whole or in part, from special assessments. The boundaries of the taxing or benefit unit may include all or part of the boundaries of a municipality subject to the consent by ordinance of the affected municipality's governing body. Counties may also levy special assessments for county purposes.

County governments may create special districts to include both the incorporated and unincorporated areas, subject to the approval of the affected municipality's governing body.<sup>4</sup> Such districts are authorized to provide municipal services and facilities from funds derived from service charges, special assessments, or taxes within the district only.

Municipalities have the authority to make local municipal improvements and provide for the payment of all or any part of the costs of such improvements by levying and collecting special assessments on the abutting, adjoining, contiguous, or other specially benefited property.<sup>5</sup> Such decision by the governing body to make any authorized public improvement and to defray all or part of the associated expenses of such improvement shall be so declared by resolution.<sup>6</sup>

### **Administrative Procedures**

Several methods are used for the collection of special assessments.<sup>7</sup> The method chosen by a local government depends on the type of service or capital program to be funded and the funding source.

### **Distribution of Proceeds**

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

### **Authorized Uses**

Governmental services or capital facilities that satisfy the logical relationship to property legal test may be funded wholly or partially by special assessments. Examples of such services include solid waste collection and disposal, stormwater management, and fire rescue.

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3. Section 125.01(1)(q), F.S. (2005).

4. *Id.*, at (5).

5. Section 170.01, F.S. (2005).

6. Section 170.03, F.S. (2005).

7. Sections 197.363 - 197.3635, F.S. (2005).

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued numerous opinions relevant to this revenue source. The full texts of those opinions are available via the Florida Attorney General's searchable on-line database of legal opinions.<sup>8</sup> 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.

### **Current and Prior Years' Revenues**

No revenue estimates for individual local governments in the current fiscal year are available. A table summarizing prior years' revenues as reported by local governments are available via the LCIR's website.<sup>9</sup>

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8. <http://myfloridalegal.com/opinions>

9. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

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## **Part Three: Revenue Sources Authorized by the Legislature**

Local government taxing authority, with the exception of the constitutionally authorized and home rule revenue sources, must be authorized by the Legislature. For purposes of discussion, these revenue sources are categorized as those taxes imposed by the state and shared with counties, municipalities, or school districts; other statutorily-authorized, own-source revenues; and local option fuel, sales, and tourist taxes.

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

A number of revenue sharing programs require as a prerequisite that the county or municipality meet eligibility criteria.<sup>1</sup> 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.

The category of state-shared revenues includes the following sources.

- Alcoholic Beverage License Tax
- County Fuel Tax
- County Revenue Sharing Program
- Distribution of Sales and Use Taxes to Counties (formerly the Pari-mutuel Tax distribution)
- Emergency Management Assistance
- Fuel Tax Refunds and Credits
- Insurance License Tax
- Local Government Half-cent Sales Tax Program
- Mobile Home License Tax
- Municipal Revenue Sharing Program
- Oil, Gas, and Sulfur Production Tax
- Phosphate Rock Severance Tax
- State Housing Initiatives Partnership Program
- Wireless Enhanced 911 Fee

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1. Section 218.23, F.S. (2005).

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

The following revenues are included in the category of other-statutorily authorized sources.

- 911 Fee
- Communication Services Tax
- Discretionary Surtax on Documents
- Green Utility Fee
- Gross Receipts Tax on Commercial Hazardous Waste Facilities
- Insurance Premium Tax
- Intergovernmental Radio Communications Program
- Municipal Pari-mutuel Tax
- Municipal Parking Facility Space Surcharges
- Occupational License Tax
- Public Service Tax
- Vessel Registration Fee

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

The following revenues are included in the category of other-statutorily authorized sources.

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

## **Alcoholic Beverage License Tax**

Section 561.342, Florida Statutes

### **Brief Overview**

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

An annual license tax shall be imposed on the following: 1) any person operating a bottle club;<sup>1</sup> 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;<sup>2</sup> 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;<sup>3</sup> 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;<sup>4</sup> 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.<sup>5</sup>

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

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

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1. Section 561.14(6), F.S. (2005).

2. Section 563.02, F.S. (2005).

3. Section 564.02, F.S. (2005).

4. Section 565.02(1),(4)-(5), F.S. (2005).

5. Section 565.03, F.S. (2005).

### **Administrative Procedures**

The tax is administered, collected, and enforced by the Division of Alcoholic Beverages and Tobacco within the Department of Business and Professional Regulation.<sup>6</sup>

### **Distribution of Proceeds**

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

### **Authorized Uses**

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

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a few opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.<sup>9</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

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

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current and Prior Years' Revenues**

No estimated revenue distributions for local governments for the current fiscal year are available. Several additional tables summarizing prior years' distributions are available via the LCIR's website.<sup>10</sup>

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6. Section 561.02, F.S. (2005).

7. Section 561.342(1), F.S. (2005).

8. *Id.*, at (2).

9. <http://myfloridalegal.com/opinions>

10. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

## County Fuel Tax

Sections 206.41(1) and 206.60, Florida Statutes

### **Brief Overview**

The county fuel tax is levied on motor fuel at the rate of 1 cent per gallon.<sup>1</sup> The proceeds are to be used by counties for transportation-related expenses, including the reduction of bond 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.<sup>2</sup> The proceeds are allocated to each county via the same distribution formula used for distributing the constitutional fuel tax.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

All counties are eligible to receive proceeds.

### **Administrative Procedures**

The tax is administered by the Department of Revenue (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.<sup>3</sup> Additionally, the DOR is authorized to deduct its administrative costs incurred in the collection, administration, enforcement, and distribution of the tax; however, the deduction shall not exceed 2 percent of collections.

### **Distribution of Proceeds**

The DOR shall distribute 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.

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1. Section 206.41(1)(b), F.S. (2005).

2. Section 206.60(5), F.S. (2005).

3. *Id.*, at (1)(a).

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	$\frac{\text{County Area}}{\text{State Area}}$
1/4	x	$\frac{\text{County Population}}{\text{State Population}}$
1/2	x	$\frac{\text{Total Tax Collected on County Retail Sales and Use in Prior Fiscal Year}}{\text{Total Tax Collected Statewide on Retail Sales and Use in Prior Fiscal Year}}$

The calculation of the population component is based on the most recent federal census figures. The calculation of the collection component is based upon a DOR certificate of the taxable gallons attributable to each county as of June 30<sup>th</sup> for each fiscal year.

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

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

### **Authorized Uses**

The revenues received from this tax are to be used for public transportation purposes.<sup>4</sup> Current law authorizes expenditure of the funds solely for the acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, bridges, bicycle paths, and pedestrian pathways, or the reduction on 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 shall receive the proceeds.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued an opinion relevant to this revenue source. The full text of that opinion is available via the searchable on-line database of legal opinions.<sup>5</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

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

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4. Id., at (1)(b).

5. <http://myfloridalegal.com/opinions>

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current 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 2006 as calculated by the DOR. 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. Inquiries regarding the DOR's estimates should be addressed to the Office of Tax Research at (850) 488-2900 or Suncom 278-2900. A table summarizing prior years' distributions are available via the LCIR's website.<sup>6</sup>

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6. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

<b>County Fuel Tax</b>					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2006					
<b>County</b>	<b>Collection Component</b>	<b>Population Component</b>	<b>Area Component</b>	<b>Distribution Factor</b>	<b>Estimated Distribution</b>
Alachua	0.66203%	0.33707%	0.40960%	1.40870%	\$ 1,322,628
Baker	0.09338%	0.03420%	0.24530%	0.37290%	350,116
Bay	0.53010%	0.22612%	0.36710%	1.12330%	1,054,666
Bradford	0.08842%	0.03959%	0.12260%	0.25060%	235,288
Brevard	1.42976%	0.74418%	0.54030%	2.71420%	2,548,362
Broward	4.55960%	2.45926%	0.51240%	7.53130%	7,071,138
Calhoun	0.03821%	0.01942%	0.24060%	0.29820%	279,980
Charlotte	0.50081%	0.22405%	0.33840%	1.06330%	998,332
Citrus	0.33355%	0.18427%	0.27480%	0.79260%	744,172
Clay	0.42400%	0.23329%	0.26040%	0.91770%	861,629
Collier	0.78197%	0.43699%	0.86260%	2.08160%	1,954,414
Columbia	0.30572%	0.08628%	0.33290%	0.72490%	680,609
De Soto	0.07290%	0.04867%	0.26590%	0.38750%	363,824
Dixie	0.04638%	0.02131%	0.30930%	0.37700%	353,965
Duval	2.81367%	1.19953%	0.35900%	4.37220%	4,105,059
Escambia	0.85142%	0.43848%	0.31990%	1.60980%	1,511,441
Flagler	0.19963%	0.09945%	0.21280%	0.51190%	480,623
Franklin	0.03600%	0.01520%	0.32150%	0.37270%	349,928
Gadsden	0.25695%	0.06687%	0.22460%	0.54840%	514,893
Gilchrist	0.03313%	0.02269%	0.14920%	0.20500%	192,475
Glades	0.03054%	0.01532%	0.41210%	0.45800%	430,016
Gulf	0.03375%	0.02308%	0.27390%	0.33070%	310,494
Hamilton	0.08745%	0.02041%	0.21750%	0.32540%	305,518
Hardee	0.09140%	0.03966%	0.26760%	0.39870%	374,339
Hendry	0.14407%	0.05337%	0.49600%	0.69340%	651,033
Hernando	0.38764%	0.20724%	0.20730%	0.80220%	753,186
Highlands	0.26233%	0.13138%	0.45980%	0.85350%	801,351
Hillsborough	3.35099%	1.58197%	0.52040%	5.45340%	5,120,197
Holmes	0.06460%	0.02713%	0.20860%	0.30030%	281,952
Indian River	0.43695%	0.18101%	0.22120%	0.83920%	787,925
Jackson	0.27510%	0.06975%	0.39660%	0.74150%	696,194
Jefferson	0.07952%	0.02007%	0.25160%	0.35120%	329,742
Lafayette	0.01437%	0.01075%	0.23090%	0.25600%	240,358
Lake	0.72842%	0.35948%	0.48500%	1.57290%	1,476,796
Lee	1.52164%	0.74394%	0.42980%	2.69540%	2,530,711
Leon	0.66711%	0.37663%	0.29790%	1.34160%	1,259,628
Levy	0.13172%	0.05350%	0.48590%	0.67110%	630,096
Liberty	0.02401%	0.01050%	0.34770%	0.38220%	358,848
Madison	0.15612%	0.02783%	0.30000%	0.48390%	454,334
Manatee	0.82654%	0.42137%	0.35570%	1.60360%	1,505,620
Marion	1.08663%	0.41862%	0.68440%	2.18970%	2,055,909
Martin	0.44831%	0.19644%	0.28450%	0.92920%	872,426
Miami-Dade	5.81409%	3.39649%	0.91700%	10.12760%	9,508,804
Monroe	0.33128%	0.11594%	0.82010%	1.26730%	1,189,868
Nassau	0.18493%	0.09279%	0.27480%	0.55250%	518,742
Okaloosa	0.59080%	0.26514%	0.41760%	1.27350%	1,195,689

<b>County Fuel Tax</b>					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2006					
<b>County</b>	<b>Collection Component</b>	<b>Population Component</b>	<b>Area Component</b>	<b>Distribution Factor</b>	<b>Estimated Distribution</b>
Okeechobee	0.18860%	0.05424%	0.37080%	0.61360%	576,109
Orange	3.40342%	1.44710%	0.41850%	5.26900%	4,947,064
Osceola	0.75516%	0.32229%	0.62880%	1.70620%	1,601,951
Palm Beach	3.05125%	1.77298%	0.93300%	5.75720%	5,405,435
Pasco	1.08024%	0.55629%	0.32410%	1.96060%	1,840,807
Pinellas	2.13033%	1.34677%	0.18120%	3.65830%	3,434,778
Polk	1.60101%	0.75412%	0.83950%	3.19460%	2,999,410
Putnam	0.21087%	0.10451%	0.34560%	0.66100%	620,613
Saint Johns	0.55847%	0.21313%	0.29250%	1.06410%	999,083
Saint Lucie	0.65479%	0.32286%	0.25450%	1.23210%	1,156,819
Santa Rosa	0.35985%	0.19085%	0.48500%	1.03570%	972,419
Sarasota	0.87309%	0.51138%	0.24910%	1.63360%	1,533,787
Seminole	1.06279%	0.57568%	0.14620%	1.78470%	1,675,655
Sumter	0.36792%	0.09479%	0.24110%	0.70380%	660,798
Suwannee	0.16264%	0.05382%	0.28870%	0.50520%	474,332
Taylor	0.09223%	0.02989%	0.44040%	0.56250%	528,131
Union	0.03292%	0.02087%	0.10450%	0.15830%	148,628
Volusia	1.21234%	0.69114%	0.52300%	2.42650%	2,278,241
Wakulla	0.06551%	0.03640%	0.26040%	0.36230%	340,163
Walton	0.23124%	0.07214%	0.47960%	0.78300%	735,159
Washington	0.07739%	0.03202%	0.26040%	0.36980%	347,205
<b>Totals</b>	<b>50.00000%</b>	<b>25.00000%</b>	<b>25.00000%</b>	<b>100.00000%</b>	<b>\$ 93,890,000</b>

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## County Revenue Sharing Program

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

### **Brief Overview**

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government.<sup>1</sup> Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Counties. Currently, the trust fund receives 2.9 percent of net cigarette tax collections and 2.044 percent of sales and use tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. There are no use restrictions on these revenues; however, there are some statutory limitations regarding funds that can be used as a pledge for indebtedness.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source. Legislation is typically passed each year 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.<sup>2</sup> As it relates to county revenue sharing, the minimum entitlement is defined as the amount of revenue, as certified by the county government and determined by the Department of Revenue (DOR), which must be shared with the county so that the county will receive the amount of revenue necessary to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the Revenue Sharing Trust Fund for Counties [hereinafter Trust Fund].<sup>3</sup>

### **Administrative Procedures**

The county revenue sharing program is administered by the DOR, and monthly distributions shall be made to eligible county governments. The program is comprised of state cigarette and sales taxes

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

2. Section 218.23(1), F.S. (2005).

3. Section 218.21(7), F.S. (2005).

that are collected and transferred to the Trust Fund. The percentage of each tax source transferred into the Trust Fund is listed below. The proportional contribution of each source during the state fiscal year 2006, as determined by the DOR, is also noted.

2.9 percent of net cigarette tax collections<sup>4</sup> = 3 percent of total program funding

2.044 percent of sales and use tax collections<sup>5</sup> = 97 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*.<sup>6</sup>

A county population factor is an eligible county's population divided by total population of all eligible counties in the state. Inmates and residents residing in institutions operated by the federal government as well as the Florida Departments of Corrections, Children and Families and Health are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.<sup>7</sup>

An unincorporated county population factor is an eligible county's unincorporated population divided by total unincorporated population of all eligible counties in the state. A county sales tax collections factor is an eligible county's sales tax collections during the preceding year divided by total sales tax collections during the preceding year of all eligible counties in the state.

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

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

Additionally, any unit of local government that is consolidated pursuant to the provisions contained in article VIII, section 6(e) of the Florida Constitution (i.e., City of Jacksonville-Duval County) shall receive an annual distribution from the Trust Fund equal to \$6.24 multiplied by its population.<sup>8</sup>

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4. Section 210.20(2)(a), F.S. (2005).

5. Section 212.20(6)(d)5., F.S. (2005).

6. Section 218.245(1), F.S. (2005).

7. Section 186.901, F.S. (2005).

8. Section 218.23(2), F.S. (2005).

The distribution to an eligible county is determined by the following procedure.<sup>9</sup> First, a county government's entitlement shall be computed on the basis of the apportionment factor applied to all Trust Fund receipts available for distribution. Second, the revenue to be shared via the formula in any fiscal year is adjusted so that no county receives fewer funds than its guaranteed entitlement, which is equal to the aggregate amount received from the state in fiscal year 1971-72 under then-existing statutory provisions. Third, the revenue to be shared via the formula in any fiscal year is adjusted so that no county receives fewer funds than its guaranteed entitlement plus the second guaranteed entitlement, which is equal to the aggregate amount received from the state in fiscal year 1981-82 under then-existing statutory provisions. Fourth, the revenue to be shared via the formula in any fiscal year is adjusted so that all counties receive at least their minimum entitlement, which means the amount of revenue necessary for a county to meet its obligations as the result of pledges, assignments, or trusts entered into that obligated Trust Fund monies. Finally, after making these adjustments, any remaining Trust Fund monies shall be distributed on the basis of additional money of each qualified county in proportion to the total additional money for all qualified counties.

### **Authorized Uses**

There are no use restrictions on these revenues; however, statutory provisions exist that restrict the amount of funds that can be pledged for bond indebtedness. Counties are allowed to pledge the guaranteed entitlement proceeds.<sup>10</sup> 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.<sup>11</sup> 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.<sup>12</sup> Consequently, it is possible that some portion of a county's growth monies will become available as a pledge for bond indebtedness.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.<sup>13</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
73-246	Revenue Sharing Act of 1972, applicability

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9. *Id.*, at (3).

10. Section 218.25(1), F.S. (2005).

11. *Id.*, at (2).

12. *Id.*, at (4).

13. <http://myfloridalegal.com/opinions>

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

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current and Prior Years' Revenues**

The table included in this section lists the estimated distributions to county governments for state fiscal year 2006 as calculated by the DOR. The figures represent a 95 percent distribution of the estimated monies. Inquiries regarding the DOR's estimates should be addressed to the Office of Tax Research at (850) 488-2900 or Suncom 278-2900. Several additional tables summarizing prior years' distributions are available via the LCIR's website.<sup>14</sup>

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14. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

<b>County Revenue Sharing Program</b>				
<b>Revenue Estimates for the State Fiscal Year Ending June 30, 2006</b>				
<b>County</b>	<b>First Guaranteed</b>	<b>Second Guaranteed</b>	<b>Growth Money</b>	<b>Yearly Total</b>
Alachua	\$ 254,168	\$ 1,007,247	\$ 3,029,846	\$ 4,291,261
Baker	28,273	90,639	309,363	428,275
Bay	154,793	684,481	2,317,844	3,157,118
Bradford	28,713	129,364	305,626	463,703
Brevard	464,254	1,807,775	7,077,995	9,350,024
Broward	3,573,165	4,779,269	16,547,731	24,900,165
Calhoun	14,713	68,369	148,299	231,381
Charlotte	187,080	493,387	3,213,771	3,894,238
Citrus	90,480	499,080	2,448,261	3,037,821
Clay	102,028	599,690	3,112,497	3,814,215
Collier	491,318	594,600	7,414,446	8,500,364
Columbia	72,308	288,232	1,018,851	1,379,391
DeSoto	30,961	132,516	504,114	667,591
Dixie	15,487	54,021	213,844	283,352
Duval	1,999,042	4,106,467	18,210,277	24,315,786
Escambia	728,024	1,779,956	4,742,804	7,250,784
Flagler	23,543	78,036	809,896	911,475
Franklin	18,862	41,026	165,628	225,516
Gadsden	80,864	239,311	492,315	812,490
Gilchrist	5,883	45,494	243,548	294,925
Glades	12,360	41,438	138,090	191,888
Gulf	68,034	19,920	147,990	235,944
Hamilton	23,270	109,630	81,071	213,971
Hardee	36,082	144,439	297,129	477,650
Hendry	28,673	148,507	563,441	740,621
Hernando	79,474	409,209	2,920,990	3,409,673
Highlands	104,948	349,039	1,601,005	2,054,992
Hillsborough	1,835,627	4,916,849	19,468,990	26,221,466
Holmes	20,087	112,718	203,244	336,049
Indian River	205,850	425,545	2,167,745	2,799,140
Jackson	67,470	259,685	521,060	848,215
Jefferson	29,079	67,261	170,653	266,993
Lafayette	6,472	29,717	86,624	122,813
Lake	256,097	708,355	3,979,499	4,943,951
Lee	578,772	1,764,708	9,507,285	11,850,765
Leon	316,798	1,026,649	3,344,459	4,687,906
Levy	34,157	137,533	592,758	764,448
Liberty	8,441	28,423	80,631	117,495
Madison	34,591	95,970	209,825	340,386
Manatee	530,269	1,054,577	5,154,103	6,738,949
Marion	251,941	1,024,873	5,591,855	6,868,669
Martin	244,331	553,167	2,922,514	3,720,012
Miami-Dade	5,895,217	10,571,522	28,695,696	45,162,435
Monroe	246,464	455,801	1,430,996	2,133,261
Nassau	65,716	252,268	1,098,561	1,416,545
Okaloosa	147,680	859,331	3,184,229	4,191,240
Okeechobee	41,041	173,472	621,839	836,352
Orange	1,632,765	3,816,110	22,778,092	28,226,967
Osceola	95,114	414,462	4,403,555	4,913,131
Palm Beach	2,570,430	2,766,174	19,924,927	25,261,531

<b>County Revenue Sharing Program</b>				
<b>Revenue Estimates for the State Fiscal Year Ending June 30, 2006</b>				
<b>County</b>	<b>First Guaranteed</b>	<b>Second Guaranteed</b>	<b>Growth Money</b>	<b>Yearly Total</b>
Pasco	310,426	1,782,481	6,998,106	9,091,013
Pinellas	2,452,694	3,368,283	10,249,882	16,070,859
Polk	857,616	2,627,126	7,405,830	10,890,572
Putnam	98,535	409,282	1,012,338	1,520,155
Saint Johns	152,548	403,262	3,111,438	3,667,248
Saint Lucie	187,010	618,973	2,815,230	3,621,213
Santa Rosa	77,885	448,253	2,418,399	2,944,537
Sarasota	1,119,924	1,148,225	6,300,714	8,568,863
Seminole	339,130	1,316,016	6,611,322	8,266,468
Sumter	35,653	182,301	1,093,028	1,310,982
Suwannee	32,719	175,516	581,518	789,753
Taylor	36,940	118,139	231,204	386,283
Union	18,615	33,326	140,045	191,986
Volusia	698,366	1,525,368	5,567,863	7,791,597
Wakulla	24,054	90,110	414,291	528,455
Walton	39,806	151,427	1,173,586	1,364,819
Washington	16,827	101,973	300,158	418,958
<b>Statewide Totals</b>	<b>\$ 30,329,957</b>	<b>\$ 64,756,373</b>	<b>\$ 270,640,762</b>	<b>\$ 365,727,092</b>

Notes:

- 1) These dollar figures represent a 95 percent distribution of estimated monies.
- 2) Duval County's total distribution includes \$5,241,837 pursuant to s. 218.23(2), F.S.
- 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in state fiscal year 2006 has been estimated to be as follows: state sales tax, 97%; cigarette tax, 3%.

## **Distribution of Sales and Use Taxes to Counties**

Section 212.20(6)(d)7.a., Florida Statutes

### **Brief Overview**

Each fiscal year, the sum of \$29,915,500 shall be divided into as many equal parts as there are counties in the state. One part equaling \$446,500 shall be distributed to each county. Any subsequent distribution to other governmental entities within the county shall be pursuant to local ordinance or special act. The use of the revenue is at the discretion of the governing body.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **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 is distributed to each county government. Consequently, each county receives \$446,500. The distribution to counties shall begin each fiscal year on or before January 5<sup>th</sup> and shall continue monthly for a total of four months.

It is possible that all or some portion of the \$446,500 received by a county government shall be subsequently distributed to one or more other governmental entities within the county pursuant to local ordinance or special act. Persons having questions regarding the distribution of the tax proceeds within a particular county, via the authority granted by the local ordinance or special act, should contact Hal Foy with the Department of Financial Services at (850) 410-9345 or Suncom 210-9345.

### **Authorized Uses**

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

### **Relevant Attorney General Opinions**

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

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## **Emergency Management Assistance**

Sections 252.371-.373, Florida Statutes

### **Brief Overview**

In order to provide funds for emergency management, preparedness, and assistance, an annual surcharge of \$2 shall be imposed on every homeowner's, mobile home owner's, tenant homeowner's, and condominium unit owner's policy. In addition, an annual \$4 surcharge shall be imposed on every new or renewed commercial fire, commercial multiple peril, and business owner's property insurance policy. All proceeds of these surcharges shall be deposited in the Emergency Management, Preparedness, and Assistance Trust Fund [hereinafter Trust Fund], and a portion of the proceeds shall be distributed to counties and municipalities for the purpose of funding local emergency management agencies and programs.

### **General Law Amendments**

Chapter 2005-280, L.O.F. (HB 1813) authorizes the Florida Surplus Lines Service Office to collect the Emergency Management, Preparedness, and Assistance Trust Fund surcharge and deposit the proceeds into the Trust Fund. This change becomes effective for policies issued or renewed on or after January 1, 2006.

### **Eligibility Requirements**

Any county or municipality that has created a local emergency management agency is eligible to receive funding. A local emergency management agency is defined as an organization created in accordance with the provisions of ss. 252.31 - .90, F.S., to discharge the emergency management responsibilities and functions of a county or municipality.<sup>1</sup>

### **Administrative Procedures**

The policyholder shall pay the surcharge to the insurer. The insurer shall collect the surcharge and remit it to the Department of Revenue which shall collect, administer, audit, and enforce the surcharge pursuant to s. 624.5092, F.S. The surcharge is not to be considered premiums of the insurer; however, nonpayment of the surcharge by the insured may be a valid reason for cancellation of the policy. All proceeds of the surcharge shall be deposited in the Trust Fund, which is administered by the Department of Community Affairs (DCA), and may not be used to supplant existing funding.<sup>2</sup>

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1. Section 252.34(5), F.S. (2005).

2. Sections 252.371-.372, F.S. (2005).

The DCA shall allocate funds from the Trust Fund to local emergency management agencies and programs pursuant to criteria specified in rule. Such rules shall 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.<sup>3</sup> If adequate funding is available, every county shall receive funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.<sup>4</sup>

### **Distribution of Proceeds**

Funds appropriated from the Trust Fund shall be allocated by the DCA.

### **Authorized Uses**

Proceeds shall be used to implement and administer state and local emergency management programs, including administration, training, and operations; fund grants and loans to state or regional agencies, local governments, and private organizations to implement projects that will further state and local emergency management objectives; and meet any matching requirements imposed as a condition of receiving federal disaster relief assistance.<sup>5</sup>

### **Relevant Attorney General Opinions**

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

### **Current and Prior Years' Revenues**

No estimated revenue distributions for local governments in the current fiscal year are available. A table summarizing prior years' distributions is available via the LCIR's website.<sup>6</sup>

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3. Section 252.373(2), F.S. (2005).

4. *Id.*, at (3).

5. *Id.*, at (1).

6. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

## Fuel Tax Refunds and Credits

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

### **Brief Overview**

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

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

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

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

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 shall be refunded to the governing body of the county, municipality, or school district.<sup>3</sup>

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1. Section 206.41(4)(d), F.S. (2005).

2. *Id.*, at (4)(e).

3. Section 206.625, F.S. (2005).

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.<sup>4</sup>

### **Administrative Procedures**

The Department of Revenue (DOR) administers the refund or credit of fuel taxes. The DOR shall deduct a fee of \$2 for each claim, which fee shall be deposited in the state's General Revenue Fund.<sup>5</sup>

### **Distribution of Proceeds**

The DOR shall pay claims on a quarterly basis.

### **Authorized Uses**

The refunds to the counties and municipalities shall be used for the construction, reconstruction, and maintenance of roads and streets within the respective jurisdiction.<sup>6</sup> The refunds to school districts shall be used to fund construction, reconstruction, and maintenance of roads and streets within the school district required as the result of the construction of new schools or the renovation of existing schools.<sup>7</sup> The school board shall select the projects to be funded; however, the first priority shall be given to projects required as the result of the construction of new schools, unless the affected county or municipal government grants a waiver. Refunds returned to nonpublic schools shall be used for transportation-related purposes.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.<sup>8</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
74-341	Return of gas taxes paid
74-342	Return of gas taxes paid
81-30	Refund provisions of F.S. 206
82-08	Authority of special district to refund tax

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4. Section 206.874(4)(d), F.S. (2005).

5. Section 206.41(5), F.S. (2005).

6. Section 206.41(4)(d), F.S. (2005); Section 206.625(1), F.S. (2005).

7. Section 206.41(4)(e), F.S. (2005); Section 206.625(2), F.S. (2005).

8. <http://myfloridalegal.com/opinions>

83-25            Eligibility for refund on motor fuel taxes

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Current and Prior Years' Revenues**

No estimated revenue distributions for local governments in the current fiscal year are available. A table summarizing prior years' distributions is available via the LCIR's website.<sup>9</sup>

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9. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

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## **Insurance License Tax**

Sections 624.501-.508, Florida Statutes

### **Brief Overview**

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.<sup>1</sup> The county tax portion is either \$6 or \$12 per original appointment or renewal. The county tax shall be paid by each insurer for each agent only for the county where the agent resides.<sup>2</sup> 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 shall be paid by each insurer for each county where the agent represents the insurer and has a place of business. A county tax of \$3 per year shall be 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.

Municipal governments may also require a tax on insurance agents not to exceed 50 percent of the applicable state tax.<sup>3</sup> 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 required by the municipal government where the agent's place of residence is located. An authorized use of the proceeds of the county or municipal tax is not specified in current law.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

A county government will receive 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.

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1. Section 624.501, F.S. (2005).

2. Section 624.505, F.S. (2005).

3. Section 624.507, F.S. (2005).

### **Administrative Procedures**

The Department of Financial Services administers this tax and shall deposit all county monies in the Agents County Tax Trust Fund.<sup>4</sup> The Department shall maintain 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., remit the balance to the counties. The payment and collection of the county tax shall be in lieu of collection by the respective county tax collectors.<sup>5</sup>

### **Distribution of Proceeds**

The Chief Financial Officer shall annually, as of January 1st following the date of collection, and thereafter at such other dates that the Officer may elect draw warrants on the State Treasury payable to the respective counties for the full net amount due to those counties.<sup>6</sup>

### **Authorized Uses**

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

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a few opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.<sup>7</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

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

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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4. Section 624.506(1), F.S. (2005).

5. Id., at (2).

6. Id., at (3).

7. <http://myfloridalegal.com/opinions>

**Current and Prior Years' Revenues**

No estimated revenue distributions for local governments in the current fiscal year are available. Several additional tables summarizing prior years' distributions are available via the LCIR's website.<sup>8</sup>

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8. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

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## Local Government Half-cent Sales Tax Program

Sections 212.20(6) and 218.60-.66, Florida Statutes

### **Brief Overview**

Authorized in 1982, the program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Legislature.<sup>1</sup> It distributes net sales tax revenue to counties and municipalities that meet strict eligibility requirements. Allocation formulas serve as the basis for this distribution to each county and its respective municipalities. The program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs.

The program consists of three distributions of sales tax revenues collected pursuant to ch. 212, F.S. The *ordinary* distribution is possible due to the transfer of 8.814 percent of net sales tax proceeds to the Local Government Half-cent Sales Tax Clearing Trust Fund [hereinafter Trust Fund]. The *emergency* and *supplemental* distributions are possible due to the transfer of 0.095 percent of net sales tax proceeds to the trust fund. The emergency and supplemental distributions are available to select counties that meet certain fiscal-related eligibility requirements or have an inmate population being greater than seven percent of the total county population, respectively.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source. Typically, legislation is passed each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments. 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., shall participate in the program.<sup>2</sup> 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., shall not participate in the program. In either case, distributions to eligible units of local government in that county shall be made as though the nonparticipating municipality had not incorporated.

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

2. Section 218.63(1), F.S. (2005).

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., shall be deposited in the State General Revenue Fund for the twelve months following a determination of noncompliance by the Department of Revenue (DOR).<sup>3</sup>

A county government, meeting certain criteria, shall also participate in the monthly emergency and supplemental distributions, and such qualification shall be determined annually at the start of the fiscal year.<sup>4</sup> Participation in the emergency distribution is dependent on the existence of a defined fiscal emergency. The Legislature has declared that a fiscal emergency exists in any county that meets the criteria specified below in #1, if applicable, and #2.

1. If the county has a population of 65,000 or above:
  - a. In any year from 1977 to 1981, inclusive, the value of net new construction and additions placed on the tax roll for that year was less than 2 percent of the taxable value for school purposes on the roll for that year, exclusive of such net value; or
  - b. The percentage increase in county taxable value from 1979 to 1980, 1980 to 1981, or 1981 to 1982 was less than 3 percent.
2. The monies distributed to the county government pursuant to s. 218.62, F.S., for the prior fiscal year were less than the current per capita limitation, based on the county's population.

Any county having an inmate population greater than seven percent of the 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 shall calculate 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 shall receive a share of the appropriated total that is proportional to its supplemental allocation. Otherwise, each eligible county shall receive an amount equal to its supplemental allocation.

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3. *Id.*, at (2).

4. Section 218.65, F.S. (2005).

### **Administrative Procedures**

Monies remitted by a sales tax dealer located within the county and transferred into the Trust Fund shall be earmarked for distribution to the governing body of that county and each municipality within that county.<sup>5</sup> Monies in the Trust Fund are appropriated to the DOR and shall be distributed monthly to participating units of local government.

### **Distribution of Proceeds**

Each participating county and municipal government shall receive a proportion of monies earmarked for distribution within that county.<sup>6</sup> Except in the case of error of population figures certified pursuant to s. 186.901, F.S., the apportionment factors shall remain in effect for the fiscal year. Any adjustments to revenue distributions to correct for population error shall be made subsequent to receipt by the DOR of corrected certified population figures.

### **Calculation of the Ordinary Distribution for Eligible County and Municipal Governments**

The allocation factor for each county government shall be 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 then determined by multiplying the allocation factor by the sales tax monies earmarked for distribution within that county.

The allocation factor for each municipal government shall be 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 then determined by multiplying the allocation factor by the sales tax monies earmarked for distribution within its respective county.

### **Calculation of the Emergency Distribution for Eligible County Governments**

The proportion of sales tax revenue transferred to the Trust Fund for the monthly emergency distribution to eligible counties is made according to the following steps.<sup>7</sup>

STEP #1. The 2005-06 state fiscal year per capita limitation of \$40.49 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.

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5. Section 218.61, F.S. (2005).

6. Section 218.62, F.S. (2005).

7. Section 218.65(5), F.S. (2005).

STEP #2. If the monies deposited into the Trust Fund, excluding monies appropriated for supplemental distributions pursuant to s. 218.65(7), F.S., for the current year are less than or equal to the sum of the base allocations, each eligible county shall receive a share of the appropriated amount proportional to its base allocation.

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

### Calculation of the Supplemental Distribution for Eligible County Governments

The proportion of sales tax revenue transferred to the Trust Fund for the monthly supplemental distribution to eligible counties is made according to the following steps.<sup>8</sup>

STEP #1. The 2005-06 state fiscal year per capita limitation of \$40.49 is multiplied by the latest official state estimate of the inmate population, which is defined as the number of inmates and patients residing in institutions operated by the federal government, the Florida Department of Corrections, and the Florida Department of Children and Families.

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

### Special Distribution for Contested Property Taxes

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.<sup>9</sup>

### Authorized Uses

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

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8. *Id.*, at (7).

9. Section 218.66, F.S. (2005).

deemed county revenues derived on behalf of the unincorporated area but may be expended on a countywide basis.<sup>10</sup>

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.

2004 Population Figures Used for Revenue-Sharing Purposes

Total county population: 236,174

Total unincorporated population: 98,755

Total incorporated population: 137,419

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

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

$$\frac{98,755 + (2/3 \times 137,419)}{236,174 + (2/3 \times 137,419)} = 0.5808$$

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated FY 2006 ordinary distribution amount by the county government's distribution factor.

$$\$18,737,869 \times 0.5808 = \$10,882,335$$

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.

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

$$A = \frac{(2/3 \times 137,419)}{[236,174 + (2/3 \times 137,419)]} = 0.2795$$

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

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10. Section 218.64, F.S. (2005).

$$B = \frac{98,755}{[236,174 + (2/3 \times 137,419)]} = 0.3013$$

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.

$$\text{Proportion} = [A / (A + B)] = [0.2795 / (0.2795 + 0.3013)] = 0.4812$$

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

$$\$10,882,335 \times 0.4812 = \$5,236,580$$

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

$$\text{Proportion} = [B / (A + B)] = [0.3013 / (0.2795 + 0.3013)] = 0.5188$$

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

$$\$10,882,335 \times 0.5188 = \$5,645,755$$

Municipalities are directed to expend their portions only for municipal-wide programs or for municipal-wide property tax or municipal utility tax relief. All utility tax rate reductions afforded by participation in the program shall be applied uniformly across all types of taxed utility services. A county or municipality is also authorized to pledge the proceeds for the payment of principal and interest on any capital project.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number 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.<sup>11</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

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11. <http://myfloridalegal.com/opinions>

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

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current and Prior Years' Revenues**

The table included in this section lists the estimated ordinary, emergency, supplemental, and total distributions to county and municipal governments for local fiscal year 2006 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Inquiries regarding the DOR's estimates should be addressed to the Office of Tax Research at (850) 488-2900 or Suncom 278-2900. Several additional tables summarizing prior years' distributions are available via the LCIR's website.<sup>12</sup>

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12. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

<b>Local Government Half-Cent Sales Tax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>				
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Total Distribution</b>
<b>ALACHUA BOCC</b>	<b>\$ 10,892,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,892,115</b>
Alachua	410,236	-	-	410,236
Archer	71,896	-	-	71,896
Gainesville	6,712,867	-	-	6,712,867
Hawthorne	78,752	-	-	78,752
High Springs	249,448	-	-	249,448
LaCrosse	9,678	-	-	9,678
Micanopy	36,351	-	-	36,351
Newberry	228,133	-	-	228,133
Waldo	48,392	-	-	48,392
Countywide Total	18,737,869	-	-	18,737,869
<b>BAKER BOCC</b>	<b>642,324</b>	<b>838,855</b>	<b>29,097</b>	<b>1,510,277</b>
Glen Saint Mary	15,593	-	-	15,593
Macclenny	160,371	-	-	160,371
Countywide Total	818,288	838,855	29,097	1,686,240
<b>BAY BOCC</b>	<b>10,471,358</b>	<b>-</b>	<b>-</b>	<b>10,471,358</b>
Callaway	1,234,720	-	-	1,234,720
Cedar Grove	490,453	-	-	490,453
Lynn Haven	1,232,219	-	-	1,232,219
Mexico Beach	92,304	-	-	92,304
Panama City	3,086,801	-	-	3,086,801
Panama City Beach	693,905	-	-	693,905
Parker	387,559	-	-	387,559
Springfield	744,184	-	-	744,184
Countywide Total	18,433,503	-	-	18,433,503
<b>BRADFORD BOCC</b>	<b>934,132</b>	<b>693,659</b>	<b>62,677</b>	<b>1,690,468</b>
Brooker	14,254	-	-	14,254
Hampton	19,760	-	-	19,760
Lawtey	30,461	-	-	30,461
Starke	247,328	-	-	247,328
Countywide Total	1,245,934	693,659	62,677	2,002,270
<b>BREVARD BOCC</b>	<b>24,813,433</b>	<b>-</b>	<b>-</b>	<b>24,813,433</b>
Cape Canaveral	586,343	-	-	586,343
Cocoa	1,047,190	-	-	1,047,190
Cocoa Beach	768,278	-	-	768,278
Indialantic	181,577	-	-	181,577
Indian Harbour Beach	517,825	-	-	517,825
Malabar	166,331	-	-	166,331
Melbourne	4,486,027	-	-	4,486,027
Melbourne Beach	204,595	-	-	204,595
Melbourne Village	42,988	-	-	42,988
Palm Bay	5,295,559	-	-	5,295,559
Palm Shores	56,081	-	-	56,081
Rockledge	1,396,772	-	-	1,396,772
Satellite Beach	649,300	-	-	649,300
Titusville	2,568,740	-	-	2,568,740
West Melbourne	829,202	-	-	829,202
Countywide Total	43,610,242	-	-	43,610,242
<b>BROWARD BOCC</b>	<b>70,747,135</b>	<b>-</b>	<b>-</b>	<b>70,747,135</b>
Coconut Creek	2,917,362	-	-	2,917,362

<b>Local Government Half-Cent Sales Tax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>				
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Total Distribution</b>
Cooper City	1,785,907	-	-	1,785,907
Coral Springs	7,713,341	-	-	7,713,341
Dania Beach	1,709,328	-	-	1,709,328
Davie	4,981,826	-	-	4,981,826
Deerfield Beach	4,555,407	-	-	4,555,407
Fort Lauderdale	10,361,399	-	-	10,361,399
Hallandale Beach	2,144,573	-	-	2,144,573
Hillsboro Beach	136,661	-	-	136,661
Hollywood	8,703,997	-	-	8,703,997
Lauderdale Lakes	382,164	-	-	382,164
Lauderdale-by-the-Sea	1,932,855	-	-	1,932,855
Lauderhill	3,526,767	-	-	3,526,767
Lazy Lake	2,070	-	-	2,070
Lighthouse Point	660,904	-	-	660,904
Margate	3,314,866	-	-	3,314,866
Miramar	6,197,713	-	-	6,197,713
North Lauderdale	2,455,089	-	-	2,455,089
Oakland Park	1,936,386	-	-	1,936,386
Parkland	1,179,363	-	-	1,179,363
Pembroke Park	347,466	-	-	347,466
Pembroke Pines	9,123,841	-	-	9,123,841
Plantation	5,150,141	-	-	5,150,141
Pompano Beach	6,172,877	-	-	6,172,877
Sea Ranch Lakes	44,255	-	-	44,255
Southwest Ranches	453,081	-	-	453,081
Sunrise	5,416,280	-	-	5,416,280
Tamarac	3,513,983	-	-	3,513,983
West Park	835,245	-	-	835,245
Weston	3,691,125	-	-	3,691,125
Wilton Manors	747,648	-	-	747,648
Countywide Total	172,841,055	-	-	172,841,055
<b>CALHOUN BOCC</b>	<b>289,561</b>	<b>523,020</b>	<b>20,634</b>	<b>833,215</b>
Altha	14,201	-	-	14,201
Blountstown	63,541	-	-	63,541
Countywide Total	367,303	523,020	20,634	910,957
<b>CHARLOTTE BOCC</b>	<b>13,655,323</b>	<b>-</b>	<b>-</b>	<b>13,655,323</b>
Punta Gorda	1,557,184	-	-	1,557,184
Countywide Total	15,212,507	-	-	15,212,507
<b>CITRUS BOCC</b>	<b>7,661,462</b>	<b>-</b>	<b>-</b>	<b>7,661,462</b>
Crystal River	225,218	-	-	225,218
Inverness	434,240	-	-	434,240
Countywide Total	8,320,919	-	-	8,320,919
<b>CLAY BOCC</b>	<b>9,685,708</b>	<b>-</b>	<b>-</b>	<b>9,685,708</b>
Green Cove Springs	365,698	-	-	365,698
Keystone Heights	84,902	-	-	84,902
Orange Park	558,216	-	-	558,216
Penney Farms	38,491	-	-	38,491
Countywide Total	10,733,015	-	-	10,733,015
<b>COLLIER BOCC</b>	<b>36,179,932</b>	<b>-</b>	<b>-</b>	<b>36,179,932</b>
Everglades	65,023	-	-	65,023

<b>Local Government Half-Cent Sales Tax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>				
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Total Distribution</b>
Marco Island	1,921,823	-	-	1,921,823
Naples	2,769,098	-	-	2,769,098
Countywide Total	40,935,875	-	-	40,935,875
<b>COLUMBIA BOCC</b>	<b>4,001,561</b>	-	-	<b>4,001,561</b>
Fort White	31,039	-	-	31,039
Lake City	754,769	-	-	754,769
Countywide Total	4,787,369	-	-	4,787,369
<b>DE SOTO BOCC</b>	<b>1,395,979</b>	<b>886,790</b>	-	<b>2,282,769</b>
Arcadia	321,417	-	-	321,417
Countywide Total	1,717,396	886,790	-	2,604,186
<b>DIXIE BOCC</b>	<b>468,995</b>	<b>520,854</b>	<b>15,159</b>	<b>1,005,009</b>
Cross City	64,033	-	-	64,033
Horseshoe Beach	8,711	-	-	8,711
Countywide Total	541,739	520,854	15,159	1,077,752
<b>JACKSONVILLE-DUVAL</b>	<b>80,930,169</b>	-	-	<b>80,930,169</b>
Atlantic Beach	1,361,242	-	-	1,361,242
Baldwin	160,925	-	-	160,925
Jacksonville Beach	2,112,716	-	-	2,112,716
Neptune Beach	709,992	-	-	709,992
Countywide Total	85,275,044	-	-	85,275,044
<b>ESCAMBIA BOCC</b>	<b>24,117,667</b>	-	-	<b>24,117,667</b>
Century	146,023	-	-	146,023
Pensacola	4,754,122	-	-	4,754,122
Countywide Total	29,017,812	-	-	29,017,812
<b>FLAGLER BOCC</b>	<b>2,162,566</b>	-	-	<b>2,162,566</b>
Beverly Beach	24,034	-	-	24,034
Bunnell	96,609	-	-	96,609
Flagler Beach (part)	233,476	-	-	233,476
Palm Coast	2,178,301	-	-	2,178,301
Countywide Total	4,694,986	-	-	4,694,986
<b>FRANKLIN BOCC</b>	<b>681,265</b>	-	-	<b>681,265</b>
Apalachicola	180,678	-	-	180,678
Carrabelle	97,830	-	-	97,830
Countywide Total	959,773	-	-	959,773
<b>GADSDEN BOCC</b>	<b>1,270,260</b>	<b>1,683,463</b>	-	<b>2,953,723</b>
Chattahoochee	76,702	-	-	76,702
Greensboro	20,857	-	-	20,857
Gretna	56,788	-	-	56,788
Havana	56,690	-	-	56,690
Midway	48,308	-	-	48,308
Quincy	225,591	-	-	225,591
Countywide Total	1,755,196	1,683,463	-	3,438,659
<b>GILCHRIST BOCC</b>	<b>286,455</b>	<b>714,511</b>	-	<b>1,000,966</b>
Bell	8,689	-	-	8,689
Fanning Springs (part)	6,522	-	-	6,522
Trenton	32,730	-	-	32,730
Countywide Total	334,396	714,511	-	1,048,907
<b>GLADES BOCC</b>	<b>193,563</b>	<b>489,341</b>	-	<b>682,904</b>
Moore Haven	33,843	-	-	33,843
Countywide Total	227,406	489,341	-	716,747

<b>Local Government Half-Cent Sales Tax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>				
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Total Distribution</b>
<b>GULF BOCC</b>	<b>444,337</b>	<b>475,272</b>	<b>42,790</b>	<b>962,399</b>
Port Saint Joe	142,736	-	-	142,736
Wewahitchka	67,372	-	-	67,372
Countywide Total	654,445	475,272	42,790	1,172,507
<b>HAMILTON BOCC</b>	<b>279,487</b>	<b>451,908</b>	<b>41,626</b>	<b>773,021</b>
Jasper	46,640	-	-	46,640
Jennings	22,682	-	-	22,682
White Springs	20,620	-	-	20,620
Countywide Total	369,430	451,908	41,626	862,964
<b>HARDEE BOCC</b>	<b>681,026</b>	<b>1,031,019</b>	<b>-</b>	<b>1,712,046</b>
Bowling Green	89,611	-	-	89,611
Wauchula	129,848	-	-	129,848
Zolfo Springs	48,991	-	-	48,991
Countywide Total	949,477	1,031,019	-	1,980,496
<b>HENDRY BOCC</b>	<b>1,581,579</b>	<b>976,145</b>	<b>-</b>	<b>2,557,723</b>
Clewiston	318,987	-	-	318,987
La Belle	208,554	-	-	208,554
Countywide Total	2,109,120	976,145	-	3,085,265
<b>HERNANDO BOCC</b>	<b>8,235,653</b>	<b>-</b>	<b>-</b>	<b>8,235,653</b>
Brooksville	421,292	-	-	421,292
Weeki Wachee	463	-	-	463
Countywide Total	8,657,408	-	-	8,657,408
<b>HIGHLANDS BOCC</b>	<b>5,220,164</b>	<b>-</b>	<b>-</b>	<b>5,220,164</b>
Avon Park	537,507	-	-	537,507
Lake Placid	105,087	-	-	105,087
Sebring	615,143	-	-	615,143
Countywide Total	6,477,900	-	-	6,477,900
<b>HILLSBOROUGH BOCC</b>	<b>92,340,666</b>	<b>-</b>	<b>-</b>	<b>92,340,666</b>
Plant City	3,010,043	-	-	3,010,043
Tampa	30,373,860	-	-	30,373,860
Temple Terrace	2,064,479	-	-	2,064,479
Countywide Total	127,789,048	-	-	127,789,048
<b>HOLMES BOCC</b>	<b>406,511</b>	<b>754,531</b>	<b>20,619</b>	<b>1,181,662</b>
Bonifay	66,963	-	-	66,963
Esto	9,480	-	-	9,480
Noma	5,753	-	-	5,753
Ponce de Leon	11,632	-	-	11,632
Westville	5,653	-	-	5,653
Countywide Total	505,992	754,531	20,619	1,281,143
<b>INDIAN RIVER BOCC</b>	<b>8,460,194</b>	<b>-</b>	<b>-</b>	<b>8,460,194</b>
Fellsmere	325,661	-	-	325,661
Indian River Shores	277,238	-	-	277,238
Orchid	23,109	-	-	23,109
Sebastian	1,472,088	-	-	1,472,088
Vero Beach	1,369,236	-	-	1,369,236
Countywide Total	11,927,526	-	-	11,927,526
<b>JACKSON BOCC</b>	<b>1,671,841</b>	<b>1,177,882</b>	<b>83,627</b>	<b>2,933,350</b>
Alford	21,266	-	-	21,266
Bascom	4,789	-	-	4,789
Campbellton	9,491	-	-	9,491

<b>Local Government Half-Cent Sales Tax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>				
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Total Distribution</b>
Cottondale	39,589	-	-	39,589
Graceville	109,144	-	-	109,144
Grand Ridge	39,633	-	-	39,633
Greenwood	33,525	-	-	33,525
Jacob City	12,786	-	-	12,786
Malone	32,295	-	-	32,295
Marianna	270,531	-	-	270,531
Sneads	86,120	-	-	86,120
Countywide Total	2,331,011	1,177,882	83,627	3,592,519
<b>JEFFERSON BOCC</b>	<b>417,310</b>	<b>384,907</b>	<b>16,768</b>	<b>818,985</b>
Monticello	87,850	-	-	87,850
Countywide Total	505,160	384,907	16,768	906,835
<b>LAFAYETTE BOCC</b>	<b>112,009</b>	<b>259,085</b>	<b>20,159</b>	<b>391,253</b>
Mayo	19,766	-	-	19,766
Countywide Total	131,775	259,085	20,159	411,019
<b>LAKE BOCC</b>	<b>12,314,507</b>	-	-	<b>12,314,507</b>
Astatula	80,204	-	-	80,204
Clermont	1,016,573	-	-	1,016,573
Eustis	973,621	-	-	973,621
Fruitland Park	192,018	-	-	192,018
Groveland	244,643	-	-	244,643
Howey-in-the-Hills	60,858	-	-	60,858
Lady Lake	729,265	-	-	729,265
Leesburg	960,666	-	-	960,666
Mascotte	215,624	-	-	215,624
Minneola	451,286	-	-	451,286
Montverde	62,183	-	-	62,183
Mount Dora	619,640	-	-	619,640
Tavares	630,003	-	-	630,003
Umatilla	138,472	-	-	138,472
Countywide Total	18,689,563	-	-	18,689,563
<b>LEE BOCC</b>	<b>40,758,517</b>	-	-	<b>40,758,517</b>
Bonita Springs	3,810,368	-	-	3,810,368
Cape Coral	12,280,882	-	-	12,280,882
Fort Myers	5,336,036	-	-	5,336,036
Fort Myers Beach	644,433	-	-	644,433
Sanibel	587,831	-	-	587,831
Countywide Total	63,418,067	-	-	63,418,067
<b>LEON BOCC</b>	<b>12,455,871</b>	-	-	<b>12,455,871</b>
Tallahassee	10,112,602	-	-	10,112,602
Countywide Total	22,568,473	-	-	22,568,473
<b>LEVY BOCC</b>	<b>1,393,233</b>	<b>983,622</b>	-	<b>2,376,855</b>
Bronson	40,330	-	-	40,330
Cedar Key	34,773	-	-	34,773
Chiefland	82,988	-	-	82,988
Fanning Springs (part)	22,596	-	-	22,596
Inglis	66,889	-	-	66,889
Otter Creek	5,598	-	-	5,598
Williston	95,083	-	-	95,083
Yankeetown	28,684	-	-	28,684

