

2010
Local Government Financial
Information Handbook

October 2010

The Florida Legislature's
Office of Economic and Demographic Research



2010 Local Government Financial Information Handbook

October 2010

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

Acknowledgments

Prior to 2010, the *Local Government Financial Information Handbook* was published and distributed annually by the former Florida Legislative Committee on Intergovernmental Relations (LCIR). However, the LCIR was not funded in the FY 2010-11 General Appropriations Act, and the Committee ceased operations on June 30, 2010. The Florida Legislature's Office of Economic and Demographic Research (EDR) has assumed responsibility for the future publication and distribution of this annual report.

Comments and Questions

This report includes county and municipal revenue estimates calculated by the Florida Department of Revenue's Office of Tax Research. Questions pertaining to the estimated distributions of select state-shared revenues and local option taxes to individual county and municipal governments should be directed to the Department's Office of Tax Research at (850) 488-2900. Alternatively, questions pertaining to estimated distributions can be directed to the EDR at the following address.

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General inquiries regarding this publication should be directed to the EDR. In addition, suggested improvements that will make future editions of this publication more informative and useful as a resource document are always welcome. Please direct your general comments or questions to the EDR at the following address.

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Additional data of potential interest to state and local officials can be found on the EDR's website: <http://edr.state.fl.us/Content/index.cfm>.

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 calculations.

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 Legislature's Office of Economic and Demographic Research (EDR) prepared this publication with the assistance of the Florida Department of Revenue's Office of Tax Research. The EDR staff updated the descriptions of local revenue sources, summarized relevant changes to general law provisions affecting those sources, and prepared a number of accompanying summary tables. The Office of Tax Research prepared the estimated distributions of numerous state-shared revenues and local option taxes to counties and municipalities for the 2010-11 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 future change.

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

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

Adjusted 2009 county and municipal population estimates used for the 2010-11 fiscal year revenue-sharing calculations are provided in Appendix A. A listing of the 2010 federal, state, and county tax rates on motor fuel and diesel fuel by county is provided in Appendix B.

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Part One: Revenue Source Authorized in the State Constitution

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

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

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

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

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

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

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

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

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Ad Valorem Tax

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.¹

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

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

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

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

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

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

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.³

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

County Furnishing Municipal Services

General law implements the constitutional provision authorizing a county furnishing municipal services to levy additional taxes within the limits fixed for municipal purposes via the establishment of municipal service taxing or benefit units.⁵ The distinction between a municipal service taxing unit (MSTU) and a municipal service benefit unit (MSBU) is that a MSTU is the correct terminology when the mechanism used to fund the county services is derived through taxes rather than service charges or special assessments (i.e., MSBU).

The 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 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.⁶

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

4. Section 189.403(2), F.S.

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

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

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

Municipal Millages

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

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

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.⁸

1. Nonvoted required school operating millage (otherwise known as *required local effort*) is set by the school board for current operating purposes and imposed pursuant to s. 1011.60(6), F.S. It reflects the minimum financial effort required for support of the Florida Education Finance Program (FEFP) as prescribed in the current year's General Appropriations Act.
2. Nonvoted discretionary school operating millage is the rate set by the school board for operating purposes other than the required local effort millage rate imposed pursuant to s. 1011.60(6), F.S., and the nonvoted capital improvement millage rate imposed pursuant to s. 1011.71(2), F.S. The Legislature shall prescribe annually in the appropriations act the maximum amount of millage a district may levy.⁹
3. Nonvoted district school capital improvement millage is the rate set by the school board for capital improvements as authorized in s. 1011.71(2), F.S. General law caps the maximum

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

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

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

rate at 1.5 mills.¹⁰ However, a district school board is authorized to levy two additional millages of up to 0.25 mills each under certain circumstances.¹¹

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

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.¹²

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, credits and deferrals. Intangible personal property is excluded because it is separately assessed and taxed by the state.

Exclusions are specific types of property constitutionally or statutorily removed from ad valorem taxation. Differentials are reductions in assessments that result from a valuation standard other than fair market value. Exemptions are deductions from the assessed value that are typically specified as a dollar amount (e.g., homestead exemption of \$25,000). Credits are deductions from the tax liability of a particular taxpayer and may take the form of allowances, discounts, and rebates. Deferrals allow for changes in the timing of payments but do not reduce the taxpayer's overall tax liability.¹³

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

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

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

13. See the Florida Revenue Estimating Conference's *2010 Florida Tax Handbook Including Fiscal Impact of Potential Change*, pp. 182-183 at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2010.pdf> for additional detail.

General Law Amendments

The following list highlights the legislation passed during the 2010 Regular Legislative Session that amended provisions related to the ad valorem tax and its administration. The 2010 chapter laws are available via the Department of State's Division of Elections website.¹⁴

<u>Chapter Law #</u>	<u>Subject</u>
2010-66	Assessment of Property for Back Ad Valorem Taxes
2010-109	Real Property
2010-138	Taxation
2010-147	Economic Development
2010-170	Real Property Assessment
2010-176	Building Safety
2010-182	Military Support

Eligibility Requirements

Florida's constitution authorizes counties, municipalities, and school districts to levy ad valorem taxes. At its discretion, the Legislature may authorize special districts to levy ad valorem taxes. Millage rates are fixed only by ordinance or resolution of the taxing authority's governing body in the manner specifically provided by general law or special law.¹⁵ Millage rates vary among local governments subject to constitutional, statutory, and political limitations.

Administrative Procedures

The DOR and units of local government administer the ad valorem tax. Two county constitutional officers, the property appraiser and tax collector, have primary responsibility for the administration and collection of ad valorem taxes at the local level. The property appraiser is charged with determining the fair market value, the assessed value, and the values of applicable exemptions to arrive at the taxable value of all property within the county, pursuant to constitutional and statutory requirements. The property appraiser is also tasked with maintaining appropriate records related to the valuation of such property. The tax collector is charged with the collection of ad valorem taxes levied by the county, school district, all municipalities within the county, and any special taxing districts within the county.

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. The following chapters of the Florida Statutes address the ad valorem tax, its

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

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

administration, and other relevant issues: Chapter 192, general provisions of taxation; Chapter 193, assessments; Chapter 194, administrative and judicial review of property taxes; Chapter 195, administration of property assessments; Chapter 196, exemptions; Chapter 197, tax collections, sales, and liens; and Chapter 200, determination of millage.

Distribution of Proceeds

The tax collector distributes taxes to each taxing authority.¹⁶

Authorized Uses

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

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.¹⁷ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase *ad valorem tax*. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues

The DOR annually publishes its *Florida Property Valuations & Tax Data* report that details property valuations and tax data by local jurisdiction. The most recent edition contains values for 2009 as well as several prior years for purposes of comparison and is available via the DOR's website.¹⁸ Using data obtained from these annual reports, several summaries that profile historical millage rates and ad valorem taxes levied by counties, municipalities, and school districts have been compiled.¹⁹

16. Section 197.383, F.S.

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

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

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

Part Two: Revenue Sources Based on Home Rule Authority

Under Florida's Constitution, local governments possess expansive home rule powers. Given these powers, local governments may utilize proprietary and regulatory fees and special assessments to pay the cost of providing a facility or service or regulating an activity.

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

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

Special assessments are used to construct and maintain capital facilities and to fund certain services. In order for a special assessment to be deemed valid, the assessed property must derive a special benefit from the improvement or service provided, and the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

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

Summaries of Select Court Rulings

One resource containing a discussion of local revenues based on home rule authority, including summaries of significant case law and recent legal developments, is a publication produced by the law firm of Nabors, Giblin, & Nickerson, P.A. The most recent edition of this publication is entitled *Primer on Home Rule & Local Government Revenue Sources (April 2010)*. Persons interested in the availability of this publication should contact the firm's Tallahassee office directly at (850) 224-4070.

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Proprietary Fees

Home Rule Authority
Sections 403.0893, Florida Statutes

Brief Overview

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

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

Relevant Attorney General Opinions

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

Prior Years' Revenues

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

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

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

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Regulatory Fees

Home Rule Authority
Section 163.31801, Florida Statutes

Brief Overview

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

As one type of regulatory fee, impact fees are charges imposed by local governments against new development to provide for capital facilities' costs made necessary by population growth. Rather than imposing the costs of these additional capital facilities upon the general public, the purpose of impact fees is to shift the expense burden to newcomers.

Until 2006, the characteristics and limitations of impact fees in Florida were found in case law rather than state statute. As developed under case law, an impact fee imposed by a local government must meet 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 local government must show a rational nexus between the expenditure of impact fee proceeds and the benefits accruing to the new development from those proceeds.

In response to local governments' reliance on impact fees and the growth of impact fee collections, the Florida Legislature adopted the Florida Impact Fee Act in 2006, which requires local governing authorities to satisfy certain requirements when imposing impact fees.¹ The Act was amended in 2009 to impose new restrictive rules on impact fees by requiring local governments to shoulder the burden of proof when an impact fee is challenged in court and prohibiting the judiciary from giving deference to local government impact fee determinations.²

Relevant Attorney General Opinions

Florida's Attorney General has issued numerous legal opinions relevant to these revenue sources. The full texts of those opinions are available via the searchable on-line database of legal opinions.³ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *building permit fees*, *impact fees*, *inspection fees*, or *stormwater fees*. Local

1. Section 163.31801, F.S.

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

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

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

Prior Years' Revenues

Summaries of prior years' building permit fee and impact fee revenues as reported by local governments or school districts are available.⁴

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

Special Assessments

Home Rule Authority
Sections 125.01, 125.271, and Chapter 170, Florida Statutes

Brief Overview

Special assessments are a home rule revenue source used to construct and maintain capital facilities and to fund certain services. Additionally, state law authorizes the levy of special assessments for county and municipal governments¹ and for county emergency medical services.² Special districts derive their authority to levy special assessments through general law or special act.

As established by Florida case law, two requirements exist for the imposition of a valid special assessment. First, the assessed property must derive a special benefit from the improvement or service provided. Second, the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

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

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

Whether imposed to fund capital projects or services, a special assessment is generally collected on the annual ad valorem tax bill. Under this collection procedure, the special assessment is characterized as a non-ad valorem assessment.³

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

2. Section 125.271, F.S.

3. Section 197.3632, F.S.

Relevant Attorney General Opinions

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions.⁴ Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase: *special assessments*. Local government officials seeking clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

Prior Years' Revenues

A summary of prior years' revenues as reported by local governments is available.⁵

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

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

Part Three: Revenue Sources Authorized by the Legislature

In addition to the constitutionally authorized and home rule revenue sources, local governments have other available revenue sources that have been authorized by the Legislature. For purposes of discussion, these revenue sources are grouped into two categories: 1) state-imposed fees or taxes shared with local governments or school districts, or 2) other local revenue sources.

Generally, state-shared revenue programs allocate all or some portion of a state-collected fee or tax to specified local governments based on eligibility requirements. In some cases, a formula is 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 few revenue sharing programs require as a prerequisite that the county or municipality meet eligibility criteria.¹ 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, which are described in detail later in this document:

- Alcoholic Beverage License Tax
- Constitutional Fuel Tax
- County Fuel Tax
- County Revenue Sharing Program
- Distribution of Sales and Use Taxes to Counties
- Emergency Management Assistance
- Enhanced 911 Fee
- Fuel Tax Refunds and Credits
- Insurance License Tax
- Intergovernmental Radio Communication Program
- Local Government Half-cent Sales Tax Program
- Miami-Dade County Lake Belt Mitigation Fee
- Miami-Dade County Lake Belt Water Treatment Plant Fee
- Mobile Home License Tax

1. Section 218.23, F.S.

Municipal Revenue Sharing Program
Oil, Gas, and Sulfur Production Tax
Phosphate Rock Severance Tax
State Housing Initiatives Partnership Program
Support for School Capital Outlay Purposes
Vessel Registration Fee

A special case of state-shared revenues is funding for school districts.² During the 2008-09 fiscal year, school districts received 35.68 percent of their financial support from state sources; 54.15 percent from local sources, including the Required Local Effort (RLE) of the Florida Education Finance Program (FEFP); and 10.17 percent from federal sources. Funds for state support to school districts are provided primarily by legislative appropriations. However, the Florida Constitution authorizes certain revenues to be used by the school districts for capital outlay purposes. Article XII, Section 9(d), of the State Constitution, guarantees a stated amount for each district annually from proceeds of licensing motor vehicles, referred to as Capital Outlay and Debt Service (CO&DS) funds. Additionally, Article XII, Section (a)(2), of the State Constitution, provides that school districts may share in the proceeds from gross receipts taxes, referred to as Public Education Capital Outlay (PECO) funds, as provided by legislative appropriation. These revenue sources are further described in this document.

Minor state funding sources include the “race track funds,” which are collected by the Florida Department of Business and Professional Regulation and divided equally among Florida’s counties, in accordance with s. 212.20(6)(d)6.a., F.S. The allocation of these funds is to the counties, which may share the funds with school districts, in lieu of funds distributed from the Pari-mutuel Wagering Trust Fund under s. 550.135, F.S., prior to July 1, 2000. Other funding sources are tax receipts from state forests, provided to certain school boards in accordance with s. 589.081, F.S., and proceeds from mobile home licenses, which are deposited into the License Tax Collection Trust Fund and distributed to local governments pursuant to s. 320.081, F.S.

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

The following revenues are included in the category of other local revenue sources:

Communication Services Tax
Convention Development Taxes
Discretionary Surtax on Documents

2. Refer to the Florida Department of Education’s *2009-10 Funding for Florida School Districts* (<http://www.fldoe.org/fefp/pdf/fefpdist.pdf>) for an overview of school district funding.

Green Utility Fee
Gross Receipts Tax on Commercial Hazardous Waste Facilities
Insurance Premium Tax
Local Business Tax
Local Discretionary Sales Surtaxes
Local Option Food and Beverage Taxes
Motor Fuel and Diesel Fuel Taxes (Ninth-Cent and Local Options)
Municipal Pari-mutuel Tax
Municipal Parking Facility Space Surcharges
Municipal Resort Tax
Public Service Tax
Tourist Development Taxes
Tourist Impact Tax

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Alcoholic Beverage License Tax

Section 561.342, Florida Statutes

Brief Overview

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

General Law Amendments

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Eligibility Requirements

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

Administrative Procedures

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

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

Distribution of Proceeds

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

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 the following legal opinions relevant 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

The full texts of these opinions are available via a searchable on-line database.⁹ Local government officials seeking more clarification should review the opinions in their entirety. The 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.

Prior Years' Revenues

Summaries of prior years' distributions are available.¹⁰

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

8. Section 561.342(2), F.S.

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

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

Constitutional Fuel Tax (2 Cents)

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

General Law Amendments

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Eligibility Requirements

All counties are eligible to receive proceeds.

Administrative Procedures

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

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

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

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1. Section 9(c), Art. XII, State Constitution.
 2. Section 206.45(1), F.S.
 3. Section 206.47(2), F.S.
 4. Section 206.47(6), F.S.

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

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

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

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

Distribution of Proceeds

The taxes credited to each county are first distributed to meet the debt service requirements, if any, of the 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.⁶ These surplus fuel tax funds are divided into 80 percent and 20 percent portions.

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

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

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

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

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

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

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

construction underway on behalf of the county pursuant to resolution of the county's governing body.⁹

Authorized Uses

As previously mentioned, the taxes credited to each county are first distributed to meet the debt service requirements, if any, of the 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.¹⁰

Periodic maintenance is defined as those activities that are large in scope and require a major work effort to restore deteriorated components of the transportation system to a safe and serviceable condition. Such efforts may include, but not be limited to, the repair of large bridge structures, major repairs to bridges and bridge systems, and the mineral sealing of lengthy sections of roadway.¹¹

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

Any county that agreed prior to July 1, 1977, by resolution, to use the surplus proceeds to provide a connecting road to a planned interchange on the interstate system 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.¹³

Relevant Attorney General Opinions

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

<u>Opinion #</u>	<u>Subject</u>
79-41	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

9. Section 336.024, F.S.

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

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

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

13. Section 336.023, F.S.

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

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

Current Year's Revenues

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 2011. The estimates are based on a statewide estimate of total constitutional fuel tax collections, and are net of the SBA's administrative deductions.

A table listing the 2010 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix B.

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

Constitutional Fuel Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.67003%	0.34163%	0.40960%	1.42130%	\$ 2,843,950
Baker	0.10102%	0.03453%	0.24530%	0.38080%	\$ 761,962
Bay	0.53819%	0.22608%	0.36710%	1.13140%	\$ 2,263,875
Bradford	0.09461%	0.03878%	0.12260%	0.25600%	\$ 512,243
Brevard	1.42474%	0.74086%	0.54030%	2.70590%	\$ 5,414,371
Broward	4.50676%	2.32650%	0.51240%	7.34570%	\$ 14,698,378
Calhoun	0.03094%	0.01947%	0.24060%	0.29100%	\$ 582,276
Charlotte	0.47266%	0.22060%	0.33840%	1.03170%	\$ 2,064,380
Citrus	0.29361%	0.19014%	0.27480%	0.75860%	\$ 1,517,921
Clay	0.43509%	0.24694%	0.26040%	0.94240%	\$ 1,885,695
Collier	0.72967%	0.44403%	0.86260%	2.03630%	\$ 4,074,534
Columbia	0.31059%	0.08854%	0.33290%	0.73200%	\$ 1,464,695
DeSoto	0.07589%	0.04639%	0.26590%	0.38820%	\$ 776,769
Dixie	0.04567%	0.02163%	0.30930%	0.37660%	\$ 753,558
Duval	2.83014%	1.20066%	0.35900%	4.38980%	\$ 8,783,770
Escambia	0.82294%	0.41730%	0.31990%	1.56010%	\$ 3,121,682
Flagler	0.19980%	0.12653%	0.21280%	0.53910%	\$ 1,078,712
Franklin	0.03667%	0.01655%	0.32150%	0.37470%	\$ 749,756
Gadsden	0.29195%	0.06673%	0.22460%	0.58330%	\$ 1,167,154
Gilchrist	0.04399%	0.02319%	0.14920%	0.21640%	\$ 433,006
Glades	0.02544%	0.01508%	0.41210%	0.45260%	\$ 905,630
Gulf	0.03322%	0.02240%	0.27390%	0.32950%	\$ 659,313
Hamilton	0.08102%	0.01971%	0.21750%	0.31820%	\$ 636,702
Hardee	0.09053%	0.03778%	0.26760%	0.39590%	\$ 792,176
Hendry	0.12612%	0.05509%	0.49600%	0.67720%	\$ 1,355,043
Hernando	0.44438%	0.22006%	0.20730%	0.87170%	\$ 1,744,228
Highlands	0.26696%	0.13295%	0.45980%	0.85970%	\$ 1,720,217
Hillsborough	3.46274%	1.59581%	0.52040%	5.57900%	\$ 11,163,300
Holmes	0.06141%	0.02648%	0.20860%	0.29650%	\$ 593,282
Indian River	0.41524%	0.18884%	0.22120%	0.82530%	\$ 1,651,384
Jackson	0.27743%	0.07018%	0.39660%	0.74420%	\$ 1,489,107
Jefferson	0.06914%	0.01957%	0.25160%	0.34030%	\$ 680,923
Lafayette	0.01619%	0.01091%	0.23090%	0.25800%	\$ 516,245
Lake	0.74352%	0.38931%	0.48500%	1.61780%	\$ 3,237,137
Lee	1.61356%	0.82014%	0.42980%	2.86350%	\$ 5,729,720
Leon	0.69135%	0.36639%	0.29790%	1.35560%	\$ 2,712,488
Levy	0.11325%	0.05423%	0.48590%	0.65340%	\$ 1,307,421
Liberty	0.02528%	0.01096%	0.34770%	0.38390%	\$ 768,165
Madison	0.14855%	0.02711%	0.30000%	0.47570%	\$ 951,852
Manatee	0.80087%	0.42453%	0.35570%	1.58110%	\$ 3,163,702
Marion	1.15371%	0.44058%	0.68440%	2.27870%	\$ 4,559,565
Martin	0.41802%	0.19180%	0.28450%	0.89430%	\$ 1,789,450
Miami-Dade	5.66378%	3.29637%	0.91700%	9.87720%	\$ 19,763,783
Monroe	0.28003%	0.10390%	0.82010%	1.20400%	\$ 2,409,144
Nassau	0.22161%	0.09678%	0.27480%	0.59320%	\$ 1,186,964
Okaloosa	0.51214%	0.26164%	0.41760%	1.19140%	\$ 2,383,932
Okeechobee	0.17963%	0.05294%	0.37080%	0.60340%	\$ 1,207,373
Orange	3.46511%	1.47847%	0.41850%	5.36210%	\$ 10,729,294

Constitutional Fuel Tax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Osceola	0.91078%	0.36371%	0.62880%	1.90330%	\$ 3,808,408
Palm Beach	2.98217%	1.71641%	0.93300%	5.63160%	\$ 11,268,550
Pasco	1.09900%	0.58637%	0.32410%	2.00950%	\$ 4,020,909
Pinellas	2.00888%	1.24145%	0.18120%	3.43150%	\$ 6,866,260
Polk	1.60882%	0.77910%	0.83950%	3.22740%	\$ 6,457,866
Putnam	0.20136%	0.09947%	0.34560%	0.64640%	\$ 1,293,414
St. Johns	0.58502%	0.24476%	0.29250%	1.12230%	\$ 2,245,666
St. Lucie	0.71683%	0.36381%	0.25450%	1.33510%	\$ 2,671,468
Santa Rosa	0.37248%	0.19267%	0.48500%	1.05020%	\$ 2,101,398
Sarasota	0.84849%	0.51908%	0.24910%	1.61670%	\$ 3,234,936
Seminole	1.10286%	0.56500%	0.14620%	1.81410%	\$ 3,629,923
Sumter	0.38292%	0.12710%	0.24110%	0.75110%	\$ 1,502,914
Suwannee	0.14800%	0.05364%	0.28870%	0.49030%	\$ 981,066
Taylor	0.09150%	0.03088%	0.44040%	0.56280%	\$ 1,126,135
Union	0.03521%	0.02077%	0.10450%	0.16050%	\$ 321,152
Volusia	1.19939%	0.67612%	0.52300%	2.39850%	\$ 4,799,279
Wakulla	0.06388%	0.04239%	0.26040%	0.36670%	\$ 733,748
Walton	0.22227%	0.07722%	0.47960%	0.77910%	\$ 1,558,940
Washington	0.06491%	0.03296%	0.26040%	0.35830%	\$ 716,940
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 200,095,000

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) These estimates are based on the results of the March 2010 General Revenue Estimating Conference and do not include any potential fiscal impacts of events, which occurred subsequent to that conference (e.g., the Deepwater Horizon oil spill).

County Fuel Tax (1 Cent)

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

General Law Amendments

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Eligibility Requirements

All counties are eligible to receive proceeds.

Administrative Procedures

The tax is administered by the Department of Revenue (DOR). Prior to distributing the proceeds to county governments, the DOR deducts the General Revenue Service Charge pursuant to s. 215.20, F.S., and transfers the service charge proceeds to the state's General Revenue Fund.³ Additionally, the DOR is authorized to deduct its administrative costs incurred in the collection, administration, enforcement, and distribution of the tax; however, the deduction 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.

1. Section 206.41(1)(b), F.S.
2. Section 206.60(5), F.S.
3. Section 206.60(1)(a), F.S.

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

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

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

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

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

Authorized Uses

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

Relevant Attorney General Opinions

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

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

The full text of this opinion is available via a searchable on-line database.⁵ Local government officials seeking more clarification should review the opinion in its entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep

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

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

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

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 2011. The estimated distributions are based on an adjusted statewide estimate of total county fuel tax collections that reflect the deductions for the General Revenue Service Charge, administrative costs, motor fuel refunds, and dealer collection allowances. A summary of prior years' distributions are available.⁶

A table listing the 2010 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix B.

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

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2011					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.67003%	0.34163%	0.40960%	1.42130%	\$ 1,257,779
Baker	0.10102%	0.03453%	0.24530%	0.38080%	\$ 336,989
Bay	0.53819%	0.22608%	0.36710%	1.13140%	\$ 1,001,232
Bradford	0.09461%	0.03878%	0.12260%	0.25600%	\$ 226,547
Brevard	1.42474%	0.74086%	0.54030%	2.70590%	\$ 2,394,586
Broward	4.50676%	2.32650%	0.51240%	7.34570%	\$ 6,500,577
Calhoun	0.03094%	0.01947%	0.24060%	0.29100%	\$ 257,520
Charlotte	0.47266%	0.22060%	0.33840%	1.03170%	\$ 913,003
Citrus	0.29361%	0.19014%	0.27480%	0.75860%	\$ 671,323
Clay	0.43509%	0.24694%	0.26040%	0.94240%	\$ 833,977
Collier	0.72967%	0.44403%	0.86260%	2.03630%	\$ 1,802,024
Columbia	0.31059%	0.08854%	0.33290%	0.73200%	\$ 647,783
DeSoto	0.07589%	0.04639%	0.26590%	0.38820%	\$ 343,538
Dixie	0.04567%	0.02163%	0.30930%	0.37660%	\$ 333,272
Duval	2.83014%	1.20066%	0.35900%	4.38980%	\$ 3,884,754
Escambia	0.82294%	0.41730%	0.31990%	1.56010%	\$ 1,380,610
Flagler	0.19980%	0.12653%	0.21280%	0.53910%	\$ 477,077
Franklin	0.03667%	0.01655%	0.32150%	0.37470%	\$ 331,591
Gadsden	0.29195%	0.06673%	0.22460%	0.58330%	\$ 516,191
Gilchrist	0.04399%	0.02319%	0.14920%	0.21640%	\$ 191,503
Glades	0.02544%	0.01508%	0.41210%	0.45260%	\$ 400,528
Gulf	0.03322%	0.02240%	0.27390%	0.32950%	\$ 291,591
Hamilton	0.08102%	0.01971%	0.21750%	0.31820%	\$ 281,591
Hardee	0.09053%	0.03778%	0.26760%	0.39590%	\$ 350,352
Hendry	0.12612%	0.05509%	0.49600%	0.67720%	\$ 599,288
Hernando	0.44438%	0.22006%	0.20730%	0.87170%	\$ 771,411
Highlands	0.26696%	0.13295%	0.45980%	0.85970%	\$ 760,792
Hillsborough	3.46274%	1.59581%	0.52040%	5.57900%	\$ 4,937,136
Holmes	0.06141%	0.02648%	0.20860%	0.29650%	\$ 262,388
Indian River	0.41524%	0.18884%	0.22120%	0.82530%	\$ 730,349
Jackson	0.27743%	0.07018%	0.39660%	0.74420%	\$ 658,580
Jefferson	0.06914%	0.01957%	0.25160%	0.34030%	\$ 301,148
Lafayette	0.01619%	0.01091%	0.23090%	0.25800%	\$ 228,317
Lake	0.74352%	0.38931%	0.48500%	1.61780%	\$ 1,431,672
Lee	1.61356%	0.82014%	0.42980%	2.86350%	\$ 2,534,054
Leon	0.69135%	0.36639%	0.29790%	1.35560%	\$ 1,199,638
Levy	0.11325%	0.05423%	0.48590%	0.65340%	\$ 578,226
Liberty	0.02528%	0.01096%	0.34770%	0.38390%	\$ 339,732
Madison	0.14855%	0.02711%	0.30000%	0.47570%	\$ 420,971
Manatee	0.80087%	0.42453%	0.35570%	1.58110%	\$ 1,399,194
Marion	1.15371%	0.44058%	0.68440%	2.27870%	\$ 2,016,536
Martin	0.41802%	0.19180%	0.28450%	0.89430%	\$ 791,411
Miami-Dade	5.66378%	3.29637%	0.91700%	9.87720%	\$ 8,740,828
Monroe	0.28003%	0.10390%	0.82010%	1.20400%	\$ 1,065,480
Nassau	0.22161%	0.09678%	0.27480%	0.59320%	\$ 524,952
Okaloosa	0.51214%	0.26164%	0.41760%	1.19140%	\$ 1,054,329

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2011					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Okeechobee	0.17963%	0.05294%	0.37080%	0.60340%	\$ 533,979
Orange	3.46511%	1.47847%	0.41850%	5.36210%	\$ 4,745,190
Osceola	0.91078%	0.36371%	0.62880%	1.90330%	\$ 1,684,325
Palm Beach	2.98217%	1.71641%	0.93300%	5.63160%	\$ 4,983,684
Pasco	1.09900%	0.58637%	0.32410%	2.00950%	\$ 1,778,307
Pinellas	2.00888%	1.24145%	0.18120%	3.43150%	\$ 3,036,706
Polk	1.60882%	0.77910%	0.83950%	3.22740%	\$ 2,856,088
Putnam	0.20136%	0.09947%	0.34560%	0.64640%	\$ 572,032
St. Johns	0.58502%	0.24476%	0.29250%	1.12230%	\$ 993,179
St. Lucie	0.71683%	0.36381%	0.25450%	1.33510%	\$ 1,181,497
Santa Rosa	0.37248%	0.19267%	0.48500%	1.05020%	\$ 929,374
Sarasota	0.84849%	0.51908%	0.24910%	1.61670%	\$ 1,430,699
Seminole	1.10286%	0.56500%	0.14620%	1.81410%	\$ 1,605,388
Sumter	0.38292%	0.12710%	0.24110%	0.75110%	\$ 664,686
Suwannee	0.14800%	0.05364%	0.28870%	0.49030%	\$ 433,891
Taylor	0.09150%	0.03088%	0.44040%	0.56280%	\$ 498,050
Union	0.03521%	0.02077%	0.10450%	0.16050%	\$ 142,034
Volusia	1.19939%	0.67612%	0.52300%	2.39850%	\$ 2,122,553
Wakulla	0.06388%	0.04239%	0.26040%	0.36670%	\$ 324,511
Walton	0.22227%	0.07722%	0.47960%	0.77910%	\$ 689,465
Washington	0.06491%	0.03296%	0.26040%	0.35830%	\$ 317,078
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 88,495,000

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) These estimates are based on the results of the March 2010 General Revenue Estimating Conference and do not include any potential fiscal impacts of events, which occurred subsequent to that conference (e.g., the Deepwater Horizon oil spill).

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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.¹ 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 other than some statutory limitations regarding funds that can be used as a pledge for indebtedness.

General Law Amendments

Legislation passed during the 2010 Regular Legislative Session did not affect provisions related to this revenue source. It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county governments via this revenue sharing program. However, a summary of such changes is not provided here.

Eligibility Requirements

In order to be eligible to participate in revenue sharing beyond the minimum entitlement in any fiscal year, a county government must have satisfied a number of statutory requirements.² As it relates to county revenue sharing, the term *minimum entitlement* is defined as the amount of revenue, as certified by the county government and determined by the Department of Revenue (DOR), which must be shared with the county so that the county will receive the amount of revenue necessary to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the Revenue Sharing Trust Fund for Counties [hereinafter Trust Fund].³

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 that are collected and transferred to the Trust Fund. The percentage of each tax source transferred

1. Chapter 72-360, L.O.F.
2. Section 218.23(1), F.S.
3. Section 218.21(7), F.S.

into the Trust Fund is listed below. The proportional contribution of each source during the state fiscal year 2011, as determined by the DOR, is also noted.

2.9 percent of net cigarette tax collections ⁴ = 2.45 percent of total program funding

2.044 percent of sales and use tax collections ⁵ = 97.55 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*.⁶

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 Family Services, 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.⁷

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.

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

Additionally, any unit of local government that is consolidated pursuant to the provisions contained in Section 6(e), Art. VIII, State 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.⁸

4. Section 210.20(2)(a), F.S.
5. Section 212.20(6)(d)4., F.S.
6. Section 218.245(1), F.S.
7. Section 186.901, F.S.
8. Section 218.23(2), F.S.

The distribution to an eligible county is determined by the following procedure.⁹ 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 bonded indebtedness. Counties are allowed to pledge the guaranteed entitlement proceeds.¹⁰ 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.¹¹ 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.¹² Consequently, it is possible that some portion of a county's growth monies will become available as a pledge for bonded indebtedness.

Relevant Attorney General Opinions

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

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

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

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

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

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

94-26	Nonpayment of incentive pay, eligibility to participate in revenue sharing
2002-36	Census correction, redistribution of sales tax

The full texts of these opinions are available via a searchable on-line database.¹³ Local government officials seeking more clarification should review the opinions in their entirety. The 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 2011, and these figures represent a 95 percent distribution of the estimated monies. Summaries of prior years' distributions are available.¹⁴

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

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

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2011				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Alachua	\$ 254,168	\$ 1,007,247	\$ 2,583,116	\$ 3,844,531
Baker	\$ 28,273	\$ 90,639	\$ 270,979	\$ 389,891
Bay	\$ 154,793	\$ 684,481	\$ 2,105,461	\$ 2,944,735
Bradford	\$ 28,713	\$ 129,364	\$ 253,963	\$ 412,040
Brevard	\$ 464,254	\$ 1,807,775	\$ 5,796,075	\$ 8,068,104
Broward	\$ 3,573,165	\$ 4,779,269	\$ 12,767,926	\$ 21,120,360
Calhoun	\$ 14,713	\$ 68,369	\$ 125,435	\$ 208,517
Charlotte	\$ 187,080	\$ 493,387	\$ 2,649,138	\$ 3,329,605
Citrus	\$ 90,480	\$ 499,080	\$ 2,187,122	\$ 2,776,682
Clay	\$ 102,028	\$ 599,690	\$ 2,875,084	\$ 3,576,802
Collier	\$ 491,318	\$ 594,600	\$ 6,342,824	\$ 7,428,742
Columbia	\$ 72,308	\$ 288,232	\$ 847,777	\$ 1,208,317
DeSoto	\$ 30,961	\$ 132,516	\$ 388,677	\$ 552,154
Dixie	\$ 15,487	\$ 54,021	\$ 185,682	\$ 255,190
Duval	\$ 1,999,042	\$ 4,106,467	\$ 16,484,783	\$ 22,590,292
Escambia	\$ 728,024	\$ 1,779,956	\$ 3,710,186	\$ 6,218,166
Flagler	\$ 23,543	\$ 78,036	\$ 855,590	\$ 957,169
Franklin	\$ 18,862	\$ 41,026	\$ 131,053	\$ 190,941
Gadsden	\$ 80,864	\$ 239,311	\$ 420,680	\$ 740,855
Gilchrist	\$ 5,883	\$ 45,494	\$ 218,400	\$ 269,777
Glades	\$ 12,360	\$ 41,438	\$ 112,503	\$ 166,301
Gulf	\$ 68,034	\$ 19,920	\$ 118,889	\$ 206,843
Hamilton	\$ 23,270	\$ 109,630	\$ 55,001	\$ 187,901
Hardee	\$ 36,082	\$ 144,439	\$ 220,815	\$ 401,336
Hendry	\$ 28,673	\$ 148,507	\$ 478,344	\$ 655,524
Hernando	\$ 79,474	\$ 409,209	\$ 2,739,254	\$ 3,227,937
Highlands	\$ 104,948	\$ 349,039	\$ 1,340,277	\$ 1,794,264
Hillsborough	\$ 1,835,627	\$ 4,916,849	\$ 16,536,813	\$ 23,289,289
Holmes	\$ 20,087	\$ 112,718	\$ 158,790	\$ 291,595
Indian River	\$ 205,850	\$ 425,545	\$ 1,920,822	\$ 2,552,217
Jackson	\$ 67,470	\$ 259,685	\$ 429,947	\$ 757,102
Jefferson	\$ 29,079	\$ 67,261	\$ 160,667	\$ 257,007
Lafayette	\$ 6,472	\$ 29,717	\$ 72,597	\$ 108,786
Lake	\$ 256,097	\$ 708,355	\$ 3,688,937	\$ 4,653,389
Lee	\$ 578,772	\$ 1,764,708	\$ 8,526,041	\$ 10,869,521
Leon	\$ 316,798	\$ 1,026,649	\$ 2,721,208	\$ 4,064,655
Levy	\$ 34,157	\$ 137,533	\$ 515,754	\$ 687,444
Liberty	\$ 8,441	\$ 28,423	\$ 73,632	\$ 110,496
Madison	\$ 34,591	\$ 95,970	\$ 166,689	\$ 297,250
Manatee	\$ 530,269	\$ 1,054,577	\$ 4,436,927	\$ 6,021,773
Marion	\$ 251,941	\$ 1,024,873	\$ 4,940,070	\$ 6,216,884
Martin	\$ 244,331	\$ 553,167	\$ 2,327,160	\$ 3,124,658
Miami-Dade	\$ 5,895,217	\$ 10,571,522	\$ 23,887,643	\$ 40,354,382
Monroe	\$ 246,464	\$ 455,801	\$ 1,115,503	\$ 1,817,768
Nassau	\$ 65,716	\$ 252,268	\$ 1,010,516	\$ 1,328,500
Okaloosa	\$ 147,680	\$ 859,331	\$ 2,633,435	\$ 3,640,446
Okeechobee	\$ 41,041	\$ 173,472	\$ 505,008	\$ 719,521
Orange	\$ 1,632,765	\$ 3,816,110	\$ 20,900,300	\$ 26,349,175
Osceola	\$ 95,114	\$ 414,462	\$ 4,467,353	\$ 4,976,929
Palm Beach	\$ 2,570,430	\$ 2,766,174	\$ 16,285,828	\$ 21,622,432

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2011				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Pasco	\$ 310,426	\$ 1,782,481	\$ 6,495,337	\$ 8,588,244
Pinellas	\$ 2,452,694	\$ 3,368,283	\$ 7,442,011	\$ 13,262,988
Polk	\$ 857,616	\$ 2,627,126	\$ 6,381,627	\$ 9,866,369
Putnam	\$ 98,535	\$ 409,282	\$ 775,931	\$ 1,283,748
St. Johns	\$ 152,548	\$ 403,262	\$ 3,227,691	\$ 3,783,501
St. Lucie	\$ 187,010	\$ 618,973	\$ 2,491,100	\$ 3,297,083
Santa Rosa	\$ 77,885	\$ 448,253	\$ 2,129,926	\$ 2,656,064
Sarasota	\$ 1,119,924	\$ 1,148,225	\$ 5,029,479	\$ 7,297,628
Seminole	\$ 339,130	\$ 1,316,016	\$ 5,381,016	\$ 7,036,162
Sumter	\$ 35,653	\$ 182,301	\$ 1,436,199	\$ 1,654,153
Suwannee	\$ 32,719	\$ 175,516	\$ 495,730	\$ 703,965
Taylor	\$ 36,940	\$ 118,139	\$ 186,385	\$ 341,464
Union	\$ 18,615	\$ 33,326	\$ 120,309	\$ 172,250
Volusia	\$ 698,366	\$ 1,525,368	\$ 4,320,345	\$ 6,544,079
Wakulla	\$ 24,054	\$ 90,110	\$ 427,146	\$ 541,310
Walton	\$ 39,806	\$ 151,427	\$ 1,173,483	\$ 1,364,716
Washington	\$ 16,827	\$ 101,973	\$ 259,054	\$ 377,854
Statewide Totals	\$ 30,329,957	\$ 64,756,373	\$ 231,519,440	\$ 326,605,770

Notes:

- 1) These estimates represent a 95 percent distribution of trust fund monies.
- 2) Duval County's total distribution includes \$5,615,407 pursuant to s. 218.23(2), F.S., (Calculation = \$6.24 times the 2009 countywide population of 899,905).
- 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in state fiscal year 2011 has been estimated to be as follows: state sales tax, \$335.1 million or 97.55%; cigarette tax, \$8.4 million or 2.45%.
- 4) These revised estimates are based on the results of the March 2010 General Revenue Estimating Conference and do not include any potential fiscal impacts of events, which occurred subsequent to that conference (e.g., the Deepwater Horizon oil spill).

Distribution of Sales and Use Taxes to Counties

Section 212.20(6)(d)6.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. This distribution specifically is in lieu of funds distributed under the then-existing s. 550.135, F.S., prior to July 1, 2000. 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

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Eligibility Requirements

All counties are eligible to receive proceeds.

Distribution of Proceeds

Each fiscal year, the sum of \$29,915,500 is divided into 67 equal parts, and one part (i.e., \$446,500) is distributed to each county government. The distribution to counties shall begin each fiscal year on or before January 5th 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 (i.e., district school board, municipal government, or special district) within the county pursuant to local ordinance or special act.

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 insurance 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. 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

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Eligibility Requirements

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

Administrative Procedures

The policyholder 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 surcharge proceeds shall be deposited in the Emergency Management, Preparedness, and Assistance Trust Fund [hereinafter Trust Fund] and may not be used to supplant existing funding.² The Trust Fund is administered by the Department of Community Affairs (DCA).³

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.⁴ If adequate funding is

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

2. Sections 252.372, F.S.

3. Sections 252.371, F.S.

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

available, every county shall receive funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.⁵

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.⁶

Relevant Attorney General Opinions

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

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

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

Enhanced 911 Fee

Sections 365.172-.173, Florida Statutes

Brief Overview

Each voice communications services provider shall collect an enhanced 911 (E911) fee monthly from service subscribers. The fee rate shall be set, and may subsequently be adjusted, by the E911 Board, but may not exceed 50 cents per month per each service identifier. The fee is intended to provide funds to county governments to pay certain costs associated with their 911 or E911 systems and reimburse wireless telephone service providers for costs incurred to provide 911 or E911 systems.

General Law Amendments

Chapter 2010-50, L.O.F., (CS/CS/HB 163) removes provisions for a study of the feasibility of collecting an E911 fee on the sale of prepaid wireless telecommunications service and prohibits fee collection on the sale of prepaid wireless service prior to July 1, 2013. Additionally, the legislation increases the portion of funds, from 20 to 30 percent, disbursed to a county from the Emergency Communications Number E911 System Fund for capital outlay, capital improvement, or equipment replacement that the county may carry forward into the next calendar year. These changes became effective on July 1, 2010.

Chapter 2010-188, L.O.F., (CS/CS/CS/SB 742) adds the dispatching function as an additional E911 service. Additionally, the legislation includes the fees collected by the Department of Health for certification and recertification of 911 public safety telecommunicators as required under s. 401.465, F.S., as an authorized E911 fee expenditure. These changes became effective on July 1, 2010.

Eligibility Requirements

All counties are eligible to receive two separate distributions, one based on the total number of wireless service identifiers in each county, and a second based on the total number of nonwireless service identifiers in each county. Additionally, counties having a total population of less than 75,000 are eligible to receive another separate distribution.

Administrative Procedures

Each voice communications services provider, as part of its monthly billing process, shall collect an E911 fee. Specifically, the local exchange carrier shall bill the fee to the local exchange subscribers on a service-identifier basis, up to a maximum of 25 access lines per account bill rendered. Except in the case of prepaid wireless service, each wireless provider shall bill the fee to a subscriber on a per service-identifier basis for service identifiers whose primary place of use is within Florida. Each provider may retain 1 percent of the amount of fees collected as reimbursement of the administrative

costs incurred by the provider to bill, collect, and remit the fee. State and local taxes do not apply to this fee, and local governments are prohibited from levying any additional fee on providers or subscribers for the provision of E911 service.¹

All revenues derived from the fee levied on subscribers under s. 365.172, F.S., must be paid by the E911 Board [hereinafter, Board] into the State Treasury on or before the 15th day of each month. Such monies must be accounted for in the designated Emergency Communications Number E911 System Fund, and, for accounting purposes, must be segregated into two separate categories: 1) the wireless category, and 2) the nonwireless category. All monies must be invested by the Chief Financial Officer, and the funds are not subject to the General Revenue Service Charges pursuant to s. 215.20, F.S.²

The Board is charged with administering the E911 fee, including receiving revenues derived from the fee; distributing portions of the revenues to wireless providers and counties; accounting for receipts, distributions, and income derived by the funds; and providing annual reports to the Governor and the Legislature on amounts collected and expended, the purposes for which expenditures have been made, and the status of E911 service in the state.³

Distribution of Proceeds

As determined by the Board pursuant to s. 365.172(8)(h), F.S., and subject to any Board-approved modifications pursuant to s. 365.172(6)(a)3. or (8)(i), F.S., the monies in the wireless and nonwireless categories of the fund shall be distributed as specified below.⁴

Monies in the wireless category of the fund

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

Monies in the nonwireless category of the fund

1. Ninety seven percent shall be distributed monthly to counties, based on the total number of service identifiers in each county.

1. Section 365.172(8), F.S.
2. Section 365.173(1), F.S.
3. Section 365.172(5), F.S.
4. Section 365.173(2), F.S.

2. Two percent shall be distributed monthly to rural counties, which are defined as those counties having a total population of less than 75,000.
3. One percent shall be retained by the Board.

Authorized Uses

The monies in the wireless and nonwireless categories of the fund shall be used as specified below.⁵

Monies in the wireless category of the fund

1. The proceeds of the 67 percent portion distributed monthly to counties shall be used for the payment of authorized expenditures, as specified in s. 365.172(9), F.S.; and the costs to comply with the requirements for E911 service contained in the order and any future rules related to the order as defined in s. 365.172(3)(u), F.S.
2. The proceeds of the 30 percent portion distributed to wireless providers shall be used to reimburse such providers for the actual costs incurred to provide 911 or E911 service and may include costs and expenses incurred to design, purchase, lease, program, install, test, upgrade, operate, and maintain all necessary data, hardware, and software required to provide E911 service.
3. The proceeds of the 2 percent portion distributed to rural counties shall be used to provide facilities and network and service enhancements and assistance for the 911 or E911 systems operated by rural counties and for the provision of grants to rural counties by the Technology Program within the Department of Management Services for upgrading and replacing E911 systems.
4. The proceeds of the 1 percent portion retained by the Board shall be applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund and other activities as defined in s. 365.172(6), F.S.

Monies in the nonwireless category of the fund

1. The proceeds of the 97 percent portion distributed monthly to counties shall be used exclusively for payment of authorized expenditures as specified in s. 365.172(9), F.S.
2. The proceeds of the 2 percent portion distributed to rural counties shall be used to provide facilities and network and service enhancements and assistance for the 911 or E911 systems operated by rural counties and for the provision of grants to rural counties by the Technology Program within the Department of Management Services for upgrading and replacing E911 systems.
3. The proceeds of the 1 percent portion retained by the Board shall be applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund and other activities as defined in s. 365.172(6), F.S.

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

Relevant Attorney General Opinions

No Florida Attorney General Opinions have been issued for this “merged” revenue source; however, the following opinions relevant to prior statutory authorizations have been issued.

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

The full texts of these opinions are available via a searchable on-line database.⁶ 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.

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

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

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Eligibility Requirements

The portion of the state's fuel sales tax imposed by s. 206.41(1)(g), F.S., (i.e., the "fuel sales tax") which results from the collection of such taxes paid by a county or municipality on motor or diesel fuel for use in a motor vehicle operated by the local government 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.¹

The portion of the state's fuel sales tax imposed by s. 206.41(1)(g), F.S., (i.e., the "fuel sales tax") which results from the collection of such tax paid by a school district or a private contractor operating school buses for a school district or by a nonpublic school on motor fuel or diesel fuel for use in a motor vehicle operated by such district, private contractor, or nonpublic school 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.²

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

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1. Section 206.41(4)(d), F.S.
 2. Section 206.41(4)(e), F.S.
 3. Section 206.625, F.S.