<b>Local Government Half-Cent Sales Tax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>				
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Total Distribution</b>
Countywide Total	1,770,175	983,622	-	2,753,797
<b>LIBERTY BOCC</b>	<b>131,993</b>	<b>250,205</b>	<b>21,783</b>	<b>403,981</b>
Bristol	20,873	-	-	20,873
Countywide Total	152,866	250,205	21,783	424,855
<b>MADISON BOCC</b>	<b>437,737</b>	<b>754,230</b>	<b>23,982</b>	<b>1,215,948</b>
Greenville	22,147	-	-	22,147
Lee	10,327	-	-	10,327
Madison	81,545	-	-	81,545
Countywide Total	551,756	754,230	23,982	1,329,968
<b>MANATEE BOCC</b>	<b>21,008,559</b>	-	-	<b>21,008,559</b>
Anna Maria	144,063	-	-	144,063
Bradenton	4,090,203	-	-	4,090,203
Bradenton Beach	117,948	-	-	117,948
Holmes Beach	391,808	-	-	391,808
Longboat Key (part)	203,076	-	-	203,076
Palmetto	1,014,911	-	-	1,014,911
Countywide Total	26,970,568	-	-	26,970,568
<b>MARION BOCC</b>	<b>21,619,394</b>	-	-	<b>21,619,394</b>
Bellevue	293,771	-	-	293,771
Dunnellon	153,524	-	-	153,524
McIntosh	35,618	-	-	35,618
Ocala	3,762,966	-	-	3,762,966
Reddick	41,581	-	-	41,581
Countywide Total	25,906,854	-	-	25,906,854
<b>MARTIN BOCC</b>	<b>16,016,529</b>	-	-	<b>16,016,529</b>
Jupiter Island	76,250	-	-	76,250
Ocean Breeze Park	56,048	-	-	56,048
Sewall's Point	245,258	-	-	245,258
Stuart	1,958,367	-	-	1,958,367
Countywide Total	18,352,453	-	-	18,352,453
<b>MIAMI-DADE BOCC</b>	<b>118,713,547</b>	-	-	<b>118,713,547</b>
Aventura	1,722,532	-	-	1,722,532
Bal Harbour	208,179	-	-	208,179
Bay Harbor Islands	317,612	-	-	317,612
Biscayne Park	217,095	-	-	217,095
Coral Gables	2,708,040	-	-	2,708,040
Doral	1,849,430	-	-	1,849,430
El Portal	155,722	-	-	155,722
Florida City	531,226	-	-	531,226
Golden Beach	60,884	-	-	60,884
Hialeah	14,263,299	-	-	14,263,299
Hialeah Gardens	1,248,281	-	-	1,248,281
Homestead	2,227,927	-	-	2,227,927
Indian Creek	2,015	-	-	2,015
Key Biscayne	681,514	-	-	681,514
Medley	68,579	-	-	68,579
Miami	23,054,763	-	-	23,054,763
Miami Beach	5,590,122	-	-	5,590,122
Miami Gardens	6,437,373	-	-	6,437,373
Miami Lakes	1,516,612	-	-	1,516,612

<b>Local Government Half-Cent Sales Tax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>				
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Total Distribution</b>
Miami Shores	638,888	-	-	638,888
Miami Springs	841,694	-	-	841,694
North Bay	403,901	-	-	403,901
North Miami	3,670,220	-	-	3,670,220
North Miami Beach	2,586,759	-	-	2,586,759
Opa-locka	984,164	-	-	984,164
Palmetto Bay	1,520,765	-	-	1,520,765
Pinecrest	1,179,641	-	-	1,179,641
South Miami	665,086	-	-	665,086
Sunny Isles Beach	1,012,500	-	-	1,012,500
Surfside	339,780	-	-	339,780
Sweetwater	871,250	-	-	871,250
Virginia Gardens	143,875	-	-	143,875
West Miami	374,466	-	-	374,466
Countywide Total	196,807,741	-	-	196,807,741
<b>MONROE BOCC</b>	<b>8,603,054</b>	<b>-</b>	<b>-</b>	<b>8,603,054</b>
Islamorada	907,472	-	-	907,472
Key Colony Beach	108,487	-	-	108,487
Key West	3,401,884	-	-	3,401,884
Layton	25,305	-	-	25,305
Marathon	1,348,426	-	-	1,348,426
Countywide Total	14,394,627	-	-	14,394,627
<b>NASSAU BOCC</b>	<b>3,559,043</b>	<b>-</b>	<b>-</b>	<b>3,559,043</b>
Callahan	67,955	-	-	67,955
Fernandina Beach	682,471	-	-	682,471
Hilliard	169,918	-	-	169,918
Countywide Total	4,479,387	-	-	4,479,387
<b>OKALOOSA BOCC</b>	<b>13,940,140</b>	<b>-</b>	<b>-</b>	<b>13,940,140</b>
Cinco Bayou	32,204	-	-	32,204
Crestview	1,498,083	-	-	1,498,083
Destin	1,057,175	-	-	1,057,175
Fort Walton Beach	1,814,224	-	-	1,814,224
Laurel Hill	50,065	-	-	50,065
Mary Esther	370,517	-	-	370,517
Niceville	1,126,334	-	-	1,126,334
Shalimar	63,615	-	-	63,615
Valparaiso	571,218	-	-	571,218
Countywide Total	20,523,576	-	-	20,523,576
<b>OKEECHOBEE BOCC</b>	<b>2,591,111</b>	<b>-</b>	<b>-</b>	<b>2,591,111</b>
Okeechobee	413,074	-	-	413,074
Countywide Total	3,004,185	-	-	3,004,185
<b>ORANGE BOCC</b>	<b>119,837,298</b>	<b>-</b>	<b>-</b>	<b>119,837,298</b>
Apopka	4,430,998	-	-	4,430,998
Belle Isle	815,608	-	-	815,608
Eatonville	322,381	-	-	322,381
Edgewood	289,660	-	-	289,660
Maitland	2,209,464	-	-	2,209,464
Oakland	225,023	-	-	225,023
Ocoee	3,918,460	-	-	3,918,460
Orlando	28,019,807	-	-	28,019,807

<b>Local Government Half-Cent Sales Tax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>				
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Total Distribution</b>
Windermere	312,324	-	-	312,324
Winter Garden	2,986,720	-	-	2,986,720
Winter Park	3,599,700	-	-	3,599,700
Countywide Total	166,967,445	-	-	166,967,445
<b>OSCEOLA BOCC</b>	<b>15,977,189</b>	<b>-</b>	<b>-</b>	<b>15,977,189</b>
Kissimmee	4,489,296	-	-	4,489,296
Saint Cloud	1,992,651	-	-	1,992,651
Countywide Total	22,459,137	-	-	22,459,137
<b>PALM BEACH BOCC</b>	<b>74,024,448</b>	<b>-</b>	<b>-</b>	<b>74,024,448</b>
Atlantis	157,739	-	-	157,739
Belle Glade	1,096,767	-	-	1,096,767
Boca Raton	6,196,632	-	-	6,196,632
Boynton Beach	4,781,893	-	-	4,781,893
Briny Breeze	30,213	-	-	30,213
Cloud Lake	12,467	-	-	12,467
Delray Beach	4,652,167	-	-	4,652,167
Glen Ridge	20,240	-	-	20,240
Golf	16,720	-	-	16,720
Greenacres	2,241,127	-	-	2,241,127
Gulf Stream	52,580	-	-	52,580
Haverhill	111,173	-	-	111,173
Highland Beach	294,725	-	-	294,725
Hypoluxo	181,279	-	-	181,279
Juno Beach	263,339	-	-	263,339
Jupiter	3,378,741	-	-	3,378,741
Jupiter Inlet Colony	27,720	-	-	27,720
Lake Clarke Shores	254,685	-	-	254,685
Lake Park	667,696	-	-	667,696
Lake Worth	2,629,352	-	-	2,629,352
Lantana	693,289	-	-	693,289
Manalapan	24,860	-	-	24,860
Mangonia Park	184,726	-	-	184,726
North Palm Beach	919,228	-	-	919,228
Ocean Ridge	121,513	-	-	121,513
Pahokee	438,311	-	-	438,311
Palm Beach	708,543	-	-	708,543
Palm Beach Gardens	3,108,142	-	-	3,108,142
Palm Beach Shores	108,093	-	-	108,093
Palm Springs	1,018,594	-	-	1,018,594
Riviera Beach	2,413,826	-	-	2,413,826
Royal Palm Beach	2,145,795	-	-	2,145,795
South Bay	202,912	-	-	202,912
South Palm Beach	112,273	-	-	112,273
Tequesta	414,184	-	-	414,184
Wellington	3,635,993	-	-	3,635,993
West Palm Beach	7,143,580	-	-	7,143,580
Countywide Total	124,485,562	-	-	124,485,562
<b>PASCO BOCC</b>	<b>23,748,546</b>	<b>-</b>	<b>-</b>	<b>23,748,546</b>
Dade City	418,120	-	-	418,120
New Port Richey	1,032,438	-	-	1,032,438

<b>Local Government Half-Cent Sales Tax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>				
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Total Distribution</b>
Port Richey	200,180	-	-	200,180
Saint Leo	56,508	-	-	56,508
San Antonio	52,336	-	-	52,336
Zephyrhills	748,382	-	-	748,382
Countywide Total	26,256,510	-	-	26,256,510
<b>PINELLAS BOCC</b>	<b>38,561,989</b>	<b>-</b>	<b>-</b>	<b>38,561,989</b>
Belleair	219,294	-	-	219,294
Belleair Beach	87,141	-	-	87,141
Belleair Bluffs	119,605	-	-	119,605
Belleair Shore	3,844	-	-	3,844
Clearwater	5,900,430	-	-	5,900,430
Dunedin	1,987,207	-	-	1,987,207
Gulfport	686,662	-	-	686,662
Indian Rocks Beach	282,354	-	-	282,354
Indian Shores	95,898	-	-	95,898
Kenneth City	242,361	-	-	242,361
Largo	3,955,993	-	-	3,955,993
Madeira Beach	240,492	-	-	240,492
North Redington Beach	82,389	-	-	82,389
Oldsmar	733,489	-	-	733,489
Pinellas Park	2,544,385	-	-	2,544,385
Redington Beach	85,005	-	-	85,005
Redington Shores	124,998	-	-	124,998
Safety Harbor	951,875	-	-	951,875
Saint Petersburg	13,494,074	-	-	13,494,074
Saint Petersburg Beach	534,165	-	-	534,165
Seminole	951,822	-	-	951,822
South Pasadena	311,667	-	-	311,667
Tarpon Springs	1,237,379	-	-	1,237,379
Treasure Island	402,172	-	-	402,172
Countywide Total	73,836,689	-	-	73,836,689
<b>POLK BOCC</b>	<b>29,616,556</b>	<b>-</b>	<b>-</b>	<b>29,616,556</b>
Auburndale	771,456	-	-	771,456
Bartow	993,322	-	-	993,322
Davenport	145,432	-	-	145,432
Dundee	193,090	-	-	193,090
Eagle Lake	162,504	-	-	162,504
Fort Meade	376,869	-	-	376,869
Frostproof	192,573	-	-	192,573
Haines City	967,650	-	-	967,650
Highland Park	16,231	-	-	16,231
Hillcrest Heights	17,201	-	-	17,201
Lake Alfred	258,919	-	-	258,919
Lake Hamilton	89,173	-	-	89,173
Lakeland	5,798,594	-	-	5,798,594
Lake Wales	803,982	-	-	803,982
Mulberry	219,991	-	-	219,991
Polk City	111,224	-	-	111,224
Winter Haven	1,804,547	-	-	1,804,547
Countywide Total	42,539,315	-	-	42,539,315

<b>Local Government Half-Cent Sales Tax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>				
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Total Distribution</b>
<b>PUTNAM BOCC</b>	<b>2,768,433</b>	-	-	<b>2,768,433</b>
Crescent City	73,170	-	-	73,170
Interlachen	61,255	-	-	61,255
Palatka	443,442	-	-	443,442
Pomona Park	32,593	-	-	32,593
Welaka	24,567	-	-	24,567
Countywide Total	3,403,460	-	-	3,403,460
<b>SAINT JOHNS BOCC</b>	<b>11,872,016</b>	-	-	<b>11,872,016</b>
Hastings	52,908	-	-	52,908
Saint Augustine	1,113,400	-	-	1,113,400
Saint Augustine Beach	464,757	-	-	464,757
Countywide Total	13,503,081	-	-	13,503,081
<b>SAINT LUCIE BOCC</b>	<b>9,778,291</b>	-	-	<b>9,778,291</b>
Fort Pierce	2,186,308	-	-	2,186,308
Port Saint Lucie	6,454,336	-	-	6,454,336
Saint Lucie Village	35,199	-	-	35,199
Countywide Total	18,454,133	-	-	18,454,133
<b>SANTA ROSA BOCC</b>	<b>6,569,915</b>	-	-	<b>6,569,915</b>
Gulf Breeze	298,218	-	-	298,218
Jay	30,182	-	-	30,182
Milton	382,997	-	-	382,997
Countywide Total	7,281,312	-	-	7,281,312
<b>SARASOTA BOCC</b>	<b>30,615,148</b>	-	-	<b>30,615,148</b>
Longboat Key (part)	484,386	-	-	484,386
North Port	3,419,513	-	-	3,419,513
Sarasota	5,232,609	-	-	5,232,609
Venice	1,918,492	-	-	1,918,492
Countywide Total	41,670,148	-	-	41,670,148
<b>SEMINOLE BOCC</b>	<b>26,025,008</b>	-	-	<b>26,025,008</b>
Altamonte Springs	3,299,747	-	-	3,299,747
Casselberry	1,920,498	-	-	1,920,498
Lake Mary	1,070,851	-	-	1,070,851
Longwood	1,079,392	-	-	1,079,392
Oviedo	2,323,698	-	-	2,323,698
Sanford	3,573,594	-	-	3,573,594
Winter Springs	2,558,723	-	-	2,558,723
Countywide Total	41,851,512	-	-	41,851,512
<b>SUMTER BOCC</b>	<b>3,530,073</b>	-	<b>106,415</b>	<b>3,636,489</b>
Bushnell	142,419	-	-	142,419
Center Hill	56,842	-	-	56,842
Coleman	40,808	-	-	40,808
Webster	50,302	-	-	50,302
Wildwood	250,694	-	-	250,694
Countywide Total	4,071,138	-	106,415	4,177,553
<b>SUWANNEE BOCC</b>	<b>1,477,471</b>	<b>1,059,763</b>	-	<b>2,537,234</b>
Branford	29,005	-	-	29,005
Live Oak	273,937	-	-	273,937
Countywide Total	1,780,413	1,059,763	-	2,840,176
<b>TAYLOR BOCC</b>	<b>979,102</b>	-	<b>22,674</b>	<b>1,001,776</b>
Perry	390,926	-	-	390,926

<b>Local Government Half-Cent Sales Tax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>				
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Total Distribution</b>
Countywide Total	1,370,028	-	22,674	1,392,702
<b>UNION BOCC</b>	<b>260,763</b>	<b>404,246</b>	<b>64,947</b>	<b>729,956</b>
Lake Butler	54,755	-	-	54,755
Raiford	7,676	-	-	7,676
Worthington Springs	13,568	-	-	13,568
Countywide Total	336,762	404,246	64,947	805,955
<b>VOLUSIA BOCC</b>	<b>19,672,524</b>	<b>-</b>	<b>-</b>	<b>19,672,524</b>
Daytona Beach	3,565,346	-	-	3,565,346
Daytona Beach Shores	251,315	-	-	251,315
DeBary	978,946	-	-	978,946
DeLand	1,312,389	-	-	1,312,389
Deltona	4,389,413	-	-	4,389,413
Edgewater	1,131,961	-	-	1,131,961
Flagler Beach (part)	4,167	-	-	4,167
Holly Hill	691,556	-	-	691,556
Lake Helen	155,373	-	-	155,373
New Smyrna Beach	1,175,930	-	-	1,175,930
Oak Hill	100,932	-	-	100,932
Orange City	440,624	-	-	440,624
Ormond Beach	2,138,319	-	-	2,138,319
Pierson	144,517	-	-	144,517
Ponce Inlet	173,245	-	-	173,245
Port Orange	2,917,869	-	-	2,917,869
South Daytona	764,527	-	-	764,527
Countywide Total	40,008,955	-	-	40,008,955
<b>WAKULLA BOCC</b>	<b>844,431</b>	<b>853,352</b>	<b>-</b>	<b>1,697,783</b>
Saint Marks	10,801	-	-	10,801
Sopchoppy	14,648	-	-	14,648
Countywide Total	869,880	853,352	-	1,723,232
<b>WALTON BOCC</b>	<b>6,490,225</b>	<b>-</b>	<b>-</b>	<b>6,490,225</b>
DeFuniak Springs	718,818	-	-	718,818
Freeport	171,637	-	-	171,637
Paxton	95,972	-	-	95,972
Countywide Total	7,476,652	-	-	7,476,652
<b>WASHINGTON BOCC</b>	<b>639,521</b>	<b>740,381</b>	<b>-</b>	<b>1,379,902</b>
Caryville	7,584	-	-	7,584
Chipley	117,696	-	-	117,696
Ebro	7,981	-	-	7,981
Vernon	24,506	-	-	24,506
Wausau	14,373	-	-	14,373
Countywide Total	811,660	740,381	-	1,552,041
<b>STATEWIDE TOTALS</b>	<b>\$ 1,680,000,002</b>	<b>\$ 16,907,042</b>	<b>\$ 592,958</b>	<b>\$ 1,697,500,002</b>

Note: The dollar figures represent a 100 percent distribution of estimated monies.

## **Mobile Home License Tax**

Sections 320.08, 320.08015, and 320.081, Florida Statutes

### **Brief Overview**

Counties, municipalities, and school districts receive proceeds from an annual license tax levied on all mobile homes and park trailers, and on all travel trailers and fifth-wheel trailers exceeding 35 feet in body length. The license taxes, ranging from \$20 to \$80 depending on vehicle type and length, are collected in lieu of ad valorem taxes.<sup>1</sup> A sticker is issued as evidence of payment. Half of the net proceeds are remitted to the respective district school board. The other half is distributed to the respective municipalities 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**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

A county government is eligible to receive proceeds if taxable units are located in its unincorporated area. If taxable units are located within a municipal jurisdiction, then the municipal government is eligible to receive proceeds. The district school board is eligible to receive proceeds if taxable units are located in 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). 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.<sup>2</sup> The first is a deduction of \$1.50 for each sticker issued with the proceeds deposited into the State General Revenue Fund. The second is a deduction of \$1.00 for each sticker issued with the proceeds deposited into the Florida Mobile Home Relocation Trust Fund.

The DHSMV shall keep 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, shall be paid to counties and their respective municipalities.

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1. Section 320.08(10)-(11), F.S. (2005).

2. Section 320.081(4), F.S. (2005).

### **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.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a few opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.<sup>3</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

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

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current and Prior Years' Revenues**

No estimated revenue distributions for local governments or school districts in the current fiscal year are available. Several additional tables summarizing prior years' distributions are available via the LCIR's website.<sup>4</sup>

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3. <http://myfloridalegal.com/opinions>

4. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

## **Municipal Revenue Sharing Program**

Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, Florida Statutes

### **Brief Overview**

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government.<sup>1</sup> Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities. Currently, the trust fund receives 1.3409 percent of sales and use tax collections, 12.5 percent of the state alternative fuel user decal fee collections, and the net collections from the one-cent municipal fuel tax. An allocation formula serves as the basis for the distribution of these revenues to each municipality that meets 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 bond indebtedness.

### **General Law Amendments**

Chapter 2005-236, L.O.F., (HB 1935) provides that for the purpose of calculating the distribution to eligible municipalities and consolidated units of government, the amount received from the Local Government Half-cent Sales Tax under s. 218.61, F.S., in the prior fiscal year by a consolidated unit of local government (i.e., consolidated City of Jacksonville/Duval County) is to be reduced by 50 percent for such local government and for the total receipts. This change becomes effective on July 1, 2006.

Typically, legislation is passed each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments. 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.<sup>2</sup> 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

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

2. Section 218.23(1), F.S. (2005).

which obligated funds received from revenue sources or proceeds distributed out of the Revenue Sharing Trust Fund for Municipalities [hereinafter Trust Fund].<sup>3</sup>

### **Administrative Procedures**

The municipal revenue sharing program is administered by the DOR, and monthly distributions shall be made to eligible municipal governments. The program is comprised of state sales taxes, municipal fuel taxes, and state alternative fuel user decal fees 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 2006, as determined by the DOR, is also noted.

1.3409 percent of sales and use tax collections<sup>4</sup> = 71.8 percent of total program funding

One-cent municipal fuel tax on motor fuel<sup>5</sup> = 28.2 percent of total program funding

12.5 percent of state alternative fuel user decal fee collections<sup>6</sup> = less than 0.1 percent of total program funding

Once each fiscal year, the DOR shall compute apportionment factors for use during the fiscal year.<sup>7</sup> The computation shall be made prior to July 25<sup>th</sup> of each fiscal year and shall be based upon information submitted and certified to the DOR prior to June 1<sup>st</sup> of each year. Except in the case of error, the apportionment factors shall 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 shall waive its right to challenge the DOR's determination as to the jurisdiction's share of program revenues.

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3. Section 218.21(7), F.S. (2005).

4. Section 212.20(6)(d), F.S. (2005).

5. Section 206.605(1), F.S. (2005).

6. Section 206.879(1), F.S. (2005).

7. Section 218.26, F.S. (2005).

**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*, *municipal sales tax collections*, and *municipality’s relative ability to raise revenue*.<sup>8</sup>

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.<sup>9</sup>

Municipal Sales Tax Collections

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

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

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8. Section 218.245(2), F.S. (2005).

9. Section 186.901, F.S. (2005).

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. For discussion purposes, 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.

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

#### Adjustment for a Metropolitan or Consolidated Government

For a metropolitan or consolidated government, as provided in Article VIII, Sections 3, 6(e) or (f), State Constitution (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.<sup>10</sup>

#### Hold-Harmless Adjustment

Revenues attributed to the increase in the state sales tax distribution to the Trust Fund from 1.0715 percent to 1.3409 percent, as provided in ch. 2003-402, L.O.F., shall be distributed to each eligible municipality and consolidated government in the following manner.<sup>11</sup> Each eligible local government's allocation shall be 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) shall be 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 shall be calculated by dividing their actual receipts by the number of months they participated, and the results multiplied by 12.

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10. Section 218.245(2)(d), F.S. (2005).

11. *Id.*, at (3).

In summary, the distribution to an eligible municipality is determined by the following procedure.<sup>12</sup> First, a municipal government's entitlement shall be 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 shall be distributed on the basis of additional money of each qualified municipality in proportion to the total additional money for all qualified municipalities.

### **Authorized Uses**

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

According to the DOR, municipalities may assume that 28.2 percent of their estimated 2006 fiscal year distribution is derived from the municipal fuel tax. Therefore, at least that proportion of each municipality's revenue sharing distribution must be expended on those transportation-related purposes specifically mentioned in the preceding paragraph.

Municipalities are restricted as to the amount of program funds that can be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness, and there shall be no other use restriction on these shared revenues.<sup>13</sup> 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.<sup>14</sup> Consequently, it is possible that some portion of a municipality's growth monies will become available as a pledge for bond indebtedness.

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12. Section 218.23(3), F.S. (2005).

13. Section 218.25(1), F.S. (2005).

14. *Id.*, at (4).

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.<sup>15</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

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

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current and Prior Years' Revenues**

The table included in this section lists the estimated distributions to municipal governments for state fiscal year 2006 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Inquiries regarding the DOR's estimates should be addressed to the Office of Tax Research at (850) 488-2900 or Suncom 278-2900. Several additional tables summarizing prior years' distributions are available via the LCIR's website.<sup>16</sup>

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15. <http://myfloridalegal.com/opinions>

16. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

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<b>Municipal Revenue Sharing Program</b>						
<b>Revenue Estimates for the State Fiscal Year Ending June 30, 2006</b>						
<b>Municipality</b>	<b>County</b>	<b>Guaranteed</b>	<b>Monies Needed to Meet FY 2000 Distribution</b>	<b>Growth Money</b>	<b>Additional Hold Harmless Provision</b>	<b>Yearly Total</b>
Alachua	Alachua	\$ 49,626	\$ 88,530	\$ 31,231	\$ 30,878	\$ 200,265
Archer	Alachua	18,029	33,587	1,313	5,803	58,731
Gainesville	Alachua	1,100,340	1,701,418	868,066	532,773	4,202,597
Hawthorne	Alachua	21,367	19,378	5,193	6,404	52,342
High Springs	Alachua	55,311	50,803	18,952	19,324	144,389
LaCrosse	Alachua	3,761	544	503	744	5,552
Micanopy	Alachua	9,869	9,209	1,437	2,931	23,446
Newberry	Alachua	20,259	46,735	26,789	17,261	111,044
Waldo	Alachua	13,057	27,158	-	3,781	43,996
Glen Saint Mary	Baker	13,069	5,755	-	1,213	20,037
Macclenny	Baker	53,341	79,072	20,401	11,946	164,760
Callaway	Bay	35,468	406,271	119,190	93,832	654,761
Cedar Grove	Bay	13,757	66,314	134,095	35,973	250,139
Lynn Haven	Bay	47,769	286,009	100,970	90,540	525,288
Mexico Beach	Bay	6,978	13,954	1,825	7,165	29,922
Panama City	Bay	510,541	606,038	129,929	232,310	1,478,818
Panama City Beach	Bay	90,906	18,321	53,596	50,623	213,446
Parker	Bay	32,217	122,042	8,918	30,048	193,224
Springfield	Bay	65,328	385,287	63,254	56,753	570,622
Brooker	Bradford	5,183	8,951	1,730	1,134	16,999
Hampton	Bradford	7,757	7,027	9,672	1,495	25,951
Lawtey	Bradford	13,179	14,134	1,616	2,403	31,332
Starke	Bradford	125,408	42,786	16,264	19,565	204,023
Cape Canaveral	Brevard	62,081	118,867	36,959	43,067	260,975
Cocoa	Brevard	327,756	206,510	-	76,769	611,036
Cocoa Beach	Brevard	239,157	35,923	12,692	57,875	345,648
Indialantic	Brevard	54,072	11,575	1,838	13,742	81,227
Indian Harbour Beach	Brevard	41,142	114,808	38,096	38,709	232,755
Malabar	Brevard	4,704	38,501	16,148	12,304	71,657
Melbourne	Brevard	731,356	997,275	430,315	333,958	2,492,904
Melbourne Beach	Brevard	19,175	40,926	11,595	15,529	87,225
Melbourne Village	Brevard	1,852	8,615	4,254	3,256	17,977
Palm Bay	Brevard	91,142	1,890,120	735,680	385,475	3,102,418
Palm Shores	Brevard	943	8,942	9,418	3,792	23,095
Rockledge	Brevard	155,640	298,626	185,071	102,684	742,021
Satellite Beach	Brevard	109,567	122,116	36,366	48,764	316,813
Titusville	Brevard	518,566	621,555	246,392	191,400	1,577,913
West Melbourne	Brevard	34,950	159,761	113,811	55,476	363,998
Coconut Creek	Broward	21,380	807,954	423,387	234,242	1,486,963
Cooper City	Broward	22,887	598,420	189,513	143,108	953,928
Coral Springs	Broward	49,420	2,245,870	1,025,404	612,668	3,933,362
Dania Beach	Broward	201,595	177,494	258,310	134,562	771,960
Davie	Broward	166,836	1,314,736	618,139	393,555	2,493,266
Deerfield Beach	Broward	306,407	784,978	714,295	319,494	2,125,174
Fort Lauderdale	Broward	3,196,503	389,308	611,597	834,110	5,031,517
Hallandale Beach	Broward	491,404	271,716	158,579	172,251	1,093,949
Hillsboro Beach	Broward	3,190	21,451	11,810	10,940	47,391
Hollywood	Broward	2,090,384	1,090,799	741,893	703,530	4,626,606
Lauderdale Lakes	Broward	210,740	556,128	332,455	155,933	1,255,256
Lauderdale-by-the-Sea	Broward	58,784	12,465	41,692	30,806	143,747
Lauderhill	Broward	183,519	1,115,563	583,898	285,402	2,168,382
Lazy Lake	Broward	3,320	42	-	188	3,549
Lighthouse Point	Broward	176,544	44,867	23,941	53,469	298,821
Margate	Broward	247,098	1,012,720	413,878	266,804	1,940,500
Miramar	Broward	284,110	982,728	1,190,126	473,315	2,930,279
North Lauderdale	Broward	8,186	786,883	521,653	198,685	1,515,407
Oakland Park	Broward	398,752	281,371	176,193	156,609	1,012,925
Parkland	Broward	511	211,281	160,309	90,359	462,460
Pembroke Park	Broward	112,788	5,729	24,641	32,399	175,558
Pembroke Pines	Broward	320,564	2,180,217	1,392,891	729,076	4,622,748
Plantation	Broward	444,753	1,245,003	492,905	414,334	2,596,994
Pompano Beach	Broward	918,495	754,930	748,073	425,752	2,847,250
Sea Ranch Lakes	Broward	59,037	737	-	3,587	63,361
Southwest Ranches	Broward	-	-	158,773	36,589	195,362
Sunrise	Broward	173,630	1,560,158	696,485	431,708	2,861,981
Tamarac	Broward	96,778	1,097,543	443,909	280,675	1,918,905

<b>Municipal Revenue Sharing Program</b> <b>Revenue Estimates for the State Fiscal Year Ending June 30, 2006</b>						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
West Park	Broward	-	-	502,667	-	502,667
Weston	Broward	-	733,200	569,691	292,680	1,595,572
Wilton Manors	Broward	350,732	14,165	-	61,256	426,153
Altha	Calhoun	7,411	26,192	947	991	35,541
Blountstown	Calhoun	57,485	27,695	3,189	4,312	92,681
Punta Gorda	Charlotte	146,243	274,156	-	105,529	525,927
Crystal River	Citrus	95,471	82,573	-	16,513	194,557
Inverness	Citrus	119,126	159,135	-	31,707	309,968
Green Cove Springs	Clay	82,207	83,362	3,070	27,297	195,936
Keystone Heights	Clay	26,696	19,361	-	6,513	52,570
Orange Park	Clay	92,507	207,873	-	43,671	344,051
Penney Farms	Clay	3,053	34,334	-	2,888	40,275
Everglades	Collier	9,969	7,913	-	4,847	22,729
Marco Island	Collier	-	315,511	41,700	142,494	499,704
Naples	Collier	386,057	282,042	-	207,463	875,563
Fort White	Columbia	8,215	13,993	-	2,211	24,420
Lake City	Columbia	241,791	104,660	-	55,650	402,101
Arcadia	De Soto	157,477	63,586	22,217	22,117	265,397
Cross City	Dixie	60,079	43,462	-	3,817	107,359
Horseshoe Beach	Dixie	1,856	2,738	-	507	5,101
Atlantic Beach	Duval	65,115	224,122	56,534	107,683	453,454
Baldwin	Duval	21,646	18,975	13,891	12,571	67,083
Jacksonville	Duval	5,826,077	2,182,243	2,796,272	5,397,462	16,202,054
Jacksonville (Duval)	Duval	-	8,440,690	2,020,218	-	10,460,908
Jacksonville Beach	Duval	219,174	272,033	70,990	163,688	725,884
Neptune Beach	Duval	41,884	121,063	22,222	55,866	241,035
Century	Escambia	53,674	36,715	-	9,870	100,259
Pensacola	Escambia	727,797	1,183,797	-	319,905	2,231,500
Beverly Beach	Flagler	4,223	3,204	2,343	1,533	11,303
Bunnell	Flagler	38,218	22,438	-	6,054	66,710
Palm Coast	Flagler	-	-	1,141,885	118,347	1,260,232
Flagler Beach	Flagler/Volusia	23,161	69,833	11,499	15,092	119,585
Apalachicola	Franklin	51,929	26,607	-	13,019	91,554
Carrabelle	Franklin	25,647	12,937	-	7,107	45,691
Chattahoochee	Gadsden	81,632	20,421	6,665	5,924	114,642
Greensboro	Gadsden	9,894	16,961	6,360	1,569	34,785
Gretna	Gadsden	11,242	196,550	-	4,330	212,122
Havana	Gadsden	28,337	19,948	2,574	4,330	55,190
Midway	Gadsden	-	44,366	6,410	3,705	54,481
Quincy	Gadsden	166,567	53,517	273	17,199	237,556
Bell	Gilchrist	5,992	3,379	3,438	605	13,415
Trenton	Gilchrist	22,161	16,332	6,755	2,368	47,616
Fanning Springs	Gilchrist/Levy	7,553	8,753	5,973	2,343	24,622
Moore Haven	Glades	32,012	14,252	9,182	2,234	57,680
Port Saint Joe	Gulf	64,183	12,677	818	9,879	87,558
Wewahitchka	Gulf	23,114	39,613	-	4,695	67,422
Jasper	Hamilton	59,554	7,678	-	4,042	71,274
Jennings	Hamilton	12,571	16,946	11,630	1,897	43,043
White Springs	Hamilton	13,231	17,722	2,281	1,807	35,041
Bowling Green	Hardee	24,763	47,710	95,780	7,059	175,312
Wauchula	Hardee	81,340	32,404	35,612	10,243	159,599
Zolfo Springs	Hardee	23,025	25,218	24,394	3,887	76,524
Clewiston	Hendry	116,479	66,550	27,476	25,482	235,986
La Belle	Hendry	56,826	24,929	22,997	16,824	121,575
Brooksville	Hernando	175,729	201,933	-	28,947	406,610
Weeki Wachee	Hernando	2,118	172	-	32	2,322
Avon Park	Highlands	119,637	154,454	67,959	39,721	381,771
Lake Placid	Highlands	53,574	9,396	-	7,791	70,761
Sebring	Highlands	168,381	84,054	28,536	45,530	326,501
Plant City	Hillsborough	332,397	463,455	188,141	226,245	1,210,238
Tampa	Hillsborough	4,897,504	3,656,284	1,180,905	2,256,297	11,990,990
Temple Terrace	Hillsborough	205,169	347,492	103,811	155,382	811,854
Bonifay	Holmes	46,920	37,970	56	4,690	89,636
Esto	Holmes	4,617	11,449	4,783	658	21,507
Noma	Holmes	-	15,016	5,562	400	20,978
Ponce de Leon	Holmes	8,741	5,290	1,206	794	16,030

<b>Municipal Revenue Sharing Program</b> <b>Revenue Estimates for the State Fiscal Year Ending June 30, 2006</b>						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Westville	Holmes	2,077	10,622	-	361	13,060
Fellsmere	Indian River	16,285	84,354	95,983	24,747	221,370
Indian River Shores	Indian River	286	47,113	12,248	21,195	80,843
Orchid	Indian River	30	953	2,506	1,773	5,262
Sebastian	Indian River	33,165	362,702	127,573	108,378	631,817
Vero Beach	Indian River	374,742	96,482	-	106,421	577,645
Alford	Jackson	7,420	24,980	-	1,662	34,062
Bascom	Jackson	2,835	2,148	514	372	5,869
Campbellton	Jackson	7,330	3,695	-	751	11,776
Cottondale	Jackson	15,086	31,807	-	3,102	49,995
Graceville	Jackson	36,420	46,819	4,601	8,519	96,359
Grand Ridge	Jackson	10,018	28,541	18,590	3,091	60,240
Greenwood	Jackson	8,020	14,531	9,564	2,625	34,741
Jacob City	Jackson	-	17,393	2,911	1,012	21,316
Malone	Jackson	15,027	22,780	599	2,563	40,968
Marianna	Jackson	136,106	62,170	18,086	21,193	237,555
Sneads	Jackson	24,498	70,819	2,842	6,808	104,967
Monticello	Jefferson	50,339	39,351	-	8,021	97,711
Mayo	Lafayette	18,739	18,557	3,711	1,721	42,729
Astatula	Lake	3,333	36,625	5,564	6,209	51,731
Clermont	Lake	78,941	109,669	151,421	69,115	409,146
Eustis	Lake	182,142	204,957	82,423	73,440	542,962
Fruitland Park	Lake	20,503	58,170	18,970	14,706	112,349
Groveland	Lake	36,365	35,451	28,833	16,752	117,400
Howey-in-the-Hills	Lake	12,376	4,814	4,612	4,568	26,370
Lady Lake	Lake	13,366	271,886	44,990	56,450	386,692
Leesburg	Lake	309,234	82,832	38,982	73,238	504,286
Mascotte	Lake	21,939	63,234	33,004	15,628	133,805
Minneola	Lake	15,515	67,448	101,425	32,029	216,417
Montverde	Lake	1,908	26,899	-	4,680	33,488
Mount Dora	Lake	111,030	90,630	50,610	47,629	299,900
Tavares	Lake	57,583	141,903	79,282	48,124	326,892
Umatilla	Lake	39,637	27,512	3,850	10,606	81,605
Bonita Springs	Lee	-	-	989,087	308,743	1,297,830
Cape Coral	Lee	153,484	2,272,877	1,110,622	931,716	4,468,698
Fort Myers	Lee	893,274	489,766	368,876	429,532	2,181,448
Fort Myers Beach	Lee	-	116,568	30,620	52,556	199,744
Sanibel	Lee	-	112,581	22,110	48,161	182,852
Tallahassee	Leon	1,250,960	2,154,588	1,256,389	806,854	5,468,791
Bronson	Levy	10,844	18,962	3,708	3,225	36,739
Cedar Key	Levy	16,864	6,880	-	2,734	26,478
Chiefland	Levy	64,181	18,013	-	6,704	88,898
Inglis	Levy	16,801	20,646	5,701	5,338	48,486
Otter Creek	Levy	3,780	1,052	-	451	5,283
Williston	Levy	47,202	26,976	-	7,692	81,870
Yankeetown	Levy	5,909	9,157	-	2,267	17,333
Bristol	Liberty	18,989	26,363	-	1,562	46,914
Greenville	Madison	23,475	19,642	2,013	1,704	46,834
Lee	Madison	5,990	8,814	3,193	729	18,726
Madison	Madison	86,118	16,085	1,581	6,067	109,851
Anna Maria	Manatee	13,693	20,983	-	10,494	45,170
Bradenton	Manatee	376,545	912,945	230,809	298,248	1,818,547
Bradenton Beach	Manatee	27,417	9,194	-	8,630	45,242
Holmes Beach	Manatee	55,071	55,413	-	28,758	139,242
Palmetto	Manatee	169,179	127,949	63,292	74,133	434,553
Longboat Key	Manatee/Sarasota	47,549	83,072	17,261	52,762	200,644
Bellevue	Marion	57,775	57,920	-	20,950	136,645
Dunnellon	Marion	53,800	15,954	-	11,163	80,917
McIntosh	Marion	7,411	6,929	-	2,614	16,953
Ocala	Marion	643,622	728,981	9,058	273,608	1,655,269
Reddick	Marion	5,166	18,312	1,504	3,078	28,060
Jupiter Island	Martin	2,386	11,809	-	5,702	19,897
Ocean Breeze Park	Martin	6,147	11,190	-	4,136	21,473
Sewall's Point	Martin	1,035	43,684	-	18,294	63,013
Stuart	Martin	276,026	212,067	-	140,128	628,221
Aventura	Miami-Dade	-	319,309	193,837	135,965	649,111

<b>Municipal Revenue Sharing Program</b>						
<b>Revenue Estimates for the State Fiscal Year Ending June 30, 2006</b>						
<b>Municipality</b>	<b>County</b>	<b>Guaranteed</b>	<b>Monies Needed to Meet FY 2000 Distribution</b>	<b>Growth Money</b>	<b>Additional Hold Harmless Provision</b>	<b>Yearly Total</b>
Bal Harbour	Miami-Dade	43,116	6,945	6,450	16,531	73,041
Bay Harbor Islands	Miami-Dade	32,155	47,596	26,081	25,894	131,726
Biscayne Park	Miami-Dade	16,156	50,349	24,706	17,394	108,605
Coral Gables	Miami-Dade	693,530	135,517	109,111	215,700	1,153,858
Doral	Miami-Dade	-	-	592,660	148,099	740,759
El Portal	Miami-Dade	11,922	55,261	11,433	12,628	91,243
Florida City	Miami-Dade	61,201	88,471	88,105	42,176	279,952
Golden Beach	Miami-Dade	2,533	8,228	3,597	4,642	19,000
Hialeah	Miami-Dade	1,930,261	3,613,271	1,921,777	1,164,886	8,630,195
Hialeah Gardens	Miami-Dade	16,283	371,850	182,630	100,353	671,116
Homestead	Miami-Dade	326,447	409,096	345,037	174,637	1,255,217
Indian Creek	Miami-Dade	1,391	52	-	155	1,598
Key Biscayne	Miami-Dade	-	133,522	53,177	55,402	242,101
Medley	Miami-Dade	10,067	2,393	3,476	5,640	21,576
Metro Dade	Miami-Dade	42,886,091	-	-	-	42,886,091
Miami	Miami-Dade	5,721,258	3,292,882	1,310,112	1,851,351	12,175,603
Miami Beach	Miami-Dade	1,489,227	509,281	136,862	451,634	2,587,004
Miami Gardens	Miami-Dade	-	-	3,627,310	525,229	4,152,539
Miami Lakes	Miami-Dade	-	-	557,538	122,399	679,937
Miami Shores	Miami-Dade	143,763	88,146	34,873	52,113	318,895
Miami Springs	Miami-Dade	217,492	82,458	49,075	68,504	417,529
North Bay	Miami-Dade	66,164	63,964	22,818	33,007	185,953
North Miami	Miami-Dade	755,251	620,007	511,806	299,816	2,186,880
North Miami Beach	Miami-Dade	642,052	312,699	282,067	210,464	1,447,282
Opa-locka	Miami-Dade	242,147	159,907	93,205	77,823	573,082
Palmetto Bay	Miami-Dade	-	-	569,201	123,727	692,928
Pinecrest	Miami-Dade	-	278,019	89,491	96,260	463,770
South Miami	Miami-Dade	289,293	10,570	-	53,745	353,608
Sunny Isles Beach	Miami-Dade	-	216,213	80,035	80,847	377,095
Surfside	Miami-Dade	104,228	4,340	7,972	26,204	142,744
Sweetwater	Miami-Dade	38,362	363,651	116,528	71,274	589,816
Virginia Gardens	Miami-Dade	40,502	11,674	368	11,719	64,264
West Miami	Miami-Dade	167,074	5,919	12,451	30,756	216,200
Islamorada	Monroe	-	185,796	21,332	78,942	286,069
Key Colony Beach	Monroe	3,918	20,375	-	9,310	33,603
Key West	Monroe	392,780	430,246	54,065	292,333	1,169,424
Layton	Monroe	2,685	3,043	55	2,197	7,980
Marathon	Monroe	-	-	296,755	117,121	413,876
Callahan	Nassau	25,665	4,901	-	4,709	35,275
Fernandina Beach	Nassau	130,679	105,141	5,771	52,187	293,778
Hilliard	Nassau	23,263	59,811	18,139	12,650	113,862
Cinco Bayou	Okaloosa	21,997	1,564	-	2,545	26,106
Crestview	Okaloosa	138,336	242,368	157,947	111,768	650,419
Destin	Okaloosa	-	196,518	51,868	82,163	330,550
Fort Walton Beach	Okaloosa	227,379	360,921	84,210	143,026	815,536
Laurel Hill	Okaloosa	4,088	25,821	3,342	3,863	37,114
Mary Esther	Okaloosa	13,743	76,672	18,207	28,434	137,056
Niceville	Okaloosa	54,427	242,224	82,593	86,800	466,044
Shalimar	Okaloosa	10,992	2,803	2,146	5,041	20,982
Valparaiso	Okaloosa	40,774	168,136	48,713	44,986	302,609
Okeechobee	Okeechobee	176,013	75,272	-	26,991	278,276
Apopka	Orange	183,788	516,401	397,807	344,851	1,442,847
Belle Isle	Orange	9,272	153,536	32,643	66,831	262,282
Eatonville	Orange	18,949	60,884	2,169	26,460	108,463
Edgewood	Orange	63,799	7,103	-	22,815	93,717
Maitland	Orange	158,137	139,189	146,902	169,016	613,244
Oakland	Orange	7,322	18,177	17,239	18,039	60,777
Ocoee	Orange	78,748	612,283	303,988	308,443	1,303,462
Orlando	Orange	1,969,237	3,875,617	1,249,527	2,225,691	9,320,073
Windermere	Orange	10,267	35,617	14,046	25,165	85,094
Winter Garden	Orange	149,053	296,125	275,835	223,913	944,926
Winter Park	Orange	458,356	344,700	79,722	290,130	1,172,908
Kissimmee	Osceola	243,964	900,084	461,218	310,788	1,916,053
Saint Cloud	Osceola	105,511	404,444	215,033	138,166	863,154
Atlantis	Palm Beach	6,296	21,899	11,266	13,135	52,596
Belle Glade	Palm Beach	302,170	369,932	61,851	92,367	826,320

<b>Municipal Revenue Sharing Program</b> <b>Revenue Estimates for the State Fiscal Year Ending June 30, 2006</b>						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Boca Raton	Palm Beach	523,997	935,059	453,902	492,659	2,405,617
Boynton Beach	Palm Beach	337,969	964,479	492,001	400,770	2,195,218
Briny Breeze	Palm Beach	4,322	4,721	928	2,538	12,509
Cloud Lake	Palm Beach	3,753	272	1,407	1,067	6,499
Delray Beach	Palm Beach	362,476	882,762	369,627	388,268	2,003,132
Glen Ridge	Palm Beach	1,438	3,285	1,960	1,663	8,346
Golf	Palm Beach	1,033	2,033	791	1,415	5,272
Greenacres	Palm Beach	14,848	634,083	256,700	185,454	1,091,085
Gulf Stream	Palm Beach	1,397	9,476	1,613	4,467	16,953
Haverhill	Palm Beach	8,402	19,443	11,786	9,319	48,950
Highland Beach	Palm Beach	2,928	51,785	16,278	24,781	95,772
Hypoluxo	Palm Beach	2,273	21,693	20,546	15,096	59,608
Juno Beach	Palm Beach	13,616	36,410	15,762	21,753	87,541
Jupiter	Palm Beach	67,918	570,640	352,345	273,540	1,264,442
Jupiter Inlet Colony	Palm Beach	1,225	5,400	416	2,370	9,411
Lake Clarke Shores	Palm Beach	7,218	70,113	13,418	21,486	112,235
Lake Park	Palm Beach	253,135	16,633	14,150	54,284	338,201
Lake Worth	Palm Beach	364,734	555,309	278,952	219,461	1,418,455
Lantana	Palm Beach	209,533	29,634	21,057	58,465	318,690
Manalapan	Palm Beach	1,985	3,314	583	1,992	7,873
Mangonia Park	Palm Beach	15,044	11,873	26,319	14,506	67,742
North Palm Beach	Palm Beach	82,307	179,035	35,156	76,558	373,056
Ocean Ridge	Palm Beach	4,910	21,893	3,481	10,281	40,565
Pahokee	Palm Beach	96,481	233,524	28,335	37,935	396,274
Palm Beach	Palm Beach	171,886	29,230	4,453	60,072	265,641
Palm Beach Gardens	Palm Beach	126,411	564,904	253,426	244,602	1,189,342
Palm Beach Shores	Palm Beach	11,360	7,532	6,396	8,345	33,633
Palm Springs	Palm Beach	90,524	237,644	110,272	82,911	521,351
Riviera Beach	Palm Beach	369,915	342,894	164,527	193,724	1,071,060
Royal Palm Beach	Palm Beach	3,712	414,895	299,526	168,838	886,971
South Bay	Palm Beach	42,669	86,091	9,055	17,187	155,002
South Palm Beach	Palm Beach	745	24,241	4,579	9,512	39,076
Tequesta	Palm Beach	129,246	12,214	569	33,089	175,118
Wellington	Palm Beach	-	596,412	487,347	286,699	1,370,459
West Palm Beach	Palm Beach	1,326,451	764,569	483,364	560,847	3,135,231
Dade City	Pasco	134,787	129,098	-	30,635	294,520
New Port Richey	Pasco	290,251	295,609	-	76,591	662,452
Port Richey	Pasco	15,410	69,895	-	14,858	100,164
Saint Leo	Pasco	9,442	28,941	-	3,661	42,044
San Antonio	Pasco	14,350	23,885	-	3,619	41,854
Zephyrhills	Pasco	110,964	228,039	442	54,434	393,879
Belleair	Pinellas	15,115	54,756	8,458	19,201	97,530
Belleair Beach	Pinellas	4,762	31,221	-	7,596	43,579
Belleair Bluffs	Pinellas	66,417	5,954	-	10,481	82,852
Belleair Shore	Pinellas	352	535	179	337	1,403
Clearwater	Pinellas	1,191,562	1,280,036	426,702	515,673	3,413,973
Dunedin	Pinellas	313,081	595,079	161,128	174,518	1,243,806
Gulfport	Pinellas	133,248	167,380	43,802	59,439	403,869
Indian Rocks Beach	Pinellas	54,431	27,731	21,700	24,512	128,374
Indian Shores	Pinellas	10,610	12,873	4,766	8,224	36,473
Kenneth City	Pinellas	145,147	11,769	2,237	21,084	180,237
Largo	Pinellas	652,934	1,167,640	389,712	336,837	2,547,123
Madeira Beach	Pinellas	174,090	11,163	-	21,210	206,463
North Redington Beach	Pinellas	11,820	7,820	5,169	7,282	32,092
Oldsmar	Pinellas	19,857	205,969	83,484	63,321	372,631
Pinellas Park	Pinellas	387,226	705,788	208,902	218,774	1,520,691
Redington Beach	Pinellas	4,793	22,402	2,032	7,446	36,673
Redington Shores	Pinellas	12,192	29,544	3,208	10,968	55,912
Safety Harbor	Pinellas	57,772	316,405	76,471	82,433	533,081
Saint Petersburg	Pinellas	3,125,822	3,347,389	998,350	1,180,280	8,651,841
Saint Petersburg Beach	Pinellas	199,235	25,893	-	46,841	271,969
Seminole	Pinellas	166,578	84,873	152,322	83,051	486,824
South Pasadena	Pinellas	89,458	44,576	10,541	27,284	171,859
Tarpon Springs	Pinellas	199,105	291,308	121,548	106,875	718,835
Treasure Island	Pinellas	104,086	47,877	9,024	35,161	196,148
Auburndale	Polk	95,208	159,158	70,718	52,589	377,673

<b>Municipal Revenue Sharing Program</b> <b>Revenue Estimates for the State Fiscal Year Ending June 30, 2006</b>						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Bartow	Polk	247,027	225,499	29,804	72,430	574,760
Davenport	Polk	22,371	44,192	10,389	9,777	86,730
Dundee	Polk	25,917	41,714	18,992	13,850	100,473
Eagle Lake	Polk	20,806	51,986	34,256	11,762	118,810
Fort Meade	Polk	76,018	139,271	49,746	27,343	292,378
Frostproof	Polk	59,573	16,724	13,892	13,991	104,179
Haines City	Polk	182,087	253,885	44,052	66,565	546,590
Highland Park	Polk	-	2,743	2,488	1,154	6,385
Hillicrest Heights	Polk	498	4,935	1,784	1,239	8,455
Lake Alfred	Polk	36,465	67,710	22,409	18,678	145,262
Lake Hamilton	Polk	15,272	14,014	7,057	6,371	42,714
Lake Wales	Polk	190,668	99,130	64,458	54,545	408,801
Lakeland	Polk	973,011	1,183,857	447,716	416,066	3,020,650
Mulberry	Polk	53,918	36,462	4,944	15,881	111,205
Polk City	Polk	15,070	51,124	2,971	8,023	77,188
Winter Haven	Polk	439,141	302,957	93,689	126,098	961,885
Crescent City	Putnam	47,077	15,610	-	5,896	68,583
Interlachen	Putnam	11,693	31,412	5,300	4,834	53,239
Palatka	Putnam	276,527	98,912	-	34,144	409,583
Pomona Park	Putnam	7,968	14,560	2,163	2,586	27,277
Welaka	Putnam	7,493	7,804	-	1,897	17,194
Hastings	Saint Johns	15,795	11,009	-	3,976	30,781
Saint Augustine	Saint Johns	340,862	130,088	-	85,494	556,444
Saint Augustine Beach	Saint Johns	7,099	95,196	14,805	33,655	150,755
Fort Pierce	Saint Lucie	711,816	318,790	132,124	153,323	1,316,053
Port Saint Lucie	Saint Lucie	6,475	1,684,892	996,131	407,764	3,095,262
Saint Lucie Village	Saint Lucie	2,371	8,101	1,836	2,461	14,768
Gulf Breeze	Santa Rosa	75,883	92,782	-	21,321	189,986
Jay	Santa Rosa	20,822	7,800	-	2,094	30,715
Milton	Santa Rosa	116,957	155,661	-	26,611	299,229
North Port	Sarasota	24,372	441,809	438,024	234,127	1,138,332
Sarasota	Sarasota	937,613	537,499	49,351	406,347	1,930,810
Venice	Sarasota	240,488	249,612	39,464	144,074	673,638
Altamonte Springs	Seminole	57,567	821,965	269,262	242,406	1,391,200
Casselberry	Seminole	170,722	486,760	116,543	139,469	913,494
Lake Mary	Seminole	-	174,771	97,631	75,138	347,540
Longwood	Seminole	80,818	230,254	55,120	78,894	445,086
Oviedo	Seminole	39,986	474,151	270,193	165,642	949,972
Sanford	Seminole	376,081	608,828	383,520	253,782	1,622,212
Winter Springs	Seminole	13,825	672,061	248,529	186,003	1,120,418
Bushnell	Sumter	36,546	37,162	-	7,950	81,658
Center Hill	Sumter	8,283	26,981	12,116	3,440	50,820
Coleman	Sumter	13,609	27,153	-	2,375	43,137
Webster	Sumter	17,618	18,445	2,480	2,967	41,510
Wildwood	Sumter	61,478	71,381	577	14,605	148,042
Branford	Suwannee	20,042	3,922	706	2,167	26,837
Live Oak	Suwannee	153,904	113,792	25,652	20,578	313,927
Perry	Taylor	180,555	57,212	5,165	23,704	266,636
Lake Butler	Union	29,351	47,718	8,706	4,202	89,977
Raiford	Union	1,694	8,211	6,200	583	16,688
Worthington Springs	Union	4,563	2,490	14,691	1,010	22,755
Daytona Beach	Volusia	1,027,176	652,043	194,218	304,806	2,178,243
Daytona Beach Shores	Volusia	91,781	7,700	-	21,297	120,778
DeBary	Volusia	-	240,556	119,853	80,504	440,913
DeLand	Volusia	318,746	140,490	190,201	107,748	757,185
Deltona	Volusia	-	1,544,333	1,041,353	358,857	2,944,543
Edgewater	Volusia	68,458	391,464	178,154	94,439	732,515
Holly Hill	Volusia	155,248	142,879	73,624	58,785	430,536
Lake Helen	Volusia	8,885	57,820	21,251	13,272	101,227
New Smyrna Beach	Volusia	201,998	195,894	90,351	96,841	585,084
Oak Hill	Volusia	13,952	22,755	10,560	7,090	54,357
Orange City	Volusia	21,923	107,699	60,550	36,444	226,616
Ormond Beach	Volusia	294,368	469,967	207,007	180,148	1,151,489
Pierson	Volusia	18,098	13,071	59,646	12,322	103,137
Ponce Inlet	Volusia	4,946	32,599	13,588	13,714	64,846
Port Orange	Volusia	93,493	977,057	430,628	239,859	1,741,037

<b>Municipal Revenue Sharing Program</b> <b>Revenue Estimates for the State Fiscal Year Ending June 30, 2006</b>						
Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
South Daytona	Volusia	132,655	191,357	91,968	64,473	480,453
Saint Marks	Wakulla	9,455	14,031	-	612	24,097
Sopchoppy	Wakulla	9,800	20,841	-	927	31,568
DeFuniak Springs	Walton	100,398	112,321	2,541	53,112	268,373
Freeport	Walton	11,372	30,230	1,148	12,523	55,273
Paxton	Walton	13,228	6,287	14,318	7,058	40,891
Caryville	Washington	11,357	1,622	-	606	13,586
Chipley	Washington	67,615	47,117	-	9,783	124,514
Ebro	Washington	4,447	4,429	423	645	9,944
Vernon	Washington	12,365	26,975	-	1,986	41,326
Wausau	Washington	4,597	16,663	8,840	1,202	31,302
<b>Statewide Totals</b>		<b>\$ 119,373,105</b>	<b>\$ 113,674,883</b>	<b>\$ 58,912,016</b>	<b>\$ 49,203,000</b>	<b>\$ 341,161,873</b>

Notes:

- 1) These dollar figures represent a 100 percent distribution of estimated monies.
- 2) The column labeled "Additional Hold Harmless Provision" effectuates the provision found in section 57 of CS for CS for SB 2962 (codified as Chapter 2004-265, L.O.F.). This section includes a hold harmless provision such that the revenue sharing dollar increases of individual municipalities resulting from the percentage increase from 1.0715 percent to 1.3409 percent are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program, as effected by Chapter 2003-402, L.O.F. (i.e., HB 113-A). The effective date of this additional hold harmless provision was July 1, 2004.
- 3) The proportional contribution of each revenue source comprising the Municipal Revenue Sharing Program in state fiscal year 2006 has been estimated to be as follows: state sales tax, 71.78 percent; municipal fuel tax, 28.21 percent; and the state alternative fuel user decal fee collections, 0.01 percent.

## **Oil, Gas, and Sulfur Production Tax**

Section 211.06(3)(b), Florida Statutes

### **Brief Overview**

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

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

Only those counties where the resources are produced 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., shall be 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,<sup>1</sup> 20 percent of the tax proceeds on small well and tertiary oil,<sup>2</sup> 20 percent of the tax proceeds on gas,<sup>3</sup> and 20 percent of the tax proceeds on sulfur.<sup>4</sup>

### **Authorized Uses**

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

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1. Imposed pursuant to Section 211.02(1)(b), F.S. (2005).

2. Imposed pursuant to Section 211.02(1)(a), F.S. (2005).

3. Imposed pursuant to Section 211.025, F.S. (2005).

4. Imposed pursuant to Section 211.026, F.S. (2005).

**Relevant Attorney General Opinions**

Florida’s Attorney General has issued a few opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.<sup>5</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

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

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Current and Prior Years’ Revenues**

No estimated revenue distributions for counties for the current fiscal year are available. Several additional tables summarizing prior years’ distributions are available via the LCIR’s website.<sup>6</sup>

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5. <http://myfloridalegal.com/opinions>

6. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

## **Phosphate Rock Severance Tax**

Section 211.3103, Florida Statutes

### **Brief Overview**

A severance tax is levied upon every person engaging in the business of severing phosphate rock from the soils or waters in Florida for commercial use. Portions of the net tax proceeds are returned to those counties where phosphate rock is severed. Depending on eligibility, counties shall use the tax proceeds for phosphate-related expenses or purposes related to local economic development.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

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

### **Administrative Procedures**

The tax is administered, collected, and enforced by the Department of Revenue.<sup>1</sup> 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.<sup>2</sup>

### **Distribution of Proceeds**

The proceeds from all taxes, interest, and penalties shall be paid in to the State Treasury.<sup>3</sup> The first \$10 million in tax revenues shall be deposited into the Conservation and Recreation Lands Trust Fund. The remaining revenues will be distributed in the following manner: 40.1 percent to the state's General Revenue Fund; 16.5 percent for payment to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary; 13 percent for payment to counties that have been designated a Rural Area of Critical Economic Concern 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; 9.3 percent to the Phosphate Research Trust Fund in the Department of Education's Division of Universities; 10.7 percent to the Minerals Trust Fund; and 10.4 percent to the Nonmandatory Land Reclamation Trust Fund.

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1. Section 211.33, F.S. (2005).

2. Section 211.3103(8), F.S. (2005).

3. Id., at (3).

### **Authorized Uses**

For taxes received by counties pursuant to s. 211.3103(3)(b)2., F.S., the proceeds shall be used only for phosphate-related expenses. For taxes received by counties that have been designated a Rural Area of Critical Economic Concern pursuant to s. 211.3103(3)(b)3., F.S., the proceeds shall be used for planning, preparing, and financing of infrastructure projects for job creation and capital investment, especially those related to industrial and commercial sites; maximizing the use of federal, local, and private resources, including, but not limited to, those available under the Small Cities Community Development Block Grant Program; and projects that improve inadequate infrastructure that has resulted in regulatory action that prohibits economic or community growth, if such projects are related to specific job creation or job retention opportunities.<sup>4</sup>

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a few opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.<sup>5</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

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

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current and Prior Years' Revenues**

No estimated revenue distributions for counties for the current fiscal year are available. Several additional tables summarizing prior years' distributions are available via the LCIR's website.<sup>6</sup>

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4. Id., at (5).

5. <http://myfloridalegal.com/opinions>

6. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

## **State Housing Initiatives Partnership Program**

Sections 420.907-.9079, Florida Statutes

### **Brief Overview**

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

### **General Law Amendments**

Chapter 2005-92, L.O.F., (HB 1889) authorizes legislative appropriations for the 2005-06 fiscal year, effective July 1, 2005, totaling \$175.5 million from the Local Government Housing Trust Fund and \$74.5 million from the State Housing Trust Fund to the Florida Housing Finance Corporation for the purpose of providing funds to eligible entities for affordable housing recovery efforts as recommended by the Hurricane Housing Work Group. Additionally, the legislation revises monetary criteria for distributing portions of the documentary stamp tax to certain trust funds, effective July 1, 2007, and requires that the tax proceeds in excess of specified amounts be deposited into the General Revenue Fund.

### **Eligibility Requirements**

A county or eligible municipality, as defined in s. 420.9071(9), F.S., must satisfy a number of requirements in order to become eligible to receive program funding.<sup>1</sup>

### **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 Trust Fund. The Florida Housing Finance Corporation (FHFC), on behalf of the Department of Community Affairs, shall administer the Local Government Housing Trust Fund for the purpose of implementing this program.<sup>2</sup>

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1. Section 420.9072(2)(a), F.S. (2005).

2. Section 420.9079, F.S. (2005).

The lesser of 7.53 percent of remaining documentary stamp taxes or \$107 million in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund. Half of that amount shall be paid to the credit of the Local Government Housing Trust Fund.<sup>3</sup>

Additionally, the lesser of 8.66 percent of remaining documentary stamp taxes or \$136 million in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund. Of that amount, 87.5 percent shall be paid to the credit of the Local Government Housing Trust Fund [hereinafter Trust Fund].<sup>4</sup>

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

### **Distribution of Proceeds**

Monies in the Trust Fund shall be distributed by the FHFC to each approved county and eligible municipality within the county as provided in s. 420.9073, F.S. Distributions shall be allocated to the participating county and to each eligible municipality within the county according to an interlocal agreement between the county and eligible municipality. If no interlocal agreement exists, the allocation is made according to population. The portion for each eligible municipality is computed by multiplying the total monies earmarked for a county by a fraction; the numerator is the population of the eligible municipality, and the denominator is the county's total population. The remaining proceeds shall be distributed to the county.<sup>7</sup>

Local housing distributions shall be disbursed on a monthly basis beginning the first day of the month after program approval.<sup>8</sup> Each county's share of the funds to be distributed from the portion of funds received pursuant to s. 201.15(9), F.S., shall be calculated for each fiscal year pursuant to the procedure specified in s. 420.9073, F.S.

### **Authorized Uses**

A county or eligible municipality must expend its portion of the local housing distribution only to implement a local housing assistance plan. Proceeds may not be expended for the purpose of

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3. Section 201.15(9)(b), F.S. (2005).

4. *Id.*, at (10)(b).

5. Section 420.9072(2)(b), F.S. (2005).

6. *Id.*, at (3).

7. *Id.*, at (4).

8. Section 420.9073(1), F.S. (2005).

providing rent subsidies; however, this does not prohibit the use of the funds for security and utility deposit assistance.<sup>9</sup> Additionally, funds may not be pledged to pay the debt service on any bonds.<sup>10</sup>

**Relevant Attorney General Opinions**

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

**Current and Prior Years' Revenues**

No estimated revenue distributions for local governments for the current fiscal year are available. A table summarizing prior years' distributions is available via the LCIR's website.<sup>11</sup>

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9. Section 420.9072(7), F.S. (2005).

10. *Id.*, at (8).

11. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

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## **Wireless Enhanced 911 Fee**

Sections 365.172-.173, Florida Statutes

### **Brief Overview**

Each home service provider shall collect a monthly fee imposed on each customer whose place of primary use is within this state. The fee rate shall be 50 cents per month per each service number. The fee shall apply uniformly and be imposed throughout the state. This fee has been established to ensure full recovery for providers and county governments, over a reasonable period, of the costs associated with developing and maintaining a wireless enhanced 911 (i.e., E911) system on a technologically and competitively neutral basis. State and local taxes do not apply to this fee, and local governments are prohibited from levying any additional fee on wireless providers or subscribers for the provision of E911 service.<sup>1</sup>

### **General Law Amendments**

Chapter 2005-171, L.O.F., (CS/CS/SB 620) modifies the standards that local governments must apply to wireless providers in regulating the placement, construction, or modification of wireless communications facilities. Additionally, the legislation directs how a county government may use funds derived from the E911 fee and requires the county's governing body to appropriate the funds to the proper uses. These changes became effective on July 1, 2005.

### **Eligibility Requirements**

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

### **Administrative Procedures**

Each wireless service provider, as part of its monthly billing process, shall collect the fee and may retain 1 percent of total fee collections as reimbursement for the administrative costs incurred by the provider to bill, collect, and remit the fee. The remainder shall be delivered to the Wireless 911 Board [hereinafter Board] under the State Technology Office (STO) and deposited in the Wireless Emergency Telephone System Fund [hereinafter Fund]. Each provider shall deliver the fee revenues to the Board within 60 days after the end of the month in which the fee was billed along with a monthly report of the number of wireless customers whose place of primary use is in each county.<sup>2</sup>

With oversight by the STO, the Board has been established to administer the fee, including receiving revenues derived from the fee; distributing portions of such revenues to providers, counties, and the

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1. Section 365.172(8), F.S. (2005).

2. *Id.*, at (9).

STO; accounting for receipts, distributions, and income derived by the Fund; and providing annual reports to the Governor and Legislature on amounts collected and expended, the purposes for which expenditures have been made, and the status of E911 service in the state.<sup>3</sup>

### **Distribution of Proceeds**

Subject to any modifications approved by the Board pursuant to s. 365.172(6)(a)3. or (8)(c), F.S., the monies in the fund shall be distributed and used only as follows. Forty-four percent of the monies shall be distributed monthly to counties, based on the total number of wireless subscriber billing addresses in each county. Fifty-four percent of the monies shall be distributed in response to sworn invoices submitted to the Board by providers to reimburse such providers for the actual costs incurred in providing 911 or E911 services. Two percent of the monies shall be used to make monthly distributions to rural counties.<sup>4</sup>

### **Authorized Uses**

The proceeds of the 44 percent portion distributed monthly to counties shall be used to pay the recurring costs of providing 911 or E911 service and the costs to comply with the requirements for E911 service contained in applicable orders and rules issued by the Federal Communications Commission. The proceeds of the 54 percent portion distributed to providers shall be used to pay the costs incurred by providers to design, purchase, lease, program, install, test, upgrade, operate, and maintain all necessary data, hardware, and software required to provide E911 service. The proceeds of the 2 percent portion distributed monthly to rural counties shall be used to provide facilities, network, and service enhancements and assistance for the 911 or E911 systems operated by rural counties and for the provision of reimbursable loans and grants by the STO to rural counties for upgrading 911 systems.<sup>5</sup>

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued an opinion relevant to this revenue source. The full text of the opinion is available via the searchable on-line database of legal opinions.<sup>6</sup> In a recent search, the LCIR staff identified the following opinion pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2005-66	Wireless 911 Board, authority to sue/collect fees

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3. Id., at (5).

4. Section 365.173(2), F.S. (2005).

5. Id.

6. <http://myfloridalegal.com/opinions>

Local government officials seeking more clarification should review the opinion in its entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Current and Prior Years' Revenues**

No estimated revenue distributions for county governments for the current fiscal year are available. No data summarizing prior years' distributions to counties are currently available.

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## 911 Fee

Section 365.171(13), Florida Statutes

### **Brief Overview**

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

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

All counties are eligible to impose the fee subject to a majority vote of the board of county commissioners or referendum approval.<sup>1</sup>

### **Administrative Procedures**

At the county's request, the telephone company shall, as is practicable, bill the fee to the local exchange subscribers served by the 911 service. Such billing shall be on an individual access line basis at a rate not to exceed 50 cents per month per line up to a maximum of 25 access lines per account bill rendered. The fee may not be assessed on any pay telephone in the state. A county collecting the fee for the first time may collect the fee for no longer than 36 months without initiating the acquisition of its 911 equipment. The county shall provide a minimum of 90 days' written notice to the telephone company prior to the collection of any fees or any fee rate adjustment. All current fees shall be reported to the State Technology Office within 30 days of the start of each county's fiscal period, and any fee adjustment made by a county shall also be reported to the Office.<sup>2</sup> Any county imposing the fee shall allow the telephone company to retain as an administrative fee an amount equal to 1 percent of the total fees collected by the company.<sup>3</sup>

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1. Section 365.171(13)(a), F.S. (2005).

2. Id.

3. Id., at (c).

### **Distribution of Proceeds**

The fees collected by the telephone company shall be returned to the county, less the administrative fee. Any county that currently has an operational 911 system or that is actively pursuing the implementation of a system shall establish a fund to be used exclusively for receipt and expenditure of the fee revenues. All fees placed in the fund and any accrued interest shall be used solely for the authorized uses.<sup>4</sup>

### **Authorized Uses**

It is the legislative intent that the authorized fee imposed by counties will not necessarily provide the total funding required for establishing or providing the 911 service, which includes the functions of database management, call taking, location verification, and call transfer. The proceeds shall be used for those types of expenditures specifically authorized in law. The fee revenues shall not be used to pay for any item not listed.<sup>5</sup> Two or more counties may establish a combined emergency 911 telephone service by interlocal agreement and utilize the fees for the combined service.<sup>6</sup>

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued an opinion relevant to this revenue source. The full text of the opinion is available via the searchable on-line database of legal opinions.<sup>7</sup>

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

Local government officials seeking more clarification should review the opinion in its entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current and Prior Years' Revenues**

No estimated revenue distributions for local governments in the current fiscal year are available. No data summarizing prior years' revenues are currently available.

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4. Id., at (a).

5. Id., at 6.

6. Id., at 7.

7. <http://myfloridalegal.com/opinions>

## Communications Services Tax

Chapter 202, Florida Statutes

### **Brief Overview**

The Communications Services Tax Simplification Law was enacted to restructure taxes on telecommunications, cable, direct-to-home satellite, and related services that existed prior to October 1, 2001.<sup>1</sup> The definition of communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium. The law replaced and consolidated seven different state and local taxes or fees with a single tax comprised of two components: a state communications services tax and a local communications services tax. 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. 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.

### **State Communications Services Tax**

The state communications services tax consists of two components: a state tax and a gross receipts tax. A state tax is imposed on the retail sale of communications services at the rate of 6.8 percent while direct-to-home satellite service is taxed at the rate of 10.8 percent.<sup>2</sup> The second component is the gross receipts tax of 2.37 percent that is applied to communications services.<sup>3</sup>

Consequently, local, long distance, or toll telephone; mobile communications; private line; pager and beeper; telephone charges made by a hotel or motel; fax; telex, telegram, and teletype services; and cable services are taxed at the state rate of 6.8 percent plus the 2.37 percent gross receipt rate for a total of 9.17 percent. Direct-to-home satellite service is taxed at the state rate of 10.8 percent plus the gross receipts rate of 2.37 percent for a total of 13.17 percent.

### **Local Communications Services Tax**

A county or municipality may, by ordinance, levy a local communications services tax.<sup>4</sup> The local tax rates vary, depending on the type of local government. For municipalities and charter counties that have not chosen to levy permit fees, the tax may be levied at a rate up to 5.1 percent. For municipalities and charter counties that have chosen to levy permit fees, the tax may be levied at a

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1. Refer to the Department of Revenue's Communications Services Tax: An Overview of Florida's Tax Restructuring ([http://sun6.dms.state.fl.us/dor/taxes/pdf/Cst\\_ovr.pdf](http://sun6.dms.state.fl.us/dor/taxes/pdf/Cst_ovr.pdf)) for a more detailed explanation of the 2001 tax law changes.

2. Section 202.12(1), F.S. (2005).

3. Section 203.01(1)(b), F.S. (2005).

4. Section 202.19(1), F.S. (2005).

rate up to 4.98 percent. Non-charter counties may levy the tax at a rate of up to 1.6 percent. These maximum rates do not include add-ons of up to 0.12 percent for municipalities and charter counties or up to 0.24 percent for non-charter counties that have elected not to require and collect permit fees authorized pursuant to s. 337.401, F.S., nor do they supersede conversion or emergency rates authorized by s. 202.20, F.S., which are in excess of these maximum rates.<sup>5</sup> In addition to the local communications services taxes, 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 communications services tax, and the rate shall be determined in accordance with s. 202.20(3), F.S.<sup>6</sup>

### **General Law Amendments**

Chapter 2005-132, L.O.F., (CS/CS/SB 1322) provides, among other communications services tax changes, that the local communications services tax includes, and is in lieu of, any fee or other consideration, including, but not limited to application fees, transfer fees, renewal fees, or claims for related costs, that a local taxing jurisdiction may impose upon communications services dealers for the right to use or occupy public roads or rights-of-way. This change became effective on June 2, 2005.

Chapter 2005-187, L.O.F., (CS/SB 2070) provides, among other communications services tax changes, for the repeal of the tax imposed upon the actual cost of operating a substitute communications system under chs. 202 and 203, F.S., and provides that the repeal applies retroactively to October 1, 2001. This change became effective on June 10, 2005.

### **Eligibility Requirements**

County and municipal governments are eligible to receive proceeds of the state communications services tax. Counties, municipalities, and school boards may be eligible to receive proceeds of the local communications services tax.

### **Administrative Procedures**

The communications services taxes, as imposed pursuant to chs. 202 and 203, F.S., (i.e., the gross receipts tax on communications services) shall be paid by the purchaser and shall be collected from the purchaser by the dealer of such services. Each dealer who makes retail sales of communications services shall add the amount of applicable taxes to the price of services sold and shall state the taxes separately from the price of services on all invoices.<sup>7</sup>

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5. Id., at (2).

6. Id., at (5).

7. Section 202.16, F.S. (2005).

The Department of Revenue (DOR) administers the statewide collection of both the state and local components of the communications service tax. Dealers who collect local communications services tax must 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 local taxing jurisdiction and updated at least once every six months.<sup>8</sup>

The amount of revenue collected is dependent on the jurisdiction's local communications services tax rate. A county government's local communications services tax is charged to those billable customers residing within the unincorporated area. A municipal government's local communications services tax is charged to those billable customers residing within the incorporated area.

The proceeds of each local communications services tax levied by a county or municipality, less the DOR's costs of administration, shall be 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 shall be 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.<sup>9</sup>

Any adoption, repeal, or change in the rate of a local communications services tax 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 1<sup>st</sup> subsequent to such adoption, repeal, or change. The local government must notify the DOR of the adoption, repeal, or change by September 1<sup>st</sup> which immediately precedes the January 1<sup>st</sup> effective date.<sup>10</sup>

### **Distribution of Proceeds**

#### *State Communications Services Tax*

The proceeds derived from the 2.37 percent gross receipts tax on communications services, including direct-to-home satellite service, are transferred to the Public Education Capital Outlay and Debt Service Trust Fund, which serves as a funding source for public school capital construction. The remaining proceeds derived from the 6.8 percent state tax on communications services, except direct-to-home satellite service, are distributed by the same formula used for distribution of the state

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8. Section 202.22, F.S. (2005).

9. Section 202.18(3), F.S. (2005).

10. Section 202.21, F.S. (2005).

sales and use tax as prescribed in s. 212.20(6), F.S.<sup>11</sup> The proceeds derived from the 10.8 percent state tax on direct-to-home satellite service shall be distributed pursuant to s. 202.18(2), F.S.

### Local Communications Services Tax

The amount of tax revenues available for distribution to local governments is dependent on each jurisdiction's local communications services tax rate. The tax revenues, less the DOR's administrative cost deduction, are distributed monthly to the appropriate jurisdictions. The proceeds of taxes imposed pursuant to s. 202.19(5), F.S., shall be distributed in the same manner as the local option sales taxes.<sup>12</sup>

### Authorized Uses

The revenues derived from the local communications services tax may be used for any public purpose, including the pledge of such revenues for the repayment of current or future bonded indebtedness. Revenue raised by a tax imposed pursuant to s. 202.19(5), F.S., shall be 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.<sup>13</sup>

### Relevant Attorney General Opinions

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

### Local Tax Rates

The DOR maintains a list of current and historical local tax rates, which includes upcoming rate changes.<sup>14</sup>

### Current and Prior Years' Revenues

The table included in this section lists the estimated local communications services tax distributions for local fiscal year 2006 as calculated by the DOR. Inquiries regarding the DOR's estimates should be addressed to the Office of Tax Research at (850) 488-2900 or Suncom 278-2900. No data summarizing prior years' distributions to local governments are available.

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11. Section 202.18(1), F.S. (2005).

12. *Id.*, at (3).

13. Section 202.19(8), F.S. (2005).

14. [http://sun6.dms.state.fl.us/dor/taxes/local\\_tax\\_rates.html](http://sun6.dms.state.fl.us/dor/taxes/local_tax_rates.html)

## Local Communications Services Tax

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2006

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Pop. Estimate	Per Capita Consumption
<b>ALACHUA BOCC</b>	<b>\$ 67,460,202</b>	<b>6.90%</b>	<b>\$ 4,654,754</b>	<b>98,276</b>	<b>\$ 686</b>
Alachua	\$ 6,001,229	3.80%	\$ 228,047	7,121	\$ 843
Archer	\$ 653,084	5.22%	\$ 34,091	1,248	\$ 523
Gainesville	\$ 104,889,188	5.32%	\$ 5,580,105	116,524	\$ 900
Hawthorne	\$ 790,956	5.22%	\$ 41,288	1,367	\$ 579
High Springs	\$ 3,142,404	5.22%	\$ 164,033	4,330	\$ 726
LaCrosse	\$ 163,075	3.42%	\$ 5,577	168	\$ 971
Micanopy	\$ 379,866	5.10%	\$ 19,373	631	\$ 602
Newberry	\$ 2,055,919	4.20%	\$ 86,349	3,960	\$ 519
Waldo	\$ 297,994	5.22%	\$ 15,555	840	\$ 355
<b>BAKER BOCC</b>	<b>\$ 7,813,463</b>	<b>0.64%</b>	<b>\$ 50,006</b>	<b>16,431</b>	<b>\$ 476</b>
Glen Saint Mary	\$ 1,260,236	5.30%	\$ 66,793	488	\$ 2,582
Macclenny	\$ 3,708,428	6.02%	\$ 223,247	5,019	\$ 739
<b>BAY BOCC</b>	<b>\$ 45,116,691</b>	<b>1.84%</b>	<b>\$ 830,147</b>	<b>61,923</b>	<b>\$ 729</b>
Callaway	\$ 8,197,105	5.10%	\$ 418,052	14,808	\$ 554
Cedar Grove	\$ 2,903,012	4.92%	\$ 142,828	5,882	\$ 494
Lynn Haven	\$ 12,164,554	5.22%	\$ 634,990	14,778	\$ 823
Mexico Beach	\$ 1,284,266	2.88%	\$ 36,987	1,107	\$ 1,160
Panama City	\$ 41,170,163	5.22%	\$ 2,149,083	37,020	\$ 1,112
Panama City Beach	\$ 16,355,323	5.22%	\$ 853,748	8,322	\$ 1,965
Parker	\$ 2,666,089	5.22%	\$ 139,170	4,648	\$ 574
Springfield	\$ 4,321,004	5.22%	\$ 225,556	8,925	\$ 484
<b>BRADFORD BOCC</b>	<b>\$ 6,743,847</b>	<b>0.64%</b>	<b>\$ 43,161</b>	<b>16,356</b>	<b>\$ 412</b>
Brooker	\$ 351,281	3.00%	\$ 10,538	321	\$ 1,094
Hampton	\$ 114,917	2.20%	\$ 2,528	445	\$ 258
Lawtey	\$ 361,322	1.10%	\$ 3,975	686	\$ 527
Starke	\$ 5,417,351	3.62%	\$ 196,108	5,570	\$ 973
<b>BREVARD BOCC</b>	<b>\$ 130,133,208</b>	<b>5.22%</b>	<b>\$ 6,792,953</b>	<b>205,429</b>	<b>\$ 633</b>
Cape Canaveral	\$ 9,521,460	5.22%	\$ 497,020	9,807	\$ 971
Cocoa	\$ 17,114,401	5.22%	\$ 893,372	17,515	\$ 977
Cocoa Beach	\$ 12,921,640	5.22%	\$ 674,510	12,850	\$ 1,006
Indialantic	\$ 3,369,102	6.20%	\$ 208,884	3,037	\$ 1,109
Indian Harbour Beach	\$ 7,111,848	5.22%	\$ 371,238	8,661	\$ 821
Malabar	\$ 1,957,978	5.22%	\$ 102,206	2,782	\$ 704
Melbourne	\$ 77,126,795	5.93%	\$ 4,573,619	75,032	\$ 1,028
Melbourne Beach	\$ 2,715,267	5.22%	\$ 141,737	3,422	\$ 793
Melbourne Village	\$ 477,350	5.22%	\$ 24,918	719	\$ 664
Palm Bay	\$ 58,794,343	5.22%	\$ 3,069,065	88,572	\$ 664
Palm Shores	\$ 831,440	4.80%	\$ 39,909	938	\$ 886
Rockledge	\$ 20,194,308	5.22%	\$ 1,054,143	23,362	\$ 864
Satellite Beach	\$ 8,012,992	5.22%	\$ 418,278	10,860	\$ 738
Titusville	\$ 31,468,635	5.42%	\$ 1,705,600	42,964	\$ 732
West Melbourne	\$ 11,580,832	5.52%	\$ 639,262	13,869	\$ 835
<b>BROWARD BOCC</b>	<b>\$ 43,793,544</b>	<b>5.22%</b>	<b>\$ 2,286,023</b>	<b>44,100</b>	<b>\$ 993</b>
Coconut Creek	\$ 41,412,323	5.22%	\$ 2,161,723	47,925	\$ 864
Cooper City	\$ 22,837,066	4.80%	\$ 1,096,179	29,338	\$ 778
Coral Springs	\$ 110,247,211	5.22%	\$ 5,754,904	126,711	\$ 870
Dania Beach	\$ 23,935,557	5.32%	\$ 1,273,372	28,080	\$ 852
Davie	\$ 76,519,169	5.20%	\$ 3,978,997	81,839	\$ 935
Deerfield Beach	\$ 104,059,978	4.50%	\$ 4,682,699	74,834	\$ 1,391

<b>Local Communications Services Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>					
<b>Local Government</b>	<b>Estimated CST Base</b>	<b>Current Tax Rate</b>	<b>Revenue Estimate</b>	<b>2005 Pop. Estimate</b>	<b>Per Capita Consumption</b>
Fort Lauderdale	\$ 270,485,088	5.22%	\$ 14,119,322	170,212	\$ 1,589
Hallandale Beach	\$ 27,255,756	5.22%	\$ 1,422,750	35,230	\$ 774
Hillsboro Beach	\$ 1,328,256	1.20%	\$ 15,939	2,245	\$ 592
Hollywood	\$ 140,672,023	5.22%	\$ 7,343,080	142,985	\$ 984
Lauderdale-by-the-Sea	\$ 8,249,847	5.32%	\$ 438,892	6,278	\$ 1,314
Lauderdale Lakes	\$ 20,885,011	5.22%	\$ 1,090,198	31,752	\$ 658
Lauderhill	\$ 41,746,666	5.22%	\$ 2,179,176	57,936	\$ 721
Lazy Lake	\$ 29,487	0.60%	\$ 177	34	\$ 867
Lighthouse Point	\$ 8,015,520	6.22%	\$ 498,565	10,857	\$ 738
Margate	\$ 46,295,560	5.32%	\$ 2,462,924	54,455	\$ 850
Miramar	\$ 91,035,140	5.22%	\$ 4,752,034	101,813	\$ 894
North Lauderdale	\$ 26,285,162	5.22%	\$ 1,372,085	40,331	\$ 652
Oakland Park	\$ 36,955,406	5.42%	\$ 2,002,983	31,810	\$ 1,162
Parkland	\$ 16,645,252	5.22%	\$ 868,882	19,374	\$ 859
Pembroke Park	\$ 6,716,492	5.22%	\$ 350,601	5,708	\$ 1,177
Pembroke Pines	\$ 116,663,093	5.42%	\$ 6,323,140	149,882	\$ 778
Plantation	\$ 98,791,496	5.22%	\$ 5,156,916	84,604	\$ 1,168
Pompano Beach	\$ 105,940,507	5.22%	\$ 5,530,094	101,405	\$ 1,045
Sea Ranch Lakes	\$ 594,977	5.22%	\$ 31,058	727	\$ 818
Southwest Ranches	\$ 3,775,382	5.22%	\$ 197,075	7,443	\$ 507
Sunrise	\$ 78,495,543	5.22%	\$ 4,097,467	88,976	\$ 882
Tamarac	\$ 53,385,066	5.22%	\$ 2,786,700	57,726	\$ 925
West Park	\$ 13,721,000	0.00%	\$ -	13,721	\$ 1,000
Weston	\$ 65,849,554	5.22%	\$ 3,437,347	60,636	\$ 1,086
Wilton Manors	\$ 10,004,984	5.62%	\$ 562,280	12,282	\$ 815
<b>CALHOUN BOCC</b>	<b>\$ 2,863,419</b>	<b>1.84%</b>	<b>\$ 52,687</b>	<b>9,174</b>	<b>\$ 312</b>
Altha	\$ 322,852	5.22%	\$ 16,853	548	\$ 589
Blountstown	\$ 2,142,794	5.22%	\$ 111,854	2,452	\$ 874
<b>CHARLOTTE BOCC</b>	<b>\$ 96,199,044</b>	<b>5.22%</b>	<b>\$ 5,021,590</b>	<b>138,789</b>	<b>\$ 693</b>
Punta Gorda	\$ 15,300,575	5.22%	\$ 798,690	17,129	\$ 893
<b>CITRUS BOCC</b>	<b>\$ 67,567,525</b>	<b>2.24%</b>	<b>\$ 1,513,513</b>	<b>118,163</b>	<b>\$ 572</b>
Crystal River	\$ 5,492,725	5.22%	\$ 286,720	3,685	\$ 1,491
Inverness	\$ 7,419,835	5.32%	\$ 394,735	7,105	\$ 1,044
<b>CLAY BOCC</b>	<b>\$ 92,697,692</b>	<b>5.92%</b>	<b>\$ 5,487,703</b>	<b>146,401</b>	<b>\$ 633</b>
Green Cove Springs	\$ 5,880,520	5.22%	\$ 306,963	5,957	\$ 987
Keystone Heights	\$ 1,347,436	4.00%	\$ 53,897	1,383	\$ 974
Orange Park	\$ 13,687,630	5.22%	\$ 714,494	9,093	\$ 1,505
Penney Farms	\$ 406,224	5.22%	\$ 21,205	627	\$ 648
<b>COLLIER BOCC</b>	<b>\$ 202,464,599</b>	<b>2.10%</b>	<b>\$ 4,251,757</b>	<b>267,534</b>	<b>\$ 757</b>
Everglades	\$ 654,383	3.90%	\$ 25,521	527	\$ 1,242
Marco Island	\$ 18,375,641	5.22%	\$ 959,208	15,576	\$ 1,180
Naples	\$ 45,040,470	3.30%	\$ 1,486,335	22,443	\$ 2,007
<b>COLUMBIA BOCC</b>	<b>\$ 18,090,933</b>	<b>1.30%</b>	<b>\$ 235,182</b>	<b>47,394</b>	<b>\$ 382</b>
Fort White	\$ 372,384	0.60%	\$ 2,234	423	\$ 880
Lake City	\$ 17,259,469	5.22%	\$ 900,944	10,286	\$ 1,678
<b>DE SOTO BOCC</b>	<b>\$ 9,038,066</b>	<b>2.34%</b>	<b>\$ 211,491</b>	<b>25,199</b>	<b>\$ 359</b>
Arcadia	\$ 7,079,950	5.22%	\$ 369,573	6,854	\$ 1,033
<b>DIXIE BOCC</b>	<b>\$ 4,908,389</b>	<b>1.84%</b>	<b>\$ 90,314</b>	<b>11,827</b>	<b>\$ 415</b>
Cross City	\$ 1,509,361	2.50%	\$ 37,734	1,801	\$ 838
Horseshoe Beach	\$ 113,048	6.20%	\$ 7,009	245	\$ 461

## Local Communications Services Tax

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2006

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Pop. Estimate	Per Capita Consumption
<b>DUVAL-Jacksonville</b>	<b>\$ 815,443,796</b>	<b>5.22%</b>	<b>\$ 42,566,166</b>	<b>795,732</b>	<b>\$ 1,025</b>
Atlantic Beach	\$ 10,568,914	5.22%	\$ 551,697	13,881	\$ 761
Baldwin	\$ 1,045,364	6.22%	\$ 65,022	1,641	\$ 637
Jacksonville Beach	\$ 16,972,934	5.22%	\$ 885,987	21,544	\$ 788
Neptune Beach	\$ 6,045,699	5.22%	\$ 315,585	7,240	\$ 835
<b>ESCAMBIA BOCC</b>	<b>\$ 109,809,977</b>	<b>1.84%</b>	<b>\$ 2,020,504</b>	<b>246,744</b>	<b>\$ 445</b>
Century	\$ 894,326	2.10%	\$ 18,781	1,728	\$ 518
Pensacola	\$ 108,267,569	5.22%	\$ 5,651,567	56,259	\$ 1,924
<b>FLAGLER BOCC</b>	<b>\$ 13,847,764</b>	<b>1.84%</b>	<b>\$ 254,799</b>	<b>10,983</b>	<b>\$ 1,261</b>
Beverly Beach	\$ 331,034	5.10%	\$ 16,883	557	\$ 594
Bunnell	\$ 1,811,210	5.75%	\$ 113,472	2,239	\$ 809
Flagler Beach (part)	\$ 5,085,627	5.10%	\$ 259,367	5,411	\$ 940
Marineland	\$ 232,250	0.40%	\$ 929	9	\$ 25,806
Palm Coast	\$ 34,754,233	5.22%	\$ 1,814,171	50,484	\$ 688
<b>FRANKLIN BOCC</b>	<b>\$ 5,421,187</b>	<b>0.90%</b>	<b>\$ 48,791</b>	<b>6,616</b>	<b>\$ 819</b>
Apalachicola	\$ 2,261,912	3.60%	\$ 81,429	2,412	\$ 938
Carrabelle	\$ 957,619	5.82%	\$ 55,733	1,306	\$ 733
<b>GADSDEN BOCC</b>	<b>\$ 8,927,075</b>	<b>0.44%</b>	<b>\$ 39,279</b>	<b>29,149</b>	<b>\$ 306</b>
Chattahoochee	\$ 1,771,683	5.22%	\$ 92,482	2,361	\$ 750
Greensboro	\$ 341,225	5.12%	\$ 17,471	642	\$ 532
Gretna	\$ 785,574	4.02%	\$ 31,580	1,748	\$ 449
Havana	\$ 1,814,055	5.22%	\$ 94,694	1,745	\$ 1,040
Midway	\$ 951,937	3.70%	\$ 35,222	1,487	\$ 640
Quincy	\$ 5,704,340	5.22%	\$ 297,767	6,944	\$ 821
<b>GILCHRIST BOCC</b>	<b>\$ 4,786,858</b>	<b>1.84%</b>	<b>\$ 88,078</b>	<b>12,682</b>	<b>\$ 377</b>
Bell	\$ 261,696	4.50%	\$ 11,776	433	\$ 604
Fanning Springs (part)	\$ 286,244	5.62%	\$ 16,087	325	\$ 881
Trenton	\$ 1,002,897	5.22%	\$ 52,351	1,631	\$ 615
<b>GLADES BOCC</b>	<b>\$ 4,070,087</b>	<b>1.84%</b>	<b>\$ 74,890</b>	<b>8,337</b>	<b>\$ 488</b>
Moore Haven	\$ 811,700	1.20%	\$ 9,740	1,650	\$ 492
<b>GULF BOCC</b>	<b>\$ 5,346,459</b>	<b>0.54%</b>	<b>\$ 28,871</b>	<b>7,804</b>	<b>\$ 685</b>
Port Saint Joe	\$ 3,331,463	5.22%	\$ 173,902	3,661	\$ 910
Wewahitchka	\$ 948,793	5.22%	\$ 49,527	1,728	\$ 549
<b>HAMILTON BOCC</b>	<b>\$ 3,426,387</b>	<b>0.30%</b>	<b>\$ 10,279</b>	<b>8,091</b>	<b>\$ 423</b>
Jasper	\$ 1,088,973	4.80%	\$ 52,271	1,719	\$ 633
Jennings	\$ 277,776	5.10%	\$ 14,167	836	\$ 332
White Springs	\$ 380,937	5.00%	\$ 19,047	760	\$ 501
<b>HARDEE BOCC</b>	<b>\$ 7,983,694</b>	<b>1.34%</b>	<b>\$ 106,982</b>	<b>17,032</b>	<b>\$ 469</b>
Bowling Green	\$ 779,904	3.32%	\$ 25,893	3,040	\$ 257
Wauchula	\$ 3,097,428	5.10%	\$ 157,969	4,405	\$ 703
Zolfo Springs	\$ 443,790	2.32%	\$ 10,296	1,662	\$ 267
<b>HENDRY BOCC</b>	<b>\$ 10,800,429</b>	<b>1.84%</b>	<b>\$ 198,728</b>	<b>25,871</b>	<b>\$ 417</b>
Clewiston	\$ 5,013,662	5.22%	\$ 261,713	6,710	\$ 747
La Belle	\$ 5,659,586	4.22%	\$ 238,835	4,387	\$ 1,290
<b>HERNANDO BOCC</b>	<b>\$ 85,530,689</b>	<b>1.40%</b>	<b>\$ 1,197,430</b>	<b>137,436</b>	<b>\$ 622</b>
Brooksville	\$ 10,521,054	5.22%	\$ 549,199	7,279	\$ 1,445
Weeki Wachee	\$ 573,915	0.10%	\$ 574	8	\$ 71,739
<b>HIGHLANDS BOCC</b>	<b>\$ 36,720,720</b>	<b>1.84%</b>	<b>\$ 675,661</b>	<b>71,508</b>	<b>\$ 514</b>
Avon Park	\$ 6,097,871	5.22%	\$ 318,309	8,772	\$ 695
Lake Placid	\$ 3,284,214	5.22%	\$ 171,436	1,715	\$ 1,915

<b>Local Communications Services Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>					
<b>Local Government</b>	<b>Estimated CST Base</b>	<b>Current Tax Rate</b>	<b>Revenue Estimate</b>	<b>2005 Pop. Estimate</b>	<b>Per Capita Consumption</b>
Sebring	\$ 10,697,234	5.22%	\$ 558,396	10,039	\$ 1,066
<b>HILLSBOROUGH BOCC</b>	<b>\$ 588,621,757</b>	<b>4.00%</b>	<b>\$ 23,544,870</b>	<b>730,490</b>	<b>\$ 806</b>
Plant City	\$ 28,458,397	5.72%	\$ 1,627,820	32,002	\$ 889
Tampa	\$ 503,562,430	5.22%	\$ 26,285,959	322,927	\$ 1,559
Temple Terrace	\$ 31,776,627	5.40%	\$ 1,715,938	21,949	\$ 1,448
<b>HOLMES BOCC</b>	<b>\$ 4,405,409</b>	<b>0.20%</b>	<b>\$ 8,811</b>	<b>13,600</b>	<b>\$ 324</b>
Bonifay	\$ 2,249,789	5.82%	\$ 130,938	2,677	\$ 840
Esto	\$ 60,818	0.80%	\$ 487	379	\$ 160
Noma	\$ 58,761	0.10%	\$ 59	230	\$ 255
Ponce de Leon	\$ 229,340	2.70%	\$ 6,192	465	\$ 493
Westville	\$ 118,084	0.90%	\$ 1,063	226	\$ 522
<b>INDIAN RIVER BOCC</b>	<b>\$ 58,719,063</b>	<b>1.84%</b>	<b>\$ 1,080,431</b>	<b>80,884</b>	<b>\$ 726</b>
Fellsmere	\$ 1,635,493	5.22%	\$ 85,373	4,284	\$ 382
Indian River Shores	\$ 4,029,736	2.80%	\$ 112,833	3,647	\$ 1,105
Orchid	\$ 990,827	2.10%	\$ 20,807	304	\$ 3,259
Sebastian	\$ 14,718,210	5.22%	\$ 768,291	19,365	\$ 760
Vero Beach	\$ 27,614,805	5.12%	\$ 1,413,878	18,012	\$ 1,533
<b>JACKSON BOCC</b>	<b>\$ 13,127,142</b>	<b>1.84%</b>	<b>\$ 241,539</b>	<b>28,048</b>	<b>\$ 468</b>
Alford	\$ 221,703	1.50%	\$ 3,326	484	\$ 458
Bascom	\$ 42,630	1.32%	\$ 563	109	\$ 391
Campbellton	\$ 238,611	5.22%	\$ 12,455	216	\$ 1,105
Cottondale	\$ 529,305	5.22%	\$ 27,630	901	\$ 587
Graceville	\$ 1,253,117	5.22%	\$ 65,413	2,484	\$ 504
Grand Ridge	\$ 404,600	5.22%	\$ 21,120	902	\$ 449
Greenwood	\$ 400,424	5.22%	\$ 20,902	763	\$ 525
Jacob City	\$ 145,500	0.00%	\$ -	291	\$ 500
Malone	\$ 340,993	5.22%	\$ 17,800	735	\$ 464
Marianna	\$ 4,776,554	5.22%	\$ 249,336	6,157	\$ 776
Sneads	\$ 880,588	3.30%	\$ 29,059	1,960	\$ 449
<b>JEFFERSON BOCC</b>	<b>\$ 4,716,187</b>	<b>1.14%</b>	<b>\$ 53,765</b>	<b>10,360</b>	<b>\$ 455</b>
Monticello	\$ 3,140,062	4.50%	\$ 141,303	2,537	\$ 1,238
<b>LAFAYETTE BOCC</b>	<b>\$ 1,953,539</b>	<b>1.84%</b>	<b>\$ 35,945</b>	<b>5,110</b>	<b>\$ 382</b>
Mayo	\$ 400,753	2.00%	\$ 8,015	1,022	\$ 392
<b>LAKE BOCC</b>	<b>\$ 86,675,721</b>	<b>1.94%</b>	<b>\$ 1,681,509</b>	<b>140,065</b>	<b>\$ 619</b>
Astatula	\$ 640,727	4.40%	\$ 28,192	1,393	\$ 460
Clermont	\$ 19,562,345	5.22%	\$ 1,021,154	17,656	\$ 1,108
Eustis	\$ 13,257,726	5.22%	\$ 692,053	16,910	\$ 784
Fruitland Park	\$ 2,944,770	5.22%	\$ 153,717	3,335	\$ 883
Groveland	\$ 3,482,428	5.22%	\$ 181,783	4,249	\$ 820
Howey-in-the-Hills	\$ 905,743	5.22%	\$ 47,280	1,057	\$ 857
Lady Lake	\$ 11,181,036	5.22%	\$ 583,650	12,666	\$ 883
Leesburg	\$ 19,857,268	5.22%	\$ 1,036,549	16,685	\$ 1,190
Mascotte	\$ 2,323,656	3.90%	\$ 90,623	3,745	\$ 620
Minneola	\$ 5,131,059	5.22%	\$ 267,841	7,838	\$ 655
Montverde	\$ 885,275	1.80%	\$ 15,935	1,080	\$ 820
Mount Dora	\$ 9,410,715	5.22%	\$ 491,239	10,762	\$ 874
Tavares	\$ 8,411,917	5.32%	\$ 447,514	10,942	\$ 769
Umatilla	\$ 1,866,124	5.22%	\$ 97,412	2,405	\$ 776
<b>LEE BOCC</b>	<b>\$ 223,360,671</b>	<b>3.61%</b>	<b>\$ 8,063,320</b>	<b>276,451</b>	<b>\$ 808</b>
Bonita Springs	\$ 21,464,649	1.82%	\$ 390,657	41,064	\$ 523

<b>Local Communications Services Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>					
<b>Local Government</b>	<b>Estimated CST Base</b>	<b>Current Tax Rate</b>	<b>Revenue Estimate</b>	<b>2005 Pop. Estimate</b>	<b>Per Capita Consumption</b>
Cape Coral	\$ 104,073,301	4.12%	\$ 4,287,820	132,350	\$ 786
Fort Myers	\$ 68,529,420	5.22%	\$ 3,577,236	57,506	\$ 1,192
Fort Myers Beach	\$ 12,010,232	5.22%	\$ 626,934	6,945	\$ 1,729
Sanibel	\$ 10,377,128	5.22%	\$ 541,686	6,335	\$ 1,638
<b>LEON BOCC</b>	<b>\$ 66,601,201</b>	<b>5.22%</b>	<b>\$ 3,476,583</b>	<b>94,637</b>	<b>\$ 704</b>
Tallahassee	\$ 153,380,420	5.22%	\$ 8,006,458	167,484	\$ 916
<b>LEVY BOCC</b>	<b>\$ 10,133,788</b>	<b>1.84%</b>	<b>\$ 186,462</b>	<b>27,947</b>	<b>\$ 363</b>
Bronson	\$ 668,399	2.50%	\$ 16,710	987	\$ 677
Cedar Key	\$ 584,166	2.10%	\$ 12,267	851	\$ 686
Chiefland	\$ 2,500,146	5.22%	\$ 130,508	2,031	\$ 1,231
Fanning Springs (part)	\$ 156,351	5.62%	\$ 8,787	553	\$ 283
Inglis	\$ 985,762	5.22%	\$ 51,457	1,637	\$ 602
Otter Creek	\$ 68,977	0.70%	\$ 483	137	\$ 503
Williston	\$ 1,867,049	5.22%	\$ 97,460	2,327	\$ 802
Yankeetown	\$ 435,809	5.72%	\$ 24,928	702	\$ 621
<b>LIBERTY BOCC</b>	<b>\$ 2,250,950</b>	<b>0.60%</b>	<b>\$ 13,506</b>	<b>4,961</b>	<b>\$ 454</b>
Bristol	\$ 488,134	5.22%	\$ 25,481	877	\$ 557
<b>MADISON BOCC</b>	<b>\$ 6,119,792</b>	<b>1.84%</b>	<b>\$ 112,604</b>	<b>13,556</b>	<b>\$ 451</b>
Greenville	\$ 352,620	4.62%	\$ 16,291	830	\$ 425
Lee	\$ 126,106	5.22%	\$ 6,583	387	\$ 326
Madison	\$ 3,706,200	5.22%	\$ 193,464	3,056	\$ 1,213
<b>MANATEE BOCC</b>	<b>\$ 161,681,414</b>	<b>1.84%</b>	<b>\$ 2,974,938</b>	<b>218,506</b>	<b>\$ 740</b>
Anna Maria	\$ 1,786,868	1.40%	\$ 25,016	1,848	\$ 967
Bradenton	\$ 45,741,879	5.72%	\$ 2,616,436	52,468	\$ 872
Bradenton Beach	\$ 1,864,875	5.72%	\$ 106,671	1,513	\$ 1,233
Holmes Beach	\$ 5,040,679	5.22%	\$ 263,123	5,026	\$ 1,003
Longboat Key (part)	\$ 3,268,560	5.22%	\$ 170,619	2,605	\$ 1,255
Palmetto	\$ 10,010,053	5.42%	\$ 542,545	13,019	\$ 769
<b>MARION BOCC</b>	<b>\$ 134,630,116</b>	<b>1.74%</b>	<b>\$ 2,335,833</b>	<b>235,974</b>	<b>\$ 571</b>
Bellevue	\$ 4,363,599	3.00%	\$ 130,908	3,695	\$ 1,181
Dunnellon	\$ 2,508,603	5.22%	\$ 130,949	1,931	\$ 1,299
McIntosh	\$ 366,530	1.30%	\$ 4,765	448	\$ 818
Ocala	\$ 63,523,716	5.22%	\$ 3,315,938	47,330	\$ 1,342
Reddick	\$ 274,253	1.30%	\$ 3,565	523	\$ 524
<b>MARTIN BOCC</b>	<b>\$ 89,803,815</b>	<b>1.84%</b>	<b>\$ 1,652,390</b>	<b>117,380</b>	<b>\$ 765</b>
Jupiter Island	\$ 1,112,895	5.22%	\$ 58,093	619	\$ 1,798
Ocean Breeze Park	\$ 411,819	2.20%	\$ 9,060	455	\$ 905
Sewall's Point	\$ 2,153,233	3.12%	\$ 67,181	1,991	\$ 1,081
Stuart	\$ 26,546,584	4.92%	\$ 1,306,092	15,898	\$ 1,670
<b>MIAMI-DADE BOCC</b>	<b>\$ 835,752,982</b>	<b>5.22%</b>	<b>\$ 43,626,306</b>	<b>1,091,421</b>	<b>\$ 766</b>
Aventura	\$ 35,430,926	5.20%	\$ 1,842,408	28,207	\$ 1,256
Bal Harbour	\$ 5,488,601	5.22%	\$ 286,505	3,409	\$ 1,610
Bay Harbor Islands	\$ 5,727,039	5.22%	\$ 298,951	5,201	\$ 1,101
Biscayne Park	\$ 2,059,763	4.40%	\$ 90,630	3,555	\$ 579
Coral Gables	\$ 73,538,507	5.22%	\$ 3,838,710	44,345	\$ 1,658
Doral	\$ 41,721,953	5.22%	\$ 2,177,886	30,285	\$ 1,378
El Portal	\$ 1,349,071	5.60%	\$ 75,548	2,550	\$ 529
Florida City	\$ 5,007,904	5.42%	\$ 271,428	8,699	\$ 576
Golden Beach	\$ 1,386,474	2.12%	\$ 29,393	997	\$ 1,391
Hialeah	\$ 143,557,693	5.22%	\$ 7,493,712	233,566	\$ 615