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

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.⁵

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.⁶ 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.⁷ 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 the following legal opinions relevant 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 ch. 206, F.S.
82-08	Authority of special district to refund tax
83-25	Eligibility for refund on motor fuel taxes

The full texts of these opinions are available via a searchable on-line database.⁸ Local government officials seeking more clarification should review the opinions in their entirety. The statutory

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

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

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

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

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

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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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.¹ 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. 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.² 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.³

Municipal governments may also require a tax on insurance agents not to exceed 50 percent of the applicable state tax.⁴ This tax may apply only to those agents having business offices within the municipal jurisdiction. If no such office is required, the tax may be 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

There were no general law amendments resulting from the 2010 Regular Legislative Session.

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.

Administrative Procedures

The Department of Financial Services administers this tax and shall deposit all county monies in the Agents County Tax Trust Fund.⁵ The Department shall maintain a separate account for all monies

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

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.⁶

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.⁷

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 the following legal opinions relevant 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

The full texts of these opinions are available via a searchable on-line database.⁸ Local government officials seeking more clarification should review the opinions in their entirety. The 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.

Prior Years' Revenues

A summary of prior years' distributions is available.⁹

6. Section 624.506(2), F.S.

7. Section 624.506(3), F.S.

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

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

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

There were no general law amendments resulting from the 2010 Regular Legislative Session.

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 the following legal opinions relevant 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
2005-25	Traffic control, use of civil penalty
2009-21	Traffic fines, used for automation associated costs

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

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

Local Government Half-cent Sales Tax Program

Sections 202.18(2)(c), 212.20(6), and 218.60-.67, 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.¹ It distributes a portion of state sales tax revenue via three separate distributions to eligible county or municipal governments. Additionally, the program distributes a portion of communications services tax revenue to eligible local governments. Allocation formulas serve as the basis for these separate distributions. The program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs.

The program includes three distributions of state sales tax revenues collected pursuant to ch. 212, F.S. The *ordinary* distribution to eligible county and municipal governments is possible due to the transfer of 8.814 percent of net sales tax proceeds to the Local Government Half-cent Sales Tax Clearing Trust Fund [hereinafter Trust Fund].² The *emergency* and *supplemental* distributions are possible due to the transfer of 0.095 percent of net sales tax proceeds to the Trust Fund.³ The emergency and supplemental distributions are available to select counties that meet certain fiscal-related eligibility requirements or have an inmate population of greater than seven percent of the total county population, respectively.

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

General Law Amendments

Chapter 2010-140, L.O.F., (CS/HB 7205) and Chapter 2010-147, L.O.F., (CS/SB 1752) expand the scope of an incentive available to counties to use up to \$2 million annually of the local government half-cent sales tax allocated to that county to include a facility for a spring training franchise. This change became effective on May 28, 2010.

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1. Chapter 82-154, L.O.F.
 2. Section 212.20(6)(d)2., F.S.
 3. Section 212.20(6)(d)3., F.S.
 4. Section 218.67, F.S.

Chapter 2010-255, L.O.F., (HB 1121) amends the special act (i.e., Chapter 2006-348, L.O.F.), which created the Town of Grant-Valkaria in Brevard County to provide that additional revenue sources be considered for the purpose of qualifying for state revenue sharing (i.e., the Local Government-Half-cent Sales Tax and Municipal Revenue Sharing). Total state revenue sharing gains to the Town of Grant-Valkaria (i.e., estimates of \$227,000 in FY 2010-11 and \$215,000 in FY 2011-12) will result in equal total revenue losses spread across numerous other local governments. This change became effective on May 26, 2010.

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.⁵ 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, and distributions to eligible units of local government in that county shall be made as though the nonparticipating municipality had not incorporated.

The monies that otherwise would be distributed to a unit of local government failing to certify compliance as required by s. 218.23(1), F.S., or having otherwise failed to meet the requirements of s. 200.065, F.S., shall be deposited in the State General Revenue Fund for the twelve months following a determination of noncompliance by the Department of Revenue (DOR).⁶

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.⁷ Participation in the emergency distribution is dependent on the existence of a defined fiscal emergency. The Legislature has declared that a fiscal emergency exists in any county that meets both conditions listed below.

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

Any county having an inmate population greater than seven percent of its total population is eligible for a supplemental distribution for that year from funds expressly appropriated by the Legislature for

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

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

7. Section 218.65, F.S.

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 Family Services.

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.

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.⁸ Such distributions shall be made after funding is provided pursuant to s. 218.64(3), F.S. 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.⁹ 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 the corrected certified population figures.

Calculation of the Ordinary Distribution to 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.

8. Section 218.61, F.S.

9. Section 218.62, F.S.

Calculation of the Emergency Distribution to Eligible County Governments

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

STEP #1. The 2010-11 state fiscal year per capita limitation of \$49.48 is multiplied by the latest official estimate of total county population. The county's ordinary distribution for the prior fiscal year is subtracted from this product. This difference is referred to as the county's base allocation.

STEP #2. If the monies deposited into the Trust Fund, excluding monies appropriated for supplemental distributions pursuant to s. 218.65(8), F.S., for the current year are less than or equal to the sum of the base allocations, each eligible county 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, less any amounts distributed pursuant to s. 218.65(6), F.S., shall be distributed equally among the eligible counties on a per capita basis.

Calculation of the Supplemental Distribution to Eligible County Governments

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

STEP #1. The 2010-11 state fiscal year per capita limitation of \$49.48 is multiplied by the county's inmate population.

STEP #2. If the monies available for supplemental distribution in the current year are less than the sum of supplemental allocations, each eligible county 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.

Calculation of the Distribution to Eligible Fiscally Constrained County Governments

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

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

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

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

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

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

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

Transitional Provisions of the Emergency and Fiscally Constrained Counties Distributions

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

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

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

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

no longer be eligible to receive any such distributions unless the county subsequently qualifies as being fiscally constrained.

Special Distribution for Contested Property Taxes

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

Authorized Uses

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

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

2009 Adjusted Population Figures Used for State Revenue-Sharing Purposes

Total county population: 254,600

Total unincorporated population: 100,487

Total incorporated population: 154,113

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

County's Unincorporated Population + (2/3 x County's Incorporated Population)

Total Countywide Population + (2/3 x County's Incorporated Population)

100,487 + (2/3 x 154,113)

254,600 + (2/3 x 154,113) = 0.56872408

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated FY 2011 ordinary distribution amount by the county government's distribution factor.

15. Section 218.66, F.S.

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

$$\$17,831,445 \times 0.56872408 = \$10,141,172$$

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.

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

$$A = \frac{(2/3 \times 154,113)}{[254,600 + (2/3 \times 154,113)]} = 0.28751728$$

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

$$B = \frac{100,487}{[254,600 + (2/3 \times 154,113)]} = 0.28120680$$

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.

$$\text{Proportion} = [A / (A + B)] = [0.28751728 / (0.28751728 + 0.28120680)] = 0.50554793$$

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 county government's ordinary distribution amount by the proportion illustrated above.

$$\$10,141,172 \times 0.50554793 = \$5,126,849$$

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.

$$\text{Proportion} = [B / (A + B)] = [0.28120680 / (0.28751728 + 0.28120680)] = 0.49445207$$

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 county government's ordinary distribution amount by the proportion illustrated above.

$$\$10,141,172 \times 0.49445207 = \$5,014,323$$

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.¹⁷

Subject to ordinances enacted by the majority of members of the county governing authority and the majority of members of the municipal governing authorities representing at least 50 percent of the municipal population of such county, counties may use up to \$2 million annually of the tax proceeds allocated to that county to fund any of the following certified applicants:

1. A certified applicant as a facility for a new or retained professional sports franchise under s. 288.1162, F.S., or a certified applicant as defined in s. 288.11621, F.S., for a facility for a spring training franchise.
2. A certified applicant as a motorsport entertainment complex as provided for in s. 288.1171, F.S.

A county or municipality is also authorized to pledge the proceeds for the payment of principal and interest on any capital project.¹⁸ For any eligible county receiving a fiscally constrained distribution, the revenues may be used for any public purpose, except to pay debt service on bonds, notes, certificates of participation, or any other forms of indebtedness.¹⁹

Relevant Attorney General Opinions

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

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

The full texts of these opinions are available via a searchable on-line database.²⁰ 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.

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

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

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

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

Current and Prior Years' Revenues

The table included in this section lists the estimated ordinary, emergency, supplemental, fiscally constrained, and total distributions to eligible county or municipal governments for local fiscal year 2011 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Several summaries of prior years' distributions are available.²¹

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

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
ALACHUA BOCC	\$ 10,141,172	\$ -	\$ -	\$ -	\$ 10,141,172
Alachua	\$ 440,419	\$ -	\$ -	\$ -	\$ 440,419
Archer	\$ 60,579	\$ -	\$ -	\$ -	\$ 60,579
Gainesville	\$ 6,539,175	\$ -	\$ -	\$ -	\$ 6,539,175
Hawthorne	\$ 71,906	\$ -	\$ -	\$ -	\$ 71,906
High Springs	\$ 243,812	\$ -	\$ -	\$ -	\$ 243,812
LaCrosse	\$ 10,080	\$ -	\$ -	\$ -	\$ 10,080
Micanopy	\$ 31,836	\$ -	\$ -	\$ -	\$ 31,836
Newberry	\$ 251,298	\$ -	\$ -	\$ -	\$ 251,298
Waldo	\$ 41,168	\$ -	\$ -	\$ -	\$ 41,168
Countywide Total	\$ 17,831,445	\$ -	\$ -	\$ -	\$ 17,831,445
BAKER BOCC	\$ 667,921	\$ 642,609	\$ 22,101	\$ 645,636	\$ 1,978,267
Glen St. Mary	\$ 14,204	\$ -	\$ -	\$ -	\$ 14,204
Macclenny	\$ 183,418	\$ -	\$ -	\$ -	\$ 183,418
Countywide Total	\$ 865,543	\$ 642,609	\$ 22,101	\$ 645,636	\$ 2,175,889
BAY BOCC	\$ 9,759,294	\$ -	\$ -	\$ -	\$ 9,759,294
Callaway	\$ 1,035,700	\$ -	\$ -	\$ -	\$ 1,035,700
Lynn Haven	\$ 1,200,235	\$ -	\$ -	\$ -	\$ 1,200,235
Mexico Beach	\$ 95,106	\$ -	\$ -	\$ -	\$ 95,106
Panama City	\$ 2,675,247	\$ -	\$ -	\$ -	\$ 2,675,247
Panama City Beach	\$ 992,020	\$ -	\$ -	\$ -	\$ 992,020
Parker	\$ 327,995	\$ -	\$ -	\$ -	\$ 327,995
Springfield	\$ 623,643	\$ -	\$ -	\$ -	\$ 623,643
Countywide Total	\$ 16,709,240	\$ -	\$ -	\$ -	\$ 16,709,240
BRADFORD BOCC	\$ 806,389	\$ 501,080	\$ 48,563	\$ 757,791	\$ 2,113,822
Brooker	\$ 14,043	\$ -	\$ -	\$ -	\$ 14,043
Hampton	\$ 19,126	\$ -	\$ -	\$ -	\$ 19,126
Lawtey	\$ 23,990	\$ -	\$ -	\$ -	\$ 23,990
Starke	\$ 212,474	\$ -	\$ -	\$ -	\$ 212,474
Countywide Total	\$ 1,076,022	\$ 501,080	\$ 48,563	\$ 757,791	\$ 2,383,455
BREVARD BOCC	\$ 20,467,949	\$ -	\$ -	\$ -	\$ 20,467,949
Cape Canaveral	\$ 488,716	\$ -	\$ -	\$ -	\$ 488,716
Cocoa	\$ 783,184	\$ -	\$ -	\$ -	\$ 783,184
Cocoa Beach	\$ 587,958	\$ -	\$ -	\$ -	\$ 587,958
Grant-Valkaria	\$ 187,406	\$ -	\$ -	\$ -	\$ 187,406
Indialantic	\$ 139,786	\$ -	\$ -	\$ -	\$ 139,786
Indian Harbour Beach	\$ 407,349	\$ -	\$ -	\$ -	\$ 407,349
Malabar	\$ 134,386	\$ -	\$ -	\$ -	\$ 134,386
Melbourne	\$ 3,650,079	\$ -	\$ -	\$ -	\$ 3,650,079
Melbourne Beach	\$ 153,285	\$ -	\$ -	\$ -	\$ 153,285
Melbourne Village	\$ 33,562	\$ -	\$ -	\$ -	\$ 33,562
Palm Bay	\$ 4,766,459	\$ -	\$ -	\$ -	\$ 4,766,459
Palm Shores	\$ 44,268	\$ -	\$ -	\$ -	\$ 44,268
Rockledge	\$ 1,193,046	\$ -	\$ -	\$ -	\$ 1,193,046
Satellite Beach	\$ 506,637	\$ -	\$ -	\$ -	\$ 506,637
Titusville	\$ 2,115,690	\$ -	\$ -	\$ -	\$ 2,115,690
West Melbourne	\$ 776,714	\$ -	\$ -	\$ -	\$ 776,714
Countywide Total	\$ 36,436,474	\$ -	\$ -	\$ -	\$ 36,436,474
BROWARD BOCC	\$ 63,519,577	\$ -	\$ -	\$ -	\$ 63,519,577
Coconut Creek	\$ 2,604,218	\$ -	\$ -	\$ -	\$ 2,604,218
Cooper City	\$ 1,624,504	\$ -	\$ -	\$ -	\$ 1,624,504
Coral Springs	\$ 6,929,365	\$ -	\$ -	\$ -	\$ 6,929,365

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Dania Beach	\$ 1,546,656	\$ -	\$ -	\$ -	\$ 1,546,656
Davie	\$ 4,960,130	\$ -	\$ -	\$ -	\$ 4,960,130
Deerfield Beach	\$ 3,988,588	\$ -	\$ -	\$ -	\$ 3,988,588
Fort Lauderdale	\$ 9,826,778	\$ -	\$ -	\$ -	\$ 9,826,778
Hallandale Beach	\$ 2,037,440	\$ -	\$ -	\$ -	\$ 2,037,440
Hillsboro Beach	\$ 121,811	\$ -	\$ -	\$ -	\$ 121,811
Hollywood	\$ 7,732,574	\$ -	\$ -	\$ -	\$ 7,732,574
Lauderdale-by-the-Sea	\$ 322,504	\$ -	\$ -	\$ -	\$ 322,504
Lauderdale Lakes	\$ 1,735,746	\$ -	\$ -	\$ -	\$ 1,735,746
Lauderhill	\$ 3,486,528	\$ -	\$ -	\$ -	\$ 3,486,528
Lazy Lake	\$ 2,125	\$ -	\$ -	\$ -	\$ 2,125
Lighthouse Point	\$ 596,795	\$ -	\$ -	\$ -	\$ 596,795
Margate	\$ 2,898,557	\$ -	\$ -	\$ -	\$ 2,898,557
Miramar	\$ 6,131,495	\$ -	\$ -	\$ -	\$ 6,131,495
North Lauderdale	\$ 2,250,445	\$ -	\$ -	\$ -	\$ 2,250,445
Oakland Park	\$ 2,274,741	\$ -	\$ -	\$ -	\$ 2,274,741
Parkland	\$ 1,288,218	\$ -	\$ -	\$ -	\$ 1,288,218
Pembroke Park	\$ 332,963	\$ -	\$ -	\$ -	\$ 332,963
Pembroke Pines	\$ 8,203,255	\$ -	\$ -	\$ -	\$ 8,203,255
Plantation	\$ 4,615,563	\$ -	\$ -	\$ -	\$ 4,615,563
Pompano Beach	\$ 5,382,872	\$ -	\$ -	\$ -	\$ 5,382,872
Sea Ranch Lakes	\$ 39,768	\$ -	\$ -	\$ -	\$ 39,768
Southwest Ranches	\$ 466,868	\$ -	\$ -	\$ -	\$ 466,868
Sunrise	\$ 4,861,636	\$ -	\$ -	\$ -	\$ 4,861,636
Tamarac	\$ 3,222,369	\$ -	\$ -	\$ -	\$ 3,222,369
West Park	\$ 739,525	\$ -	\$ -	\$ -	\$ 739,525
Weston	\$ 3,361,067	\$ -	\$ -	\$ -	\$ 3,361,067
Wilton Manors	\$ 702,481	\$ -	\$ -	\$ -	\$ 702,481
Countywide Total	\$ 157,807,162	\$ -	\$ -	\$ -	\$ 157,807,162
CALHOUN BOCC	\$ 284,571	\$ 422,785	\$ 18,302	\$ 801,839	\$ 1,527,498
Altha	\$ 12,779	\$ -	\$ -	\$ -	\$ 12,779
Blountstown	\$ 59,652	\$ -	\$ -	\$ -	\$ 59,652
Countywide Total	\$ 357,003	\$ 422,785	\$ 18,302	\$ 801,839	\$ 1,599,930
CHARLOTTE BOCC	\$ 9,898,923	\$ -	\$ -	\$ -	\$ 9,898,923
Punta Gorda	\$ 1,059,937	\$ -	\$ -	\$ -	\$ 1,059,937
Countywide Total	\$ 10,958,860	\$ -	\$ -	\$ -	\$ 10,958,860
CITRUS BOCC	\$ 6,539,530	\$ -	\$ -	\$ -	\$ 6,539,530
Crystal River	\$ 172,772	\$ -	\$ -	\$ -	\$ 172,772
Inverness	\$ 338,947	\$ -	\$ -	\$ -	\$ 338,947
Countywide Total	\$ 7,051,248	\$ -	\$ -	\$ -	\$ 7,051,248
CLAY BOCC	\$ 8,492,225	\$ -	\$ -	\$ -	\$ 8,492,225
Green Cove Springs	\$ 309,910	\$ -	\$ -	\$ -	\$ 309,910
Keystone Heights	\$ 66,112	\$ -	\$ -	\$ -	\$ 66,112
Orange Park	\$ 430,435	\$ -	\$ -	\$ -	\$ 430,435
Penney Farms	\$ 30,025	\$ -	\$ -	\$ -	\$ 30,025
Countywide Total	\$ 9,328,707	\$ -	\$ -	\$ -	\$ 9,328,707
COLLIER BOCC	\$ 29,077,946	\$ -	\$ -	\$ -	\$ 29,077,946
Everglades	\$ 59,633	\$ -	\$ -	\$ -	\$ 59,633
Marco Island	\$ 1,528,653	\$ -	\$ -	\$ -	\$ 1,528,653
Naples	\$ 1,968,177	\$ -	\$ -	\$ -	\$ 1,968,177
Countywide Total	\$ 32,634,409	\$ -	\$ -	\$ -	\$ 32,634,409
COLUMBIA BOCC	\$ 3,069,457	\$ 311,383	\$ -	\$ 689,101	\$ 4,069,941

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Fort White	\$ 27,148	\$ -	\$ -	\$ -	\$ 27,148
Lake City	\$ 562,199	\$ -	\$ -	\$ -	\$ 562,199
Countywide Total	\$ 3,658,804	\$ 311,383	\$ -	\$ 689,101	\$ 4,659,288
DESOTO BOCC	\$ 885,048	\$ 887,776	\$ -	\$ 368,777	\$ 2,141,601
Arcadia	\$ 196,573	\$ -	\$ -	\$ -	\$ 196,573
Countywide Total	\$ 1,081,621	\$ 887,776	\$ -	\$ 368,777	\$ 2,338,174
DIXIE BOCC	\$ 317,875	\$ 487,809	\$ 13,889	\$ 801,839	\$ 1,621,412
Cross City	\$ 37,491	\$ -	\$ -	\$ -	\$ 37,491
Horseshoe Beach	\$ 6,624	\$ -	\$ -	\$ -	\$ 6,624
Countywide Total	\$ 361,990	\$ 487,809	\$ 13,889	\$ 801,839	\$ 1,665,527
JACKSONVILLE-DUVAL	\$ 72,728,053	\$ -	\$ -	\$ -	\$ 72,728,053
Atlantic Beach	\$ 1,132,653	\$ -	\$ -	\$ -	\$ 1,132,653
Baldwin	\$ 131,111	\$ -	\$ -	\$ -	\$ 131,111
Jacksonville Beach	\$ 1,867,204	\$ -	\$ -	\$ -	\$ 1,867,204
Neptune Beach	\$ 605,167	\$ -	\$ -	\$ -	\$ 605,167
Countywide Total	\$ 76,464,188	\$ -	\$ -	\$ -	\$ 76,464,188
ESCAMBIA BOCC	\$ 19,073,932	\$ -	\$ -	\$ -	\$ 19,073,932
Century	\$ 105,433	\$ -	\$ -	\$ -	\$ 105,433
Pensacola	\$ 3,588,322	\$ -	\$ -	\$ -	\$ 3,588,322
Countywide Total	\$ 22,767,687	\$ -	\$ -	\$ -	\$ 22,767,687
FLAGLER BOCC	\$ 1,773,679	\$ -	\$ -	\$ -	\$ 1,773,679
Beverly Beach	\$ 15,915	\$ -	\$ -	\$ -	\$ 15,915
Bunnell	\$ 72,697	\$ -	\$ -	\$ -	\$ 72,697
Flagler Beach (part)	\$ 144,341	\$ -	\$ -	\$ -	\$ 144,341
Marineland (part)	\$ 237	\$ -	\$ -	\$ -	\$ 237
Palm Coast	\$ 1,947,470	\$ -	\$ -	\$ -	\$ 1,947,470
Countywide Total	\$ 3,954,340	\$ -	\$ -	\$ -	\$ 3,954,340
FRANKLIN BOCC	\$ 515,661	\$ 78,064	\$ 18,493	\$ 196,467	\$ 808,686
Apalachicola	\$ 136,492	\$ -	\$ -	\$ -	\$ 136,492
Carrabelle	\$ 74,176	\$ -	\$ -	\$ -	\$ 74,176
Countywide Total	\$ 726,329	\$ 78,064	\$ 18,493	\$ 196,467	\$ 1,019,353
GADSDEN BOCC	\$ 1,166,012	\$ 1,387,744	\$ -	\$ 743,380	\$ 3,297,136
Chattahoochee	\$ 63,625	\$ -	\$ -	\$ -	\$ 63,625
Greensboro	\$ 17,138	\$ -	\$ -	\$ -	\$ 17,138
Gretna	\$ 47,317	\$ -	\$ -	\$ -	\$ 47,317
Havana	\$ 50,557	\$ -	\$ -	\$ -	\$ 50,557
Midway	\$ 47,345	\$ -	\$ -	\$ -	\$ 47,345
Quincy	\$ 193,726	\$ -	\$ -	\$ -	\$ 193,726
Countywide Total	\$ 1,585,720	\$ 1,387,744	\$ -	\$ 743,380	\$ 3,716,844
GILCHRIST BOCC	\$ 267,084	\$ 632,422	\$ -	\$ 709,334	\$ 1,608,841
Bell	\$ 7,083	\$ -	\$ -	\$ -	\$ 7,083
Fanning Springs (part)	\$ 5,786	\$ -	\$ -	\$ -	\$ 5,786
Trenton	\$ 29,184	\$ -	\$ -	\$ -	\$ 29,184
Countywide Total	\$ 309,136	\$ 632,422	\$ -	\$ 709,334	\$ 1,650,892
GLADES BOCC	\$ 137,598	\$ 421,755	\$ 10,409	\$ 488,411	\$ 1,058,173
Moore Haven	\$ 23,289	\$ -	\$ -	\$ -	\$ 23,289
Countywide Total	\$ 160,887	\$ 421,755	\$ 10,409	\$ 488,411	\$ 1,081,462
GULF BOCC	\$ 374,315	\$ 361,538	\$ 35,523	\$ 308,329	\$ 1,079,705
Port St. Joe	\$ 121,008	\$ -	\$ -	\$ -	\$ 121,008
Wewahitchka	\$ 55,320	\$ -	\$ -	\$ -	\$ 55,320
Countywide Total	\$ 550,643	\$ 361,538	\$ 35,523	\$ 308,329	\$ 1,256,033
HAMILTON BOCC	\$ 303,058	\$ 365,585	\$ 31,098	\$ 534,559	\$ 1,234,300

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Jasper	\$ 47,829	\$ -	\$ -	\$ -	\$ 47,829
Jennings	\$ 22,675	\$ -	\$ -	\$ -	\$ 22,675
White Springs	\$ 21,858	\$ -	\$ -	\$ -	\$ 21,858
Countywide Total	\$ 395,421	\$ 365,585	\$ 31,098	\$ 534,559	\$ 1,326,663
HARDEE BOCC	\$ 580,215	\$ 848,378	\$ -	\$ 457,262	\$ 1,885,854
Bowling Green	\$ 77,360	\$ -	\$ -	\$ -	\$ 77,360
Wauchula	\$ 113,465	\$ -	\$ -	\$ -	\$ 113,465
Zolfo Springs	\$ 40,285	\$ -	\$ -	\$ -	\$ 40,285
Countywide Total	\$ 811,325	\$ 848,378	\$ -	\$ 457,262	\$ 2,116,965
HENDRY BOCC	\$ 1,164,298	\$ 1,022,976	\$ -	\$ 347,464	\$ 2,534,738
Clewiston	\$ 225,323	\$ -	\$ -	\$ -	\$ 225,323
La Belle	\$ 146,694	\$ -	\$ -	\$ -	\$ 146,694
Countywide Total	\$ 1,536,315	\$ 1,022,976	\$ -	\$ 347,464	\$ 2,906,755
HERNANDO BOCC	\$ 7,433,364	\$ -	\$ -	\$ -	\$ 7,433,364
Brooksville	\$ 350,192	\$ -	\$ -	\$ -	\$ 350,192
Weeki Wachee	\$ 321	\$ -	\$ -	\$ -	\$ 321
Countywide Total	\$ 7,783,877	\$ -	\$ -	\$ -	\$ 7,783,877
HIGHLANDS BOCC	\$ 4,041,709	\$ -	\$ -	\$ 379,537	\$ 4,421,246
Avon Park	\$ 382,924	\$ -	\$ -	\$ -	\$ 382,924
Lake Placid	\$ 75,487	\$ -	\$ -	\$ -	\$ 75,487
Sebring	\$ 450,827	\$ -	\$ -	\$ -	\$ 450,827
Countywide Total	\$ 4,950,947	\$ -	\$ -	\$ 379,537	\$ 5,330,484
HILLSBOROUGH BOCC	\$ 77,796,284	\$ -	\$ -	\$ -	\$ 77,796,284
Plant City	\$ 2,436,179	\$ -	\$ -	\$ -	\$ 2,436,179
Tampa	\$ 24,782,079	\$ -	\$ -	\$ -	\$ 24,782,079
Temple Terrace	\$ 1,754,757	\$ -	\$ -	\$ -	\$ 1,754,757
Countywide Total	\$ 106,769,298	\$ -	\$ -	\$ -	\$ 106,769,298
HOLMES BOCC	\$ 341,268	\$ 658,025	\$ 16,552	\$ 908,751	\$ 1,924,596
Bonifay	\$ 55,825	\$ -	\$ -	\$ -	\$ 55,825
Esto	\$ 7,641	\$ -	\$ -	\$ -	\$ 7,641
Noma	\$ 4,657	\$ -	\$ -	\$ -	\$ 4,657
Ponce de Leon	\$ 10,383	\$ -	\$ -	\$ -	\$ 10,383
Westville	\$ 4,335	\$ -	\$ -	\$ -	\$ 4,335
Countywide Total	\$ 424,109	\$ 658,025	\$ 16,552	\$ 908,751	\$ 2,007,437
INDIAN RIVER BOCC	\$ 7,356,059	\$ -	\$ -	\$ -	\$ 7,356,059
Fellsmere	\$ 313,685	\$ -	\$ -	\$ -	\$ 313,685
Indian River Shores	\$ 224,719	\$ -	\$ -	\$ -	\$ 224,719
Orchid	\$ 19,908	\$ -	\$ -	\$ -	\$ 19,908
Sebastian	\$ 1,342,288	\$ -	\$ -	\$ -	\$ 1,342,288
Vero Beach	\$ 1,054,773	\$ -	\$ -	\$ -	\$ 1,054,773
Countywide Total	\$ 10,311,432	\$ -	\$ -	\$ -	\$ 10,311,432
JACKSON BOCC	\$ 1,719,533	\$ 834,007	\$ 78,918	\$ 648,009	\$ 3,280,467
Alford	\$ 21,037	\$ -	\$ -	\$ -	\$ 21,037
Bascom	\$ 4,723	\$ -	\$ -	\$ -	\$ 4,723
Campbellton	\$ 10,733	\$ -	\$ -	\$ -	\$ 10,733
Cottdale	\$ 39,112	\$ -	\$ -	\$ -	\$ 39,112
Graceville	\$ 106,216	\$ -	\$ -	\$ -	\$ 106,216
Grand Ridge	\$ 39,928	\$ -	\$ -	\$ -	\$ 39,928
Greenwood	\$ 33,101	\$ -	\$ -	\$ -	\$ 33,101
Jacob City	\$ 12,751	\$ -	\$ -	\$ -	\$ 12,751
Malone	\$ 32,844	\$ -	\$ -	\$ -	\$ 32,844
Marianna	\$ 277,089	\$ -	\$ -	\$ -	\$ 277,089

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Sneads	\$ 85,436	\$ -	\$ -	\$ -	\$ 85,436
Countywide Total	\$ 2,382,503	\$ 834,007	\$ 78,918	\$ 648,009	\$ 3,943,437
JEFFERSON BOCC	\$ 676,899	\$ 102,377	\$ 12,669	\$ 712,172	\$ 1,504,116
Monticello	\$ 133,265	\$ -	\$ -	\$ -	\$ 133,265
Countywide Total	\$ 810,164	\$ 102,377	\$ 12,669	\$ 712,172	\$ 1,637,381
LAFAYETTE BOCC	\$ 115,278	\$ 243,236	\$ 17,019	\$ 735,019	\$ 1,110,551
Mayo	\$ 18,418	\$ -	\$ -	\$ -	\$ 18,418
Countywide Total	\$ 133,696	\$ 243,236	\$ 17,019	\$ 735,019	\$ 1,128,969
LAKE BOCC	\$ 11,751,241	\$ -	\$ -	\$ -	\$ 11,751,241
Astatula	\$ 77,742	\$ -	\$ -	\$ -	\$ 77,742
Clermont	\$ 1,154,159	\$ -	\$ -	\$ -	\$ 1,154,159
Eustis	\$ 871,855	\$ -	\$ -	\$ -	\$ 871,855
Fruitland Park	\$ 189,729	\$ -	\$ -	\$ -	\$ 189,729
Groveland	\$ 340,300	\$ -	\$ -	\$ -	\$ 340,300
Howey-in-the-Hills	\$ 58,235	\$ -	\$ -	\$ -	\$ 58,235
Lady Lake	\$ 673,876	\$ -	\$ -	\$ -	\$ 673,876
Leesburg	\$ 978,023	\$ -	\$ -	\$ -	\$ 978,023
Mascotte	\$ 213,481	\$ -	\$ -	\$ -	\$ 213,481
Minneola	\$ 431,492	\$ -	\$ -	\$ -	\$ 431,492
Montverde	\$ 56,852	\$ -	\$ -	\$ -	\$ 56,852
Mount Dora	\$ 529,409	\$ -	\$ -	\$ -	\$ 529,409
Tavares	\$ 635,911	\$ -	\$ -	\$ -	\$ 635,911
Umatilla	\$ 145,325	\$ -	\$ -	\$ -	\$ 145,325
Countywide Total	\$ 18,107,630	\$ -	\$ -	\$ -	\$ 18,107,630
LEE BOCC	\$ 34,024,241	\$ -	\$ -	\$ -	\$ 34,024,241
Bonita Springs	\$ 3,050,569	\$ -	\$ -	\$ -	\$ 3,050,569
Cape Coral	\$ 10,700,421	\$ -	\$ -	\$ -	\$ 10,700,421
Fort Myers	\$ 4,522,655	\$ -	\$ -	\$ -	\$ 4,522,655
Fort Myers Beach	\$ 454,704	\$ -	\$ -	\$ -	\$ 454,704
Sanibel	\$ 415,930	\$ -	\$ -	\$ -	\$ 415,930
Countywide Total	\$ 53,168,520	\$ -	\$ -	\$ -	\$ 53,168,520
LEON BOCC	\$ 10,950,649	\$ -	\$ -	\$ -	\$ 10,950,649
Tallahassee	\$ 9,027,640	\$ -	\$ -	\$ -	\$ 9,027,640
Countywide Total	\$ 19,978,289	\$ -	\$ -	\$ -	\$ 19,978,289
LEVY BOCC	\$ 1,259,873	\$ 944,052	\$ -	\$ 396,707	\$ 2,600,632
Bronson	\$ 35,994	\$ -	\$ -	\$ -	\$ 35,994
Cedar Key	\$ 30,493	\$ -	\$ -	\$ -	\$ 30,493
Chiefland	\$ 74,705	\$ -	\$ -	\$ -	\$ 74,705
Fanning Springs (part)	\$ 19,559	\$ -	\$ -	\$ -	\$ 19,559
Inglis	\$ 57,183	\$ -	\$ -	\$ -	\$ 57,183
Otter Creek	\$ 4,448	\$ -	\$ -	\$ -	\$ 4,448
Williston	\$ 89,306	\$ -	\$ -	\$ -	\$ 89,306
Yankeetown	\$ 25,977	\$ -	\$ -	\$ -	\$ 25,977
Countywide Total	\$ 1,597,539	\$ 944,052	\$ -	\$ 396,707	\$ 2,938,298
LIBERTY BOCC	\$ 128,314	\$ 241,290	\$ 17,061	\$ 801,839	\$ 1,188,504
Bristol	\$ 18,936	\$ -	\$ -	\$ -	\$ 18,936
Countywide Total	\$ 147,250	\$ 241,290	\$ 17,061	\$ 801,839	\$ 1,207,440
MADISON BOCC	\$ 388,216	\$ 629,798	\$ 18,419	\$ 745,390	\$ 1,781,823
Greenville	\$ 18,130	\$ -	\$ -	\$ -	\$ 18,130
Lee	\$ 8,758	\$ -	\$ -	\$ -	\$ 8,758
Madison	\$ 74,379	\$ -	\$ -	\$ -	\$ 74,379
Countywide Total	\$ 489,483	\$ 629,798	\$ 18,419	\$ 745,390	\$ 1,883,090

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
MANATEE BOCC	\$ 17,172,012	\$ -	\$ -	\$ -	\$ 17,172,012
Anna Maria	\$ 107,935	\$ -	\$ -	\$ -	\$ 107,935
Bradenton	\$ 3,176,332	\$ -	\$ -	\$ -	\$ 3,176,332
Bradenton Beach	\$ 91,271	\$ -	\$ -	\$ -	\$ 91,271
Holmes Beach	\$ 301,134	\$ -	\$ -	\$ -	\$ 301,134
Longboat Key (part)	\$ 153,217	\$ -	\$ -	\$ -	\$ 153,217
Palmetto	\$ 846,225	\$ -	\$ -	\$ -	\$ 846,225
Countywide Total	\$ 21,848,125	\$ -	\$ -	\$ -	\$ 21,848,125
MARION BOCC	\$ 16,382,844	\$ -	\$ -	\$ -	\$ 16,382,844
Bellevue	\$ 215,802	\$ -	\$ -	\$ -	\$ 215,802
Dunnellon	\$ 108,491	\$ -	\$ -	\$ -	\$ 108,491
McIntosh	\$ 23,221	\$ -	\$ -	\$ -	\$ 23,221
Ocala	\$ 2,919,545	\$ -	\$ -	\$ -	\$ 2,919,545
Reddick	\$ 26,814	\$ -	\$ -	\$ -	\$ 26,814
Countywide Total	\$ 19,676,717	\$ -	\$ -	\$ -	\$ 19,676,717
MARTIN BOCC	\$ 11,557,781	\$ -	\$ -	\$ -	\$ 11,557,781
Jupiter Island	\$ 59,140	\$ -	\$ -	\$ -	\$ 59,140
Ocean Breeze Park	\$ 35,024	\$ -	\$ -	\$ -	\$ 35,024
Sewall's Point	\$ 176,993	\$ -	\$ -	\$ -	\$ 176,993
Stuart	\$ 1,402,562	\$ -	\$ -	\$ -	\$ 1,402,562
Countywide Total	\$ 13,231,499	\$ -	\$ -	\$ -	\$ 13,231,499
MIAMI-DADE BOCC	\$ 118,753,548	\$ -	\$ -	\$ -	\$ 118,753,548
Aventura	\$ 1,848,742	\$ -	\$ -	\$ -	\$ 1,848,742
Bal Harbour	\$ 197,193	\$ -	\$ -	\$ -	\$ 197,193
Bay Harbor Islands	\$ 302,620	\$ -	\$ -	\$ -	\$ 302,620
Biscayne Park	\$ 189,947	\$ -	\$ -	\$ -	\$ 189,947
Coral Gables	\$ 2,702,551	\$ -	\$ -	\$ -	\$ 2,702,551
Cutler Bay	\$ 2,446,735	\$ -	\$ -	\$ -	\$ 2,446,735
Doral	\$ 2,046,528	\$ -	\$ -	\$ -	\$ 2,046,528
El Portal	\$ 147,241	\$ -	\$ -	\$ -	\$ 147,241
Florida City	\$ 606,843	\$ -	\$ -	\$ -	\$ 606,843
Golden Beach	\$ 56,129	\$ -	\$ -	\$ -	\$ 56,129
Hialeah	\$ 13,459,298	\$ -	\$ -	\$ -	\$ 13,459,298
Hialeah Gardens	\$ 1,247,660	\$ -	\$ -	\$ -	\$ 1,247,660
Homestead	\$ 3,421,116	\$ -	\$ -	\$ -	\$ 3,421,116
Indian Creek	\$ 3,564	\$ -	\$ -	\$ -	\$ 3,564
Key Biscayne	\$ 677,761	\$ -	\$ -	\$ -	\$ 677,761
Medley	\$ 66,701	\$ -	\$ -	\$ -	\$ 66,701
Miami	\$ 24,648,740	\$ -	\$ -	\$ -	\$ 24,648,740
Miami Beach	\$ 5,513,854	\$ -	\$ -	\$ -	\$ 5,513,854
Miami Gardens	\$ 6,517,459	\$ -	\$ -	\$ -	\$ 6,517,459
Miami Lakes	\$ 1,584,788	\$ -	\$ -	\$ -	\$ 1,584,788
Miami Shores	\$ 663,447	\$ -	\$ -	\$ -	\$ 663,447
Miami Springs	\$ 797,205	\$ -	\$ -	\$ -	\$ 797,205
North Bay	\$ 406,027	\$ -	\$ -	\$ -	\$ 406,027
North Miami	\$ 3,472,790	\$ -	\$ -	\$ -	\$ 3,472,790
North Miami Beach	\$ 2,384,251	\$ -	\$ -	\$ -	\$ 2,384,251
Opa-locka	\$ 907,800	\$ -	\$ -	\$ -	\$ 907,800
Palmetto Bay	\$ 1,492,785	\$ -	\$ -	\$ -	\$ 1,492,785
Pinecrest	\$ 1,157,676	\$ -	\$ -	\$ -	\$ 1,157,676
South Miami	\$ 675,801	\$ -	\$ -	\$ -	\$ 675,801
Sunny Isles Beach	\$ 1,160,586	\$ -	\$ -	\$ -	\$ 1,160,586

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Surfside	\$ 341,227	\$ -	\$ -	\$ -	\$ 341,227
Sweetwater	\$ 846,206	\$ -	\$ -	\$ -	\$ 846,206
Virginia Gardens	\$ 134,531	\$ -	\$ -	\$ -	\$ 134,531
West Miami	\$ 340,514	\$ -	\$ -	\$ -	\$ 340,514
Countywide Total	\$ 201,219,863	\$ -	\$ -	\$ -	\$ 201,219,863
MONROE BOCC	\$ 8,272,336	\$ -	\$ -	\$ -	\$ 8,272,336
Islamorada	\$ 920,729	\$ -	\$ -	\$ -	\$ 920,729
Key Colony Beach	\$ 111,082	\$ -	\$ -	\$ -	\$ 111,082
Key West	\$ 2,996,249	\$ -	\$ -	\$ -	\$ 2,996,249
Layton	\$ 26,510	\$ -	\$ -	\$ -	\$ 26,510
Marathon	\$ 1,331,307	\$ -	\$ -	\$ -	\$ 1,331,307
Countywide Total	\$ 13,658,213	\$ -	\$ -	\$ -	\$ 13,658,213
NASSAU BOCC	\$ 3,253,299	\$ -	\$ -	\$ -	\$ 3,253,299
Callahan	\$ 57,393	\$ -	\$ -	\$ -	\$ 57,393
Fernandina Beach	\$ 580,233	\$ -	\$ -	\$ -	\$ 580,233
Hilliard	\$ 142,950	\$ -	\$ -	\$ -	\$ 142,950
Countywide Total	\$ 4,033,875	\$ -	\$ -	\$ -	\$ 4,033,875
OKALOOSA BOCC	\$ 11,774,242	\$ -	\$ -	\$ -	\$ 11,774,242
Cinco Bayou	\$ 26,171	\$ -	\$ -	\$ -	\$ 26,171
Crestview	\$ 1,448,000	\$ -	\$ -	\$ -	\$ 1,448,000
Destin	\$ 856,429	\$ -	\$ -	\$ -	\$ 856,429
Fort Walton Beach	\$ 1,446,741	\$ -	\$ -	\$ -	\$ 1,446,741
Laurel Hill	\$ 43,105	\$ -	\$ -	\$ -	\$ 43,105
Mary Esther	\$ 285,499	\$ -	\$ -	\$ -	\$ 285,499
Niceville	\$ 930,392	\$ -	\$ -	\$ -	\$ 930,392
Shalimar	\$ 50,592	\$ -	\$ -	\$ -	\$ 50,592
Valparaiso	\$ 449,522	\$ -	\$ -	\$ -	\$ 449,522
Countywide Total	\$ 17,310,693	\$ -	\$ -	\$ -	\$ 17,310,693
OKEECHOBEE BOCC	\$ 1,755,219	\$ 377,986	\$ -	\$ 401,080	\$ 2,534,286
Okeechobee	\$ 262,748	\$ -	\$ -	\$ -	\$ 262,748
Countywide Total	\$ 2,017,967	\$ 377,986	\$ -	\$ 401,080	\$ 2,797,033
ORANGE BOCC	\$ 121,771,513	\$ -	\$ -	\$ -	\$ 121,771,513
Apopka	\$ 5,060,459	\$ -	\$ -	\$ -	\$ 5,060,459
Belle Isle	\$ 738,226	\$ -	\$ -	\$ -	\$ 738,226
Eatonville	\$ 292,337	\$ -	\$ -	\$ -	\$ 292,337
Edgewood	\$ 291,962	\$ -	\$ -	\$ -	\$ 291,962
Maitland	\$ 2,021,080	\$ -	\$ -	\$ -	\$ 2,021,080
Oakland	\$ 241,654	\$ -	\$ -	\$ -	\$ 241,654
Ocoee	\$ 4,326,613	\$ -	\$ -	\$ -	\$ 4,326,613
Orlando	\$ 29,128,457	\$ -	\$ -	\$ -	\$ 29,128,457
Windermere	\$ 338,891	\$ -	\$ -	\$ -	\$ 338,891
Winter Garden	\$ 3,880,849	\$ -	\$ -	\$ -	\$ 3,880,849
Winter Park	\$ 3,567,738	\$ -	\$ -	\$ -	\$ 3,567,738
Countywide Total	\$ 171,659,778	\$ -	\$ -	\$ -	\$ 171,659,778
OSCEOLA BOCC	\$ 14,738,809	\$ -	\$ -	\$ -	\$ 14,738,809
Kissimmee	\$ 3,734,031	\$ -	\$ -	\$ -	\$ 3,734,031
St. Cloud	\$ 1,994,327	\$ -	\$ -	\$ -	\$ 1,994,327
Countywide Total	\$ 20,467,167	\$ -	\$ -	\$ -	\$ 20,467,167
PALM BEACH BOCC	\$ 68,597,369	\$ -	\$ -	\$ -	\$ 68,597,369
Atlantis	\$ 140,919	\$ -	\$ -	\$ -	\$ 140,919
Belle Glade	\$ 1,127,024	\$ -	\$ -	\$ -	\$ 1,127,024
Boca Raton	\$ 5,588,214	\$ -	\$ -	\$ -	\$ 5,588,214