## Local Communications Services Tax

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2006

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Pop. Estimate	Per Capita Consumption
Hialeah Gardens	\$ 12,444,441	5.22%	\$ 649,600	20,441	\$ 609
Homestead	\$ 25,819,853	5.42%	\$ 1,399,436	36,483	\$ 708
Indian Creek	\$ 122,626	0.70%	\$ 858	33	\$ 3,716
Islandia	\$ 4,500	0.00%	\$ -	6	\$ 750
Key Biscayne	\$ 14,385,836	5.22%	\$ 750,941	11,160	\$ 1,289
Medley	\$ 13,279,862	6.22%	\$ 826,007	1,123	\$ 11,825
Miami	\$ 660,062,837	5.22%	\$ 34,455,280	377,529	\$ 1,748
Miami Beach	\$ 100,070,234	5.22%	\$ 5,223,666	91,540	\$ 1,093
Miami Gardens	\$ 81,991,040	5.22%	\$ 4,279,932	105,414	\$ 778
Miami Lakes	\$ 21,132,208	5.22%	\$ 1,103,101	24,835	\$ 851
Miami Shores	\$ 8,122,707	5.72%	\$ 464,619	10,462	\$ 776
Miami Springs	\$ 12,515,436	5.22%	\$ 653,306	13,783	\$ 908
North Bay	\$ 4,760,020	4.90%	\$ 233,241	6,614	\$ 720
North Miami	\$ 34,789,459	5.22%	\$ 1,816,010	60,101	\$ 579
North Miami Beach	\$ 34,485,160	5.22%	\$ 1,800,125	42,359	\$ 814
Opa-locka	\$ 15,278,258	5.22%	\$ 797,525	16,116	\$ 948
Palmetto Bay	\$ 18,365,919	5.22%	\$ 958,701	24,903	\$ 737
Pinecrest	\$ 13,472,315	5.52%	\$ 743,672	19,317	\$ 697
South Miami	\$ 11,502,571	5.22%	\$ 600,434	10,891	\$ 1,056
Sunny Isles Beach	\$ 13,093,378	5.22%	\$ 683,474	16,580	\$ 790
Surfside	\$ 5,024,649	5.22%	\$ 262,287	5,564	\$ 903
Sweetwater	\$ 5,887,226	5.22%	\$ 307,313	14,267	\$ 413
Virginia Gardens	\$ 2,087,644	5.22%	\$ 108,975	2,356	\$ 886
West Miami	\$ 5,333,343	4.40%	\$ 234,667	6,132	\$ 870
<b>MONROE BOCC</b>	<b>\$ 37,050,033</b>	<b>1.64%</b>	<b>\$ 607,621</b>	<b>36,542</b>	<b>\$ 1,014</b>
Islamorada	\$ 5,623,776	5.22%	\$ 293,561	6,993	\$ 804
Key Colony Beach	\$ 962,189	5.10%	\$ 49,072	836	\$ 1,151
Key West	\$ 24,458,505	5.00%	\$ 1,222,925	26,215	\$ 933
Layton	\$ 164,900	0.00%	\$ -	195	\$ 846
Marathon	\$ 10,469,221	5.22%	\$ 546,493	10,391	\$ 1,008
<b>NASSAU BOCC</b>	<b>\$ 30,818,134</b>	<b>1.84%</b>	<b>\$ 567,054</b>	<b>49,456</b>	<b>\$ 623</b>
Callahan	\$ 2,026,069	4.50%	\$ 91,173	1,141	\$ 1,776
Fernandina Beach	\$ 12,705,192	5.12%	\$ 650,506	11,459	\$ 1,109
Hilliard	\$ 1,463,402	3.08%	\$ 45,073	2,853	\$ 513
<b>OKALOOSA BOCC</b>	<b>\$ 54,259,129</b>	<b>3.34%</b>	<b>\$ 1,483,083</b>	<b>108,551</b>	<b>\$ 500</b>
Cinco Bayou	\$ 370,204	5.12%	\$ 18,954	366	\$ 1,011
Crestview	\$ 14,949,923	5.22%	\$ 780,386	17,026	\$ 878
Destin	\$ 23,448,159	5.22%	\$ 1,223,994	12,015	\$ 1,952
Fort Walton Beach	\$ 37,791,080	5.62%	\$ 2,123,859	20,619	\$ 1,833
Laurel Hill	\$ 381,892	2.80%	\$ 10,693	569	\$ 671
Mary Esther	\$ 3,795,694	5.02%	\$ 190,544	4,211	\$ 901
Niceville	\$ 10,903,150	5.50%	\$ 599,673	12,801	\$ 852
Shalimar	\$ 1,373,559	5.00%	\$ 68,678	723	\$ 1,900
Valparaiso	\$ 3,927,058	5.22%	\$ 204,992	6,492	\$ 605
<b>OKEECHOBEE BOCC</b>	<b>\$ 16,589,338</b>	<b>0.80%</b>	<b>\$ 132,715</b>	<b>30,598</b>	<b>\$ 542</b>
Okeechobee	\$ 7,210,746	5.10%	\$ 367,748	5,458	\$ 1,321
<b>ORANGE BOCC</b>	<b>\$ 538,334,003</b>	<b>4.98%</b>	<b>\$ 26,809,033</b>	<b>659,281</b>	<b>\$ 817</b>
Apopka	\$ 28,267,429	6.12%	\$ 1,729,967	33,042	\$ 855
Bay Lake	\$ 22,400	0.00%	\$ -	28	\$ 800
Belle Isle	\$ 4,716,357	5.22%	\$ 246,194	6,082	\$ 775

## Local Communications Services Tax

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2006

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Pop. Estimate	Per Capita Consumption
Eatonville	\$ 2,087,103	5.22%	\$ 108,947	2,404	\$ 868
Edgewood	\$ 2,632,626	5.22%	\$ 137,423	2,160	\$ 1,219
Lake Buena Vista	\$ 15,200	0.00%	\$ -	19	\$ 800
Maitland	\$ 30,602,071	5.22%	\$ 1,597,428	16,476	\$ 1,857
Oakland	\$ 1,368,027	5.22%	\$ 71,411	1,678	\$ 815
Ocoee	\$ 22,418,034	5.22%	\$ 1,170,221	29,220	\$ 767
Orlando	\$ 380,002,906	5.22%	\$ 19,836,152	208,944	\$ 1,819
Windermere	\$ 4,480,011	5.22%	\$ 233,857	2,329	\$ 1,924
Winter Garden	\$ 19,665,721	5.22%	\$ 1,026,551	22,272	\$ 883
Winter Park	\$ 44,871,694	5.72%	\$ 2,566,661	26,843	\$ 1,672
<b>OSCEOLA BOCC</b>	<b>\$ 107,179,292</b>	<b>5.22%</b>	<b>\$ 5,594,759</b>	<b>144,914</b>	<b>\$ 740</b>
Kissimmee	\$ 52,882,822	5.22%	\$ 2,760,483	55,814	\$ 947
Saint Cloud	\$ 16,900,024	5.10%	\$ 861,901	24,774	\$ 682
<b>PALM BEACH BOCC</b>	<b>\$ 469,169,568</b>	<b>5.72%</b>	<b>\$ 26,836,499</b>	<b>550,690</b>	<b>\$ 852</b>
Atlantis	\$ 2,373,838	1.22%	\$ 28,961	2,151	\$ 1,104
Belle Glade	\$ 11,543,885	5.12%	\$ 591,047	14,956	\$ 772
Boca Raton	\$ 164,412,300	5.42%	\$ 8,911,147	84,500	\$ 1,946
Boynton Beach	\$ 54,782,545	5.22%	\$ 2,859,649	65,208	\$ 840
Briny Breezes	\$ 240,247	5.22%	\$ 12,541	412	\$ 583
Cloud Lake	\$ 63,096	2.32%	\$ 1,464	170	\$ 371
Delray Beach	\$ 70,865,204	5.22%	\$ 3,699,164	63,439	\$ 1,117
Glen Ridge	\$ 381,331	5.22%	\$ 19,905	276	\$ 1,382
Golf	\$ 581,372	5.22%	\$ 30,348	228	\$ 2,550
Greenacres	\$ 22,717,954	6.44%	\$ 1,463,036	30,561	\$ 743
Gulf Stream	\$ 992,521	5.22%	\$ 51,810	717	\$ 1,384
Haverhill	\$ 1,138,908	2.60%	\$ 29,612	1,516	\$ 751
Highland Beach	\$ 4,750,905	5.22%	\$ 247,997	4,019	\$ 1,182
Hypoluxo	\$ 2,381,436	5.92%	\$ 140,981	2,472	\$ 963
Juno Beach	\$ 7,741,396	5.22%	\$ 404,101	3,591	\$ 2,156
Jupiter	\$ 52,119,010	5.22%	\$ 2,720,612	46,074	\$ 1,131
Jupiter Inlet Colony	\$ 324,700	0.00%	\$ -	378	\$ 859
Lake Clarke Shores	\$ 2,962,910	5.22%	\$ 154,664	3,473	\$ 853
Lake Park	\$ 9,983,739	5.32%	\$ 531,135	9,105	\$ 1,097
Lake Worth	\$ 28,034,415	5.22%	\$ 1,463,396	35,855	\$ 782
Lantana	\$ 8,775,213	5.42%	\$ 475,617	9,454	\$ 928
Manalapan	\$ 954,284	1.60%	\$ 15,269	339	\$ 2,815
Mangonia Park	\$ 2,682,446	5.62%	\$ 150,753	2,519	\$ 1,065
North Palm Beach	\$ 13,951,245	5.22%	\$ 728,255	12,535	\$ 1,113
Ocean Ridge	\$ 1,738,687	2.00%	\$ 34,774	1,657	\$ 1,049
Pahokee	\$ 3,383,894	5.22%	\$ 176,639	5,977	\$ 566
Palm Beach	\$ 20,370,273	5.22%	\$ 1,063,328	9,662	\$ 2,108
Palm Beach Gardens	\$ 46,334,021	1.50%	\$ 695,010	42,384	\$ 1,093
Palm Beach Shores	\$ 1,685,248	5.52%	\$ 93,026	1,474	\$ 1,143
Palm Springs	\$ 10,165,452	5.32%	\$ 540,802	13,890	\$ 732
Riviera Beach	\$ 30,871,243	5.22%	\$ 1,611,479	32,916	\$ 938
Royal Palm Beach	\$ 27,679,079	5.22%	\$ 1,444,848	29,261	\$ 946
South Bay	\$ 1,812,537	5.10%	\$ 92,439	2,767	\$ 655
South Palm Beach	\$ 1,611,261	5.60%	\$ 90,231	1,531	\$ 1,052
Tequesta	\$ 6,386,579	5.22%	\$ 333,379	5,648	\$ 1,131
Wellington	\$ 42,858,146	5.22%	\$ 2,237,195	49,582	\$ 864

## Local Communications Services Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2006

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2005 Pop. Estimate	Per Capita Consumption
West Palm Beach	\$ 150,790,605	5.42%	\$ 8,172,851	97,413	\$ 1,548
<b>PASCO BOCC</b>	<b>\$ 222,648,307</b>	<b>1.84%</b>	<b>\$ 4,096,729</b>	<b>349,269</b>	<b>\$ 637</b>
Dade City	\$ 5,945,692	5.22%	\$ 310,365	6,615	\$ 899
New Port Richey	\$ 18,313,460	5.62%	\$ 1,029,216	16,334	\$ 1,121
Port Richey	\$ 4,205,641	5.10%	\$ 214,488	3,167	\$ 1,328
Saint Leo	\$ 312,408	1.00%	\$ 3,124	828	\$ 377
San Antonio	\$ 648,533	0.80%	\$ 5,188	894	\$ 725
Zephyrhills	\$ 10,108,492	5.52%	\$ 557,989	11,840	\$ 854
<b>PINELLAS BOCC</b>	<b>\$ 240,795,352</b>	<b>5.22%</b>	<b>\$ 12,569,517</b>	<b>281,777</b>	<b>\$ 855</b>
Belleair	\$ 3,741,625	5.22%	\$ 195,313	4,107	\$ 911
Belleair Beach	\$ 1,624,273	6.00%	\$ 97,456	1,632	\$ 995
Belleair Bluffs	\$ 2,124,235	5.22%	\$ 110,885	2,240	\$ 948
Belleair Shore	\$ 87,577	2.40%	\$ 2,102	72	\$ 1,216
Clearwater	\$ 127,072,588	5.12%	\$ 6,506,117	110,505	\$ 1,150
Dunedin	\$ 29,284,711	5.32%	\$ 1,557,947	37,217	\$ 787
Gulfport	\$ 9,148,059	6.12%	\$ 559,861	12,860	\$ 711
Indian Rocks Beach	\$ 4,355,909	2.30%	\$ 100,186	5,288	\$ 824
Indian Shores	\$ 2,121,123	5.22%	\$ 110,723	1,796	\$ 1,181
Kenneth City	\$ 2,994,756	5.10%	\$ 152,733	4,539	\$ 660
Largo	\$ 65,065,085	5.62%	\$ 3,656,658	74,089	\$ 878
Madeira Beach	\$ 4,704,474	5.72%	\$ 269,096	4,504	\$ 1,045
North Redington Beach	\$ 1,412,217	5.12%	\$ 72,305	1,543	\$ 915
Oldsmar	\$ 18,541,107	5.82%	\$ 1,079,092	13,737	\$ 1,350
Pinellas Park	\$ 43,254,290	5.40%	\$ 2,335,732	47,652	\$ 908
Redington Beach	\$ 1,329,599	5.40%	\$ 71,798	1,592	\$ 835
Redington Shores	\$ 1,991,236	5.22%	\$ 103,943	2,341	\$ 851
Safety Harbor	\$ 15,106,156	6.52%	\$ 984,921	17,827	\$ 847
Saint Petersburg	\$ 235,780,968	5.62%	\$ 13,250,890	252,721	\$ 933
Saint Petersburg Beach	\$ 11,104,656	5.70%	\$ 632,965	10,004	\$ 1,110
Seminole	\$ 12,633,976	5.22%	\$ 659,494	17,826	\$ 709
South Pasadena	\$ 4,197,912	5.72%	\$ 240,121	5,837	\$ 719
Tarpon Springs	\$ 20,927,174	5.72%	\$ 1,197,034	23,174	\$ 903
Treasure Island	\$ 9,409,031	2.32%	\$ 218,290	7,532	\$ 1,249
<b>POLK BOCC</b>	<b>\$ 187,008,425</b>	<b>5.22%</b>	<b>\$ 9,761,840</b>	<b>324,771</b>	<b>\$ 576</b>
Auburndale	\$ 15,811,510	5.22%	\$ 825,361	11,930	\$ 1,325
Bartow	\$ 12,665,230	6.12%	\$ 775,112	15,361	\$ 825
Davenport	\$ 2,687,528	3.52%	\$ 94,601	2,249	\$ 1,195
Dundee	\$ 2,582,798	5.72%	\$ 147,736	2,986	\$ 865
Eagle Lake	\$ 1,680,476	5.42%	\$ 91,082	2,513	\$ 669
Fort Meade	\$ 3,564,056	5.32%	\$ 189,608	5,828	\$ 612
Frostproof	\$ 2,013,483	5.32%	\$ 107,117	2,978	\$ 676
Haines City	\$ 12,336,680	5.22%	\$ 643,975	14,964	\$ 824
Highland Park	\$ 172,200	0.00%	\$ -	251	\$ 686
Hillcrest Heights	\$ 141,453	1.10%	\$ 1,556	266	\$ 532
Lake Alfred	\$ 2,914,217	4.62%	\$ 134,637	4,004	\$ 728
Lake Hamilton	\$ 1,241,086	3.72%	\$ 46,168	1,379	\$ 900
Lake Wales	\$ 9,571,611	5.22%	\$ 499,638	12,433	\$ 770
Lakeland	\$ 97,810,036	6.43%	\$ 6,289,185	89,671	\$ 1,091
Mulberry	\$ 3,089,741	5.22%	\$ 161,284	3,402	\$ 908
Polk City	\$ 1,747,771	5.22%	\$ 91,234	1,720	\$ 1,016

<b>Local Communications Services Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>					
<b>Local Government</b>	<b>Estimated CST Base</b>	<b>Current Tax Rate</b>	<b>Revenue Estimate</b>	<b>2005 Pop. Estimate</b>	<b>Per Capita Consumption</b>
Winter Haven	\$ 27,828,330	6.32%	\$ 1,758,750	27,906	\$ 997
<b>PUTNAM BOCC</b>	<b>\$ 26,704,756</b>	<b>1.84%</b>	<b>\$ 491,368</b>	<b>57,273</b>	<b>\$ 466</b>
Crescent City	\$ 1,181,985	5.10%	\$ 60,281	1,787	\$ 661
Interlachen	\$ 1,166,200	5.22%	\$ 60,876	1,496	\$ 780
Palatka	\$ 8,659,152	5.22%	\$ 452,008	10,830	\$ 800
Pomona Park	\$ 492,348	5.22%	\$ 25,701	796	\$ 619
Welaka	\$ 822,308	5.22%	\$ 42,924	600	\$ 1,371
<b>SAINT JOHNS BOCC</b>	<b>\$ 99,397,564</b>	<b>1.84%</b>	<b>\$ 1,828,915</b>	<b>129,436</b>	<b>\$ 768</b>
Hastings	\$ 1,341,632	5.22%	\$ 70,033	1	\$ 2,113
Marineland (part)	\$ 750	0.40%	\$ 3	635	\$ 750
Saint Augustine	\$ 19,706,088	5.22%	\$ 1,028,658	13,363	\$ 1,475
Saint Augustine Beach	\$ 4,708,324	5.22%	\$ 245,775	5,578	\$ 844
<b>SAINT LUCIE BOCC</b>	<b>\$ 54,402,460</b>	<b>1.84%</b>	<b>\$ 1,001,005</b>	<b>71,266</b>	<b>\$ 763</b>
Fort Pierce	\$ 40,402,512	5.22%	\$ 2,109,011	39,007	\$ 1,036
Port Saint Lucie	\$ 86,249,552	1.50%	\$ 1,293,743	115,155	\$ 749
Saint Lucie Village	\$ 463,001	1.60%	\$ 7,408	628	\$ 737
<b>SANTA ROSA BOCC</b>	<b>\$ 70,842,685</b>	<b>1.58%</b>	<b>\$ 1,119,314</b>	<b>118,349</b>	<b>\$ 599</b>
Gulf Breeze	\$ 8,732,248	1.10%	\$ 96,055	5,790	\$ 1,508
Jay	\$ 588,515	1.30%	\$ 7,651	586	\$ 1,004
Milton	\$ 8,731,031	5.82%	\$ 508,146	7,436	\$ 1,174
<b>SARASOTA BOCC</b>	<b>\$ 215,548,471</b>	<b>4.82%</b>	<b>\$ 10,389,436</b>	<b>242,824</b>	<b>\$ 888</b>
Longboat Key (part)	\$ 7,475,009	5.22%	\$ 390,195	5,060	\$ 1,477
North Port	\$ 25,425,139	5.72%	\$ 1,454,318	35,721	\$ 712
Sarasota	\$ 73,496,536	5.32%	\$ 3,910,016	54,661	\$ 1,345
Venice	\$ 22,514,333	5.22%	\$ 1,175,248	20,041	\$ 1,123
<b>SEMINOLE BOCC</b>	<b>\$ 175,874,723</b>	<b>5.12%</b>	<b>\$ 9,004,786</b>	<b>199,297</b>	<b>\$ 882</b>
Altamonte Springs	\$ 49,206,189	5.22%	\$ 2,568,563	42,499	\$ 1,158
Casselberry	\$ 22,093,230	5.42%	\$ 1,197,453	24,735	\$ 893
Lake Mary	\$ 44,438,897	5.22%	\$ 2,319,710	13,792	\$ 3,222
Longwood	\$ 22,837,051	5.52%	\$ 1,260,605	13,902	\$ 1,643
Oviedo	\$ 25,782,448	5.56%	\$ 1,433,504	29,928	\$ 861
Sanford	\$ 39,435,147	5.22%	\$ 2,058,515	46,026	\$ 857
Winter Springs	\$ 25,179,446	5.92%	\$ 1,490,623	32,955	\$ 764
<b>SUMTER BOCC</b>	<b>\$ 28,990,034</b>	<b>1.84%</b>	<b>\$ 533,417</b>	<b>50,405</b>	<b>\$ 575</b>
Bushnell	\$ 1,951,194	5.12%	\$ 99,901	2,265	\$ 861
Center Hill	\$ 628,820	5.22%	\$ 32,824	904	\$ 696
Coleman	\$ 571,863	5.22%	\$ 29,851	649	\$ 881
Webster	\$ 436,335	3.10%	\$ 13,526	800	\$ 545
Wildwood	\$ 3,189,685	5.22%	\$ 166,502	3,987	\$ 800
<b>SUWANNEE BOCC</b>	<b>\$ 17,069,366</b>	<b>0.64%</b>	<b>\$ 109,244</b>	<b>30,475</b>	<b>\$ 560</b>
Branford	\$ 650,777	4.60%	\$ 29,936	693	\$ 939
Live Oak	\$ 4,899,356	5.60%	\$ 274,364	6,545	\$ 749
<b>TAYLOR BOCC</b>	<b>\$ 5,837,912</b>	<b>1.84%</b>	<b>\$ 107,418</b>	<b>12,540</b>	<b>\$ 466</b>
Perry	\$ 4,932,148	5.62%	\$ 277,187	6,823	\$ 723
<b>UNION BOCC</b>	<b>\$ 1,945,993</b>	<b>0.40%</b>	<b>\$ 7,784</b>	<b>7,417</b>	<b>\$ 262</b>
Lake Butler	\$ 2,764,347	5.10%	\$ 140,982	1,933	\$ 1,430
Raiford	\$ 134,000	0.00%	\$ -	271	\$ 494
Worthington Springs	\$ 225,040	5.00%	\$ 11,252	479	\$ 470
<b>VOLUSIA BOCC</b>	<b>\$ 83,024,443</b>	<b>5.22%</b>	<b>\$ 4,333,876</b>	<b>111,536</b>	<b>\$ 744</b>
Daytona Beach	\$ 75,364,850	5.22%	\$ 3,934,045	65,032	\$ 1,159

<b>Local Communications Services Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>					
<b>Local Government</b>	<b>Estimated CST Base</b>	<b>Current Tax Rate</b>	<b>Revenue Estimate</b>	<b>2005 Pop. Estimate</b>	<b>Per Capita Consumption</b>
Daytona Beach Shores	\$ 4,550,251	5.22%	\$ 237,523	4,584	\$ 993
DeBary	\$ 14,342,643	5.22%	\$ 748,686	17,856	\$ 803
DeLand	\$ 20,006,438	5.22%	\$ 1,044,336	23,938	\$ 836
Deltona	\$ 51,431,918	6.22%	\$ 3,199,065	80,063	\$ 642
Edgewater	\$ 13,546,712	5.22%	\$ 707,138	20,647	\$ 656
Flagler Beach (part)	\$ 64,722	5.10%	\$ 3,301	76	\$ 852
Holly Hill	\$ 11,085,964	5.22%	\$ 578,687	12,614	\$ 879
Lake Helen	\$ 1,845,886	5.22%	\$ 96,355	2,834	\$ 651
New Smyrna Beach	\$ 19,202,965	5.22%	\$ 1,002,395	21,449	\$ 895
Oak Hill	\$ 921,906	3.50%	\$ 32,267	1,841	\$ 501
Orange City	\$ 12,463,557	5.22%	\$ 650,598	8,037	\$ 1,551
Ormond Beach	\$ 37,027,245	5.22%	\$ 1,932,822	39,003	\$ 949
Pierson	\$ 792,307	5.10%	\$ 40,408	2,636	\$ 301
Ponce Inlet	\$ 2,665,124	5.42%	\$ 144,450	3,160	\$ 843
Port Orange	\$ 37,836,989	5.22%	\$ 1,975,091	53,222	\$ 711
South Daytona	\$ 9,942,181	5.72%	\$ 568,693	13,945	\$ 713
<b>WAKULLA BOCC</b>	<b>\$ 13,324,176</b>	<b>1.84%</b>	<b>\$ 245,165</b>	<b>23,443</b>	<b>\$ 568</b>
Saint Marks	\$ 159,368	5.10%	\$ 8,128	306	\$ 521
Sopchoppy	\$ 306,100	1.20%	\$ 3,673	415	\$ 738
<b>WALTON BOCC</b>	<b>\$ 34,989,892</b>	<b>0.70%</b>	<b>\$ 244,929</b>	<b>41,934</b>	<b>\$ 834</b>
DeFuniak Springs	\$ 5,117,558	4.82%	\$ 246,666	5,168	\$ 990
Freeport	\$ 1,143,904	1.30%	\$ 14,871	1,234	\$ 927
Paxton	\$ 373,077	2.60%	\$ 9,700	690	\$ 541
<b>WASHINGTON BOCC</b>	<b>\$ 7,370,324</b>	<b>1.84%</b>	<b>\$ 135,614</b>	<b>15,846</b>	<b>\$ 465</b>
Caryville	\$ 94,026	5.22%	\$ 4,908	229	\$ 411
Chipley	\$ 3,500,864	5.42%	\$ 189,747	3,554	\$ 985
Ebro	\$ 67,502	0.60%	\$ 405	241	\$ 280
Vernon	\$ 342,771	5.40%	\$ 18,510	740	\$ 463
Wausau	\$ 198,066	1.70%	\$ 3,367	434	\$ 456
<b>STATEWIDE TOTALS</b>	<b>\$ 15,525,875,512</b>	<b>4.71%</b>	<b>\$ 730,677,561</b>	<b>17,407,559</b>	<b>\$ 892</b>

## **Discretionary Surtax on Documents**

Sections 125.0167 and 201.031, Florida Statutes

### **Brief Overview**

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 levy of the surtax shall be by ordinance approved by a majority vote of the total membership of the county's governing body.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

Each county, as defined by s. 125.011(1), F.S., (i.e., Miami-Dade County) is eligible to levy this surtax.<sup>1</sup> This surtax is scheduled for repeal on October 1, 2011.

### **Administrative Procedures**

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

The surtax rate shall not exceed 45 cents for each \$100 or fractional part thereof on deeds and other instruments relating to real property or interests in real property.<sup>3</sup> The surtax shall be applicable to those documents taxable under the provisions of s. 201.02, F.S., except that there shall be no surtax on any document pursuant to which the interest granted, assigned, transferred, or conveyed involves only a single-family residence. Such single-family residence may be a condominium unit, a unit held through stock ownership or membership representing a proprietary interest in a corporation owning a

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1. Section 201.031(1), F.S. (2005).

2. Section 125.0167(2), F.S. (2005).

3. *Id.*, at (1).

fee or leasehold initially in excess of 98 years, or a detached dwelling.<sup>4</sup> Each county that levies the surtax shall include 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.<sup>5</sup> According to the Department of Revenue (DOR), Miami-Dade County currently levies the surtax at the maximum rate of 45 cents for each \$100 or fractional part thereof.

### **Distribution of Proceeds**

The DOR shall pay to the county's governing body that levies the surtax all taxes, penalties, and interest collected under this section less any costs of administration.<sup>6</sup> The county shall deposit 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.<sup>7</sup>

### **Authorized Uses**

The proceeds shall be used only 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 shall include, but not be limited to, providing funds for first and second mortgages and acquiring property for the purpose of forming housing cooperatives. Special consideration shall be given toward utilizing the revenues in the neighborhood economic development programs of Community Development Corporations. No more than 50 percent of the revenues collected each year may be used to help finance new construction, and the surtax proceeds shall not be used for rent subsidies or grants.<sup>8</sup>

No less than 50 percent of the funds used to provide such housing assistance shall be for the benefit of low-income families. The term *low income family* means a family whose income does not exceed 80 percent of the median income for the area. The term *moderate income family* means a family whose income is in excess of 80 percent but less than 140 percent of the median income for the area. For purposes of this program, housing is not limited to single-family, detached dwellings.<sup>9</sup>

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4. Sections 125.0167(1); 201.031(1), F.S. (2005).

5. Section 201.031(3), F.S. (2005).

6. *Id.*, at (2).

7. Section 125.0167(3), F.S. (2005).

8. *Id.*

9. *Id.*, at (1)

**Relevant Attorney General Opinions**

No opinions specifically relevant to this surtax have been issued.

**Current and Prior Years' Revenues**

No estimated revenue distributions in the current fiscal year are available. A table summarizing prior years' revenues is available via the LCIR's website.<sup>10</sup>

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10. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

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## **Green Utility Fee**

Section 369.255, Florida Statutes

### **Brief Overview**

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

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **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.<sup>1</sup> Eligible local governments may create, alone or in cooperation with other counties or municipalities pursuant to s. 163.01, F.S., one or more greenspace management districts to fund the planning, management, operation, and administration of a greenspace management program.

Based on the official 2005 population estimates, the ten counties of Miami-Dade, Broward, Palm Beach, Hillsborough, Orange, Pinellas, Duval, Lee, Polk, and Brevard have a total population of 500,000 or more. Likewise, the six municipalities of Jacksonville, Miami, Tampa, Saint Petersburg, Hialeah, and Orange have a population of 200,000 or more. The number of counties or municipalities currently imposing this fee is not known.

### **Administrative Procedures**

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

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1. Section 369.255(3), F.S. (2005).

2. *Id.*, at (2).

### **Distribution of Proceeds**

The law is silent to this issue; therefore, it is assumed that each eligible local government imposing the fee would retain all proceeds, unless an interlocal agreement provided otherwise.

### **Authorized Uses**

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

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this fee have been issued.

### **Current and Prior Years' Revenues**

No estimated revenue distributions for local governments in the current fiscal year are available. No data summarizing prior years' revenues are currently available.

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3. Id.

## **Gross Receipts Tax on Commercial Hazardous Waste Facilities**

Section 403.7215, Florida Statutes

### **Brief Overview**

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

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **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 shall, on or before January 25<sup>th</sup> 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.<sup>1</sup> The owner of the facility is responsible for paying the tax annually on or before July 1<sup>st</sup>.<sup>2</sup> The primary host local government is responsible for regulating, controlling, administering, and enforcing this tax.<sup>3</sup>

### **Distribution of Proceeds**

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

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1. Section 403.7215(1), F.S. (2005).

2. Id., at (2).

3. Id., at (7).

### **Authorized Uses**

Tax proceeds received by the local government shall be appropriated and used to pay for the following items.<sup>4</sup>

- 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 operation of the facility, if all other costs specified in #1-5 have been paid; and
- 7) Any other purposes relating to environmental protection within the jurisdiction of the local government, 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.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this tax have been issued.

### **Current and Prior Years' Revenues**

No estimated revenue distributions for local governments in the current fiscal year are available. No data summarizing prior years' revenues are currently available.

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4. *Id.*, at (3).

## **Insurance Premium Tax**

Sections 175.101, 185.08, and 633.382, Florida Statutes

### **Brief Overview**

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.<sup>1</sup> The tax revenues shall be distributed to the municipality or special fire control district according to the insured property's location. The net proceeds of this excise tax shall be paid into the firefighters' pension trust fund established by municipalities and special fire control districts.<sup>2</sup>

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.<sup>3</sup> The net proceeds of this excise tax shall be paid into the municipal police officers' retirement trust fund established by the municipalities.<sup>4</sup>

### **General Law Amendments**

Chapter 2005-205, L.O.F., (HB 1159) authorizes any municipality, as provided in s. 175.041(3)(c), F.S., which has entered into an interlocal agreement to receive fire protection services from another municipality participating under ch. 175, F.S., may impose an excise tax on all premiums collected on property insurance policies covering property located within the municipality's corporate limits but will be available for distribution to the municipality providing the fire protection services. This change became effective on October 1, 2005.

### **Eligibility Requirements**

Any municipality or special fire control district described and classified in s. 175.041, F.S., having a lawfully established firefighters' pension trust fund, may impose the tax upon every insurance company, corporation, or other insurer engaged in the business of property insurance. Any municipality described and classified in s. 185.03, F.S., having a lawfully established municipal police officers' retirement trust fund, may impose the tax upon every insurance company, corporation, or other insurer engaged in the business of casualty insurance.

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1. Section 175.101(1), F.S. (2005).

2. Section 175.091(1), F.S. (2005).

3. Section 185.08(1), F.S. (2005).

4. Section 185.07(1), F.S. (2005).

### **Administrative Procedures**

Both excise taxes shall be payable annually on March 1<sup>st</sup> 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.<sup>5</sup> Installments of taxes shall be paid according to the provisions of s. 624.5092(2)(a)-(c), F.S.

The DOR shall create, maintain, and update 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.<sup>6</sup> The DOR shall also keep a separate account of all taxes collected for each tax on behalf of each municipality or special fire control district. All taxes collected must be transferred to the Police and Firefighters' Premium Tax Trust Fund [hereinafter Trust Fund] and shall be separately accounted for by the Department of Management Services' Division of Retirement, which administers the Trust Fund.<sup>7</sup>

### **Distribution of Proceeds**

The Chief Financial Officer shall, on or before July 1<sup>st</sup> and at other times authorized by the Division of Retirement, disburse those monies collected from both taxes to eligible municipalities and special fire control districts.<sup>8</sup> Separate from the issue of funding firefighters' pension trust funds, every qualified firefighter shall be paid supplemental salary compensation by the employing agency if the firefighter has achieved the specified level of educational attainment. The employing agency may include any municipality, any county, or any special district employing firefighters. Funds are appropriated from the Trust Fund to the Firefighters' Supplemental Compensation Trust Fund to pay the supplemental compensation.<sup>9</sup>

### **Authorized Uses**

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

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5. Sections 175.101(3); 185.08(3), F.S. (2005).

6. Sections 175.1015; 185.085, F.S. (2005).

7. Sections 175.121(1); 185.10(1), F.S. (2005).

8. Sections 175.121(2); 185.10(2), F.S. (2005).

9. Section 633.382, F.S. (2005).

**Relevant Attorney General Opinions**

Florida’s Attorney General has issued a number of opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.<sup>10</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
74-220	Consolidation of police forces of two cities
75-277	Fire protection outside boundaries
78-03	Trustee of pension plan, city officer
78-69	Funds intended for firefighters and policemen, pension
78-148	Municipal pension trust funds
84-100	Contract with private firm for fire protection
85-15	Funding for firefighters’ supplemental compensation
85-16	Funding firefighters’ supplemental compensation program
89-73	Firefighters’ bill of rights
89-90	Police officers’ retirement trust fund, s. 185.15
91-15	Retirement plans
94-26	Nonpayment of incentive pay to law enforcement
2001-67	Firefighters’ and Police Officers’ pension, premium tax
2003-54	City pension fund, amendment of investment authority

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Current and Prior Years’ Revenues**

No estimated revenue distributions for individual municipalities and fire control districts in the current fiscal year are available. Several additional tables summarizing prior years’ distributions are available via the LCIR’s website.<sup>11</sup>

10. <http://myfloridalegal.com/opinions>

11. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

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## **Intergovernmental Radio Communication Program**

Section 318.21(9), Florida Statutes

### **Brief Overview**

Civil penalties received by a county court that result from traffic infractions pursuant to the provisions of ch. 318, F.S., shall be distributed and paid monthly as directed by s. 318.21, F.S. From each moving traffic violation, the amount of \$12.50 must be used by the county to fund its participation in an intergovernmental radio communication program. If the county is not participating in a program, the revenues collected must be used to fund local law enforcement automation.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

All counties are eligible to participate in the program.

### **Administrative Procedures**

The clerk of circuit court shall remit \$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 must be distributed to the county. If the county is not participating in an approved program, the funds must be distributed to the municipality or special improvement district in which the violation occurred or to the county if the violation occurred in the county's unincorporated area.

### **Authorized Uses**

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

**Relevant Attorney General Opinions**

Florida’s Attorney General has issued several opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.<sup>1</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

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

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Current and Prior Years’ Revenues**

No estimated revenue distributions for local governments in the current fiscal year are available. No data summarizing prior years’ revenues are available.

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1. <http://myfloridalegal.com/opinions>

## **Municipal Pari-Mutuel Tax**

Section 550.105(9), Florida Statutes

### **Brief Overview**

If a live horse or dog race or jai alai game for any stake, purse, prize, or premium is held or conducted within a municipality's corporate limits, such municipality may assess and collect an additional tax against any person conducting such live racing or games. The tax may not exceed \$150 per day for horse racing or \$50 per day for dog racing or jai alai.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **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 Division of Pari-mutuel Wagering; therefore, it is assumed that each municipality levying the tax would be responsible for its administration. A municipality may not assess or collect any other additional excise or revenue tax against any person conducting races within the corporate limits of the municipality or against any patron of any such person, except as otherwise provided in ch. 550, F.S.

### **Distribution of Proceeds**

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

### **Authorized Uses**

The statutory language is silent to this issue; therefore, it is assumed that the use of the revenue is at the discretion of the governing body.

**Relevant Attorney General Opinions**

Florida's Attorney General has issued an opinion relevant to this revenue source. The full text of this opinion is available via the searchable on-line database of legal opinions.<sup>1</sup>

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

Local government officials seeking more clarification should review the opinion in its entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Current and Prior Years' Revenues**

No estimated revenue distributions for individual municipalities in the current fiscal year are available. No data summarizing prior years' revenues to municipalities are available.

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1. <http://myfloridalegal.com/opinions>

## **Municipal Parking Facility Space Surcharges**

Sections 166.271 and 218.503(5), Florida Statutes

### **Brief Overview**

Certain municipalities are authorized to impose and collect parking facility space surcharges. These discretionary per-vehicle surcharges are calculated as a percentage of either the gross revenues or 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, eliminate non-ad valorem assessments, increase budget reserves, or improve transportation.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

The governing body of any municipality with a population of 200,000 or more, more than 20 percent of the real property of which is exempt from ad valorem taxation, and which is located in a county having a population greater than 500,000 may impose and collect, subject to referendum approval, levy a discretionary per-vehicle surcharge. The surcharge shall 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 which are not airports, seaports, county administration buildings, or other projects as defined under ss. 125.011 and 125.015, F.S. This surcharge shall not take effect while any surcharge imposed pursuant to s. 218.503(5)(a), F.S., is in effect.<sup>1</sup>

Based on April 1, 2005 official population estimates, only six municipalities (i.e., Jacksonville, Miami, Tampa, Saint Petersburg, Hialeah, and Orlando) had a population of 200,000 or more and were located in a county having a population greater than 500,000. Currently, it is not known which of these six municipalities had more than 20 percent of its real property exempt from ad valorem taxation in 2005.

The governing body of any municipality having a population of 300,000 or more on or after April 1, 1999, which has been declared to be in a state of financial emergency pursuant to s. 218.503, F.S., may impose a discretionary per-vehicle surcharge of up to 20 percent on the gross revenues of the sale, lease, or rental of space at municipal parking facilities that are open for use to the general public.<sup>2</sup> This surcharge expires on June 30, 2006.

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1. Section 166.271(1), F.S. (2005).

2. Section 218.503(5), F.S. (2005).

Based on April 1, 2005 official population estimates, only three municipalities (i.e., Jacksonville, Miami, and Tampa) had a population of 300,000 or more. None of these municipalities are currently in a state of financial emergency. The City of Miami is the only municipality to implement the provisions of s. 218.503(5), F.S.

### **Administrative Procedures**

Any municipality imposing the surcharge pursuant to s. 166.271, F.S., shall administer it locally and should provide brackets applicable to transactions subject to the surcharge.<sup>3</sup>

### **Distribution of Proceeds**

Since the surcharge is locally administered, each municipality levying the surcharge retains all proceeds.

### **Authorized Uses**

A municipality imposing the surcharge authorized by s. 166.271, F.S., shall only use the proceeds for the following purposes.<sup>4</sup>

1. No less than 60 percent and no more than 80 percent shall be used to reduce the municipality's ad valorem tax millage or to reduce or eliminate non-ad valorem assessments, unless the municipality has previously used the proceeds from the surcharge levied under s. 218.503(5)(b), F.S., to reduce the municipality's ad valorem tax millage or to reduce non-ad valorem assessments.
2. No less than 20 percent and no more than 40 percent shall be used to improve transportation, including, but not limited to, street, sidewalk, roadway, landscape, transit, and streetscape beautification improvements in downtown or urban core areas.

A municipality imposing the surcharge authorized by s. 218.503(5)(a), F.S., shall only use the proceeds for the following purposes.<sup>5</sup>

1. No less than 60 percent and no more than 80 percent shall be used to reduce the municipality's ad valorem tax millage or to reduce or eliminate non-ad valorem assessments.
2. A portion of the balance of surcharge proceeds shall be used to increase the municipality's budget reserves; however, the municipality shall not reduce the amount allocated for budget reserves from other sources below the amount allocated for reserves in the fiscal year prior to the year in which the surcharge was initially imposed. When a 15 percent budget reserve is

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3. Section 166.271(3), F.S. (2005).

4. *Id.*, at (2).

5. Section 218.503(5)(b), F.S. (2005).

achieved, based on the average gross revenue for the most recent three prior fiscal years, the remaining proceeds shall be used for the payment of annual debt service related to outstanding obligations backed or secured by a covenant to budget and appropriate from non-ad valorem revenues.

**Relevant Attorney General Opinions**

No opinions specifically relevant to these surcharges have been issued.

**Current and Prior Years' Revenues**

No estimated revenue distributions for individual municipalities in the current fiscal year are available. No data summarizing prior years' revenues to municipalities are available.

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# Occupational License Tax

Chapter 205, Florida Statutes

## **Brief Overview**

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

## **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

## **Eligibility Requirements**

County and municipal governments are eligible to levy, by appropriate resolution or ordinance, an occupational license tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction.<sup>1</sup>

## **Administrative Procedures**

In order to levy an occupational license 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 as defined by law. The public notice must contain the proposed classifications and rates applicable to the occupational license tax.<sup>2</sup> A number of other conditions for levy are imposed on counties and municipalities.<sup>3</sup>

The adopted resolution or ordinance must contain classifications of businesses, professions, or occupations that will be subject to the tax as well as the applicable rate structures. The term *classifications* refers to the method by which a business or group of businesses is identified by size or type, or both. The terms *business*, *profession*, and *occupation* do not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions.<sup>4</sup>

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1. See Sections 205.032, 042, F.S. (2005).

2. Id.

3. See Sections 205.033, .043, F.S. (2005).

4. Section 205.022, F.S. (2005).

The governing body of a county or municipality may request that the other governmental unit issue its occupational license and collect the relevant tax. However, before any local government issues occupational licenses on behalf of another local government, appropriate agreements must be entered into by the affected local governments.<sup>5</sup> All occupational licenses shall be sold by the appropriate tax collector beginning August 1<sup>st</sup> of each year. The taxes are due and payable on or before September 30<sup>th</sup> of each year and expire on September 30<sup>th</sup> of the succeeding year. In several situations, administrative penalties are also imposed.<sup>6</sup>

Beginning October 1, 1995, a county or municipality that has not adopted an occupational license tax resolution or ordinance may adopt a license tax ordinance. The classifications and rate structure in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that have implemented s. 205.0535, F.S. If no adjacent local government has implemented s. 205.0535, F.S., or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, then an alternative method is authorized. In such a case, the rate structure or classifications prescribed in the ordinance of the local government seeking to impose the tax may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535, F.S., in counties or municipalities that have a comparable population.<sup>7</sup>

State law exempts, or allows local governments to exempt, certain individuals from local occupational license taxes.<sup>8</sup> State law also regulates the issuance of local occupational licenses to certain individuals or businesses.<sup>9</sup>

### **Distribution of Proceeds**

The revenues derived from the county occupational license tax, exclusive of the costs of collection and any credit given for municipal license taxes, shall be apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's population.<sup>10</sup> Within 15 days following the month of receipt, the apportioned revenues shall be sent to each governing authority. These provisions do not apply to counties that have established a new rate structure pursuant to s. 205.0535, F.S.<sup>11</sup>

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5. Section 205.045, F.S. (2005).

6. Section 205.053, F.S. (2005).

7. Section 205.0315, F.S. (2005).

8. Sections 205.054 -.193, F.S. (2005).

9. Sections 205.194 -.1973, F.S. (2005).

10. Section 205.033(4), F.S. (2005).

11. *Id.*, at (5).

### **Authorized Uses**

The tax proceeds can be considered general revenue for the county or municipality. Additionally, the county occupational license tax proceeds may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.<sup>12</sup>

The proceeds of the additional county occupational license tax imposed pursuant to s. 205.033(6), F.S., shall be distributed by the county's governing body to the organization or agency designated to oversee and implement a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.<sup>13</sup>

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number 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.<sup>14</sup> Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase *occupational license tax*.

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

### **Current and Prior Years' Revenues**

No estimated revenue distributions for individual local governments in the current fiscal year are available. A table summarizing prior years' revenues reported by local governments is available via the LCIR's website.<sup>15</sup>

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12. Id., at (7).

13. Id., at (6)(b).

14. <http://myfloridalegal.com/opinions>

15. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

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## **Public Service Tax**

Sections 166.231-.236, Florida Statutes

### **Brief Overview**

Municipalities and charter counties are authorized to levy by ordinance a public service tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service.<sup>1</sup> The tax shall be levied only upon purchases within the municipality or within the charter county's unincorporated area and shall not exceed 10 percent of the payments received by the seller of the taxable item. Services competitive with those listed above, as defined by ordinance, shall be taxed on a comparable base at the same rates; however, fuel oil shall be taxed at a rate not to exceed 4 cents per gallon.<sup>2</sup> The tax proceeds are considered general revenue for the municipality or charter county.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **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, are authorized to continue the tax levy in order to satisfy debt obligations incurred prior to that date.

A charter county, by virtue of numerous legal rulings in Florida case law, may levy the tax within the unincorporated area. For example, the Florida Supreme Court has ruled that charter counties, unless specifically precluded by general or special law, may impose by ordinance any tax in the area of its tax jurisdiction that a municipality may impose.<sup>3</sup> More recently, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.<sup>4</sup>

### **Administrative Procedures**

The tax shall be collected by the seller of the taxable item from the purchaser at the time of payment for such service.<sup>5</sup> At the discretion of the local taxing authority, the tax may be levied on a physical

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1. Section 166.231(1), F.S. (2005).

2. *Id.*, at (2).

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. (2005).

unit basis. Using this basis, the tax would be 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.<sup>6</sup> A number of tax exemptions are specified in law.<sup>7</sup>

A tax levy must be adopted by ordinance, and the effective date of every tax levy or repeal must be the beginning of a subsequent calendar quarter: January 1, April 1, July 1, or October 1. The taxing authority shall 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 must specify the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information.<sup>8</sup>

### **Distribution of Proceeds**

The seller of the service shall remit the taxes collected to the governing body in the manner prescribed by ordinance.<sup>9</sup>

### **Authorized Uses**

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

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.<sup>10</sup> Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase *public service tax*.

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

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6. Section 166.232, F.S. (2005).

7. Section 166.231(3)-(6) and (8), F.S. (2005).

8. Section 166.233(2), F.S. (2005).

9. Section 166.231(7), F.S. (2005).

10. <http://myfloridalegal.com/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.<sup>11</sup>

### **Current and Prior Years' Revenues**

No estimated revenue distributions for individual local governments in the current fiscal year are available. Separate tables summarizing prior years' revenues reported by county and municipal governments are available via the LCIR's website.<sup>12</sup>

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11. <http://sun6.dms.state.fl.us/dor/governments/mpst.html>

12. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

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## **Vessel Registration Fee**

Section 328.66, Florida Statutes

### **Brief Overview**

Any county may impose an annual registration fee on vessels registered, operated, or stored in the water within its jurisdiction. This fee shall be 50 percent of the applicable state registration fee. Additionally, a municipality that was imposing a registration fee before April 1, 1984, may continue to levy such fee. Monies received from the fee shall be expended for the patrol, regulation, and maintenance of lakes, rivers, and waters as well as for other boating-related activities of such municipality or county.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Eligibility Requirements**

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

### **Administrative Procedures**

County tax collectors collect the fee.

### **Distribution of Proceeds**

The county shall retain the fee proceeds, less the first dollar of each registration fee which shall be remitted to the state for deposit in the Save the Manatee Trust Fund for expenditure solely on activities related to the preservation of manatees. Any county that imposes the fee may establish, by interlocal agreement with one or more municipalities located in the county, a distribution formula for dividing the proceeds or for the use of the funds for boating-related projects located within the county and/or municipality or municipalities.

### **Authorized Uses**

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

**Relevant Attorney General Opinions**

No opinions specifically relevant to this fee have been issued.

**Current and Prior Year's Revenues**

No estimated revenue distributions for individual local governments in the current fiscal year are available. No data summarizing prior years' revenues to local governments are available.

## **Local Discretionary Sales Surtaxes**

Sections 212.054-.055, Florida Statutes

### **Brief Overview**

Seven different types of local discretionary sales surtaxes (also referred to as local option sales taxes) are currently authorized in law and represent potential revenue sources for county and municipal governments and school districts.<sup>1</sup> 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.<sup>2</sup>

The local discretionary sales surtax rate varies from county to county, depending on the particular levies authorized 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 how the surtax is collected.

<b>If the sale occurs in a:</b>	<b>And delivery is in:</b>	<b>The surtax is:</b>
county with a surtax	the same county	collected
county with a surtax	a county without a surtax	not collected
county with a surtax	a different county with a surtax	collected at the county rate where delivery is made
county without a surtax	a county with a surtax	collected at the county rate where delivery is made
county without a surtax	county without a surtax	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.

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 were specified in law. For any county or school

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1. Section 212.055, F.S. (2005).

2. Section 212.054(2), F.S. (2005).

board that levies the surtax, the tax rate on communications services as authorized by s. 202.19(5), F.S., is expressed in law.<sup>3</sup>

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to the general administration of these surtaxes; however, legislation did pass that affects individual surtaxes. These changes are summarized in the relevant discussion of individual surtaxes.

Typically, legislation is passed each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments. However, a summary of such changes is not provided here.

### **Administrative Procedures**

The administrative procedures relevant to local discretionary sales surtaxes are outlined in s. 212.054, F.S. The Department of Revenue (DOR) is charged with administering, collecting, and enforcing those local discretionary sales surtaxes.<sup>4</sup> The governing body of any county levying a local discretionary sales surtax shall enact an ordinance levying the surtax in accordance with the procedures described in s. 125.66(2), F.S.<sup>5</sup> No initial levy or rate increase or decrease shall take effect on a date other than January 1<sup>st</sup>, and no levy shall terminate on a day other than December 31<sup>st</sup>.<sup>6</sup>

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 shall be 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 shall be used only for those costs solely and directly attributable to the surtax, and the costs shall be prorated among those counties levying the surtax on the basis of the amount collected for a particular county to the total amount collected for all counties.<sup>7</sup>

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3. Section 202.20(3), F.S. (2005).

4. Section 212.054(4)(a), F.S. (2005).

5. *Id.*, at (6).

6. *Id.*, at (5).

7. *Id.*, at (4)(b).

### **Reporting Requirements**

The governing body of any county or school board that levies a surtax shall 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 16<sup>th</sup> prior to the January 1<sup>st</sup> effective date. The notice must specify the rate as well as the time period during which the surtax will be in effect and must include a copy of the ordinance and such other information required by departmental rule. Failure to timely provide such notification to the DOR shall result in the delay of the effective date for a period of one year.<sup>8</sup>

Additionally, the governing body of any county or school board proposing to levy a surtax shall notify the DOR by October 1<sup>st</sup> if the referendum or consideration of the ordinance that would result in the imposition, termination, or rate change of a surtax is scheduled to occur on or after October 1<sup>st</sup> of that year. Failure to timely provide such notification to the DOR shall result in the delay of the effective date for a period of one year.<sup>9</sup>

### **Distribution of Proceeds**

The DOR shall distribute funds using a distribution factor determined for each levying county that is multiplied by the amount available for distribution. The county's distribution factor shall equal 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 distribution period divided by the sum of all such products of the counties levying the surtax during the most recent distribution period. The DOR shall compute distribution factors for eligible counties once each quarter and make 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 revenues.<sup>10</sup>

### **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 following this section provides a historical summary of surtax impositions, expirations, extensions, rate changes, and repeals based on information obtained from the DOR.<sup>11</sup> The second table summarizes the counties eligible to levy the various local discretionary sales surtaxes and illustrates the 2006 tax rates. The third table provides revenue estimates that county and municipal governments may expect to receive under a 0.5 or 1 percent

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8. Id., at (7)(a).

9. Id., at (b).

10. Id., at (4)(c).

11. <http://www.myflorida.com/dor/law> (select *Sales and Use Tax* category; then select *Sales & Use Tax Rate Charts* option; and then select *History of Local Option*).

levy during local fiscal year 2006. Inquiries regarding the DOR's estimation of the local discretionary sales surtax revenue distributions should be addressed to the Office of Tax Research at (850) 488-2900 or Suncom 278-2900.