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Boynton Beach	\$ 4,412,570	\$ -	\$ -	\$ -	\$ 4,412,570
Briny Breeze	\$ 27,143	\$ -	\$ -	\$ -	\$ 27,143
Cloud Lake	\$ 11,332	\$ -	\$ -	\$ -	\$ 11,332
Delray Beach	\$ 4,202,475	\$ -	\$ -	\$ -	\$ 4,202,475
Glen Ridge	\$ 18,183	\$ -	\$ -	\$ -	\$ 18,183
Golf	\$ 17,722	\$ -	\$ -	\$ -	\$ 17,722
Greenacres	\$ 2,132,564	\$ -	\$ -	\$ -	\$ 2,132,564
Gulf Stream	\$ 46,380	\$ -	\$ -	\$ -	\$ 46,380
Haverhill	\$ 105,673	\$ -	\$ -	\$ -	\$ 105,673
Highland Beach	\$ 274,196	\$ -	\$ -	\$ -	\$ 274,196
Hypoluxo	\$ 159,893	\$ -	\$ -	\$ -	\$ 159,893
Juno Beach	\$ 240,860	\$ -	\$ -	\$ -	\$ 240,860
Jupiter	\$ 3,319,540	\$ -	\$ -	\$ -	\$ 3,319,540
Jupiter Inlet Colony	\$ 24,376	\$ -	\$ -	\$ -	\$ 24,376
Lake Clarke Shores	\$ 224,851	\$ -	\$ -	\$ -	\$ 224,851
Lake Park	\$ 600,702	\$ -	\$ -	\$ -	\$ 600,702
Lake Worth	\$ 2,383,109	\$ -	\$ -	\$ -	\$ 2,383,109
Lantana	\$ 639,572	\$ -	\$ -	\$ -	\$ 639,572
Loxahatchee Groves	\$ 212,729	\$ -	\$ -	\$ -	\$ 212,729
Manalapan	\$ 23,651	\$ -	\$ -	\$ -	\$ 23,651
Mangonia Park	\$ 146,256	\$ -	\$ -	\$ -	\$ 146,256
North Palm Beach	\$ 819,097	\$ -	\$ -	\$ -	\$ 819,097
Ocean Ridge	\$ 111,339	\$ -	\$ -	\$ -	\$ 111,339
Pahokee	\$ 404,377	\$ -	\$ -	\$ -	\$ 404,377
Palm Beach	\$ 635,750	\$ -	\$ -	\$ -	\$ 635,750
Palm Beach Gardens	\$ 3,290,157	\$ -	\$ -	\$ -	\$ 3,290,157
Palm Beach Shores	\$ 93,617	\$ -	\$ -	\$ -	\$ 93,617
Palm Springs	\$ 1,023,921	\$ -	\$ -	\$ -	\$ 1,023,921
Riviera Beach	\$ 2,266,500	\$ -	\$ -	\$ -	\$ 2,266,500
Royal Palm Beach	\$ 2,055,549	\$ -	\$ -	\$ -	\$ 2,055,549
South Bay	\$ 182,358	\$ -	\$ -	\$ -	\$ 182,358
South Palm Beach	\$ 100,337	\$ -	\$ -	\$ -	\$ 100,337
Tequesta	\$ 386,853	\$ -	\$ -	\$ -	\$ 386,853
Wellington	\$ 3,624,107	\$ -	\$ -	\$ -	\$ 3,624,107
West Palm Beach	\$ 6,772,950	\$ -	\$ -	\$ -	\$ 6,772,950
Countywide Total	\$ 116,444,215	\$ -	\$ -	\$ -	\$ 116,444,215
PASCO BOCC	\$ 22,126,608	\$ -	\$ -	\$ -	\$ 22,126,608
Dade City	\$ 362,212	\$ -	\$ -	\$ -	\$ 362,212
New Port Richey	\$ 856,298	\$ -	\$ -	\$ -	\$ 856,298
Port Richey	\$ 162,059	\$ -	\$ -	\$ -	\$ 162,059
St. Leo	\$ 73,639	\$ -	\$ -	\$ -	\$ 73,639
San Antonio	\$ 50,273	\$ -	\$ -	\$ -	\$ 50,273
Zephyrhills	\$ 647,298	\$ -	\$ -	\$ -	\$ 647,298
Countywide Total	\$ 24,278,387	\$ -	\$ -	\$ -	\$ 24,278,387
PINELLAS BOCC	\$ 35,764,412	\$ -	\$ -	\$ -	\$ 35,764,412
Belleair	\$ 208,826	\$ -	\$ -	\$ -	\$ 208,826
Belleair Beach	\$ 80,961	\$ -	\$ -	\$ -	\$ 80,961
Belleair Bluffs	\$ 110,635	\$ -	\$ -	\$ -	\$ 110,635
Belleair Shore	\$ 3,627	\$ -	\$ -	\$ -	\$ 3,627
Clearwater	\$ 5,540,315	\$ -	\$ -	\$ -	\$ 5,540,315
Dunedin	\$ 1,886,690	\$ -	\$ -	\$ -	\$ 1,886,690
Gulfport	\$ 637,763	\$ -	\$ -	\$ -	\$ 637,763

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Indian Rocks Beach	\$ 262,531	\$ -	\$ -	\$ -	\$ 262,531
Indian Shores	\$ 90,029	\$ -	\$ -	\$ -	\$ 90,029
Kenneth City	\$ 225,754	\$ -	\$ -	\$ -	\$ 225,754
Largo	\$ 3,796,151	\$ -	\$ -	\$ -	\$ 3,796,151
Madeira Beach	\$ 223,033	\$ -	\$ -	\$ -	\$ 223,033
North Redington Beach	\$ 76,427	\$ -	\$ -	\$ -	\$ 76,427
Oldsmar	\$ 696,104	\$ -	\$ -	\$ -	\$ 696,104
Pinellas Park	\$ 2,466,919	\$ -	\$ -	\$ -	\$ 2,466,919
Redington Beach	\$ 80,457	\$ -	\$ -	\$ -	\$ 80,457
Redington Shores	\$ 126,152	\$ -	\$ -	\$ -	\$ 126,152
Safety Harbor	\$ 891,932	\$ -	\$ -	\$ -	\$ 891,932
St. Petersburg	\$ 12,512,487	\$ -	\$ -	\$ -	\$ 12,512,487
St. Pete Beach	\$ 494,835	\$ -	\$ -	\$ -	\$ 494,835
Seminole	\$ 951,582	\$ -	\$ -	\$ -	\$ 951,582
South Pasadena	\$ 266,260	\$ -	\$ -	\$ -	\$ 266,260
Tarpon Springs	\$ 1,232,905	\$ -	\$ -	\$ -	\$ 1,232,905
Treasure Island	\$ 383,343	\$ -	\$ -	\$ -	\$ 383,343
Countywide Total	\$ 69,010,131	\$ -	\$ -	\$ -	\$ 69,010,131
POLK BOCC	\$ 24,709,661	\$ -	\$ -	\$ -	\$ 24,709,661
Auburndale	\$ 683,523	\$ -	\$ -	\$ -	\$ 683,523
Bartow	\$ 820,442	\$ -	\$ -	\$ -	\$ 820,442
Davenport	\$ 134,337	\$ -	\$ -	\$ -	\$ 134,337
Dundee	\$ 160,689	\$ -	\$ -	\$ -	\$ 160,689
Eagle Lake	\$ 137,601	\$ -	\$ -	\$ -	\$ 137,601
Fort Meade	\$ 280,852	\$ -	\$ -	\$ -	\$ 280,852
Frostproof	\$ 138,283	\$ -	\$ -	\$ -	\$ 138,283
Haines City	\$ 913,426	\$ -	\$ -	\$ -	\$ 913,426
Highland Park	\$ 12,177	\$ -	\$ -	\$ -	\$ 12,177
Hillcrest Heights	\$ 12,274	\$ -	\$ -	\$ -	\$ 12,274
Lake Alfred	\$ 225,373	\$ -	\$ -	\$ -	\$ 225,373
Lake Hamilton	\$ 67,656	\$ -	\$ -	\$ -	\$ 67,656
Lake Wales	\$ 636,471	\$ -	\$ -	\$ -	\$ 636,471
Lakeland	\$ 4,586,515	\$ -	\$ -	\$ -	\$ 4,586,515
Mulberry	\$ 163,611	\$ -	\$ -	\$ -	\$ 163,611
Polk City	\$ 82,073	\$ -	\$ -	\$ -	\$ 82,073
Winter Haven	\$ 1,678,681	\$ -	\$ -	\$ -	\$ 1,678,681
Countywide Total	\$ 35,443,644	\$ -	\$ -	\$ -	\$ 35,443,644
PUTNAM BOCC	\$ 2,380,936	\$ -	\$ -	\$ 458,465	\$ 2,839,401
Crescent City	\$ 59,629	\$ -	\$ -	\$ -	\$ 59,629
Interlachen	\$ 53,680	\$ -	\$ -	\$ -	\$ 53,680
Palatka	\$ 385,341	\$ -	\$ -	\$ -	\$ 385,341
Pomona Park	\$ 27,463	\$ -	\$ -	\$ -	\$ 27,463
Welaka	\$ 25,318	\$ -	\$ -	\$ -	\$ 25,318
Countywide Total	\$ 2,932,367	\$ -	\$ -	\$ 458,465	\$ 3,390,832
ST. JOHNS BOCC	\$ 11,714,994	\$ -	\$ -	\$ -	\$ 11,714,994
Hastings	\$ 36,581	\$ -	\$ -	\$ -	\$ 36,581
St. Augustine	\$ 907,094	\$ -	\$ -	\$ -	\$ 907,094
St. Augustine Beach	\$ 419,124	\$ -	\$ -	\$ -	\$ 419,124
Countywide Total	\$ 13,077,793	\$ -	\$ -	\$ -	\$ 13,077,793
ST. LUCIE BOCC	\$ 6,621,781	\$ -	\$ -	\$ -	\$ 6,621,781
Fort Pierce	\$ 1,420,080	\$ -	\$ -	\$ -	\$ 1,420,080
Port St. Lucie	\$ 4,990,049	\$ -	\$ -	\$ -	\$ 4,990,049

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
St. Lucie Village	\$ 20,475	\$ -	\$ -	\$ -	\$ 20,475
Countywide Total	\$ 13,052,385	\$ -	\$ -	\$ -	\$ 13,052,385
SANTA ROSA BOCC	\$ 5,631,749	\$ -	\$ -	\$ -	\$ 5,631,749
Gulf Breeze	\$ 238,024	\$ -	\$ -	\$ -	\$ 238,024
Jay	\$ 22,360	\$ -	\$ -	\$ -	\$ 22,360
Milton	\$ 324,298	\$ -	\$ -	\$ -	\$ 324,298
Countywide Total	\$ 6,216,431	\$ -	\$ -	\$ -	\$ 6,216,431
SARASOTA BOCC	\$ 22,763,521	\$ -	\$ -	\$ -	\$ 22,763,521
Longboat Key (part)	\$ 332,871	\$ -	\$ -	\$ -	\$ 332,871
North Port	\$ 3,689,238	\$ -	\$ -	\$ -	\$ 3,689,238
Sarasota	\$ 3,516,483	\$ -	\$ -	\$ -	\$ 3,516,483
Venice	\$ 1,445,352	\$ -	\$ -	\$ -	\$ 1,445,352
Countywide Total	\$ 31,747,465	\$ -	\$ -	\$ -	\$ 31,747,465
SEMINOLE BOCC	\$ 20,205,655	\$ -	\$ -	\$ -	\$ 20,205,655
Altamonte Springs	\$ 2,453,625	\$ -	\$ -	\$ -	\$ 2,453,625
Casselberry	\$ 1,426,130	\$ -	\$ -	\$ -	\$ 1,426,130
Lake Mary	\$ 841,185	\$ -	\$ -	\$ -	\$ 841,185
Longwood	\$ 797,097	\$ -	\$ -	\$ -	\$ 797,097
Oviedo	\$ 1,929,805	\$ -	\$ -	\$ -	\$ 1,929,805
Sanford	\$ 3,096,759	\$ -	\$ -	\$ -	\$ 3,096,759
Winter Springs	\$ 1,976,483	\$ -	\$ -	\$ -	\$ 1,976,483
Countywide Total	\$ 32,726,739	\$ -	\$ -	\$ -	\$ 32,726,739
SUMTER BOCC	\$ 4,193,032	\$ -	\$ 98,409	\$ -	\$ 4,291,441
Bushnell	\$ 119,968	\$ -	\$ -	\$ -	\$ 119,968
Center Hill	\$ 46,601	\$ -	\$ -	\$ -	\$ 46,601
Coleman	\$ 32,585	\$ -	\$ -	\$ -	\$ 32,585
Webster	\$ 39,669	\$ -	\$ -	\$ -	\$ 39,669
Wildwood	\$ 244,136	\$ -	\$ -	\$ -	\$ 244,136
Countywide Total	\$ 4,675,991	\$ -	\$ 98,409	\$ -	\$ 4,774,400
SUWANNEE BOCC	\$ 1,283,479	\$ 891,705	\$ -	\$ 694,927	\$ 2,870,111
Branford	\$ 24,046	\$ -	\$ -	\$ -	\$ 24,046
Live Oak	\$ 227,784	\$ -	\$ -	\$ -	\$ 227,784
Countywide Total	\$ 1,535,309	\$ 891,705	\$ -	\$ 694,927	\$ 3,121,941
TAYLOR BOCC	\$ 847,785	\$ 322,189	\$ 32,170	\$ 374,796	\$ 1,576,940
Perry	\$ 323,491	\$ -	\$ -	\$ -	\$ 323,491
Countywide Total	\$ 1,171,276	\$ 322,189	\$ 32,170	\$ 374,796	\$ 1,900,431
UNION BOCC	\$ 198,693	\$ 393,910	\$ 49,008	\$ 1,069,119	\$ 1,710,730
Lake Butler	\$ 38,085	\$ -	\$ -	\$ -	\$ 38,085
Raiford	\$ 5,224	\$ -	\$ -	\$ -	\$ 5,224
Worthington Springs	\$ 8,595	\$ -	\$ -	\$ -	\$ 8,595
Countywide Total	\$ 250,597	\$ 393,910	\$ 49,008	\$ 1,069,119	\$ 1,762,634
VOLUSIA BOCC	\$ 16,456,787	\$ -	\$ -	\$ -	\$ 16,456,787
Daytona Beach	\$ 2,860,366	\$ -	\$ -	\$ -	\$ 2,860,366
Daytona Beach Shores	\$ 240,350	\$ -	\$ -	\$ -	\$ 240,350
DeBary	\$ 822,722	\$ -	\$ -	\$ -	\$ 822,722
DeLand	\$ 1,190,689	\$ -	\$ -	\$ -	\$ 1,190,689
Deltona	\$ 3,699,155	\$ -	\$ -	\$ -	\$ 3,699,155
Edgewater	\$ 939,188	\$ -	\$ -	\$ -	\$ 939,188
Flagler Beach (part)	\$ 3,336	\$ -	\$ -	\$ -	\$ 3,336
Holly Hill	\$ 564,154	\$ -	\$ -	\$ -	\$ 564,154
Lake Helen	\$ 126,343	\$ -	\$ -	\$ -	\$ 126,343
New Smyrna Beach	\$ 1,029,402	\$ -	\$ -	\$ -	\$ 1,029,402

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Oak Hill	\$ 87,097	\$ -	\$ -	\$ -	\$ 87,097
Orange City	\$ 453,922	\$ -	\$ -	\$ -	\$ 453,922
Ormond Beach	\$ 1,792,245	\$ -	\$ -	\$ -	\$ 1,792,245
Pierson	\$ 116,378	\$ -	\$ -	\$ -	\$ 116,378
Ponce Inlet	\$ 143,376	\$ -	\$ -	\$ -	\$ 143,376
Port Orange	\$ 2,490,512	\$ -	\$ -	\$ -	\$ 2,490,512
South Daytona	\$ 593,962	\$ -	\$ -	\$ -	\$ 593,962
Countywide Total	\$ 33,609,983	\$ -	\$ -	\$ -	\$ 33,609,983
WAKULLA BOCC	\$ 891,074	\$ 724,312	\$ 29,910	\$ 441,012	\$ 2,086,307
St. Marks	\$ 10,020	\$ -	\$ -	\$ -	\$ 10,020
Sopchoppy	\$ 12,967	\$ -	\$ -	\$ -	\$ 12,967
Countywide Total	\$ 914,060	\$ 724,312	\$ 29,910	\$ 441,012	\$ 2,109,294
WALTON BOCC	\$ 6,115,796	\$ -	\$ -	\$ -	\$ 6,115,796
DeFuniak Springs	\$ 578,308	\$ -	\$ -	\$ -	\$ 578,308
Freeport	\$ 170,825	\$ -	\$ -	\$ -	\$ 170,825
Paxton	\$ 83,653	\$ -	\$ -	\$ -	\$ 83,653
Countywide Total	\$ 6,948,582	\$ -	\$ -	\$ -	\$ 6,948,582
WASHINGTON BOCC	\$ 675,748	\$ 572,209	\$ 24,446	\$ 727,990	\$ 2,000,393
Caryville	\$ 7,612	\$ -	\$ -	\$ -	\$ 7,612
Chipley	\$ 116,332	\$ -	\$ -	\$ -	\$ 116,332
Ebro	\$ 8,167	\$ -	\$ -	\$ -	\$ 8,167
Vernon	\$ 23,260	\$ -	\$ -	\$ -	\$ 23,260
Wausau	\$ 14,374	\$ -	\$ -	\$ -	\$ 14,374
Countywide Total	\$ 845,493	\$ 572,209	\$ 24,446	\$ 727,990	\$ 2,170,138
STATEWIDE TOTALS	\$ 1,512,480,000	\$ 15,307,000	\$ 592,958	\$ 17,345,002	\$ 1,545,724,960

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) These revised estimates are based on the results of the March 2010 General Revenue Estimating Conference and do not include any potential fiscal impacts of events, which occurred subsequent to that conference (e.g., the Deepwater Horizon oil spill).

Miami-Dade County Lake Belt Mitigation Fee

Section 373.41492, Florida Statutes

Brief Overview

A mitigation fee is imposed on each ton of limerock and sand, extracted in raw, processed, or manufactured form, by any person who engages in the business of extracting such material from within the Miami-Dade County Lake Belt Area and certain sections of two separate townships. The fee shall be 24 cents per ton from January 1, 2009 to December 31, 2011, and increase to 45 cents per ton thereafter. The proceeds shall be used for acquiring environmentally sensitive lands and for restoration, maintenance, and other environmental purposes.

General Law Amendments

Chapter 2010-205, L.O.F., (CS/CS/CS/SB 550) and Chapter 2010-225, L.O.F., (CS/CS/CS/HB 1271) increase the mitigation fee from the current rate of 24 cents per ton to 45 cents per ton beginning close of business on December 31, 2011. In addition, the legislation suspends the annual increase in the mitigation fee after December 31, 2011 and increases the frequency of an interagency committee report submitted to the Legislature. These changes were effective on July 1, 2010.

Eligibility Requirements

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

Administrative Procedures

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

Each January 1st, beginning January 1, 2010, through December 31, 2011, the fee shall be increased by 2.1 percent, plus a cost growth index. The cost growth index shall be the percentage change in the weighted average of the Employment Cost Index for All Civilian Workers (i.e., ecu 100011) and the percentage change in the Producer Price Index for All Commodities (i.e., WPU 00000000), both

issued by the U.S. Department of Labor for the most recent 12 month period ending on September 30th compared to the weighted average of these indices for the previous year. The weighted average shall be calculated as 0.6 times the percentage change in the Employment Cost Index for All Civilian Workers plus 0.4 times the percentage change in the Producer Price Index for All Commodities.

An interagency committee, consisting of representatives from the Miami-Dade County Department of Environmental Resource Management, the Florida Department of Environmental Protection, the South Florida Water Management District, and the Florida Fish and Wildlife Conservation Commission, shall be established. Additionally, the limerock mining industry shall select a representative to serve as a nonvoting member. At the discretion of the committee, additional members may be added to represent federal regulatory, environmental, and fish and wildlife agencies.

This interagency committee shall annually prepare and submit to the South Florida Water Management District's governing board a report evaluating the mitigation costs and revenues generated by the mitigation fee. No sooner than January 31, 2010, and no more frequently than every 2 years thereafter, the committee shall submit to the Legislature a report recommending any needed adjustments to the mitigation fee, including the annual cost escalator.

Distribution of Proceeds

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

Authorized Uses

Expenditures of the mitigation fee must be approved by the interagency committee. The fee proceeds must be used to conduct mitigation activities that are appropriate to offset the loss of value and functions of wetlands as a result of mining activities. The proceeds must be used in a manner consistent with the recommendations contained in the reports submitted to the Legislature by the Miami-Dade County Lake Belt Plan Implementation Committee and adopted under s. 373.4149, F.S. Such mitigation may include the purchase, enhancement, restoration, and management of wetlands and uplands, the purchase of mitigation credit from a permitted mitigation bank, and any structural modifications to the existing drainage system to enhance the hydrology of the Miami-Dade County Lake Belt Area. Funds may also be used to reimburse other funding sources, including the Save Our Rivers Land Acquisition Program, the Internal Improvement Trust Fund, the South Florida Water Management District and Miami-Dade County, for the purchase of lands that were acquired in areas appropriate for mitigation due to rock mining and to reimburse governmental agencies that exchanged land under s. 373.4149, F.S., for mitigation due to rock mining.

Relevant Attorney General Opinions

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

Prior Years' Revenues

A summary of prior years' distributions is available.¹

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

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Miami-Dade County Lake Belt Water Treatment Plant Upgrade Fee

Section 373.41492, Florida Statutes

Brief Overview

A water treatment plant upgrade fee is imposed on each ton of limerock and sand, extracted in raw, processed, or manufactured form, by any person who engages in the business of extracting such material from within the Miami-Dade County Lake Belt Area and certain sections of two separate townships. Beginning January 1, 2007, the fee shall be 15 cents per ton, and the proceeds shall be used to upgrade a water treatment plant that treats water coming from the Northwest Wellfield in Miami-Dade County.

General Law Amendments

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Eligibility Requirements

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

Administrative Procedures

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

Distribution of Proceeds

The fee proceeds, less administrative costs, must be transferred by the Department of Revenue to a trust fund established by Miami-Dade County.

Authorized Uses

The fee proceeds shall be used solely to upgrade a water treatment plant that treats water coming from the Northwest Wellfield in Miami-Dade County and includes those works necessary to treat or filter a surface water source or supply or both.

Relevant Attorney General Opinions

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

Prior Years' Revenues

A summary of prior years' distributions is available.¹

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

Mobile Home License Tax

Sections 320.08, 320.08015, and 320.081, Florida Statutes

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.¹ 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

There were no general law amendments resulting from the 2010 Regular Legislative Session.

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.² 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 monthly to counties, municipalities, or school districts.

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

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

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 the following legal opinions relevant 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

The full texts of these opinions are available via a searchable on-line database.³ 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.

Prior Years' Revenues

A summary of prior years' distributions is available.⁴

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

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

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.¹ 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 bonded indebtedness.

General Law Amendments

Chapter 2010-255, L.O.F., (HB 1121) amends the special act (i.e., Chapter 2006-348, L.O.F.), which created the Town of Grant-Valkaria in Brevard County to provide that additional revenue sources be considered for the purpose of qualifying for state revenue sharing (i.e., the Local Government-Half-cent Sales Tax and Municipal Revenue Sharing). Total state revenue sharing gains to the Town of Grant-Valkaria (i.e., estimates of \$227,000 in FY 2010-11 and \$215,000 in FY 2011-12) will result in equal total revenue losses spread across numerous other local governments. This change became effective on May 26, 2010.

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.² 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

1. Chapter 72-360, L.O.F.
2. Section 218.23(1), F.S.

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

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 2011, as determined by the DOR, is also noted.

1.3409 percent of sales and use tax collections⁴ = 70.98 percent of total program funding

One-cent municipal fuel tax on motor fuel⁵ = 29.01 percent of total program funding

12.5 percent of state alternative fuel user decal fee collections⁶ = 0.01 percent of total program funding

Once each fiscal year, the DOR shall compute apportionment factors for use during the fiscal year.⁷ The computation shall be made prior to July 25th of each fiscal year and shall be based upon information submitted and certified to the DOR prior to June 1st of each year. Except in the case of error, the apportionment factors 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.

Distribution of Proceeds

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

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

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

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

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

7. Section 218.26, F.S.

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

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 Family Services are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.⁹

Derived Municipal Sales Tax Collections

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

Municipality's Relative Ability to Raise Revenue

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

9. Section 186.901, F.S.

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

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

Adjustment for a Metropolitan or Consolidated Government

For a metropolitan or consolidated government, as provided in Section 3, 6(e) or (f), Art. VIII, 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.¹⁰

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

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

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

Section 218.245(3), F.S. Distribution

This distribution was authorized in ch. 2004-265, L.O.F. A prior year's law, ch. 2003-402, L.O.F., which addressed state funding of the judicial system, included reductions in the proportion of state sales and use taxes transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and Revenue Sharing Trust Fund for Counties and an increase in the proportion of state sales and use

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

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

Each eligible local government's allocation 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.

In summary, the distribution to an eligible municipality is determined by the following procedure.¹¹ 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 the 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.

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

According to the DOR, municipalities may assume that 29.01 percent of their estimated 2011 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.¹² 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.¹³ Consequently, it is possible that some portion of a municipality's growth monies will become available as a pledge for bonded indebtedness.

Relevant Attorney General Opinions

Florida's Attorney General has issued the following legal opinions relevant 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
2007-09	Municipalities, minimum millage

The full texts of these opinions are available via a searchable on-line database.¹⁴ Local government officials seeking more clarification should review the opinions in their entirety. The 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.

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

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

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

Current and Prior Years' Revenues

The table included in this section lists the estimated distributions to municipal governments for state fiscal year 2011, and these figures represent a 100 percent distribution of the estimated monies. A summary of prior years' distributions is available.¹⁵

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

Municipal Revenue Sharing Program						
Revenue Estimates for the State Fiscal Year Ending June 30, 2011						
Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Alachua	Alachua	\$ 49,626	\$ 88,764	\$ 16,049	\$ 36,304	\$ 190,742
Archer	Alachua	\$ 18,029	\$ 33,656	\$ -	\$ 5,087	\$ 56,772
Gainesville	Alachua	\$ 1,100,340	\$ 1,705,342	\$ 343,723	\$ 514,799	\$ 3,664,203
Hawthorne	Alachua	\$ 21,367	\$ 19,443	\$ 594	\$ 5,963	\$ 47,367
High Springs	Alachua	\$ 55,311	\$ 50,973	\$ 3,963	\$ 20,162	\$ 130,409
LaCrosse	Alachua	\$ 3,761	\$ 546	\$ 107	\$ 839	\$ 5,253
Micanopy	Alachua	\$ 9,869	\$ 9,238	\$ -	\$ 2,641	\$ 21,749
Newberry	Alachua	\$ 20,259	\$ 46,838	\$ 18,266	\$ 20,407	\$ 105,770
Waldo	Alachua	\$ 13,057	\$ 27,207	\$ -	\$ 3,472	\$ 43,736
Glen St. Mary	Baker	\$ 13,069	\$ 5,756	\$ -	\$ 1,058	\$ 19,883
Macclenny	Baker	\$ 53,341	\$ 79,062	\$ 8,002	\$ 14,544	\$ 154,949
Callaway	Bay	\$ 35,468	\$ 405,907	\$ 15,381	\$ 85,149	\$ 541,905
Lynn Haven	Bay	\$ 47,769	\$ 285,682	\$ 39,866	\$ 96,525	\$ 469,842
Mexico Beach	Bay	\$ 6,978	\$ 13,927	\$ 903	\$ 7,733	\$ 29,541
Panama City	Bay	\$ 510,541	\$ 605,083	\$ 449	\$ 216,824	\$ 1,332,897
Panama City Beach	Bay	\$ 90,906	\$ 18,273	\$ 51,241	\$ 78,160	\$ 238,580
Parker	Bay	\$ 32,217	\$ 121,916	\$ -	\$ 27,016	\$ 181,149
Springfield	Bay	\$ 65,328	\$ 385,113	\$ -	\$ 51,429	\$ 501,870
Brooker	Bradford	\$ 5,183	\$ 8,819	\$ 692	\$ 1,229	\$ 15,923
Hampton	Bradford	\$ 7,757	\$ 6,907	\$ 3,168	\$ 1,471	\$ 19,303
Lawtey	Bradford	\$ 13,179	\$ 13,879	\$ -	\$ 2,093	\$ 29,151
Starke	Bradford	\$ 125,408	\$ 40,777	\$ 1,775	\$ 18,901	\$ 186,861
Cape Canaveral	Brevard	\$ 62,081	\$ 119,049	\$ 9,668	\$ 39,436	\$ 230,234
Cocoa	Brevard	\$ 327,756	\$ 207,008	\$ -	\$ 62,931	\$ 597,695
Cocoa Beach	Brevard	\$ 239,157	\$ 36,241	\$ -	\$ 47,464	\$ 322,862
Grant-Valkaria	Brevard	\$ -	\$ 61,684	\$ -	\$ 14,777	\$ 76,461
Indialantic	Brevard	\$ 54,072	\$ 11,654	\$ -	\$ 11,095	\$ 76,820
Indian Harbour Beach	Brevard	\$ 41,142	\$ 114,964	\$ 9,424	\$ 32,383	\$ 197,913
Malabar	Brevard	\$ 4,704	\$ 38,548	\$ 4,410	\$ 10,602	\$ 58,264
Melbourne	Brevard	\$ 731,356	\$ 998,709	\$ 117,630	\$ 290,425	\$ 2,138,120
Melbourne Beach	Brevard	\$ 19,175	\$ 40,996	\$ 1,107	\$ 12,270	\$ 73,548
Melbourne Village	Brevard	\$ 1,852	\$ 8,627	\$ 1,512	\$ 2,703	\$ 14,694
Palm Bay	Brevard	\$ 91,142	\$ 1,891,539	\$ 362,275	\$ 380,155	\$ 2,725,111
Palm Shores	Brevard	\$ 943	\$ 8,950	\$ 3,003	\$ 3,589	\$ 16,486
Rockledge	Brevard	\$ 155,640	\$ 299,063	\$ 75,862	\$ 95,188	\$ 625,753
Satellite Beach	Brevard	\$ 109,567	\$ 122,350	\$ 7,527	\$ 40,226	\$ 279,670
Titusville	Brevard	\$ 518,566	\$ 622,507	\$ 69,152	\$ 169,173	\$ 1,379,397
West Melbourne	Brevard	\$ 34,950	\$ 159,950	\$ 55,643	\$ 61,937	\$ 312,480
Coconut Creek	Broward	\$ 21,380	\$ 808,863	\$ 152,781	\$ 206,190	\$ 1,189,214
Cooper City	Broward	\$ 22,887	\$ 599,098	\$ 61,659	\$ 128,554	\$ 812,198
Coral Springs	Broward	\$ 49,420	\$ 2,248,352	\$ 375,420	\$ 551,617	\$ 3,224,809
Dania Beach	Broward	\$ 201,595	\$ 178,011	\$ 93,926	\$ 121,614	\$ 595,146
Davie	Broward	\$ 166,836	\$ 1,292,312	\$ 283,857	\$ 394,475	\$ 2,137,480
Deerfield Beach	Broward	\$ 306,407	\$ 940,271	\$ 202,372	\$ 313,296	\$ 1,762,346
Fort Lauderdale	Broward	\$ 3,196,503	\$ 393,819	\$ 181,915	\$ 770,476	\$ 4,542,712
Hallandale Beach	Broward	\$ 491,404	\$ 272,633	\$ 43,225	\$ 163,573	\$ 970,834
Hillsboro Beach	Broward	\$ 3,190	\$ 21,499	\$ 4,041	\$ 9,515	\$ 38,245
Hollywood	Broward	\$ 2,090,384	\$ 1,094,500	\$ 169,786	\$ 612,550	\$ 3,967,220
Lauderdale-by-the-Sea	Broward	\$ 58,784	\$ 12,584	\$ 12,591	\$ 25,037	\$ 108,996
Lauderdale Lakes	Broward	\$ 210,740	\$ 556,914	\$ 112,515	\$ 137,834	\$ 1,018,002
Lauderhill	Broward	\$ 183,519	\$ 1,116,853	\$ 276,266	\$ 276,536	\$ 1,853,174
Lazy Lake	Broward	\$ 3,320	\$ 43	\$ -	\$ 175	\$ 3,539
Lighthouse Point	Broward	\$ 176,544	\$ 45,186	\$ 2,570	\$ 47,148	\$ 271,448
Margate	Broward	\$ 247,098	\$ 1,014,019	\$ 119,722	\$ 231,805	\$ 1,612,644
Miramar	Broward	\$ 284,110	\$ 984,076	\$ 536,361	\$ 482,033	\$ 2,286,580
North Lauderdale	Broward	\$ 8,186	\$ 787,638	\$ 205,596	\$ 180,922	\$ 1,182,342
Oakland Park	Broward	\$ 398,752	\$ 282,181	\$ 141,016	\$ 180,725	\$ 1,002,674
Parkland	Broward	\$ 511	\$ 211,574	\$ 100,083	\$ 101,976	\$ 414,144
Pembroke Park	Broward	\$ 112,788	\$ 5,945	\$ 7,234	\$ 26,359	\$ 152,327
Pembroke Pines	Broward	\$ 320,564	\$ 2,182,935	\$ 526,587	\$ 646,731	\$ 3,676,817
Plantation	Broward	\$ 444,753	\$ 1,246,947	\$ 152,517	\$ 366,610	\$ 2,210,827
Pompano Beach	Broward	\$ 918,495	\$ 756,933	\$ 224,765	\$ 427,051	\$ 2,327,244
Sea Ranch Lakes	Broward	\$ 59,037	\$ 765	\$ -	\$ 3,123	\$ 62,925
Southwest Ranches	Broward	\$ -	\$ 148,796	\$ -	\$ 36,320	\$ 185,116
Sunrise	Broward	\$ 173,630	\$ 1,562,011	\$ 232,770	\$ 385,405	\$ 2,353,816
Tamarac	Broward	\$ 96,778	\$ 1,098,792	\$ 171,341	\$ 256,085	\$ 1,622,996

Municipal Revenue Sharing Program						
Revenue Estimates for the State Fiscal Year Ending June 30, 2011						
Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
West Park	Broward	\$ -	\$ 349,344	\$ -	\$ 59,303	\$ 408,647
Weston	Broward	\$ -	\$ 734,078	\$ 228,048	\$ 265,639	\$ 1,227,765
Wilton Manors	Broward	\$ 350,732	\$ 14,698	\$ -	\$ 55,316	\$ 420,745
Altha	Calhoun	\$ 7,411	\$ 25,570	\$ -	\$ 1,115	\$ 34,096
Blountstown	Calhoun	\$ 57,485	\$ 25,265	\$ -	\$ 4,790	\$ 87,540
Punta Gorda	Charlotte	\$ 146,243	\$ 290,244	\$ -	\$ 86,327	\$ 522,815
Crystal River	Citrus	\$ 95,471	\$ 82,517	\$ -	\$ 14,097	\$ 192,085
Inverness	Citrus	\$ 119,126	\$ 158,993	\$ -	\$ 28,070	\$ 306,189
Green Cove Springs	Clay	\$ 82,207	\$ 86,797	\$ -	\$ 25,052	\$ 194,056
Keystone Heights	Clay	\$ 26,696	\$ 20,290	\$ -	\$ 5,385	\$ 52,371
Orange Park	Clay	\$ 92,507	\$ 214,419	\$ -	\$ 34,721	\$ 341,647
Penney Farms	Clay	\$ 3,053	\$ 34,801	\$ -	\$ 2,427	\$ 40,281
Everglades	Collier	\$ 9,969	\$ 7,822	\$ -	\$ 4,658	\$ 22,448
Marco Island	Collier	\$ -	\$ 313,452	\$ 4,183	\$ 121,157	\$ 438,793
Naples	Collier	\$ 386,057	\$ 278,555	\$ -	\$ 162,128	\$ 826,740
Fort White	Columbia	\$ 8,215	\$ 13,628	\$ -	\$ 2,349	\$ 24,192
Lake City	Columbia	\$ 241,791	\$ 97,728	\$ -	\$ 49,729	\$ 389,249
Arcadia	DeSoto	\$ 157,477	\$ 58,085	\$ -	\$ 16,249	\$ 231,811
Cross City	Dixie	\$ 60,079	\$ 44,964	\$ -	\$ 3,290	\$ 108,333
Horseshoe Beach	Dixie	\$ 1,856	\$ 2,884	\$ -	\$ 583	\$ 5,323
Atlantic Beach	Duval	\$ 65,115	\$ 223,961	\$ 8,303	\$ 91,451	\$ 388,830
Baldwin	Duval	\$ 21,646	\$ 18,965	\$ 3,787	\$ 10,622	\$ 55,020
Jacksonville	Duval	\$ 5,826,077	\$ 1,493,270	\$ 1,230,840	\$ -	\$ 8,550,187
Jacksonville (Duval)	Duval	\$ -	\$ 9,147,024	\$ 842,287	\$ 2,747,341	\$ 12,736,651
Jacksonville Beach	Duval	\$ 219,174	\$ 271,792	\$ 9,643	\$ 150,548	\$ 651,157
Neptune Beach	Duval	\$ 41,884	\$ 120,975	\$ 2,257	\$ 48,819	\$ 213,936
Century	Escambia	\$ 53,674	\$ 37,553	\$ -	\$ 8,758	\$ 99,984
Pensacola	Escambia	\$ 727,797	\$ 1,208,512	\$ -	\$ 292,063	\$ 2,228,372
Beverly Beach	Flagler	\$ 4,223	\$ 2,419	\$ 560	\$ 1,082	\$ 8,284
Bunnell	Flagler	\$ 38,218	\$ 17,416	\$ -	\$ 5,544	\$ 61,178
Palm Coast	Flagler	\$ -	\$ 1,325,160	\$ -	\$ 156,169	\$ 1,481,329
Flagler Beach	Flagler/Volusia	\$ 23,161	\$ 61,267	\$ 2,581	\$ 11,665	\$ 98,674
Apalachicola	Franklin	\$ 51,929	\$ 26,876	\$ -	\$ 11,528	\$ 90,333
Carrabelle	Franklin	\$ 25,647	\$ 13,071	\$ -	\$ 6,257	\$ 44,975
Chattahoochee	Gadsden	\$ 81,632	\$ 20,315	\$ 1,064	\$ 5,310	\$ 108,321
Greensboro	Gadsden	\$ 9,894	\$ 16,933	\$ 1,966	\$ 1,458	\$ 30,250
Gretna	Gadsden	\$ 11,242	\$ 196,491	\$ -	\$ 3,852	\$ 211,585
Havana	Gadsden	\$ 28,337	\$ 19,857	\$ -	\$ 4,174	\$ 52,367
Midway	Gadsden	\$ -	\$ 44,305	\$ -	\$ 4,330	\$ 48,635
Quincy	Gadsden	\$ 166,567	\$ 53,139	\$ -	\$ 16,032	\$ 235,738
Bell	Gilchrist	\$ 5,992	\$ 3,449	\$ -	\$ 588	\$ 10,029
Trenton	Gilchrist	\$ 22,161	\$ 16,661	\$ 1,541	\$ 2,202	\$ 42,564
Fanning Springs	Gilchrist/Levy	\$ 7,553	\$ 7,022	\$ 1,423	\$ 2,185	\$ 18,183
Moore Haven	Glades	\$ 32,012	\$ 12,379	\$ -	\$ 1,825	\$ 46,216
Port St. Joe	Gulf	\$ 64,183	\$ 12,435	\$ -	\$ 10,170	\$ 86,788
Wewahitchka	Gulf	\$ 23,114	\$ 39,495	\$ -	\$ 4,657	\$ 67,266
Jasper	Hamilton	\$ 59,554	\$ 6,604	\$ -	\$ 3,457	\$ 69,615
Jennings	Hamilton	\$ 12,571	\$ 16,539	\$ 2,682	\$ 1,648	\$ 33,440
White Springs	Hamilton	\$ 13,231	\$ 17,299	\$ -	\$ 1,555	\$ 32,085
Bowling Green	Hardee	\$ 24,763	\$ 46,667	\$ 34,294	\$ 6,550	\$ 112,274
Wauchula	Hardee	\$ 81,340	\$ 30,308	\$ 9,013	\$ 9,676	\$ 130,337
Zolfo Springs	Hardee	\$ 23,025	\$ 24,473	\$ 6,959	\$ 3,473	\$ 57,931
Clewiston	Hendry	\$ 116,479	\$ 64,991	\$ 3,433	\$ 18,016	\$ 202,919
La Belle	Hendry	\$ 56,826	\$ 24,144	\$ 4,804	\$ 11,939	\$ 97,713
Brooksville	Hernando	\$ 175,729	\$ 197,686	\$ -	\$ 28,127	\$ 401,541
Weeki Wachee	Hernando	\$ 2,118	\$ 168	\$ -	\$ 26	\$ 2,312
Avon Park	Highlands	\$ 119,637	\$ 159,617	\$ 2,306	\$ 30,961	\$ 312,521
Lake Placid	Highlands	\$ 53,574	\$ 10,289	\$ -	\$ 6,217	\$ 70,080
Sebring	Highlands	\$ 168,381	\$ 89,615	\$ -	\$ 36,364	\$ 294,360
Plant City	Hillsborough	\$ 332,397	\$ 466,961	\$ 56,057	\$ 197,687	\$ 1,053,103
Tampa	Hillsborough	\$ 4,897,504	\$ 3,693,425	\$ 201,678	\$ 1,998,095	\$ 10,790,702
Temple Terrace	Hillsborough	\$ 205,169	\$ 350,033	\$ 40,134	\$ 140,930	\$ 736,266
Bonifay	Holmes	\$ 46,920	\$ 39,056	\$ -	\$ 4,483	\$ 90,459
Esto	Holmes	\$ 4,617	\$ 11,583	\$ 1,460	\$ 609	\$ 18,269
Noma	Holmes	\$ -	\$ 15,105	\$ 1,659	\$ 369	\$ 17,133
Ponce de Leon	Holmes	\$ 8,741	\$ 5,469	\$ 1,059	\$ 819	\$ 16,088

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2011						
Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Westville	Holmes	\$ 2,077	\$ 10,741	\$ -	\$ 342	\$ 13,160
Fellsmere	Indian River	\$ 16,285	\$ 84,024	\$ 30,067	\$ 24,424	\$ 154,800
Indian River Shores	Indian River	\$ 286	\$ 46,729	\$ 3,125	\$ 18,309	\$ 68,449
Orchid	Indian River	\$ 30	\$ 943	\$ 1,081	\$ 1,458	\$ 3,512
Sebastian	Indian River	\$ 33,165	\$ 360,624	\$ 76,072	\$ 109,614	\$ 579,475
Vero Beach	Indian River	\$ 374,742	\$ 94,344	\$ -	\$ 85,538	\$ 554,625
Alford	Jackson	\$ 7,420	\$ 25,030	\$ -	\$ 1,718	\$ 34,168
Bascom	Jackson	\$ 2,835	\$ 2,155	\$ 249	\$ 386	\$ 5,625
Campbellton	Jackson	\$ 7,330	\$ 3,717	\$ -	\$ 855	\$ 11,902
Cottondale	Jackson	\$ 15,086	\$ 31,905	\$ -	\$ 3,199	\$ 50,190
Graceville	Jackson	\$ 36,420	\$ 47,038	\$ -	\$ 8,752	\$ 92,210
Grand Ridge	Jackson	\$ 10,018	\$ 28,606	\$ 3,134	\$ 3,269	\$ 45,026
Greenwood	Jackson	\$ 8,020	\$ 14,583	\$ 3,647	\$ 2,705	\$ 28,955
Jacob City	Jackson	\$ -	\$ 17,421	\$ 140	\$ 1,040	\$ 18,600
Malone	Jackson	\$ 15,027	\$ 22,857	\$ -	\$ 2,684	\$ 40,568
Marianna	Jackson	\$ 136,106	\$ 62,701	\$ -	\$ 21,805	\$ 220,613
Sneads	Jackson	\$ 24,498	\$ 71,009	\$ -	\$ 6,906	\$ 102,413
Monticello	Jefferson	\$ 50,339	\$ 39,250	\$ -	\$ 10,999	\$ 100,588
Mayo	Lafayette	\$ 18,739	\$ 18,401	\$ -	\$ 1,467	\$ 38,607
Astatula	Lake	\$ 3,333	\$ 36,874	\$ 1,276	\$ 6,196	\$ 47,679
Clermont	Lake	\$ 78,941	\$ 111,228	\$ 101,377	\$ 88,526	\$ 380,071
Eustis	Lake	\$ 182,142	\$ 207,820	\$ 22,589	\$ 69,290	\$ 481,841
Fruitland Park	Lake	\$ 20,503	\$ 58,754	\$ 5,276	\$ 14,714	\$ 99,247
Groveland	Lake	\$ 36,365	\$ 35,948	\$ 24,116	\$ 27,177	\$ 123,606
Howey-in-the-Hills	Lake	\$ 12,376	\$ 4,972	\$ 1,942	\$ 4,582	\$ 23,872
Lady Lake	Lake	\$ 13,366	\$ 274,260	\$ 14,740	\$ 49,463	\$ 351,829
Leesburg	Lake	\$ 309,234	\$ 85,875	\$ 29,731	\$ 75,769	\$ 500,608
Mascotte	Lake	\$ 21,939	\$ 63,723	\$ 11,445	\$ 17,029	\$ 114,136
Minneola	Lake	\$ 15,515	\$ 68,132	\$ 43,186	\$ 34,104	\$ 160,937
Montverde	Lake	\$ 1,908	\$ 27,123	\$ -	\$ 4,510	\$ 33,541
Mount Dora	Lake	\$ 111,030	\$ 92,331	\$ 8,319	\$ 42,573	\$ 254,253
Tavares	Lake	\$ 57,583	\$ 143,514	\$ 34,344	\$ 50,319	\$ 285,760
Umatilla	Lake	\$ 39,637	\$ 28,000	\$ 3,234	\$ 11,086	\$ 81,957
Bonita Springs	Lee	\$ -	\$ 817,741	\$ -	\$ 243,910	\$ 1,061,651
Cape Coral	Lee	\$ 153,484	\$ 2,245,930	\$ 640,299	\$ 866,133	\$ 3,905,847
Fort Myers	Lee	\$ 893,274	\$ 476,770	\$ 136,111	\$ 358,452	\$ 1,864,607
Fort Myers Beach	Lee	\$ -	\$ 114,840	\$ 4,173	\$ 36,204	\$ 155,217
Sanibel	Lee	\$ -	\$ 110,861	\$ 1,177	\$ 33,309	\$ 145,346
Tallahassee	Leon	\$ 1,250,960	\$ 2,144,844	\$ 461,974	\$ 733,578	\$ 4,591,357
Bronson	Levy	\$ 10,844	\$ 19,075	\$ -	\$ 3,302	\$ 33,222
Cedar Key	Levy	\$ 16,864	\$ 6,982	\$ -	\$ 2,644	\$ 26,490
Chiefland	Levy	\$ 64,181	\$ 18,280	\$ -	\$ 6,454	\$ 88,915
Inglis	Levy	\$ 16,801	\$ 20,816	\$ 165	\$ 4,912	\$ 42,694
Otter Creek	Levy	\$ 3,780	\$ 1,068	\$ -	\$ 419	\$ 5,267
Williston	Levy	\$ 47,202	\$ 27,271	\$ -	\$ 7,343	\$ 81,816
Yankeetown	Levy	\$ 5,909	\$ 9,231	\$ -	\$ 2,165	\$ 17,305
Bristol	Liberty	\$ 18,989	\$ 29,087	\$ -	\$ 1,384	\$ 49,460
Greenville	Madison	\$ 23,475	\$ 19,599	\$ -	\$ 1,480	\$ 44,553
Lee	Madison	\$ 5,990	\$ 8,796	\$ 15	\$ 757	\$ 15,558
Madison	Madison	\$ 86,118	\$ 15,919	\$ -	\$ 5,616	\$ 107,653
Anna Maria	Manatee	\$ 13,693	\$ 21,460	\$ -	\$ 8,967	\$ 44,120
Bradenton	Manatee	\$ 376,545	\$ 925,115	\$ 53,880	\$ 258,686	\$ 1,614,226
Bradenton Beach	Manatee	\$ 27,417	\$ 9,653	\$ -	\$ 7,370	\$ 44,440
Holmes Beach	Manatee	\$ 55,071	\$ 56,709	\$ -	\$ 24,424	\$ 136,204
Palmetto	Manatee	\$ 169,179	\$ 130,632	\$ 14,681	\$ 69,031	\$ 383,522
Longboat Key	Manatee/Sarasota	\$ 47,549	\$ 89,878	\$ 622	\$ 39,397	\$ 177,446
Bellevue	Marion	\$ 57,775	\$ 58,904	\$ -	\$ 17,821	\$ 134,500
Dunnellon	Marion	\$ 53,800	\$ 16,475	\$ -	\$ 8,981	\$ 79,257
McIntosh	Marion	\$ 7,411	\$ 7,048	\$ -	\$ 1,979	\$ 16,439
Ocala	Marion	\$ 643,622	\$ 741,273	\$ -	\$ 239,745	\$ 1,624,640
Reddick	Marion	\$ 5,166	\$ 18,464	\$ -	\$ 2,297	\$ 25,927
Jupiter Island	Martin	\$ 2,386	\$ 11,551	\$ -	\$ 4,709	\$ 18,645
Ocean Breeze Park	Martin	\$ 6,147	\$ 10,963	\$ -	\$ 2,867	\$ 19,977
Sewall's Point	Martin	\$ 1,035	\$ 42,879	\$ -	\$ 13,952	\$ 57,866
Stuart	Martin	\$ 276,026	\$ 205,673	\$ -	\$ 115,480	\$ 597,179
Aventura	Miami-Dade	\$ -	\$ 318,911	\$ 93,700	\$ 149,487	\$ 562,098