### **Other Available Information**

Other information relevant to local discretionary sales surtaxes can be found via the Internet. A general description of the local discretionary sales surtax can be found on the DOR's website.<sup>12</sup> Data summarizing historical local option sales tax revenue distributions to counties and municipalities as compiled by the LCIR staff from DOR source data can be found under the heading *Local Option Sales Taxes* via this LCIR webpage.<sup>13</sup> Local option sales tax receipts and distributions data by month can be found under the headings *Local Government Tax Receipts by County* and *Local Government Tax Distributions by County* via this DOR webpage.<sup>14</sup> Local option sales tax receipts and distributions data by year can be found under the headings *Local Government Tax Receipts by County* and *Local Government Tax Distributions by County* via this DOR webpage.<sup>15</sup>

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12. <http://www.myflorida.com/dor/taxes/discretionary.html>

13. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

14. <http://www.myflorida.com/dor/taxes/distributions.html>

15. <http://www.myflorida.com/dor/taxes/distannual.html>

# History of Local Discretionary Sales Surtax Levies

## Summary of Impositions, Expirations, Extensions, Rate Changes, and Repeals

### Current Active Levies Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
<b>Charter County Transit System Surtax - s. 212.055(1), F.S.</b>				
<i>Duval</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 1989</i>	<i>Until Repealed</i>
<i>Miami-Dade</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2003</i>	<i>Until Repealed</i>
<b>Local Government Infrastructure Surtax - s. 212.055(2), F.S.</b>				
Alachua	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2002
Bay	Imposed Levy	0.5%	Jun. 1, 1988	Dec. 31, 1993
Bay	Increased Rate	1%	Jan. 1, 1994	Dec. 31, 1994
Bay	Decreased Rate	0.5%	Jan. 1, 1995	May 31, 2003
Charlotte	Imposed Levy	1%	Apr. 1, 1995	Mar. 31, 1999
Charlotte	Extended Levy	1%	Apr. 1, 1999	Dec. 31, 2002
<b>Charlotte</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Dec. 31, 2008</b>
Clay	Imposed Levy	1%	Feb. 1, 1990	Jan. 31, 2005
<b>Clay</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Feb. 1, 2005</b>	<b>Dec. 31, 2019</b>
De Soto	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Dixie	Imposed Levy	1%	Apr. 1, 1990	Mar. 31, 2005
<b>Duval</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2001</b>	<b>Dec. 31, 2030</b>
Escambia	Imposed Levy	1%	Jun. 1, 1992	May 31, 1999
<b>Escambia</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jun. 1, 1999</b>	<b>May 31, 2007</b>
Flagler	Imposed Levy	1%	Dec. 1, 1990	Nov. 30, 2005
Flagler	Repealed Levy	-	Dec. 31, 2002	
<b>Flagler</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2003</b>	<b>Dec. 31, 2012</b>
Gadsden	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 1995
<b>Glades</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1992</b>	<b>Jan. 31, 2007</b>
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
<b>Highlands</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Nov. 1, 2004</b>	<b>Oct. 31, 2019</b>
<b>Hillsborough</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Dec. 1, 1996</b>	<b>Nov. 30, 2026</b>
Indian River	Imposed Levy	1%	Jun. 1, 1989	May 31, 2004
<b>Indian River</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jun. 1, 2004</b>	<b>Dec. 31, 2019</b>
Jackson	Imposed Levy	1%	Jun. 1, 1988	May 31, 1998
Jackson	Repealed Levy	-	Jul. 1, 1992	
Jefferson	Imposed Levy	1%	Jun. 1, 1988	May 31, 2003
<b>Lafayette</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Sep. 1, 1991</b>	<b>Aug. 31, 2006</b>
Lake	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
<b>Lake</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Dec. 31, 2017</b>
Leon	Imposed Levy	1%	Dec. 1, 1989	Nov. 30, 2004
<b>Leon</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Dec. 1, 2004</b>	<b>Dec. 31, 2019</b>
Madison	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004
Manatee	Imposed Levy	1%	Jan. 1, 1990	Dec. 31, 1993
Manatee	Repealed Levy	-	Jan. 1, 1993	
Manatee	Imposed Levy	1%	Jul. 1, 1994	Jun. 30, 1999
Marion	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2004
Martin	Imposed Levy	1%	Jun. 1, 1996	May 31, 1997
Martin	Imposed Levy	1%	Jan. 1, 1999	Dec. 31, 2001
Monroe	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
<b>Monroe</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Nov. 1, 2004</b>	<b>Dec. 31, 2018</b>
Okaloosa	Imposed Levy	0.5%	Oct. 1, 1989	Sep. 30, 1991
Okaloosa	Imposed Levy	1%	Aug. 1, 1995	Jul. 31, 1999
Osceola	Imposed Levy	1%	Sep. 1, 1990	Aug. 31, 2005

# History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Repeals

### Current Active Levies Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
<b>Osceola</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Sep. 1, 2005</b>	<b>Aug. 31, 2025</b>
<b>Pasco</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2005</b>	<b>Dec. 31, 2014</b>
<b>Pinellas</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1990</b>	<b>Jan. 31, 2010</b>
<b>Putnam</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Dec. 31, 2017</b>
Santa Rosa	Imposed Levy	1%	Sep. 1, 1993	Aug. 31, 1999
Santa Rosa	Repealed Levy	-	Sep. 1, 1998	
Sarasota	Imposed Levy	1%	Sep. 1, 1989	Aug. 31, 2004
<b>Sarasota</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Sep. 1, 2004</b>	<b>Aug. 31, 2009</b>
Seminole	Imposed Levy	1%	Oct. 1, 1991	Sep. 30, 2001
<b>Seminole</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2002</b>	<b>Dec. 31, 2011</b>
Suwannee	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Taylor	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004
Taylor	Repealed Levy	-	Dec. 31, 1999	
<b>Taylor</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2000</b>	<b>Dec. 31, 2029</b>
Wakulla	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
<b>Wakulla</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Dec. 31, 2017</b>
<b>Small County Surtax - s. 212.055(3), F.S.</b>				
<b>Baker</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1994</b>	<b>Until Repealed</b>
<b>Bradford</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1993</b>	<b>Until Repealed</b>
Calhoun	Imposed Levy	1%	Jan. 1, 1993	Dec. 31, 2000
<b>Calhoun</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jan. 1, 2001</b>	<b>Dec. 31, 2008</b>
<b>Columbia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 1994</b>	<b>Until Repealed</b>
<b>De Soto</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Until Repealed</b>
<b>Dixie</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2005</b>	<b>Dec. 31, 2029</b>
<b>Gadsden</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1996</b>	<b>Until Repealed</b>
<b>Gilchrist</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1992</b>	<b>Until Repealed</b>
<b>Gulf</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2006</b>	<b>Until Repealed</b>
<b>Hamilton</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 2005</b>	<b>Dec. 31, 2010</b>
Hardee	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2004
<b>Hardee</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jan. 1, 2005</b>	<b>Until Repealed</b>
<b>Hendry</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Until Repealed</b>
Holmes	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
<b>Holmes</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Oct. 1, 1999</b>	<b>Sep. 30, 2006</b>
<b>Holmes</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jan. 1, 2006</b>	<b>Dec. 31, 2013</b>
<b>Jackson</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 1995</b>	<b>May 31, 2010</b>
<b>Jefferson</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 2003</b>	<b>Until Repealed</b>
Lafayette	Imposed Levy	1%	Sep. 1, 2006	Until Repealed
<b>Levy</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1992</b>	<b>Until Repealed</b>
<b>Liberty</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 1992</b>	<b>Until Repealed</b>
<b>Madison</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2004</b>	<b>Until Repealed</b>
Nassau	Imposed Levy	0.5%	Dec. 1, 1993	Nov. 30, 1994
<b>Nassau</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1996</b>	<b>Until Repealed</b>
<b>Okeechobee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1995</b>	<b>Until Repealed</b>
<b>Sumter</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1993</b>	<b>Until Repealed</b>
<b>Suwannee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Until Repealed</b>
Union	Imposed Levy	1%	Feb. 1, 1993	Jan. 31, 1996
Union	Extended Levy	1%	Feb. 1, 1996	Jan. 31, 2001
Union	Extended Levy	1%	Feb. 1, 2001	Dec. 31, 2005
<b>Union</b>	<b>Extended Levy</b>	<b>1%</b>	<b>Jan. 1, 2006</b>	<b>Until Repealed</b>
<b>Walton</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1995</b>	<b>Until Repealed</b>
<b>Washington</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 1993</b>	<b>Until Repealed</b>

## History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Repeals

### Current Active Levies Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
<b>Indigent Care and Trauma Center Surtax - s. 212.055(4), F.S.</b>				
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1991	Sep. 30, 1997
Hillsborough	Decreased Rate	0.25%	Oct. 1, 1997	Feb. 28, 2001
Hillsborough	Extended Levy	0.25%	Mar. 1, 2001	Sep. 30, 2001
<b>Hillsborough</b>	<b>Increased Rate</b>	<b>0.5%</b>	<b>Oct. 1, 2001</b>	<b>Until Repealed</b>
<b>County Public Hospital Surtax - s. 212.055(5), F.S.</b>				
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 1992	Sep. 30, 1998
<b>Miami-Dade</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>Oct. 1, 1998</b>	<b>Until Repealed</b>
<b>School Capital Outlay Surtax - s. 212.055(6), F.S.</b>				
<b>Bay</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>May 1, 1998</b>	<b>Apr. 30, 2008</b>
Escambia	Imposed Levy	0.5%	Jan. 1, 1998	Dec. 31, 2002
<b>Escambia</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2003</b>	<b>Dec. 31, 2007</b>
<b>Flagler</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2003</b>	<b>Dec. 31, 2012</b>
<b>Gulf</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jul. 1, 1997</b>	<b>Jun. 30, 2017</b>
Hernando	Imposed Levy	0.5%	Jan. 1, 1999	Dec. 31, 2003
<b>Hernando</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2005</b>	<b>Dec. 31, 2014</b>
Jackson	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
<b>Jackson</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2006</b>	<b>Dec. 31, 2015</b>
<b>Leon</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2003</b>	<b>Dec. 31, 2012</b>
<b>Manatee</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2003</b>	<b>Dec. 31, 2017</b>
<b>Marion</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2005</b>	<b>Dec. 31, 2009</b>
Monroe	Imposed Levy	0.5%	Jan. 1, 1996	Dec. 31, 2005
<b>Monroe</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2006</b>	<b>Dec. 31, 2015</b>
<b>Orange</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2003</b>	<b>Dec. 31, 2015</b>
<b>Palm Beach</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2005</b>	<b>Dec. 31, 2010</b>
<b>Polk</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2004</b>	<b>Dec. 31, 2018</b>
<b>Saint Lucie</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jul. 1, 1996</b>	<b>Jun. 30, 2006</b>
Saint Lucie	Extended Levy	0.5%	Jul. 1, 2006	Dec. 31, 2026
<b>Santa Rosa</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Oct. 1, 1998</b>	<b>Sep. 30, 2008</b>
<b>Volusia</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2002</b>	<b>Dec. 31, 2016</b>
<b>Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.</b>				
<b>Alachua</b>	<b>Imposed Levy</b>	<b>0.25%</b>	<b>Jan. 1, 2005</b>	<b>Dec. 31, 2011</b>
<b>Polk</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2005</b>	<b>Dec. 31, 2019</b>

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (January 1, 2006).

## 2006 Local Discretionary Sales Surtax Rates in Florida's Counties

County	Levy Combinations Are Subject to Various Tax Rate Caps - See Notes						County Government Levies			School District Levies			
	Charter County Transit System Surtax	Local Gov't Infrastructure Surtax	Small County Surtax	Indigent Care/ Trauma Center Surtaxes	County Public Hospital Surtax	Voter-Approved Indigent Care Surtax	School Capital Outlay Surtax	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
	Up to 1%	0.5% or 1%	0.5% or 1%	Up to 0.25%, 0.5 %	0.5%	Up to 0.5%, 1%	Up to 0.5%						
Alachua						0.25		1.5	0.25	1.25	0.5	0.0	0.5
Baker			1					1.5	1.0	0.5	0.5	0.0	0.5
Bay							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Bradford			1					1.5	1.0	0.5	0.5	0.0	0.5
Brevard								1.0	0.0	1.0	0.5	0.0	0.5
Broward	0.5							2.0	0.0	2.0	0.5	0.0	0.5
Calhoun			1					1.5	1.0	0.5	0.5	0.0	0.5
Charlotte		1						1.0	1.0	0.0	0.5	0.0	0.5
Citrus								1.0	0.0	1.0	0.5	0.0	0.5
Clay		1						1.0	1.0	0.0	0.5	0.0	0.5
Collier								1.0	0.0	1.0	0.5	0.0	0.5
Columbia			1					1.0	1.0	0.0	0.5	0.0	0.5
De Soto			1					1.5	1.0	0.5	0.5	0.0	0.5
Dixie			1					1.5	1.0	0.5	0.5	0.0	0.5
Duval	0.5	0.5						2.0	1.0	1.0	0.5	0.0	0.5
Escambia		1					0.5	1.0	1.0	0.0	0.5	0.5	0.0
Flagler		0.5					0.5	1.0	0.5	0.5	0.5	0.5	0.0
Franklin								1.5	0.0	1.5	0.5	0.0	0.5
Gadsden			1					1.5	1.0	0.5	0.5	0.0	0.5
Gilchrist			1					1.5	1.0	0.5	0.5	0.0	0.5
Glades		1						1.5	1.0	0.5	0.5	0.0	0.5
Gulf			0.5				0.5	1.5	0.5	1.0	0.5	0.5	0.0
Hamilton			1					1.5	1.0	0.5	0.5	0.0	0.5
Hardee			1					1.5	1.0	0.5	0.5	0.0	0.5
Hendry			1					1.5	1.0	0.5	0.5	0.0	0.5
Hernando							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Highlands		1						1.0	1.0	0.0	0.5	0.0	0.5
Hillsborough	0.5	0.5		0.5				2.0	1.0	1.0	0.5	0.0	0.5
Holmes			1					1.5	1.0	0.5	0.5	0.0	0.5
Indian River		1						1.0	1.0	0.0	0.5	0.0	0.5
Jackson			1				0.5	1.5	1.0	0.5	0.5	0.5	0.0
Jefferson			1					1.5	1.0	0.5	0.5	0.0	0.5
Lafayette		1						1.5	1.0	0.5	0.5	0.0	0.5
Lake		1						1.0	1.0	0.0	0.5	0.0	0.5
Lee								1.0	0.0	1.0	0.5	0.0	0.5
Leon		1					0.5	1.5	1.0	0.5	0.5	0.5	0.0
Levy			1					1.5	1.0	0.5	0.5	0.0	0.5
Liberty			1					1.5	1.0	0.5	0.5	0.0	0.5
Madison			1					1.5	1.0	0.5	0.5	0.0	0.5
Manatee							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Marion							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Martin								1.0	0.0	1.0	0.5	0.0	0.5
Miami-Dade	0.5				0.5			2.0	1.0	1.0	0.5	0.0	0.5
Monroe		1					0.5	1.0	1.0	0.0	0.5	0.5	0.0
Nassau			1					1.0	1.0	0.0	0.5	0.0	0.5
Okaloosa								1.0	0.0	1.0	0.5	0.0	0.5
Okeechobee			1					1.5	1.0	0.5	0.5	0.0	0.5

## 2006 Local Discretionary Sales Surtax Rates in Florida's Counties

County	Levy Combinations Are Subject to Various Tax Rate Caps - See Notes							County Government Levies			School District Levies		
	Charter County Transit System Surtax	Local Gov't Infrastructure Surtax	Small County Surtax	Indigent Care/ Trauma Center Surtaxes	County Public Hospital Surtax	Voter-Approved Indigent Care Surtax	School Capital Outlay Surtax	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
	Up to 1%	0.5% or 1%	0.5% or 1%	Up to 0.25%, 0.5 %	0.5%	Up to 0.5%, 1%	Up to 0.5%						
Orange							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Osceola		1						1.0	1.0	0.0	0.5	0.0	0.5
Palm Beach							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Pasco		1						1.0	1.0	0.0	0.5	0.0	0.5
Pinellas		1						2.0	1.0	1.0	0.5	0.0	0.5
Polk						0.5	0.5	1.0	0.5	0.5	0.5	0.5	0.0
Putnam		1						1.0	1.0	0.0	0.5	0.0	0.5
Saint Johns								1.0	0.0	1.0	0.5	0.0	0.5
Saint Lucie							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Santa Rosa							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Sarasota		1						2.0	1.0	1.0	0.5	0.0	0.5
Seminole		1						1.0	1.0	0.0	0.5	0.0	0.5
Sumter			1					1.0	1.0	0.0	0.5	0.0	0.5
Suwannee			1					1.5	1.0	0.5	0.5	0.0	0.5
Taylor		1						1.5	1.0	0.5	0.5	0.0	0.5
Union			1					1.5	1.0	0.5	0.5	0.0	0.5
Volusia							0.5	2.0	0.0	2.0	0.5	0.5	0.0
Wakulla		1						1.5	1.0	0.5	0.5	0.0	0.5
Walton			1					1.0	1.0	0.0	0.5	0.0	0.5
Washington			1					1.5	1.0	0.5	0.5	0.0	0.5
# Eligible to Levy:	7	67	31	65	1	60	67		67			67	
# Levying:	2	21	25	1	1	2	16		49			16	

**Notes:**

- 1) Boxed areas indicate those counties or school districts eligible to impose the particular tax.
- 2) The Indigent Care and Trauma Center Surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties with a total population of 800,000 or more may impose, either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5% for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25% for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to Chapter 395, Florida Statutes.
- 3) Pursuant to ss. 212.055(2)(h) and 212.055(3)(f), F.S., a county shall not 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 shall not levy the Local Government Infrastructure, Small County, and Indigent Care and Trauma Center surtaxes in excess of a combined rate of 1%.
- 5) Pursuant to s. 212.055(5)(f), F.S., a county shall not levy the Local Government Infrastructure, Small County, and County Public Hospital surtaxes in excess of a combined rate of 1%.
- 6) Subject to referendum approval, the Voter-Approved Indigent Care Surtax may be levied by counties with less than 800,000 residents at a rate not to exceed 0.5%. However, if a publicly supported medical school is located within the qualifying county (currently, the University of Florida College of Medicine in Alachua County and the Florida State University College of Medicine in Leon County), the rate shall not exceed 1%, pursuant to s. 212.055(7)(a), F.S. Florida's other medical schools receiving public support (i.e., the University of South Florida as well as Nova Southeastern University and University of Miami) are located in counties having a resident population greater than 800,000. 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 approval in countywide referendum pursuant to Chapter 2005-242, Laws of Florida. Consequently, if a publicly supported medical school is located in the county, or the county has a population of less than 50,000 residents, the combined tax rate of this levy and any Local Government Infrastructure Surtax and Small County Surtax levies shall not exceed 1.5% pursuant to s. 212.055(7)(f), F.S. For all other counties eligible to levy this surtax, the combined tax rate shall not exceed 1%.
- 7) The current 1% Local Government Infrastructure Surtax levy in Lafayette County will expire on August 31, 2006. Effective September 1, 2006, the county will begin levying a 1% Small County Surtax, which will remain in effect until repealed.

Data Source: Florida Department of Revenue.

<b>Local Discretionary Sales Surtax</b>		
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>		
<b>Local Government</b>	<b>1% Tax Rate Based on Default Formula Distribution</b>	<b>1% Tax Rate Based on Interlocal Agreement Distribution</b>
<b>ALACHUA BOCC</b>	<b>\$ 20,869,865</b>	<b>\$ -</b>
Alachua	786,034	-
Archer	137,757	-
Gainesville	12,862,206	-
Hawthorne	150,893	-
High Springs	477,956	-
LaCrosse	18,544	-
Micanopy	69,651	-
Newberry	437,115	-
Waldo	92,721	-
Countywide Total	35,902,742	-
<b>BAKER BOCC</b>	<b>1,142,099</b>	<b>-</b>
Glen Saint Mary	27,725	-
Macclenny	285,151	-
Countywide Total	1,454,975	-
<b>BAY BOCC</b>	<b>16,763,762</b>	<b>-</b>
Callaway	1,976,683	-
Cedar Grove	785,174	-
Lynn Haven	1,972,678	-
Mexico Beach	147,771	-
Panama City	4,941,708	-
Panama City Beach	1,110,883	-
Parker	620,450	-
Springfield	1,191,376	-
Countywide Total	29,510,485	-
<b>BRADFORD BOCC</b>	<b>1,387,664</b>	<b>-</b>
Brooker	21,174	-
Hampton	29,353	-
Lawtey	45,250	-
Starke	367,408	-
Countywide Total	1,850,849	-
<b>BREVARD BOCC</b>	<b>39,620,149</b>	<b>-</b>
Cape Canaveral	936,226	-
Cocoa	1,672,071	-
Cocoa Beach	1,226,727	-
Indialantic	289,928	-
Indian Harbour Beach	826,823	-
Malabar	265,584	-
Melbourne	7,162,938	-
Melbourne Beach	326,682	-
Melbourne Village	68,639	-
Palm Bay	8,455,535	-
Palm Shores	89,546	-
Rockledge	2,230,256	-
Satellite Beach	1,036,751	-
Titusville	4,101,563	-
West Melbourne	1,324,006	-
Countywide Total	69,633,423	-
<b>BROWARD BOCC</b>	<b>114,359,750</b>	<b>-</b>

<b>Local Discretionary Sales Surtax</b>		
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>		
<b>Local Government</b>	<b>1% Tax Rate Based on Default Formula Distribution</b>	<b>1% Tax Rate Based on Interlocal Agreement Distribution</b>
Coconut Creek	4,715,793	-
Cooper City	2,886,842	-
Coral Springs	12,468,290	-
Dania Beach	2,763,056	-
Davie	8,052,911	-
Deerfield Beach	7,363,623	-
Fort Lauderdale	16,748,764	-
Hallandale Beach	3,466,612	-
Hillsboro Beach	220,907	-
Hollywood	14,069,642	-
Lauderdale-by-the-Sea	617,752	-
Lauderdale Lakes	3,124,379	-
Lauderhill	5,700,869	-
Lazy Lake	3,346	-
Lighthouse Point	1,068,323	-
Margate	5,358,341	-
Miramar	10,018,341	-
North Lauderdale	3,968,547	-
Oakland Park	3,130,086	-
Parkland	1,906,391	-
Pembroke Park	561,664	-
Pembroke Pines	14,748,303	-
Plantation	8,324,985	-
Pompano Beach	9,978,194	-
Sea Ranch Lakes	71,536	-
Southwest Ranches	732,387	-
Sunrise	8,755,188	-
Tamarac	5,680,205	-
West Park	1,350,139	-
Weston	5,966,548	-
Wilton Manors	1,208,542	-
Countywide Total	279,390,253	-
<b>CALHOUN BOCC</b>	<b>515,932</b>	<b>-</b>
Altha	25,303	-
Blountstown	113,215	-
Countywide Total	654,449	-
<b>CHARLOTTE BOCC</b>	<b>22,730,566</b>	<b>-</b>
Punta Gorda	2,592,079	-
Countywide Total	25,322,645	-
<b>CITRUS BOCC</b>	<b>11,303,353</b>	<b>-</b>
Crystal River	332,276	-
Inverness	640,656	-
Countywide Total	12,276,285	-
<b>CLAY BOCC</b>	<b>16,679,267</b>	<b>14,657,857</b>
Green Cove Springs	629,750	669,431
Keystone Heights	146,205	178,932
Orange Park	961,275	1,261,302
Penney Farms	66,284	86,606
*** School Board ***	-	1,628,651

<b>Local Discretionary Sales Surtax</b>		
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>		
<b>Local Government</b>	<b>1% Tax Rate Based on Default Formula Distribution</b>	<b>1% Tax Rate Based on Interlocal Agreement Distribution</b>
Countywide Total	18,482,782	18,482,779
<b>COLLIER BOCC</b>	<b>57,195,784</b>	-
Everglades	102,793	-
Marco Island	3,038,153	-
Naples	4,377,585	-
Countywide Total	64,714,314	-
<b>COLUMBIA BOCC</b>	<b>6,304,131</b>	-
Fort White	48,899	-
Lake City	1,189,076	-
Countywide Total	7,542,107	-
<b>DE SOTO BOCC</b>	<b>2,075,859</b>	-
Arcadia	477,955	-
Countywide Total	2,553,814	-
<b>DIXIE BOCC</b>	<b>707,663</b>	<b>817,426</b>
Cross City	96,619	-
Horseshoe Beach	13,144	-
Countywide Total	817,426	817,426
<b>JACKSONVILLE-DUVAL</b>	<b>135,085,010</b>	<b>137,896,358</b>
Atlantic Beach	2,272,125	1,380,672
Baldwin	268,609	156,571
Jacksonville Beach	3,526,451	2,135,059
Neptune Beach	1,185,086	768,621
Countywide Total	142,337,281	142,337,281
<b>ESCAMBIA BOCC</b>	<b>38,930,181</b>	-
Century	235,707	-
Pensacola	7,673,993	-
Countywide Total	46,839,882	-
<b>FLAGLER BOCC</b>	<b>3,692,635</b>	<b>2,559,549</b>
Beverly Beach	41,038	59,372
Bunnell	164,962	234,492
Flagler Beach (part)	398,666	578,845
Marineland	-	649
Palm Coast	3,719,503	4,583,896
Countywide Total	8,016,804	8,016,804
<b>FRANKLIN BOCC</b>	<b>1,115,455</b>	-
Apalachicola	295,830	-
Carrabelle	160,180	-
Countywide Total	1,571,466	-
<b>GADSDEN BOCC</b>	<b>2,020,597</b>	-
Chattahoochee	122,010	-
Greensboro	33,177	-
Gretna	90,332	-
Havana	90,177	-
Midway	76,844	-
Quincy	358,847	-
Countywide Total	2,791,983	-
<b>GILCHRIST BOCC</b>	<b>472,563</b>	-
Bell	14,334	-
Fanning Springs (part)	10,759	-

<b>Local Discretionary Sales Surtax</b>		
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>		
<b>Local Government</b>	<b>1% Tax Rate Based on Default Formula Distribution</b>	<b>1% Tax Rate Based on Interlocal Agreement Distribution</b>
Trenton	53,994	-
Countywide Total	551,651	-
<b>GLADES BOCC</b>	<b>298,749</b>	<b>-</b>
Moore Haven	52,234	-
Countywide Total	350,983	-
<b>GULF BOCC</b>	<b>706,170</b>	<b>-</b>
Port Saint Joe	226,846	-
Wewahitchka	107,072	-
Countywide Total	1,040,088	-
<b>HAMILTON BOCC</b>	<b>413,374</b>	<b>-</b>
Jasper	68,983	-
Jennings	33,548	-
White Springs	30,498	-
Countywide Total	546,403	-
<b>HARDEE BOCC</b>	<b>1,267,042</b>	<b>-</b>
Bowling Green	166,721	-
Wauchula	241,581	-
Zolfo Springs	91,148	-
Countywide Total	1,766,491	-
<b>HENDRY BOCC</b>	<b>2,369,838</b>	<b>-</b>
Clewiston	477,971	-
La Belle	312,498	-
Countywide Total	3,160,307	-
<b>HERNANDO BOCC</b>	<b>13,656,109</b>	<b>-</b>
Brooksville	698,573	-
Weeki Wachee	768	-
Countywide Total	14,355,450	-
<b>HIGHLANDS BOCC</b>	<b>8,972,451</b>	<b>-</b>
Avon Park	923,870	-
Lake Placid	180,624	-
Sebring	1,057,311	-
Countywide Total	11,134,257	-
<b>HILLSBOROUGH BOCC</b>	<b>149,309,177</b>	<b>206,627,031</b>
Plant City	4,867,055	-
Tampa	49,112,664	-
Temple Terrace	3,338,135	-
Countywide Total	206,627,031	206,627,031
<b>HOLMES BOCC</b>	<b>592,766</b>	<b>-</b>
Bonifay	97,643	-
Esto	13,824	-
Noma	8,389	-
Ponce de Leon	16,961	-
Westville	8,243	-
Countywide Total	737,827	-
<b>INDIAN RIVER BOCC</b>	<b>16,744,636</b>	<b>-</b>
Fellsmere	644,557	-
Indian River Shores	548,716	-
Orchid	45,739	-
Sebastian	2,913,595	-

<b>Local Discretionary Sales Surtax</b>		
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>		
<b>Local Government</b>	<b>1% Tax Rate Based on Default Formula Distribution</b>	<b>1% Tax Rate Based on Interlocal Agreement Distribution</b>
Vero Beach	2,710,027	-
Countywide Total	23,607,270	-
<b>JACKSON BOCC</b>	<b>3,126,235</b>	<b>-</b>
Alford	39,767	-
Bascom	8,956	-
Campbellton	17,747	-
Cottdale	74,029	-
Graceville	204,092	-
Grand Ridge	74,111	-
Greenwood	62,690	-
Jacob City	23,909	-
Malone	60,390	-
Marianna	505,876	-
Sneads	161,039	-
Countywide Total	4,358,839	-
<b>JEFFERSON BOCC</b>	<b>348,448</b>	<b>-</b>
Monticello	73,354	-
Countywide Total	421,802	-
<b>LAFAYETTE BOCC</b>	<b>247,279</b>	<b>-</b>
Mayo	43,638	-
Countywide Total	290,917	-
<b>LAKE BOCC</b>	<b>21,740,601</b>	<b>10,998,474</b>
Astatula	141,596	147,618
Clermont	1,794,705	1,507,836
Eustis	1,718,875	1,710,522
Fruitland Park	338,998	353,931
Groveland	431,904	362,175
Howey-in-the-Hills	107,442	107,938
Lady Lake	1,287,479	1,359,009
Leesburg	1,696,004	1,770,097
Mascotte	380,673	338,543
Minneola	796,720	708,302
Montverde	109,780	108,268
Mount Dora	1,093,940	1,139,175
Tavares	1,112,237	1,132,251
Umatilla	244,464	252,808
*** School Board ***	-	10,998,474
Countywide Total	32,995,421	32,995,421
<b>LEE BOCC</b>	<b>68,622,954</b>	<b>-</b>
Bonita Springs	6,415,314	-
Cape Coral	20,676,670	-
Fort Myers	8,984,001	-
Fort Myers Beach	1,084,998	-
Sanibel	989,699	-
Countywide Total	106,773,637	-
<b>LEON BOCC</b>	<b>21,442,745</b>	<b>20,529,164</b>
Tallahassee	17,408,815	18,322,396
Countywide Total	38,851,560	38,851,560
<b>LEVY BOCC</b>	<b>2,478,612</b>	<b>-</b>

<b>Local Discretionary Sales Surtax</b>		
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>		
<b>Local Government</b>	<b>1% Tax Rate Based on Default Formula Distribution</b>	<b>1% Tax Rate Based on Interlocal Agreement Distribution</b>
Bronson	71,748	-
Cedar Key	61,862	-
Chiefland	147,639	-
Fanning Springs (part)	40,199	-
Inglis	118,998	-
Otter Creek	9,959	-
Williston	169,156	-
Yankeetown	51,030	-
Countywide Total	3,149,204	-
<b>LIBERTY BOCC</b>	<b>211,984</b>	<b>-</b>
Bristol	33,523	-
Countywide Total	245,507	-
<b>MADISON BOCC</b>	<b>706,447</b>	<b>890,459</b>
Greenville	35,743	-
Lee	16,666	-
Madison	131,603	-
Countywide Total	890,459	890,459
<b>MANATEE BOCC</b>	<b>36,879,233</b>	<b>-</b>
Anna Maria	252,894	-
Bradenton	7,180,100	-
Bradenton Beach	207,050	-
Holmes Beach	687,794	-
Longboat Key (part)	356,487	-
Palmetto	1,781,614	-
Countywide Total	47,345,172	-
<b>MARION BOCC</b>	<b>36,773,987</b>	<b>44,066,838</b>
Belleview	499,696	-
Dunnellon	261,140	-
McIntosh	60,586	-
Ocala	6,400,701	-
Reddick	70,728	-
Countywide Total	44,066,838	44,066,838
<b>MARTIN BOCC</b>	<b>24,723,902</b>	<b>-</b>
Jupiter Island	117,704	-
Ocean Breeze Park	86,519	-
Sewall's Point	378,592	-
Stuart	3,023,031	-
Countywide Total	28,329,748	-
<b>MIAMI-DADE BOCC</b>	<b>214,927,034</b>	<b>-</b>
Aventura	3,118,588	-
Bal Harbour	376,902	-
Bay Harbor Islands	575,027	-
Biscayne Park	393,044	-
Coral Gables	4,902,818	-
Doral	3,348,333	-
El Portal	281,930	-
Florida City	961,768	-
Golden Beach	110,229	-
Hialeah	25,823,240	-

<b>Local Discretionary Sales Surtax</b>		
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>		
<b>Local Government</b>	<b>1% Tax Rate Based on Default Formula Distribution</b>	<b>1% Tax Rate Based on Interlocal Agreement Distribution</b>
Hialeah Gardens	2,259,973	-
Homestead	4,033,589	-
Indian Creek	3,649	-
Key Biscayne	1,233,858	-
Medley	124,160	-
Miami	41,739,903	-
Miami Beach	10,120,734	-
Miami Gardens	11,654,655	-
Miami Lakes	2,745,777	-
Miami Shores	1,156,687	-
Miami Springs	1,523,859	-
North Bay	731,249	-
North Miami	6,644,814	-
North Miami Beach	4,683,244	-
Opa-locka	1,781,798	-
Palmetto Bay	2,753,295	-
Pincrest	2,135,703	-
South Miami	1,204,118	-
Sunny Isles Beach	1,833,098	-
Surfside	615,160	-
Sweetwater	1,577,371	-
Virginia Gardens	260,481	-
West Miami	677,959	-
Countywide Total	356,314,045	-
<b>MONROE BOCC</b>	<b>15,631,846</b>	<b>-</b>
Islamorada	1,648,887	-
Key Colony Beach	197,121	-
Key West	6,181,262	-
Layton	45,979	-
Marathon	2,450,105	-
Countywide Total	26,155,200	-
<b>NASSAU BOCC</b>	<b>5,847,709</b>	<b>-</b>
Callahan	111,654	-
Fernandina Beach	1,121,338	-
Hilliard	279,185	-
Countywide Total	7,359,886	-
<b>OKALOOSA BOCC</b>	<b>23,817,519</b>	<b>-</b>
Cinco Bayou	55,022	-
Crestview	2,559,560	-
Destin	1,806,244	-
Fort Walton Beach	3,099,704	-
Laurel Hill	85,539	-
Mary Esther	633,050	-
Niceville	1,924,406	-
Shalimar	108,690	-
Valparaiso	975,958	-
Countywide Total	35,065,692	-
<b>OKEECHOBEE BOCC</b>	<b>4,360,076</b>	<b>-</b>
Okeechobee	695,082	-

<b>Local Discretionary Sales Surtax</b>		
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>		
<b>Local Government</b>	<b>1% Tax Rate Based on Default Formula Distribution</b>	<b>1% Tax Rate Based on Interlocal Agreement Distribution</b>
Countywide Total	5,055,158	-
<b>ORANGE BOCC</b>	<b>234,166,679</b>	<b>-</b>
Apopka	8,658,340	-
Belle Isle	1,593,730	-
Eatonville	629,945	-
Edgewood	566,007	-
Maitland	4,317,378	-
Oakland	439,704	-
Ocoee	7,656,822	-
Orlando	54,751,779	-
Windermere	610,292	-
Winter Garden	5,836,165	-
Winter Park	7,033,952	-
Countywide Total	326,260,793	-
<b>OSCEOLA BOCC</b>	<b>27,653,841</b>	<b>24,450,130</b>
Kissimmee	7,770,221	7,374,919
Saint Cloud	3,448,946	3,160,659
*** School Board ***	-	3,887,301
Countywide Total	38,873,008	38,873,008
<b>PALM BEACH BOCC</b>	<b>142,294,612</b>	<b>-</b>
Atlantis	303,304	-
Belle Glade	2,108,888	-
Boca Raton	12,038,682	-
Boynton Beach	9,194,729	-
Briny Breeze	58,095	-
Cloud Lake	23,971	-
Delray Beach	8,945,289	-
Glen Ridge	38,918	-
Golf	32,149	-
Greenacres	4,309,289	-
Gulf Stream	101,101	-
Haverhill	213,765	-
Highland Beach	566,704	-
Hypoluxo	348,567	-
Juno Beach	506,353	-
Jupiter	6,496,717	-
Jupiter Inlet Colony	53,300	-
Lake Clarke Shores	489,714	-
Lake Park	1,283,861	-
Lake Worth	5,055,775	-
Lantana	1,333,072	-
Manalapan	47,801	-
Mangonia Park	355,194	-
North Palm Beach	1,767,512	-
Ocean Ridge	233,647	-
Pahokee	842,794	-
Palm Beach	1,362,401	-
Palm Beach Gardens	5,976,401	-
Palm Beach Shores	207,843	-

<b>Local Discretionary Sales Surtax</b>		
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>		
<b>Local Government</b>	<b>1% Tax Rate Based on Default Formula Distribution</b>	<b>1% Tax Rate Based on Interlocal Agreement Distribution</b>
Palm Springs	1,958,575	-
Riviera Beach	4,641,358	-
Royal Palm Beach	4,125,981	-
South Bay	390,164	-
South Palm Beach	215,880	-
Tequesta	796,403	-
Wellington	6,991,367	-
West Palm Beach	13,735,832	-
Countywide Total	239,446,012	-
<b>PASCO BOCC</b>	<b>37,591,242</b>	<b>18,702,479</b>
Dade City	661,837	698,226
New Port Richey	1,634,232	1,762,189
Port Richey	316,861	336,645
Saint Leo	89,446	70,654
San Antonio	82,842	78,966
Zephyrhills	1,184,603	1,209,427
*** School Board ***	-	18,702,479
Countywide Total	41,561,064	41,561,064
<b>PINELLAS BOCC</b>	<b>69,857,350</b>	<b>133,759,578</b>
Belleair	397,264	-
Belleair Beach	157,861	-
Belleair Bluffs	216,672	-
Belleair Shore	6,964	-
Clearwater	10,688,982	-
Dunedin	3,599,944	-
Gulfport	1,243,928	-
Indian Rocks Beach	511,500	-
Indian Shores	173,724	-
Kenneth City	439,051	-
Largo	7,166,517	-
Madeira Beach	435,665	-
North Redington Beach	149,252	-
Oldsmar	1,328,759	-
Pinellas Park	4,609,306	-
Redington Beach	153,992	-
Redington Shores	226,441	-
Safety Harbor	1,724,379	-
Saint Petersburg	24,445,322	-
Saint Petersburg Beach	967,672	-
Seminole	1,724,282	-
South Pasadena	564,604	-
Tarpon Springs	2,241,586	-
Treasure Island	729,559	-
Countywide Total	133,759,578	133,759,578
<b>POLK BOCC</b>	<b>49,695,656</b>	-
Auburndale	1,294,479	-
Bartow	1,666,764	-
Davenport	244,030	-
Dundee	323,999	-

<b>Local Discretionary Sales Surtax</b>		
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>		
<b>Local Government</b>	<b>1% Tax Rate Based on Default Formula Distribution</b>	<b>1% Tax Rate Based on Interlocal Agreement Distribution</b>
Eagle Lake	272,676	-
Fort Meade	632,374	-
Frostproof	323,131	-
Haines City	1,623,687	-
Highland Park	27,235	-
Hillcrest Heights	28,863	-
Lake Alfred	434,459	-
Lake Hamilton	149,630	-
Lake Wales	1,349,058	-
Lakeland	9,729,859	-
Mulberry	369,138	-
Polk City	186,631	-
Winter Haven	3,027,974	-
Countywide Total	71,379,643	-
<b>PUTNAM BOCC</b>	<b>4,749,351</b>	<b>4,761,367</b>
Crescent City	125,526	128,872
Interlachen	105,085	107,790
Palatka	760,741	740,885
Pomona Park	55,914	57,685
Welaka	42,146	42,163
Countywide Total	5,838,763	5,838,763
<b>SAINT JOHNS BOCC</b>	<b>20,027,671</b>	-
Hastings	89,254	-
Saint Augustine	1,878,266	-
Saint Augustine Beach	784,028	-
Countywide Total	22,779,219	-
<b>SAINT LUCIE BOCC</b>	<b>15,641,187</b>	-
Fort Pierce	3,497,181	-
Port Saint Lucie	10,324,245	-
Saint Lucie Village	56,303	-
Countywide Total	29,518,916	-
<b>SANTA ROSA BOCC</b>	<b>11,329,733</b>	-
Gulf Breeze	514,273	-
Jay	52,049	-
Milton	660,473	-
Countywide Total	12,556,528	-
<b>SARASOTA BOCC</b>	<b>50,482,055</b>	<b>35,591,393</b>
Longboat Key (part)	798,715	768,875
North Port	5,638,518	4,163,881
Sarasota	8,628,175	8,182,954
Venice	3,163,448	2,826,080
*** School Board ***	-	17,177,728
Countywide Total	68,710,911	68,710,911
<b>SEMINOLE BOCC</b>	<b>42,333,943</b>	<b>68,078,347</b>
Altamonte Springs	5,367,580	-
Casselberry	3,124,005	-
Lake Mary	1,741,915	-
Longwood	1,755,808	-
Oviedo	3,779,876	-

<b>Local Discretionary Sales Surtax</b>		
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>		
<b>Local Government</b>	<b>1% Tax Rate Based on Default Formula Distribution</b>	<b>1% Tax Rate Based on Interlocal Agreement Distribution</b>
Sanford	5,813,037	-
Winter Springs	4,162,183	-
Countywide Total	68,078,347	68,078,347
<b>SUMTER BOCC</b>	<b>5,283,562</b>	<b>-</b>
Bushnell	213,162	-
Center Hill	85,077	-
Coleman	61,078	-
Webster	75,289	-
Wildwood	375,222	-
Countywide Total	6,093,389	-
<b>SUWANNEE BOCC</b>	<b>2,519,967</b>	<b>-</b>
Branford	49,471	-
Live Oak	467,225	-
Countywide Total	3,036,663	-
<b>TAYLOR BOCC</b>	<b>1,373,414</b>	<b>1,921,778</b>
Perry	548,364	-
Countywide Total	1,921,778	1,921,778
<b>UNION BOCC</b>	<b>388,736</b>	<b>-</b>
Lake Butler	81,626	-
Raiford	11,444	-
Worthington Springs	20,227	-
Countywide Total	502,033	-
<b>VOLUSIA BOCC</b>	<b>37,029,868</b>	<b>-</b>
Daytona Beach	6,711,101	-
Daytona Beach Shores	473,055	-
DeBary	1,842,684	-
DeLand	2,470,327	-
Deltona	8,262,253	-
Edgewater	2,130,706	-
Flagler Beach (part)	7,843	-
Holly Hill	1,301,726	-
Lake Helen	292,460	-
New Smyrna Beach	2,213,470	-
Oak Hill	189,985	-
Orange City	829,393	-
Ormond Beach	4,024,989	-
Pierson	272,027	-
Ponce Inlet	326,102	-
Port Orange	5,492,345	-
South Daytona	1,439,081	-
Countywide Total	75,309,416	-
<b>WAKULLA BOCC</b>	<b>1,458,107</b>	<b>1,502,051</b>
Saint Marks	18,650	-
Sopchoppy	25,294	-
Countywide Total	1,502,051	1,502,051
<b>WALTON BOCC</b>	<b>9,484,917</b>	<b>-</b>
DeFuniak Springs	1,050,492	-
Freeport	250,833	-
Paxton	140,255	-

<b>Local Discretionary Sales Surtax</b>		
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>		
<b>Local Government</b>	<b>1% Tax Rate Based on Default Formula Distribution</b>	<b>1% Tax Rate Based on Interlocal Agreement Distribution</b>
Countywide Total	10,926,497	-
<b>WASHINGTON BOCC</b>	<b>1,255,322</b>	-
Caryville	14,886	-
Chipley	231,026	-
Ebro	15,666	-
Vernon	48,103	-
Wausau	28,212	-
Countywide Total	1,593,215	-
<b>STATEWIDE TOTALS</b>	<b>\$ 2,912,858,632</b>	<b>N/A</b>

Notes:

- 1) Revenue estimates are based on the \$5,000 cap on transactions.
- 2) The revenue estimates listed in the column labeled "1% Tax Rate Based on Default Formula Distribution" reflect the use of the default formula methodology (i.e., Local Government Half-cent Sales Tax Program LFY 2006 distribution percentages).
- 3) For those jurisdictions where the distribution of local discretionary sales surtax proceeds is governed by an interlocal agreement, the revenue estimates as per the agreement are listed in the column labeled "1% Tax Rate Based on Interlocal Agreement Distribution."
- 4) Revenue estimates, based on the default formula methodology, are provided for every jurisdiction even though some counties do not impose a local discretionary sales surtax or an interlocal agreement specifies the distribution percentages in some jurisdictions. These estimates may assist local officials considering a future levy, rate change, or change in distribution methodology.
- 5) The dollar figures represent a 100 percent distribution of estimated monies.

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## **Charter County Transit System Surtax**

Section 212.055(1), Florida Statutes

### **Brief Overview**

The Charter County Transit System Surtax may be levied at a rate of up to 1 percent by those charter counties that adopted a charter prior to January 1, 1984, as well as by those county governments that have consolidated with one or more municipalities. In the case of charter counties, the levy is subject to a charter amendment approved by a majority vote of the county's electorate. In the case of a consolidated government, the levy is subject to voter approval in a countywide referendum. Generally, the use of the proceeds is for the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, and roads and bridges.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Authorization to Levy**

Charter counties that adopted a charter prior to January 1, 1984, and county governments that have consolidated with one or more municipalities, may levy this surtax at a rate of up to 1 percent, subject to approval by a majority vote of the county's electorate or a charter amendment approved by a majority vote of the county's electorate.

### **Counties Eligible to Levy**

The seven counties eligible to levy this surtax are Broward, Duval, Hillsborough, Miami-Dade, Pinellas, Sarasota, and Volusia.

### **Distribution of Proceeds**

The surtax proceeds shall be deposited into the county trust fund or remitted by the county's governing body to an expressway or transportation authority created by law.

### **Authorized Uses of Proceeds**

The surtax proceeds shall be applied to as many or as few of the following uses as the county's governing body deems appropriate.

1. Deposited by the county in the trust fund and used for the purposes of development, construction, equipment, maintenance, operation, supportive services, including a countywide bus system, 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 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 charter counties for the development, construction, operation, and maintenance of roads and bridges in the county; for the expansion, operation, and maintenance of bus and fixed guideway systems; for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county's governing body for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads, or bridges and no more than 25 percent used for nontransit uses.
4. Used by the charter 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 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 charter 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.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this surtax have been issued.

## **Local Government Infrastructure Surtax**

Section 212.055(2), Florida Statutes

### **Brief Overview**

The Local Government Infrastructure Surtax shall be levied at the rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure; to acquire land for public recreation or conservation or protection of natural resources; and to finance the closure of local government-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection (DEP). Additional spending authority exists for select counties.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Authorization to Levy**

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

Additionally, the surtax may not be levied beyond the time established in the ordinance if the surtax was levied pursuant to a referendum held before July 1, 1993. If the pre-July 1, 1993, ordinance did not limit the period of the levy, the surtax may not be levied for more than 15 years. There is no state-mandated limit on the length of levy for those surtax ordinances enacted after July 1, 1993. The levy may only be extended by voter approval in a countywide referendum.

This surtax is one of several surtaxes subject to a combined rate limitation. A county shall not 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 shall be distributed to the county and its respective municipalities according to one of the following procedures.

1. An interlocal agreement between the county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population. This agreement may include a school district with the consent of all governing bodies 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**

A school district, county, or municipalities within the county, or municipalities within another county in the case of a negotiated joint county agreement, may use the surtax proceeds and any accrued interest only for the following purposes.

1. Finance, plan, and construct infrastructure.<sup>1</sup>
2. Acquire land for public recreation or conservation or protection of natural resources.
3. Finance the closure of county or municipal-owned solid waste landfills that are already closed or are required to close by order of the DEP. Any use of such proceeds or interest for purposes of landfill closures prior to July 1, 1993, is ratified.

Neither the proceeds nor any accrued interest shall be used to fund the operational expenses of infrastructure, except that any county with a population of 75,000 or less that is required to close a landfill by order of the DEP may use the proceeds and accrued interest for long-term maintenance costs associated with landfill closures.

Counties, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) and charter counties may use the proceeds and accrued interest to retire or service indebtedness incurred for bonds issued prior to July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Any use of such proceeds or interest for purposes of retiring or servicing indebtedness incurred for such refunded bonds prior to July 1, 1999, is ratified.

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1. Section 212.055(2)(d)2., F.S., defines infrastructure as any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of five or more years and any related land acquisition, land improvement, design, and engineering costs. This definition also includes a fire department vehicle, emergency medical services vehicle, sheriff's office vehicle, police department vehicle or any other vehicle, and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least five years. Additionally, infrastructure means any expenditure for the construction, lease, or maintenance of, or provision of utilities or security for, those court facilities as defined in s. 29.008, F.S.

An amount not to exceed 15 percent of the surtax proceeds may be allocated for the purpose of funding county economic development projects of a general public purpose targeted to improve local economies, including the funding of operational costs and incentives related to such economic development. The referendum ballot statement must indicate the intention to make such an allocation.

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 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., and 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.

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 accrued interest earnings are available for such use, whichever period is longer.

School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds. In no case may a jurisdiction issue bonds more frequently than once per year, and counties and municipalities may join together for the issuance of bonds.

**Relevant Attorney General Opinions**

Florida’s Attorney General has issued a number 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.<sup>2</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
88-59	Use of discretionary surtax for construction
90-96	Infrastructure surtax proceeds, payment of debt
92-08	Local government infrastructure surtax proceeds
92-81	Discretionary local option infrastructure sales surtax
93-92	Local government infrastructure surtax, purchase of vehicle
94-46	Vehicles purchased with proceeds of sales surtax
94-79	Uses of local government infrastructure surtax
95-71	Tourist development tax / infrastructure surtax
95-73	Counties, infrastructure surtax used to fund engineers
99-24	Capital improvements to property leased by county
2000-06	Expenditure of infrastructure surtax revenues
2001-45	Local government infrastructure surtax, health care
2003-17	Infrastructure surtax use to purchase computer system

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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2. <http://myfloridalegal.com/opinions>

## **Small County Surtax**

Section 212.055(3), Florida Statutes

### **Brief Overview**

Any county having a total population of 50,000 or less on April 1, 1992, is authorized to levy the Small County Surtax at the rate of 0.5 or 1 percent. County governments may impose the levy by either an extraordinary vote of the governing body if the proceeds are to be expended for operating purposes or by voter approval in a countywide referendum if the proceeds are to be used to service bonded indebtedness.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Authorization to Levy**

Only small counties, defined as having a total population of 50,000 or less on April 1, 1992, are eligible to levy the surtax. This surtax is one of several surtaxes subject to a combined rate limitation. A county shall not 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**

Thirty-one counties had a total population of 50,000 or less on April 1, 1992, and are eligible to levy the surtax. However, some eligible counties currently levy the Local Government Infrastructure Surtax at the maximum rate of 1 percent and therefore are not eligible to levy this surtax.

### **Distribution of Proceeds**

The surtax proceeds shall be distributed to the county and the municipalities within the county according to one of the following procedures.

1. An interlocal agreement between the county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population. This agreement may include a school district with the consent of all governing bodies 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 bond indebtedness to finance, plan, and construct infrastructure and to acquire land for public recreation, conservation, or protection of natural resources. In this case, infrastructure means any fixed capital expenditure or cost associated with the construction, reconstruction, or improvement of public facilities having a life expectancy of 5 or more years and any related land acquisition, land improvement, design, and engineering costs. If the surtax is levied pursuant to an ordinance approved by an extraordinary vote of the county's governing body, the proceeds and accrued interest may be used for operational expenses of any infrastructure or for any public purpose authorized in the ordinance.

School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds. In no case may a jurisdiction issue bonds more frequently than once per year, and counties and municipalities may join together for the issuance of bonds.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this surtax have been issued.

## **Indigent Care and Trauma Center Surtax**

Section 212.055(4), Florida Statutes

### **Brief Overview**

This surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties with a total population of 800,000 or more may impose, either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5 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.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Authorization to Levy**

Non-consolidated counties having a total population of 800,000 or more are eligible to levy a surtax at a rate not to exceed 0.5 percent. The surtax can be imposed by either an extraordinary vote of the county's governing body or voter approval in a countywide referendum. However, Miami-Dade County is restricted from levying this surtax because it already has authority to levy the County Public Hospital Surtax.

The ordinance adopted by the governing board providing for the imposition of this surtax shall 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.
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 shall include a plan for providing trauma services to trauma victims in the trauma service area in which such county is located.

Both of these surtaxes, along with two others, are subject to a combined rate limitation. A county eligible to levy either surtax shall not 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**

The non-consolidated counties with a total population of 800,000 or more (i.e., Broward, Hillsborough, Orange, Palm Beach, and Pinellas counties) are eligible to levy the 0.5 percent surtax. Duval County is not eligible to levy because it is a consolidated county government. Miami-Dade County is restricted from levying this surtax because it already has 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. Any such levy in a county shall expire four years after its effective date, unless reenacted by ordinance subject to voter approval in a countywide referendum.