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2011						
Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Bal Harbour	Miami-Dade	\$ 43,116	\$ 6,908	\$ 972	\$ 15,886	\$ 66,882
Bay Harbor Islands	Miami-Dade	\$ 32,155	\$ 47,537	\$ 7,538	\$ 24,727	\$ 111,957
Biscayne Park	Miami-Dade	\$ 16,156	\$ 50,313	\$ 5,245	\$ 15,756	\$ 87,470
Coral Gables	Miami-Dade	\$ 693,530	\$ 134,974	\$ 30,237	\$ 220,532	\$ 1,079,273
Cutler Bay	Miami-Dade	\$ -	\$ 955,683	\$ -	\$ 200,216	\$ 1,155,899
Doral	Miami-Dade	\$ -	\$ 561,677	\$ -	\$ 165,272	\$ 726,949
El Portal	Miami-Dade	\$ 11,922	\$ 55,233	\$ 1,442	\$ 12,048	\$ 80,645
Florida City	Miami-Dade	\$ 61,201	\$ 88,402	\$ 31,852	\$ 49,083	\$ 230,538
Golden Beach	Miami-Dade	\$ 2,533	\$ 8,214	\$ 1,090	\$ 4,560	\$ 16,398
Hialeah	Miami-Dade	\$ 1,930,261	\$ 3,610,477	\$ 546,266	\$ 1,098,650	\$ 7,185,655
Hialeah Gardens	Miami-Dade	\$ 16,283	\$ 371,607	\$ 63,933	\$ 100,828	\$ 552,652
Homestead	Miami-Dade	\$ 326,447	\$ 408,779	\$ 289,777	\$ 286,016	\$ 1,311,019
Indian Creek	Miami-Dade	\$ 1,391	\$ 52	\$ -	\$ 279	\$ 1,723
Key Biscayne	Miami-Dade	\$ -	\$ 133,355	\$ 20,843	\$ 55,641	\$ 209,839
Medley	Miami-Dade	\$ 10,067	\$ 2,381	\$ 1,242	\$ 5,422	\$ 19,112
Metro Dade	Miami-Dade	\$ 48,210,108	\$ -	\$ -	\$ -	\$ 48,210,108
Miami	Miami-Dade	\$ 5,721,258	\$ 3,288,516	\$ 440,856	\$ 1,943,032	\$ 11,393,662
Miami Beach	Miami-Dade	\$ 1,489,227	\$ 508,031	\$ -	\$ 452,833	\$ 2,450,091
Miami Gardens	Miami-Dade	\$ -	\$ 2,895,196	\$ -	\$ 535,325	\$ 3,430,521
Miami Lakes	Miami-Dade	\$ -	\$ 505,241	\$ -	\$ 130,105	\$ 635,346
Miami Shores	Miami-Dade	\$ 143,763	\$ 88,038	\$ 13,920	\$ 51,302	\$ 297,024
Miami Springs	Miami-Dade	\$ 217,492	\$ 82,329	\$ 9,601	\$ 65,281	\$ 374,703
North Bay	Miami-Dade	\$ 66,164	\$ 63,889	\$ 4,155	\$ 32,812	\$ 167,020
North Miami	Miami-Dade	\$ 755,251	\$ 619,431	\$ 125,881	\$ 287,417	\$ 1,787,981
North Miami Beach	Miami-Dade	\$ 642,052	\$ 312,312	\$ 57,510	\$ 196,846	\$ 1,208,720
Opa-locka	Miami-Dade	\$ 242,147	\$ 159,769	\$ 1,137	\$ 72,933	\$ 475,986
Palmetto Bay	Miami-Dade	\$ -	\$ 484,929	\$ -	\$ 121,202	\$ 606,131
Pinecrest	Miami-Dade	\$ -	\$ 277,711	\$ 32,069	\$ 93,677	\$ 403,458
South Miami	Miami-Dade	\$ 289,293	\$ 10,591	\$ -	\$ 53,850	\$ 353,733
Sunny Isles Beach	Miami-Dade	\$ -	\$ 215,975	\$ 43,423	\$ 97,130	\$ 356,528
Surfside	Miami-Dade	\$ 104,228	\$ 4,350	\$ 1,390	\$ 27,876	\$ 137,844
Sweetwater	Miami-Dade	\$ 38,362	\$ 363,492	\$ 38,327	\$ 68,623	\$ 508,804
Virginia Gardens	Miami-Dade	\$ 40,502	\$ 11,653	\$ -	\$ 11,066	\$ 63,221
West Miami	Miami-Dade	\$ 167,074	\$ 5,928	\$ -	\$ 27,399	\$ 200,402
Islamorada	Monroe	\$ -	\$ 178,167	\$ 7,595	\$ 75,890	\$ 261,652
Key Colony Beach	Monroe	\$ 3,918	\$ 19,319	\$ -	\$ 9,112	\$ 32,348
Key West	Monroe	\$ 392,780	\$ 402,859	\$ -	\$ 245,595	\$ 1,041,234
Layton	Monroe	\$ 2,685	\$ 2,824	\$ 12	\$ 2,187	\$ 7,709
Marathon	Monroe	\$ -	\$ 246,470	\$ -	\$ 107,727	\$ 354,197
Callahan	Nassau	\$ 25,665	\$ 5,441	\$ -	\$ 4,410	\$ 35,516
Fernandina Beach	Nassau	\$ 130,679	\$ 110,724	\$ -	\$ 47,523	\$ 288,926
Hilliard	Nassau	\$ 23,263	\$ 61,133	\$ 4,216	\$ 11,762	\$ 100,374
Cinco Bayou	Okaloosa	\$ 21,997	\$ 1,586	\$ -	\$ 2,126	\$ 25,709
Crestview	Okaloosa	\$ 138,336	\$ 242,914	\$ 78,330	\$ 120,477	\$ 580,057
Destin	Okaloosa	\$ -	\$ 196,895	\$ 10,975	\$ 69,499	\$ 277,370
Fort Walton Beach	Okaloosa	\$ 227,379	\$ 361,741	\$ 2	\$ 118,919	\$ 708,041
Laurel Hill	Okaloosa	\$ 4,088	\$ 25,850	\$ -	\$ 3,496	\$ 33,434
Mary Esther	Okaloosa	\$ 13,743	\$ 76,834	\$ 2,223	\$ 23,309	\$ 116,109
Niceville	Okaloosa	\$ 54,427	\$ 242,668	\$ 20,293	\$ 75,974	\$ 393,363
Shalimar	Okaloosa	\$ 10,992	\$ 2,828	\$ 176	\$ 4,093	\$ 18,089
Valparaiso	Okaloosa	\$ 40,774	\$ 168,405	\$ 7,235	\$ 37,180	\$ 253,594
Okeechobee	Okeechobee	\$ 176,013	\$ 71,610	\$ -	\$ 21,842	\$ 269,464
Apopka	Orange	\$ 183,788	\$ 514,398	\$ 222,120	\$ 406,247	\$ 1,326,553
Belle Isle	Orange	\$ 9,272	\$ 152,993	\$ 5,675	\$ 59,234	\$ 227,174
Eatonville	Orange	\$ 18,949	\$ 60,663	\$ -	\$ 24,444	\$ 104,057
Edgewood	Orange	\$ 63,799	\$ 7,004	\$ -	\$ 22,925	\$ 93,728
Maitland	Orange	\$ 158,137	\$ 138,272	\$ 50,081	\$ 163,121	\$ 509,611
Oakland	Orange	\$ 7,322	\$ 18,104	\$ 7,932	\$ 19,503	\$ 52,861
Ocoee	Orange	\$ 78,748	\$ 610,195	\$ 161,339	\$ 338,751	\$ 1,189,033
Orlando	Orange	\$ 1,969,237	\$ 3,858,549	\$ 539,348	\$ 2,353,745	\$ 8,720,879
Windermere	Orange	\$ 10,267	\$ 35,450	\$ 7,535	\$ 26,950	\$ 80,202
Winter Garden	Orange	\$ 149,053	\$ 294,959	\$ 177,054	\$ 310,341	\$ 931,407
Winter Park	Orange	\$ 458,356	\$ 342,412	\$ 19,050	\$ 290,355	\$ 1,110,172
Kissimmee	Osceola	\$ 243,964	\$ 894,400	\$ 189,395	\$ 299,058	\$ 1,626,817
St. Cloud	Osceola	\$ 105,511	\$ 402,005	\$ 128,505	\$ 159,745	\$ 795,765
Atlantis	Palm Beach	\$ 6,296	\$ 21,897	\$ 3,548	\$ 11,131	\$ 42,872

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2011

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Belle Glade	Palm Beach	\$ 302,170	\$ 370,085	\$ 44,333	\$ 88,865	\$ 805,453
Boca Raton	Palm Beach	\$ 523,997	\$ 934,776	\$ 126,859	\$ 442,191	\$ 2,027,823
Boynton Beach	Palm Beach	\$ 337,969	\$ 964,300	\$ 165,928	\$ 345,648	\$ 1,813,845
Briny Breeze	Palm Beach	\$ 4,322	\$ 4,722	\$ -	\$ 2,162	\$ 11,206
Cloud Lake	Palm Beach	\$ 3,753	\$ 274	\$ 449	\$ 850	\$ 5,326
Delray Beach	Palm Beach	\$ 362,476	\$ 882,567	\$ 98,450	\$ 332,941	\$ 1,676,434
Glen Ridge	Palm Beach	\$ 1,438	\$ 3,283	\$ 584	\$ 1,358	\$ 6,664
Golf	Palm Beach	\$ 1,033	\$ 2,030	\$ 394	\$ 1,379	\$ 4,836
Greenacres	Palm Beach	\$ 14,848	\$ 633,993	\$ 110,832	\$ 168,752	\$ 928,424
Gulf Stream	Palm Beach	\$ 1,397	\$ 9,474	\$ 98	\$ 3,712	\$ 14,681
Haverhill	Palm Beach	\$ 8,402	\$ 19,445	\$ 4,462	\$ 8,715	\$ 41,024
Highland Beach	Palm Beach	\$ 2,928	\$ 51,775	\$ 5,031	\$ 21,588	\$ 81,322
Hypoluxo	Palm Beach	\$ 2,273	\$ 21,689	\$ 7,561	\$ 12,691	\$ 44,214
Juno Beach	Palm Beach	\$ 13,616	\$ 36,407	\$ 4,714	\$ 19,047	\$ 73,785
Jupiter	Palm Beach	\$ 67,918	\$ 570,474	\$ 156,297	\$ 258,094	\$ 1,052,783
Jupiter Inlet Colony	Palm Beach	\$ 1,225	\$ 5,397	\$ -	\$ 1,918	\$ 8,540
Lake Clarke Shores	Palm Beach	\$ 7,218	\$ 70,108	\$ 3,256	\$ 17,767	\$ 98,348
Lake Park	Palm Beach	\$ 253,135	\$ 16,751	\$ -	\$ 47,240	\$ 317,126
Lake Worth	Palm Beach	\$ 364,734	\$ 555,345	\$ 80,843	\$ 190,396	\$ 1,191,319
Lantana	Palm Beach	\$ 209,533	\$ 29,683	\$ -	\$ 50,822	\$ 290,039
Loxahatchee Groves	Palm Beach	\$ -	\$ 62,533	\$ -	\$ 16,756	\$ 79,289
Manalapan	Palm Beach	\$ 1,985	\$ 3,310	\$ 85	\$ 1,835	\$ 7,215
Mangonia Park	Palm Beach	\$ 15,044	\$ 11,874	\$ 7,127	\$ 11,525	\$ 45,570
North Palm Beach	Palm Beach	\$ 82,307	\$ 179,019	\$ 3,374	\$ 64,960	\$ 329,660
Ocean Ridge	Palm Beach	\$ 4,910	\$ 21,892	\$ 404	\$ 8,451	\$ 35,656
Pahokee	Palm Beach	\$ 96,481	\$ 233,596	\$ 4,092	\$ 32,491	\$ 366,659
Palm Beach	Palm Beach	\$ 171,886	\$ 29,242	\$ -	\$ 50,791	\$ 251,919
Palm Beach Gardens	Palm Beach	\$ 126,411	\$ 564,740	\$ 124,072	\$ 260,681	\$ 1,075,905
Palm Beach Shores	Palm Beach	\$ 11,360	\$ 7,533	\$ 1,470	\$ 7,351	\$ 27,715
Palm Springs	Palm Beach	\$ 90,524	\$ 237,677	\$ 41,909	\$ 80,757	\$ 450,867
Riviera Beach	Palm Beach	\$ 369,915	\$ 342,877	\$ 38,687	\$ 182,231	\$ 933,710
Royal Palm Beach	Palm Beach	\$ 3,712	\$ 414,848	\$ 128,193	\$ 163,655	\$ 710,408
South Bay	Palm Beach	\$ 42,669	\$ 86,119	\$ -	\$ 14,718	\$ 143,506
South Palm Beach	Palm Beach	\$ 745	\$ 24,235	\$ 800	\$ 7,891	\$ 33,671
Tequesta	Palm Beach	\$ 129,246	\$ 12,301	\$ -	\$ 30,577	\$ 172,124
Wellington	Palm Beach	\$ -	\$ 596,246	\$ 223,277	\$ 285,535	\$ 1,105,058
West Palm Beach	Palm Beach	\$ 1,326,451	\$ 764,585	\$ 152,690	\$ 535,671	\$ 2,779,397
Dade City	Pasco	\$ 134,787	\$ 135,017	\$ -	\$ 28,606	\$ 298,410
New Port Richey	Pasco	\$ 290,251	\$ 309,776	\$ -	\$ 67,901	\$ 667,928
Port Richey	Pasco	\$ 15,410	\$ 72,453	\$ -	\$ 12,829	\$ 100,691
St. Leo	Pasco	\$ 9,442	\$ 29,624	\$ 1,899	\$ 5,443	\$ 46,408
San Antonio	Pasco	\$ 14,350	\$ 24,736	\$ -	\$ 3,934	\$ 43,020
Zephyrhills	Pasco	\$ 110,964	\$ 236,781	\$ -	\$ 51,404	\$ 399,149
Belleair	Pinellas	\$ 15,115	\$ 54,353	\$ 1,408	\$ 16,900	\$ 87,776
Belleair Beach	Pinellas	\$ 4,762	\$ 31,009	\$ -	\$ 6,530	\$ 42,301
Belleair Bluffs	Pinellas	\$ 66,417	\$ 5,775	\$ -	\$ 9,050	\$ 81,242
Belleair Shore	Pinellas	\$ 352	\$ 529	\$ 40	\$ 301	\$ 1,222
Clearwater	Pinellas	\$ 1,191,562	\$ 1,270,006	\$ 92,416	\$ 448,968	\$ 3,002,951
Dunedin	Pinellas	\$ 313,081	\$ 591,613	\$ 45,427	\$ 152,917	\$ 1,103,037
Gulfport	Pinellas	\$ 133,248	\$ 166,253	\$ 5,918	\$ 52,291	\$ 357,710
Indian Rocks Beach	Pinellas	\$ 54,431	\$ 27,332	\$ 5,712	\$ 21,395	\$ 108,870
Indian Shores	Pinellas	\$ 10,610	\$ 12,732	\$ 1,083	\$ 7,353	\$ 31,778
Kenneth City	Pinellas	\$ 145,147	\$ 11,413	\$ -	\$ 18,288	\$ 174,848
Largo	Pinellas	\$ 652,934	\$ 1,160,997	\$ 113,358	\$ 307,426	\$ 2,234,715
Madeira Beach	Pinellas	\$ 174,090	\$ 10,826	\$ -	\$ 18,398	\$ 203,314
North Redington Beach	Pinellas	\$ 11,820	\$ 7,712	\$ 1,311	\$ 6,062	\$ 26,906
Oldsmar	Pinellas	\$ 19,857	\$ 204,898	\$ 25,661	\$ 56,749	\$ 307,165
Pinellas Park	Pinellas	\$ 387,226	\$ 701,404	\$ 64,654	\$ 200,563	\$ 1,353,847
Redington Beach	Pinellas	\$ 4,793	\$ 22,244	\$ -	\$ 6,449	\$ 33,486
Redington Shores	Pinellas	\$ 12,192	\$ 29,311	\$ 472	\$ 10,231	\$ 52,206
Safety Harbor	Pinellas	\$ 57,772	\$ 314,728	\$ 22,870	\$ 72,574	\$ 467,945
St. Petersburg	Pinellas	\$ 3,125,822	\$ 3,324,207	\$ 142,517	\$ 1,022,256	\$ 7,614,802
St. Pete Beach	Pinellas	\$ 199,235	\$ 25,108	\$ -	\$ 41,254	\$ 265,598
Seminole	Pinellas	\$ 166,578	\$ 83,971	\$ 67,724	\$ 76,825	\$ 395,098
South Pasadena	Pinellas	\$ 89,458	\$ 44,021	\$ -	\$ 21,749	\$ 155,228
Tarpon Springs	Pinellas	\$ 199,105	\$ 289,344	\$ 46,868	\$ 100,556	\$ 635,873

Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2011						
Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Treasure Island	Pinellas	\$ 104,086	\$ 47,176	\$ -	\$ 30,942	\$ 182,204
Auburndale	Polk	\$ 95,208	\$ 159,178	\$ 18,985	\$ 56,138	\$ 329,509
Bartow	Polk	\$ 247,027	\$ 225,594	\$ 7,434	\$ 67,969	\$ 548,024
Davenport	Polk	\$ 22,371	\$ 44,204	\$ 328	\$ 10,754	\$ 77,657
Dundee	Polk	\$ 25,917	\$ 41,724	\$ 4,170	\$ 13,159	\$ 84,970
Eagle Lake	Polk	\$ 20,806	\$ 52,004	\$ 8,259	\$ 10,861	\$ 91,930
Fort Meade	Polk	\$ 76,018	\$ 139,315	\$ 9,535	\$ 23,312	\$ 248,180
Frostproof	Polk	\$ 59,573	\$ 16,744	\$ -	\$ 11,398	\$ 87,714
Haines City	Polk	\$ 182,087	\$ 253,960	\$ 9,280	\$ 75,232	\$ 520,559
Highland Park	Polk	\$ -	\$ 2,740	\$ 897	\$ 986	\$ 4,623
Hillcrest Heights	Polk	\$ 498	\$ 4,933	\$ 357	\$ 1,018	\$ 6,805
Lake Alfred	Polk	\$ 36,465	\$ 67,725	\$ 6,690	\$ 18,136	\$ 129,016
Lake Hamilton	Polk	\$ 15,272	\$ 14,019	\$ 775	\$ 5,601	\$ 35,667
Lake Wales	Polk	\$ 190,668	\$ 99,186	\$ 9,083	\$ 51,888	\$ 350,825
Lakeland	Polk	\$ 973,011	\$ 1,183,911	\$ 96,511	\$ 371,852	\$ 2,625,285
Mulberry	Polk	\$ 53,918	\$ 36,479	\$ -	\$ 13,783	\$ 104,180
Polk City	Polk	\$ 15,070	\$ 51,140	\$ -	\$ 6,973	\$ 73,183
Winter Haven	Polk	\$ 439,141	\$ 303,030	\$ 48,971	\$ 136,773	\$ 927,915
Crescent City	Putnam	\$ 47,077	\$ 14,453	\$ -	\$ 4,988	\$ 66,518
Interlachen	Putnam	\$ 11,693	\$ 30,525	\$ -	\$ 4,478	\$ 46,696
Palatka	Putnam	\$ 276,527	\$ 92,156	\$ -	\$ 32,254	\$ 400,937
Pomona Park	Putnam	\$ 7,968	\$ 14,081	\$ -	\$ 2,254	\$ 24,303
Welaka	Putnam	\$ 7,493	\$ 7,421	\$ -	\$ 2,093	\$ 17,008
Hastings	St. Johns	\$ 15,795	\$ 11,024	\$ -	\$ 3,731	\$ 30,549
St. Augustine	St. Johns	\$ 340,862	\$ 131,711	\$ -	\$ 75,560	\$ 548,133
St. Augustine Beach	St. Johns	\$ 7,099	\$ 95,665	\$ 5,459	\$ 33,799	\$ 142,022
Fort Pierce	St. Lucie	\$ 711,816	\$ 324,578	\$ 29,786	\$ 113,598	\$ 1,179,778
Port St. Lucie	St. Lucie	\$ 6,475	\$ 1,696,431	\$ 699,596	\$ 405,091	\$ 2,807,594
St. Lucie Village	St. Lucie	\$ 2,371	\$ 8,188	\$ 78	\$ 1,645	\$ 12,282
Gulf Breeze	Santa Rosa	\$ 75,883	\$ 88,344	\$ -	\$ 18,861	\$ 183,088
Jay	Santa Rosa	\$ 20,822	\$ 7,321	\$ -	\$ 1,716	\$ 29,860
Milton	Santa Rosa	\$ 116,957	\$ 150,174	\$ -	\$ 25,723	\$ 292,854
North Port	Sarasota	\$ 24,372	\$ 435,594	\$ 346,857	\$ 297,996	\$ 1,104,819
Sarasota	Sarasota	\$ 937,613	\$ 519,388	\$ -	\$ 291,831	\$ 1,748,832
Venice	Sarasota	\$ 240,488	\$ 242,976	\$ 1,612	\$ 117,185	\$ 602,262
Altamonte Springs	Seminole	\$ 57,567	\$ 824,280	\$ 69,898	\$ 199,957	\$ 1,151,702
Casselberry	Seminole	\$ 170,722	\$ 488,283	\$ 15,705	\$ 116,544	\$ 791,254
Lake Mary	Seminole	\$ -	\$ 175,333	\$ 35,634	\$ 69,102	\$ 280,068
Longwood	Seminole	\$ 80,818	\$ 231,114	\$ 6,256	\$ 64,820	\$ 383,007
Oviedo	Seminole	\$ 39,986	\$ 475,431	\$ 115,594	\$ 154,586	\$ 785,597
Sanford	Seminole	\$ 376,081	\$ 611,108	\$ 168,783	\$ 251,062	\$ 1,407,034
Winter Springs	Seminole	\$ 13,825	\$ 673,732	\$ 88,269	\$ 159,020	\$ 934,846
Bushnell	Sumter	\$ 36,546	\$ 37,825	\$ -	\$ 9,333	\$ 83,704
Center Hill	Sumter	\$ 8,283	\$ 27,199	\$ -	\$ 3,648	\$ 39,131
Coleman	Sumter	\$ 13,609	\$ 27,386	\$ -	\$ 2,618	\$ 43,613
Webster	Sumter	\$ 17,618	\$ 18,676	\$ -	\$ 3,114	\$ 39,408
Wildwood	Sumter	\$ 61,478	\$ 72,500	\$ -	\$ 19,351	\$ 153,329
Branford	Suwannee	\$ 20,042	\$ 4,266	\$ -	\$ 1,997	\$ 26,305
Live Oak	Suwannee	\$ 153,904	\$ 117,320	\$ -	\$ 18,823	\$ 290,046
Perry	Taylor	\$ 180,555	\$ 57,391	\$ -	\$ 24,660	\$ 262,606
Lake Butler	Union	\$ 29,351	\$ 46,307	\$ -	\$ 2,985	\$ 78,644
Raiford	Union	\$ 1,694	\$ 8,057	\$ 1,234	\$ 407	\$ 11,392
Worthington Springs	Union	\$ 4,563	\$ 2,353	\$ 4,621	\$ 704	\$ 12,241
Daytona Beach	Volusia	\$ 1,027,176	\$ 657,390	\$ -	\$ 227,806	\$ 1,912,373
Daytona Beach Shores	Volusia	\$ 91,781	\$ 7,979	\$ -	\$ 19,176	\$ 118,936
DeBary	Volusia	\$ -	\$ 241,559	\$ 47,180	\$ 66,413	\$ 355,152
DeLand	Volusia	\$ 318,746	\$ 142,072	\$ 77,200	\$ 95,973	\$ 633,992
Deltona	Volusia	\$ -	\$ 1,548,977	\$ 467,903	\$ 301,713	\$ 2,318,593
Edgewater	Volusia	\$ 68,458	\$ 392,955	\$ 63,055	\$ 75,912	\$ 600,380
Holly Hill	Volusia	\$ 155,248	\$ 143,841	\$ 12,575	\$ 45,453	\$ 357,117
Lake Helen	Volusia	\$ 8,885	\$ 58,031	\$ 5,826	\$ 10,082	\$ 82,824
New Smyrna Beach	Volusia	\$ 201,998	\$ 197,487	\$ 29,893	\$ 83,328	\$ 512,707
Oak Hill	Volusia	\$ 13,952	\$ 22,879	\$ 3,542	\$ 6,946	\$ 47,319
Orange City	Volusia	\$ 21,923	\$ 108,197	\$ 35,700	\$ 33,556	\$ 199,377
Ormond Beach	Volusia	\$ 294,368	\$ 472,729	\$ 69,890	\$ 143,670	\$ 980,657
Pierson	Volusia	\$ 18,098	\$ 13,177	\$ 23,220	\$ 9,330	\$ 63,825

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2011

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Ponce Inlet	Volusia	\$ 4,946	\$ 32,790	\$ 4,239	\$ 11,584	\$ 53,560
Port Orange	Volusia	\$ 93,493	\$ 980,523	\$ 182,253	\$ 200,922	\$ 1,457,191
South Daytona	Volusia	\$ 132,655	\$ 192,449	\$ 17,188	\$ 48,336	\$ 390,628
St. Marks	Wakulla	\$ 9,455	\$ 15,580	\$ -	\$ 783	\$ 25,818
Sopchoppy	Wakulla	\$ 9,800	\$ 23,142	\$ -	\$ 1,028	\$ 33,970
DeFuniak Springs	Walton	\$ 100,398	\$ 116,851	\$ -	\$ 47,720	\$ 264,969
Freeport	Walton	\$ 11,372	\$ 31,161	\$ -	\$ 13,976	\$ 56,509
Paxton	Walton	\$ 13,228	\$ 7,606	\$ 7,112	\$ 6,881	\$ 34,827
Caryville	Washington	\$ 11,357	\$ 1,616	\$ -	\$ 623	\$ 13,596
Chipley	Washington	\$ 67,615	\$ 46,974	\$ -	\$ 9,304	\$ 123,892
Ebro	Washington	\$ 4,447	\$ 4,418	\$ -	\$ 631	\$ 9,496
Vernon	Washington	\$ 12,365	\$ 26,926	\$ -	\$ 1,915	\$ 41,207
Wausau	Washington	\$ 4,597	\$ 16,650	\$ 1,782	\$ 1,140	\$ 24,170
Statewide Totals		\$ 124,683,365	\$ 122,178,265	\$ 18,588,385	\$ 44,200,000	\$ 309,650,014

Notes:

- 1) These estimates represent a 100 percent distribution of trust fund monies.
- 2) The column labeled "Section 212.20(6)(d)5., F.S. Distribution" reflects the distribution authorized in Chapter 2000-355, L.O.F. This law restructured the Municipal Revenue Sharing Program by transferring the portions of cigarette tax that previously funded the former Municipal Financial Assistance Trust Fund and Revenue Sharing Trust Fund for Municipalities to the state's General Revenue Fund and providing a separate distribution from state sales and use taxes to the Revenue Sharing Trust Fund for Municipalities.
- 3) The column labeled "Section 218.245(3), F.S. Distribution" reflects the distribution authorized in Chapter 2004-265, L.O.F. Chapter 2003-402, L.O.F., which addressed state funding of the judicial system, included reductions in the proportion of state sales and use taxes transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and Revenue Sharing Trust Fund for Counties and an increase in the proportion of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities to offset municipalities' losses from the Local Government Half-cent Sales Tax reduction. Chapter 2004-265, L.O.F., included a hold harmless provision such that the revenue sharing dollar increases to individual municipalities resulting from the increased share of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program.
- 4) The proportional contribution of each revenue source comprising the Municipal Revenue Sharing Program in state fiscal year 2011 has been estimated to be as follows: state sales tax, \$219.8 million or 70.98%; municipal fuel tax, \$89.9 million or 29.01%; and the state alternative fuel user decal fee collections, \$0.03 million or 0.01%.
- 5) These revised estimates are based on the results of the March 2010 General Revenue Estimating Conference and do not include any potential fiscal impacts of events, which occurred subsequent to that conference (e.g., the Deepwater Horizon oil spill).

Oil, Gas, and Sulfur Production Tax

Section 211.06(2)(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

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Eligibility Requirements

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

Administrative Procedures

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

Distribution of Proceeds

The tax proceeds, subject to the service charge imposed under ch. 215, F.S., 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,¹ 20 percent of the tax proceeds on small well and tertiary oil,² 20 percent of the tax proceeds on gas,³ and 20 percent of the tax proceeds on sulfur.⁴

Authorized Uses

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

-
1. Imposed pursuant to Section 211.02(1)(c), F.S.
 2. Imposed pursuant to Section 211.02(1)(a), F.S.
 3. Imposed pursuant to Section 211.025, F.S.
 4. Imposed pursuant to Section 211.026, F.S.

Relevant Attorney General Opinions

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

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

The full texts of these opinions are available via a searchable on-line database.⁵ Local government officials seeking more clarification should review the opinions in their entirety. The 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.

Prior Years' Revenues

A summary of prior years' distributions is available.⁶

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

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

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. A small portion of the total 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

Chapter 2010-166, L.O.F., (CS/HB 5801) reduces the severance tax rate from the \$1.945 per ton to \$1.71 per ton, effective July 1, 2010, and then to \$1.61 per ton, effective July 1, 2011. Additionally, the legislation eliminates a contingent tax reduction and revises the distribution of taxes for the 2010-11 and 2011-12 fiscal years. These changes became effective on May 28, 2010.

Eligibility Requirements

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

Administrative Procedures

The tax is administered, collected, and enforced by the Department of Revenue.¹ The tax applies to the total production of the producer during the taxable year as measured on the basis of bone-dry tons produced at the point of severance.²

The tax rate shall be the base rate of \$1.71 per ton severed, effective July 1, 2010, and then \$1.61 per ton severed, effective July 1, 2011. The base rate adjustment provided in s. 211.3103(6), F.S., shall not apply until the conditions of s. 211.3103(11)(d), F.S., are met.³ In addition to the severance tax, a surcharge of \$1.38 per ton severed shall be levied until the last day of the calendar quarter in which the total surcharge revenue equals \$60 million.⁴

Distribution of Proceeds

For the 2010-11 state fiscal year, the proceeds from the severance taxes, interest, and penalties shall be paid into the State Treasury as follows:

-
1. Section 211.33, F.S.
 2. Section 211.3103(7), F.S.
 3. Section 211.3103(11)(c), F.S.
 4. Section 211.3103(11)(a), F.S.

1. 21.9 percent to the Conservation and Recreation Lands Trust Fund;
2. 37.1 percent to the state's General Revenue Fund;
3. 12 percent for payment to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary;
4. 9.4 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;
5. 5.8 percent to the Nonmandatory Land Reclamation Trust Fund;
6. 5.8 percent to the Phosphate Research Trust Fund in the Department of Education's Division of Universities; and
7. 8.0 percent to the Minerals Trust Fund.⁵

For the 2011-12 state fiscal year, the proceeds from the severance taxes, interest, and penalties shall be paid into the State Treasury as follows:

1. 25.5 percent to the Conservation and Recreation Lands Trust Fund;
2. 35.7 percent to the state's General Revenue Fund;
3. 12.8 percent for payment to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary;
4. 10.0 percent for payment to counties that have been designated a Rural Area of 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;
5. 6.2 percent to the Nonmandatory Land Reclamation Trust Fund;
6. 6.2 percent to the Phosphate Research Trust Fund in the Department of Education's Division of Universities; and
7. 3.6 percent to the Minerals Trust Fund.⁶

Revenue derived from the \$1.38 per ton surcharge shall be deposited into the Nonmandatory Land Reclamation Trust Fund and shall be exempt from the General Revenue Service Charge provided in s. 215.20, F.S.⁷

Authorized Uses

The tax proceeds received by counties pursuant to s. 211.3103(11)(e)3. and (f)3., F.S., shall be used only for phosphate-related expenses. The term *phosphate-related expenses* means those expenses that provide for infrastructure or services in support of the phosphate industry, reclamation or

5. Section 211.3103(11)(e), F.S.

6. Section 211.3103(11)(f), F.S.

7. Section 211.3103(11)(a), F.S.

restoration of phosphate lands, community infrastructure on such reclaimed lands, and similar expenses directly related to support of the industry.⁸

The tax proceeds received by counties that have been designated a Rural Area of Critical Economic Concern shall be used as follows:

1. Planning, preparing, and financing of infrastructure projects for job creation and capital investment, especially those related to industrial and commercial sites. Infrastructure investments may include the following public or public-private partnership facilities: stormwater systems, telecommunications facilities, roads or other remedies to transportation impediments, nature-based tourism facilities, or other physical requirements necessary to facilitate trade and economic development activities.
2. 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.
3. 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.⁹

Relevant Attorney General Opinions

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

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

The full texts of these opinions are available via a searchable on-line database.¹⁰ Local government officials seeking more clarification should review the opinions in their entirety. The 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.

Prior Years' Revenues

A summary of prior years' distributions is available.¹¹

8. Section 211.3103(11)(g), F.S.

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

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

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

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State Housing Initiatives Partnership Program

Sections 420.907-.9079, Florida Statutes

Brief Overview

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

General Law Amendments

There were no general law amendments resulting from the 2010 Regular Legislative Session.

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.¹

Administrative Procedures

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

After the distributions specified in s. 201.15(1)-(8), F.S., 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.³

After the distributions specified in s. 201.15(1)-(9), F.S., 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

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

2. Section 420.9079, F.S.

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

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.⁴

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

Distribution of Proceeds

Monies in the Local Government Housing Trust Fund 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.⁷

Local housing distributions shall be disbursed on a quarterly or more frequent basis, subject to the availability of funds.⁸ 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 or as provided in s. 420.9072(7)(b), F.S., until July 1, 2010. Proceeds may not be expended for the purpose of providing rent subsidies; however, this does not prohibit the use of the funds for security and utility deposit assistance.⁹ Additionally, funds may not be pledged to pay the debt service on any bonds.¹⁰

Relevant Attorney General Opinions

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

-
4. Section 201.15(10), F.S.
 5. Section 420.9072(2)(b), F.S.
 6. Section 420.9072(3), F.S.
 7. Section 420.9072(4), F.S.
 8. Section 420.9073(1), F.S.
 9. Section 420.9072(7), F.S.
 10. Section 420.9072(8), F.S.

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

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

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

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Support for School Capital Outlay Purposes

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

Pursuant to constitutional authorization and statutory implementation, two state taxes are levied that support school capital outlay purposes. The first is a gross receipts tax on utilities.¹ The tax consists of three separate rates. The rate of 2.5 percent is applied to utility services, the rate of 2.37 percent is applied to communications services, and an additional rate of 0.15 percent is applied to communications services subject to the tax levied pursuant to s. 202.12(1)(a),(c)-(d), F.S.² 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.³ 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(a)(2), Art. XII, State Constitution.
2. Section 203.01(1)(b), F.S.
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.

Vessel Registration Fees

Sections 328.66 and 328.72, Florida Statutes

Brief Overview

Vessel owners are required to pay annually a state registration fee, and the fee amount varies by vessel class. A portion of the state fee, derived from recreational vessels only, is distributed to county governments for expenditure on a variety of recreational boating-related purposes. In addition, any county government may impose an annual registration fee on vessels registered, operated, used, or stored on the water of this state within its jurisdiction. This optional registration fee shall be 50 percent of the applicable state registration fee. 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

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Eligibility Requirements

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

Administrative Procedures

County tax collectors collect both the state fees and county optional fees, if applicable.¹ The amount of the state fee varies by vessel class for each 12 month period registered according to the following schedule.² The county portion of the state fee, which is derived from recreational vessels only, is noted as well.

1. Class A-1 (less than 12 feet in length; and all canoes to which propulsion motors have been attached, regardless of length): The state fee is \$5.50 with no distribution to the county.
2. Class A-2 (12 feet or more and less than 16 feet in length): The state fee is \$16.25 of which \$2.85 is distributed to the county.
3. Class 1 (16 feet or more and less than 26 feet in length): The state fee is \$28.75 of which \$8.85 is distributed to the county.
4. Class 2 (26 feet or more and less than 40 feet in length): The state fee is \$78.25 of which

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

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

\$32.85 is distributed to the county.

5. Class 3 (40 feet or more and less than 65 feet in length): The state fee is \$127.75 of which \$56.85 is distributed to the county.
6. Class 4 (65 feet or more and less than 110 feet in length): The state fee is \$152.75 of which \$68.85 is distributed to the county.
7. Class 5 (110 feet or more in length): The state fee is \$189.75 of which \$86.85 is distributed to the county.
8. Dealer Registration Certificate: The state fee is \$25.50 with no distribution to the county.

If a county government imposes the optional fee on vessels registered, operated, used, or stored on the waters of this state within its jurisdiction, the fee shall be 50 percent of the applicable state fee.

Beginning in 2013 and every 5 years thereafter, the state registration fees shall be adjusted by the percentage change in the Consumer Price Index for All Urban Consumers since the fees were last adjusted, unless otherwise provided by general law. By February 1 of each year in which an adjustment is scheduled to occur, the Fish and Wildlife Conservation Commission shall submit a report to the President of the Senate and the Speaker of the House of Representatives detailing how the increase in vessel registration fees will be used within the agency. The state fee increases shall take effect July 1 of each adjustment year.³

Distribution of Proceeds

The county portion of the state fee shall be distributed by the tax collector to the board of county commissioners.⁴ The county shall retain the optional 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.⁵ Any county that imposes the optional fee may establish, by interlocal agreement with one or more municipalities located in the county, a distribution formula for dividing the proceeds or for the use of the funds for boating-related projects located within the county and/or municipality or municipalities.⁶

Authorized Uses

The portion of the state fees returned to county governments are for the sole purposes of providing recreational channel marking and other uniform waterway markers, public boat ramps, lifts, and hoists, marine railways, and other public launching facilities, derelict vessel removal, and removal of vessels and floating structures deemed a hazard to public safety and health for failure to comply with s. 327.53, F.S.⁷

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

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

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

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

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

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

The optional fee proceeds shall be expended for the patrol, regulation, and maintenance of the lakes, rivers, and waters and for other boating-related activities of such county or municipality.⁸

Relevant Attorney General Opinions

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

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

The full texts of these opinions are available via a searchable on-line database.⁹ 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.

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

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

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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, 2001.¹ 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 centrally-administered parts: 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 applied to the retail sales price of communications service at the rate of 6.65 percent while the retail sales price of any direct-to-home satellite service received in this state is taxed at the rate of 10.8 percent.² The second component is the gross receipts tax of 2.52 percent that is applied to communications services subject to the tax levied pursuant to s. 202.12(1)(a),(c), and (d), F.S., while direct-to-home satellite service is taxed at the rate of 2.37 percent.³

Local Communications Services Tax

A county or municipality may, by ordinance, levy a local communications services tax.⁴ 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 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.⁵ In addition to the local

1. Refer to the Department of Revenue's *Communications Services Tax: An Overview of Florida's Tax Restructuring* (http://dor.myflorida.com/dor/taxes/pdf/Cst_ovr.pdf) for a more detailed explanation of the 2001 tax law changes.

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

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

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

5. Section 202.19(2), F.S.

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.⁶

General Law Amendments

Chapter 2010-83, L.O.F., (HB 281) amends s. 202.29, F.S., to authorize dealers to report a credit for bad debt by netting the credit against the tax due and to use a proportionate allocation (or other reasonable) method in determining the amount of bad debt attributable to the state or local jurisdiction. This legislation does not create a right to a refund and does not require a refund by any governmental entity of any tax, penalty, or interest remitted to the Department of Revenue before July 1, 2010. These changes became effective on July 1, 2010.

Chapter 2010-138, L.O.F., (CS/HB 7157) amends s. 202.125(1), F.S., to clarify that the Department of Revenue will not exempt the sale of communication services sold explicitly to transient public lodging establishments from the tax. This change became effective on May 27, 2010.

Chapter 2010-149, L.O.F., (CS/SB 2024) reduces the tax levied under s. 202.12(1)(a), F.S., from 6.8 percent to 6.65 percent and increases the gross receipts tax levied under s. 203.01(1)(b), F.S., on those communications services subject to the tax under s. 202.12(1)(a),(c), and (d), F.S., from 2.37 percent to 2.52 percent. Since the rate changes are offsetting, the amount of taxes levied on these communications services will be unchanged. However, the disposition of tax revenue will change with more revenue going into the Public Education Capital Outlay and Debt Service (PECO) Trust Fund and less revenue going to the state's General Revenue Fund and local governments. According to the 2010 Impact Conference results (as of 7/12/10), the local governments' share of the loss is \$2.1 million in FY 2010-11 and \$2.5 million on a recurring basis.⁷ These tax rate changes apply to taxable transactions included on bills for services dated on or after August 1, 2010.

Eligibility Requirements

County and municipal governments receive proceeds of the state communications services tax via the County Revenue Sharing Program, Local Government Half-cent Sales Tax Program, and Municipal Revenue Sharing Program. Counties, municipalities, and school boards may be eligible to receive proceeds of the local communications services tax.

Administrative Procedures

The communications services taxes, as imposed pursuant to Chapters 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

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

7. <http://edr.state.fl.us/conferences/revenueimpact/impact.htm>

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.⁸

The Department of Revenue (DOR) administers the statewide collection of the state and local tax payments. 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 the local taxing jurisdiction and updated at least once every six months.⁹

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.¹⁰

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 1st subsequent to such adoption, repeal, or change. The local government must notify the DOR of the adoption, repeal, or change by the September 1st that immediately precedes the January 1st effective date.¹¹

Distribution of Proceeds

State Communications Services Tax

The proceeds derived from the gross receipts tax on communications services and direct-to-home satellite service are transferred to the Public Education Capital Outlay and Debt Service Trust Fund, which serves as a funding source for public school capital construction.

8. Section 202.16, F.S.

9. Section 202.22, F.S.

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

11. Section 202.21, F.S.

The proceeds derived from the 6.65 percent state tax on communications services except direct-to-home satellite service, are distributed by the same formula used for distribution of the state sales and use tax, as prescribed in s. 212.20(6), F.S., which directs portions of the available proceeds to the County Revenue Sharing Program, Local Government Half-cent Sales Tax Program, and Municipal Revenue Sharing Program via their separate trust funds.¹²

The proceeds derived from the 10.8 percent state tax on direct-to-home satellite service are distributed pursuant to s. 202.18(2), F.S.¹³ This provision specifies that 63 percent of the proceeds are distributed by the state sales and use tax distribution formula prescribed in s. 212.20(6), F.S., with an adjustment to s. 212.20(6)(d), F.S. The remaining 37 percent of the proceeds are transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund with 70 percent allocated in the same proportion as the ordinary distribution under s. 218.61, F.S., and the emergency distribution under s. 218.65, F.S., in the prior state fiscal year, and 30 percent shall be allocated pursuant to the distribution for fiscally constrained counties under s. 218.67, F.S.

Local Communications Services Tax

The amount of tax revenues available for distribution to local governments is dependent on each jurisdiction's 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.¹⁴

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.¹⁵

Relevant Attorney General Opinions

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

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

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

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

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

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

The full text of this opinion is available via a searchable on-line database.¹⁶ Local government officials seeking more clarification should review the opinion in its entirety. The 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.

Local Tax Rates

The DOR maintains a list of historical, current, and upcoming local tax rates.¹⁷

Current Year's Revenues

The table included in this section lists the estimated local communications services tax distributions for local fiscal year 2011 as calculated by the DOR.

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

17. http://dor.myflorida.com/dor/taxes/local_tax_rates.html

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Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2011

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Revenue Estimate	2009 Revenue Sharing Pop.	Per Capita Consumption
ALACHUA BOCC	\$ 78,860,573	6.90%	\$ 5,441,380	100,487	\$ 785
Alachua	\$ 8,343,707	5.22%	\$ 435,542	8,826	\$ 945
Archer	\$ 677,094	5.22%	\$ 35,344	1,214	\$ 558
Gainesville	\$ 92,766,247	5.57%	\$ 5,167,080	131,045	\$ 708
Hawthorne	\$ 724,419	5.22%	\$ 37,815	1,441	\$ 503
High Springs	\$ 3,729,824	5.22%	\$ 194,697	4,886	\$ 763
LaCrosse	\$ 218,538	3.42%	\$ 7,474	202	\$ 1,082
Micanopy	\$ 577,446	5.10%	\$ 29,450	638	\$ 905
Newberry	\$ 3,434,107	5.22%	\$ 179,260	5,036	\$ 682
Waldo	\$ 297,807	5.22%	\$ 15,546	825	\$ 361
BAKER BOCC	\$ 8,395,389	1.84%	\$ 154,475	17,402	\$ 482
Glen St. Mary	\$ 357,217	5.30%	\$ 18,933	461	\$ 775
Macclenny	\$ 4,457,547	6.02%	\$ 268,344	5,953	\$ 749
BAY BOCC	\$ 59,054,097	1.84%	\$ 1,086,595	71,468	\$ 826
Callaway	\$ 8,636,477	5.22%	\$ 450,824	14,440	\$ 598
Lynn Haven	\$ 15,054,757	5.22%	\$ 785,858	16,734	\$ 900
Mexico Beach	\$ 1,264,408	2.88%	\$ 36,415	1,326	\$ 954
Panama City	\$ 38,534,374	5.22%	\$ 2,011,494	37,299	\$ 1,033
Panama City Beach	\$ 20,033,033	5.22%	\$ 1,045,724	13,831	\$ 1,448
Parker	\$ 2,936,262	5.22%	\$ 153,273	4,573	\$ 642
Springfield	\$ 5,083,609	5.22%	\$ 265,364	8,695	\$ 585
BRADFORD BOCC	\$ 6,512,452	0.64%	\$ 41,680	17,135	\$ 380
Brooker	\$ 315,740	3.00%	\$ 9,472	384	\$ 822
Hampton	\$ 80,745	2.20%	\$ 1,776	523	\$ 154
Lawtey	\$ 1,090,903	1.10%	\$ 12,000	656	\$ 1,663
Starke	\$ 5,817,652	5.22%	\$ 303,681	5,810	\$ 1,001
BREVARD BOCC	\$ 155,909,060	5.22%	\$ 8,138,453	211,010	\$ 739
Cape Canaveral	\$ 10,915,474	5.22%	\$ 569,788	10,499	\$ 1,040
Cocoa	\$ 17,403,938	5.22%	\$ 908,486	16,825	\$ 1,034
Cocoa Beach	\$ 14,277,656	5.22%	\$ 745,294	12,631	\$ 1,130
Grant-Valkaria	\$ 2,739,461	5.22%	\$ 143,000	4,026	\$ 819
Indialantic	\$ 3,528,488	6.20%	\$ 218,766	3,003	\$ 1,175
Indian Harbour Beach	\$ 7,882,868	5.22%	\$ 411,486	8,751	\$ 901
Malabar	\$ 2,452,827	5.22%	\$ 128,038	2,887	\$ 850
Melbourne	\$ 86,346,573	5.93%	\$ 5,120,352	78,414	\$ 1,101
Melbourne Beach	\$ 2,907,883	5.22%	\$ 151,791	3,293	\$ 883
Melbourne Village	\$ 1,025,714	5.22%	\$ 53,542	721	\$ 1,423
Palm Bay	\$ 73,500,607	5.22%	\$ 3,836,732	102,397	\$ 718
Palm Shores	\$ 844,132	4.80%	\$ 40,518	951	\$ 888
Rockledge	\$ 24,191,988	5.22%	\$ 1,262,822	25,630	\$ 944
Satellite Beach	\$ 9,900,349	5.22%	\$ 516,798	10,884	\$ 910
Titusville	\$ 36,535,519	5.42%	\$ 1,980,225	45,451	\$ 804
West Melbourne	\$ 15,845,216	5.52%	\$ 874,656	16,686	\$ 950
BROWARD BOCC	\$ 33,199,708	5.22%	\$ 1,733,025	12,137	\$ 2,735
Coconut Creek	\$ 46,877,882	5.22%	\$ 2,447,025	47,804	\$ 981
Cooper City	\$ 26,904,884	4.80%	\$ 1,291,434	29,820	\$ 902
Coral Springs	\$ 116,498,446	5.22%	\$ 6,081,219	127,198	\$ 916
Dania Beach	\$ 28,453,074	5.32%	\$ 1,513,704	28,391	\$ 1,002
Davie	\$ 85,803,095	5.20%	\$ 4,461,761	91,050	\$ 942
Deerfield Beach	\$ 90,633,837	5.22%	\$ 4,731,086	73,216	\$ 1,238

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2011

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Revenue Estimate	2009 Revenue Sharing Pop.	Per Capita Consumption
Fort Lauderdale	\$ 273,602,027	5.22%	\$ 14,282,026	180,384	\$ 1,517
Hallandale Beach	\$ 34,364,360	5.22%	\$ 1,793,820	37,400	\$ 919
Hillsboro Beach	\$ 2,614,888	1.20%	\$ 31,379	2,236	\$ 1,169
Hollywood	\$ 146,303,606	5.22%	\$ 7,637,048	141,942	\$ 1,031
Lauderdale-by-the-Sea	\$ 7,404,490	5.22%	\$ 386,514	5,920	\$ 1,251
Lauderdale Lakes	\$ 24,569,858	5.32%	\$ 1,307,116	31,862	\$ 771
Lauderhill	\$ 55,435,370	5.22%	\$ 2,893,726	64,000	\$ 866
Lazy Lake	\$ 41,370	0.60%	\$ 248	39	\$ 1,061
Lighthouse Point	\$ 10,709,149	6.22%	\$ 666,109	10,955	\$ 978
Margate	\$ 45,921,473	5.32%	\$ 2,443,022	53,207	\$ 863
Miramar	\$ 106,820,149	5.22%	\$ 5,576,012	112,552	\$ 949
North Lauderdale	\$ 26,708,588	5.22%	\$ 1,394,188	41,310	\$ 647
Oakland Park	\$ 41,765,963	5.42%	\$ 2,263,715	41,756	\$ 1,000
Parkland	\$ 22,455,386	5.22%	\$ 1,172,171	23,647	\$ 950
Pembroke Park	\$ 5,989,067	5.22%	\$ 312,629	6,112	\$ 980
Pembroke Pines	\$ 142,657,686	5.42%	\$ 7,732,047	150,582	\$ 947
Plantation	\$ 107,215,932	5.22%	\$ 5,596,672	84,725	\$ 1,265
Pompano Beach	\$ 110,385,826	5.22%	\$ 5,762,140	98,810	\$ 1,117
Sea Ranch Lakes	\$ 768,559	5.22%	\$ 40,119	730	\$ 1,053
Southwest Ranches	\$ 8,118,249	5.22%	\$ 423,773	8,570	\$ 947
Sunrise	\$ 95,508,515	5.22%	\$ 4,985,544	89,242	\$ 1,070
Tamarac	\$ 58,009,040	5.22%	\$ 3,028,072	59,151	\$ 981
West Park	\$ 6,770,465	5.22%	\$ 353,418	13,575	\$ 499
Weston	\$ 73,216,708	5.22%	\$ 3,821,912	61,697	\$ 1,187
Wilton Manors	\$ 12,674,164	5.62%	\$ 712,288	12,895	\$ 983
CALHOUN BOCC	\$ 4,281,677	1.84%	\$ 78,783	9,855	\$ 434
Altha	\$ 326,760	5.22%	\$ 17,057	533	\$ 613
Blountstown	\$ 2,569,583	5.22%	\$ 134,132	2,488	\$ 1,033
CHARLOTTE BOCC	\$ 100,346,778	5.22%	\$ 5,238,102	147,337	\$ 681
Punta Gorda	\$ 16,953,893	5.22%	\$ 884,993	16,989	\$ 998
CITRUS BOCC	\$ 86,838,242	2.24%	\$ 1,945,177	131,558	\$ 660
Crystal River	\$ 4,894,730	5.22%	\$ 255,505	3,667	\$ 1,335
Inverness	\$ 8,200,225	5.32%	\$ 436,252	7,194	\$ 1,140
CLAY BOCC	\$ 117,343,120	5.92%	\$ 6,946,713	167,545	\$ 700
Green Cove Springs	\$ 6,957,061	5.22%	\$ 363,159	6,544	\$ 1,063
Keystone Heights	\$ 1,251,493	4.00%	\$ 50,060	1,396	\$ 896
Orange Park	\$ 15,787,036	5.22%	\$ 824,083	9,089	\$ 1,737
Penney Farms	\$ 298,917	5.22%	\$ 15,603	634	\$ 471
COLLIER BOCC	\$ 266,692,380	2.10%	\$ 5,600,540	293,791	\$ 908
Everglades	\$ 692,627	3.90%	\$ 27,012	656	\$ 1,056
Marco Island	\$ 18,819,733	5.22%	\$ 982,390	16,816	\$ 1,119
Naples	\$ 48,526,368	5.22%	\$ 2,533,076	21,651	\$ 2,241
COLUMBIA BOCC	\$ 23,094,956	1.30%	\$ 300,234	51,465	\$ 449
Fort White	\$ 1,071,162	0.60%	\$ 6,427	522	\$ 2,052
Lake City	\$ 16,019,625	5.22%	\$ 836,224	10,810	\$ 1,482
DESOTO BOCC	\$ 9,752,136	2.34%	\$ 228,200	25,849	\$ 377
Arcadia	\$ 5,724,369	5.22%	\$ 298,812	6,739	\$ 849
DIXIE BOCC	\$ 5,799,486	1.84%	\$ 106,711	12,934	\$ 448
Cross City	\$ 1,956,193	2.50%	\$ 48,905	1,681	\$ 1,164
Horseshoe Beach	\$ 119,598	6.20%	\$ 7,415	297	\$ 403

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2011

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Revenue Estimate	2009 Revenue Sharing Pop.	Per Capita Consumption
DUVAL - Jacksonville	\$ 821,704,535	5.22%	\$ 42,892,977	854,454	\$ 962
Atlantic Beach	\$ 11,848,415	5.22%	\$ 618,487	13,779	\$ 860
Baldwin	\$ 1,152,757	6.22%	\$ 71,701	1,595	\$ 723
Jacksonville Beach	\$ 24,966,587	5.22%	\$ 1,303,256	22,715	\$ 1,099
Neptune Beach	\$ 6,834,569	5.22%	\$ 356,765	7,362	\$ 928
ESCAMBIA BOCC	\$ 198,709,705	1.84%	\$ 3,656,259	253,820	\$ 783
Century	\$ 938,867	2.10%	\$ 19,716	1,611	\$ 583
Pensacola	\$ 51,705,023	5.22%	\$ 2,699,002	54,829	\$ 943
FLAGLER BOCC	\$ 10,729,387	1.84%	\$ 197,421	12,141	\$ 884
Beverly Beach	\$ 396,339	5.10%	\$ 20,213	604	\$ 656
Bunnell	\$ 2,458,346	5.75%	\$ 141,355	2,759	\$ 891
Flagler Beach (part)	\$ 4,940,461	5.10%	\$ 251,964	5,478	\$ 902
Marineland (part)	\$ 441,734	0.40%	\$ 1,767	9	\$ 49,082
Palm Coast	\$ 53,923,194	5.22%	\$ 2,814,791	73,910	\$ 730
FRANKLIN BOCC	\$ 6,567,497	0.90%	\$ 59,107	6,834	\$ 961
Apalachicola	\$ 2,022,253	3.60%	\$ 72,801	2,486	\$ 813
Carrabelle	\$ 819,293	5.82%	\$ 47,683	1,351	\$ 606
GADSDEN BOCC	\$ 14,749,830	1.84%	\$ 271,397	32,008	\$ 461
Chattahoochee	\$ 1,484,954	5.22%	\$ 77,515	2,298	\$ 646
Greensboro	\$ 420,027	5.12%	\$ 21,505	619	\$ 679
Gretna	\$ 856,630	4.02%	\$ 34,437	1,709	\$ 501
Havana	\$ 1,991,774	5.22%	\$ 103,971	1,826	\$ 1,091
Midway	\$ 1,655,555	3.70%	\$ 61,256	1,710	\$ 968
Quincy	\$ 6,066,429	5.22%	\$ 316,668	6,997	\$ 867
GILCHRIST BOCC	\$ 7,061,410	1.84%	\$ 129,930	14,007	\$ 504
Bell	\$ 396,600	4.50%	\$ 17,847	415	\$ 956
Fanning Springs (part)	\$ 235,977	5.62%	\$ 13,262	339	\$ 696
Trenton	\$ 1,159,528	5.22%	\$ 60,527	1,710	\$ 678
GLADES BOCC	\$ 4,346,705	1.84%	\$ 79,979	8,675	\$ 501
Moore Haven	\$ 777,214	1.20%	\$ 9,327	1,655	\$ 470
GULF BOCC	\$ 4,655,262	1.84%	\$ 85,657	7,974	\$ 584
Port St. Joe	\$ 4,028,509	5.22%	\$ 210,288	3,758	\$ 1,072
Wewahitchka	\$ 1,697,141	5.22%	\$ 88,591	1,718	\$ 988
HAMILTON BOCC	\$ 4,331,386	0.30%	\$ 12,994	8,573	\$ 505
Jasper	\$ 1,144,857	4.80%	\$ 54,953	1,698	\$ 674
Jennings	\$ 340,103	5.10%	\$ 17,345	805	\$ 422
White Springs	\$ 346,053	5.00%	\$ 17,303	776	\$ 446
HARDEE BOCC	\$ 7,780,339	1.34%	\$ 104,257	17,126	\$ 454
Bowling Green	\$ 697,759	3.32%	\$ 23,166	3,109	\$ 224
Wauchula	\$ 3,515,631	5.10%	\$ 179,297	4,560	\$ 771
Zolfo Springs	\$ 391,297	2.32%	\$ 9,078	1,619	\$ 242
HENDRY BOCC	\$ 15,511,161	1.84%	\$ 285,405	28,539	\$ 544
Clewiston	\$ 5,100,142	5.22%	\$ 266,227	7,018	\$ 727
La Belle	\$ 4,315,111	4.22%	\$ 182,098	4,569	\$ 944
HERNANDO BOCC	\$ 112,170,513	1.40%	\$ 1,570,387	156,929	\$ 715
Brooksville	\$ 8,787,746	5.22%	\$ 458,720	7,633	\$ 1,151
Weeki Wachee	\$ 860,039	0.10%	\$ 860	7	\$ 122,863
HIGHLANDS BOCC	\$ 46,504,254	1.84%	\$ 855,678	78,827	\$ 590
Avon Park	\$ 5,595,007	5.22%	\$ 292,059	8,786	\$ 637
Lake Placid	\$ 2,865,070	5.22%	\$ 149,557	1,732	\$ 1,654

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2011

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Revenue Estimate	2009 Revenue Sharing Pop.	Per Capita Consumption
Sebring	\$ 9,576,233	5.22%	\$ 499,879	10,344	\$ 926
HILLSBOROUGH BOCC	\$ 616,373,119	4.00%	\$ 24,654,925	799,517	\$ 771
Plant City	\$ 26,984,837	5.72%	\$ 1,543,533	33,306	\$ 810
Tampa	\$ 506,366,856	5.22%	\$ 26,432,350	338,806	\$ 1,495
Temple Terrace	\$ 30,357,636	5.40%	\$ 1,639,312	23,990	\$ 1,265
HOLMES BOCC	\$ 5,848,005	1.84%	\$ 107,603	14,188	\$ 412
Bonifay	\$ 3,506,758	5.82%	\$ 204,093	2,769	\$ 1,266
Esto	\$ 114,380	0.80%	\$ 915	379	\$ 302
Noma	\$ 91,351	0.10%	\$ 91	231	\$ 395
Ponce de Leon	\$ 177,209	2.70%	\$ 4,785	515	\$ 344
Westville	\$ 88,309	0.90%	\$ 795	215	\$ 411
INDIAN RIVER BOCC	\$ 73,488,474	1.84%	\$ 1,352,188	91,170	\$ 806
Fellsmere	\$ 1,900,142	5.22%	\$ 99,187	5,310	\$ 358
Indian River Shores	\$ 5,356,987	2.80%	\$ 149,996	3,804	\$ 1,408
Orchid	\$ 1,336,961	2.10%	\$ 28,076	337	\$ 3,967
Sebastian	\$ 16,694,098	5.22%	\$ 871,432	22,722	\$ 735
Vero Beach	\$ 25,955,922	5.12%	\$ 1,328,943	17,855	\$ 1,454
JACKSON BOCC	\$ 17,367,989	1.84%	\$ 319,571	29,757	\$ 584
Alford	\$ 202,844	1.50%	\$ 3,043	490	\$ 414
Bascom	\$ 54,937	1.32%	\$ 725	110	\$ 499
Campbellton	\$ 182,166	5.22%	\$ 9,509	250	\$ 729
Cottondale	\$ 425,296	5.22%	\$ 22,200	911	\$ 467
Graceville	\$ 1,899,091	5.22%	\$ 99,133	2,474	\$ 768
Grand Ridge	\$ 511,531	5.22%	\$ 26,702	930	\$ 550
Greenwood	\$ 458,155	5.22%	\$ 23,916	771	\$ 594
Jacob City	\$ -	0.00%	\$ -	297	\$ -
Malone	\$ 553,269	5.22%	\$ 28,881	765	\$ 723
Marianna	\$ 5,064,906	5.22%	\$ 264,388	6,454	\$ 785
Sneads	\$ 1,622,469	3.30%	\$ 53,541	1,990	\$ 815
JEFFERSON BOCC	\$ 7,015,655	1.14%	\$ 79,978	10,992	\$ 638
Monticello	\$ 3,239,743	4.50%	\$ 145,788	2,491	\$ 1,301
LAFAYETTE BOCC	\$ 2,153,928	1.84%	\$ 39,632	5,581	\$ 386
Mayo	\$ 757,803	2.00%	\$ 15,156	998	\$ 759
LAKE BOCC	\$ 113,992,817	1.94%	\$ 2,211,461	157,537	\$ 724
Astatula	\$ 642,657	4.40%	\$ 28,277	1,630	\$ 394
Clermont	\$ 24,931,287	5.22%	\$ 1,301,413	24,199	\$ 1,030
Eustis	\$ 12,075,437	5.22%	\$ 630,338	18,280	\$ 661
Fruitland Park	\$ 3,229,393	5.22%	\$ 168,574	3,978	\$ 812
Groveland	\$ 4,378,309	5.22%	\$ 228,548	7,135	\$ 614
Howey-in-the-Hills	\$ 1,006,804	5.22%	\$ 52,555	1,221	\$ 825
Lady Lake	\$ 16,793,174	5.22%	\$ 876,604	14,129	\$ 1,189
Leesburg	\$ 21,543,797	5.22%	\$ 1,124,586	20,506	\$ 1,051
Mascotte	\$ 2,095,624	5.22%	\$ 109,392	4,476	\$ 468
Minneola	\$ 6,139,658	5.22%	\$ 320,490	9,047	\$ 679
Montverde	\$ 1,044,660	5.10%	\$ 53,278	1,192	\$ 876
Mount Dora	\$ 10,186,817	5.22%	\$ 531,752	11,100	\$ 918
Tavares	\$ 9,626,514	5.32%	\$ 512,131	13,333	\$ 722
Umatilla	\$ 2,094,702	5.22%	\$ 109,343	3,047	\$ 687
LEE BOCC	\$ 271,259,293	3.61%	\$ 9,792,460	323,524	\$ 838
Bonita Springs	\$ 41,751,704	1.82%	\$ 759,881	46,419	\$ 899

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2011

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Revenue Estimate	2009 Revenue Sharing Pop.	Per Capita Consumption
Cape Coral	\$ 110,473,777	5.22%	\$ 5,766,731	162,823	\$ 678
Fort Myers	\$ 70,671,595	5.22%	\$ 3,689,057	68,819	\$ 1,027
Fort Myers Beach	\$ 12,719,216	5.22%	\$ 663,943	6,919	\$ 1,838
Sanibel	\$ 10,601,769	5.22%	\$ 553,412	6,329	\$ 1,675
LEON BOCC	\$ 81,030,697	5.22%	\$ 4,229,802	96,516	\$ 840
Tallahassee	\$ 155,954,046	6.10%	\$ 9,513,197	176,657	\$ 883
LEVY BOCC	\$ 15,474,242	1.84%	\$ 284,726	30,473	\$ 508
Bronson	\$ 728,840	2.50%	\$ 18,221	1,060	\$ 688
Cedar Key	\$ 691,643	2.10%	\$ 14,525	898	\$ 770
Chiefland	\$ 2,384,941	5.22%	\$ 124,494	2,200	\$ 1,084
Fanning Springs (part)	\$ 165,404	5.62%	\$ 9,296	576	\$ 287
Inglis	\$ 884,005	5.22%	\$ 46,145	1,684	\$ 525
Otter Creek	\$ 71,484	0.70%	\$ 500	131	\$ 546
Williston	\$ 2,072,997	5.22%	\$ 108,210	2,630	\$ 788
Yankeetown	\$ 409,569	5.72%	\$ 23,427	765	\$ 535
LIBERTY BOCC	\$ 3,916,023	0.60%	\$ 23,496	5,682	\$ 689
Bristol	\$ 451,080	5.22%	\$ 23,546	930	\$ 485
MADISON BOCC	\$ 8,189,092	1.84%	\$ 150,679	14,134	\$ 579
Greenville	\$ 260,803	4.62%	\$ 12,049	799	\$ 326
Lee	\$ 212,466	5.22%	\$ 11,091	386	\$ 550
Madison	\$ 4,662,468	5.22%	\$ 243,381	3,278	\$ 1,422
MANATEE BOCC	\$ 194,820,948	1.84%	\$ 3,584,705	238,682	\$ 816
Anna Maria	\$ 1,868,995	5.22%	\$ 97,562	1,833	\$ 1,020
Bradenton	\$ 44,055,197	5.72%	\$ 2,519,957	53,942	\$ 817
Bradenton Beach	\$ 1,795,483	5.72%	\$ 102,702	1,550	\$ 1,158
Holmes Beach	\$ 4,659,797	5.22%	\$ 243,241	5,114	\$ 911
Longboat Key (part)	\$ 3,828,889	5.22%	\$ 199,868	2,602	\$ 1,472
Palmetto	\$ 9,926,177	5.42%	\$ 537,999	14,371	\$ 691
MARION BOCC	\$ 187,262,002	1.74%	\$ 3,248,996	264,540	\$ 708
Bellevue	\$ 4,172,753	5.12%	\$ 213,645	4,024	\$ 1,037
Dunnellon	\$ 2,252,702	5.22%	\$ 117,591	2,023	\$ 1,114
McIntosh	\$ 474,685	1.30%	\$ 6,171	433	\$ 1,096
Ocala	\$ 73,168,531	5.22%	\$ 3,819,397	54,440	\$ 1,344
Reddick	\$ 174,602	1.30%	\$ 2,270	500	\$ 349
MARTIN BOCC	\$ 116,226,349	1.84%	\$ 2,138,565	122,536	\$ 949
Jupiter Island	\$ 1,591,511	5.22%	\$ 83,077	694	\$ 2,293
Ocean Breeze Park	\$ 404,218	2.20%	\$ 8,893	411	\$ 983
Sewall's Point	\$ 2,690,136	3.12%	\$ 83,932	2,077	\$ 1,295
Stuart	\$ 23,946,681	5.22%	\$ 1,250,017	16,459	\$ 1,455
MIAMI-DADE BOCC	\$ 783,810,370	5.22%	\$ 40,914,901	1,073,747	\$ 730
Aventura	\$ 50,749,328	5.20%	\$ 2,638,965	31,126	\$ 1,630
Bal Harbour	\$ 6,235,158	5.22%	\$ 325,475	3,320	\$ 1,878
Bay Harbor Islands	\$ 6,454,789	5.22%	\$ 336,940	5,095	\$ 1,267
Biscayne Park	\$ 2,877,489	5.22%	\$ 150,205	3,198	\$ 900
Coral Gables	\$ 90,637,917	5.22%	\$ 4,731,299	45,501	\$ 1,992
Cutler Bay	\$ 23,471,799	5.22%	\$ 1,225,228	41,194	\$ 570
Doral	\$ 97,136,438	5.22%	\$ 5,070,522	34,456	\$ 2,819
El Portal	\$ 1,880,594	5.60%	\$ 105,313	2,479	\$ 759
Florida City	\$ 5,785,493	5.42%	\$ 313,574	10,217	\$ 566
Golden Beach	\$ 1,328,002	2.12%	\$ 28,154	945	\$ 1,405

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2011

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Revenue Estimate	2009 Revenue Sharing Pop.	Per Capita Consumption
Hialeah	\$ 164,705,310	5.87%	\$ 9,668,202	226,605	\$ 727
Hialeah Gardens	\$ 15,915,005	5.22%	\$ 830,763	21,006	\$ 758
Homestead	\$ 31,263,439	5.42%	\$ 1,694,478	57,599	\$ 543
Indian Creek	\$ 182,559	0.70%	\$ 1,278	60	\$ 3,043
Islandia	\$ -	0.00%	\$ -	6	\$ -
Key Biscayne	\$ 20,210,450	5.22%	\$ 1,054,985	11,411	\$ 1,771
Medley	\$ 11,566,590	6.22%	\$ 719,442	1,123	\$ 6,885
Miami	\$ 655,950,370	5.22%	\$ 34,240,609	414,994	\$ 1,581
Miami Beach	\$ 119,978,352	5.22%	\$ 6,262,870	92,833	\$ 1,292
Miami Gardens	\$ 71,486,729	5.22%	\$ 3,731,607	109,730	\$ 651
Miami Lakes	\$ 29,271,927	5.22%	\$ 1,527,995	26,682	\$ 1,097
Miami Shores	\$ 11,404,450	5.72%	\$ 652,335	11,170	\$ 1,021
Miami Springs	\$ 14,555,810	5.22%	\$ 759,813	13,422	\$ 1,084
North Bay	\$ 6,461,275	4.90%	\$ 316,602	6,836	\$ 945
North Miami	\$ 39,586,037	5.22%	\$ 2,066,391	58,469	\$ 677
North Miami Beach	\$ 40,478,511	5.22%	\$ 2,112,978	40,142	\$ 1,008
Opa-locka	\$ 12,547,647	5.22%	\$ 654,987	15,284	\$ 821
Palmetto Bay	\$ 29,379,225	5.22%	\$ 1,533,596	25,133	\$ 1,169
Pinecrest	\$ 21,233,236	5.52%	\$ 1,172,075	19,491	\$ 1,089
South Miami	\$ 14,719,910	5.22%	\$ 768,379	11,378	\$ 1,294
Sunny Isles Beach	\$ 20,133,383	5.22%	\$ 1,050,963	19,540	\$ 1,030
Surfside	\$ 6,472,445	5.22%	\$ 337,862	5,745	\$ 1,127
Sweetwater	\$ 9,054,443	5.22%	\$ 472,642	14,247	\$ 636
Virginia Gardens	\$ 2,525,715	5.22%	\$ 131,842	2,265	\$ 1,115
West Miami	\$ 6,048,233	4.40%	\$ 266,122	5,733	\$ 1,055
MONROE BOCC	\$ 44,770,802	1.64%	\$ 734,241	36,204	\$ 1,237
Islamorada	\$ 6,117,296	5.22%	\$ 319,323	7,120	\$ 859
Key Colony Beach	\$ 1,230,958	5.10%	\$ 62,779	859	\$ 1,433
Key West	\$ 33,243,621	5.22%	\$ 1,735,317	23,170	\$ 1,435
Layton	\$ -	0.00%	\$ -	205	\$ -
Marathon	\$ 11,544,658	5.22%	\$ 602,631	10,295	\$ 1,121
NASSAU BOCC	\$ 39,952,567	1.84%	\$ 735,127	56,379	\$ 709
Callahan	\$ 1,647,677	4.50%	\$ 74,145	1,184	\$ 1,392
Fernandina Beach	\$ 14,099,442	5.12%	\$ 721,891	11,970	\$ 1,178
Hilliard	\$ 2,366,554	5.22%	\$ 123,534	2,949	\$ 802
OKALOOSA BOCC	\$ 136,487,393	2.30%	\$ 3,139,210	115,516	\$ 1,182
Cinco Bayou	\$ 796,721	5.12%	\$ 40,792	374	\$ 2,130
Crestview	\$ 22,359,140	5.22%	\$ 1,167,147	20,693	\$ 1,081
Destin	\$ 21,821,794	5.22%	\$ 1,139,098	12,239	\$ 1,783
Fort Walton Beach	\$ 27,845,461	5.62%	\$ 1,564,915	20,675	\$ 1,347
Laurel Hill	\$ 416,297	2.80%	\$ 11,656	616	\$ 676
Mary Esther	\$ 4,991,958	5.02%	\$ 250,596	4,080	\$ 1,224
Niceville	\$ 12,862,607	5.50%	\$ 707,443	13,296	\$ 967
Shalimar	\$ 1,595,397	5.00%	\$ 79,770	723	\$ 2,207
Valparaiso	\$ 4,401,816	5.22%	\$ 229,775	6,424	\$ 685
OKEECHOBEE BOCC	\$ 18,343,718	0.80%	\$ 146,750	32,335	\$ 567
Okeechobee	\$ 5,492,721	5.10%	\$ 280,129	5,377	\$ 1,022
ORANGE BOCC	\$ 546,377,754	4.98%	\$ 27,209,612	707,242	\$ 773
Apopka	\$ 31,852,250	6.12%	\$ 1,949,358	40,437	\$ 788
Bay Lake	\$ -	0.00%	\$ -	20	\$ -

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2011

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Revenue Estimate	2009 Revenue Sharing Pop.	Per Capita Consumption
Belle Isle	\$ 5,307,303	5.22%	\$ 277,041	5,899	\$ 900
Eatonville	\$ 1,803,344	5.22%	\$ 94,135	2,336	\$ 772
Edgewood	\$ 2,978,550	5.22%	\$ 155,480	2,333	\$ 1,277
Lake Buena Vista	\$ -	0.00%	\$ -	23	\$ -
Maitland	\$ 30,386,815	5.22%	\$ 1,586,192	16,150	\$ 1,882
Oakland	\$ 2,043,474	5.22%	\$ 106,669	1,931	\$ 1,058
Ocoee	\$ 28,346,637	5.22%	\$ 1,479,694	34,573	\$ 820
Orlando	\$ 363,547,908	5.22%	\$ 18,977,201	232,759	\$ 1,562
Windermere	\$ 4,331,698	5.22%	\$ 226,115	2,708	\$ 1,600
Winter Garden	\$ 26,878,604	5.22%	\$ 1,403,063	31,011	\$ 867
Winter Park	\$ 43,318,453	5.72%	\$ 2,477,816	28,509	\$ 1,519
OSCEOLA BOCC	\$ 115,070,208	5.22%	\$ 6,006,665	178,665	\$ 644
Kissimmee	\$ 53,435,038	5.22%	\$ 2,789,309	61,094	\$ 875
St. Cloud	\$ 25,164,238	5.10%	\$ 1,283,376	32,630	\$ 771
PALM BEACH BOCC	\$ 448,619,735	5.72%	\$ 25,661,049	557,058	\$ 805
Atlantis	\$ 2,784,204	5.10%	\$ 141,994	2,139	\$ 1,302
Belle Glade	\$ 8,887,201	5.12%	\$ 455,025	17,107	\$ 520
Boca Raton	\$ 166,878,537	5.42%	\$ 9,044,817	84,823	\$ 1,967
Boynton Beach	\$ 57,573,021	5.22%	\$ 3,005,312	66,978	\$ 860
Briny Breezes	\$ 168,285	5.22%	\$ 8,784	412	\$ 408
Cloud Lake	\$ 94,388	2.32%	\$ 2,190	172	\$ 549
Delray Beach	\$ 75,416,200	5.22%	\$ 3,936,726	63,789	\$ 1,182
Glen Ridge	\$ 51,790	5.22%	\$ 2,703	276	\$ 188
Golf	\$ 1,281,802	5.22%	\$ 66,910	269	\$ 4,765
Greenacres	\$ 25,722,684	6.44%	\$ 1,656,541	32,370	\$ 795
Gulf Stream	\$ 1,207,916	5.22%	\$ 63,053	704	\$ 1,716
Haverhill	\$ 1,081,420	2.60%	\$ 28,117	1,604	\$ 674
Highland Beach	\$ 6,037,857	5.22%	\$ 315,176	4,162	\$ 1,451
Hypoluxo	\$ 2,130,114	5.92%	\$ 126,103	2,427	\$ 878
Juno Beach	\$ 7,437,961	5.22%	\$ 388,262	3,656	\$ 2,034
Jupiter	\$ 62,790,447	5.22%	\$ 3,277,661	50,387	\$ 1,246
Jupiter Inlet Colony	\$ -	0.00%	\$ -	370	\$ -
Lake Clarke Shores	\$ 3,333,126	5.22%	\$ 173,989	3,413	\$ 977
Lake Park	\$ 8,900,238	5.32%	\$ 473,493	9,118	\$ 976
Lake Worth	\$ 25,783,453	5.22%	\$ 1,345,896	36,173	\$ 713
Lantana	\$ 7,265,601	5.42%	\$ 393,796	9,708	\$ 748
Loxahatchee Groves	\$ 4,807,357	5.22%	\$ 250,944	3,229	\$ 1,489
Manalapan	\$ 1,111,891	1.60%	\$ 17,790	359	\$ 3,097
Mangonia Park	\$ 2,949,979	5.62%	\$ 165,789	2,220	\$ 1,329
North Palm Beach	\$ 16,140,365	5.22%	\$ 842,527	12,433	\$ 1,298
Ocean Ridge	\$ 2,685,594	2.00%	\$ 53,712	1,690	\$ 1,589
Pahokee	\$ 3,256,095	5.22%	\$ 169,968	6,138	\$ 530
Palm Beach	\$ 23,000,246	5.22%	\$ 1,200,613	9,650	\$ 2,383
Palm Beach Gardens	\$ 71,765,525	1.50%	\$ 1,076,483	49,941	\$ 1,437
Palm Beach Shores	\$ 1,085,398	5.52%	\$ 59,914	1,421	\$ 764
Palm Springs	\$ 13,297,182	5.32%	\$ 707,410	15,542	\$ 856
Riviera Beach	\$ 31,274,378	5.22%	\$ 1,632,523	34,403	\$ 909
Royal Palm Beach	\$ 29,578,544	5.22%	\$ 1,544,000	31,201	\$ 948
South Bay	\$ 3,144,071	5.10%	\$ 160,348	2,768	\$ 1,136
South Palm Beach	\$ 1,389,561	5.60%	\$ 77,815	1,523	\$ 912

Forecast of Taxable Communication Services and Revenues

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Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Revenue Estimate	2009 Revenue Sharing Pop.	Per Capita Consumption
Tequesta	\$ 7,323,630	5.22%	\$ 382,293	5,872	\$ 1,247
Wellington	\$ 56,342,058	5.22%	\$ 2,941,055	55,010	\$ 1,024
West Palm Beach	\$ 146,106,177	5.42%	\$ 7,918,955	102,806	\$ 1,421
PASCO BOCC	\$ 306,441,603	1.84%	\$ 5,638,525	397,604	\$ 771
Dade City	\$ 5,206,511	5.22%	\$ 271,780	6,960	\$ 748
New Port Richey	\$ 16,980,259	5.62%	\$ 954,291	16,454	\$ 1,032
Port Richey	\$ 3,893,649	5.10%	\$ 198,576	3,114	\$ 1,250
St. Leo	\$ 472,662	5.22%	\$ 24,673	966	\$ 489
San Antonio	\$ 1,023,796	0.80%	\$ 8,190	1,415	\$ 724
Zephyrhills	\$ 11,901,083	5.52%	\$ 656,940	12,438	\$ 957
PINELLAS BOCC	\$ 207,914,612	5.22%	\$ 10,853,143	269,959	\$ 770
Belleair	\$ 3,888,814	5.22%	\$ 202,996	4,145	\$ 938
Belleair Beach	\$ 1,550,613	6.00%	\$ 93,037	1,607	\$ 965
Belleair Bluffs	\$ 2,121,846	5.22%	\$ 110,760	2,196	\$ 966
Belleair Shore	\$ 114,449	2.40%	\$ 2,747	72	\$ 1,590
Clearwater	\$ 119,519,734	5.12%	\$ 6,119,410	109,970	\$ 1,087
Dunedin	\$ 30,963,771	5.32%	\$ 1,647,273	37,449	\$ 827
Gulfport	\$ 8,823,632	6.12%	\$ 540,006	12,659	\$ 697
Indian Rocks Beach	\$ 4,621,388	2.30%	\$ 106,292	5,211	\$ 887
Indian Shores	\$ 2,256,505	5.22%	\$ 117,790	1,787	\$ 1,263
Kenneth City	\$ 3,031,070	5.10%	\$ 154,585	4,481	\$ 676
Largo	\$ 68,549,493	5.62%	\$ 3,852,482	75,350	\$ 910
Madeira Beach	\$ 4,530,091	5.72%	\$ 259,121	4,427	\$ 1,023
North Redington Beach	\$ 1,504,955	5.12%	\$ 77,054	1,517	\$ 992
Oldsmar	\$ 24,844,482	5.82%	\$ 1,445,949	13,817	\$ 1,798
Pinellas Park	\$ 43,131,103	5.40%	\$ 2,329,080	48,966	\$ 881
Redington Beach	\$ 1,384,975	5.40%	\$ 74,789	1,597	\$ 867
Redington Shores	\$ 2,163,003	5.22%	\$ 112,909	2,504	\$ 864
Safety Harbor	\$ 15,639,080	6.52%	\$ 1,019,668	17,704	\$ 883
St. Petersburg	\$ 234,254,757	5.62%	\$ 13,165,117	248,361	\$ 943
St. Pete Beach	\$ 10,272,493	5.70%	\$ 585,532	9,822	\$ 1,046
Seminole	\$ 14,965,640	5.22%	\$ 781,206	18,888	\$ 792
South Pasadena	\$ 3,839,610	5.72%	\$ 219,626	5,285	\$ 727
Tarpon Springs	\$ 20,857,831	5.72%	\$ 1,193,068	24,472	\$ 852
Treasure Island	\$ 7,422,545	5.22%	\$ 387,457	7,609	\$ 975
POLK BOCC	\$ 228,388,067	5.22%	\$ 11,921,857	360,384	\$ 634
Auburndale	\$ 12,571,041	5.22%	\$ 656,208	14,033	\$ 896
Bartow	\$ 11,828,878	6.12%	\$ 723,927	16,844	\$ 702
Davenport	\$ 3,652,018	3.52%	\$ 128,551	2,758	\$ 1,324
Dundee	\$ 2,455,345	5.72%	\$ 140,446	3,299	\$ 744
Eagle Lake	\$ 1,858,515	5.42%	\$ 100,732	2,825	\$ 658
Fort Meade	\$ 2,951,685	5.32%	\$ 157,030	5,766	\$ 512
Frostproof	\$ 1,849,006	5.32%	\$ 98,367	2,839	\$ 651
Haines City	\$ 12,926,955	5.22%	\$ 674,787	18,753	\$ 689
Highland Park	\$ -	0.00%	\$ -	250	\$ -
Hillcrest Heights	\$ 127,725	1.10%	\$ 1,405	252	\$ 507
Lake Alfred	\$ 3,385,352	4.62%	\$ 156,403	4,627	\$ 732
Lake Hamilton	\$ 938,598	3.72%	\$ 34,916	1,389	\$ 676
Lake Wales	\$ 11,714,721	5.22%	\$ 611,508	13,067	\$ 897
Lakeland	\$ 90,674,297	6.43%	\$ 5,830,357	94,163	\$ 963

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2011

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Revenue Estimate	2009 Revenue Sharing Pop.	Per Capita Consumption
Mulberry	\$ 4,173,636	5.22%	\$ 217,864	3,359	\$ 1,243
Polk City	\$ 2,048,660	5.22%	\$ 106,940	1,685	\$ 1,216
Winter Haven	\$ 30,203,156	6.32%	\$ 1,908,839	34,464	\$ 876
PUTNAM BOCC	\$ 29,395,944	1.84%	\$ 540,885	58,209	\$ 505
Crescent City	\$ 1,433,212	5.10%	\$ 73,094	1,724	\$ 831
Interlachen	\$ 1,065,184	5.22%	\$ 55,603	1,552	\$ 686
Palatka	\$ 9,985,567	5.22%	\$ 521,247	11,141	\$ 896
Pomona Park	\$ 557,096	5.22%	\$ 29,080	794	\$ 702
Welaka	\$ 650,706	5.22%	\$ 33,967	732	\$ 889
ST. JOHNS BOCC	\$ 140,329,142	1.84%	\$ 2,582,056	162,770	\$ 862
Hastings	\$ 742,376	5.22%	\$ 38,752	551	\$ 1,347
Marineland (part)	\$ 2,826	0.40%	\$ 11	1	\$ 2,826
St. Augustine	\$ 18,687,649	5.22%	\$ 975,495	13,663	\$ 1,368
St. Augustine Beach	\$ 6,213,693	5.22%	\$ 324,355	6,313	\$ 984
ST. LUCIE BOCC	\$ 57,785,357	1.84%	\$ 1,063,251	72,635	\$ 796
Fort Pierce	\$ 35,789,516	5.22%	\$ 1,868,213	44,180	\$ 810
Port St. Lucie	\$ 108,360,040	5.22%	\$ 5,656,394	155,245	\$ 698
St. Lucie Village	\$ 557,734	1.60%	\$ 8,924	637	\$ 876
SANTA ROSA BOCC	\$ 92,220,323	1.58%	\$ 1,457,081	127,534	\$ 723
Gulf Breeze	\$ 7,971,453	4.25%	\$ 338,787	5,791	\$ 1,377
Jay	\$ 720,818	1.30%	\$ 9,371	544	\$ 1,325
Milton	\$ 9,047,571	5.82%	\$ 526,569	7,890	\$ 1,147
SARASOTA BOCC	\$ 217,629,792	4.82%	\$ 10,489,756	253,525	\$ 858
Longboat Key (part)	\$ 7,573,257	5.22%	\$ 395,324	5,031	\$ 1,505
North Port	\$ 35,413,773	5.72%	\$ 2,025,668	55,759	\$ 635
Sarasota	\$ 69,429,302	5.32%	\$ 3,693,639	53,148	\$ 1,306
Venice	\$ 21,796,344	5.22%	\$ 1,137,769	21,845	\$ 998
SEMINOLE BOCC	\$ 161,353,954	5.12%	\$ 8,261,322	206,029	\$ 783
Altamonte Springs	\$ 43,275,140	5.94%	\$ 2,570,543	42,630	\$ 1,015
Casselberry	\$ 22,478,282	5.42%	\$ 1,218,323	24,778	\$ 907
Lake Mary	\$ 44,106,132	5.22%	\$ 2,302,340	14,615	\$ 3,018
Longwood	\$ 21,825,931	5.52%	\$ 1,204,791	13,849	\$ 1,576
Oviedo	\$ 29,933,451	5.56%	\$ 1,664,300	33,529	\$ 893
Sanford	\$ 42,302,709	7.00%	\$ 2,961,190	53,804	\$ 786
Winter Springs	\$ 28,724,419	5.92%	\$ 1,700,486	34,340	\$ 836
SUMTER BOCC	\$ 48,300,277	1.84%	\$ 888,725	76,506	\$ 631
Bushnell	\$ 1,866,023	5.12%	\$ 95,540	2,371	\$ 787
Center Hill	\$ 501,704	5.22%	\$ 26,189	921	\$ 545
Coleman	\$ 460,541	5.22%	\$ 24,040	644	\$ 715
Webster	\$ 446,182	5.22%	\$ 23,291	784	\$ 569
Wildwood	\$ 3,465,820	5.22%	\$ 180,916	4,825	\$ 718
SUWANNEE BOCC	\$ 17,583,501	1.84%	\$ 323,536	32,662	\$ 538
Branford	\$ 790,453	4.60%	\$ 36,361	704	\$ 1,123
Live Oak	\$ 5,763,654	5.60%	\$ 322,765	6,669	\$ 864
TAYLOR BOCC	\$ 6,987,496	1.84%	\$ 128,570	13,317	\$ 525
Perry	\$ 5,274,780	5.62%	\$ 296,443	6,815	\$ 774
UNION BOCC	\$ 3,134,102	1.84%	\$ 57,667	8,324	\$ 377
Lake Butler	\$ 2,179,060	5.10%	\$ 111,132	1,932	\$ 1,128
Raiford	\$ -	0.00%	\$ -	265	\$ -
Worthington Springs	\$ 148,275	5.00%	\$ 7,414	436	\$ 340

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2011

Local Government	Estimated Comm. Services Tax Base	Current Tax Rate	Revenue Estimate	2009 Revenue Sharing Pop.	Per Capita Consumption
VOLUSIA BOCC	\$ 61,598,076	5.22%	\$ 3,215,420	114,382	\$ 539
Daytona Beach	\$ 65,683,942	5.22%	\$ 3,428,702	65,157	\$ 1,008
Daytona Beach Shores	\$ 5,779,291	5.22%	\$ 301,679	5,475	\$ 1,056
DeBary	\$ 15,053,748	5.22%	\$ 785,806	18,741	\$ 803
DeLand	\$ 22,444,633	5.22%	\$ 1,171,610	27,123	\$ 828
Deltona	\$ 53,960,820	6.22%	\$ 3,356,363	84,264	\$ 640
Edgewater	\$ 15,430,415	5.22%	\$ 805,468	21,394	\$ 721
Flagler Beach (part)	\$ 46,854	5.10%	\$ 2,390	76	\$ 617
Holly Hill	\$ 10,181,415	5.22%	\$ 531,470	12,851	\$ 792
Lake Helen	\$ 1,948,523	5.22%	\$ 101,713	2,878	\$ 677
New Smyrna Beach	\$ 22,657,811	5.22%	\$ 1,182,738	23,449	\$ 966
Oak Hill	\$ 1,036,759	5.22%	\$ 54,119	1,984	\$ 523
Orange City	\$ 10,425,784	5.22%	\$ 544,226	10,340	\$ 1,008
Ormond Beach	\$ 41,167,806	5.22%	\$ 2,148,959	40,826	\$ 1,008
Pierson	\$ 1,023,948	5.10%	\$ 52,221	2,651	\$ 386
Ponce Inlet	\$ 3,419,873	5.42%	\$ 185,357	3,266	\$ 1,047
Port Orange	\$ 46,211,658	5.22%	\$ 2,412,249	56,732	\$ 815
South Daytona	\$ 10,217,867	5.72%	\$ 584,462	13,530	\$ 755
WAKULLA BOCC	\$ 16,904,515	1.84%	\$ 311,043	28,231	\$ 599
St. Marks	\$ 249,117	5.10%	\$ 12,705	323	\$ 771
Sopchoppy	\$ 382,970	1.20%	\$ 4,596	418	\$ 916
WALTON BOCC	\$ 78,696,676	0.70%	\$ 550,877	48,990	\$ 1,606
DeFuniak Springs	\$ 6,869,377	4.82%	\$ 331,104	5,095	\$ 1,348
Freeport	\$ 1,856,469	1.30%	\$ 24,134	1,505	\$ 1,234
Paxton	\$ 369,044	2.60%	\$ 9,595	737	\$ 501
WASHINGTON BOCC	\$ 8,870,900	1.84%	\$ 163,225	17,221	\$ 515
Caryville	\$ 65,009	5.22%	\$ 3,393	233	\$ 279
Chipley	\$ 2,715,435	5.42%	\$ 147,177	3,561	\$ 763
Ebro	\$ 80,832	0.60%	\$ 485	250	\$ 323
Vernon	\$ 353,547	5.40%	\$ 19,092	712	\$ 497
Wausau	\$ 188,210	5.22%	\$ 9,825	440	\$ 428
STATEWIDE TOTALS	\$ 16,901,630,428		\$ 787,152,151	18,624,024	\$ 908

Notes:

- 1) The per capita consumption figures are calculated by dividing each jurisdiction's Estimated Communications Services Tax Base figure by its respective 2009 revenue sharing population figure. The revenue sharing population estimates reflect those certified to the Florida Department of Revenue by the Executive Office of the Governor in June 2010.
- 2) These estimates are based on the results of the March 2010 General Revenue Estimating Conference and do not include any potential fiscal impacts of events, which occurred subsequent to that conference (e.g., the Deepwater Horizon oil spill).

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. The revenues may be used for capital construction of convention centers and other tourist-related facilities as well as tourist promotion; however, the authorized uses vary by levy.

General Law Amendments

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Authorization to Levy

Each of the three counties is eligible to levy and impose a separate convention development tax on the exercise within its boundaries of the taxable privilege. These levies require the adoption of an authorizing ordinance by vote of the county's governing body. The effective date of the levy 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.¹

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, condominium or timeshare resort.