### **Distribution of Proceeds**

The surtax proceeds shall remain the property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. Depending on the particular surtax levied, the clerk shall perform the following duties.

1. Maintain the monies in an indigent health care or trauma services trust fund.
2. Invest any funds held on deposit in the trust fund pursuant to general law.
3. Disburse the funds, including any interest earned, to any provider of health care services or to the trauma center in its trauma service area 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 1<sup>st</sup>. 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 shall be 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, or if the trauma center receiving funds, requests the monies be used to generate federal matching funds under Medicaid, the clerk shall instead send the funds to the Agency for Health Care Administration to

accomplish that purpose to the extent allowed through the General Appropriations Act.

4. Prepare on a biennial basis an audit of the indigent health care trust fund and deliver such audit to the county's governing body and to the chair of the legislative delegation of each authorizing county. Prepare on a biennial basis an audit of the trauma services trust fund to be delivered to the authorizing county.

### **Authorized Uses of Proceeds**

The proceeds of the 0.5 percent surtax are to be used for providing health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care. The proceeds of the 0.25 percent surtax are to be used for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a legal opinion relevant to this revenue source. The full text of this opinion is available via the searchable on-line database of legal opinions.<sup>1</sup> In a recent search, the LCIR staff identified the following opinion pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2005-54	Indigent Care Surtax used for Medicaid contributions

Local government officials seeking more clarification should review the opinion in its entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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1. <http://myfloridalegal.com/opinions>

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## County Public Hospital Surtax

Section 212.055(5), Florida Statutes

### **Brief Overview**

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 shall be used to supplement the operation, maintenance, and administration of the county public general hospital.

### **General Law Amendments**

Chapter 2005-96, L.O.F., (SB 300) reenacts s. 212.055(5), F.S., which had been set to repeal on October 1, 2005, pursuant to s. 11 of ch. 2000-312, L.O.F. This change became effective on July 1, 2005.

### **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 county must continue to contribute each year at least 80 percent of that percentage of the 1990-91 fiscal year county budget appropriated for the operation, administration, and maintenance of the county public general hospital. The term *county public general hospital* means a general hospital, as defined in s. 395.002, F.S., which is owned, operated, maintained, or governed by the county or its agency, authority, or public health trust.

This surtax is one of several surtaxes subject to a combined rate limitation. An eligible county shall not 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 from this surtax shall be deposited by the county in a special fund, set aside from other county funds, to be used only for the operation, maintenance, and administration of the county public general hospital. The funds shall be remitted promptly by the county to the agency, authority, or public health trust created by law that administers or operates the county public general hospital.

**Authorized Uses of Proceeds**

The proceeds are designated to supplement the operation, maintenance, and administration of the county public general hospital.

**Relevant Attorney General Opinions**

No opinions specifically relevant to this surtax have been issued.

## **School Capital Outlay Surtax**

Section 212.055(6), Florida Statutes

### **Brief Overview**

Florida's school districts may authorize the levy of the School Capital Outlay Surtax at a rate of up to 0.5 percent pursuant to a resolution conditioned to take effect only upon approval by a majority vote in the countywide referendum. The proceeds must be expended for those school-related capital projects, technology implementation, and bond financing of such projects.

### **General Law Amendments**

Chapter 2005-56, L.O.F., (CS for SB 388) provides that a required freeze on certain taxes does not apply to taxes authorized in the General Appropriations Act. This change became effective on July 1, 2005.

### **Authorization to Levy**

District school boards may levy, pursuant to resolution conditioned to take effect only upon approval by a majority vote in a countywide referendum, this surtax at a rate of up to 0.5 percent. The resolution shall set forth a plan for use of the surtax proceeds in accordance with the authorized uses.

Any school board imposing the surtax shall implement a freeze on non-capital local school property taxes, at the millage rate imposed in the year prior to the implementation of the surtax, for a period of at least 3 years from the date of imposition. This millage rate provision does not apply to existing debt service or required state taxes.

### **School Districts Eligible to Levy**

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

### **Distribution of Proceeds**

The surtax revenues shall be distributed by the Department of Revenue to the school board imposing the surtax.

### **Authorized Uses of Proceeds**

The surtax proceeds shall be used to fund fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of 5 or more years, as well as any related land acquisition, land

improvement, design, and engineering costs. Additionally, the proceeds shall be used to fund the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district.

The surtax proceeds may be used for the purpose of servicing of bond indebtedness used to finance those authorized projects, and any accrued interest may be held in trust to finance such projects. The surtax proceeds and any accrued interest shall not be used for operational expenses.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued several legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.<sup>1</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
98-29	School sale surtax referendum, authority to set date
2002-12	School capital outlay surtax, contingent on cap
2002-55	School capital outlay surtax, charter schools
2003-37	School capital outlay surtax

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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1. <http://myfloridalegal.com/opinions>

## **Voter-Approved Indigent Care Surtax**

Section 212.055(7), Florida Statutes

### **Brief Overview**

Counties with a total population of less than 800,000 are eligible to levy the Voter-Approved Indigent Care Surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate shall not exceed 1 percent. If no such medical school is located within the county, the tax rate is capped at 0.5 percent. However, 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.

### **General Law Amendments**

Chapter 2005-96, L.O.F., (SB 300) reenacts s. 212.055(7), F.S., which had been set to repeal on October 1, 2005, pursuant to s. 11 of ch. 2000-312, L.O.F. This change became effective on July 1, 2005.

Chapter 2005-242, L.O.F., (SB 470) authorizes any county that has a total population of less than 50,000 to levy this surtax, subject to referendum approval, at a rate not to exceed 1 percent. Any such county may pledge the surtax proceeds to service new or existing bond 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 issuance of such bonds would, more likely than not, otherwise cease to operate. For any county having a total population of less than 50,000, the legislation increases the maximum surtax rate for any combination of the Voter-Approved Indigent Care Surtax, the Local Government Infrastructure Surtax, and the Small County Surtax, to 1.5 percent. These changes became effective on June 17, 2005.

### **Authorization to Levy**

Counties having a total population of less than 800,000 are eligible to levy this surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate shall not exceed 1 percent. Currently, the University of Florida College of Medicine in Alachua County and the Florida State University College of Medicine in Leon County are the only publicly supported medical schools located in a county having a total population less than 800,000. 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.

The ordinance adopted by the governing board providing for the imposition of the surtax shall include a plan for providing health care services to qualified residents. 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.
3. Participating in innovative, cost-effective programs approved by the county.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax shall not levy it along with the Local Government Infrastructure Surtax and the Small County Surtax in excess of a combined rate of 1 percent. However, if a publicly supported medical school is located within the county 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 shall remain the property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the Clerk of the Circuit Court as the designated custodian of the proceeds. The clerk shall perform the following duties.

1. Maintain the monies in an indigent health care trust fund.
2. Invest any funds held on deposit in the trust fund pursuant to general law.
3. Disburse the funds, including any interest earned, to any provider of health care services subject to the statutory provisions and upon directive from the authorizing county.
4. Disburse the funds, including any interest earned, to service the authorized bond indebtedness upon directive from the authorizing county, which directive may be irrevocably given at the time the bond indebtedness is incurred.

### **Authorized Uses of Proceeds**

The surtax proceeds are to be used for providing health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital

care. 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 bond 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. 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.

**Relevant Attorney General Opinions**

Florida’s Attorney General has issued a legal opinion relevant to this revenue source. The full text of this opinion is available via the searchable on-line database of legal opinions.<sup>1</sup>

<u>Opinion #</u>	<u>Subject</u>
2004-40	Indigent care surtax, Medicaid and inmate health payments

Local government officials seeking more clarification should review the opinion in its entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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1. <http://myfloridalegal.com/opinions>

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## **Local Option Food and Beverage Taxes**

Section 212.0306, Florida Statutes

### **Brief Overview**

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 tax of 2 percent may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels. The proceeds shall be used for promoting the county and its constituent municipalities as a destination site for conventions, trade shows, and pleasure travel.

With some exceptions, a tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages 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 shall be used for construction and operation of domestic violence centers. The remainder shall be used for programs to assist the homeless or those about to become homeless.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **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 shall not apply to any alcoholic beverage sold by the package for off-premises consumption.

An authorized tax may take effect on the first day of any month, but may not take effect until at least 60 days after the adoption of the ordinance levying the tax. In addition, two exemptions exist for both taxes. All transactions that are exempt from the state sales tax are also exempt from these taxes. Sales in those municipalities presently imposing the Municipal Resort Tax, as authorized by ch. 67-930, L.O.F., are also exempt.

Several additional exemptions also exist for the 1 percent tax. The sales in any establishment licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels, which had gross annual revenues of \$400,000 or less in the previous calendar year, are exempt. Sales in any veterans' organization are also exempt.

Prior to enactment of the ordinance levying and imposing the 1 percent tax, the county shall appoint a representative task force to prepare and submit a countywide plan to the county's governing body for its approval. The task force shall include, but not be limited to, service providers, homeless persons' advocates, and impacted jurisdictions. The plan shall address the needs of persons who have become, or are about to become, homeless. The county's governing body shall adopt this plan as part of the ordinance levying the 1 percent tax.

### **Counties Eligible to Levy**

Only a county, as defined in s. 125.011(1), F.S., (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 must locally administer the tax using the powers and duties enumerated for local administration of the tourist development tax by s. 125.0104, F.S. (1992 Supp.). The county ordinance shall also provide for brackets applicable to taxable transactions.

The county shall also appoint an oversight board including, but not limited to, service providers, domestic violence victim advocates, members of the judiciary, concerned citizens, a victim of domestic violence, and impacted jurisdictions to prepare and submit to the governing body for its approval a plan for disbursing the funds made available for the construction and operation of domestic violence centers. Each member of the county's governing board shall appoint a member, and the county manager shall appoint two members to the oversight board.

### **Reporting Requirements**

The county shall furnish a certified copy of the ordinance that authorizes the imposition of either tax to the DOR within 10 days after the adoption of the ordinance.

### **Distribution of Proceeds**

The county shall distribute the proceeds of the 2 percent tax to a countywide convention and visitors' bureau, which by interlocal agreement and contract with the county has been given the primary responsibility for tourist and convention promotion, 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 shall allocate the proceeds for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.).

The proceeds of the 1 percent tax shall be distributed by the county pursuant to the guidelines provided in the approved plans for addressing homeless needs as well as the construction and operation of domestic violence centers. The county and its respective municipalities shall continue to contribute each year at least 85 percent of aggregate expenditures from the respective county or municipal general fund budget for county-operated or municipally operated homeless shelter services at or above the average level of such expenditures in the two fiscal years preceding the levy date of this tax.

### **Authorized Uses of Proceeds**

The proceeds from the 2 percent tax shall be used for the following purposes described in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.).

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 shall be used by the county to assist persons who have become or are about to become homeless. These funds shall be 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 shall be made available for construction and operation of domestic violence centers. The remainder shall be used for programs to assist the homeless or those about to become homeless. In addition, the proceeds and accrued interest may be used as collateral, pledged, or hypothecated for authorized projects, including bonds issued in connection with such authorized projects.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to these taxes have been issued.

### **Current and Prior Years' Revenues**

Due to the fact that the tax is locally administered, the DOR does not calculate revenue estimates for this tax. No data summarizing prior years' revenues are available.

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## Local Option Fuel Taxes

Sections 206.41(1)(d)-(e), 206.87(1)(b)-(c), 336.021, and 336.025, Florida Statutes

### **Brief Overview**

Local governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The first is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county.<sup>1</sup> 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. Generally, the proceeds may be used to fund 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.<sup>2</sup> This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. Generally, the proceeds may be used to fund transportation expenditures.

The third tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county.<sup>3</sup> Diesel fuel is not subject to this tax. This additional tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum. Proceeds received from this additional tax may be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

The 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.<sup>4</sup> 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 taxes on motor fuel at all or at the maximum rate.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to the general administration of these taxes.

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1. Section 336.021(1)(a), F.S. (2005).
  2. Section 336.025(1)(a), F.S. (2005).
  3. *Id.*, at (1)(b).
  4. See Sections 336.021(6), .025(9), F.S. (2005).

### **Administrative Procedures**

The Department of Revenue (DOR) administers these taxes and has the authority to deduct its administrative costs incurred in collecting, administering, enforcing, and distributing the proceeds to the counties.<sup>5</sup> Such administrative costs may not exceed 2 percent of collections. Additionally, several deductions from one or more of the local option fuel tax collections are statutorily authorized. These include the General Revenue Service Charge, collection allowances, and refunds.

The total administrative costs shall be prorated among those counties levying the tax according to formula, which shall be revised on July 1<sup>st</sup> of each year. Two-thirds of the amount deducted shall be based on the county's proportional share of the number of dealers who are registered for purposes of ch. 212, F.S., on June 30<sup>th</sup> of the preceding state fiscal year. One-third of the amount deducted shall be based on the county's share of the total amount of tax collected during the preceding state fiscal year. The DOR has the authority to promulgate rules necessary to enforce these taxes, and these rules shall have the full force and effect of law.

The Ninth-Cent Fuel Tax proceeds shall be transferred to the Ninth-Cent Fuel Tax Trust Fund. The 1 to 6 cents of optional fuel tax shall be collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c), F.S. The 1 to 5 cents of optional fuel tax shall be collected and remitted in the same manner provided by s. 206.41(1)(e), F.S. The remitted taxes shall be transferred to the Local Option Fuel Tax Trust Fund, which was created for distribution of the proceeds to the eligible local governments.

### **Reporting Requirements**

All local option fuel tax impositions shall be levied before July 1<sup>st</sup> of each year to be effective January 1<sup>st</sup> of the following year.<sup>6</sup> However, tax levies that were in effect on July 1, 2002, and expire on August 31<sup>st</sup> of any year may be reimposed at the current authorized rate effective September 1<sup>st</sup> of the year of expiration. Additionally, the imposition of the 1 to 6 cents tax shall not exceed 30 years.

A certified copy of the ordinance proposing the levy of the Ninth-Cent Fuel Tax pursuant to referendum shall be furnished to the DOR by the county within 10 days after approval of such ordinance; however, the failure to furnish the certified copy will not invalidate the passage of the ordinance. Within 10 days after referendum passage, the county shall notify 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 shall notify the DOR within 10 days after the governing body adopts the ordinance, and the county shall also furnish the DOR with a certified copy of the ordinance.<sup>7</sup>

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5. See Sections 336.021(2)(a), .025(2)(a), F.S. (2005).

6. See Sections 336.021(5), .025(1)(a)1. and (b)1., F.S. (2005).

7. Section 336.021(4), F.S. (2005).

By July 1<sup>st</sup> 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.<sup>8</sup>

Any dispute as to the determination by the county of distribution proportions for these two taxes shall be resolved through an appeal to the Administration Commission in accordance with procedures developed by the Commission. The Administration Commission is made up of the Governor and the Cabinet and is housed within the Executive Office of the Governor. Pending final disposition of such proceedings, the tax shall be collected, and the Clerk of the Circuit Court shall hold such funds in escrow.<sup>9</sup>

A decision to rescind any of these local option fuel taxes shall not take effect on any date other than December 31<sup>st</sup>. A county must provide a minimum of 60 days notice to the DOR of its decision to rescind a local option fuel tax levy.<sup>10</sup>

### **Distribution of Proceeds**

The local option fuel taxes on motor fuel shall be 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 shall be distributed monthly by the DOR to each county according to the procedure specified in law.<sup>11</sup>

With regard to the Ninth-Cent Fuel Tax, the governing body of the county 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 proceeds of this tax with municipalities.<sup>12</sup>

The county's proceeds from the 1 to 6 cents and 1 to 5 cents fuel taxes shall be 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 the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such

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8. Section 336.025(5)(a), F.S. (2005).

9. *Id.*, at (5)(b).

10. See Sections 336.021(5), .025(5)(a), F.S. (2005).

11. See Sections 336.021(1)(d), .025(2)(a), F.S. (2005).

12. Section 336.021(1)(b), F.S. (2005).

expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by proceeds of the 1 to 6 cents fuel tax. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

In addition, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1<sup>st</sup> of each year for dividing the proceeds of the 1 to 6 cents fuel tax.<sup>13</sup> 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.<sup>14</sup> The distribution shall be 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 shall under no circumstances 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 shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of redistribution.

### **Tax Rates and Current Year's Revenues**

The first table following this section lists the 2006 federal, state, and local fuel tax rates on both motor and diesel fuels by county. The second table lists the estimated motor fuel gallons sold in each county, the motor and diesel fuel tax rates, and estimated tax receipts from motor and diesel fuels. The third table provides estimated distributions for both the 1 to 6 cents and 1 to 5 cents local option fuel taxes based on countywide tax rates and distribution percentages specified by either locally-determined interlocal agreements or statutory default formula. Inquiries regarding the DOR's estimation of these tax proceeds should be addressed to the Office of Tax Research at (850) 488-2900 or Suncom 278-2900.

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13. Section 336.025(3)(a)3., F.S. (2005).

14. *Id.*, at (4)(b).

### **Other Available Information**

Other information relevant to local option fuel taxes can be found via the Internet. A primer detailing Florida's transportation tax sources is available via the Department of Transportation's website.<sup>15</sup> Data summarizing countywide totals of historical local option fuel tax revenue distributions as compiled by the LCIR staff from DOR source data can be found under the heading *Local Option Fuel Taxes* via this LCIR webpage.<sup>16</sup> Local option fuel tax receipts and distributions data by month can be found under the headings *Local Government Tax Receipts by County* and *Local Government Tax Distributions by County* via this DOR webpage.<sup>17</sup> Local option sales tax receipts and distributions data by year can be found under the headings *Local Government Tax Receipts by County* and *Local Government Tax Distributions by County* via this DOR webpage.<sup>18</sup>

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15. <http://www.dot.state.fl.us/financialplanning/revenue/primer.htm>

16. <http://fcir.state.fl.us/lcir/dataAtoZ.html>

17. <http://www.myflorida.com/dor/taxes/distributions.html>

18. <http://www.myflorida.com/dor/taxes/distannual.html>

**2006 Federal, State, and Local Fuel Tax Rates in Florida's Counties**

County	Motor Fuel Tax Rates (# of Cents Per Gallon)								Unused Locally-Imposed Motor Fuel Taxes				Diesel Fuel Tax Rates (# of Cents Per Gallon)						
	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax	Ninth Cent	1st Local Option	2nd Local Option	Combined Total	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes		Total Tax
		State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option							State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	
Alachua	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Baker	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Bay	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Bradford	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Brevard	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Broward	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Calhoun	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Charlotte	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Citrus	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Clay	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Collier	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Columbia	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
De Soto	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Dixie	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Duval	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Escambia	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Flagler	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Franklin	18.4	14.9	5	2.2	0	5	0	45.5	1	1	5	7	24.4	14.9	6	2.2	1	6	54.5
Gadsden	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Gilchrist	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Glades	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Gulf	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Hamilton	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Hardee	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Hendry	18.4	14.9	6	2.2	1	6	2	50.5	0	0	3	3	24.4	14.9	6	2.2	1	6	54.5
Hernando	18.4	14.9	6	2.2	1	6	2	50.5	0	0	3	3	24.4	14.9	6	2.2	1	6	54.5
Highlands	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Hillsborough	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Holmes	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Indian River	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Jackson	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Jefferson	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Lafayette	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Lake	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Lee	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Leon	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Levy	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Liberty	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Madison	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Manatee	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Marion	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Martin	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Miami-Dade	18.4	14.9	6	2.2	1	6	3	51.5	0	0	2	2	24.4	14.9	6	2.2	1	6	54.5
Monroe	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Nassau	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Okaloosa	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Okeechobee	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Orange	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Osceola	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Palm Beach	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Pasco	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5
Pinellas	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Polk	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5
Putnam	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Saint Johns	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5
Saint Lucie	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5

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	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax	Ninth Cent	1st Local Option	2nd Local Option	Combined Total	Federal Tax	State-Imposed Taxes			Locally-Imposed Taxes			Total Tax
		State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	2nd Local Option							State Taxes	SCETS Tax	Other Fuel Taxes/Fees	Ninth Cent	1st Local Option	Total Tax	
Santa Rosa	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5	
Sarasota	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5	
Seminole	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5	
Sumter	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5	
Suwannee	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5	
Taylor	18.4	14.9	6	2.2	0	6	0	47.5	1	0	5	6	24.4	14.9	6	2.2	1	6	54.5	
Union	18.4	14.9	6	2.2	1	5	0	47.5	0	1	5	6	24.4	14.9	6	2.2	1	6	54.5	
Volusia	18.4	14.9	6	2.2	1	6	5	53.5	0	0	0	0	24.4	14.9	6	2.2	1	6	54.5	
Wakulla	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5	
Walton	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5	
Washington	18.4	14.9	6	2.2	1	6	0	48.5	0	0	5	5	24.4	14.9	6	2.2	1	6	54.5	

Notes:

- 1) The federal taxes on motor and diesel fuels are imposed pursuant to Title 26, United States Code.
- 2) The motor fuel tax column entitled "State Taxes" is comprised of 2 cents of constitutional fuel tax imposed pursuant to s. 206.41(1)(a), F.S.; 1 cent of county fuel tax imposed pursuant to s. 206.41(1)(b), F.S.; 1 cent of municipal fuel tax imposed pursuant to s. 206.41(1)(c), F.S.; and 10.9 cents of fuel sales tax imposed pursuant to s. 206.41(1)(g), F.S.
- 3) The State Comprehensive Enhanced Transportation Systems (SCETS) Tax on motor and diesel fuels is imposed pursuant to ss. 206.41(1)(f), and 206.87(1)(d), F.S., respectively.
- 4) The 2.2 cents of Other Fuel Taxes/Fees is comprised of the following revenue streams: \$0.02 per barrel Tax for Coastal Protection, pursuant to s. 206.9935(1), F.S.; \$0.05 per barrel Tax for Water Quality pursuant to s. 206.9935(2), F.S.; \$0.80 per barrel Tax for Inland Protection, pursuant to s. 206.9935(3), F.S.; and \$0.00125 per gallon Agricultural Inspection Fee, pursuant to s. 525.09, F.S.
- 5) The local taxes on motor fuel are imposed pursuant to s. 206.41(1)(d)-(e), F.S.
- 6) The diesel fuel tax column entitled "State Taxes" is comprised of 4 cents of excise tax imposed pursuant to s. 206.87(1)(a), F.S., and 10.9 cents of fuel sales tax imposed pursuant to s. 206.87(1)(e), F.S.
- 7) The local taxes on diesel fuel are imposed pursuant to s. 206.87(1)(b)-(c), F.S.

Data Sources:

Florida Dept. of Revenue, "2006 State Taxes, Ninth-Cent, Local Option, Additional Local Option and SCETS Motor Fuel Taxes" at [sun6.dms.state.fl.us/dor/pdf/05b05-03.pdf](http://sun6.dms.state.fl.us/dor/pdf/05b05-03.pdf).  
 Florida Dept. of Transportation, Office of Management and Budget publication entitled "Florida's Transportation Tax Sources: A Primer" (January 2006), at [www.dot.state.fl.us/financialplanning/revenue/primer.htm](http://www.dot.state.fl.us/financialplanning/revenue/primer.htm)

<b>Ninth Cent Fuel Tax</b>						
Estimated Gallons and Tax by Fuel Type						
Revenue Estimates for the Local Fiscal Year Ending September 30, 2006						
<b>County</b>	<b>Estimated Motor Fuel Gallons</b>	<b>Motor Fuel Tax Rate</b>	<b>Estimated Tax Receipts from Motor Fuel</b>	<b>Diesel Fuel Tax Rate</b>	<b>Estimated Tax Receipts from Diesel Fuel</b>	<b>Total Estimated Tax Receipts</b>
Alachua	120,568,201	\$ 0.01	\$ 1,168,306	\$ 0.01	\$ 169,291	\$ 1,337,597
Baker	16,134,459	0.01	156,343	0.01	32,735	189,078
Bay	95,352,839	-	923,969	0.01	152,944	152,944
Bradford	15,153,383	-	146,836	0.01	29,600	29,600
Brevard	253,749,435	-	2,458,832	0.01	385,846	385,846
Broward	850,598,654	0.01	8,242,301	0.01	979,425	9,221,726
Calhoun	5,208,673	-	50,472	0.01	25,922	25,922
Charlotte	87,106,612	-	844,063	0.01	158,801	158,801
Citrus	64,758,156	-	627,507	0.01	81,827	81,827
Clay	77,866,301	0.01	754,524	0.01	96,107	850,631
Collier	150,828,716	0.01	1,461,530	0.01	152,821	1,614,351
Columbia	47,472,711	0.01	460,011	0.01	164,820	624,830
De Soto	11,597,329	0.01	112,378	0.01	36,441	148,819
Dixie	6,050,775	-	58,632	0.01	36,915	36,915
Duval	468,827,982	-	4,542,943	0.01	1,274,286	1,274,286
Escambia	146,128,899	0.01	1,415,989	0.01	304,762	1,720,751
Flagler	39,496,981	0.01	382,726	0.01	43,574	426,299
Franklin	6,029,034	-	58,421	0.01	15,328	15,328
Gadsden	26,172,223	-	253,609	0.01	302,476	302,476
Gilchrist	5,980,362	0.01	57,950	0.01	10,755	68,705
Glades	4,236,707	0.01	41,054	0.01	22,855	63,909
Gulf	5,451,797	-	52,828	0.01	15,500	15,500
Hamilton	10,472,271	-	101,476	0.01	78,630	78,630
Hardee	14,225,231	0.01	137,842	0.01	46,100	183,943
Hendry	19,742,689	0.01	191,307	0.01	105,846	297,153
Hernando	66,589,815	0.01	645,255	0.01	153,594	798,850
Highlands	40,736,737	0.01	394,739	0.01	137,462	532,201
Hillsborough	579,238,771	0.01	5,612,824	0.01	1,187,985	6,800,809
Holmes	9,610,277	-	93,124	0.01	37,040	37,040
Indian River	73,674,749	-	713,908	0.01	193,694	193,694
Jackson	33,197,431	0.01	321,683	0.01	241,468	563,151
Jefferson	10,461,505	0.01	101,372	0.01	61,886	163,258
Lafayette	1,861,560	-	18,039	0.01	11,716	11,716
Lake	134,001,633	0.01	1,298,476	0.01	205,658	1,504,134
Lee	279,334,304	0.01	2,706,749	0.01	397,049	3,103,798
Leon	121,314,241	0.01	1,175,535	0.01	159,733	1,335,268
Levy	21,789,832	-	211,143	0.01	58,456	58,456
Liberty	2,498,127	0.01	24,207	0.01	26,113	50,320
Madison	12,655,365	-	122,630	0.01	195,310	195,310
Manatee	153,365,757	0.01	1,486,114	0.01	223,958	1,710,072
Marion	178,797,630	0.01	1,732,549	0.01	511,690	2,244,239
Martin	85,271,929	0.01	826,285	0.01	104,479	930,764
Miami-Dade	1,055,074,047	0.01	10,223,668	0.01	1,441,187	11,664,854
Monroe	63,396,765	-	614,315	0.01	58,538	58,538
Nassau	29,504,475	0.01	285,898	0.01	86,856	372,754
Okaloosa	107,188,161	0.01	1,038,653	0.01	103,175	1,141,828
Okeechobee	31,067,829	0.01	301,047	0.01	91,344	392,391
Orange	592,020,239	-	5,736,676	0.01	1,179,736	1,179,736
Osceola	140,652,754	0.01	1,362,925	0.01	219,060	1,581,985
Palm Beach	562,531,698	0.01	5,450,932	0.01	738,175	6,189,107
Pasco	200,505,156	0.01	1,942,895	0.01	291,770	2,234,665

<p align="center"><b>Ninth Cent Fuel Tax</b>                      Estimated Gallons and Tax by Fuel Type                      Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</p>						
<b>County</b>	<b>Estimated Motor Fuel Gallons</b>	<b>Motor Fuel Tax Rate</b>	<b>Estimated Tax Receipts from Motor Fuel</b>	<b>Diesel Fuel Tax Rate</b>	<b>Estimated Tax Receipts from Diesel Fuel</b>	<b>Total Estimated Tax Receipts</b>
Pinellas	393,788,583	-	3,815,811	0.01	430,548	<b>430,548</b>
Polk	241,487,428	0.01	2,340,013	0.01	900,966	<b>3,240,979</b>
Putnam	35,273,184	-	341,797	0.01	85,519	<b>85,519</b>
Saint Johns	97,014,225	-	940,068	0.01	226,889	<b>226,889</b>
Saint Lucie	111,936,542	0.01	1,084,665	0.01	245,481	<b>1,330,146</b>
Santa Rosa	64,935,627	-	629,226	0.01	116,473	<b>116,473</b>
Sarasota	158,233,381	0.01	1,533,281	0.01	198,011	<b>1,731,293</b>
Seminole	202,820,174	0.01	1,965,327	0.01	226,004	<b>2,191,332</b>
Sumter	42,730,550	0.01	414,059	0.01	352,041	<b>766,100</b>
Suwannee	25,125,947	0.01	243,470	0.01	88,367	<b>331,837</b>
Taylor	11,794,286	-	114,287	0.01	74,971	<b>74,971</b>
Union	3,606,598	0.01	34,948	0.01	34,392	<b>69,340</b>
Volusia	223,558,724	0.01	2,166,284	0.01	303,929	<b>2,470,213</b>
Wakulla	10,748,715	0.01	104,155	0.01	27,624	<b>131,779</b>
Walton	35,004,662	0.01	339,195	0.01	138,842	<b>478,037</b>
Washington	13,790,164	0.01	133,627	0.01	26,267	<b>159,893</b>
<b>Totals</b>	<b>8,807,400,000</b>		<b>\$ 85,343,706</b>		<b>\$ 16,317,063</b>	<b>\$ 78,190,156</b>

Notes:

- 1) As the result of statewide equalization, all counties levy the tax on diesel fuel at the \$0.01 rate.
- 2) 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.
- 3) 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, 2006						
Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
<b>ALACHUA BOCC</b>	<b>\$ 0.06</b>	<b>52.1500000</b>	<b>\$ 3,957,327</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Alachua		1.8750000	142,282		0.0000000	-
Archer		0.8550000	64,880		0.0000000	-
Gainesville		38.6350000	2,931,761		0.0000000	-
Hawthorne		1.0600000	80,437		0.0000000	-
High Springs		2.1100000	160,114		0.0000000	-
LaCrosse		0.2950000	22,386		0.0000000	-
Micanopy		0.9000000	68,295		0.0000000	-
Newberry		1.2550000	95,234		0.0000000	-
Waldo		0.8650000	65,639		0.0000000	-
Countywide Total		100.0000000	7,588,355		0.0000000	1,098,859
<b>BAKER BOCC</b>	<b>\$ 0.06</b>	<b>86.0000000</b>	<b>\$ 920,786</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Glen Saint Mary		1.0000000	10,707		0.0000000	-
Macclenny		13.0000000	139,189		0.0000000	-
Countywide Total		100.0000000	1,070,682			147,049
<b>BAY BOCC</b>	<b>\$ 0.06</b>	<b>61.8110000</b>	<b>\$ 3,779,351</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Callaway		4.3260000	264,508		0.0000000	-
Cedar Grove		0.5850000	35,769		0.0000000	-
Lynn Haven		3.9810000	243,413		0.0000000	-
Mexico Beach		1.3300000	81,321		0.0000000	-
Panama City		19.5830000	1,197,376		0.0000000	-
Panama City Beach		3.0480000	186,366		0.0000000	-
Parker		2.3050000	140,936		0.0000000	-
Springfield		3.0310000	185,326		0.0000000	-
Countywide Total		100.0000000	6,114,367		0.0000000	869,046
<b>BRADFORD BOCC</b>	<b>\$ 0.06</b>	<b>70.0000000</b>	<b>\$ 702,150</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Brooker		1.8000000	18,055		0.0000000	-
Hampton		1.9000000	19,058		0.0000000	-
Lawtey		2.9000000	29,089		0.0000000	-
Starke		23.4000000	234,719		0.0000000	-
Countywide Total		100.0000000	1,003,071		0.0000000	138,108
<b>BREVARD BOCC</b>	<b>\$ 0.06</b>	<b>47.1400000</b>	<b>\$ 7,594,003</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Cape Canaveral		1.3370000	215,384		0.0000000	-
Cocoa		3.0050000	484,090		0.0000000	-
Cocoa Beach		2.4870000	400,642		0.0000000	-
Indialantic		0.5850000	94,240		0.0000000	-
Indian Harbor Beach		1.7730000	285,621		0.0000000	-
Malabar		0.5970000	96,174		0.0000000	-
Melbourne		11.7690000	1,895,923		0.0000000	-
Melbourne Beach		0.5650000	91,018		0.0000000	-
Melbourne Village		0.1520000	24,486		0.0000000	-
Palm Bay		16.9260000	2,726,689		0.0000000	-
Palm Shores		0.0800000	12,888		0.0000000	-
Rockledge		3.9720000	639,868		0.0000000	-
Satellite Beach		2.0090000	323,639		0.0000000	-
Titusville		5.8650000	944,820		0.0000000	-
West Melbourne		1.7380000	279,983		0.0000000	-
Countywide Total		100.0000000	16,109,468		0.0000000	2,312,672
<b>BROWARD BOCC</b>	<b>\$ 0.06</b>	<b>62.5000000</b>	<b>\$ 32,608,771</b>	<b>\$ 0.05</b>	<b>67.5240000</b>	<b>\$ 26,440,581</b>
Coconut Creek		1.1011970	574,539		0.9536660	373,430
Cooper City		0.6641140	346,495		0.5751400	225,209

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2006

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Coral Springs		2.8802170	1,502,725		2.4943450	976,718
Dania Beach		0.6325890	330,047		0.5478390	214,519
Davie		1.8502820	965,367		1.6023940	627,454
Deerfield Beach		1.5019750	783,641		1.3007510	509,339
Fort Lauderdale		3.9242320	2,047,430		3.3984900	1,330,757
Hallandale Beach		0.8097700	422,490		0.7012820	274,603
Hillsboro Beach		0.0514280	26,832		0.0445380	17,440
Hollywood		3.3077190	1,725,770		2.8645730	1,121,690
Lauderdale-by-the-Sea		0.1448200	75,558		0.1254180	49,110
Lauderdale Lakes		0.7330560	382,465		0.6348460	248,589
Lauderhill		1.3417060	700,022		1.1619530	454,990
Lazy Lake		0.0008810	460		0.0007630	299
Lighthouse Point		0.2513650	131,147		0.2176890	85,241
Margate		1.2542750	654,406		1.0862360	425,341
Miramar		2.2251030	1,160,926		1.9269990	754,561
North Lauderdale		0.9199570	479,979		0.7967070	311,969
Oakland Park		0.7362340	384,123		0.6375990	249,667
Parkland		0.4247880	221,629		0.3678780	144,051
Pembroke Park		0.1523130	79,468		0.1319070	51,651
Pembroke Pines		3.4396880	1,794,624		2.9788620	1,166,442
Plantation		1.9478270	1,016,260		1.6868700	660,533
Pompano Beach		2.0027110	1,044,895		1.7344010	679,145
Sea Ranch Lakes		0.0168640	8,799		0.0146050	5,719
Southwest Ranches		0.1720080	89,744		0.1489630	58,330
Sunrise		2.0295040	1,058,874		1.7576050	688,231
Tamarac		1.3194830	688,428		1.1427070	447,453
Weston		1.3759220	717,874		1.1915850	466,593
Wilton Manors		0.2879720	150,247		0.2493890	97,654
Countywide Total		100.0000000	52,174,033		100.0000000	39,157,309
<b>CALHOUN BOCC</b>	<b>\$ 0.06</b>	<b>73.9000000</b>	<b>\$ 319,791</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Altha		0.5000000	2,164		0.0000000	-
Blountstown		25.6000000	110,780		0.0000000	-
Countywide Total		100.0000000	432,735		0.0000000	47,472
<b>CHARLOTTE BOCC</b>	<b>\$ 0.06</b>	<b>88.8600000</b>	<b>\$ 5,050,341</b>	<b>\$ 0.05</b>	<b>90.3000000</b>	<b>\$ 3,620,987</b>
Punta Gorda		11.1400000	633,140		9.7000000	388,965
Countywide Total		100.0000000	5,683,481		100.0000000	4,009,953
<b>CITRUS BOCC</b>	<b>\$ 0.06</b>	<b>90.4000000</b>	<b>\$ 3,640,639</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Crystal River		4.0500000	163,104		0.0000000	-
Inverness		5.5500000	223,513		0.0000000	-
Countywide Total		100.0000000	4,027,255		0.0000000	590,206
<b>CLAY BOCC</b>	<b>\$ 0.06</b>	<b>84.0000000</b>	<b>\$ 4,051,311</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Green Cove Springs		6.3000000	303,848		0.0000000	-
Keystone Heights		1.9000000	91,637		0.0000000	-
Orange Park		7.2000000	347,255		0.0000000	-
Penney Farms		0.6000000	28,938		0.0000000	-
Countywide Total		100.0000000	4,822,989		0.0000000	709,673
<b>COLLIER BOCC</b>	<b>\$ 0.06</b>	<b>84.6600000</b>	<b>\$ 7,738,362</b>	<b>\$ 0.05</b>	<b>84.6600000</b>	<b>\$ 5,878,282</b>
Everglades		0.1900000	17,367		0.1900000	13,192
Marco Island		4.8700000	445,143		4.8700000	338,144
Naples		10.2800000	939,645		10.2800000	713,782
Countywide Total		100.0000000	9,140,518		100.0000000	6,943,400

<b>Local Option Fuel Taxes</b>						
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>						
Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
<b>COLUMBIA BOCC</b>	<b>\$ 0.06</b>	<b>71.3900000</b>	<b>\$ 2,525,295</b>	<b>\$ 0.05</b>	<b>71.3900000</b>	<b>\$ 1,560,162</b>
Fort White		1.1000000	38,911		1.1000000	24,039
Lake City		27.5100000	973,117		27.5100000	601,205
Countywide Total		100.0000000	3,537,323		100.0000000	2,185,406
<b>DE SOTO BOCC</b>	<b>\$ 0.06</b>	<b>78.0000000</b>	<b>\$ 658,866</b>	<b>\$ 0.05</b>	<b>82.0000000</b>	<b>\$ 437,784</b>
Arcadia		22.0000000	185,834		18.0000000	96,099
Countywide Total		100.0000000	844,700		100.0000000	533,883
<b>DIXIE BOCC</b>	<b>\$ 0.06</b>	<b>81.2500000</b>	<b>\$ 446,532</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Cross City		12.5000000	68,697		0.0000000	-
Horseshoe Beach		6.2500000	34,349		0.0000000	-
Countywide Total		100.0000000	549,577		0.0000000	55,147
<b>JACKSONVILLE-DUVAL</b>	<b>\$ 0.06</b>	<b>94.6873000</b>	<b>\$ 31,272,330</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Atlantic Beach		1.6836000	556,042		0.0000000	-
Baldwin		0.1965000	64,898		0.0000000	-
Jacksonville Beach		2.5592000	845,226		0.0000000	-
Neptune Beach		0.8734000	288,457		0.0000000	-
Countywide Total		100.0000000	33,026,953		0.0000000	4,272,898
<b>ESCAMBIA BOCC</b>	<b>\$ 0.06</b>	<b>75.3000000</b>	<b>\$ 7,347,023</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Century		0.7000000	68,299		0.0000000	-
Pensacola		24.0000000	2,341,681		0.0000000	-
Countywide Total		100.0000000	9,757,003		0.0000000	1,331,819
<b>FLAGLER BOCC</b>	<b>\$ 0.06</b>	<b>22.2510000</b>	<b>\$ 536,672</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Beverly Beach		0.5800000	13,989		0.0000000	-
Bunnell		3.1070000	74,938		0.0000000	-
Flagler Beach		6.2590000	150,961		0.0000000	-
Palm Coast		67.8030000	1,635,342		0.0000000	-
Countywide Total		100.0000000	2,411,902		0.0000000	359,975
<b>FRANKLIN BOCC</b>	<b>\$ 0.05</b>	<b>79.7200000</b>	<b>\$ 289,961</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Appalachicola		14.1900000	51,613		0.0000000	-
Carrabelle		6.0900000	22,151		0.0000000	-
Countywide Total		100.0000000	363,725		0.0000000	54,949
<b>GADSDEN BOCC</b>	<b>\$ 0.06</b>	<b>73.1600000</b>	<b>\$ 2,294,487</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Chattahoochee		7.0800000	222,047		0.0000000	-
Greensboro		0.3100000	9,722		0.0000000	-
Gretna		0.4500000	14,113		0.0000000	-
Havana		3.7000000	116,042		0.0000000	-
Midway		0.4000000	12,545		0.0000000	-
Quincy		14.9000000	467,303		0.0000000	-
Countywide Total		100.0000000	3,136,259		0.0000000	238,534
<b>GILCHRIST BOCC</b>	<b>\$ 0.06</b>	<b>85.1000000</b>	<b>\$ 330,977</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Bell		1.5800000	6,145		0.0000000	-
Fanning Springs (part)		1.1300000	4,395		0.0000000	-
Trenton		12.1900000	47,410		0.0000000	-
Countywide Total		100.0000000	388,927		0.0000000	54,505
<b>GLADES BOCC</b>	<b>\$ 0.06</b>	<b>80.0000000</b>	<b>\$ 295,527</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Moore Haven		20.0000000	73,882		0.0000000	-
Countywide Total		100.0000000	369,409		0.0000000	38,613
<b>GULF BOCC</b>	<b>\$ 0.06</b>	<b>100.0000000</b>	<b>\$ 391,537</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ 49,688</b>
<b>HAMILTON BOCC</b>	<b>\$ 0.06</b>	<b>82.0000000</b>	<b>\$ 834,975</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Jasper		10.0000000	101,826		0.0000000	-
Jennings		4.0000000	40,731		0.0000000	-

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2006

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
White Springs		4.000000	40,731		0.000000	-
Countywide Total		100.000000	1,018,263		0.000000	95,444
<b>HARDEE BOCC</b>	<b>\$ 0.06</b>	<b>87.810000</b>	<b>\$ 918,394</b>	<b>\$ -</b>	<b>0.000000</b>	<b>\$ -</b>
Bowling Green		1.200000	12,551		0.000000	-
Wachula		8.450000	88,377		0.000000	-
Zolfo Springs		2.540000	26,566		0.000000	-
Countywide Total		100.000000	1,045,887		0.000000	129,649
<b>HENDRY BOCC</b>	<b>\$ 0.06</b>	<b>65.000000</b>	<b>\$ 1,100,603</b>	<b>\$ 0.02</b>	<b>65.000000</b>	<b>\$ 116,958</b>
Clewiston		20.670000	349,992		20.670000	37,193
La Belle		14.330000	242,641		14.330000	25,785
Countywide Total		100.000000	1,693,236		100.000000	179,935
<b>HERNANDO BOCC</b>	<b>\$ 0.06</b>	<b>94.800000</b>	<b>\$ 4,300,027</b>	<b>\$ 0.02</b>	<b>94.800000</b>	<b>\$ 1,162,423</b>
Brooksville		5.200000	235,866		5.200000	63,762
Countywide Total		100.000000	4,535,893		100.000000	1,226,185
<b>HIGHLANDS BOCC</b>	<b>\$ 0.06</b>	<b>84.833330</b>	<b>\$ 2,564,642</b>	<b>\$ 0.05</b>	<b>83.710000</b>	<b>\$ 1,569,827</b>
Avon Park		5.376670	162,545		4.912000	92,116
Lake Placid		1.760000	53,208		0.883000	16,559
Sebring		8.030000	242,759		10.495000	196,814
Countywide Total		100.000000	3,023,154		100.000000	1,875,316
<b>HILLSBOROUGH BOCC</b>	<b>\$ 0.06</b>	<b>65.550000</b>	<b>\$ 25,250,517</b>	<b>\$ -</b>	<b>0.000000</b>	<b>\$ -</b>
Plant City		2.950000	1,136,370		0.000000	-
Tampa		29.480000	11,355,991		0.000000	-
Temple Terrace		2.020000	778,124		0.000000	-
Countywide Total		100.000000	38,521,002		0.000000	5,279,182
<b>HOLMES BOCC</b>	<b>\$ 0.06</b>	<b>86.000000</b>	<b>\$ 633,527</b>	<b>\$ -</b>	<b>0.000000</b>	<b>\$ -</b>
Bonifay		10.000000	73,666		0.000000	-
Esto		1.000000	7,367		0.000000	-
Noma		1.000000	7,367		0.000000	-
Ponce de Leon		1.000000	7,367		0.000000	-
Westville		1.000000	7,367		0.000000	-
Countywide Total		100.000000	736,659		0.000000	87,588
<b>INDIAN RIVER BOCC</b>	<b>\$ 0.06</b>	<b>67.975900</b>	<b>\$ 3,490,960</b>	<b>\$ -</b>	<b>0.000000</b>	<b>\$ -</b>
Fellsmere		3.119600	160,210		0.000000	-
Indian River Shores		1.141700	58,633		0.000000	-
Orchid		0.082200	4,221		0.000000	-
Sebastian		15.099400	775,442		0.000000	-
Vero Beach		12.581200	646,118		0.000000	-
Countywide Total		100.000000	5,135,585		0.000000	671,472
<b>JACKSON BOCC</b>	<b>\$ 0.06</b>	<b>73.950000</b>	<b>\$ 2,356,124</b>	<b>\$ -</b>	<b>0.000000</b>	<b>\$ -</b>
Alford		0.900000	28,675		0.000000	-
Campbellton		0.320000	10,196		0.000000	-
Cottondale		1.300000	41,419		0.000000	-
Graceville		4.840000	154,207		0.000000	-
Grand Ridge		1.800000	57,350		0.000000	-
Greenwood		0.790000	25,170		0.000000	-
Malone		1.310000	41,738		0.000000	-
Marianna		11.600000	369,588		0.000000	-
Sneads		3.190000	101,637		0.000000	-
Countywide Total		100.000000	3,186,104		0.000000	302,561
<b>JEFFERSON BOCC</b>	<b>\$ 0.06</b>	<b>83.620000</b>	<b>\$ 775,976</b>	<b>\$ -</b>	<b>0.000000</b>	<b>\$ -</b>
Monticello		16.380000	152,003		0.000000	-

Local Option Fuel Taxes						
Revenue Estimates for the Local Fiscal Year Ending September 30, 2006						
Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Countywide Total		100.000000	927,979		0.000000	95,346
<b>LAFAYETTE BOCC</b>	<b>\$ 0.06</b>	<b>100.000000</b>	<b>\$ 171,824</b>	<b>\$ -</b>	<b>0.000000</b>	<b>\$ 16,966</b>
<b>LAKE BOCC</b>	<b>\$ 0.06</b>	<b>66.3767000</b>	<b>\$ 5,667,919</b>	<b>\$ -</b>	<b>0.000000</b>	<b>\$ -</b>
Astatula		0.3893000	33,242		0.000000	-
Clermont		3.3306000	284,401		0.000000	-
Eustis		6.8880000	588,168		0.000000	-
Fruitland Park		1.0447000	89,207		0.000000	-
Groveland		0.9205000	78,602		0.000000	-
Howey-in-the-Hills		0.2766000	23,619		0.000000	-
Lady Lake		1.8308000	156,332		0.000000	-
Leesburg		7.9504000	678,886		0.000000	-
Mascotte		0.8932000	76,271		0.000000	-
Minneola		0.7071000	60,379		0.000000	-
Montverde		0.3264000	27,871		0.000000	-
Mount Dora		4.9173000	419,889		0.000000	-
Tavares		2.8612000	244,318		0.000000	-
Umatilla		1.2872000	109,914		0.000000	-
Countywide Total		100.000000	8,539,018		0.000000	1,221,291
<b>LEE BOCC</b>	<b>\$ 0.06</b>	<b>50.8800000</b>	<b>\$ 8,946,523</b>	<b>\$ 0.05</b>	<b>50.8800000</b>	<b>\$ 6,542,738</b>
Bonita Springs		5.0500000	887,971		5.0500000	649,387
Cape Coral		23.8000000	4,184,891		23.8000000	3,060,479
Fort Myers		14.0000000	2,461,700		14.0000000	1,800,282
Fort Myers Beach		1.2700000	223,311		1.2700000	163,311
Sanibel		5.0000000	879,179		5.0000000	642,958
Countywide Total		100.000000	17,583,574		100.000000	12,859,155
<b>LEON BOCC</b>	<b>\$ 0.06</b>	<b>46.6700000</b>	<b>\$ 3,528,731</b>	<b>\$ -</b>	<b>0.000000</b>	<b>\$ -</b>
Tallahassee		53.3300000	4,032,295		0.000000	-
Countywide Total		100.000000	7,561,026		0.000000	1,105,658
<b>LEVY BOCC</b>	<b>\$ 0.06</b>	<b>89.2300000</b>	<b>\$ 1,367,765</b>	<b>\$ -</b>	<b>0.000000</b>	<b>\$ -</b>
Bronson		1.3000000	19,927		0.000000	-
Cedar Key		0.9300000	14,256		0.000000	-
Chiefland		3.0000000	45,986		0.000000	-
Fanning Springs (part)		0.2400000	3,679		0.000000	-
Inglis		2.2000000	33,723		0.000000	-
Otter Creek		0.1400000	2,146		0.000000	-
Williston		2.3500000	36,022		0.000000	-
Yankeetown		0.6100000	9,350		0.000000	-
Countywide Total		100.000000	1,532,853		0.000000	198,593
<b>LIBERTY BOCC</b>	<b>\$ 0.06</b>	<b>90.0000000</b>	<b>\$ 258,439</b>	<b>\$ -</b>	<b>0.000000</b>	<b>\$ -</b>
Bristol		10.0000000	28,715		0.000000	-
Countywide Total		100.000000	287,155		0.000000	22,768
<b>MADISON BOCC</b>	<b>\$ 0.06</b>	<b>70.1700000</b>	<b>\$ 1,254,723</b>	<b>\$ -</b>	<b>0.000000</b>	<b>\$ -</b>
Greenville		6.1600000	110,148		0.000000	-
Lee		1.9800000	35,405		0.000000	-
Madison		21.6900000	387,843		0.000000	-
Countywide Total		100.000000	1,788,118		0.000000	115,341
<b>MANATEE BOCC</b>	<b>\$ 0.06</b>	<b>100.0000000</b>	<b>\$ 9,684,821</b>	<b>\$ -</b>	<b>0.000000</b>	<b>\$ 1,397,776</b>
<b>MARION BOCC</b>	<b>\$ 0.06</b>	<b>70.1000000</b>	<b>\$ 8,911,753</b>	<b>\$ -</b>	<b>0.000000</b>	<b>\$ -</b>
Bellevue		2.5600000	325,451		0.000000	-
Dunnellon		2.5600000	325,451		0.000000	-
McIntosh		0.6400000	81,363		0.000000	-

<b>Local Option Fuel Taxes</b>						
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2006</b>						
<b>Local Government</b>	<b>1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels</b>			<b>1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only</b>		
	<b>Motor Fuel Tax Rate</b>	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>	<b>Motor Fuel Tax Rate</b>	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>
Ocala		23.5000000	2,987,535		0.0000000	-
Reddick		0.6400000	81,363		0.0000000	-
Countywide Total		100.0000000	12,712,914		0.0000000	1,629,562
<b>MARTIN BOCC</b>	<b>\$ 0.06</b>	<b>86.8300000</b>	<b>\$ 4,581,051</b>	<b>\$ 0.05</b>	<b>86.8300000</b>	<b>\$ 3,408,506</b>
Jupiter Island		1.3500000	71,224		1.3500000	52,994
Ocean Breeze		0.0900000	4,748		0.0900000	3,533
Sewall's Point		2.3300000	122,928		2.3300000	91,464
Stuart		9.4000000	495,933		9.4000000	368,996
Countywide Total		100.0000000	5,275,885		100.0000000	3,925,493
<b>MIAMI-DADE BOCC</b>	<b>\$ 0.06</b>	<b>70.7000000</b>	<b>\$ 46,677,736</b>	<b>\$ 0.03</b>	<b>74.0000000</b>	<b>\$ 21,565,228</b>
Aventura		0.5054400	333,703		0.4485100	130,706
Bal Harbour		0.0588200	38,834		0.0521900	15,209
Bay Harbor Islands		0.1121700	74,057		0.0995400	29,008
Biscayne Park		0.1020600	67,382		0.0905700	26,394
Coral Gables		1.3424100	886,289		1.1912200	347,148
Doral		0.6456500	426,273		0.5729300	166,964
El Portal		0.0732600	48,368		0.0650100	18,945
Florida City		0.2493700	164,640		0.2212800	64,486
Golden Beach		0.0439700	29,030		0.0390200	11,371
Hialeah		5.2612300	3,473,583		4.6686700	1,360,553
Hialeah Gardens		0.4350100	287,203		0.3860100	112,492
Homestead		0.9147600	603,945		0.8117300	236,556
Indian Creek		0.0059000	3,895		0.0052400	1,527
Key Biscayne		0.2430300	160,454		0.2156500	62,845
Medley		0.0967100	63,850		0.0858200	25,010
Miami		8.0606400	5,321,816		7.1528000	2,084,483
Miami Beach		1.9680600	1,299,358		1.7464000	508,939
Miami Gardens		2.3959100	1,581,834		2.1260700	619,584
Miami Lakes		0.6008500	396,695		0.5331800	155,380
Miami Shores		0.3200800	211,324		0.2840300	82,773
Miami Springs		0.4557200	300,877		0.4043900	117,848
North Bay		0.1301200	85,908		0.1154700	33,650
North Miami Beach		0.9991100	659,635		0.8865800	258,369
North Miami		1.3759100	908,407		1.2209400	355,809
Opa Locka		0.3591900	237,145		0.3187300	92,885
Palmetto Bay		0.7371300	486,670		0.6541100	190,622
Pinecrest		0.5987600	395,315		0.5313200	154,838
South Miami		0.2945800	194,488		0.2614000	76,178
Sunny Isles Beach		0.3009500	198,694		0.2670600	77,827
Surfside		0.1205600	79,596		0.1069800	31,176
Sweetwater		0.2985500	197,109		0.2649200	77,204
Virginia Gardens		0.0564400	37,263		0.0500900	14,597
West Miami		0.1376500	90,880		0.1221400	35,594
Countywide Total		100.0000000	66,022,258		100.0000000	29,142,200
<b>MONROE BOCC</b>	<b>\$ 0.06</b>	<b>60.5000000</b>	<b>\$ 1,737,372</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Islamorada			294,500		0.0000000	-
Key Colony Beach		2.0000000	76,218		0.0000000	-
Key West		36.5000000	1,390,985		0.0000000	-
Layton		1.0000000	38,109		0.0000000	-
Marathon			273,733		0.0000000	-
Countywide Total		100.0000000	3,810,918		0.0000000	577,798

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2006

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
<b>NASSAU BOCC</b>	<b>\$ 0.06</b>	<b>79.9801000</b>	<b>\$ 1,685,329</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Callahan		0.9458000	19,930		0.0000000	-
Fernandina Beach		14.0849000	296,795		0.0000000	-
Hilliard		4.9892000	105,132		0.0000000	-
Countywide Total		100.0000000	2,107,185		0.0000000	268,904
<b>OKALOOSA BOCC</b>	<b>\$ 0.06</b>	<b>60.0000000</b>	<b>\$ 3,877,143</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Cinco Bayou		0.4300000	27,786		0.0000000	-
Crestview		8.6700000	560,247		0.0000000	-
Destin		8.7900000	568,002		0.0000000	-
Fort Walton Beach		10.8800000	703,055		0.0000000	-
Laurel Hill		0.5100000	32,956		0.0000000	-
Mary Esther		2.2100000	142,808		0.0000000	-
Niceville		4.8500000	313,402		0.0000000	-
Shalimar		0.6800000	43,941		0.0000000	-
Valparaiso		2.9800000	192,565		0.0000000	-
Countywide Total		100.0000000	6,461,906		0.0000000	976,913
<b>OKEECHOBEE BOCC</b>	<b>\$ 0.06</b>	<b>78.1300000</b>	<b>\$ 1,742,014</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Okeechobee		21.8700000	487,621		0.0000000	-
Countywide Total		100.0000000	2,229,635		0.0000000	283,152
<b>ORANGE BOCC</b>	<b>\$ 0.06</b>	<b>65.6200000</b>	<b>\$ 25,708,810</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Apopka		3.1900000	1,249,788		0.0000000	-
Belle Isle		0.6200000	242,906		0.0000000	-
Eatonville		0.2500000	97,946		0.0000000	-
Edgewood		0.2100000	82,274		0.0000000	-
Maitland		1.5600000	611,182		0.0000000	-
Oakland		0.1700000	66,603		0.0000000	-
Ocoee		2.8600000	1,120,500		0.0000000	-
Orlando		20.5300000	8,043,308		0.0000000	-
Windermere		0.2300000	90,110		0.0000000	-
Winter Garden		2.0700000	810,991		0.0000000	-
Winter Park		2.6900000	1,053,897		0.0000000	-
Countywide Total		100.0000000	39,178,315		0.0000000	5,395,672
<b>OSCEOLA BOCC</b>	<b>\$ 0.06</b>	<b>62.5000000</b>	<b>\$ 5,616,001</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Kissimmee		25.0000000	2,246,400		0.0000000	-
Saint Cloud		12.5000000	1,123,200		0.0000000	-
Countywide Total		100.0000000	8,985,601		0.0000000	1,281,909
<b>PALM BEACH BOCC</b>	<b>\$ 0.06</b>	<b>66.6666700</b>	<b>\$ 23,377,412</b>	<b>\$ 0.05</b>	<b>79.0000000</b>	<b>\$ 20,457,956</b>
Atlantis		0.2124400	74,494		0.1338400	34,659
Belle Glade		0.8248400	289,239		0.5196500	134,569
Boca Raton		4.4730800	1,568,535		2.8180400	729,764
Boynton Beach		2.6446800	927,387		1.6661500	431,469
Briny Breezes		0.0101500	3,559		0.0064000	1,657
Cloud Lake		0.0133000	4,664		0.0083800	2,170
Delray Beach		3.6456200	1,278,377		2.2967400	594,767
Glen Ridge		0.0368500	12,922		0.0232100	6,010
Golf		0.0493500	17,305		0.0310900	8,051
Greenacres		0.7953900	278,912		0.5011000	129,766
Gulfstream		0.0660100	23,147		0.0415800	10,768
Haverhill		0.0874700	30,672		0.0551100	14,271
Highland Beach		0.0673100	23,603		0.0424100	10,983
Hypoluxo		0.0370100	12,978		0.0233200	6,039

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2006

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Juno Beach		0.1044500	36,627		0.0658100	17,042
Jupiter		2.0650800	724,143		1.3010000	336,909
Jupiter Inlet Colony		0.0228500	8,013		0.0144000	3,729
Lake Clarke Shores		0.2369800	83,100		0.1493000	38,663
Lake Park		0.6967300	244,316		0.4389400	113,669
Lake Worth		1.8488600	648,323		1.1647800	301,633
Lantana		0.6098600	213,854		0.3842100	99,496
Manalapan		0.0376500	13,202		0.0237200	6,143
Mangonia Park		0.0814400	28,558		0.0513100	13,287
North Palm Beach		0.6331100	222,007		0.3988600	103,289
Ocean Ridge		0.1956100	68,593		0.1232300	31,912
Pahokee		0.1578900	55,366		0.0994700	25,759
Palm Beach		0.4310700	151,160		0.2715700	70,326
Palm Beach Gardens		1.0447200	366,343		0.6581800	170,443
Palm Beach Shores		0.0830500	29,122		0.0523200	13,549
Palm Springs		0.5906000	207,100		0.3720800	96,354
Riviera Beach		1.1788600	413,380		0.7426800	192,326
Royal Palm Beach		1.5652200	548,862		0.9860900	255,359
South Bay		0.4672100	163,832		0.2943400	76,223
South Palm Beach		0.0233200	8,177		0.0146900	3,804
Tequesta		0.3923700	137,589		0.2472000	64,015
Wellington		2.9640400	1,039,374		1.8673400	483,569
West Palm Beach		4.9388600	1,731,866		3.1114600	805,748
Countywide Total		100.0000000	35,066,116		100.0000000	25,896,147
<b>PASCO BOCC</b>	<b>\$ 0.06</b>	<b>87.2080000</b>	<b>\$ 11,037,616</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Dade City		2.3760000	300,722		0.0000000	-
New Port Richey		4.6200000	584,737		0.0000000	-
Port Richey		1.1030000	139,603		0.0000000	-
Saint Leo		0.1200000	15,188		0.0000000	-
San Antonio		0.6970000	88,217		0.0000000	-
Zephyrhills		3.8760000	490,572		0.0000000	-
Countywide Total		100.0000000	12,656,656		0.0000000	1,827,404
<b>PINELLAS BOCC</b>	<b>\$ 0.06</b>	<b>100.0000000</b>	<b>\$ 24,044,939</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ 3,588,989</b>
<b>POLK BOCC</b>	<b>\$ 0.06</b>	<b>66.1020000</b>	<b>\$ 12,170,454</b>	<b>\$ 0.05</b>	<b>66.1020000</b>	<b>\$ 7,348,476</b>
Auburndale		1.8800000	346,139		1.8800000	208,997
Bartow		2.9630000	545,537		2.9630000	329,393
Davenport		0.4670000	85,982		0.4670000	51,916
Dundee		0.5650000	104,026		0.5650000	62,810
Eagle Lake		0.4850000	89,296		0.4850000	53,917
Fort Meade		1.1650000	214,495		1.1650000	129,512
Frostproof		0.9430000	173,622		0.9430000	104,832
Haines City		2.3430000	431,384		2.3430000	260,468
Highland Park		0.0510000	9,390		0.0510000	5,670
Hillcrest Heights		0.0530000	9,758		0.0530000	5,892
Lake Alfred		0.6770000	124,647		0.6770000	75,261
Lake Hamilton		0.2710000	49,896		0.2710000	30,127
Lakeland		14.3020000	2,633,231		14.3020000	1,589,935
Lake Wales		2.1120000	388,854		2.1120000	234,788
Mulberry		0.6920000	127,408		0.6920000	76,929
Polk City		0.3160000	58,181		0.3160000	35,129
Winter Haven		4.6130000	849,328		4.6130000	512,821

Local Option Fuel Taxes						
Revenue Estimates for the Local Fiscal Year Ending September 30, 2006						
Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Countywide Total		100.000000	18,411,628		100.000000	11,116,874
<b>PUTNAM BOCC</b>	<b>\$ 0.06</b>	<b>79.2785000</b>	<b>\$ 1,923,723</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Crescent City		2.5275000	61,331		0.0000000	-
Interlachen		2.0827000	50,538		0.0000000	-
Palatka		14.1726000	343,904		0.0000000	-
Pomona Park		1.1183000	27,136		0.0000000	-
Welaka		0.8204000	19,907		0.0000000	-
Countywide Total		100.0000000	2,426,539		0.0000000	321,480
<b>SAINT JOHNS BOCC</b>	<b>\$ 0.06</b>	<b>86.0000000</b>	<b>\$ 5,669,843</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Saint Augustine		10.0000000	659,284		0.0000000	-
Saint Augustine Beach		4.0000000	263,714		0.0000000	-
Hastings		0.0000000	-		0.0000000	-
Countywide Total		100.0000000	6,592,840		0.0000000	884,188
<b>SAINT LUCIE BOCC</b>	<b>\$ 0.06</b>	<b>29.3880000</b>	<b>\$ 2,217,083</b>	<b>\$ 0.05</b>	<b>29.3880000</b>	<b>\$ 1,514,363</b>
Fort Pierce		20.3094000	1,532,177		20.3094000	1,046,543
Port Saint Lucie		50.1958000	3,786,861		50.1958000	2,586,589
Saint Lucie Village		0.1068000	8,057		0.1068000	5,503
Countywide Total		100.0000000	7,544,178		100.0000000	5,152,999
<b>SANTA ROSA BOCC</b>	<b>\$ 0.06</b>	<b>87.2900000</b>	<b>\$ 3,703,206</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Gulf Breeze		4.5300000	192,182		0.0000000	-
Jay		0.5900000	25,030		0.0000000	-
Milton		7.5900000	321,999		0.0000000	-
Countywide Total		100.0000000	4,242,417		0.0000000	591,823
<b>SARASOTA BOCC</b>	<b>\$ 0.06</b>	<b>68.4200000</b>	<b>\$ 6,705,688</b>	<b>\$ 0.05</b>	<b>68.4200000</b>	<b>\$ 4,983,900</b>
Longboat Key		1.4500000	142,111		1.4500000	105,622
North Port		8.9900000	881,089		8.9900000	654,856
Sarasota		15.6100000	1,529,900		15.6100000	1,137,075
Venice		5.5300000	541,983		5.5300000	402,820
Countywide Total		100.0000000	9,800,771		100.0000000	7,284,274
<b>SEMINOLE BOCC</b>	<b>\$ 0.06</b>	<b>63.6000000</b>	<b>\$ 7,900,292</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Altamonte Springs		8.4000000	1,043,435		0.0000000	-
Casselberry		3.7000000	459,608		0.0000000	-
Lake Mary		2.5000000	310,546		0.0000000	-
Longwood		3.9000000	484,452		0.0000000	-
Oviedo		5.2000000	645,936		0.0000000	-
Sanford		8.3000000	1,031,013		0.0000000	-
Winter Springs		4.4000000	546,561		0.0000000	-
Countywide Total		100.0000000	12,421,842		0.0000000	1,848,503
<b>SUMTER BOCC</b>	<b>\$ 0.06</b>	<b>87.0440000</b>	<b>\$ 3,776,696</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Bushnell		3.4100000	147,954		0.0000000	-
Center Hill		1.3610000	59,052		0.0000000	-
Coleman		0.9770000	42,390		0.0000000	-
Webster		1.2050000	52,283		0.0000000	-
Wildwood		6.0030000	260,460		0.0000000	-
Countywide Total		100.0000000	4,338,835		0.0000000	389,446
<b>SUWANNEE BOCC</b>	<b>\$ 0.06</b>	<b>81.5700000</b>	<b>\$ 1,534,422</b>	<b>\$ 0.05</b>	<b>81.5700000</b>	<b>\$ 933,968</b>
Branford		1.0000000	18,811		1.0000000	11,450
Live Oak		17.4300000	327,878		17.4300000	199,572
Countywide Total		100.0000000	1,881,111		100.0000000	1,144,989
<b>TAYLOR BOCC</b>	<b>\$ 0.06</b>	<b>67.0000000</b>	<b>\$ 722,419</b>	<b>\$ -</b>	<b>0.0000000</b>	<b>\$ -</b>
Perry		33.0000000	355,819		0.0000000	-

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2006

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
Countywide Total		100.000000	1,078,238		0.000000	107,493
<b>UNION BOCC</b>	<b>\$ 0.05</b>	<b>88.190000</b>	<b>\$ 319,321</b>	<b>\$ -</b>	<b>0.000000</b>	<b>\$ -</b>
Lake Butler		11.140000	40,336		0.000000	-
Raiford		0.410000	1,485		0.000000	-
Worthington Springs		0.260000	941		0.000000	-
Countywide Total		100.000000	362,083		0.000000	32,871
<b>VOLUSIA BOCC</b>	<b>\$ 0.06</b>	<b>57.239000</b>	<b>\$ 8,013,522</b>	<b>\$ 0.05</b>	<b>57.239000</b>	<b>\$ 5,890,766</b>
Daytona Beach		7.708000	1,079,128		7.708000	793,271
Daytona Beach Shores		1.228000	171,921		1.228000	126,380
DeBary		2.038000	285,322		2.038000	209,741
DeLand		2.350000	329,003		2.350000	241,851
Deltona		9.428000	1,319,930		9.428000	970,285
Edgewater		1.847000	258,582		1.847000	190,084
Holly Hill		1.247000	174,581		1.247000	128,335
Lake Helen		0.253000	35,420		0.253000	26,038
New Smyrna Beach		3.320000	464,804		3.320000	341,679
Oak Hill		0.152000	21,280		0.152000	15,643
Orange City		0.840000	117,601		0.840000	86,449
Ormond Beach		5.087000	712,186		5.087000	523,530
Pierson		0.210000	29,400		0.210000	21,612
Ponce Inlet		0.653000	91,421		0.653000	67,204
Port Orange		5.017000	702,385		5.017000	516,326
South Daytona		1.383000	193,622		1.383000	142,332
Countywide Total		100.000000	14,000,109		100.000000	10,291,526
<b>WAKULLA BOCC</b>	<b>\$ 0.06</b>	<b>100.000000</b>	<b>\$ 749,699</b>	<b>\$ -</b>	<b>0.000000</b>	<b>\$ 97,964</b>
<b>WALTON BOCC</b>	<b>\$ 0.06</b>	<b>85.760000</b>	<b>\$ 2,347,697</b>	<b>\$ -</b>	<b>0.000000</b>	<b>\$ -</b>
DeFuniak Springs		13.450000	368,196		0.000000	-
Freeport		0.790000	21,626		0.000000	-
Countywide Total		100.000000	2,737,520		0.000000	319,032
<b>WASHINGTON BOCC</b>	<b>\$ 0.06</b>	<b>82.390000</b>	<b>\$ 748,902</b>	<b>\$ -</b>	<b>0.000000</b>	<b>\$ -</b>
Caryville		0.780000	7,090		0.000000	-
Chipley		14.570000	132,437		0.000000	-
Vernon		1.520000	13,816		0.000000	-
Wausau		0.740000	6,726		0.000000	-
Countywide Total		100.000000	908,972		0.000000	125,684
<b>STATEWIDE TOTALS</b>			<b>\$ 575,965,530</b>			<b>\$ 162,745,108</b>

**Notes:**

- 1) The revenue estimates are based on the total number of cents imposed by the counties as reflected in the table with the one exception summarized in note #2.
- 2) For those counties that do not impose the 1 to 5 cents local option fuel tax as indicated by this table, a separate revenue estimate is provided. This estimate represents a countywide distribution based on a hypothetical 1 cent per gallon levy.
- 3) 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.
- 4) Revenue estimates are based on FY 2005-06 distribution percentages specified by either locally-determined interlocal agreements or statutory default formula.
- 5) The distributions to Islamorada and Marathon, both in Monroe County, reflect reductions from the county's share. The agreements between the county and these two municipalities, regarding the reductions from the county's share, are effective through June 30, 2006.

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## **Ninth-Cent Fuel Tax**

Sections 206.41(1)(d), 206.87(1)(b), and 336.021, Florida Statutes

### **Brief Overview**

The Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. The tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum. Generally, the proceeds may be used to fund transportation expenditures.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Authorization to Levy**

Pursuant to ss. 206.41(1)(d) and 206.87(1)(b), F.S., any county in the state may levy a 1 cent per gallon tax on motor and diesel fuels sold in the county by extraordinary vote of the membership of its governing body or voter approval in a county-wide referendum. 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 shall be levied before July 1<sup>st</sup> to be effective January 1<sup>st</sup> of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31<sup>st</sup> of any year may be reimposed at the current authorized rate to be effective September 1<sup>st</sup> of the year of expiration. A decision to rescind the tax shall not take effect on any other date than December 31<sup>st</sup> and shall require a minimum of 60 days notice to the Department of Revenue of such decision.

### **Counties Eligible to Levy**

All counties are eligible to levy this tax on motor fuel.

### **Distribution of Proceeds**

The county's governing body may, by joint agreement with one or more its respective municipalities, provide for the authorized transportation purposes and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the proceeds of the tax with municipalities. Even 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.
5. Traffic signs, traffic engineering, signalization, and pavement markings.
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.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number 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.<sup>1</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
79-98	Cattle gaps, construction and maintenance
81-30	Refund provisions of F.S. 206
82-54	Use of motor fuel tax for road construction, bond issue
83-25	Eligibility for refunds on motor fuel taxes
85-104	Use of excess funds from gas tax trust fund
86-39	Authority to use funds for sports complex
90-79	Local option fuel tax funding transportation disadvantaged

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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1. <http://myfloridalegal.com/opinions>

## **1 to 6 Cents Local Option Fuel Tax**

Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes

### **Brief Overview**

Local governments are authorized to levy a tax of 1 to 6 cents on every net gallon of motor fuel sold in a county. As the result of statewide equalization, this tax is imposed on diesel fuel in each county at the maximum rate of 6 cents per gallon. The tax on motor fuel may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. Generally, the proceeds may be used to fund transportation expenditures.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Authorization to Levy**

The tax shall be levied using either of the following procedures.

1. This tax may be levied by an ordinance adopted by a majority vote of the county's governing body or upon approval by referendum. Such ordinance shall be adopted in accordance with the requirements imposed under one of the following circumstances whichever is applicable.
  - a. Prior to June 1<sup>st</sup>, 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 1<sup>st</sup>. However, any interlocal agreement executed after the initial levy of the tax, extension of the tax, or change in the tax rate, shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds, which are backed by these taxes. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.
  - b. If an interlocal agreement has not been executed, the county may, prior to June 10<sup>th</sup>, adopt a resolution of intent to levy this tax.

2. If no interlocal agreement or resolution is adopted pursuant to the procedures described above, then municipalities representing more than 50 percent of the county population may, prior to June 20<sup>th</sup>, adopt uniform resolutions approving the tax, establishing the duration of the levy and the rate, and setting the date for a county-wide referendum on whether or not to levy the tax. A referendum shall be held in accordance with the provisions of such resolution and applicable state law, provided that the county shall bear the costs of such referendum. The tax shall be levied and collected countywide on January 1<sup>st</sup>, following 30 days after voter approval.

All impositions and rate changes of this tax shall be levied before July 1<sup>st</sup> to be effective January 1<sup>st</sup> of the following year for a period not to exceed 30 years. However, levies of the tax that were in effect on July 1, 2002, and which expire on August 31<sup>st</sup> of any year may be reimposed at the current authorized rate to be effective September 1<sup>st</sup> of the year of expiration. Upon expiration, the tax may be re-levied provided that a redetermination of the method of distribution 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 proceeds from this tax. Any funds otherwise undistributed because of ineligibility shall be 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 shall be 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 the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local governmental entities, then the parties to the agreement shall review and hold public hearings on the terms of the agreement at least every two years. Additionally, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1<sup>st</sup> 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.
5. Traffic signs, traffic engineering, signalization, and pavement markings.
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 such projects are consistent with the local government's approved comprehensive plan. If the approval or denial of the plan has not become final, such projects should be consistent with the plan last submitted to the state land-planning agency. In addition, no more than an amount equal to the proceeds from 4 cents of this tax for the express purpose of paying for a court-ordered refund of special assessments.

Except as provided for in s. 336.025(7), F.S., such funds shall not be used for the operational expenses of any infrastructure. Such funds may be used for infrastructure projects only after the local government, prior to the fiscal year in which the funds are proposed to be used, or if pledged for bonded indebtedness, prior to the fiscal year in which the bonds will be issued, has held a duly noticed public hearing on the proposed use of the funds and adopted a resolution certifying that the local government has met all of the transportation needs identified in its approved comprehensive plan. If the approval or denial of the plan has not become final, the resolution should certify that the local government has met all transportation needs consistent with the plan last submitted to the state

land-planning agency. Additionally, the proceeds shall not 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 pursuant to the State Bond Act to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. In no case may a jurisdiction issue these bonds more frequently than once a year. Counties and municipalities may join together for the issuance of these bonds.

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.<sup>1</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
90-79	Local option tax funding transportation disadvantaged
92-20	Use of local option gas tax funds
93-12	Distribution of local option gas tax
94-20	Local option gas tax revenues
94-67	Referendum vote creating the City of Port LaBelle
99-70	Municipalities, dredging canals as part of road program
2000-37	Interest on municipal fuel tax fund, uses
2002-02	Local option fuel tax, used for bicycle paths

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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1. <http://myfloridalegal.com/opinions>

## **1 to 5 Cents Local Option Fuel Tax**

Sections 206.41(1)(e) and 336.025, Florida Statutes

### **Brief Overview**

County governments are authorized to levy a tax of 1 to 5 cents upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum. The tax proceeds may be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan or for expenditures needed to meet the immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Authorization to Levy**

The tax may be levied by an ordinance adopted by a majority plus one vote of the county's governing body or upon approval by referendum and is levied on motor fuel only. All impositions and rate changes of the tax shall be levied before July 1<sup>st</sup>, to be effective January 1<sup>st</sup> of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31<sup>st</sup> of any year may be reimposed at the current authorized rate to be effective September 1<sup>st</sup> of the year of expiration. A decision to rescind the tax shall not take effect on any other date than December 31<sup>st</sup> and shall require a minimum of 60 days notice to the Department of Revenue (DOR) of such decision.

The county may, prior to levy of the tax, 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 proceeds of this fuel tax among the county government and all eligible municipalities. If no interlocal agreement is adopted before the effective date of the tax, the tax revenues shall be distributed according to the transportation expenditures methodology described in detail in the section, Distribution of Proceeds, discussed below.

If no interlocal agreement exists, a new agreement may be established prior to June 1<sup>st</sup> of any year. However, any interlocal agreement established after the initial levy of the tax or change in the tax rate shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds, which are backed by these taxes, and the amounts distributed to the each local government shall not be reduced below the amount necessary for the payment of principal and interest and

reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.

### **Counties Eligible to Levy**

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 proceeds from this tax. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

### **Distribution of Proceeds**

The tax proceeds shall be 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 shall review and hold public hearings on the terms of the agreement at least every two years.

If no interlocal agreement is established, then the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

### **Authorized Uses of Proceeds**

The tax proceeds shall be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or for expenditures needed to meet the immediate local transportation problems and for 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 shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Routine maintenance of roads is not considered an authorized expenditure.

Local governments may use the services of the Division of Bond Finance of the State Board of Administration pursuant to the State Bond Act to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. In no case may a jurisdiction issue these bonds more frequently than once a year. Counties and municipalities may join together for the issuance of these bonds.

**Relevant Attorney General Opinions**

Florida’s Attorney General has issued several legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.<sup>1</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

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

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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1. <http://myfloridalegal.com/opinions>

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## **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

### **Brief Overview**

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 the levy of this tax prior to January 1, 1968. The tax levy must be adopted by an ordinance approved by the governing body. Revenues can be used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief of ad valorem taxes used for those purposes.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **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 whose charter was so amended prior to January 1, 1968, for the levy of this exact tax, are eligible to impose it by ordinance adopted by the governing body. The tax shall be 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 the same are 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 shall not apply to those sales the amount of which is less than 50 cents nor to sales of food or beverages delivered to a person's home under a contract providing for deliveries on a regular schedule when the price of each meal is less than \$10.

### **Municipalities Eligible to Levy**

Currently, only three municipalities in Miami-Dade County (i.e., Bal Harbour, Miami Beach, and Surfside) are eligible to impose the tax. According to the Department of Revenue (DOR), all three municipalities are imposing the tax at the following rates: 4 percent of 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 every person selling at retail food or beverages or alcoholic beverages for consumption on the premises to act as the collection agent. Every such person must collect, report, and pay over to the municipality all such taxes imposed, levied, and collected, in accordance with the accounting and other provisions of the enacted ordinance. Any municipality collecting the tax shall have the same duties and privileges as the 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, which shall be binding upon all persons and entities that are subject to the tax. Additionally, municipalities responsible for administering the tax shall participate in the Registration Information Sharing and Exchange (RISE) Program and share tax administration information as prescribed by the DOR.<sup>1</sup>

### **Distribution of Proceeds**

The governing body may authorize by ordinance the creation of an authority or commission empowered to contract and be contracted with its own name as an agency of the municipality to expend such portion of the proceeds of this tax as the body may determine appropriate.

### **Authorized Uses of Proceeds**

The tax proceeds shall only be used for the 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.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this tax have been issued.

### **Current and Prior Years' Revenues**

No estimated revenue distributions for eligible municipal governments for the current fiscal year are available. No data summarizing prior years' revenues are currently available.

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1. Section 213.0535, F.S. (2005).

## **Tourist Development Taxes**

Section 125.0104, Florida Statutes

### **Brief Overview**

Current law authorizes five separate tourist development taxes on transient rental transactions. Depending on a county's eligibility to levy, the maximum tax rate varies from a minimum of 3 percent to a maximum of 6 percent. The levies may be authorized by vote of the county's governing body or referendum approval. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy.

### **General Law Amendments**

Chapter 2005-96, L.O.F., (SB 300) reenacts ss. 125.0104(6)(d) and 125.0104(10), F.S., which had been set to repeal on October 1, 2005, pursuant to s. 11 of ch. 2000-312, L.O.F. This change became effective on July 1, 2005.

### **Authorization to Levy**

Any county may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege except there shall be no additional levy of a tourist development tax in any municipalities presently imposing 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 shall be allowed to levy more than 2 percent of tourist development tax.<sup>1</sup> However, this second limitation does not apply to a county's levy of the Professional Sports Franchise Facility Tax<sup>2</sup> and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.<sup>3</sup>

A county may elect to levy and impose the tourist development tax in a subcounty special district. However, if a county elects to levy and impose the tax on a subcounty special district basis, the district shall embrace all or a significant contiguous portion of the county. The county shall assist the Department of Revenue (DOR) in identifying the rental units in the district that are subject to the tax.

These levies require the adoption of an authorizing ordinance by vote of the county's governing body. Additionally, some levies require referendum approval or provide the option for the tax to be approved by referendum. Depending on the particular tax levy, the effective date of the levy and

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1. Section 125.0104(3)(b), F.S. (2005).

2. *Id.*, at (3)(1)4.

3. *Id.*, at (3)(n)2.

imposition of the tax shall be the first day on the second month following approval of the ordinance by referendum, as prescribed in s. 125.0104(6), F.S., or the first day of any subsequent month as may be specified in the ordinance.

At least 60 days prior to the enactment of the ordinance levying the tax, the county's governing body shall adopt a resolution establishing and appointing the members of the county tourist development council and indicating the intention of the county to consider the enactment of an ordinance levying and imposing the tax. The tourist development council, prior the enactment of the ordinance, shall prepare and submit to the county's governing body for its approval a plan for tourist development.<sup>4</sup> Please note that these provisions regarding the establishment of a county tourist development council and the submission of a tourist development plan only applies 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 shall set forth the anticipated net tax revenue to be derived by the county for two years following the levy of the tax as well as indicate the tax district in which the tourist development tax is proposed. In addition, the plan shall provide a list, in order of priority, of the proposed uses of the tax revenue by specific project or special use as well as the approximate cost or expense allocation for each specific project or special use. The governing body shall adopt the county plan for tourist development as part of the ordinance levying the tax.

### **Administrative Procedures**

It is the Legislature's intent that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium for a term of six months or less is exercising a taxable privilege, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to the provisions of ch. 212, F.S.

The tax shall be charged by the person receiving the consideration for rent or lease at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting any applicable tax to the DOR. The DOR shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied. The DOR shall promulgate such rules and publish such forms as necessary to enforce these taxes.<sup>5</sup>

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

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4. Id., at (4).

5. Id., at (3).

administrative costs; however, that portion cannot exceed 3 percent of collections. A county electing to locally administer the tax shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the DOR.<sup>6</sup>

### **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 shall also notify the DOR within 10 days after the ordinance's approval by referendum of the time period during which the tax will be levied.<sup>7</sup>

### **Distribution of Proceeds**

Tax collections received by the DOR, less the costs of administration, shall be paid monthly to the county, which imposed the particular tax or taxes. The funds shall be placed in the county tourist development trust fund of the respective county, which shall be established by each county as a precondition to the receipt of such funds.<sup>8</sup>

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number 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.<sup>9</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
77-81	Counties, tourist development tax
79-30	Tourist development tax, usage
83-18	Use of tourist tax for convention center
86-68	Use of tourist development tax to maintain beaches
86-87	Funds used for advertising
86-96	Authority to increase tourist development tax
87-16	Use of tourist tax to improve shoreline
88-37	Local option tourist development tax
88-49	Use of tourist development tax
89-50	Tourist tax revenues used for travel expenses

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6. Id., at (10).

7. Id., at (4)(a).

8. Id., at (3)(i).

9. <http://myfloridalegal.com/opinions>

90-14	Revenues derived from tourist development tax
90-55	Tourist development tax, beach facilities
90-59	Tourist development tax, hydrilla and weed control
90-83	Immunity from suit, county tourist development councils
91-62	Tourist development tax revenues
92-03	Clerk of Court's authority regarding tourist development tax
92-16	Tourist development tax – Concert in the Park
92-34	Use of tourist development tax revenue
92-66	Tourist development tax revenues, purchase of all terrain vehicles
94-12	County use of tourist development tax revenues for rail trail
95-71	Tourist development tax, infrastructure surtax
96-26	Tourist development tax, creation of second district
96-54	Tourist development tax funds for raceway facility
97-13	Tourist development tax, foreign national's residence
97-48	Tourist development tax revenues for artificial reef
97-64	Tourist development tax, convention development tax
98-74	Tourist development tax, construction of war memorial
2000-15	Tourist development tax, use of tax for museum parking lot
2000-25	Tourist development tax revenues
2000-29	Tourist development tax, transfer of revenues
2000-50	Tourist development tax, welcome signs
2000-56	Use of tourist development tax to pay debt service
2001-42	Tourist development tax, purchase of beach property
2002-34	Tourist development tax, taxability of boat slips

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Tax Rates; Current and Prior Years' Revenues**

As evidenced by the experiences of counties levying them, optional tourist taxes can be a valuable source of revenue for tourist facilities development and promotion. The tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from the levy of a tourist tax.

These tables are useful in estimating revenues; however, the user should recognize their limitations. Besides seasonal factors and normal variation due to general economic conditions, county tourist tax revenues can be influenced by a variety of factors. Examples of such factors include the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, and the availability of

convention facilities. In estimating revenue from such a limited tax base, there is not a substitute for a working knowledge of local events and conditions.

### History of Local Option Tourist Tax Rates and Current Tax Rates

The first table following this section provides a historical summary of tourist and convention development tax impositions, expirations, rate changes, and repeals based on information obtained from the DOR.<sup>10</sup> The second table summarizes the counties eligible to levy the various local option tourist taxes and illustrates the 2006 tax rates.

### Taxable Sales Reported by Transient Rental Facilities

The third table reports the taxable sales by transient rental facilities on a county-by-county basis and may be useful in identifying the general trend of potential collections as well as estimating revenues from tourist development tax levies. The dollar figures reported in this table represent taxable sales as reported by hotels and motels for state sales tax purposes. Please note that these figures represent all sales for businesses whose primary activity involve transient rentals; therefore, reported amounts include restaurant sales, bar sales, room service and the like. However, only room charges are subject to the tourist tax.

Based upon experience in those counties that have imposed a tourist tax, the DOR has determined that taxable room charges represent an average of 70 percent of total reported hotel and motel sales. However, there is considerable variation from county to county. The DOR has determined that a low room/total sales ratio represents counties where taxable room charges represent approximately 55.2 percent of total reported transient rental facilities sales. A high room/total sales ratio represents counties where taxable room charges represent 81.6 percent of total sales.

In order to calculate a revenue estimate using this table, first determine which ratio of room sales to total transient facility sales (i.e., low, average, or high) best represents the county's current situation. Next, multiply the appropriate ratio by the county's estimate of taxable sales reported by transient rental facilities. Finally, take that product and multiply it by the county's applicable or proposed tax rate (i.e., 0.01, 0.02, or 0.03, etc.). Please note that the county estimates of taxable sales are based on the state fiscal year. Inquiries regarding the DOR's estimation of taxable sales reported by transient rental facilities should be addressed to the Office of Tax Research at (850) 488-2900 or Suncom 278-2900. Several additional tables summarizing prior years' revenues are available via the LCIR's website.<sup>11</sup>

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10. <http://www.myflorida.com/dor/law> (select *Sales and Use Tax* category; then select *Sales & Use Tax Rate Charts* option; and then select *History of Local Option*).

11. <http://fcn.state.fl.us/lcir/dataAtoZ.html>

## History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

### Current Active Levies Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>1 or 2 Percent Tax - s. 125.0104(3)(c), F.S.</b>				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jun. 1, 1987</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 2000</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Mar. 1, 1986</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1990</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
Collier	Imposed Levy	2%	Nov. 1, 1990	-
Collier	Repealed Levy	-	Nov. 14, 1991	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1979</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Franklin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Gadsden</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1996</i>	-
<i>Hendry</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2003</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1978</i>	-
<i>Holmes</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1987</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1982</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1988</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1981</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 2002</i>	-
<i>Miami-Dade</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1978</i>	-
Monroe (Key West only)	Imposed Levy	2%	Dec. 1, 1981	Mar. 31, 1984
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1989</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1977</i>	-
Palm Beach	Imposed Levy	1%	Oct. 1, 1982	Dec. 31, 1983
<i>Palm Beach</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Jan. 1, 1984</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1991</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1978</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Saint Johns</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Saint Lucie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
<i>Santa Rosa (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1992</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1988</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Sumter</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Suwannee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1991</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1998</i>	-
<i>Volusia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1995</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1986</i>	-

## History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

### Current Active Levies Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<i>Washington</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2001</i>	-
<b>Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.</b>				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1993</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1997</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1989</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1987</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2002</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 1999</i>	-
Collier	Imposed Levy	1%	Nov. 1, 1990	-
Collier	Repealed Levy	-	Nov. 14, 1991	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
Columbia	Imposed Levy	1%	May 1, 1991	Jul. 31, 1994
<i>Escambia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1988</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2002</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2002</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 1998</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1986</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 1993</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2003</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1988</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1994</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2002</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1986</i>	-
Monroe (Key West only)	Imposed Levy	1%	Nov. 1, 1986	Jun. 30, 1987
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1987</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1996</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 1986</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1986</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1989</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1988</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</i>	-
<i>Saint Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1992</i>	-
<i>Saint Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1988</i>	-
<i>Santa Rosa (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1996</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 1997</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Wakulla</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1999</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1999</i>	-
<b>Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S.</b>				
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1994</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1994</i>	-
Escambia	Imposed Levy	1%	May 1, 1996	Apr. 30, 1999
<i>Escambia (Navarre Beach exempt)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2000</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1990</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2001</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2003</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2004</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2003</i>	-
<i>Miami-Dade</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1991</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1999</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1995</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 1997</i>	-

## History of Local Option Tourist Tax Levies

### Summary of Impositions, Expirations, Rate Changes, and Repeals

### Current Active Levies Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1994</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1994</i>	-
Saint Lucie	Imposed Levy	1%	Aug. 1, 1997	Dec. 31, 2002
<i>Saint Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2003</i>	-
<i>Volusia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2003</i>	-

#### High Tourism Impact Tax - s. 125.0104(3)(m), F.S.

<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1989</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</i>	-

#### Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.

<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1994</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1995</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2004</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2005</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>Saint Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2003</i>	-

#### Tourist Impact Tax - s. 125.0108, F.S.

<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1988</i>	-
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#### Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.

<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
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#### Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.

<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>3%</i>	<i>May 1, 1984</i>	-
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#### Special District Convention Development Tax - s. 212.0305(4)(c), F.S.

<i>Volusia (portion)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1984</i>	Aug. 31, 1991
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Sep. 1, 1991</i>	Sep. 30, 1995
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 1995</i>	-

Note: This levy is imposed within the jurisdiction of the Halifax Area Advertising Authority.

#### Special Convention Development Tax - s. 212.0305(4)(d), F.S.

<i>Volusia (portion)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1987</i>	Mar. 31, 1992
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Apr. 1, 1992</i>	Sep. 30, 2000
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 2000</i>	-

Note: This levy is imposed within the jurisdiction of the Southeast Volusia Advertising Authority.

#### Subcounty Convention Development Tax - s. 212.0305(4)(e), F.S.

<i>Volusia (portion)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1984</i>	Aug. 31, 1991
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Sep. 1, 1991</i>	Sep. 30, 1995
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 1995</i>	-

Note: This levy is imposed within the jurisdiction of the West Volusia Advertising Authority.

#### Local Administration of Tourist Taxes

County	Effective Date
Alachua	Jul. 1, 2001
Baker	May 1, 2000
Bay	Jan. 1, 1994
Brevard	Oct. 1, 1992
Broward	Mar. 1, 1994

## History of Local Option Tourist Tax Levies

### Summary of Impositions, Expirations, Rate Changes, and Repeals

**### Current Active Levies Are Noted in Bold Italics. ###**

County	Action	Rate	Effective Date	Expiration Date
Charlotte	Sep. 1, 1990			
Clay	Jan. 1, 1989			
Collier	Jan. 1, 1993			
Duval	Dec. 1, 1990			
Escambia	Jun. 1, 1989			
Gulf	Jun. 1, 2001			
Hernando	Jan. 1, 1993			
Hillsborough	Jan. 1, 1992			
Indian River	Oct. 1, 2000			
Lake	Nov. 1, 1998			
Lee	May 1, 1988			
Leon	Oct. 1, 1994			
Manatee	Oct. 1, 1989			
Martin	Nov. 1, 2002			
Miami-Dade	Apr. 1, 1988			
Monroe	Jan. 1, 1991			
Nassau	May 1, 1989			
Okaloosa	Jul. 1, 1992			
Orange	Jan. 1, 1992			
Osceola	May 1, 1992			
Palm Beach	Jan. 1, 1993			
Pinellas	Oct. 1, 1990			
Polk	Jan. 1, 1994			
Putnam	Apr. 1, 1999			
Saint Johns	Aug. 1, 1988			
Saint Lucie	May 1, 1991			
Santa Rosa	May 1, 1994			
Sarasota	Jun. 1, 1992			
Seminole	Sep. 1, 1993			
Suwannee	Nov. 1, 2001			
Volusia	Apr. 1, 1990			
Wakulla	Dec. 1, 1996			
Walton	Oct. 1, 1991			

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (rev. Dec. 1, 2005).

## 2006 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions									Maximum Potential Tax Rate	Current Tax Rate	Unused Tax Rate	Local Option Food and Beverage Taxes	
	Tourist Development Taxes					Convention Development Taxes			Food and Beverages in Hotels and Motels (2%)				Food and Beverages in Other Establishments (1%)	
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Tourist Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)						Special District, Special, & Subcounty Convention Tax (3%)
Alachua *	2	1								4	3	1		
Baker *	2									4	2	2		
Bay *	2	1								4	3	1		
Bradford	2									4	2	2		
Brevard *	2	1	1							5	4	1		
Broward *	2	1	1	1						5	5	0		
Calhoun										3	0	3		
Charlotte *	2	1	1							5	4	1		
Citrus *	2	1								4	3	1		
Clay *	2	1								4	3	1		
Collier *	2	1	1							5	4	1		
Columbia	2									4	2	2		
De Soto										3	0	3		
Dixie										3	0	3		
Duval *	2		1	1			2			6	6	0		
Escambia *	2	1	1							5	4	1		
Flagler	2	1								4	3	1		
Franklin	2									3	2	1		
Gadsden	2									4	2	2		
Gilchrist										3	0	3		
Glades										3	0	3		
Gulf *	2	1								4	3	1		
Hamilton	2	1								4	3	1		
Hardee										3	0	3		
Hendry	2									4	2	2		
Hernando *	2	1								4	3	1		
Highlands	2									4	2	2		
Hillsborough *	2	1	1	1						5	5	0		
Holmes	2									3	2	1		
Indian River *	2	1	1							5	4	1		
Jackson	2	1	1							5	4	1		
Jefferson										3	0	3		
Lafayette										3	0	3		
Lake *	2	1	1							5	4	1		
Lee *	2	1								4	3	1		
Leon *	2	1	1							5	4	1		
Levy	2									4	2	2		
Liberty										3	0	3		
Madison	2	1								4	3	1		
Manatee *	2	1	1							5	4	1		
Marion	2									3	2	1		
Martin *	2									4	2	2		
Miami-Dade *	2		1					3		6	6	0	2	1
Monroe *	2	1				1				6	4	2		
Nassau *	2									4	2	2		
Okaloosa *	2	1	1							5	4	1		

## 2006 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions									Maximum Potential Tax Rate	Current Tax Rate	Unused Tax Rate	Local Option Food and Beverage Taxes	
	Tourist Development Taxes					Convention Development Taxes			Food and Beverages in Hotels and Motels (2%)				Food and Beverages in Other Establishments (1%)	
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Tourist Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)						Special District, Special, & Subcounty Convention Tax (3%)
Okeechobee	2	1								4	3	1		
Orange *	2	1	1		1					6	5	1		
Osceola *	2	1	1	1						6	6	0		
Palm Beach *	2	1	1							5	4	1		
Pasco	2									4	2	2		
Pinellas *	2	1	1		1					5	5	0		
Polk *	2	1	1							5	5	0		
Putnam *	2									4	2	2		
Saint Johns *	2	1								4	3	1		
Saint Lucie *	2	1	1							5	5	0		
Santa Rosa *	2	1								4	3	1		
Sarasota *	2	1								4	3	1		
Seminole *	2	1								4	3	1		
Sumter	2									3	2	1		
Suwannee *	2									4	2	2		
Taylor	2	1								4	3	1		
Union										3	0	3		
Volusia *	2		1					3		6	6	0		
Wakulla *	2	1								4	3	1		
Walton *	2	1								4	3	1		
Washington	2									4	2	2		
# Eligible to Levy:	67	50	67	19	3	1	1	1	1		67		1	1
# Levying:	57	37	21	7	2	1	1	1	1		57		1	1

**Notes:**

- 1) County names followed by an asterisk indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.
- 2) The three counties (Duval, Miami-Dade, and Volusia) authorized to levy a convention development tax are precluded from levying more than 2% of tourist development taxes. However, this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax. This exemption is applicable only to Duval County.
- 3) The county-wide tourist development tax rate for Miami-Dade County is 3% except within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside, which are eligible to impose the Municipal Resort Tax.
- 4) The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than county-wide.
- 5) 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.

Data Source: Florida Department of Revenue.

## Taxable Sales Reported by Transient Rental Facilities

### State Fiscal Years Ended June 30, 2000 - 2006

County	2000	2001	2002	2003	2004	2005 (est.)	2006 (est.)
Alachua	\$ 49,800,000	\$ 55,000,000	\$ 54,800,000	\$ 58,500,000	\$ 59,700,000	\$ 65,604,330	\$ 68,975,080
Baker	1,300,000	1,500,000	1,700,000	1,400,000	1,500,000	1,665,000	1,768,230
Bay	207,300,000	208,600,000	206,100,000	211,400,000	208,000,000	230,880,000	245,194,560
Bradford	3,500,000	3,500,000	3,600,000	3,600,000	3,900,000	4,329,000	4,597,398
Brevard	149,600,000	159,000,000	150,100,000	145,600,000	155,200,000	168,826,560	175,707,931
Broward	730,500,000	781,100,000	728,600,000	796,700,000	885,800,000	983,238,000	1,044,198,756
Calhoun	100,000	100,000	100,000	100,000	120,000	133,200	141,458
Charlotte	45,300,000	49,500,000	46,600,000	45,200,000	53,500,000	59,385,000	63,066,870
Citrus	20,200,000	20,900,000	21,000,000	22,500,000	23,300,000	25,345,740	26,378,832
Clay	14,000,000	15,400,000	14,800,000	13,700,000	13,600,000	14,794,080	15,397,087
Collier	431,800,000	448,700,000	409,500,000	406,700,000	482,000,000	535,020,000	568,191,240
Columbia	17,100,000	17,600,000	17,500,000	17,500,000	19,000,000	20,246,400	20,641,610
De Soto	2,900,000	2,900,000	3,100,000	3,200,000	3,900,000	4,329,000	4,597,398
Dixie	1,000,000	1,100,000	1,200,000	1,600,000	1,600,000	1,722,720	1,774,643
Duval	207,300,000	234,700,000	243,900,000	238,800,000	245,500,000	264,329,850	272,296,752
Escambia	92,000,000	96,900,000	100,800,000	104,000,000	106,000,000	112,953,600	115,158,454
Flagler	23,500,000	26,700,000	25,400,000	27,500,000	33,300,000	36,963,000	39,254,706
Franklin	23,000,000	25,600,000	27,400,000	29,900,000	31,000,000	34,410,000	36,543,420
Gadsden	2,000,000	2,600,000	2,900,000	2,500,000	2,500,000	2,775,000	2,947,050
Gilchrist	300,000	200,000	200,000	200,000	200,000	222,000	235,764
Glades	1,100,000	900,000	1,000,000	1,300,000	1,700,000	1,887,000	2,003,994
Gulf	6,700,000	7,900,000	8,600,000	8,900,000	9,200,000	10,212,000	10,845,144
Hamilton	2,800,000	2,000,000	1,900,000	1,700,000	2,000,000	2,220,000	2,357,640
Hardee	1,000,000	1,100,000	1,100,000	1,000,000	1,200,000	1,332,000	1,414,584
Hendry	3,300,000	2,900,000	3,300,000	3,500,000	4,000,000	4,440,000	4,715,280
Hernando	9,300,000	9,400,000	9,300,000	9,800,000	10,700,000	11,877,000	12,613,374
Highlands	14,700,000	15,100,000	13,700,000	13,100,000	17,500,000	19,425,000	20,629,350
Hillsborough	393,300,000	469,000,000	395,200,000	399,700,000	421,700,000	468,087,000	497,108,394
Holmes	800,000	600,000	600,000	500,000	500,000	499,500	477,422
Indian River	46,000,000	47,700,000	45,600,000	45,900,000	55,600,000	61,716,000	65,542,392
Jackson	6,400,000	7,000,000	7,900,000	7,200,000	7,900,000	8,769,000	9,312,678
Jefferson	1,300,000	1,300,000	1,200,000	1,200,000	1,400,000	1,554,000	1,650,348
Lafayette	200,000	100,000	100,000	100,000	91,078	101,097	107,365
Lake	46,900,000	49,300,000	48,200,000	52,700,000	61,600,000	68,376,000	72,615,312
Lee	443,300,000	468,700,000	446,600,000	449,400,000	523,800,000	581,418,000	617,465,916
Leon	68,600,000	73,800,000	66,900,000	74,100,000	72,200,000	78,539,160	81,740,416
Levy	6,600,000	7,200,000	7,400,000	7,300,000	7,600,000	8,436,000	8,959,032
Liberty	100,000	100,000	100,000	100,000	200,000	222,000	235,764
Madison	2,300,000	2,200,000	2,200,000	2,000,000	2,100,000	2,331,000	2,475,522
Manatee	94,200,000	102,700,000	103,500,000	134,400,000	108,500,000	120,435,000	127,901,970
Marion	49,500,000	48,800,000	50,900,000	52,500,000	58,900,000	65,379,000	69,432,498
Martin	37,600,000	37,100,000	36,200,000	37,800,000	40,800,000	45,288,000	48,095,856
Miami-Dade	1,442,300,000	1,544,000,000	1,349,500,000	1,386,000,000	1,642,000,000	1,822,620,000	1,935,622,440
Monroe	447,800,000	531,000,000	527,100,000	520,200,000	604,500,000	670,995,000	712,596,690
Nassau	134,500,000	144,900,000	129,900,000	132,200,000	136,900,000	151,959,000	161,380,458
Okaloosa	160,300,000	184,600,000	185,300,000	193,300,000	199,700,000	221,667,000	235,410,354
Okeechobee	5,500,000	5,700,000	5,500,000	5,100,000	5,800,000	6,438,000	6,837,156
Orange	3,149,400,000	3,232,300,000	2,745,500,000	2,842,600,000	3,273,500,000	3,669,920,850	3,936,430,502
Osceola	516,900,000	600,400,000	612,400,000	577,600,000	607,000,000	660,294,600	687,208,208
Palm Beach	735,000,000	761,600,000	685,000,000	711,300,000	790,500,000	877,455,000	931,857,210
Pasco	51,200,000	54,000,000	46,000,000	42,500,000	46,300,000	51,393,000	54,579,366
Pinellas	486,700,000	515,900,000	452,300,000	453,900,000	496,700,000	545,823,630	573,868,048
Polk	124,500,000	118,900,000	106,200,000	102,100,000	120,600,000	133,866,000	142,165,692
Putnam	6,300,000	7,400,000	6,300,000	6,100,000	6,500,000	7,215,000	7,662,330
Saint Johns	176,000,000	191,000,000	188,900,000	191,400,000	211,400,000	234,654,000	249,202,548
Saint Lucie	49,400,000	55,500,000	50,300,000	48,900,000	60,900,000	67,599,000	71,790,138
Santa Rosa	20,700,000	22,000,000	25,200,000	26,400,000	27,200,000	30,192,000	32,063,904
Sarasota	237,900,000	251,400,000	245,500,000	239,800,000	304,400,000	337,884,000	358,832,808
Seminole	70,900,000	75,200,000	64,900,000	61,600,000	68,800,000	76,368,000	81,102,816
Sumter	6,900,000	7,500,000	6,800,000	6,700,000	9,400,000	10,434,000	11,080,908
Suwannee	3,000,000	3,100,000	4,000,000	4,000,000	4,500,000	4,995,000	5,304,690
Taylor	4,300,000	4,800,000	4,800,000	5,100,000	5,200,000	5,772,000	6,129,864
Union	-	-	-	-	13,400	14,874	15,796
Volusia	340,500,000	348,000,000	349,100,000	346,700,000	353,200,000	392,052,000	416,359,224
Wakulla	2,400,000	2,500,000	2,400,000	2,300,000	2,844,000	3,156,840	3,352,564
Walton	175,500,000	198,800,000	204,600,000	231,800,000	245,900,000	272,949,000	289,871,838
Washington	1,800,000	1,800,000	1,900,000	1,900,000	2,100,000	2,331,000	2,475,522
<b>Statewide Total</b>	<b>\$ 11,608,200,000</b>	<b>\$ 12,368,800,000</b>	<b>\$ 11,310,200,000</b>	<b>\$ 11,574,300,000</b>	<b>\$ 12,964,668,478</b>	<b>\$ 14,387,765,031</b>	<b>\$ 15,277,968,564</b>

Data Source: Florida Department of Revenue, Office of Tax Research.