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

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

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.²

A county may exempt itself from the requirements that the tax be administered by the DOR according to ch. 212, F.S., if the county adopts an ordinance providing for local collection and administration of the tax. A 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.³

Reporting Requirements

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

Distribution of Proceeds

Tax collections received by the DOR, less the costs of administration, 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.⁴

Relevant Attorney General Opinions

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

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

The full texts of these opinions are available via a searchable on-line database.⁵ Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader

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

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

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

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

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

Tax Rates and Current Year's Revenues

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

Additional Detail

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

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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.

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 and 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.

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, and 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.

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.

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

General Law Amendments

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Eligibility Requirements

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

Administrative Procedures

The surtax levy and 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.²

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.³ The surtax shall be applicable to those documents taxable under the provisions of s. 201.02, F.S., except that there shall be no surtax on any document pursuant to which the interest granted, assigned, transferred, or conveyed involves only a single-family residence. Such single-family residence may be a condominium unit, a unit held through stock ownership or membership representing a proprietary interest in a corporation owning a fee or leasehold initially in excess of 98 years, or a detached dwelling.⁴ According to the Department of Revenue (DOR), Miami-Dade County currently levies the surtax at the maximum rate of 45 cents.

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1. Section 201.031(1), F.S.
 2. Section 125.0167(2), F.S.
 3. Section 125.0167(1), F.S.
 4. Sections 125.0167(1); 201.031(1), F.S.

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

1. The county 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.
2. The county shall adopt a housing plan every three years that includes provisions substantially similar to the plans required in s. 420.9075(1), F.S.
3. The county shall have adopted an affordable housing element of its comprehensive land use plan that complies with s. 163.3177(6)(f), F.S.
4. The county shall require by resolution that the staff or entity, which has administrative authority for implementing the housing plan, prepare and submit to the county's governing body an annual report substantially similar to the report required in s. 420.9075(10), F.S.

Distribution of Proceeds

The DOR 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.⁶ 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.⁷

Authorized Uses

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

The county shall use the revenues 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 community development corporations' neighborhood economic development programs. 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.⁹

5. Section 201.031(3), F.S.
6. Section 201.031(2), F.S.
7. Section 125.0167(3), F.S.
8. Section 125.0167(1), F.S.
9. Section 125.0167(3), F.S.

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

A local government receiving surtax funds can only use the funds to rehabilitate its own property after the majority of its governing body determines that no other funding sources are available.¹²

Housing Choice Assistance Voucher Program¹³

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

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

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

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

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

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

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

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

Prior Years' Revenues

A summary of prior years' distributions is available.¹⁴

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

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 and may create a stewardship grant program for private natural areas.

General Law Amendments

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Eligibility Requirements

Counties with a population of 500,000 or more and municipalities with a population of 200,000 or more are eligible to impose the fee.¹ 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 2009 population estimates, the eleven counties of Brevard, Broward, Duval, Hillsborough, Lee, Miami-Dade, Orange, Palm Beach, Pinellas, Polk, and Volusia have a total population of 500,000 or more. Likewise, the six municipalities of Hialeah, Jacksonville, Miami, Orlando, St. Petersburg, and Tampa have a population of 200,000 or more. The number of eligible counties and 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.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.

1. Section 369.255(3), F.S.
2. Section 369.255(2), F.S.

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.³

Relevant Attorney General Opinions

No opinions specifically relevant to this fee have been issued.

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

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

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Eligibility Requirements

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

Administrative Procedures

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

Distribution of Proceeds

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

1. Section 403.7215(1), F.S.
2. Section 403.7215(2), F.S.
3. Section 403.7215(4), F.S.

Authorized Uses

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

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

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

Insurance Premium Tax

Sections 175.101 and 185.08, 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.¹ 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.²

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

General Law Amendments

There were no general law amendments resulting from the 2010 Regular Legislative Session.

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.

Administrative Procedures

Both excise taxes shall be payable annually on March 1st of each year after the passage of an ordinance, in the case of a municipal government; or resolution, in the case of a special fire control district, assessing and imposing the taxes.⁵ Installments of taxes shall be paid according to the

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1. Section 175.101(1), F.S.
 2. Section 175.091, F.S.
 3. Section 185.08(1), F.S.
 4. Section 185.07, F.S.
 5. Sections 175.101(3); 185.08(3), F.S.

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.⁶ 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.⁷

Distribution of Proceeds

The Chief Financial Officer shall, on or before July 1st 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.⁸ 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.

Authorized Uses

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

Relevant Attorney General Opinions

Florida's Attorney General has issued the following legal opinions relevant 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
89-90	Police officers' retirement trust fund, s. 185.15
91-15	Retirement plans
2001-67	Firefighters' and Police Officers' pension, premium tax

6. Sections 175.1015; 185.085, F.S.

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

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

2003-54 City pension fund, amendment of investment authority

The full texts of these opinions are available via a searchable on-line database.⁹ Local government officials seeking more clarification should review the opinions in their entirety. The 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.

Prior Years' Revenues

Summaries of prior years' distributions are available.¹⁰

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

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

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Local Business Tax

Chapter 205, Florida Statutes

Brief Overview

The local business tax represents the fees charged and the method by which a local government authority grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. Counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government. This tax does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.

General Law Amendments

There were no general law amendments resulting from the 2010 Regular Legislation Session.

Eligibility Requirements

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

Administrative Procedures

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

The governing body of a municipality that levies the tax may request that the county in which the municipality is located issue the municipal receipt and collect the tax. The governing body of a county that levies the tax may request that municipalities within the county issue the county receipt and collect the tax. However, before any local government issues any business receipts on behalf of another local government, appropriate agreements must be entered into by the affected local

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

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

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

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

governments.⁵ All business tax receipts shall be sold by the appropriate tax collector beginning July 1st of each year. The taxes are due and payable on or before September 30th of each year, and the receipts expire on September 30th of the succeeding year. In several situations, administrative penalties are also imposed.⁶

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

By October 1, 2008, any municipality that has adopted by ordinance a local business tax after October 1, 1995, may, by ordinance, reclassify businesses, professions, and occupations and may establish new rate structures, provided certain conditions have been met. If such conditions have been met, counties and municipalities may, every other year thereafter, increase or decrease by ordinance the rates of business taxes by up to 5 percent. However, an increase may not be enacted by less than a majority plus one vote of the governing body. A county or municipality is not prohibited from decreasing or repealing any authorized local business tax.⁸ State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business taxes.⁹ State law also regulates the issuance of local business tax receipts to certain individuals or businesses.¹⁰

Distribution of Proceeds

The revenues derived from the business tax imposed by county governments, exclusive of the costs of collection and any credit given for municipal business 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 total population.¹¹ Within 15 days following the month of receipt, the apportioned revenues shall be sent to each governing authority; however, this provision does not apply to counties that have established a new rate structure pursuant to s. 205.0535, F.S.¹²

5. Section 205.045, F.S.

6. Section 205.053, F.S.

7. Section 205.0315, F.S.

8. Section 205.0535, F.S.

9. Sections 205.054, .063, .064, .065, .162, .171, .191, .192, .193, F.S.

10. Sections 205.194, .196, .1965, .1967, .1969, .1971, .1973, .1975, F.S.

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

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

Authorized Uses

The tax proceeds can be considered general revenue for the county or municipality. Additionally, the county business tax proceeds may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.¹³ The proceeds of the additional county business tax imposed pursuant to s. 205.033(6), F.S., shall be distributed by the county's governing body to a designated organization or agency for the purpose of implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.¹⁴

Relevant Attorney General Opinions

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

<u>Opinion #</u>	<u>Subject</u>
2010-23	Local business taxes, amendment of ordinance

Interested persons can also access a number of opinions issued under the revenue source's prior name *occupational license tax*. The full texts of these opinions are available via a searchable on-line database.¹⁵ 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.

Prior Years' Revenues

A summary of prior years' revenues reported by local governments is available.¹⁶

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

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

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

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

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Local Discretionary Sales Surtaxes

Sections 212.054-.055, Florida Statutes

Brief Overview

Eight 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.¹ The local discretionary sales surtaxes apply to all transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions authorized pursuant to ch. 212, F.S., and communications services as defined for purposes of ch. 202, F.S.²

The 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.

If the sale occurs in a:	And delivery is in:	The surtax is:
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

1. Section 212.055, F.S.

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

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

General Law Amendments

Chapter 2010-102, L.O.F., (CS/CS/SB 1412) deletes the requirement that the Department of Revenue submit a written report that details the costs of administering the discretionary sales surtaxes to the Senate President, House Speaker, and the governing authority of each county levying a surtax. This change became effective on May 26, 2010.

Typically, legislation is enacted 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 local 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.⁴ 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.⁵ No initial levy or rate increase or decrease shall take effect on a date other than January 1st, and no levy shall terminate on a day other than December 31st.⁶

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.⁷

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

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

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

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

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

Reporting Requirements

The governing body of any county or school board that levies the 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 16th prior to the January 1st effective date. The notice must specify the rate as well as the time period during which the surtax will be in effect and 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.⁸

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

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.¹⁰

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.¹¹ The second table summarizes the counties eligible to levy the various local discretionary sales surtaxes and illustrates the 2010 tax rates. The third table provides estimates of the amounts of revenue that counties, municipalities, and school districts may expect to receive under a 0.5 or 1 percent levy during local fiscal year 2011.

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

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

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

11. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: July 1, 2010) <https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

Additional Detail

Additional information regarding each of the eight individual authorizations to levy can be found in the sections immediately following the three tables previously discussed. Other information relevant to local discretionary sales surtaxes can be found via the Internet. A general description of the local discretionary sales surtax can be found on the DOR's website.¹² Historical local option sales tax distributions to counties and municipalities compiled from DOR source data can be found on the EDR's website.¹³ Local option sales tax receipts and distributions data by fiscal year and by month can be found via this DOR webpage.¹⁴

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

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

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

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of July 1, 2010, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
Charter County and Regional Transportation System Surtax - s. 212.055(1), F.S.				
<i>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>
Local Government Infrastructure Surtax - s. 212.055(2), F.S.				
Alachua	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2002
Alachua	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2010
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
Charlotte	Extended Levy	1%	Jan. 1, 2003	Dec. 31, 2008
Charlotte	Extended Levy	1%	Jan. 1, 2009	Dec. 31, 2014
Clay	Imposed Levy	1%	Feb. 1, 1990	Jan. 31, 2005
Clay	Extended Levy	1%	Feb. 1, 2005	Dec. 31, 2019
DeSoto	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Dixie	Imposed Levy	1%	Apr. 1, 1990	Mar. 31, 2005
Duval	Imposed Levy	0.5%	Jan. 1, 2001	Dec. 31, 2030
Escambia	Imposed Levy	1%	Jun. 1, 1992	May 31, 1999
Escambia	Extended Levy	1%	Jun. 1, 1999	May 31, 2007
Escambia	Extended Levy	1%	Jun. 1, 2007	Dec. 31, 2017
Flagler	Imposed Levy	1%	Dec. 1, 1990	Nov. 30, 2005
Flagler	Repealed Levy	-	Dec. 31, 2002	
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Gadsden	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 1995
Glades	Imposed Levy	1%	Feb. 1, 1992	Jan. 31, 2007
Glades	Extended Levy	1%	Feb. 1, 2007	Dec. 31, 2021
Hamilton	Imposed Levy	1%	Jul. 1, 1990	Jun. 30, 2005
Hardee	Imposed Levy	1%	Jan. 1, 1990	Dec. 31, 1997
Hendry	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Highlands	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Highlands	Extended Levy	1%	Nov. 1, 2004	Oct. 31, 2019
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1996	Nov. 30, 2026
Indian River	Imposed Levy	1%	Jun. 1, 1989	May 31, 2004
Indian River	Extended Levy	1%	Jun. 1, 2004	Dec. 31, 2019
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
Lafayette	Imposed Levy	1%	Sep. 1, 1991	Aug. 31, 2006
Lake	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Lake	Extended Levy	1%	Jan. 1, 2003	Dec. 31, 2017
Leon	Imposed Levy	1%	Dec. 1, 1989	Nov. 30, 2004
Leon	Extended Levy	1%	Dec. 1, 2004	Dec. 31, 2019
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
Martin	Imposed Levy	0.5%	Jan. 1, 2007	Dec. 31, 2011
Monroe	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Monroe	Extended Levy	1%	Mar. 14, 2000	Dec. 31, 2018

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of July 1, 2010, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
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
Osceola	Extended Levy	1%	Sep. 1, 2005	Aug. 31, 2025
Pasco	Imposed Levy	1%	Jan. 1, 2005	Dec. 31, 2014
Pinellas	Imposed Levy	1%	Feb. 1, 1990	Dec. 31, 2019
Putnam	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2017
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
Sarasota	Extended Levy	1%	Jun. 1, 2003	Aug. 31, 2009
Sarasota	Extended Levy	1%	Nov. 1, 2007	Dec. 31, 2024
Seminole	Imposed Levy	1%	Oct. 1, 1991	Sep. 30, 2001
Seminole	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2011
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	
Wakulla	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Wakulla	Extended Levy	1%	Jan. 1, 2003	Dec. 31, 2017
Small County Surtax - s. 212.055(3), F.S.				
Baker	Imposed Levy	1%	Jan. 1, 1994	Until Repealed
Bradford	Imposed Levy	1%	Mar. 1, 1993	Until Repealed
Calhoun	Imposed Levy	1%	Jan. 1, 1993	Dec. 31, 2000
Calhoun	Extended Levy	1%	Jan. 1, 2001	Dec. 31, 2008
Calhoun	Extended Levy	1%	Jan. 1, 2009	Until Repealed
Columbia	Imposed Levy	1%	Aug. 1, 1994	Until Repealed
De Soto	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Dixie	Imposed Levy	1%	Apr. 1, 2005	Dec. 31, 2029
Franklin	Imposed Levy	1%	Jan. 1, 2008	Until Repealed
Gadsden	Imposed Levy	1%	Jan. 1, 1996	Until Repealed
Gilchrist	Imposed Levy	1%	Oct. 1, 1992	Until Repealed
Gulf	Imposed Levy	0.5%	Jan. 1, 2006	Dec. 31, 2009
Gulf	Increased Rate	1%	Jan. 1, 2010	Until Repealed
Hamilton	Imposed Levy	1%	Jul. 1, 2005	Dec. 31, 2019
Hardee	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2004
Hardee	Extended Levy	1%	Jan. 1, 2005	Until Repealed
Hendry	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Holmes	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Holmes	Extended Levy	1%	Oct. 1, 1999	Sep. 30, 2006
Holmes	Extended Levy	1%	Jan. 1, 2006	Dec. 31, 2013
Jackson	Imposed Levy	1%	Jun. 1, 1995	May 31, 2010
Jackson	Extended Levy	1%	Jun. 1, 2010	Dec. 31, 2025
Jefferson	Imposed Levy	1%	Jun. 1, 2003	Until Repealed
Lafayette	Imposed Levy	1%	Sep. 1, 2006	Until Repealed
Levy	Imposed Levy	1%	Oct. 1, 1992	Until Repealed
Liberty	Imposed Levy	1%	Nov. 1, 1992	Until Repealed
Madison	Imposed Levy	1%	Aug. 1, 2004	Until Repealed
Nassau	Imposed Levy	0.5%	Dec. 1, 1993	Nov. 30, 1994
Nassau	Imposed Levy	1%	Mar. 1, 1996	Until Repealed
Okeechobee	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Okeechobee	Extended Levy	1%	Oct. 1, 1999	Until Repealed
Sumter	Imposed Levy	1%	Jan. 1, 1993	Until Repealed
Suwannee	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Taylor	Imposed Levy	1%	Jan. 1, 2000	Dec. 31, 2029

History of Local Discretionary Sales Surtax Levies

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

Active Levies, as of July 1, 2010, Are Noted in Bold Italics.

County or School District	Action	Rate	Effective Date	Expiration Date
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
Union	Extended Levy	1%	Jan. 1, 2006	Until Repealed
Walton	Imposed Levy	1%	Feb. 1, 1995	Until Repealed
Washington	Imposed Levy	1%	Nov. 1, 1993	Until Repealed
Indigent Care and Trauma Center Surtax - s. 212.055(4), F.S.				
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1991	Sep. 30, 1997
Hillsborough	Decreased Rate	0.25%	Oct. 1, 1997	Feb. 28, 2001
Hillsborough	Extended Levy	0.25%	Mar. 1, 2001	Sep. 30, 2001
Hillsborough	Increased Rate	0.5%	Oct. 1, 2001	Until Repealed
County Public Hospital Surtax - s. 212.055(5), F.S.				
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 1992	Sep. 30, 1998
Miami-Dade	Extended Levy	0.5%	Oct. 1, 1998	Until Repealed
School Capital Outlay Surtax - s. 212.055(6), F.S.				
Bay	Imposed Levy	0.5%	May 1, 1998	Apr. 30, 2008
Calhoun	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2018
Escambia	Imposed Levy	0.5%	Jan. 1, 1998	Dec. 31, 2002
Escambia	Extended Levy	0.5%	Jan. 1, 2003	Dec. 31, 2017
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Gulf	Imposed Levy	0.5%	Jul. 1, 1997	Jun. 30, 2017
Gulf	Repealed Levy	-	Dec. 31, 2009	
Hernando	Imposed Levy	0.5%	Jan. 1, 1999	Dec. 31, 2003
Hernando	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2014
Jackson	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
Jackson	Extended Levy	0.5%	Jul. 1, 2006	Dec. 31, 2015
Leon	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Manatee	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2017
Marion	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2009
Monroe	Imposed Levy	0.5%	Jan. 1, 1996	Dec. 31, 2005
Monroe	Extended Levy	0.5%	Jan. 1, 2006	Dec. 31, 2015
Orange	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2015
Palm Beach	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2010
Polk	Imposed Levy	0.5%	Jan. 1, 2004	Dec. 31, 2018
St. Lucie	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
St. Lucie	Extended Levy	0.5%	Jan. 1, 2006	Dec. 31, 2026
Santa Rosa	Imposed Levy	0.5%	Oct. 1, 1998	Dec. 31, 2018
Volusia	Imposed Levy	0.5%	Jan. 1, 2002	Dec. 16, 2016
Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.				
Alachua	Imposed Levy	0.25%	Jan. 1, 2005	Dec. 31, 2011
Gadsden	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2038
Madison	Imposed Levy	0.5%	Jan. 1, 2007	Until Repealed
Polk	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2019
Emergency Fire Rescue Services and Facilities Surtax - s. 212.055(8), F.S.				
No county government has authorized the levy of this surtax.				
Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (Last Updated: July 1, 2010) https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf				

2010 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 Levy (i.e., School Capital Outlay Surtax)			
	Charter County and Regional Transportation System Surtax s. 212.055(1), F.S. Up to 1%	Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S. Up to 1%	Local Gov't Infrastructure Surtax s. 212.055(2), F.S. 0.5% or 1%	Small County Surtax s. 212.055(3), F.S. 0.5% or 1%	Indigent Care/Trauma Center Surtaxes s. 212.055(4), F.S. Up to 0.25%, 0.5 %	County Public Hospital Surtax s. 212.055(5), F.S. 0.5%	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S. Up to 0.5%, 1%	School Capital Outlay Surtax s. 212.055(6), F.S. Up to 0.5%	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
Alachua			0.5			0.25		3.5	0.75	2.75	0.5	0.0	0.5	
Baker				1				2.5	1.0	1.5	0.5	0.0	0.5	
Bay								3.0	0.0	3.0	0.5	0.0	0.5	
Bradford				1				2.5	1.0	1.5	0.5	0.0	0.5	
Brevard								3.0	0.0	3.0	0.5	0.0	0.5	
Broward								3.0	0.0	3.0	0.5	0.0	0.5	
Calhoun				1				2.5	1.0	1.5	0.5	0.5	0.0	
Charlotte			1					3.0	1.0	2.0	0.5	0.0	0.5	
Citrus								3.0	0.0	3.0	0.5	0.0	0.5	
Clay			1					3.0	1.0	2.0	0.5	0.0	0.5	
Collier								2.0	0.0	2.0	0.5	0.0	0.5	
Columbia				1				3.0	1.0	2.0	0.5	0.0	0.5	
DeSoto				1				2.5	1.0	1.5	0.5	0.0	0.5	
Dixie				1				2.5	1.0	1.5	0.5	0.0	0.5	
Duval	0.5		0.5					3.0	1.0	2.0	0.5	0.0	0.5	
Escambia			1					3.0	1.0	2.0	0.5	0.5	0.0	
Flagler			0.5					2.0	0.5	1.5	0.5	0.5	0.0	
Franklin				1				3.5	1.0	2.5	0.5	0.0	0.5	
Gadsden				1				2.5	1.5	1.0	0.5	0.0	0.5	
Gilchrist				1			0.5	2.5	1.0	1.5	0.5	0.0	0.5	
Glades			1					2.5	1.0	1.5	0.5	0.0	0.5	
Gulf				1				3.5	1.0	2.5	0.5	0.0	0.5	
Hamilton				1				2.5	1.0	1.5	0.5	0.0	0.5	
Hardee				1				2.5	1.0	1.5	0.5	0.0	0.5	
Hendry				1				2.5	1.0	1.5	0.5	0.0	0.5	
Hernando								2.0	0.0	3.0	0.5	0.5	0.0	
Highlands			1					3.0	1.0	1.0	0.5	0.0	0.5	
Hillsborough			0.5		0.5			3.0	1.0	2.0	0.5	0.0	0.5	
Holmes				1				2.5	1.0	1.5	0.5	0.0	0.5	
Indian River			1					2.0	1.0	1.0	0.5	0.0	0.5	
Jackson				1				2.0	1.0	1.0	0.5	0.5	0.0	
Jefferson				1				2.5	1.0	1.5	0.5	0.0	0.5	
Lafayette				1				2.5	1.0	1.5	0.5	0.0	0.5	
Lake			1					2.0	1.0	1.0	0.5	0.0	0.5	
Lee								3.0	0.0	3.0	0.5	0.0	0.5	
Leon			1					3.5	1.0	2.5	0.5	0.5	0.0	
Levy				1				2.5	1.0	1.5	0.5	0.0	0.5	
Liberty				1				2.5	1.0	1.5	0.5	0.0	0.5	
Madison				1			0.5	1.5	1.5	0.0	0.5	0.0	0.5	
Manatee								3.0	0.0	3.0	0.5	0.5	0.0	
Marion								2.0	0.0	2.0	0.5	0.0	0.5	
Martin			0.5					2.0	0.5	1.5	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					2.0	1.0	1.0	0.5	0.5	0.0	
Nassau				1				2.0	1.0	1.0	0.5	0.0	0.5	
Okaloosa								3.0	0.0	3.0	0.5	0.0	0.5	
Okeechobee				1				2.5	1.0	1.5	0.5	0.0	0.5	
Orange								3.0	0.0	3.0	0.5	0.5	0.0	
Osceola			1					3.0	1.0	2.0	0.5	0.0	0.5	
Palm Beach								3.0	0.0	3.0	0.5	0.5	0.0	
Pasco			1					3.0	1.0	2.0	0.5	0.0	0.5	
Pinellas			1					3.0	1.0	2.0	0.5	0.0	0.5	
Polk						0.5		3.0	0.5	2.5	0.5	0.5	0.0	

2010 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 Levy (i.e., School Capital Outlay Surtax)		
	Charter County and Regional Transportation System Surtax s. 212.055(1), F.S. <i>Up to 1%</i>	Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S. <i>Up to 1%</i>	Local Gov't Infrastructure Surtax s. 212.055(2), F.S. <i>0.5% or 1%</i>	Small County Surtax s. 212.055(3), F.S. <i>0.5% or 1%</i>	Indigent Care/ Trauma Center Surtaxes s. 212.055(4), F.S. <i>Up to 0.25%, 0.5 %</i>	County Public Hospital Surtax s. 212.055(5), F.S. <i>0.5%</i>	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S. <i>Up to 0.5%, 1%</i>	School Capital Outlay Surtax s. 212.055(6), F.S. <i>Up to 0.5%</i>	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
Putnam			1						2.0	1.0	1.0	0.5	0.0	0.5
St. Johns									2.0	0.0	2.0	0.5	0.0	0.5
St. Lucie								0.5	2.0	0.0	2.0	0.5	0.5	0.0
Santa Rosa								0.5	3.0	0.0	3.0	0.5	0.5	0.0
Sarasota			1						3.0	1.0	2.0	0.5	0.0	0.5
Seminole			1						3.0	1.0	2.0	0.5	0.0	0.5
Sumter				1					2.0	1.0	1.0	0.5	0.0	0.5
Suwannee				1					2.5	1.0	1.5	0.5	0.0	0.5
Taylor				1					2.5	1.0	1.5	0.5	0.0	0.5
Union				1					2.5	1.0	1.5	0.5	0.0	0.5
Volusia									3.0	0.0	3.0	0.5	0.5	0.0
Wakulla			1						3.5	1.0	2.5	0.5	0.0	0.5
Walton				1					3.0	1.0	2.0	0.5	0.0	0.5
Washington				1					2.5	1.0	1.5	0.5	0.0	0.5
# Eligible to Levy:	31	65	67	31	65	1	60	67	67			67		
# Levying:	2	0	21	28	1	1	4	14	51			14		

- Notes:
- 1) Boxed areas indicate those counties or school districts (for the School Capital Outlay Surtax only) eligible to impose the particular surtax.
 - 2) The Indigent Care and Trauma Center Surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties with a total population of 800,000 or more may impose, either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5% for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25% for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to Chapter 395, Florida Statutes.
 - 3) Pursuant to ss. 212.055(2)(h) and 212.055(3)(f), F.S., a county 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, the rate shall not exceed 1%, pursuant to s. 212.055(7)(a), F.S. Currently, Florida has publicly supported medical schools at the following universities: Florida International University in Miami-Dade County; Florida State University in Leon County; University of Central Florida in Orange County; University of Florida in Alachua County; and the University of South Florida in Hillsborough County. The Florida International University, University of Central Florida, and University of South Florida medical schools are each located in counties having a resident population greater than 800,000; therefore, Hillsborough, Miami-Dade, and Orange counties are not eligible to levy the surtax. Only Alachua and Leon counties could levy the surtax at the maximum 1% rate. Additionally, the governing body of any county that has a population of less than 50,000 residents may levy the surtax, at a rate not to exceed 1%, subject to voter approval in countywide referendum pursuant to Chapter 2005-242, Laws of Florida. Consequently, if a publicly supported medical school is located in the county, or the county has a population of less than 50,000 residents, the combined tax rate of this levy and any Local Government Infrastructure Surtax and Small County Surtax levies 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) Effective July 1, 2009, Chapter 2009-146, L.O.F., renamed the Charter County Transit System Surtax as the Charter County Transportation System Surtax and extended eligibility for surtax levy to 13 additional charter counties.
 - 8) Effective July 1, 2010, Chapter 2010-225, L.O.F., renames the Charter County Transportation System Surtax as the Charter County and Regional Transportation System Surtax and extends eligibility for surtax levy to each county that is within or under an interlocal agreement with a regional transportation or transit authority created under Chapters 343 or 349, Florida Statutes (i.e., South Florida Regional Transportation Authority, Central Florida Regional Transportation Authority, Northwest Florida Transportation Corridor Authority, Tampa Bay Area Regional Transportation Authority, and Jacksonville Transportation Authority). As a result of this legislation, seven counties within the Northwest Florida Transportation Corridor Authority (i.e., Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton) and four counties of the Tampa Bay Area Regional Transportation Authority (i.e., Citrus, Hernando, Manatee, and Pasco) will be eligible to levy this surtax.
 - 9) Effective July 1, 2009, Chapter 2009-182, L.O.F., created the Emergency Fire Rescue Services and Facilities Surtax. A county's governing body, other than a county that has imposed two separate discretionary surtaxes without expiration, may levy this surtax at a rate of up to 1%, subject to voter approval in a countywide referendum. Madison and Miami-Dade counties are not eligible to levy this surtax since each county has imposed two separate discretionary surtaxes without expiration. The remaining 65 counties are eligible to levy this surtax. However, if Orange or Osceola impose the surtax, neither county shall levy the surtax within the boundaries of the Reedy Creek Improvement District pursuant to s. 212.055(8)(j), F.S.
 - 10) Since both the Charter County and Regional Transportation System Surtax and Emergency Fire Rescue Services and Facilities Surtax are not subject to any tax rate limitations, the maximum potential tax rates for nearly all county governments have increased since July 1, 2009. For Madison and Miami-Dade counties, the maximum potential tax rate has not changed. For 24 counties (i.e., Alachua, Bay, Brevard, Charlotte, Citrus, Clay, Columbia, Escambia, Franklin, Gulf, Hernando, Lee, Leon, Manatee, Okaloosa, Orange, Osceola, Palm Beach, Pasco, Polk, Santa Rosa, Seminole, Wakulla, and Walton), the maximum potential tax rate has increased by 2%. For all other counties, the maximum potential tax rate has increased by 1%. As of July 1, 2010, Alachua, Franklin, Gulf, Leon, and Wakulla counties will have the highest maximum potential tax rate for county government levies at 3.5%.
 - 11) Alachua County's levy of the Local Government Infrastructure Surtax is scheduled to expire on December 31, 2010.
 - 12) Palm Beach County's levy of the School Capital Outlay Surtax is scheduled to expire on December 31, 2010.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (Last Updated: July 1, 2010) <https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2011				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
ALACHUA BOCC	56.872400	\$ 18,322,606	51.754900	\$ 16,673,898
Alachua	2.469900	\$ 795,729	2.848000	\$ 917,541
Archer	0.339700	\$ 109,441	0.445700	\$ 143,591
Gainesville	36.672200	\$ 11,814,698	40.386000	\$ 13,011,175
Hawthorne	0.403300	\$ 129,931	0.508000	\$ 163,663
High Springs	1.367300	\$ 440,504	1.718500	\$ 553,650
LaCrosse	0.056500	\$ 18,203	0.070700	\$ 22,777
Micanopy	0.178500	\$ 57,507	0.231000	\$ 74,421
Newberry	1.409300	\$ 454,035	1.735900	\$ 559,256
Waldo	0.230900	\$ 74,389	0.301300	\$ 97,070
Countywide Total	100.000000	\$ 32,217,043	100.000000	\$ 32,217,043
BAKER BOCC	77.167900	\$ 1,315,263		
Glen St. Mary	1.641000	\$ 27,969		
Macclenny	21.191100	\$ 361,185		
Countywide Total	100.000000	\$ 1,704,417		
BAY BOCC	58.406483	\$ 16,464,492		
Callaway	6.198388	\$ 1,747,294		
Lynn Haven	7.183086	\$ 2,024,875		
Mexico Beach	0.569199	\$ 160,454		
Panama City	16.010568	\$ 4,513,298		
Panama City Beach	5.936988	\$ 1,673,607		
Parker	1.962996	\$ 553,359		
Springfield	3.732293	\$ 1,052,114		
Countywide Total	100.000000	\$ 28,189,494		
BRADFORD BOCC	74.941700	\$ 1,546,008		
Brooker	1.305100	\$ 26,924		
Hampton	1.777500	\$ 36,669		
Lawtey	2.229500	\$ 45,993		
Starke	19.746200	\$ 407,354		
Countywide Total	100.000000	\$ 2,062,948		
BREVARD BOCC	56.174244	\$ 34,563,008		
Cape Canaveral	1.341299	\$ 825,277		
Cocoa	2.149498	\$ 1,322,548		
Cocoa Beach	1.613698	\$ 992,880		
Grant-Valkaria	0.514299	\$ 316,439		
Indialantic	0.383600	\$ 236,022		
Indian Harbour Beach	1.117999	\$ 687,885		
Malabar	0.368800	\$ 226,916		
Melbourne	10.017690	\$ 6,163,706		
Melbourne Beach	0.420700	\$ 258,849		
Melbourne Village	0.092100	\$ 56,667		
Palm Bay	13.081587	\$ 8,048,867		
Palm Shores	0.121500	\$ 74,757		
Rockledge	3.274297	\$ 2,014,616		
Satellite Beach	1.390499	\$ 855,549		
Titusville	5.806494	\$ 3,572,632		
West Melbourne	2.131698	\$ 1,311,596		
Countywide Total	100.000000	\$ 61,528,212		
BROWARD BOCC	40.251360	\$ 109,993,318		
Coconut Creek	1.650298	\$ 4,509,706		
Cooper City	1.029399	\$ 2,812,998		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2011				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Coral Springs	4.390996	\$ 11,999,102		
Dania Beach	0.980099	\$ 2,678,278		
Davie	3.143197	\$ 8,589,291		
Deerfield Beach	2.527497	\$ 6,906,794		
Fort Lauderdale	6.227094	\$ 17,016,536		
Hallandale Beach	1.291099	\$ 3,528,135		
Hillsboro Beach	0.077200	\$ 210,961		
Hollywood	4.899995	\$ 13,390,025		
Lauderdale-by-the-Sea	0.204400	\$ 558,555		
Lauderdale Lakes	1.099899	\$ 3,005,651		
Lauderhill	2.209398	\$ 6,037,535		
Lazy Lake	0.001300	\$ 3,552		
Lighthouse Point	0.378200	\$ 1,033,491		
Margate	1.836798	\$ 5,019,347		
Miramar	3.885396	\$ 10,617,470		
North Lauderdale	1.426099	\$ 3,897,044		
Oakland Park	1.441499	\$ 3,939,127		
Parkland	0.816299	\$ 2,230,669		
Pembroke Park	0.211000	\$ 576,591		
Pembroke Pines	5.198295	\$ 14,205,177		
Plantation	2.924797	\$ 7,992,479		
Pompano Beach	3.410997	\$ 9,321,097		
Sea Ranch Lakes	0.025200	\$ 68,863		
Southwest Ranches	0.295800	\$ 808,320		
Sunrise	3.080697	\$ 8,418,500		
Tamarac	2.041998	\$ 5,580,088		
West Park	0.468600	\$ 1,280,524		
Weston	2.129898	\$ 5,820,289		
Wilton Manors	0.445200	\$ 1,216,579		
Countywide Total	100.000000	\$ 273,266,092		
CALHOUN BOCC	79.711200	\$ 616,494		
Altha	3.579600	\$ 27,685		
Blountstown	16.709200	\$ 129,230		
Countywide Total	100.000000	\$ 773,409		
CHARLOTTE BOCC	90.328000	\$ 17,355,030		
Punta Gorda	9.672000	\$ 1,858,315		
Countywide Total	100.000000	\$ 19,213,345		
CITRUS BOCC	92.742900	\$ 10,972,476		
Crystal River	2.450200	\$ 289,885		
Inverness	4.806900	\$ 568,708		
Countywide Total	100.000000	\$ 11,831,068		
CLAY BOCC	91.033209	\$ 16,071,626	79.305486	\$ 14,001,134
Green Cove Springs	3.322097	\$ 586,506	3.621916	\$ 639,438
Keystone Heights	0.708699	\$ 125,119	0.968100	\$ 170,915
Orange Park	4.614095	\$ 814,604	6.824202	\$ 1,204,791
Penney Farms	0.321900	\$ 56,830	0.468575	\$ 82,725
*** School Board ***	0.000000	\$ -	8.811721	\$ 1,555,682
Countywide Total	100.000000	\$ 17,654,685	100.000000	\$ 17,654,685
COLLIER BOCC	89.102100	\$ 51,661,265		
Everglades	0.182700	\$ 105,929		
Marco Island	4.684200	\$ 2,715,892		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2011				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Naples	6.031000	\$ 3,496,765		
Countywide Total	100.000000	\$ 57,979,851		
COLUMBIA BOCC	83.892316	\$ 5,451,901		
Fort White	0.741999	\$ 48,220		
Lake City	15.365685	\$ 998,568		
Countywide Total	100.000000	\$ 6,498,689		
DESOTO BOCC	81.826100	\$ 1,636,015		
Arcadia	18.173900	\$ 363,365		
Countywide Total	100.000000	\$ 1,999,380		
DIXIE BOCC	87.813200	\$ 677,111		
Cross City	10.356900	\$ 79,860		
Horseshoe Beach	1.829900	\$ 14,110		
Countywide Total	100.000000	\$ 771,081		
JACKSONVILLE-DUVAL	95.113900	\$ 128,732,084	96.880000	\$ 131,122,415
Atlantic Beach	1.481300	\$ 2,004,868	0.970000	\$ 1,312,848
Baldwin	0.171500	\$ 232,117	0.110000	\$ 148,880
Jacksonville Beach	2.441900	\$ 3,304,994	1.500000	\$ 2,030,178
Neptune Beach	0.791400	\$ 1,071,122	0.540000	\$ 730,864
Countywide Total	100.000000	\$ 135,345,185	100.000000	\$ 135,345,185
ESCAMBIA BOCC	83.776300	\$ 32,871,102		
Century	0.463100	\$ 181,705		
Pensacola	15.760600	\$ 6,183,948		
Countywide Total	100.000000	\$ 39,236,756		
FLAGLER BOCC	44.854000	\$ 3,586,879	28.816700	\$ 2,304,410
Beverly Beach	0.402500	\$ 32,187	0.519000	\$ 41,503
Bunnell	1.838400	\$ 147,013	2.371000	\$ 189,604
Flagler Beach (part)	3.650200	\$ 291,899	4.772900	\$ 381,679
Marineland	0.006000	\$ 480	0.005300	\$ 424
Palm Coast	49.248900	\$ 3,938,330	63.515100	\$ 5,079,167
Countywide Total	100.000000	\$ 7,996,787	100.000000	\$ 7,996,787
FRANKLIN BOCC	70.995571	\$ 1,005,542	100.000000	\$ 1,416,345
Apalachicola	18.792019	\$ 266,160	0.000000	\$ -
Carrabelle	10.212410	\$ 144,643	0.000000	\$ -
Countywide Total	100.000000	\$ 1,416,345	100.000000	\$ 1,416,345
GADSDEN BOCC	73.532000	\$ 2,211,879		
Chattahoochee	4.012400	\$ 120,695		
Greensboro	1.080800	\$ 32,511		
Gretna	2.984000	\$ 89,760		
Havana	3.188200	\$ 95,903		
Midway	2.985700	\$ 89,811		
Quincy	12.216900	\$ 367,490		
Countywide Total	100.000000	\$ 3,008,050		
GILCHRIST BOCC	86.397000	\$ 570,863		
Bell	2.291100	\$ 15,138		
Fanning Springs (part)	1.871500	\$ 12,366		
Trenton	9.440400	\$ 62,377		
Countywide Total	100.000000	\$ 660,744		
GLADES BOCC	85.524800	\$ 309,839		
Moore Haven	14.475200	\$ 52,441		
Countywide Total	100.000000	\$ 362,280		
GULF BOCC	67.977832	\$ 740,505	84.288850	\$ 918,186

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2011				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Port St. Joe	21.975778	\$ 239,389	10.776150	\$ 117,388
Wewahitchka	10.046390	\$ 109,439	4.935000	\$ 53,759
Countywide Total	100.000000	\$ 1,089,333	100.000000	\$ 1,089,333
HAMILTON BOCC	76.642000	\$ 454,870		
Jasper	12.095700	\$ 71,788		
Jennings	5.734400	\$ 34,034		
White Springs	5.527900	\$ 32,808		
Countywide Total	100.000000	\$ 593,500		
HARDEE BOCC	71.514400	\$ 1,122,820		
Bowling Green	9.535100	\$ 149,707		
Wauchula	13.985200	\$ 219,576		
Zolfo Springs	4.965300	\$ 77,958		
Countywide Total	100.000000	\$ 1,570,061		
HENDRY BOCC	75.785024	\$ 2,040,130		
Clewiston	14.666485	\$ 394,821		
La Belle	9.548490	\$ 257,045		
Countywide Total	100.000000	\$ 2,691,996		
HERNANDO BOCC	95.496995	\$ 14,642,260		
Brooksville	4.498904	\$ 689,803		
Weeki Wachee	0.004100	\$ 629		
Countywide Total	100.000000	\$ 15,332,692		
HIGHLANDS BOCC	81.635018	\$ 7,302,345		
Avon Park	7.734392	\$ 691,850		
Lake Placid	1.524698	\$ 136,386		
Sebring	9.105891	\$ 814,532		
Countywide Total	100.000000	\$ 8,945,114		
HILLSBOROUGH BOCC	72.863900	\$ 136,258,038	100.000000	\$ 187,003,493
Plant City	2.281700	\$ 4,266,859	0.000000	\$ -
Tampa	23.210900	\$ 43,405,194	0.000000	\$ -
Temple Terrace	1.643500	\$ 3,073,402	0.000000	\$ -
Countywide Total	100.000000	\$ 187,003,493	100.000000	\$ 187,003,493
HOLMES BOCC	80.467261	\$ 714,214		
Bonifay	13.162926	\$ 116,832		
Esto	1.801604	\$ 15,991		
Noma	1.098102	\$ 9,747		
Ponce de Leon	2.448105	\$ 21,729		
Westville	1.022002	\$ 9,071		
Countywide Total	100.000000	\$ 887,583		
INDIAN RIVER BOCC	71.338829	\$ 13,012,324		
Fellsmere	3.042097	\$ 554,884		
Indian River Shores	2.179298	\$ 397,508		
Orchid	0.193100	\$ 35,222		
Sebastian	13.017487	\$ 2,374,412		
Vero Beach	10.229190	\$ 1,865,822		
Countywide Total	100.000000	\$ 18,240,170		
JACKSON BOCC	72.173400	\$ 2,952,033		
Alford	0.883000	\$ 36,116		
Bascom	0.198200	\$ 8,107		
Campbellton	0.450500	\$ 18,426		
Cottondale	1.641600	\$ 67,145		
Graceville	4.458200	\$ 182,349		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2011				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Grand Ridge	1.675900	\$ 68,548		
Greenwood	1.389300	\$ 56,825		
Jacob City	0.535200	\$ 21,891		
Malone	1.378500	\$ 56,383		
Marianna	11.630200	\$ 475,698		
Sneads	3.586000	\$ 146,674		
Countywide Total	100.000000	\$ 4,090,195		
JEFFERSON BOCC	83.550900	\$ 678,037		
Monticello	16.449100	\$ 133,489		
Countywide Total	100.000000	\$ 811,526		
LAFAYETTE BOCC	86.223700	\$ 247,509		
Mayo	13.776300	\$ 39,545		
Countywide Total	100.000000	\$ 287,054		
LAKE BOCC	64.896535	\$ 20,442,811	33.333333	\$ 10,500,207
Astatula	0.429300	\$ 135,232	0.416927	\$ 131,335
Clermont	6.373894	\$ 2,007,816	5.957257	\$ 1,876,573
Eustis	4.814895	\$ 1,516,722	4.662830	\$ 1,468,820
Fruitland Park	1.047799	\$ 330,063	0.990169	\$ 311,910
Groveland	1.879298	\$ 591,991	1.828844	\$ 576,097
Howey-in-the-Hills	0.321600	\$ 101,306	0.308318	\$ 97,122
Lady Lake	3.721496	\$ 1,172,294	3.328563	\$ 1,048,518
Leesburg	5.401195	\$ 1,701,410	5.098789	\$ 1,606,150
Mascotte	1.178999	\$ 371,392	1.145978	\$ 360,990
Minneola	2.382898	\$ 750,628	2.295000	\$ 722,939
Montverde	0.314000	\$ 98,912	0.303496	\$ 95,603
Mount Dora	2.923697	\$ 920,983	2.864944	\$ 902,475
Tavares	3.511796	\$ 1,106,238	3.386166	\$ 1,066,663
Umatilla	0.802599	\$ 252,824	0.746053	\$ 235,011
*** School Board ***	0.000000	\$ -	33.333333	\$ 10,500,207
Countywide Total	100.000000	\$ 31,500,620	100.000000	\$ 31,500,620
LEE BOCC	63.993200	\$ 59,798,196		
Bonita Springs	5.737500	\$ 5,361,384		
Cape Coral	20.125500	\$ 18,806,195		
Fort Myers	8.506300	\$ 7,948,679		
Fort Myers Beach	0.855200	\$ 799,138		
Sanibel	0.782300	\$ 731,017		
Countywide Total	100.000000	\$ 93,444,609		
LEON BOCC	54.812700	\$ 19,397,411	10.000000	\$ 3,538,853
Tallahassee	45.187300	\$ 15,991,123	10.000000	\$ 3,538,853
*** Blueprint 2000 ***	0.000000	\$ -	80.000000	\$ 28,310,827
Countywide Total	100.000000	\$ 35,388,534	100.000000	\$ 35,388,534
LEVY BOCC	78.863400	\$ 2,415,790		
Bronson	2.253100	\$ 69,018		
Cedar Key	1.908800	\$ 58,471		
Chiefland	4.676200	\$ 143,244		
Fanning Springs (part)	1.224300	\$ 37,503		
Inglis	3.579500	\$ 109,649		
Otter Creek	0.278400	\$ 8,528		
Williston	5.590200	\$ 171,242		
Yankeetown	1.626100	\$ 49,812		
Countywide Total	100.000000	\$ 3,063,259		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2011				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
LIBERTY BOCC	87.140500	\$ 256,471		
Bristol	12.859500	\$ 37,848		
Countywide Total	100.000000	\$ 294,319		
MADISON BOCC	79.311500	\$ 789,401	100.000000	\$ 995,317
Greenville	3.703800	\$ 36,865	0.000000	\$ -
Lee	1.789300	\$ 17,809	0.000000	\$ -
Madison	15.195400	\$ 151,242	0.000000	\$ -
Countywide Total	100.000000	\$ 995,317	100.000000	\$ 995,317
MANATEE BOCC	78.597279	\$ 33,377,138		
Anna Maria	0.494000	\$ 209,782		
Bradenton	14.538215	\$ 6,173,801		
Bradenton Beach	0.417700	\$ 177,381		
Holmes Beach	1.378301	\$ 585,310		
Longboat Key (part)	0.701301	\$ 297,815		
Palmetto	3.873204	\$ 1,644,796		
Countywide Total	100.000000	\$ 42,466,022		
MARION BOCC	83.260000	\$ 29,890,716		
Bellevue	1.096700	\$ 393,720		
Dunnellon	0.551400	\$ 197,955		
McIntosh	0.118000	\$ 42,363		
Ocala	14.837600	\$ 5,326,765		
Reddick	0.136300	\$ 48,932		
Countywide Total	100.000000	\$ 35,900,452		
MARTIN BOCC	87.350413	\$ 20,326,368		
Jupiter Island	0.447000	\$ 104,016		
Ocean Breeze Park	0.264700	\$ 61,595		
Sewall's Point	1.337699	\$ 311,281		
Stuart	10.600189	\$ 2,466,655		
Countywide Total	100.000000	\$ 23,269,916		
MIAMI-DADE BOCC	59.016623	\$ 217,150,213		
Aventura	0.918797	\$ 3,380,692		
Bal Harbour	0.098000	\$ 360,588		
Bay Harbor Islands	0.150400	\$ 553,391		
Biscayne Park	0.094400	\$ 347,341		
Coral Gables	1.343096	\$ 4,941,889		
Cutler Bay	1.215996	\$ 4,474,229		
Doral	1.017097	\$ 3,742,383		
El Portal	0.073200	\$ 269,337		
Florida City	0.301599	\$ 1,109,726		
Golden Beach	0.027900	\$ 102,657		
Hialeah	6.688880	\$ 24,611,569		
Hialeah Gardens	0.619998	\$ 2,281,268		
Homestead	1.700195	\$ 6,255,825		
Indian Creek	0.001800	\$ 6,623		
Key Biscayne	0.336799	\$ 1,239,244		
Medley	0.033100	\$ 121,790		
Miami	12.249663	\$ 45,072,335		
Miami Beach	2.740192	\$ 10,082,468		
Miami Gardens	3.238990	\$ 11,917,785		
Miami Lakes	0.787598	\$ 2,897,946		
Miami Shores	0.329699	\$ 1,213,119		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2011				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Miami Springs	0.396199	\$ 1,457,804		
North Bay	0.201799	\$ 742,516		
North Miami	1.725895	\$ 6,350,388		
North Miami Beach	1.184896	\$ 4,359,797		
Opa-locka	0.451099	\$ 1,659,806		
Palmetto Bay	0.741898	\$ 2,729,795		
Pinecrest	0.575298	\$ 2,116,796		
South Miami	0.335899	\$ 1,235,932		
Sunny Isles Beach	0.576798	\$ 2,122,315		
Surfside	0.169599	\$ 624,037		
Sweetwater	0.420499	\$ 1,547,215		
Virginia Gardens	0.066900	\$ 246,156		
West Miami	0.169199	\$ 622,565		
Countywide Total	100.000000	\$ 367,947,541		
MONROE BOCC	60.566800	\$ 14,832,421		
Islamorada	6.741200	\$ 1,650,877		
Key Colony Beach	0.813300	\$ 199,172		
Key West	21.937300	\$ 5,372,304		
Layton	0.194100	\$ 47,534		
Marathon	9.747300	\$ 2,387,051		
Countywide Total	100.000000	\$ 24,489,359		
NASSAU BOCC	80.649500	\$ 6,212,003		
Callahan	1.422800	\$ 109,591		
Fernandina Beach	14.384000	\$ 1,107,923		
Hilliard	3.543700	\$ 272,952		
Countywide Total	100.000000	\$ 7,702,469		
OKALOOSA BOCC	68.017064	\$ 19,929,300		
Cinco Bayou	0.151200	\$ 44,302		
Crestview	8.364783	\$ 2,450,918		
Destin	4.947390	\$ 1,449,607		
Fort Walton Beach	8.357483	\$ 2,448,780		
Laurel Hill	0.249000	\$ 72,958		
Mary Esther	1.649297	\$ 483,251		
Niceville	5.374689	\$ 1,574,808		
Shalimar	0.292299	\$ 85,645		
Valparaiso	2.596795	\$ 760,872		
Countywide Total	100.000000	\$ 29,300,442		
OKEECHOBEE BOCC	86.979600	\$ 3,415,164		
Okeechobee	13.020400	\$ 511,232		
Countywide Total	100.000000	\$ 3,926,396		
ORANGE BOCC	70.937558	\$ 223,940,461		
Apopka	2.947994	\$ 9,306,426		
Belle Isle	0.430099	\$ 1,357,766		
Eatonville	0.170300	\$ 537,613		
Edgewood	0.170100	\$ 536,982		
Maitland	1.177398	\$ 3,716,888		
Oakland	0.140800	\$ 444,486		
Ocoee	2.520495	\$ 7,956,868		
Orlando	16.968666	\$ 53,567,828		
Windermere	0.197400	\$ 623,164		
Winter Garden	2.260795	\$ 7,137,031		

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Winter Park	2.078396	\$ 6,561,220		
Countywide Total	100.000000	\$ 315,686,735		
OSCEOLA BOCC	72.012000	\$ 27,105,176	53.973525	\$ 20,315,530
Kissimmee	18.244000	\$ 6,867,006	13.705500	\$ 5,158,723
St. Cloud	9.744000	\$ 3,667,623	7.320975	\$ 2,755,601
*** School Board ***	0.000000	\$ -	25.000000	\$ 9,409,951
Countywide Total	100.000000	\$ 37,639,805	100.000000	\$ 37,639,805
PALM BEACH BOCC	58.910159	\$ 121,826,421		
Atlantis	0.121000	\$ 250,229		
Belle Glade	0.967901	\$ 2,001,623		
Boca Raton	4.799005	\$ 9,924,359		
Boynton Beach	3.789404	\$ 7,836,501		
Briny Breeze	0.023300	\$ 48,185		
Cloud Lake	0.009700	\$ 20,060		
Delray Beach	3.609004	\$ 7,463,432		
Glen Ridge	0.015600	\$ 32,261		
Golf	0.015200	\$ 31,434		
Greenacres	1.831402	\$ 3,787,346		
Gulf Stream	0.039800	\$ 82,307		
Haverhill	0.090700	\$ 187,568		
Highland Beach	0.235500	\$ 487,015		
Hypoluxo	0.137300	\$ 283,937		
Juno Beach	0.206800	\$ 427,664		
Jupiter	2.850803	\$ 5,895,471		
Jupiter Inlet Colony	0.020900	\$ 43,221		
Lake Clarke Shores	0.193100	\$ 399,332		
Lake Park	0.515901	\$ 1,066,884		
Lake Worth	2.046602	\$ 4,232,380		
Lantana	0.549301	\$ 1,135,956		
Loxahatchee Groves	0.182700	\$ 377,825		
Manalapan	0.020300	\$ 41,981		
Mangonia Park	0.125600	\$ 259,742		
North Palm Beach	0.703401	\$ 1,454,635		
Ocean Ridge	0.095600	\$ 197,701		
Pahokee	0.347300	\$ 718,218		
Palm Beach	0.546001	\$ 1,129,131		
Palm Beach Gardens	2.825503	\$ 5,843,150		
Palm Beach Shores	0.080400	\$ 166,268		
Palm Springs	0.879301	\$ 1,818,397		
Riviera Beach	1.946402	\$ 4,025,166		
Royal Palm Beach	1.765302	\$ 3,650,650		
South Bay	0.156600	\$ 323,850		
South Palm Beach	0.086200	\$ 178,262		
Tequesta	0.332200	\$ 686,991		
Wellington	3.112303	\$ 6,436,254		
West Palm Beach	5.816506	\$ 12,028,555		
Countywide Total	100.000000	\$ 206,800,361		
PASCO BOCC	91.137100	\$ 38,663,856	45.000000	\$ 13,557,374
Dade City	1.491900	\$ 632,921	1.680000	\$ 506,142
New Port Richey	3.527000	\$ 1,496,289	4.240000	\$ 1,277,406
Port Richey	0.667500	\$ 283,179	0.810000	\$ 244,033

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2011				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
St. Leo	0.303300	\$ 128,672	0.170000	\$ 51,217
San Antonio	0.207100	\$ 87,860	0.190000	\$ 57,242
Zephyrhills	2.666100	\$ 1,131,062	2.910000	\$ 876,710
*** School Board ***	0.000000	\$ -	45.000000	\$ 13,557,374
*** School Board ***	0.000000	\$ -	lump sum	\$ 12,296,340
Countywide Total	100.000000	\$ 42,423,838	100.000000	\$ 42,423,838
PINELLAS BOCC	51.824848	\$ 63,959,982	100.000000	\$ 123,415,667
Belleair	0.302600	\$ 373,455	0.000000	\$ -
Belleair Beach	0.117300	\$ 144,766	0.000000	\$ -
Belleair Bluffs	0.160300	\$ 197,835	0.000000	\$ -
Belleair Shore	0.005300	\$ 6,541	0.000000	\$ -
Clearwater	8.028292	\$ 9,908,170	0.000000	\$ -
Dunedin	2.733897	\$ 3,374,058	0.000000	\$ -
Gulfport	0.924199	\$ 1,140,606	0.000000	\$ -
Indian Rocks Beach	0.380400	\$ 469,473	0.000000	\$ -
Indian Shores	0.130500	\$ 161,057	0.000000	\$ -
Kenneth City	0.327100	\$ 403,692	0.000000	\$ -
Largo	5.500894	\$ 6,788,966	0.000000	\$ -
Madeira Beach	0.323200	\$ 398,879	0.000000	\$ -
North Redington Beach	0.110700	\$ 136,621	0.000000	\$ -
Oldsmar	1.008699	\$ 1,244,893	0.000000	\$ -
Pinellas Park	3.574696	\$ 4,411,735	0.000000	\$ -
Redington Beach	0.116600	\$ 143,903	0.000000	\$ -
Redington Shores	0.182800	\$ 225,604	0.000000	\$ -
Safety Harbor	1.292499	\$ 1,595,146	0.000000	\$ -
St. Petersburg	18.131382	\$ 22,376,966	0.000000	\$ -
St. Pete Beach	0.716999	\$ 884,889	0.000000	\$ -
Seminole	1.378899	\$ 1,701,777	0.000000	\$ -
South Pasadena	0.385800	\$ 476,137	0.000000	\$ -
Tarpon Springs	1.786598	\$ 2,204,942	0.000000	\$ -
Treasure Island	0.555499	\$ 685,573	0.000000	\$ -
Countywide Total	100.000000	\$ 123,415,667	100.000000	\$ 123,415,667
POLK BOCC	69.715330	\$ 43,378,949		
Auburndale	1.928498	\$ 1,199,969		
Bartow	2.314798	\$ 1,440,336		
Davenport	0.379000	\$ 235,825		
Dundee	0.453400	\$ 282,119		
Eagle Lake	0.388200	\$ 241,549		
Fort Meade	0.792399	\$ 493,054		
Frostproof	0.390100	\$ 242,732		
Haines City	2.577097	\$ 1,603,547		
Highland Park	0.034400	\$ 21,405		
Hillcrest Heights	0.034600	\$ 21,529		
Lake Alfred	0.635899	\$ 395,675		
Lake Hamilton	0.190900	\$ 118,784		
Lake Wales	1.795698	\$ 1,117,337		
Lakeland	12.940287	\$ 8,051,831		
Mulberry	0.461600	\$ 287,221		
Polk City	0.231600	\$ 144,108		
Winter Haven	4.736195	\$ 2,947,001		
Countywide Total	100.000000	\$ 62,222,970		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2011				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
PUTNAM BOCC	81.195000	\$ 4,488,335		
Crescent City	2.033500	\$ 112,409		
Interlachen	1.830600	\$ 101,193		
Palatka	13.141000	\$ 726,414		
Pomona Park	0.936500	\$ 51,768		
Welaka	0.863400	\$ 47,727		
Countywide Total	100.000000	\$ 5,527,847		
ST. JOHNS BOCC	89.579300	\$ 21,355,386		
Hastings	0.279700	\$ 66,679		
St. Augustine	6.936100	\$ 1,653,542		
St. Augustine Beach	3.204900	\$ 764,037		
Countywide Total	100.000000	\$ 23,839,644		
ST. LUCIE BOCC	50.732300	\$ 12,744,877		
Fort Pierce	10.879900	\$ 2,733,229		
Port St. Lucie	38.230900	\$ 9,604,298		
St. Lucie Village	0.156900	\$ 39,416		
Countywide Total	100.000000	\$ 25,121,820		
SANTA ROSA BOCC	90.594509	\$ 11,316,534		
Gulf Breeze	3.828996	\$ 478,296		
Jay	0.359700	\$ 44,932		
Milton	5.216795	\$ 651,651		
Countywide Total	100.000000	\$ 12,491,413		
SARASOTA BOCC	71.701828	\$ 38,715,685	48.562500	\$ 26,221,513
Longboat Key (part)	1.048499	\$ 566,141	0.967500	\$ 522,405
North Port	11.620588	\$ 6,274,582	10.732500	\$ 5,795,056
Sarasota	11.076389	\$ 5,980,740	10.515000	\$ 5,677,616
Venice	4.552695	\$ 2,458,246	4.222500	\$ 2,279,956
*** School Board ***	0.000000	\$ -	25.000000	\$ 13,498,849
Countywide Total	100.000000	\$ 53,995,394	100.000000	\$ 53,995,394
SEMINOLE BOCC	61.740500	\$ 34,940,608	100.000000	\$ 56,592,687
Altamonte Springs	7.497300	\$ 4,242,924	0.000000	\$ -
Casselberry	4.357700	\$ 2,466,140	0.000000	\$ -
Lake Mary	2.570300	\$ 1,454,602	0.000000	\$ -
Longwood	2.435600	\$ 1,378,371	0.000000	\$ -
Oviedo	5.896700	\$ 3,337,101	0.000000	\$ -
Sanford	9.462500	\$ 5,355,083	0.000000	\$ -
Winter Springs	6.039400	\$ 3,417,859	0.000000	\$ -
Countywide Total	100.000000	\$ 56,592,687	100.000000	\$ 56,592,687
SUMTER BOCC	89.671410	\$ 7,575,524		
Bushnell	2.565597	\$ 216,744		
Center Hill	0.996599	\$ 84,194		
Coleman	0.696899	\$ 58,875		
Webster	0.848399	\$ 71,674		
Wildwood	5.221095	\$ 441,083		
Countywide Total	100.000000	\$ 8,448,093		
SUWANNEE BOCC	83.597416	\$ 2,548,670		
Branford	1.566198	\$ 47,749		
Live Oak	14.836385	\$ 452,323		
Countywide Total	100.000000	\$ 3,048,742		
TAYLOR BOCC	72.381300	\$ 1,468,099	100.000000	\$ 2,028,285
Perry	27.618700	\$ 560,186	0.000000	\$ -

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2011				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Countywide Total	100.000000	\$ 2,028,285	100.000000	\$ 2,028,285
UNION BOCC	79.287879	\$ 408,628		
Lake Butler	15.197815	\$ 78,325		
Raiford	2.084602	\$ 10,743		
Worthington Springs	3.429703	\$ 17,676		
Countywide Total	100.000000	\$ 515,373		
VOLUSIA BOCC	48.963951	\$ 30,337,975		
Daytona Beach	8.510491	\$ 5,273,085		
Daytona Beach Shores	0.715099	\$ 443,074		
DeBary	2.447898	\$ 1,516,713		
DeLand	3.542696	\$ 2,195,048		
Deltona	11.006089	\$ 6,819,353		
Edgewater	2.794397	\$ 1,731,403		
Flagler Beach (part)	0.009900	\$ 6,134		
Holly Hill	1.678498	\$ 1,039,995		
Lake Helen	0.375900	\$ 232,907		
New Smyrna Beach	3.062797	\$ 1,897,703		
Oak Hill	0.259100	\$ 160,538		
Orange City	1.350599	\$ 836,828		
Ormond Beach	5.332495	\$ 3,304,004		
Pierson	0.346300	\$ 214,567		
Ponce Inlet	0.426600	\$ 264,320		
Port Orange	7.409993	\$ 4,591,218		
South Daytona	1.767198	\$ 1,094,953		
Countywide Total	100.000000	\$ 61,959,818		
WAKULLA BOCC	97.485200	\$ 1,790,998	100.000000	\$ 1,837,200
St. Marks	1.096200	\$ 20,139	0.000000	\$ -
Sopchoppy	1.418600	\$ 26,063	0.000000	\$ -
Countywide Total	100.000000	\$ 1,837,200	100.000000	\$ 1,837,200
WALTON BOCC	88.015000	\$ 10,990,942		
DeFuniak Springs	8.322700	\$ 1,039,304		
Freeport	2.458400	\$ 306,995		
Paxton	1.203900	\$ 150,338		
Countywide Total	100.000000	\$ 12,487,578		
WASHINGTON BOCC	79.923420	\$ 1,271,670		
Caryville	0.900299	\$ 14,325		
Chipley	13.759086	\$ 218,922		
Ebro	0.965999	\$ 15,370		
Vernon	2.751097	\$ 43,773		
Wausau	1.700098	\$ 27,050		
Countywide Total	100.000000	\$ 1,591,111		
STATEWIDE TOTALS		\$ 2,702,622,214		

Local Discretionary Sales Surtax				
Revenue Estimates for the Local Fiscal Year Ending September 30, 2011				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
<p>Notes:</p> <ol style="list-style-type: none"> 1) The dollar figures represent a 100 percent distribution of estimated monies. 2) Revenue estimates are based on the \$5,000 cap on transactions. 3) 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. 4) The distribution percentages and estimated distributions listed under the heading "1% Tax Rate - Default Formula" reflect the use of the default formula methodology (i.e., Local Government Half-cent Sales Tax Program distribution percentages). 5) For those jurisdictions where the distribution of local discretionary sales surtax proceeds is governed by an interlocal agreement, the distribution percentages per the agreement as well as the estimated distributions are listed in the column labeled "1% Tax Rate - Interlocal Agreement". 6) These estimates are based on the results of the March 2010 General Revenue Estimating Conference and do not include any potential fiscal impacts of events, which occurred subsequent to that conference (e.g., the Deepwater Horizon oil spill). 				

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Charter County and Regional Transportation System Surtax

Section 212.055(1), Florida Statutes

Brief Overview

Each charter county that has adopted a charter, each county the government of which is consolidated with that of one or more municipalities, and each county that is within or under an interlocal agreement with a regional transportation or transit authority created under ch. 343 or 349, F.S., may levy the Charter County and Regional Transportation System Surtax at a rate of up to 1 percent. The levy is subject to approval by a majority vote of the county's electorate or by a charter amendment approved by a majority vote of the county's electorate. Generally, the use of the proceeds is for the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, on-demand transportation services, and roads and bridges.

General Law Amendments

Chapter 2010-225, L.O.F., (CS/CS/CS/HB 1271) renames the Charter County Transportation System Surtax as the Charter County and Regional Transportation System Surtax and extends eligibility for surtax levy to counties within or under an interlocal agreement with a regional transportation or transit authority. The legislation provides that the county commission may apply the surtax proceeds to the planning, development, construction, expansion, operation, and maintenance of statutorily-defined, on-demand transportation services. These changes became effective on July 1, 2010.

Authorization to Levy

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

Counties Eligible to Levy

Florida's twenty charter counties (i.e., Alachua, Brevard, Broward, Charlotte, Clay, Columbia, Duval, Hillsborough, Lee, Leon, Miami-Dade, Orange, Osceola, Palm Beach, Pinellas, Polk, Sarasota, Seminole, Volusia and Wakulla) are eligible to levy this surtax. In addition, Chapter 2010-225, L.O.F., authorized each county that is within or under an interlocal agreement with a regional transportation or transit authority created under ch. 343, F.S., (i.e., Central Florida Regional Transportation Authority, Northwest Florida Transportation Corridor Authority, South Florida

Regional Transportation Authority, and Tampa Bay Area Regional Transportation Authority) or ch. 349, F.S., (i.e., Jacksonville Transportation Authority) to levy the surtax.

Eleven of Florida's twenty charter counties, which are already eligible to levy the surtax, are within an authority. As a result of this legislation, eleven non-charter counties that are within an authority are now eligible to levy this surtax. These counties include Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton, which are within the Northwest Florida Transportation Corridor Authority, and Citrus, Hernando, Manatee, and Pasco, which are within the Tampa Bay Area Regional Transportation Authority.

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, transit, 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 into the county trust fund and used for the purposes of development, construction, equipment, maintenance, operation, supportive services, including a countywide bus system, on-demand transportation services, and related costs of a fixed guideway rapid transit system.
2. Remitted by the county's governing body to an expressway or transportation authority created by law to be used at the authority's discretion for the development, construction, operation, or maintenance of roads or bridges in the county, for the operation and maintenance of a bus system, for the operation and maintenance of on-demand transportation services, for the payment of principal and interest on existing bonds issued for the construction of such roads or bridges, and, upon approval of the county commission, such proceeds may be pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such roads or bridges.
3. Used by the county for the development, construction, operation, and maintenance of roads and bridges in the county; for the expansion, operation, and maintenance of bus and fixed guideway systems; for the expansion, operation, and maintenance of on-demand transportation services; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county's governing body for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads, or bridges and no more than 25 percent used for nontransit uses.
4. Used by the county for the planning, development, construction, operation, and maintenance of roads and bridges in the county; for the planning, development, expansion, operation, and

maintenance of bus and fixed guideway systems; for the planning, development, construction, operation, and maintenance of on-demand transportation services; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county's governing body for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads, or bridges. Pursuant to an interlocal agreement entered into pursuant to ch. 163, F.S., the county's governing body may distribute surtax proceeds to a municipality, or an expressway or transportation authority created by law to be expended for such purposes. Any county that has entered into interlocal agreements for the distribution of proceeds to one or more of its municipalities shall revise such agreements no less than every five years in order to include any municipalities created since the prior agreements were executed.

As it relates to the authorized uses of the surtax proceeds, the term *on-demand transportation services* means transportation provided between flexible points of origin and destination selected by individual users with such service being provided at a time that is agreed upon by the user and the provider of the service and that is not fixed-schedule or fixed-route in nature.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

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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, conservation, or protection of natural resources; or to finance the closure of local government-owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection (DEP). Additional spending authority exists for select counties.

General Law Amendments

There were no general law amendments resulting from the 2010 Regular Legislative Session.

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

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

1. To finance, plan, and construct infrastructure.
2. To acquire land for public recreation, conservation, or protection of natural resources.
3. To finance the closure of county or municipal-owned solid waste landfills that have been closed or are required to be closed by order of the DEP. Any use of the proceeds or interest for purposes of landfill closures before July 1, 1993, is ratified.

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

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

1. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years and any related land acquisition, land improvement, design, and engineering costs.
2. A fire department vehicle, emergency medical services vehicle, sheriff's office vehicle, police department vehicle, or any other vehicle, and the equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.

3. Any expenditure for the construction, lease, or maintenance of, or provision of utilities or security for, those court facilities as defined in s. 29.008, F.S.
4. Any fixed capital expenditure or fixed capital outlay associated with the improvement of private facilities that have a life expectancy of 5 or more years and that the owner agrees to make available for use on a temporary basis as needed by a local government as a public emergency shelter or staging area for emergency response equipment during an emergency officially declared by the state or by the local government under s. 252.38, F.S. These “private facility” improvements are limited to those necessary to comply with current standards for public emergency evacuation shelters, and the private facility’s owner must enter into a written contract with the local government providing the improvement funding to make the private facility available to the public for purposes of emergency shelter at no cost to the local government for a minimum of 10 years after the completion of the improvement, with the provision that the obligation will transfer to any subsequent owner until the end of the minimum period.
5. Any land-acquisition expenditure for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size, if the land is owned by a local government or by a special district that enters into a written agreement with the local government to provide such housing. The local government or special district may enter into a ground lease with a public or private person or entity for nominal or other consideration for the construction of the residential housing project on land acquired pursuant to this provision.

Any local government infrastructure surtax imposed or extended after July 1, 1998, may allocate up to 15 percent of the surtax proceeds for deposit within a county trust fund created for the purpose of funding economic development projects having a general public purpose of improving local economies, including the funding of operational costs and incentives related to economic development. The referendum ballot statement must indicate the intention to make the allocation.

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

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

1. The debt service obligations for any year are met.
2. The county’s comprehensive plan has been determined to be in compliance with part II of ch. 163, F.S.

3. The county has adopted an amendment to the surtax ordinance pursuant to the procedure provided in s. 125.66, F.S., authorizing additional uses of the proceeds and accrued interest.

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

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

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

Relevant Attorney General Opinions

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

<u>Opinion #</u>	<u>Subject</u>
88-59	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
2007-51	Municipalities, use of infrastructure surtax monies
2009-28	Counties, use of infrastructure surtax monies

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

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

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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

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Authorization to Levy

Only those counties, defined as having a total population of 50,000 or less on April 1, 1992, are eligible to levy the surtax. This surtax is one of several surtaxes subject to a combined rate limitation. A county 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

According to the official 1992 population estimates, thirty-one counties had a total population of 50,000 or less on April 1, 1992, and are eligible to levy the surtax. These counties are Baker, Bradford, Calhoun, Columbia, DeSoto, Dixie, Flagler, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Holmes, Jackson, Jefferson, Lafayette, Levy, Liberty, Madison, Nassau, Okeechobee, Sumter, Suwannee, Taylor, Union, Wakulla, Walton and Washington.

Some eligible counties currently levy the Local Government Infrastructure Surtax at the 0.5 or 1 percent rate. Therefore, these counties would only be able to levy the Small County Surtax at the 0.5 percent rate or not at all.

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 bonded 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

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

<u>Opinion #</u>	<u>Subject</u>
2009-01	Referendum, surtax pledged to secure loan

The full text of this opinion is available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinion in its entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

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 having a total population of 800,000 or more (excluding Miami-Dade County) 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

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Authorization to Levy

Non-consolidated counties having a total population of 800,000 or more are eligible to levy the surtax at a rate not to exceed 0.5 percent. The surtax can be imposed by either an extraordinary vote of the county's governing body or voter approval in a countywide referendum. However, Miami-Dade County is prohibited 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. In all cases, the county serves as the payor of last resort.
3. Participating in innovative, cost-effective programs approved by the county.

Non-consolidated counties having a total population of less than 800,000 are eligible to levy a surtax at a rate not to exceed 0.25 percent. The surtax can be imposed subject to voter approval in a countywide referendum. The ordinance adopted by the governing board providing for the imposition

of this surtax shall include a plan for providing trauma services to trauma victims presenting in the trauma service area in which such county is located.

Both of these surtaxes are subject to a combined rate limitation. A county eligible to levy either the 0.5 percent or 0.25 percent surtax 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

Based on the official 2009 population estimates, the five non-consolidated counties having a total population of 800,000 or more (i.e., Broward, Hillsborough, Orange, Palm Beach, and Pinellas counties) are eligible to levy the 0.5 percent surtax. Duval County is not eligible to levy because it is a consolidated county government. Although Miami-Dade County is a non-consolidated county having a total population greater than 800,000, the county is prohibited from levying this 0.5 percent surtax because it has been granted statutory authority to levy the County Public Hospital Surtax.

All other counties (i.e., non-consolidated counties with a total population of less than 800,000) are eligible to levy the 0.25 percent surtax, and any such county levy shall expire four years after its effective date, unless reenacted by ordinance subject to voter approval in a countywide referendum.

Distribution of Proceeds

The 0.5 percent surtax proceeds 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. 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 upon directive from the authorizing county. If a county has a population of at least 800,000 and has levied the 0.5 percent surtax, notwithstanding any directive of the authorizing county, the Clerk of Circuit Court is required to annually send \$6.5 million to a hospital in the county with a Level I trauma center on October 1st. Alternatively, the clerk is required to annually send \$3.5 million to a hospital within the county that has a Level I trauma center if the county enacts and implements a hospital lien law pursuant to ch. 98-499, L.O.F. Such funds are sent in recognition of the Level I trauma center status and 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 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. Commencing February 1, 2004, the audit shall be delivered to the county's governing body and to the chair of the legislative delegation of each authorizing county.

The 0.25 percent surtax proceeds 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. The clerk shall perform the following duties.

1. Maintain the monies in a 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 the trauma center in its trauma service area upon directive from the authorizing county. If the trauma center receiving funds, requests the monies be used to generate federal matching funds under Medicaid, the clerk 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 trauma services trust fund to be delivered to the authorizing county.

Authorized Uses of Proceeds

The 0.5 percent surtax proceeds shall be used to fund a broad range of health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care. The 0.25 percent surtax proceeds shall 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 the following legal opinion relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
2005-54	Indigent Care Surtax used for Medicaid contributions

The full text of this opinion is available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinion in its entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Authorization to Levy

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is authorized to levy this surtax at a rate of 0.5 percent. The surtax may be enacted either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. The term *county public general hospital* means a general hospital, as defined in s. 395.002, F.S., which is owned, operated, maintained, or governed by the county or its agency, authority, or public health trust.

This surtax is one of several surtaxes subject to a combined rate limitation. An eligible county 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. The county must continue to contribute each year an amount equal to at least 80 percent of that percentage of the total county's 1990-91 budget appropriated from general revenues for the operation, administration, and maintenance of the county public general hospital.

Authorized Uses of Proceeds

The proceeds are designated to supplement the operation, maintenance, and administration of the county public general hospital. Of the 80 percent portion appropriated from the county budget's general revenues, 25 percent of this amount must be remitted to a governing board, agency, or authority that is wholly independent from the public health trust, agency, or authority responsible for the county public general hospital, to be used solely for the purpose of funding the indigent health care services plan provided for in s. 212.055(5)(e), F.S. However, in the plan's first and second years, a total of \$10 million and \$15 million, respectively, shall be remitted to such governing board, agency, or authority, to be used solely for the purpose of funding the indigent health care services plan.

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 voter approval in a countywide referendum. The proceeds must be expended for school-related capital projects, technology implementation, and bond financing of such projects.

General Law Amendments

Chapter 2010-154, L.O.F., (CS/HB 5101) deletes the requirement that a district school board imposing the school capital outlay surtax implement a freeze on noncapital local school property taxes. This change became effective on July 1, 2010.

Authorization to Levy

District school boards may levy, pursuant to resolution conditioned to take effect only upon voter approval in a countywide referendum, this surtax at a rate of up to 0.5 percent. The resolution shall set forth a plan for use of the surtax proceeds in accordance with the authorized uses.

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

School Districts Eligible to Levy

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

Distribution of Proceeds

The surtax revenues collected by the Department of Revenue shall be distributed 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 bonded indebtedness used to finance authorized projects, and any accrued interest may be held in trust to finance such projects. However, the surtax proceeds and any accrued interest shall not be used for operational expenses.

Relevant Attorney General Opinions

Florida’s Attorney General has issued the following legal opinions relevant 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
2006-38	Schools, use of school capital outlay surtax
2008-08	School Capital Outlay Surtax, required uses

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

1. <http://myfloridalegal.com/ago.nsf/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. In addition, any county with a total population of less than 50,000 may levy the surtax at a rate not to exceed 1 percent. The proceeds are to be used to fund health care services for the medically poor.

General Law Amendments

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Authorization to Levy

Counties having a total population of less than 800,000 are eligible to levy this surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate 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 that has a total population of less than 50,000 is eligible to levy this surtax, subject to referendum approval, at a rate not to exceed 1 percent.

Florida has five publicly supported medical schools at the following universities: Florida International University (Miami-Dade County); Florida State University (Leon County); University of Central Florida (Orange County); University of Florida (Alachua County); and University of South Florida (Hillsborough County). However, only the University of Florida and Florida State University medical schools are each located in a county having a total population less than 800,000.

The ordinance adopted by the governing board providing for the imposition of the surtax 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. In all cases, the county shall serve as the payor of last resort.

3. Participating in innovative, cost-effective programs approved by the county.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax 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 with the following exceptions. If a publicly supported medical school is located within the county or the county has a total population of less than 50,000, the combined rate cannot exceed 1.5 percent.

Counties Eligible to Levy

Only those counties having a total population of less than 800,000 are eligible to levy this surtax.

Distribution of Proceeds

The surtax proceeds 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. 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 bonded indebtedness upon directive from the authorizing county, which directive may be irrevocably given at the time the bonded indebtedness is incurred.

Authorized Uses of Proceeds

The surtax proceeds shall be used to fund a broad range of health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care. In addition to these specified uses, the ordinance adopted by a county that has a total population of less than 50,000 residents may pledge the surtax proceeds to service new or existing bonded indebtedness incurred to finance, plan, construct, or reconstruct a public or not-for-profit hospital in such county and any land acquisition, land improvement, design, or engineering costs related to such hospital, if the county's governing body determines that a public or not-for-profit hospital existing at the time of bond issuance would, more likely than not, otherwise cease to operate. Any county, which has a total population of less than 50,000 residents at the time any authorized bonds are issued, retains the granted authority throughout the terms of such bonds, including the term of any refinancing bonds, regardless of any subsequent population increases that result in the county having 50,000 or more residents.

Relevant Attorney General Opinions

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

<u>Opinion #</u>	<u>Subject</u>
2004-40	Indigent care surtax, Medicaid and inmate health payments

The full text of this opinion is available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinion in its entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

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Emergency Fire Rescue Services and Facilities Surtax

Section 212.055(8), Florida Statutes

Brief Overview

The Emergency Fire Rescue Services and Facilities Surtax shall be levied at the rate of up to 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. However, any county that has imposed two separate discretionary surtaxes without expiration cannot levy this surtax. The proceeds must be expended for specified emergency fire rescue services and facilities.

General Law Amendments

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Authorization to Levy

Eligible county governments may levy this surtax at a rate of up to 1 percent. This levy shall be pursuant to an ordinance enacted by the county's governing body and approved by the voters in a countywide referendum. The referendum shall be placed on the ballot of a regularly scheduled election, and the referendum ballot must conform to the requirements of s. 101.161, F.S. A required interlocal agreement, as described below, is a precondition to holding the referendum.

The county's governing body must develop and execute an interlocal agreement with participating jurisdictions (i.e., the governing bodies of municipalities, dependent special districts, independent special districts, or municipal service taxing units) that provide emergency fire and rescue services within the county. The interlocal agreement must include a majority of the county's service providers.

Upon the surtax taking effect and initiation of collections, a county and any participating jurisdiction entering into the interlocal agreement shall reduce the ad valorem tax levy or any non-ad valorem assessment for fire control and emergency rescue services in its next and subsequent budgets by the estimated amount of revenue provided by the surtax.

In addition to the Charter County Transportation System Surtax and the School Capital Outlay Surtax, this surtax is not subject to a combined rate limitation that impacts the other discretionary sales surtaxes.

Counties Eligible to Levy

Any county, except Madison, Miami-Dade, and certain portions of Orange and Osceola, is eligible to levy the surtax. The legislation states that any county that has imposed two separate discretionary

surtaxes without expiration shall not levy the surtax. According to a recent update, Madison and Miami-Dade counties currently levy two separate discretionary surtaxes without expiration.¹ Madison County levies both the Small County Surtax and Voter-Approved Indigent Care Surtax without expiration dates, and Miami-Dade County levies both the Charter County Transportation System Surtax and County Public Hospital Surtax without expiration dates.

Additionally, the legislation provides that, notwithstanding s. 212.054, F.S., if a multicounty independent special district created pursuant to ch. 67-764, L.O.F., levies ad valorem taxes on district property to fund emergency fire rescue service within the district and is required by s. 2, Art. VII of the State Constitution to maintain a uniform ad valorem tax rate throughout the district, the county may not levy the surtax within the district's boundaries. This provision relates specifically to the Reedy Creek Improvement District, which is located within portions of Orange and Osceola counties. The cities of Bay Lake and Lake Buena Vista as well as the Walt Disney World Resort Complex are located within the district.² This provision prevents either county from levying the surtax within the district's boundaries if an ad valorem tax is levied to fund emergency fire rescue services. Currently, Reedy Creek Improvement District levies such an ad valorem tax and maintains a uniform ad valorem tax rate throughout the district. Consequently, Orange and Osceola counties would be prohibited from levying the surtax within the district's boundaries.

Distribution of Proceeds

The surtax proceeds, less an administrative fee that may be retained by the Department of Revenue, shall be distributed by the Department to the county. The county shall distribute the surtax proceeds it receives from the Department to the participating jurisdictions that have entered into the required interlocal agreement. The county may charge an administrative fee for receiving and distributing the surtax proceeds based on the actual costs incurred, not to exceed 2 percent of surtax collections.

The required interlocal agreement must specify that the surtax proceeds shall be distributed by one of the following methods.

1. The amount of surtax proceeds to be distributed by the county to each participating jurisdiction is based on the actual amounts collected within each participating jurisdiction as determined by the Department's population allocations in accordance with s. 218.62, F.S.
2. If a county has special fire control districts and rescue districts within its boundary, the county shall distribute the surtax proceeds among the county and the participating municipalities or special fire control and rescue districts based on the proportion of each entity's expenditures of ad valorem taxes and non-ad valorem assessments for fire control and emergency rescue services in each of the immediately preceding 5 fiscal years to the total of the expenditures for all participating entities.

1. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: May 1, 2010) <https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

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

Each participating jurisdiction shall also agree that if a participating jurisdiction is requested to provide personnel or equipment to any other service provider, on a long-term basis pursuant to an interlocal agreement, the jurisdiction providing the service is entitled to payment from the requesting service provider from that provider's share of the surtax proceeds for all equipment and personnel costs.

However, the provisions of #1 above and the preceding paragraph do not apply if either of the following has occurred.

1. There is an interlocal agreement with the county and one or more participating jurisdictions that prohibits one or more jurisdictions from providing the same level of service for prehospital emergency medical treatment within the prohibited participating jurisdictions' boundaries.
2. The county has issued a certificate of public convenience and necessity, or its equivalent, to a county department or a county dependent special district.

Use of the surtax proceeds does not relieve a local government from complying with the provisions of ch. 200, F.S., and any related statutory provisions that establish millage caps or limits undesignated budget reserves and procedures for establishing rollback rates for ad valorem taxes and budget adoption. If the surtax collections exceed projected collections in any fiscal year, any surplus distribution shall be used to further reduce ad valorem taxes in the next fiscal year. These proceeds shall be applied as a rebate to the final millage, after the TRIM notice is completed. However, municipalities, special fire control and rescue districts, and contract service providers that do not enter into an interlocal agreement are not entitled to receive a portion of the surtax proceeds and are not required to reduce ad valorem taxes or non-ad valorem assessments.

Authorized Uses of Proceeds

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

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

Relevant Attorney General Opinions

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

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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

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Authorization to Levy

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. The first tax may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels at the rate of 2 percent. A second tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. However, this 1 percent tax 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.

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Motor Fuel and Diesel Fuel Taxes (Ninth-Cent and Local Options)

Sections 206.41(1)(d)-(e), 206.87(1)(b)-(c), 336.021, and 336.025, Florida Statutes

Brief Overview

County governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The first is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county.¹ Known as the ninth-cent fuel tax, this tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum. 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.² This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. 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.³ 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.⁴ Consequently, 7 cents worth of local option tax revenue on diesel fuel are distributed to local governments, regardless of whether or not the county government is levying these two taxes on motor fuel at any rate.

General Law Amendments

Chapter 2010-138, L.O.F., (CS/HB 7157) authorizes the Department of Revenue to make distributions of the ninth-cent fuel tax collected on diesel fuel that more accurately reflect the current fuel market. This change became effective on July 1, 2010.

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1. Section 336.021(1)(a), F.S.
 2. Section 336.025(1)(a), F.S.
 3. Section 336.025(1)(b), F.S.
 4. See Sections 336.021(6), .025(9), F.S.

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.⁵ 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 1st of each year. Two-thirds of the amount deducted shall be based on the county's proportional share of the number of dealers who are registered for purposes of ch. 212, F.S., on June 30th of the preceding state fiscal year. One-third of the amount deducted shall be based on the county's share of the total amount of tax collected during the preceding state fiscal year. The 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 proceeds from these 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 1st of each year to be effective January 1st of the following year.⁶ However, tax levies that were in effect on July 1, 2002, and expire on August 31st of any year may be reimposed at the current authorized rate effective September 1st 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.⁷

5. See Sections 336.021(2)(a), .025(2)(a), F.S.

6. See Sections 336.021(5), .025(1)(a)1. and (b)1., F.S.

7. Section 336.021(4), F.S.

By July 1st of each year, the county must notify the DOR of the respective tax rates for both the 1 to 6 cents and 1 to 5 cents fuel taxes and of its decision to rescind or change the rate of either tax. In addition, the county must provide the DOR with a certified copy of the interlocal agreement listing the distribution proportions established by such agreement or pursuant to the transportation expenditures methodology, if applicable.⁸ A decision to rescind any of these local option fuel taxes shall not take effect on any date other than December 31st. A county must provide a minimum of 60 days notice to the DOR of its decision to rescind a local option fuel tax levy.⁹

Any dispute as to 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.¹⁰

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.¹¹

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.¹²

A 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 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.

8. Section 336.025(5)(a), F.S.

9. See Sections 336.021(5), .025(5)(a), F.S.

10. Section 336.025(5)(b), F.S.

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

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

This recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by proceeds of the 1 to 6 cents fuel tax. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

In addition, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1st of each year for dividing the proceeds of the 1 to 6 cents fuel tax.¹³ This provision applies only to Orange County.

Any newly incorporated municipality, eligible for participation in the distribution of monies under the Local Government Half-cent Sales Tax and Municipal Revenue Sharing Programs and located in a county levying the 1 to 6 cents or 1 to 5 cents fuel tax, is entitled to receive a distribution of the tax revenues in the first full fiscal year following incorporation.¹⁴ The distribution 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

A table listing the 2010 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix B. The first table immediately following this section lists the estimated motor fuel gallons sold in each county, the ninth-cent fuel tax rates on motor and diesel fuels, and estimated tax receipts for local fiscal year 2011. The second table provides local fiscal year 2011 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.

Additional Detail

Additional information regarding each of the three individual authorizations to levy can be found in the three sections immediately following the two tables previously discussed. Other information relevant to local option fuel taxes can be found via the Internet. A primer detailing Florida's

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

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

transportation tax sources is available via the Department of Transportation's website.¹⁵ Historical local option fuel tax distributions to counties compiled from DOR source data can be found on the EDR's website.¹⁶ Local option fuel tax receipts and distributions data by fiscal year and by month can be found via this DOR webpage.¹⁷

15. <http://www.dot.state.fl.us/financialplanning/revenue/primer.shtm>

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

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

Ninth-Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

County	Estimated Motor Fuel Gallons	Motor Fuel Tax Rate	Estimated Tax Receipts from Motor Fuel	Diesel Fuel Tax Rate	Estimated Tax Receipts from Diesel Fuel	Total Estimated Tax Receipts
Alachua	117,851,867	\$ 0.01	\$ 1,150,823	\$ 0.01	\$ 131,035	\$ 1,281,859
Baker	18,860,062	\$ 0.01	\$ 184,169	\$ 0.01	\$ 29,452	\$ 213,621
Bay	99,157,374	\$ 0.01	\$ 968,272	\$ 0.01	\$ 116,505	\$ 1,084,776
Bradford	15,714,696	\$ -	\$ 153,454	\$ 0.01	\$ 25,200	\$ 25,200
Brevard	251,265,239	\$ -	\$ 2,453,605	\$ 0.01	\$ 326,512	\$ 326,512
Broward	816,640,175	\$ 0.01	\$ 7,974,491	\$ 0.01	\$ 821,967	\$ 8,796,458
Calhoun	3,942,753	\$ -	\$ 38,501	\$ 0.01	\$ 23,723	\$ 23,723
Charlotte	79,574,424	\$ 0.01	\$ 777,044	\$ 0.01	\$ 135,994	\$ 913,039
Citrus	52,078,993	\$ 0.01	\$ 508,551	\$ 0.01	\$ 58,163	\$ 566,714
Clay	80,133,263	\$ 0.01	\$ 782,501	\$ 0.01	\$ 77,374	\$ 859,875
Collier	133,363,412	\$ 0.01	\$ 1,302,294	\$ 0.01	\$ 123,550	\$ 1,425,843
Columbia	48,534,856	\$ 0.01	\$ 473,943	\$ 0.01	\$ 148,311	\$ 622,254
DeSoto	10,222,107	\$ 0.01	\$ 99,819	\$ 0.01	\$ 33,160	\$ 132,978
Dixie	6,856,448	\$ -	\$ 66,953	\$ 0.01	\$ 29,210	\$ 29,210
Duval	447,387,634	\$ -	\$ 4,368,740	\$ 0.01	\$ 1,038,660	\$ 1,038,660
Escambia	136,532,537	\$ 0.01	\$ 1,333,240	\$ 0.01	\$ 256,646	\$ 1,589,887
Flagler	37,153,169	\$ 0.01	\$ 362,801	\$ 0.01	\$ 40,266	\$ 403,067
Franklin	6,159,656	\$ -	\$ 60,149	\$ 0.01	\$ 12,917	\$ 12,917
Gadsden	30,829,148	\$ -	\$ 301,047	\$ 0.01	\$ 237,094	\$ 237,094
Gilchrist	7,600,822	\$ 0.01	\$ 74,222	\$ 0.01	\$ 9,774	\$ 83,996
Glades	3,952,507	\$ 0.01	\$ 38,596	\$ 0.01	\$ 12,826	\$ 51,423
Gulf	5,480,192	\$ 0.01	\$ 53,514	\$ 0.01	\$ 11,339	\$ 64,853
Hamilton	8,163,607	\$ -	\$ 79,718	\$ 0.01	\$ 74,425	\$ 74,425
Hardee	12,160,333	\$ 0.01	\$ 118,746	\$ 0.01	\$ 36,797	\$ 155,543
Hendry	16,384,652	\$ 0.01	\$ 159,996	\$ 0.01	\$ 87,819	\$ 247,815
Hernando	74,786,438	\$ 0.01	\$ 730,290	\$ 0.01	\$ 124,151	\$ 854,441
Highlands	41,156,402	\$ 0.01	\$ 401,892	\$ 0.01	\$ 114,326	\$ 516,218
Hillsborough	594,328,768	\$ 0.01	\$ 5,803,620	\$ 0.01	\$ 1,026,304	\$ 6,829,925
Holmes	8,962,943	\$ 0.01	\$ 87,523	\$ 0.01	\$ 35,258	\$ 122,781
Indian River	67,008,335	\$ -	\$ 654,336	\$ 0.01	\$ 170,958	\$ 170,958
Jackson	32,890,970	\$ 0.01	\$ 321,180	\$ 0.01	\$ 221,568	\$ 542,748
Jefferson	8,547,821	\$ 0.01	\$ 83,469	\$ 0.01	\$ 50,791	\$ 134,260
Lafayette	2,485,742	\$ -	\$ 24,273	\$ 0.01	\$ 8,525	\$ 8,525
Lake	135,871,486	\$ 0.01	\$ 1,326,785	\$ 0.01	\$ 149,867	\$ 1,476,652
Lee	276,031,379	\$ 0.01	\$ 2,695,446	\$ 0.01	\$ 338,224	\$ 3,033,671
Leon	123,447,516	\$ 0.01	\$ 1,205,465	\$ 0.01	\$ 134,018	\$ 1,339,483
Levy	19,089,194	\$ -	\$ 186,406	\$ 0.01	\$ 44,894	\$ 44,894
Liberty	2,466,166	\$ 0.01	\$ 24,082	\$ 0.01	\$ 21,759	\$ 45,841
Madison	11,273,069	\$ -	\$ 110,082	\$ 0.01	\$ 193,296	\$ 193,296
Manatee	139,561,329	\$ 0.01	\$ 1,362,816	\$ 0.01	\$ 187,376	\$ 1,550,192
Marion	183,369,180	\$ 0.01	\$ 1,790,600	\$ 0.01	\$ 443,287	\$ 2,233,887
Martin	73,942,991	\$ 0.01	\$ 722,053	\$ 0.01	\$ 79,098	\$ 801,151
Miami-Dade	993,746,958	\$ 0.01	\$ 9,703,939	\$ 0.01	\$ 1,312,744	\$ 11,016,683
Monroe	51,260,080	\$ 0.01	\$ 500,555	\$ 0.01	\$ 41,506	\$ 542,061
Nassau	35,265,962	\$ 0.01	\$ 344,372	\$ 0.01	\$ 80,662	\$ 425,034
Okaloosa	92,163,996	\$ 0.01	\$ 899,981	\$ 0.01	\$ 82,347	\$ 982,328
Okeechobee	27,230,468	\$ 0.01	\$ 265,906	\$ 0.01	\$ 74,254	\$ 340,160
Orange	579,934,989	\$ -	\$ 5,663,065	\$ 0.01	\$ 1,046,875	\$ 1,046,875
Osceola	168,814,126	\$ 0.01	\$ 1,648,470	\$ 0.01	\$ 137,562	\$ 1,786,032
Palm Beach	535,724,239	\$ 0.01	\$ 5,231,347	\$ 0.01	\$ 605,596	\$ 5,836,943
Pasco	194,912,058	\$ 0.01	\$ 1,903,316	\$ 0.01	\$ 240,765	\$ 2,144,081

Ninth-Cent Fuel Tax

Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

County	Estimated Motor Fuel Gallons	Motor Fuel Tax Rate	Estimated Tax Receipts from Motor Fuel	Diesel Fuel Tax Rate	Estimated Tax Receipts from Diesel Fuel	Total Estimated Tax Receipts
Pinellas	362,604,385	\$ 0.01	\$ 3,540,832	\$ 0.01	\$ 349,145	\$ 3,889,977
Polk	239,147,630	\$ 0.01	\$ 2,335,277	\$ 0.01	\$ 759,514	\$ 3,094,790
Putnam	32,960,421	\$ 0.01	\$ 321,859	\$ 0.01	\$ 66,815	\$ 388,674
St. Johns	102,412,494	\$ -	\$ 1,000,058	\$ 0.01	\$ 210,249	\$ 210,249
St. Lucie	121,394,732	\$ 0.01	\$ 1,185,420	\$ 0.01	\$ 200,693	\$ 1,386,113
Santa Rosa	67,050,869	\$ -	\$ 654,752	\$ 0.01	\$ 82,986	\$ 82,986
Sarasota	150,933,700	\$ 0.01	\$ 1,473,868	\$ 0.01	\$ 162,169	\$ 1,636,037
Seminole	196,784,791	\$ 0.01	\$ 1,921,603	\$ 0.01	\$ 169,568	\$ 2,091,172
Sumter	45,462,176	\$ 0.01	\$ 443,938	\$ 0.01	\$ 320,731	\$ 764,670
Suwannee	19,607,988	\$ 0.01	\$ 191,472	\$ 0.01	\$ 77,480	\$ 268,952
Taylor	11,342,562	\$ -	\$ 110,760	\$ 0.01	\$ 64,399	\$ 64,399
Union	4,269,470	\$ 0.01	\$ 41,691	\$ 0.01	\$ 29,628	\$ 71,320
Volusia	213,020,697	\$ 0.01	\$ 2,080,147	\$ 0.01	\$ 243,138	\$ 2,323,285
Wakulla	10,340,859	\$ 0.01	\$ 100,978	\$ 0.01	\$ 21,210	\$ 122,189
Walton	38,925,265	\$ 0.01	\$ 380,105	\$ 0.01	\$ 57,370	\$ 437,475
Washington	11,269,432	\$ 0.01	\$ 110,046	\$ 0.01	\$ 18,260	\$ 128,306
Totals	8,547,800,000		\$ 83,469,267		\$ 13,698,089	\$ 81,241,457

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) As the result of statewide equalization, all counties levy the tax on diesel fuel at the \$0.01 rate.
- 3) Dollar figures are provided for each county in the "Estimated Tax Receipts from Motor Fuel" even though all counties do not currently levy the tax on motor fuel. The estimates for non-levying counties are provided for informational purposes only.
- 4) The dollar figures in the "Total Estimated Tax Receipts" represent the estimated distributions to counties based on their respective tax rates on motor and diesel fuels.
- 5) These estimates are based on the results of the March 2010 General Revenue Estimating Conference and do not include any potential fiscal impacts of events, which occurred subsequent to that conference (e.g., the Deepwater Horizon oil spill).