## **1 or 2 Percent Tax**

Section 125.0104(3)(c), Florida Statutes

### **Brief Overview**

This tourist development tax may be levied by the county's governing body at a rate of 1 or 2 percent on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance containing the enacted county tourist development plan. The ordinance must be approved in a countywide referendum election or by a majority of voters in the subcounty special tax district affected by the tax.<sup>1</sup> Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

### **Counties Eligible to Levy**

All counties are eligible to levy the tax.

### **Authorized Uses of Proceeds**

Any use of the tax proceeds not expressly authorized is prohibited.<sup>2</sup> The county shall only use the tax proceeds for the following purposes.

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
2. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar

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1. Section 125.0104(6), F.S. (2005).

2. *Id.*, at (5).

associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.

4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 750,000, may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1<sup>st</sup> of each year.

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. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)4., 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 shall provide.

## **Additional 1 Percent Tax**

Section 125.0104(3)(d), Florida Statutes

### **Brief Overview**

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

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. No county shall levy this additional tax unless the county has imposed the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of this additional tax. If the 1 or 2 percent tax is levied within a subcounty special district, then this additional tax shall only be levied within the district. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

### **Counties Eligible to Levy**

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**

Any use of the tax proceeds not expressly authorized is prohibited.<sup>1</sup> The county shall only use the tax proceeds for the following purposes.

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities. Revenues raised from this

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1. Section 125.0104(5), F.S. (2005).

tax shall not be used for debt service on or refinancing of existing facilities as specified here unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.<sup>2</sup>

2. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 750,000, may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1<sup>st</sup> of each year.

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. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)4., 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 shall provide.

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2. *Id.*, at (3)(d).

## **Professional Sports Franchise Facility Tax**

Section 125.0104(3)(l), Florida Statutes

### **Brief Overview**

In addition to any other tourist development tax imposed, a county may levy up to an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by a majority vote of the county's governing body. The proceeds are to pay the debt service on bonds issued to finance professional sports franchise facilities, retained spring training franchise facilities, and convention centers. 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), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. In addition, the prohibition against any county authorized to levy a convention development tax from levying more than the 2 percent tourist development tax is not applicable to this tax.

### **Counties Eligible to Levy**

All counties are eligible to levy this tax.

### **Authorized Uses of Proceeds**

Any use of the tax proceeds not expressly authorized in s. 125.0104(3)(l), F.S., is prohibited.<sup>1</sup> The county shall only use the tax proceeds for the following purposes.

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds may 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

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1. Section 125.0104(5)(d), F.S. (2005).

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 shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

## **High Tourism Impact Tax**

Section 125.0104(3)(m), Florida Statutes

### **Brief Overview**

In addition to any other tourist development tax imposed, a *high tourism impact* county may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by an extraordinary vote of the county's governing body. The proceeds are to be used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S. The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax.

A county is considered to be a high tourism impact county after the Department of Revenue has certified to 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. Once a county receives this designation, it shall retain this designation for the period of time that the tax is levied. No county authorized to levy a convention development tax shall be considered a high tourism impact county.

### **Counties Eligible to Levy**

Monroe, Orange, and Osceola counties have been designated as high tourism impact counties.

### **Authorized Uses of Proceeds**

Any use of the tax proceeds not expressly authorized is prohibited.<sup>1</sup> The county shall only use the tax proceeds for the following purposes.

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.
2. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event,

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1. Section 125.0104(5)(d), F.S. (2005).

such activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 750,000, may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1<sup>st</sup> of each year.

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. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S. 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 shall provide.

## **Additional Professional Sports Franchise Facility Tax**

Section 125.0104(3)(n), Florida Statutes

### **Brief Overview**

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

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. In addition, the prohibition against any county authorized to levy a convention development tax from levying this tax applies only to Miami-Dade and Volusia counties. Any county authorized to levy the Consolidated County Convention Development Tax pursuant to s. 212.0305(4)(a), F.S., is permitted to levy this tax. This waiver is applicable only to Duval County.

### **Counties Eligible to Levy**

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**

Any use of the tax proceeds not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited.<sup>1</sup> The county shall only use the tax proceeds for the following purposes.

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds shall also be used to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162, F.S.
2. To pay the debt service on bonds issued to finance the acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The

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1. Section 125.0104(5)(d), F.S. (2005).

proceeds shall also be used to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.

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 shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

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

### **Brief Overview**

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy a 1 percent tax on transient rental facilities within the county area designated as an area of critical state concern pursuant to ch. 380, F.S. If the area(s) of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax proceeds are used to purchase property in the area of critical state concern and to offset the loss of ad valorem taxes due to those land acquisitions.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **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 shall not be effective until land development regulations and a local comprehensive plan that meet the requirements of ch. 380, F.S., have become effective.<sup>1</sup>

The tax shall be 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.<sup>2</sup>

The effective date of the levy and the imposition of this tax shall be the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month as may be specified in the ordinance.<sup>3</sup> The county's governing body may, by passage of a resolution by four-

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1. Section 125.0108(1)(a), F.S. (2005).

2. *Id.*, at (5).

3. *Id.*, at (6).

fifths vote, repeal the tax.<sup>4</sup> The tax, if not repealed sooner by the county's governing body, shall be repealed 10 years after the date the area of critical state concern designation is removed.<sup>5</sup>

### **Areas Eligible to Levy**

Areas that have been statutorily designated as areas of critical state concern include the Big Cypress Area, primarily in Collier County; the Green Swamp Area, in central Florida; the Florida Keys Area, in south Florida; and the Apalachicola Bay Area, in Franklin County.<sup>6</sup>

### **Administrative Procedures**

The person receiving consideration for the taxable privilege and doing business within the area of critical state concern shall receive, account for, and remit the tourist impact tax to the Department of Revenue (DOR). The DOR shall keep records showing the amount of taxes collected for and from each county in which the tax is applicable. The DOR shall promulgate such rules and shall publish such forms as necessary to enforce the tax and is authorized to establish audit procedures and to assess for delinquent taxes.<sup>7</sup>

A county may exempt itself from the requirements that the tax be administered by the DOR according to ch. 212, F.S., if the county adopts an ordinance providing for local collection and administration of the tax. A county electing to locally administer the tax shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the DOR.<sup>8</sup>

### **Reporting Requirements**

A certified copy of the ordinance, including the time period and the effective date of the levy, shall be furnished by the county to the 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 shall provide 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 shall assist the county in compiling such a list.<sup>9</sup>

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4. *Id.*, at (1)(c).

5. *Id.*, at (6).

6. Sections 380.055-.0555, F.S. (2005).

7. Section 125.0108(2), F.S. (2005).

8. Section 125.0104(10), F.S. (2005).

9. Section 125.0108(6), F.S. (2005).

### **Distribution of Proceeds**

Tax collections received by the DOR, less its administrative costs, shall be paid and returned monthly to the county and the land authority imposing the tax.<sup>10</sup>

### **Authorized Uses of Proceeds**

The proceeds shall be distributed for the following uses.<sup>11</sup>

1. Fifty percent shall be transferred to the land authority to be used to purchase property 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 such purchases.
2. Fifty percent shall be distributed to the county's governing body where the revenue was generated. Such proceeds shall be used to offset the loss of ad valorem taxes due to property acquisitions.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this tax have been issued.

### **Current and Prior Years' Revenues**

No estimated revenue distributions for county governments for the current fiscal year are available. No data summarizing prior years' revenues for eligible counties are available.

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10. Id., at (2)(c).

11. Id., at (3).

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## **Convention Development Taxes**

Section 212.0305, Florida Statutes

### **Brief Overview**

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 according to the particular levy.

### **General Law Amendments**

Chapter 2005-96, L.O.F., (SB 300) reenacts s. 212.0305(5)(c), F.S., which had been set to repeal on October 1, 2005, pursuant to s. 11 of ch. 2000-312, L.O.F. This change became effective on July 1, 2005.

### **Authorization to Levy**

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

One of the 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. Such policy shall give priority to bookings in accordance with the minimum number of hotel rooms to be utilized in connection with such bookings or with the impact of such bookings on the amount of tax generated.<sup>1</sup>

### **Administrative Procedures**

The convention development tax on transient rentals shall apply 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, or condominium.

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1. Section 212.0305(2), F.S. (2005).

The tax shall be 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 shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied. The DOR shall promulgate such rules and publish such forms as necessary to enforce these taxes.<sup>2</sup>

A county may exempt itself from the requirements that the tax be administered by the DOR according to ch. 212, F.S., if the county adopts an ordinance providing for local collection and administration of the tax. A portion of the tax collections may be retained by the county for its administrative costs; however, that portion cannot exceed 2 percent of collections. A county electing to locally administer the tax shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the DOR.<sup>3</sup>

### **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, shall be paid monthly to the county, which imposed the particular tax or taxes. The funds shall be placed in a specific trust fund or funds created by the county.<sup>4</sup>

### **Relevant Attorney General Opinions**

Florida's Attorney General has issued a number 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.<sup>5</sup> In a recent search, the LCIR staff identified the following opinions pertaining to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
83-71	Authority of Department of Revenue to collect taxes
88-37	Local option tourist development tax
97-64	Tourist development tax/convention development tax

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2. Id., at (3).

3. Id., at (5).

4. Id., at (3)(e).

5. <http://myfloridalegal.com/opinions>

98-34	Convention development tax, rental proceeds
2002-34	Convention development tax, taxability of boat slips

Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Tax Rates and Current Year's Revenues**

Please refer to the tables and the discussion of their use in the *Tourist Development Taxes* section. Inquiries regarding the DOR's estimation of the convention development taxes should be addressed to the Office of Tax Research at (850) 488-2900 or Suncom 278-2900.

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## **Consolidated County Convention Development Tax**

Section 212.0305(4)(a), Florida Statutes

### **Brief Overview**

Each county operating under a government consolidated with one or more municipalities in the county may impose a 2 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body. The county may designate or appoint an authority to administer and disburse the tax proceeds and any other related source of revenue. However, the authority's annual budget is subject to approval of the county's governing body.

### **General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

### **Counties Eligible to Levy**

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

### **Authorized Uses of Proceeds**

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

1. To promote and advertise tourism.
2. To extend, enlarge, and improve existing publicly owned convention centers in the county.
3. To construct a multipurpose convention/coliseum/exhibition center or the maximum components thereof as funds permit in the county.
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.

## **Charter County Convention Development Tax**

Section 212.0305(4)(b), Florida Statutes

### **Brief Overview**

Each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) may impose a 3 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body.

Prior to the county enacting an ordinance imposing the levy, the county shall notify the governing body of each municipality in which projects are to be developed. As a precondition to the receipt of funding, the governing bodies of such municipalities shall designate or appoint an authority that shall have the power to approve the concept, location, program, and design of the facilities or improvements to be developed. In addition, such authority shall administer and disburse the tax proceeds and any other related source of revenue. However, the 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 shall be imposed by the county in all other areas of the county except such municipality. No funds collected from this convention development tax may be expended in a municipality that has adopted such a resolution.

### **General Law Amendments**

Chapter 2005-280, L.O.F., (HB 1813) authorizes the tax proceeds to be used to acquire, construct, extend, enlarge, remodel, repair, improve, plan for, operate, manage, or maintain golf courses, in addition to the other authorized facilities. This change became effective on July 1, 2005.

### **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 this tax.

### **Authorized Uses of Proceeds**

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

1. Two-thirds of the proceeds shall be used to extend, enlarge, and improve the largest existing publicly owned convention center in the county.
2. One-third of the proceeds shall be used to construct a new multipurpose convention/coliseum/exhibition center/stadium or the maximum components thereof as funds permit in the most populous municipality in the county.

3. After completion of any project described in #1 above, the 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 shall provide a means to transport persons to and from the largest existing publicly owned convention center in the county and the hotels north of the convention center and to and from the downtown area of the most populous municipality in the county as determined by the county.
4. After completion of any project described in #2 above, the 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**  
**Subcounty Convention Development Tax**

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

**Brief Overview**

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; however, the combined effect is to authorize a countywide tax. The taxes shall be levied pursuant to an ordinance enacted by the county's governing body. Pursuant to s. 212.03055, F.S., any rate increase in excess of 2 percent must be approved by a supermajority (i.e., majority plus one) vote of the county's governing body.

The Special District Convention Development Tax shall be imposed within the boundaries of the special taxing district (i.e., Halifax Area Advertising Authority). The Special Convention Development Tax shall be 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 shall be 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 shall be selected from persons involved in the tourism and lodging industries doing business within the special district. The majority of the members shall represent the lodging industry. The authority shall consist of 11 members and shall serve without compensation at the pleasure of the county's governing body. The authority's annual budget shall be subject to approval of the county's governing body as well.

**General Law Amendments**

Legislation passed during the 2005 legislative sessions did not affect provisions related to this revenue source.

**Counties Eligible to Levy**

Only 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, shall be used in the following manner.

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

Appendix:  
Adjusted Population Estimates

<b>Adjusted 2004 Population Estimates for Florida's Counties and Municipalities Used in the FY 2005-06 State Revenue Sharing Calculations</b>						
County / Municipality	April 1, 2004 Total Population	April 1, 2004 Inmate Population	April 1, 2004 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
<b>Alachua County</b>	<b>236,174</b>	<b>1,709</b>	<b>234,465</b>	-	-	<b>234,465</b>
Alachua	7,121	-	7,121	-	-	7,121
Archer	1,248	-	1,248	-	-	1,248
Gainesville	117,754	1,230	116,524	-	-	116,524
Hawthorne	1,367	-	1,367	-	-	1,367
High Springs	4,330	-	4,330	-	-	4,330
LaCrosse	168	-	168	-	-	168
Micanopy	631	-	631	-	-	631
Newberry	3,960	-	3,960	-	-	3,960
Waldo	840	-	840	-	-	840
Unincorporated County	98,755	479	98,276	-	-	98,276
<b>Baker County</b>	<b>23,963</b>	<b>2,025</b>	<b>21,938</b>	-	-	<b>21,938</b>
Glen Saint Mary	488	-	488	-	-	488
Macclenny	5,019	-	5,019	-	-	5,019
Unincorporated County	18,456	2,025	16,431	-	-	16,431
<b>Bay County</b>	<b>158,437</b>	<b>1,024</b>	<b>157,413</b>	-	-	<b>157,413</b>
Callaway	14,808	-	14,808	-	-	14,808
Cedar Grove	5,882	-	5,882	-	-	5,882
Lynn Haven	14,776	-	14,776	-	-	14,776
Mexico Beach	1,107	-	1,107	-	-	1,107
Panama City	37,207	207	37,000	-	-	37,000
Panama City Beach	8,322	-	8,322	-	-	8,322
Parker	4,648	-	4,648	-	-	4,648
Springfield	8,925	-	8,925	-	-	8,925
Unincorporated County	62,762	817	61,945	-	-	61,945
<b>Bradford County</b>	<b>27,740</b>	<b>4,362</b>	<b>23,378</b>	-	-	<b>23,378</b>
Brooker	321	-	321	-	-	321
Hampton	445	-	445	-	-	445
Lawtey	686	-	686	-	-	686
Starke	5,582	12	5,570	-	-	5,570
Unincorporated County	20,706	4,350	16,356	-	-	16,356
<b>Brevard County</b>	<b>521,422</b>	<b>1,603</b>	<b>519,819</b>	-	-	<b>519,819</b>
Cape Canaveral	9,807	-	9,807	-	-	9,807
Cocoa	16,610	-	16,610	905	-	17,515
Cocoa Beach	12,850	-	12,850	-	-	12,850
Indialantic	3,037	-	3,037	-	-	3,037
Indian Harbour Beach	8,661	-	8,661	-	-	8,661
Malabar	2,782	-	2,782	-	-	2,782
Melbourne	74,644	-	74,644	388	-	75,032
Melbourne Beach	3,422	-	3,422	-	-	3,422
Melbourne Village	719	-	719	-	-	719
Palm Bay	88,572	-	88,572	-	-	88,572
Palm Shores	938	-	938	-	-	938
Rockledge	23,383	21	23,362	-	-	23,362
Satellite Beach	10,860	-	10,860	-	-	10,860
Titusville	43,029	65	42,964	-	-	42,964
West Melbourne	13,869	-	13,869	-	-	13,869
Unincorporated County	208,239	1,517	206,722	(1,293)	-	205,429
<b>Broward County</b>	<b>1,723,131</b>	<b>1,882</b>	<b>1,721,249</b>	-	-	<b>1,721,249</b>
Coconut Creek	47,922	-	47,922	3	-	47,925
Cooper City	29,020	27	28,993	345	-	29,338
Coral Springs	126,711	-	126,711	-	-	126,711
Dania Beach	28,080	-	28,080	-	-	28,080
Davie	81,845	6	81,839	-	-	81,839
Deerfield Beach	65,113	-	65,113	9,721	-	74,834
Fort Lauderdale	170,297	85	170,212	-	-	170,212
Hallandale Beach	35,230	-	35,230	-	-	35,230
Hillsboro Beach	2,245	-	2,245	-	-	2,245
Hollywood	142,998	13	142,985	-	-	142,985
Lauderdale-by-the-Sea	6,278	-	6,278	-	-	6,278
Lauderdale Lakes	31,752	-	31,752	-	-	31,752
Lauderhill	57,936	-	57,936	-	-	57,936
Lazy Lake Village	34	-	34	-	-	34
Lighthouse Point	10,857	-	10,857	-	-	10,857
Margate	54,455	-	54,455	-	-	54,455
Miramar	101,813	-	101,813	-	-	101,813
North Lauderdale	40,281	-	40,281	50	-	40,331

<b>Adjusted 2004 Population Estimates for Florida's Counties and Municipalities Used in the FY 2005-06 State Revenue Sharing Calculations</b>						
County / Municipality	April 1, 2004 Total Population	April 1, 2004 Inmate Population	April 1, 2004 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Oakland Park	31,810	-	31,810	-	-	31,810
Parkland	19,374	-	19,374	-	-	19,374
Pembroke Park	5,708	-	5,708	-	-	5,708
Pembroke Pines	150,435	553	149,882	-	-	149,882
Plantation	84,604	-	84,604	-	-	84,604
Pompano Beach	87,184	52	87,132	14,273	-	101,405
Sea Ranch Lakes	727	-	727	-	-	727
Southwest Ranches	7,443	-	7,443	-	-	7,443
Sunrise	88,976	-	88,976	-	-	88,976
Tamarac	57,726	-	57,726	-	-	57,726
Weston	60,636	-	60,636	-	-	60,636
West Park	-	-	-	-	13,721	13,721
Wilton Manors	12,282	-	12,282	-	-	12,282
Unincorporated County	83,359	1,146	82,213	(24,392)	(13,721)	44,100
<b>Calhoun County</b>	<b>13,610</b>	<b>1,436</b>	<b>12,174</b>	-	-	<b>12,174</b>
Altha	548	-	548	-	-	548
Blountstown	2,452	-	2,452	-	-	2,452
Unincorporated County	10,610	1,436	9,174	-	-	9,174
<b>Charlotte County</b>	<b>156,985</b>	<b>1,067</b>	<b>155,918</b>	-	-	<b>155,918</b>
Punta Gorda	17,168	39	17,129	-	-	17,129
Unincorporated County	139,817	1,028	138,789	-	-	138,789
<b>Citrus County</b>	<b>129,110</b>	<b>157</b>	<b>128,953</b>	-	-	<b>128,953</b>
Crystal River	3,685	-	3,685	-	-	3,685
Inverness	7,105	-	7,105	-	-	7,105
Unincorporated County	118,320	157	118,163	-	-	118,163
<b>Clay County</b>	<b>163,461</b>	-	<b>163,461</b>	-	-	<b>163,461</b>
Green Cove Springs	5,957	-	5,957	-	-	5,957
Keystone Heights	1,383	-	1,383	-	-	1,383
Orange Park	9,093	-	9,093	-	-	9,093
Penney Farms	627	-	627	-	-	627
Unincorporated County	146,401	-	146,401	-	-	146,401
<b>Collier County</b>	<b>306,186</b>	<b>106</b>	<b>306,080</b>	-	-	<b>306,080</b>
Everglades	527	-	527	-	-	527
Marco Island	15,576	-	15,576	-	-	15,576
Naples	22,443	-	22,443	-	-	22,443
Unincorporated County	267,640	106	267,534	-	-	267,534
<b>Columbia County</b>	<b>60,453</b>	<b>2,350</b>	<b>58,103</b>	-	-	<b>58,103</b>
Fort White	423	-	423	-	-	423
Lake City	10,657	371	10,286	-	-	10,286
Unincorporated County	49,373	1,979	47,394	-	-	47,394
<b>De Soto County</b>	<b>34,105</b>	<b>2,052</b>	<b>32,053</b>	-	-	<b>32,053</b>
Arcadia	6,854	-	6,854	-	-	6,854
Unincorporated County	27,251	2,052	25,199	-	-	25,199
<b>Dixie County</b>	<b>14,928</b>	<b>1,055</b>	<b>13,873</b>	-	-	<b>13,873</b>
Cross City	1,801	-	1,801	-	-	1,801
Horseshoe Beach	245	-	245	-	-	245
Unincorporated County	12,882	1,055	11,827	-	-	11,827
<b>Duval County</b>	<b>840,474</b>	<b>436</b>	<b>840,038</b>	-	-	<b>840,038</b>
Atlantic Beach	14,064	183	13,881	-	-	13,881
Baldwin	1,641	-	1,641	-	-	1,641
Jacksonville	795,985	253	795,732	-	-	795,732
Jacksonville Beach	21,544	-	21,544	-	-	21,544
Neptune Beach	7,240	-	7,240	-	-	7,240
<b>Escambia County</b>	<b>307,226</b>	<b>2,495</b>	<b>304,731</b>	-	-	<b>304,731</b>
Century	1,728	-	1,728	-	-	1,728
Pensacola	56,366	107	56,259	-	-	56,259
Unincorporated County	249,132	2,388	246,744	-	-	246,744
<b>Flagler County</b>	<b>69,683</b>	-	<b>69,683</b>	-	-	<b>69,683</b>
Beverly Beach	557	-	557	-	-	557
Bunnell	2,239	-	2,239	-	-	2,239
Flagler Beach (part)	5,411	-	5,411	-	-	5,411
Marineland (part)	9	-	9	-	-	9
Palm Coast	50,484	-	50,484	-	-	50,484
Unincorporated County	10,983	-	10,983	-	-	10,983
<b>Franklin County</b>	<b>10,649</b>	<b>315</b>	<b>10,334</b>	-	-	<b>10,334</b>
Apalachicola	2,412	-	2,412	-	-	2,412
Carrabelle	1,306	-	1,306	-	-	1,306

<b>Adjusted 2004 Population Estimates for Florida's Counties and Municipalities Used in the FY 2005-06 State Revenue Sharing Calculations</b>						
County / Municipality	April 1, 2004 Total Population	April 1, 2004 Inmate Population	April 1, 2004 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Unincorporated County	6,931	315	6,616	-	-	6,616
<b>Gadsden County</b>	<b>46,857</b>	<b>2,781</b>	<b>44,076</b>	-	-	<b>44,076</b>
Chattahoochee	3,710	1,349	2,361	-	-	2,361
Greensboro	642	-	642	-	-	642
Gretna	1,748	-	1,748	-	-	1,748
Havana	1,745	-	1,745	-	-	1,745
Midway	1,487	-	1,487	-	-	1,487
Quincy	7,340	396	6,944	-	-	6,944
Unincorporated County	30,185	1,036	29,149	-	-	29,149
<b>Gilchrist County</b>	<b>15,900</b>	<b>829</b>	<b>15,071</b>	-	-	<b>15,071</b>
Bell	433	-	433	-	-	433
Fanning Springs (part)	325	-	325	-	-	325
Trenton	1,631	-	1,631	-	-	1,631
Unincorporated County	13,511	829	12,682	-	-	12,682
<b>Glades County</b>	<b>10,733</b>	<b>746</b>	<b>9,987</b>	-	-	<b>9,987</b>
Moore Haven	1,650	-	1,650	-	-	1,650
Unincorporated County	9,083	746	8,337	-	-	8,337
<b>Gulf County</b>	<b>16,171</b>	<b>2,978</b>	<b>13,193</b>	-	-	<b>13,193</b>
Port Saint Joe	3,661	-	3,661	-	-	3,661
Wewahitchka	1,728	-	1,728	-	-	1,728
Unincorporated County	10,782	2,978	7,804	-	-	7,804
<b>Hamilton County</b>	<b>14,303</b>	<b>2,897</b>	<b>11,406</b>	-	-	<b>11,406</b>
Jasper	1,719	-	1,719	-	-	1,719
Jennings	836	-	836	-	-	836
White Springs	760	-	760	-	-	760
Unincorporated County	10,988	2,897	8,091	-	-	8,091
<b>Hardee County</b>	<b>27,787</b>	<b>1,648</b>	<b>26,139</b>	-	-	<b>26,139</b>
Bowling Green	3,072	32	3,040	-	-	3,040
Wauchula	4,405	-	4,405	-	-	4,405
Zolfo Springs	1,662	-	1,662	-	-	1,662
Unincorporated County	18,648	1,616	17,032	-	-	17,032
<b>Hendry County</b>	<b>37,394</b>	<b>426</b>	<b>36,968</b>	-	-	<b>36,968</b>
Clewiston	6,710	-	6,710	-	-	6,710
La Belle	4,387	-	4,387	-	-	4,387
Unincorporated County	26,297	426	25,871	-	-	25,871
<b>Hernando County</b>	<b>145,207</b>	<b>484</b>	<b>144,723</b>	-	-	<b>144,723</b>
Brooksville	7,279	-	7,279	-	-	7,279
Weeki Wachee	8	-	8	-	-	8
Unincorporated County	137,920	484	137,436	-	-	137,436
<b>Highlands County</b>	<b>92,057</b>	<b>23</b>	<b>92,034</b>	-	-	<b>92,034</b>
Avon Park	8,772	-	8,772	-	-	8,772
Lake Placid	1,715	-	1,715	-	-	1,715
Sebring	10,039	-	10,039	-	-	10,039
Unincorporated County	71,531	23	71,508	-	-	71,508
<b>Hillsborough County</b>	<b>1,108,435</b>	<b>1,067</b>	<b>1,107,368</b>	-	-	<b>1,107,368</b>
Plant City	32,002	-	32,002	-	-	32,002
Tampa	323,663	736	322,927	-	-	322,927
Temple Terrace	21,949	-	21,949	-	-	21,949
Unincorporated County	730,821	331	730,490	-	-	730,490
<b>Holmes County</b>	<b>19,012</b>	<b>1,435</b>	<b>17,577</b>	-	-	<b>17,577</b>
Bonifay	2,677	-	2,677	-	-	2,677
Esto	379	-	379	-	-	379
Noma	230	-	230	-	-	230
Ponce de Leon	465	-	465	-	-	465
Westville	226	-	226	-	-	226
Unincorporated County	15,035	1,435	13,600	-	-	13,600
<b>Indian River County</b>	<b>126,829</b>	<b>333</b>	<b>126,496</b>	-	-	<b>126,496</b>
Fellsmere	4,284	-	4,284	-	-	4,284
Indian River Shores	3,647	-	3,647	-	-	3,647
Orchid	304	-	304	-	-	304
Sebastian	19,365	-	19,365	-	-	19,365
Vero Beach	18,012	-	18,012	-	-	18,012
Unincorporated County	81,217	333	80,884	-	-	80,884
<b>Jackson County</b>	<b>48,870</b>	<b>5,820</b>	<b>43,050</b>	-	-	<b>43,050</b>
Alford	484	-	484	-	-	484
Bascom	109	-	109	-	-	109
Campbellton	216	-	216	-	-	216

Adjusted 2004 Population Estimates for Florida's Counties and Municipalities Used in the FY 2005-06 State Revenue Sharing Calculations						
County / Municipality	April 1, 2004 Total Population	April 1, 2004 Inmate Population	April 1, 2004 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Cottdale	901	-	901	-	-	901
Graceville	2,484	-	2,484	-	-	2,484
Grand Ridge	902	-	902	-	-	902
Greenwood	763	-	763	-	-	763
Jacob City	291	-	291	-	-	291
Malone	2,041	1,306	735	-	-	735
Marianna	6,444	287	6,157	-	-	6,157
Sneads	1,960	-	1,960	-	-	1,960
Unincorporated County	32,275	4,227	28,048	-	-	28,048
<b>Jefferson County</b>	<b>14,064</b>	<b>1,167</b>	<b>12,897</b>	-	-	<b>12,897</b>
Monticello	2,537	-	2,537	-	-	2,537
Unincorporated County	11,527	1,167	10,360	-	-	10,360
<b>Lafayette County</b>	<b>7,535</b>	<b>1,403</b>	<b>6,132</b>	-	-	<b>6,132</b>
Mayo	1,022	-	1,022	-	-	1,022
Unincorporated County	6,513	1,403	5,110	-	-	5,110
<b>Lake County</b>	<b>251,878</b>	<b>1,090</b>	<b>250,788</b>	-	-	<b>250,788</b>
Astatula	1,393	-	1,393	-	-	1,393
Clermont	17,654	-	17,654	2	-	17,656
Eustis	16,884	-	16,884	26	-	16,910
Fruitland Park	3,335	-	3,335	-	-	3,335
Groveland	4,249	-	4,249	-	-	4,249
Howey-in-the-Hills	1,057	-	1,057	-	-	1,057
Lady Lake	12,666	-	12,666	-	-	12,666
Leesburg	16,679	-	16,679	6	-	16,685
Mascotte	3,739	-	3,739	6	-	3,745
Minneola	7,838	-	7,838	-	-	7,838
Montverde	1,080	-	1,080	-	-	1,080
Mount Dora	10,758	-	10,758	4	-	10,762
Tavares	10,938	-	10,938	4	-	10,942
Umatilla	2,405	-	2,405	-	-	2,405
Unincorporated County	141,203	1,090	140,113	(48)	-	140,065
<b>Lee County</b>	<b>521,253</b>	<b>602</b>	<b>520,651</b>	-	-	<b>520,651</b>
Bonita Springs	41,070	6	41,064	-	-	41,064
Cape Coral	132,379	29	132,350	-	-	132,350
Fort Myers	57,585	79	57,506	-	-	57,506
Fort Myers Beach	6,945	-	6,945	-	-	6,945
Sanibel	6,335	-	6,335	-	-	6,335
Unincorporated County	276,939	488	276,451	-	-	276,451
<b>Leon County</b>	<b>263,896</b>	<b>1,775</b>	<b>262,121</b>	-	-	<b>262,121</b>
Tallahassee	169,136	1,661	167,475	9	-	167,484
Unincorporated County	94,760	114	94,646	(9)	-	94,637
<b>Levy County</b>	<b>37,486</b>	<b>314</b>	<b>37,172</b>	-	-	<b>37,172</b>
Bronson	987	-	987	-	-	987
Cedar Key	849	-	849	2	-	851
Chiefland	2,031	-	2,031	-	-	2,031
Fanning Springs (part)	553	-	553	-	-	553
Inglis	1,637	-	1,637	-	-	1,637
Otter Creek	137	-	137	-	-	137
Williston	2,327	-	2,327	-	-	2,327
Yankeetown	702	-	702	-	-	702
Unincorporated County	28,263	314	27,949	(2)	-	27,947
<b>Liberty County</b>	<b>7,354</b>	<b>1,516</b>	<b>5,838</b>	-	-	<b>5,838</b>
Bristol	942	65	877	-	-	877
Unincorporated County	6,412	1,451	4,961	-	-	4,961
<b>Madison County</b>	<b>19,498</b>	<b>1,669</b>	<b>17,829</b>	-	-	<b>17,829</b>
Greenville	847	17	830	-	-	830
Lee	387	-	387	-	-	387
Madison	3,095	39	3,056	-	-	3,056
Unincorporated County	15,169	1,613	13,556	-	-	13,556
<b>Manatee County</b>	<b>295,242</b>	<b>257</b>	<b>294,985</b>	-	-	<b>294,985</b>
Anna Maria	1,848	-	1,848	-	-	1,848
Bradenton	52,599	131	52,468	-	-	52,468
Bradenton Beach	1,513	-	1,513	-	-	1,513
Holmes Beach	5,026	-	5,026	-	-	5,026
Longboat Key (part)	2,605	-	2,605	-	-	2,605
Palmetto	13,035	16	13,019	-	-	13,019
Unincorporated County	218,616	110	218,506	-	-	218,506

**Adjusted 2004 Population Estimates for Florida's Counties and Municipalities  
Used in the FY 2005-06 State Revenue Sharing Calculations**

County / Municipality	April 1, 2004 Total Population	April 1, 2004 Inmate Population	April 1, 2004 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
<b>Marion County</b>	<b>293,317</b>	<b>3,416</b>	<b>289,901</b>	-	-	<b>289,901</b>
Belleview	3,692	6	3,686	9	-	3,695
Dunnellon	1,931	-	1,931	-	-	1,931
McIntosh	448	-	448	-	-	448
Ocala	47,371	100	47,271	59	-	47,330
Reddick	523	-	523	-	-	523
Unincorporated County	239,352	3,310	236,042	(68)	-	235,974
<b>Martin County</b>	<b>137,637</b>	<b>1,294</b>	<b>136,343</b>	-	-	<b>136,343</b>
Jupiter Island	619	-	619	-	-	619
Ocean Breeze Park	455	-	455	-	-	455
Sewall's Point	1,991	-	1,991	-	-	1,991
Stuart	15,922	24	15,898	-	-	15,898
Unincorporated County	118,650	1,270	117,380	-	-	117,380
<b>Miami-Dade County</b>	<b>2,379,818</b>	<b>9,574</b>	<b>2,370,244</b>	-	-	<b>2,370,244</b>
Aventura	28,207	-	28,207	-	-	28,207
Bal Harbour	3,409	-	3,409	-	-	3,409
Bay Harbor Islands	5,201	-	5,201	-	-	5,201
Biscayne Park	3,555	-	3,555	-	-	3,555
Coral Gables	44,345	-	44,345	-	-	44,345
Doral	30,285	-	30,285	-	-	30,285
El Portal	2,550	-	2,550	-	-	2,550
Florida City	8,715	16	8,699	-	-	8,699
Golden Beach	997	-	997	-	-	997
Hialeah	233,566	-	233,566	-	-	233,566
Hialeah Gardens	20,441	-	20,441	-	-	20,441
Homestead	36,501	18	36,483	-	-	36,483
Indian Creek Village	33	-	33	-	-	33
Islandia	6	-	6	-	-	6
Key Biscayne	11,160	-	11,160	-	-	11,160
Medley	1,123	-	1,123	-	-	1,123
Miami	379,550	2,021	377,529	-	-	377,529
Miami Beach	91,540	-	91,540	-	-	91,540
Miami Gardens	105,414	-	105,414	-	-	105,414
Miami Lakes	24,835	-	24,835	-	-	24,835
Miami Shores	10,462	-	10,462	-	-	10,462
Miami Springs	13,783	-	13,783	-	-	13,783
North Bay	6,614	-	6,614	-	-	6,614
North Miami	60,101	-	60,101	-	-	60,101
North Miami Beach	42,359	-	42,359	-	-	42,359
Opa-locka	16,116	-	16,116	-	-	16,116
Palmetto Bay	24,903	-	24,903	-	-	24,903
Pinecrest	19,317	-	19,317	-	-	19,317
South Miami	10,891	-	10,891	-	-	10,891
Sunny Isles Beach	16,580	-	16,580	-	-	16,580
Surfside	5,564	-	5,564	-	-	5,564
Sweetwater	14,267	-	14,267	-	-	14,267
Virginia Gardens	2,356	-	2,356	-	-	2,356
West Miami	6,132	-	6,132	-	-	6,132
Unincorporated County	1,098,940	7,519	1,091,421	-	-	1,091,421
<b>Monroe County</b>	<b>81,236</b>	<b>64</b>	<b>81,172</b>	-	-	<b>81,172</b>
Islamorada	6,993	-	6,993	-	-	6,993
Key Colony Beach	836	-	836	-	-	836
Key West	26,215	-	26,215	-	-	26,215
Layton	195	-	195	-	-	195
Marathon	10,391	-	10,391	-	-	10,391
Unincorporated County	36,606	64	36,542	-	-	36,542
<b>Nassau County</b>	<b>65,016</b>	<b>107</b>	<b>64,909</b>	-	-	<b>64,909</b>
Callahan	1,141	-	1,141	-	-	1,141
Fernandina Beach	11,541	93	11,448	11	-	11,459
Hilliard	2,853	-	2,853	-	-	2,853
Unincorporated County	49,481	14	49,467	(11)	-	49,456
<b>Okaloosa County</b>	<b>185,778</b>	<b>2,405</b>	<b>183,373</b>	-	-	<b>183,373</b>
Cinco Bayou	366	-	366	-	-	366
Crestview	17,026	-	17,026	-	-	17,026
Destin	12,015	-	12,015	-	-	12,015
Fort Walton Beach	20,619	60	20,559	60	-	20,619
Laurel Hill	569	-	569	-	-	569

**Adjusted 2004 Population Estimates for Florida's Counties and Municipalities  
Used in the FY 2005-06 State Revenue Sharing Calculations**

County / Municipality	April 1, 2004 Total Population	April 1, 2004 Inmate Population	April 1, 2004 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Mary Esther	4,211	-	4,211	-	-	4,211
Niceville	12,791	-	12,791	10	-	12,801
Shalimar	723	-	723	-	-	723
Valparaiso	6,492	-	6,492	-	-	6,492
Unincorporated County	110,966	2,345	108,621	(70)	-	108,551
<b>Okeechobee County</b>	<b>38,004</b>	<b>1,948</b>	<b>36,056</b>	-	-	<b>36,056</b>
Okeechobee	5,458	-	5,458	-	-	5,458
Unincorporated County	32,546	1,948	30,598	-	-	30,598
<b>Orange County</b>	<b>1,013,937</b>	<b>3,159</b>	<b>1,010,778</b>	-	-	<b>1,010,778</b>
Apopka	32,951	-	32,951	91	-	33,042
Bay Lake	28	-	28	-	-	28
Belle Isle	6,082	-	6,082	-	-	6,082
Eatonville	2,467	63	2,404	-	-	2,404
Edgewood	2,160	-	2,160	-	-	2,160
Lake Buena Vista	19	-	19	-	-	19
Maitland	16,476	-	16,476	-	-	16,476
Oakland	1,678	-	1,678	-	-	1,678
Ocoee	29,215	-	29,215	5	-	29,220
Orlando	208,900	126	208,774	170	-	208,944
Windermere	2,329	-	2,329	-	-	2,329
Winter Garden	22,242	-	22,242	30	-	22,272
Winter Park	26,860	17	26,843	-	-	26,843
Unincorporated County	662,530	2,953	659,577	(296)	-	659,281
<b>Osceola County</b>	<b>225,816</b>	<b>314</b>	<b>225,502</b>	-	-	<b>225,502</b>
Kissimmee	55,856	50	55,806	8	-	55,814
Saint Cloud	24,392	-	24,392	382	-	24,774
Unincorporated County	145,568	264	145,304	(390)	-	144,914
<b>Palm Beach County</b>	<b>1,242,270</b>	<b>3,470</b>	<b>1,238,800</b>	-	-	<b>1,238,800</b>
Atlantis	2,151	-	2,151	-	-	2,151
Belle Glade	14,956	-	14,956	-	-	14,956
Boca Raton	79,838	-	79,838	4,662	-	84,500
Boynton Beach	65,208	-	65,208	-	-	65,208
Briny Breezes	412	-	412	-	-	412
Cloud Lake	170	-	170	-	-	170
Delray Beach	63,439	-	63,439	-	-	63,439
Glen Ridge	276	-	276	-	-	276
Golf	228	-	228	-	-	228
Greenacres	30,533	-	30,533	28	-	30,561
Gulf Stream	717	-	717	-	-	717
Haverhill	1,516	-	1,516	-	-	1,516
Highland Beach	4,019	-	4,019	-	-	4,019
Hypoluxo	2,472	-	2,472	-	-	2,472
Juno Beach	3,591	-	3,591	-	-	3,591
Jupiter	46,072	-	46,072	2	-	46,074
Jupiter Inlet Colony	378	-	378	-	-	378
Lake Clarke Shores	3,473	-	3,473	-	-	3,473
Lake Park	9,105	-	9,105	-	-	9,105
Lake Worth	35,574	-	35,574	281	-	35,855
Lantana	9,526	72	9,454	-	-	9,454
Manalapan	339	-	339	-	-	339
Mangonia Park	2,519	-	2,519	-	-	2,519
North Palm Beach	12,535	-	12,535	-	-	12,535
Ocean Ridge	1,657	-	1,657	-	-	1,657
Pahokee	6,240	263	5,977	-	-	5,977
Palm Beach	9,662	-	9,662	-	-	9,662
Palm Beach Gardens	42,384	-	42,384	-	-	42,384
Palm Beach Shores	1,474	-	1,474	-	-	1,474
Palm Springs	13,853	-	13,853	37	-	13,890
Riviera Beach	32,916	-	32,916	-	-	32,916
Royal Palm Beach	29,261	-	29,261	-	-	29,261
South Bay	4,079	1,312	2,767	-	-	2,767
South Palm Beach	1,531	-	1,531	-	-	1,531
Tequesta	5,648	-	5,648	-	-	5,648
Wellington	49,582	-	49,582	-	-	49,582
West Palm Beach	97,708	295	97,413	-	-	97,413
Unincorporated County	557,228	1,528	555,700	(5,010)	-	550,690
<b>Pasco County</b>	<b>389,776</b>	<b>829</b>	<b>388,947</b>	-	-	<b>388,947</b>

<b>Adjusted 2004 Population Estimates for Florida's Counties and Municipalities Used in the FY 2005-06 State Revenue Sharing Calculations</b>						
County / Municipality	April 1, 2004 Total Population	April 1, 2004 Inmate Population	April 1, 2004 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Dade City	6,615	-	6,615	-	-	6,615
New Port Richey	16,334	-	16,334	-	-	16,334
Port Richey	3,167	-	3,167	-	-	3,167
Saint Leo	894	-	894	-	-	894
San Antonio	828	-	828	-	-	828
Zephyrhills	11,828	-	11,828	12	-	11,840
Unincorporated County	350,110	829	349,281	(12)	-	349,269
<b>Pinellas County</b>	<b>943,640</b>	<b>1,228</b>	<b>942,412</b>	<b>-</b>	<b>-</b>	<b>942,412</b>
Belleair	4,107	-	4,107	-	-	4,107
Belleair Beach	1,632	-	1,632	-	-	1,632
Belleair Bluffs	2,240	-	2,240	-	-	2,240
Belleair Shore	72	-	72	-	-	72
Clearwater	110,325	-	110,325	180	-	110,505
Dunedin	37,217	-	37,217	-	-	37,217
Gulfport	12,860	-	12,860	-	-	12,860
Indian Rocks Beach	5,288	-	5,288	-	-	5,288
Indian Shores	1,796	-	1,796	-	-	1,796
Kenneth City	4,539	-	4,539	-	-	4,539
Largo	72,817	106	72,711	1,378	-	74,089
Madeira Beach	4,504	-	4,504	-	-	4,504
North Redington Beach	1,543	-	1,543	-	-	1,543
Oldsmar	13,737	-	13,737	-	-	13,737
Pinellas Park	47,572	20	47,552	100	-	47,652
Redington Beach	1,592	-	1,592	-	-	1,592
Redington Shores	2,341	-	2,341	-	-	2,341
Safety Harbor	17,800	-	17,800	27	-	17,827
Saint Petersburg	253,010	289	252,721	-	-	252,721
Saint Petersburg Beach	10,004	-	10,004	-	-	10,004
Seminole	17,799	-	17,799	27	-	17,826
South Pasadena	5,837	-	5,837	-	-	5,837
Tarpon Springs	23,170	-	23,170	4	-	23,174
Treasure Island	7,532	-	7,532	-	-	7,532
Unincorporated County	284,306	813	283,493	(1,716)	-	281,777
<b>Polk County</b>	<b>528,389</b>	<b>3,777</b>	<b>524,612</b>	<b>-</b>	<b>-</b>	<b>524,612</b>
Auburndale	11,928	-	11,928	2	-	11,930
Bartow	15,709	356	15,353	8	-	15,361
Davenport	2,248	-	2,248	1	-	2,249
Dundee	2,986	-	2,986	-	-	2,986
Eagle Lake	2,511	-	2,511	2	-	2,513
Fort Meade	5,828	-	5,828	-	-	5,828
Frostproof	2,978	-	2,978	-	-	2,978
Haines City	14,771	-	14,771	193	-	14,964
Highland Park	251	-	251	-	-	251
Hillcrest Heights	266	-	266	-	-	266
Lake Alfred	4,004	-	4,004	-	-	4,004
Lake Hamilton	1,379	-	1,379	-	-	1,379
Lakeland	89,731	60	89,671	-	-	89,671
Lake Wales	12,433	-	12,433	-	-	12,433
Mulberry	3,402	-	3,402	-	-	3,402
Polk City	1,720	-	1,720	-	-	1,720
Winter Haven	27,885	-	27,885	21	-	27,906
Unincorporated County	328,359	3,361	324,998	(227)	-	324,771
<b>Putnam County</b>	<b>73,226</b>	<b>444</b>	<b>72,782</b>	<b>-</b>	<b>-</b>	<b>72,782</b>
Crescent City	1,787	-	1,787	-	-	1,787
Interlachen	1,496	-	1,496	-	-	1,496
Palatka	10,820	-	10,820	10	-	10,830
Pomona Park	796	-	796	-	-	796
Welaka	600	-	600	-	-	600
Unincorporated County	57,727	444	57,283	(10)	-	57,273
<b>Saint Johns County</b>	<b>149,336</b>	<b>323</b>	<b>149,013</b>	<b>-</b>	<b>-</b>	<b>149,013</b>
Hastings	635	-	635	-	-	635
Marineland (part)	1	-	1	-	-	1
Saint Augustine	13,363	-	13,363	-	-	13,363
Saint Augustine Beach	5,578	-	5,578	-	-	5,578
Unincorporated County	129,759	323	129,436	-	-	129,436
<b>Saint Lucie County</b>	<b>226,216</b>	<b>160</b>	<b>226,056</b>	<b>-</b>	<b>-</b>	<b>226,056</b>
Fort Pierce	39,044	72	38,972	35	-	39,007

<b>Adjusted 2004 Population Estimates for Florida's Counties and Municipalities Used in the FY 2005-06 State Revenue Sharing Calculations</b>						
County / Municipality	April 1, 2004 Total Population	April 1, 2004 Inmate Population	April 1, 2004 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Port Saint Lucie	115,155	-	115,155	-	-	115,155
Saint Lucie Village	628	-	628	-	-	628
Unincorporated County	71,389	88	71,301	(35)	-	71,266
<b>Santa Rosa County</b>	<b>133,721</b>	<b>1,560</b>	<b>132,161</b>	-	-	<b>132,161</b>
Gulf Breeze	5,790	-	5,790	-	-	5,790
Jay	586	-	586	-	-	586
Milton	7,512	76	7,436	-	-	7,436
Unincorporated County	119,833	1,484	118,349	-	-	118,349
<b>Sarasota County</b>	<b>358,307</b>	-	<b>358,307</b>	-	-	<b>358,307</b>
Longboat Key (part)	5,060	-	5,060	-	-	5,060
North Port	35,721	-	35,721	-	-	35,721
Sarasota	54,639	-	54,639	22	-	54,661
Venice	20,035	-	20,035	6	-	20,041
Unincorporated County	242,852	-	242,852	(28)	-	242,824
<b>Seminole County</b>	<b>403,361</b>	<b>227</b>	<b>403,134</b>	-	-	<b>403,134</b>
Altamonte Springs	42,499	-	42,499	-	-	42,499
Casselberry	24,741	6	24,735	-	-	24,735
Lake Mary	13,792	-	13,792	-	-	13,792
Longwood	13,886	-	13,886	16	-	13,902
Oviedo	29,928	-	29,928	-	-	29,928
Sanford	46,078	94	45,984	42	-	46,026
Winter Springs	32,955	-	32,955	-	-	32,955
Unincorporated County	199,482	127	199,355	(58)	-	199,297
<b>Sumter County</b>	<b>66,416</b>	<b>7,406</b>	<b>59,010</b>	-	-	<b>59,010</b>
Bushnell	2,265	-	2,265	-	-	2,265
Center Hill	904	-	904	-	-	904
Coleman	649	-	649	-	-	649
Webster	800	-	800	-	-	800
Wildwood	3,987	-	3,987	-	-	3,987
Unincorporated County	57,811	7,406	50,405	-	-	50,405
<b>Suwannee County</b>	<b>37,713</b>	-	<b>37,713</b>	-	-	<b>37,713</b>
Branford	693	-	693	-	-	693
Live Oak	6,545	-	6,545	-	-	6,545
Unincorporated County	30,475	-	30,475	-	-	30,475
<b>Taylor County</b>	<b>20,941</b>	<b>1,578</b>	<b>19,363</b>	-	-	<b>19,363</b>
Perry	6,823	-	6,823	-	-	6,823
Unincorporated County	14,118	1,578	12,540	-	-	12,540
<b>Union County</b>	<b>14,620</b>	<b>4,520</b>	<b>10,100</b>	-	-	<b>10,100</b>
Lake Butler	1,933	-	1,933	-	-	1,933
Raiford	271	-	271	-	-	271
Worthington Springs	479	-	479	-	-	479
Unincorporated County	11,937	4,520	7,417	-	-	7,417
<b>Volusia County</b>	<b>484,261</b>	<b>1,788</b>	<b>482,473</b>	-	-	<b>482,473</b>
Daytona Beach	65,077	45	65,032	-	-	65,032
Daytona Beach Shores	4,568	-	4,568	16	-	4,584
DeBary	17,856	-	17,856	-	-	17,856
DeLand	23,829	-	23,829	109	-	23,938
Deltona	80,052	-	80,052	11	-	80,063
Edgewater	20,637	-	20,637	10	-	20,647
Flagler Beach ( part )	76	-	76	-	-	76
Holly Hill	12,612	-	12,612	2	-	12,614
Lake Helen	2,834	-	2,834	-	-	2,834
New Smyrna Beach	21,334	-	21,334	115	-	21,449
Oak Hill	1,841	-	1,841	-	-	1,841
Orange City	7,900	-	7,900	137	-	8,037
Ormond Beach	39,009	6	39,003	-	-	39,003
Pierson	2,636	-	2,636	-	-	2,636
Ponce Inlet	3,160	-	3,160	-	-	3,160
Port Orange	53,217	-	53,217	5	-	53,222
South Daytona	13,945	-	13,945	-	-	13,945
Unincorporated County	113,678	1,737	111,941	(405)	-	111,536
<b>Wakulla County</b>	<b>25,505</b>	<b>1,341</b>	<b>24,164</b>	-	-	<b>24,164</b>
Saint Marks	306	-	306	-	-	306
Sopchoppy	415	-	415	-	-	415
Unincorporated County	24,784	1,341	23,443	-	-	23,443
<b>Walton County</b>	<b>50,543</b>	<b>1,517</b>	<b>49,026</b>	-	-	<b>49,026</b>
DeFuniak Springs	5,207	39	5,168	-	-	5,168

**Adjusted 2004 Population Estimates for Florida's Counties and Municipalities  
Used in the FY 2005-06 State Revenue Sharing Calculations**

County / Municipality	April 1, 2004 Total Population	April 1, 2004 Inmate Population	April 1, 2004 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Freeport	1,234	-	1,234	-	-	1,234
Paxton	690	-	690	-	-	690
Unincorporated County	43,412	1,478	41,934	-	-	41,934
<b>Washington County</b>	<b>22,434</b>	<b>1,390</b>	<b>21,044</b>	-	-	<b>21,044</b>
Caryville	356	127	229	-	-	229
Chipley	3,554	-	3,554	-	-	3,554
Ebro	241	-	241	-	-	241
Vernon	779	39	740	-	-	740
Wausau	434	-	434	-	-	434
Unincorporated County	17,070	1,224	15,846	-	-	15,846
<b>Statewide Total</b>	<b>17,516,732</b>	<b>109,173</b>	<b>17,407,559</b>	-	-	<b>17,407,559</b>
<b>Statewide Incorporated</b>	<b>8,848,451</b>	<b>15,244</b>	<b>8,833,207</b>	<b>34,080</b>	<b>13,721</b>	<b>8,881,008</b>
<b>Statewide Unincorporated</b>	<b>8,668,281</b>	<b>93,929</b>	<b>8,574,352</b>	<b>(34,080)</b>	<b>(13,721)</b>	<b>8,526,551</b>

Notes:

- 1) The adjusted population estimates exclude the estimated number of inmates and patients in institutions operated by the federal government, the Florida Departments of Corrections, Department of Health, and Department of Children and Family Services as of April 1, 2004. Pursuant to state law, such inmates and patients are not considered residents for the purpose of determining revenue-sharing allocations. Additionally, the 2004 population estimates were adjusted to reflect the population effects of recent municipal annexations, new municipal incorporations, or corrections. The column "Adjusted Total Population Used for State Revenue Sharing" reflects all these adjustments.
- 2) The population adjustment of 60 for the City of Fort Walton Beach (Okaloosa County) is the result of a correction rather than an annexation.

Data Source: Executive Office of the Governor, as certified to the Florida Department of Revenue.