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

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
ALACHUA BOCC	\$ 0.06	52.1500000	\$ 3,744,656	\$ 0.05	52.1500000	\$ 2,798,877
Alachua		1.8750000	\$ 134,635		1.8750000	\$ 100,631
Archer		0.8550000	\$ 61,394		0.8550000	\$ 45,888
Gainesville		38.6350000	\$ 2,774,205		38.6350000	\$ 2,073,530
Hawthorne		1.0600000	\$ 76,114		1.0600000	\$ 56,890
High Springs		2.1100000	\$ 151,510		2.1100000	\$ 113,243
LaCrosse		0.2950000	\$ 21,183		0.2950000	\$ 15,833
Micanopy		0.9000000	\$ 64,625		0.9000000	\$ 48,303
Newberry		1.2550000	\$ 90,116		1.2550000	\$ 67,356
Waldo		0.8650000	\$ 62,112		0.8650000	\$ 46,424
Countywide Total		100.0000000	\$ 7,180,548		100.0000000	\$ 5,366,974
BAKER BOCC	\$ 0.06	86.0000000	\$ 1,028,314	\$ -		
Glen St. Mary		1.0000000	\$ 11,957			
Macclenny		13.0000000	\$ 155,443			
Countywide Total		100.0000000	\$ 1,195,715			\$ 170,910
BAY BOCC	\$ 0.06	58.7830000	\$ 3,573,199	\$ -		
Callaway		4.3800000	\$ 266,244			
Lynn Haven		4.4140000	\$ 268,311			
Mexico Beach		0.9240000	\$ 56,167			
Panama City		23.6160000	\$ 1,435,528			
Panama City Beach		3.5140000	\$ 213,603			
Parker		1.6050000	\$ 97,562			
Springfield		2.7640000	\$ 168,013			
Countywide Total		100.0000000	\$ 6,078,627			\$ 898,564
BRADFORD BOCC	\$ 0.06	70.0000000	\$ 703,709	\$ -		
Brooker		1.8000000	\$ 18,095			
Hampton		1.9000000	\$ 19,101			
Lawtey		2.9000000	\$ 29,154			
Starke		23.4000000	\$ 235,240			
Countywide Total		100.0000000	\$ 1,005,298			\$ 142,407
BREVARD BOCC	\$ 0.06	47.1400417	\$ 7,331,460	\$ -		
Cape Canaveral		1.8539029	\$ 288,328			
Cocoa		1.9191935	\$ 298,483			
Cocoa Beach		2.3394685	\$ 363,846			
Grant-Valkaria		0.3236059	\$ 50,329			
Indialantic		0.5513121	\$ 85,743			
Indian Harbor Beach		1.7708224	\$ 275,407			
Malabar		0.5114404	\$ 79,542			
Melbourne		14.6602732	\$ 2,280,040			
Melbourne Beach		0.5068136	\$ 78,822			
Melbourne Village		0.0752302	\$ 11,700			
Palm Bay		15.5687374	\$ 2,421,329			
Palm Shores		0.0851903	\$ 13,249			
Rockledge		3.4857950	\$ 542,129			
Satellite Beach		1.7139386	\$ 266,560			
Titusville		5.4015642	\$ 840,079			
West Melbourne		2.0926701	\$ 325,463			
Countywide Total		100.0000000	\$ 15,552,510			\$ 2,276,966
BROWARD BOCC	\$ 0.06	62.5000000	\$ 30,713,647	\$ 0.05	64.0380000	\$ 23,815,600
Coconut Creek		1.0352250	\$ 508,729		0.9927666	\$ 369,208
Cooper City		0.6460130	\$ 317,463		0.6195186	\$ 230,398

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

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		2.7695210	\$ 1,360,993		2.6559336	\$ 987,736
Dania Beach		0.6105920	\$ 300,056		0.5855500	\$ 217,765
Davie		1.9806810	\$ 973,343		1.8994466	\$ 706,400
Deerfield Beach		1.5729750	\$ 772,989		1.5084624	\$ 560,994
Fort Lauderdale		3.8751390	\$ 1,904,314		3.7162066	\$ 1,382,050
Hallandale Beach		0.8212540	\$ 403,579		0.7875720	\$ 292,896
Hillsboro Beach		0.0477730	\$ 23,477		0.0458142	\$ 17,038
Hollywood		3.0754510	\$ 1,511,333		2.9493168	\$ 1,096,845
Lauderdale-by-the-Sea		0.6920260	\$ 340,074		0.6636438	\$ 246,808
Lauderdale Lakes		0.1257060	\$ 61,774		0.1205502	\$ 44,832
Lauderhill		1.3884120	\$ 682,291		1.3314688	\$ 495,170
Lazy Lake		0.0008810	\$ 433		0.0008446	\$ 314
Lighthouse Point		0.2367190	\$ 116,328		0.2270102	\$ 84,425
Margate		1.1638300	\$ 571,927		1.1160978	\$ 415,074
Miramar		2.4201570	\$ 1,189,310		2.3208986	\$ 863,137
North Lauderdale		0.9083590	\$ 446,384		0.8711046	\$ 323,962
Oakland Park		0.9073710	\$ 445,899		0.8701570	\$ 323,610
Parkland		0.5119950	\$ 251,604		0.4909966	\$ 182,601
Pembroke Park		0.1323430	\$ 65,036		0.1269156	\$ 47,200
Pembroke Pines		3.2596490	\$ 1,601,851		3.1259598	\$ 1,162,538
Plantation		1.8406480	\$ 904,528		1.7651570	\$ 656,458
Pompano Beach		2.1493270	\$ 1,056,219		2.0611760	\$ 766,547
Sea Ranch Lakes		0.0156810	\$ 7,706		0.0150378	\$ 5,593
Southwest Ranches		0.1823510	\$ 89,611		0.1748720	\$ 65,035
Sunrise		1.9350130	\$ 950,901		1.8556518	\$ 690,113
Tamarac		1.2857340	\$ 631,833		1.2330020	\$ 458,551
Weston		0.2977460	\$ 146,318		0.2855342	\$ 106,190
West Park		1.3337010	\$ 655,405		1.2790016	\$ 475,658
Wilton Manors		0.2777270	\$ 136,480		0.2663326	\$ 99,049
Countywide Total		100.0000000	\$ 49,141,835		100.0000000	\$ 37,189,794
CALHOUN BOCC	\$ 0.06	73.9000000	\$ 258,543	\$ -		
Altha		0.5000000	\$ 1,749			
Blountstown		25.6000000	\$ 89,563			
Countywide Total		100.0000000	\$ 349,855			\$ 35,729
CHARLOTTE BOCC	\$ 0.06	88.8600000	\$ 4,546,863	\$ 0.05	93.2600000	\$ 3,379,574
Punta Gorda		11.1400000	\$ 570,021		6.7400000	\$ 244,245
Countywide Total		100.0000000	\$ 5,116,884		100.0000000	\$ 3,623,819
CITRUS BOCC	\$ 0.06	90.9500000	\$ 2,891,081	\$ 0.05	90.9500000	\$ 2,157,041
Crystal River		3.5000000	\$ 111,257		3.5000000	\$ 83,009
Inverness		5.5500000	\$ 176,421		5.5500000	\$ 131,628
Countywide Total		100.0000000	\$ 3,178,758		100.0000000	\$ 2,371,677
CLAY BOCC	\$ 0.06	84.0000000	\$ 4,044,878	\$ -		
Green Cove Springs		6.3000000	\$ 303,366			
Keystone Heights		1.9000000	\$ 91,491			
Orange Park		7.2000000	\$ 346,704			
Penney Farms		0.6000000	\$ 28,892			
Countywide Total		100.0000000	\$ 4,815,331			\$ 726,168
COLLIER BOCC	\$ 0.06	84.6600000	\$ 6,751,202	\$ 0.05	84.6600000	\$ 5,141,715
Everglades		0.1900000	\$ 15,152		0.1900000	\$ 11,539
Marco Island		4.8700000	\$ 388,358		4.8700000	\$ 295,773
Naples		10.2800000	\$ 819,777		10.2800000	\$ 624,342

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

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	\$ 7,974,489		100.000000	\$ 6,073,370
COLUMBIA BOCC	\$ 0.06	71.390000	\$ 2,487,991	\$ -		
Fort White		1.100000	\$ 38,336			
Lake City		27.510000	\$ 958,743			
Countywide Total		100.000000	\$ 3,485,069			\$ 442,055
DESOTO BOCC	\$ 0.06	78.000000	\$ 584,246	\$ 0.05	82.000000	\$ 381,722
Arcadia		22.000000	\$ 164,787		18.000000	\$ 83,793
Countywide Total		100.000000	\$ 749,033		100.000000	\$ 465,515
DIXIE BOCC	\$ 0.06	81.250000	\$ 445,350	\$ -		
Cross City		12.500000	\$ 68,515			
Horseshoe Beach		6.250000	\$ 34,258			
Countywide Total		100.000000	\$ 548,123			\$ 62,133
JACKSONVILLE-DUVAL	\$ 0.06	94.963600	\$ 28,801,277	\$ -		
Atlantic Beach		1.528000	\$ 463,423			
Baldwin		0.177500	\$ 53,834			
Jacksonville Beach		2.515200	\$ 762,829			
Neptune Beach		0.815700	\$ 247,392			
Countywide Total		100.000000	\$ 30,328,754			\$ 4,054,227
ESCAMBIA BOCC	\$ 0.06	81.150000	\$ 7,231,935	\$ -		
Century		0.630000	\$ 56,144			
Pensacola		18.220000	\$ 1,623,732			
Countywide Total		100.000000	\$ 8,911,811			\$ 1,237,258
FLAGLER BOCC	\$ 0.06	19.400000	\$ 437,613	\$ -		
Beverly Beach		0.395000	\$ 8,910			
Bunnell		2.655000	\$ 59,890			
Flagler Beach		4.690000	\$ 105,794			
Palm Coast		72.860000	\$ 1,643,531			
Countywide Total		100.000000	\$ 2,255,739			\$ 336,682
FRANKLIN BOCC	\$ 0.05	75.080000	\$ 265,970	\$ -		
Appalachicola		16.850000	\$ 59,691			
Carrabelle		8.070000	\$ 28,588			
Countywide Total		100.000000	\$ 354,248			\$ 55,819
GADSDEN BOCC	\$ 0.06	76.300000	\$ 2,299,191	\$ -		
Chattahoochee		7.460000	\$ 224,796			
Greensboro		0.330000	\$ 9,944			
Gretna		1.280000	\$ 38,571			
Havana		3.770000	\$ 113,604			
Midway		0.230000	\$ 6,931			
Quincy		10.630000	\$ 320,320			
Countywide Total		100.000000	\$ 3,013,357			\$ 279,374
GILCHRIST BOCC	\$ 0.06	85.570000	\$ 402,056	\$ -		
Bell		1.300000	\$ 6,108			
Fanning Springs (part)		2.060000	\$ 9,679			
Trenton		11.070000	\$ 52,013			
Countywide Total		100.000000	\$ 469,857			\$ 68,879
GLADES BOCC	\$ 0.06	80.000000	\$ 233,902	\$ -		
Moore Haven		20.000000	\$ 58,476			
Countywide Total		100.000000	\$ 292,378			\$ 35,818
GULF BOCC	\$ 0.06	100.000000	\$ 367,946	\$ -		\$ 49,662
HAMILTON BOCC	\$ 0.06	82.000000	\$ 710,398	\$ -		
Jasper		10.000000	\$ 86,634			

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

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
Jennings		4.0000000	\$ 34,654			
White Springs		4.0000000	\$ 34,654			
Countywide Total		100.0000000	\$ 866,339			\$ 73,979
HARDEE BOCC	\$ 0.06	85.2800000	\$ 745,570	\$ 0.05	90.0200000	\$ 498,514
Bowling Green		3.7700000	\$ 32,960		1.6500000	\$ 9,137
Wachula		7.4300000	\$ 64,958		5.1700000	\$ 28,631
Zolfo Springs		3.5200000	\$ 30,774		3.1600000	\$ 17,499
Countywide Total		100.0000000	\$ 874,261		100.0000000	\$ 553,782
HENDRY BOCC	\$ 0.06	65.0000000	\$ 909,642	\$ 0.02	65.0000000	\$ 194,001
Clewiston		20.6700000	\$ 289,266		20.6700000	\$ 61,692
La Belle		14.3300000	\$ 200,541		14.3300000	\$ 42,770
Countywide Total		100.0000000	\$ 1,399,450		100.0000000	\$ 298,463
HERNANDO BOCC	\$ 0.06	95.3700000	\$ 4,567,227	\$ 0.02	95.3700000	\$ 1,299,235
Brooksville		4.6300000	\$ 221,729		4.6300000	\$ 63,075
Countywide Total		100.0000000	\$ 4,788,955		100.0000000	\$ 1,362,310
HIGHLANDS BOCC	\$ 0.06	84.8333300	\$ 2,458,365	\$ 0.05	80.4000000	\$ 1,506,907
Avon Park		5.3766700	\$ 155,809		8.3000000	\$ 155,564
Lake Placid		1.7600000	\$ 51,003		1.5000000	\$ 28,114
Sebring		8.0300000	\$ 232,699		9.8000000	\$ 183,678
Countywide Total		100.0000000	\$ 2,897,876		100.0000000	\$ 1,874,263
HILLSBOROUGH BOCC	\$ 0.06	66.9500000	\$ 25,592,993	\$ -		
Plant City		2.7900000	\$ 1,066,534			
Tampa		28.2700000	\$ 10,806,780			
Temple Terrace		1.9900000	\$ 760,718			
Countywide Total		100.0000000	\$ 38,227,025			\$ 5,385,807
HOLMES BOCC	\$ 0.06	86.0000000	\$ 593,028	\$ -		
Bonifay		10.0000000	\$ 68,957			
Esto		1.0000000	\$ 6,896			
Noma		1.0000000	\$ 6,896			
Ponce de Leon		1.0000000	\$ 6,896			
Westville		1.0000000	\$ 6,896			
Countywide Total		100.0000000	\$ 689,567			\$ 81,222
INDIAN RIVER BOCC	\$ 0.06	72.5800000	\$ 3,350,685	\$ -		
Fellsmere		3.0700000	\$ 141,728			
Indian River Shores		1.0600000	\$ 48,935			
Orchid		0.2000000	\$ 9,233			
Sebastian		12.9600000	\$ 598,304			
Vero Beach		10.1300000	\$ 467,656			
Countywide Total		100.0000000	\$ 4,616,540			\$ 607,230
JACKSON BOCC	\$ 0.06	74.8600000	\$ 2,278,168	\$ -		
Alford		0.9000000	\$ 27,389			
Campbellton		0.2000000	\$ 6,086			
Cottondale		1.1300000	\$ 34,389			
Graceville		4.7900000	\$ 145,771			
Grand Ridge		1.4100000	\$ 42,910			
Greenwood		0.7900000	\$ 24,042			
Malone		1.2300000	\$ 37,432			
Marianna		11.5700000	\$ 352,103			
Sneads		3.1200000	\$ 94,949			
Countywide Total		100.0000000	\$ 3,043,238			\$ 298,058
JEFFERSON BOCC	\$ 0.06	88.3700000	\$ 666,287	\$ -		

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

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
Monticello		11.6300000	\$ 87,687			
Countywide Total		100.0000000	\$ 753,974			\$ 77,460
LAFAYETTE BOCC	\$ 0.06	100.0000000	\$ 186,843	\$ -		\$ 22,526
LAKE BOCC	\$ 0.06	66.3700000	\$ 5,487,717	\$ -		
Astatula		0.3800000	\$ 31,420			
Clermont		3.8800000	\$ 320,813			
Eustis		6.7200000	\$ 555,634			
Fruitland Park		0.9800000	\$ 81,030			
Groveland		1.3000000	\$ 107,489			
Howey-in-the-Hills		0.2800000	\$ 23,151			
Lady Lake		1.7000000	\$ 140,562			
Leesburg		7.7200000	\$ 638,318			
Mascotte		0.9100000	\$ 75,242			
Minneola		0.5800000	\$ 47,957			
Montverde		0.3000000	\$ 24,805			
Mount Dora		4.0600000	\$ 335,696			
Tavares		3.6800000	\$ 304,276			
Umatilla		1.1400000	\$ 94,259			
Countywide Total		100.0000000	\$ 8,268,370			\$ 1,231,267
LEE BOCC	\$ 0.06	49.7100000	\$ 8,443,044	\$ 0.05	49.7100000	\$ 6,248,780
Bonita Springs		4.7500000	\$ 806,768		4.7500000	\$ 597,097
Cape Coral		25.5200000	\$ 4,334,470		25.5200000	\$ 3,207,984
Fort Myers		14.0000000	\$ 2,377,844		14.0000000	\$ 1,759,866
Fort Myers Beach		1.0200000	\$ 173,243		1.0200000	\$ 128,219
Sanibel		5.0000000	\$ 849,230		5.0000000	\$ 628,523
Countywide Total		100.0000000	\$ 16,984,599		100.0000000	\$ 12,570,469
LEON BOCC	\$ 0.06	46.6700000	\$ 3,496,082	\$ -		
Tallahassee		53.3300000	\$ 3,994,988			
Countywide Total		100.0000000	\$ 7,491,070			\$ 1,118,681
LEVY BOCC	\$ 0.06	89.2300000	\$ 1,158,874	\$ -		
Bronson		1.3000000	\$ 16,884			
Cedar Key		0.9300000	\$ 12,078			
Chiefland		3.0000000	\$ 38,962			
Fanning Springs (part)		0.2400000	\$ 3,117			
Inglis		2.2000000	\$ 28,572			
Otter Creek		0.1400000	\$ 1,818			
Williston		2.3500000	\$ 30,521			
Yankeetown		0.6100000	\$ 7,922			
Countywide Total		100.0000000	\$ 1,298,750			\$ 172,986
LIBERTY BOCC	\$ 0.06	90.0000000	\$ 232,980	\$ -		
Bristol		10.0000000	\$ 25,887			
Countywide Total		100.0000000	\$ 258,867			\$ 22,348
MADISON BOCC	\$ 0.06	70.1700000	\$ 1,193,717	\$ -		
Greenville		6.1600000	\$ 104,793			
Lee		1.9800000	\$ 33,683			
Madison		21.6900000	\$ 368,986			
Countywide Total		100.0000000	\$ 1,701,179			\$ 102,157
MANATEE BOCC	\$ 0.06	100.0000000	\$ 8,674,342	\$ 0.05	100.0000000	\$ 6,355,623
MARION BOCC	\$ 0.06	70.1000000	\$ 8,765,531	\$ 0.05	70.1000000	\$ 5,853,793
Bellevue		2.5600000	\$ 320,111		2.5600000	\$ 213,776
Dunnellon		2.5600000	\$ 320,111		2.5600000	\$ 213,776

Local Option Fuel Taxes						
Revenue Estimates for the Local Fiscal Year Ending September 30, 2011						
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
McIntosh		0.6400000	\$ 80,028		0.6400000	\$ 53,444
Ocala		23.5000000	\$ 2,938,516		23.5000000	\$ 1,962,399
Reddick		0.6400000	\$ 80,028		0.6400000	\$ 53,444
Countywide Total		100.0000000	\$ 12,504,323		100.0000000	\$ 8,350,632
MARTIN BOCC	\$ 0.06	86.8300000	\$ 3,893,074	\$ 0.05	86.8300000	\$ 2,923,882
Jupiter Island		1.3500000	\$ 60,528		1.3500000	\$ 45,459
Ocean Breeze		0.0900000	\$ 4,035		0.0900000	\$ 3,031
Sewall's Point		2.3300000	\$ 104,467		2.3300000	\$ 78,460
Stuart		9.4000000	\$ 421,454		9.4000000	\$ 316,532
Countywide Total		100.0000000	\$ 4,483,558		100.0000000	\$ 3,367,364
MIAMI-DADE BOCC	\$ 0.06	70.3980000	\$ 43,424,861	\$ 0.03	74.0000000	\$ 20,093,325
Aventura		0.5300000	\$ 326,929		0.4650000	\$ 126,262
Bal Harbour		0.0530000	\$ 32,693		0.0460000	\$ 12,490
Bay Harbor Islands		0.1040000	\$ 64,152		0.0910000	\$ 24,709
Biscayne Park		0.0940000	\$ 57,984		0.0820000	\$ 22,266
Coral Gables		1.3210000	\$ 814,856		1.1610000	\$ 315,248
Cutler Bay		0.8820000	\$ 544,060		0.7750000	\$ 210,437
Doral		0.6880000	\$ 424,391		0.6040000	\$ 164,005
El Portal		0.0690000	\$ 42,563		0.0610000	\$ 16,563
Florida City		0.2510000	\$ 154,829		0.2200000	\$ 59,737
Golden Beach		0.0430000	\$ 26,524		0.0380000	\$ 10,318
Hialeah		4.5020000	\$ 2,777,049		3.9540000	\$ 1,073,635
Hialeah Gardens		0.4330000	\$ 267,095		0.3810000	\$ 103,453
Homestead		1.2890000	\$ 795,117		1.1320000	\$ 307,374
Indian Creek		0.0060000	\$ 3,701		0.0060000	\$ 1,629
Key Biscayne		0.2350000	\$ 144,959		0.2060000	\$ 55,935
Medley		0.1000000	\$ 61,685		0.0880000	\$ 23,895
Miami		8.1070000	\$ 5,000,786		7.1200000	\$ 1,933,304
Miami Beach		1.7520000	\$ 1,080,718		1.5390000	\$ 417,887
Miami Gardens		2.6280000	\$ 1,621,076		2.3090000	\$ 626,966
Miami Lakes		0.6190000	\$ 381,829		0.5440000	\$ 147,713
Miami Shores		0.3080000	\$ 189,989		0.2710000	\$ 73,585
Miami Springs		0.4330000	\$ 267,095		0.3800000	\$ 103,182
North Bay		0.1240000	\$ 76,489		0.1090000	\$ 29,597
North Miami		1.2850000	\$ 792,650		1.1280000	\$ 306,287
North Miami Beach		0.9470000	\$ 584,155		0.8320000	\$ 225,914
Opa Locka		0.3300000	\$ 203,560		0.2900000	\$ 78,744
Palmetto Bay		0.6940000	\$ 428,092		0.6090000	\$ 165,363
Pinecrest		0.5740000	\$ 354,071		0.5040000	\$ 136,852
South Miami		0.2860000	\$ 176,419		0.2510000	\$ 68,154
Sunny Isles Beach		0.3420000	\$ 210,962		0.3000000	\$ 81,459
Surfside		0.1220000	\$ 75,255		0.1070000	\$ 29,054
Sweetwater		0.2780000	\$ 171,484		0.2440000	\$ 66,254
Virginia Gardens		0.0520000	\$ 32,076		0.0460000	\$ 12,490
West Miami		0.1210000	\$ 74,639		0.1070000	\$ 29,054
Countywide Total		100.0000000	\$ 61,684,794		100.0000000	\$ 27,153,142
MONROE BOCC	\$ 0.06	60.5000000	\$ 1,264,431	\$ 0.03	45.2100000	\$ 633,225
Islamorada		See note	\$ 294,500		9.0600000	\$ 126,897
Key Colony Beach		2.0000000	\$ 60,584		1.0900000	\$ 15,267
Key West		36.5000000	\$ 1,105,657		31.2100000	\$ 437,137
Layton		1.0000000	\$ 30,292		0.2600000	\$ 3,642

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

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
Marathon		See note	\$ 273,733		13.1700000	\$ 184,463
Countywide Total		100.0000000	\$ 3,029,198		100.0000000	\$ 1,400,630
NASSAU BOCC	\$ 0.06	85.6065000	\$ 2,034,296	\$ -		
Callahan		0.7494000	\$ 17,808			
Fernandina Beach		9.0497000	\$ 215,051			
Hilliard		4.5944000	\$ 109,178			
Countywide Total		100.0000000	\$ 2,376,334			\$ 319,580
OKALOOSA BOCC	\$ 0.06	60.0000000	\$ 3,293,382	\$ -		
Cinco Bayou		0.4262000	\$ 23,394			
Crestview		8.6734000	\$ 476,080			
Destin		8.7925000	\$ 482,618			
Fort Walton Beach		10.8840000	\$ 597,419			
Laurel Hill		0.5102000	\$ 28,005			
Mary Esther		2.2109000	\$ 121,356			
Niceville		4.8463000	\$ 266,012			
Shalimar		0.6803000	\$ 37,341			
Valparaiso		2.9762000	\$ 163,363			
Countywide Total		100.0000000	\$ 5,488,970			\$ 835,190
OKEECHOBEE BOCC	\$ 0.06	80.6600000	\$ 1,541,565	\$ 0.05	80.6600000	\$ 1,000,245
Okeechobee		19.3400000	\$ 369,624		19.3400000	\$ 239,831
Countywide Total		100.0000000	\$ 1,911,189		100.0000000	\$ 1,240,076
ORANGE BOCC	\$ 0.06	64.1900000	\$ 24,132,479	\$ -		
Apopka		3.6100000	\$ 1,357,193			
Belle Isle		0.5300000	\$ 199,256			
Eatonville		0.2200000	\$ 82,710			
Edgewood		0.2100000	\$ 78,950			
Maitland		1.4500000	\$ 545,133			
Oakland		0.1700000	\$ 63,912			
Ocoee		3.0200000	\$ 1,135,381			
Orlando		21.0000000	\$ 7,895,031			
Windermere		0.2400000	\$ 90,229			
Winter Garden		2.7700000	\$ 1,041,392			
Winter Park		2.5900000	\$ 973,721			
Countywide Total		100.0000000	\$ 37,595,387			\$ 5,255,371
OSCEOLA BOCC	\$ 0.06	62.5000000	\$ 6,235,862	\$ -		
Kissimmee		25.0000000	\$ 2,494,345			
St. Cloud		12.5000000	\$ 1,247,172			
Countywide Total		100.0000000	\$ 9,977,380			\$ 1,529,794
PALM BEACH BOCC	\$ 0.06	66.5650000	\$ 21,746,325	\$ 0.05	78.9240000	\$ 19,254,995
Atlantis		0.1990000	\$ 65,012		0.1260000	\$ 30,740
Belle Glade		0.8550000	\$ 279,323		0.5390000	\$ 131,499
Boca Raton		4.2550000	\$ 1,390,079		2.6820000	\$ 654,324
Boynton Beach		2.4720000	\$ 807,585		1.5580000	\$ 380,103
Briny Breezes		0.0110000	\$ 3,594		0.0070000	\$ 1,708
Cloud Lake		0.0140000	\$ 4,574		0.0090000	\$ 2,196
Delray Beach		2.8250000	\$ 922,908		1.7810000	\$ 434,508
Glen Ridge		0.0260000	\$ 8,494		0.0160000	\$ 3,904
Golf		0.0680000	\$ 22,215		0.0430000	\$ 10,491
Greenacres		0.7570000	\$ 247,307		0.4770000	\$ 116,373
Gulfstream		0.0640000	\$ 20,908		0.0400000	\$ 9,759
Haverhill		0.0750000	\$ 24,502		0.0480000	\$ 11,711

Local Option Fuel Taxes

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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
Highland Beach		0.0730000	\$ 23,849		0.0460000	\$ 11,223
Hypoluxo		0.0340000	\$ 11,108		0.0210000	\$ 5,123
Juno Beach		0.1030000	\$ 33,649		0.0650000	\$ 15,858
Jupiter		2.1390000	\$ 698,796		1.3480000	\$ 328,870
Jupiter Inlet Colony		0.0400000	\$ 13,068		0.0250000	\$ 6,099
Lake Clarke Shores		0.2180000	\$ 71,219		0.1370000	\$ 33,424
Lake Park		0.5140000	\$ 167,920		0.3240000	\$ 79,046
Lake Worth		1.7880000	\$ 584,127		1.1270000	\$ 274,953
Lantana		0.5550000	\$ 181,315		0.3500000	\$ 85,389
Loxahatchee Groves		0.7970000	\$ 260,374		0.5020000	\$ 122,472
Manalapan		0.0360000	\$ 11,761		0.0230000	\$ 5,611
Mangonia Park		0.1300000	\$ 42,470		0.0820000	\$ 20,005
North Palm Beach		0.5770000	\$ 188,502		0.3640000	\$ 88,805
Ocean Ridge		0.1040000	\$ 33,976		0.0660000	\$ 16,102
Pahokee		0.3570000	\$ 116,629		0.2250000	\$ 54,893
Palm Beach		0.6970000	\$ 227,705		0.4390000	\$ 107,102
Palm Beach Gardens		1.4520000	\$ 474,358		0.9150000	\$ 223,231
Palm Beach Shores		0.0820000	\$ 26,789		0.0520000	\$ 12,686
Palm Springs		0.6780000	\$ 221,498		0.4280000	\$ 104,419
Riviera Beach		1.5520000	\$ 507,028		0.9780000	\$ 238,602
Royal Palm Beach		1.3710000	\$ 447,896		0.8640000	\$ 210,789
South Bay		0.2600000	\$ 84,940		0.1640000	\$ 40,011
South Palm Beach		0.0210000	\$ 6,861		0.0130000	\$ 3,172
Tequesta		0.3600000	\$ 117,610		0.2270000	\$ 55,381
Wellington		3.2040000	\$ 1,046,725		2.0200000	\$ 492,817
West Palm Beach		4.6720000	\$ 1,526,310		2.9450000	\$ 718,488
Countywide Total		100.0000000	\$ 32,669,308		100.0000000	\$ 24,396,882
PASCO BOCC	\$ 0.06	87.6042000	\$ 10,505,665	\$ -		
Dade City		2.3524000	\$ 282,104			
New Port Richey		4.4964000	\$ 539,217			
Port Richey		1.0449000	\$ 125,306			
St. Leo		0.0962000	\$ 11,536			
San Antonio		0.6608000	\$ 79,244			
Zephyrhills		3.7451000	\$ 449,120			
Countywide Total		100.0000000	\$ 11,992,194			\$ 1,766,293
PINELLAS BOCC	\$ 0.06	100.0000000	\$ 21,754,343	\$ -		\$ 3,285,921
POLK BOCC	\$ 0.06	65.7370000	\$ 11,428,091	\$ 0.05	65.7370000	\$ 7,159,274
Auburndale		2.0670000	\$ 359,339		2.0670000	\$ 225,112
Bartow		2.9080000	\$ 505,543		2.9080000	\$ 316,704
Davenport		0.4960000	\$ 86,227		0.4960000	\$ 54,018
Dundee		0.6260000	\$ 108,827		0.6260000	\$ 68,176
Eagle Lake		0.4660000	\$ 81,012		0.4660000	\$ 50,751
Fort Meade		1.0690000	\$ 185,841		1.0690000	\$ 116,422
Frostproof		0.8710000	\$ 151,420		0.8710000	\$ 94,859
Haines City		2.6070000	\$ 453,216		2.6070000	\$ 283,923
Highland Park		0.0470000	\$ 8,171		0.0470000	\$ 5,119
Hillcrest Heights		0.0480000	\$ 8,345		0.0480000	\$ 5,228
Lake Alfred		0.6720000	\$ 116,824		0.6720000	\$ 73,186
Lake Hamilton		0.2530000	\$ 43,983		0.2530000	\$ 27,554
Lake Wales		2.0650000	\$ 358,991		2.0650000	\$ 224,895
Lakeland		13.5890000	\$ 2,362,388		13.5890000	\$ 1,479,949

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

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
Mulberry		1.1580000	\$ 201,313		1.1580000	\$ 126,115
Polk City		0.2920000	\$ 50,763		0.2920000	\$ 31,801
Winter Haven		5.0290000	\$ 874,270		5.0290000	\$ 547,697
Countywide Total		100.0000000	\$ 17,384,564		100.0000000	\$ 10,890,783
PUTNAM BOCC	\$ 0.06	78.4450000	\$ 1,709,044	\$ 0.05	78.4450000	\$ 1,177,473
Crescent City		2.3770000	\$ 51,787		2.3770000	\$ 35,679
Interlachen		1.9278000	\$ 42,000		1.9278000	\$ 28,937
Palatka		15.3344000	\$ 334,083		15.3344000	\$ 230,172
Pomona Park		1.0522000	\$ 22,924		1.0522000	\$ 15,794
Welaka		0.8636000	\$ 18,815		0.8636000	\$ 12,963
Countywide Total		100.0000000	\$ 2,178,653		100.0000000	\$ 1,501,018
ST. JOHNS BOCC	\$ 0.06	88.0000000	\$ 5,949,400	\$ -		
Hastings		0.0000000	\$ -			
St. Augustine		8.0000000	\$ 540,855			
St. Augustine Beach		4.0000000	\$ 270,427			
Countywide Total		100.0000000	\$ 6,760,682			\$ 928,062
ST. LUCIE BOCC	\$ 0.06	22.8096000	\$ 1,770,066	\$ 0.05	22.8096000	\$ 1,260,987
Fort Pierce		17.9891000	\$ 1,395,987		17.9891000	\$ 994,494
Port St. Lucie		59.1293000	\$ 4,588,541		59.1293000	\$ 3,268,855
St. Lucie Village		0.0720000	\$ 5,587		0.0720000	\$ 3,980
Countywide Total		100.0000000	\$ 7,760,182		100.0000000	\$ 5,528,316
SANTA ROSA BOCC	\$ 0.06	90.4800000	\$ 3,746,395	\$ -		
Gulf Breeze		4.0800000	\$ 168,936			
Jay		0.3900000	\$ 16,148			
Milton		5.0500000	\$ 209,099			
Countywide Total		100.0000000	\$ 4,140,578			\$ 607,615
SARASOTA BOCC	\$ 0.06	64.7500000	\$ 5,920,753	\$ 0.05	64.7500000	\$ 4,450,605
Longboat Key		1.2900000	\$ 117,958		1.2900000	\$ 88,668
North Port		14.3100000	\$ 1,308,509		14.3100000	\$ 983,601
Sarasota		14.0200000	\$ 1,281,992		14.0200000	\$ 963,668
Venice		5.6300000	\$ 514,808		5.6300000	\$ 386,979
Countywide Total		100.0000000	\$ 9,144,020		100.0000000	\$ 6,873,521
SEMINOLE BOCC	\$ 0.06	63.6000000	\$ 7,440,699	\$ -		
Altamonte Springs		7.9000000	\$ 924,238			
Casselberry		3.8000000	\$ 444,570			
Lake Mary		1.9000000	\$ 222,285			
Longwood		3.5000000	\$ 409,472			
Oviedo		7.3000000	\$ 854,043			
Sanford		7.4000000	\$ 865,742			
Winter Springs		4.6000000	\$ 538,164			
Countywide Total		100.0000000	\$ 11,699,213			\$ 1,783,264
SUMTER BOCC	\$ 0.06	89.7030000	\$ 3,850,106	\$ -		
Bushnell		2.5200000	\$ 108,160			
Center Hill		0.9900000	\$ 42,491			
Coleman		0.6910000	\$ 29,658			
Webster		0.8450000	\$ 36,268			
Wildwood		5.2510000	\$ 225,376			
Countywide Total		100.0000000	\$ 4,292,059			\$ 411,978
SUWANNEE BOCC	\$ 0.06	81.5700000	\$ 1,231,821	\$ 0.05	81.5700000	\$ 728,378
Branford		1.0000000	\$ 15,101		1.0000000	\$ 8,929
Live Oak		17.4300000	\$ 263,217		17.4300000	\$ 155,641

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

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	\$ 1,510,140		100.000000	\$ 892,948
TAYLOR BOCC	\$ 0.06	67.000000	\$ 662,858	\$ -		
Perry		33.000000	\$ 326,482			
Countywide Total		100.000000	\$ 989,340			\$ 102,786
UNION BOCC	\$ 0.05	88.190000	\$ 320,430	\$ -		
Lake Butler		11.140000	\$ 40,476			
Raiford		0.410000	\$ 1,490			
Worthington Springs		0.260000	\$ 945			
Countywide Total		100.000000	\$ 363,341			\$ 38,690
VOLUSIA BOCC	\$ 0.06	57.239000	\$ 7,443,062	\$ 0.05	57.239000	\$ 5,552,734
Daytona Beach		7.708000	\$ 1,002,308		7.708000	\$ 747,750
Daytona Beach Shores		1.228000	\$ 159,683		1.228000	\$ 119,128
DeBary		2.038000	\$ 265,011		2.038000	\$ 197,706
DeLand		2.350000	\$ 305,582		2.350000	\$ 227,973
Deltona		9.428000	\$ 1,225,968		9.428000	\$ 914,607
Edgewater		1.847000	\$ 240,174		1.847000	\$ 179,177
Holly Hill		1.247000	\$ 162,153		1.247000	\$ 120,971
Lake Helen		0.253000	\$ 32,899		0.253000	\$ 24,543
New Smyrna Beach		3.320000	\$ 431,716		3.320000	\$ 322,072
Oak Hill		0.152000	\$ 19,765		0.152000	\$ 14,745
Orange City		0.840000	\$ 109,229		0.840000	\$ 81,488
Ormond Beach		5.087000	\$ 661,487		5.087000	\$ 493,488
Pierson		0.210000	\$ 27,307		0.210000	\$ 20,372
Ponce Inlet		0.653000	\$ 84,913		0.653000	\$ 63,347
Port Orange		5.017000	\$ 652,385		5.017000	\$ 486,697
South Daytona		1.383000	\$ 179,838		1.383000	\$ 134,164
Countywide Total		100.000000	\$ 13,003,480		100.000000	\$ 9,700,963
WAKULLA BOCC	\$ 0.06	100.000000	\$ 686,468	\$ -		\$ 93,709
WALTON BOCC	\$ 0.06	85.760000	\$ 2,103,476	\$ -		
DeFuniak Springs		13.450000	\$ 329,895			
Freeport		0.790000	\$ 19,377			
Countywide Total		100.000000	\$ 2,452,747			\$ 352,741
WASHINGTON BOCC	\$ 0.06	85.760000	\$ 617,199	\$ -		
Caryville		0.120000	\$ 864			
Chipley		12.350000	\$ 88,881			
Vernon		1.460000	\$ 10,507			
Wausau		0.310000	\$ 2,231			
Countywide Total		100.000000	\$ 719,682			\$ 102,124
STATEWIDE TOTALS			\$ 543,939,533			\$ 179,402,331

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) As a result of statewide equalization, all counties levy the 1 to 6 cents local option fuel tax on diesel fuel at the maximum rate of 6 cents. Consequently, the rates listed in that particular column are for motor fuel only.
- 3) Revenue estimates are based on distribution percentages specified by either locally-determined interlocal agreements or statutory default formula.
- 4) The revenue estimates are based on the total number of cents imposed by the counties as reflected in the table with the following exception. For those counties that do not 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. This hypothetical figure is provided for those officials that may be considering a tax levy.

Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2011

	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
Local Government						

- 5) The estimated distributions to the municipalities of Islamorada and Marathon in Monroe County reflect fixed dollar amounts deducted from the county government's share.
- 6) These estimates are based on the results of the March 2010 General Revenue Estimating Conference and do not include any potential fiscal impacts of events, which occurred subsequent to that conference (e.g., the Deepwater Horizon oil spill).

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

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Authorization to Levy

Pursuant to ss. 206.41(1)(d) and 206.87(1)(b), F.S., any county in the state may levy a 1 cent per gallon tax on motor and diesel fuels sold in the county by extraordinary vote of the membership of its governing body or voter approval in a countywide referendum. Since January 1, 1994, this tax has been imposed on diesel fuel in every county as the result of statewide equalization.

All impositions of the tax shall be levied before July 1st to be effective January 1st of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31st of any year may be reimposed at the current authorized rate to be effective September 1st of the year of expiration. A decision to rescind the tax shall not take effect on any other date than December 31st 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 provide by joint agreement with one or more of its respective municipalities for the authorized transportation purposes and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the 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 the following legal opinions relevant 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

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

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

1 to 6 Cents Local Option Fuel Tax

Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes

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

There were no general law amendments resulting from the 2010 Regular Legislative Session.

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 two circumstances, whichever is applicable:
 - a. Prior to June 1st, the county may establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1st. However, any interlocal agreement executed after the initial levy of the tax, extension of the tax, or change in the tax rate, shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds, which are backed by these taxes. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.
 - b. If an interlocal agreement has not been executed, the county may, prior to June 10th, adopt a resolution of intent to levy this tax.
2. If no interlocal agreement or resolution is adopted pursuant to the procedures described in #1 above, then municipalities representing more than 50 percent of the county population may, prior to June 20th, adopt uniform resolutions approving the tax, establishing the duration of the levy and the rate, and setting the date for a county-wide referendum on whether or not to levy the tax. A referendum shall be held in accordance with the provisions of such resolution

and applicable state law, provided that the county shall bear the costs of such referendum. The tax shall be levied and collected countywide on January 1st, following 30 days after voter approval.

All impositions and rate changes of this tax shall be levied before July 1st to be effective January 1st of the following year for a period not to exceed 30 years. However, levies of the tax that were in effect on July 1, 2002, and which expire on August 31st of any year may be reimposed at the current authorized rate to be effective September 1st 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 1st of each year for dividing the proceeds. This provision applies only to Orange County.

Authorized Uses of Proceeds

County and municipal governments may use the tax proceeds for transportation expenditures as defined in s. 336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs.

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting.
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 may be used by the county for the express purpose of paying for a court-ordered refund of special assessments.

Except as provided for in s. 336.025(7), F.S., 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 to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.

Relevant Attorney General Opinions

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

<u>Opinion #</u>	<u>Subject</u>
90-79	Local option 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
2010-29	Local option fuel tax, use for electricity and water

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

1. <http://myfloridalegal.com/ago.nsf/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 immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments.

General Law Amendments

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Authorization to Levy

The tax on motor fuel may be levied by an ordinance adopted by a majority plus one vote of the county's governing body or upon approval by referendum. All impositions and rate changes of the tax shall be levied before July 1st, to be effective January 1st of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31st of any year may be reimposed at the current authorized rate to be effective September 1st of the year of expiration. A decision to rescind the tax shall not take effect on any other date than December 31st 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 1st 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 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 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 to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.

Relevant Attorney General Opinions

Florida's Attorney General has issued the following legal opinions relevant 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
2010-29	Local option fuel tax, use for electricity and water

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

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

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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

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Eligibility Requirements

Any municipality, in which a race or game is held or conducted within its corporate limits, is eligible to assess and collect this tax. The imposition of the tax is pursuant to an ordinance adopted by the governing body. The number of municipalities currently imposing this tax is not known.

Administrative Procedures

The statutory language does not call for the administration of this tax by the 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 the following legal opinion relevant to this revenue source.

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

The full text of this opinion is available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinion in its entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

Municipal Parking Facility Space Surcharges

Sections 166.271, 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 the amounts charged for the sale, lease, or rental of space at municipal parking facilities that are open to the public. The proceeds are used to reduce the municipality's ad valorem tax millage rate or to eliminate non-ad valorem assessments and to improve transportation in downtown or urban core areas.

General Law Amendments

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Eligibility Requirements

The governing body of any municipality with a resident population of 200,000 or more, which has more than 20 percent of its real property exempt from ad valorem taxation, and is located in a county with a population greater than 500,000, may impose and collect a discretionary per-vehicle surcharge. Subject to referendum approval by voters in the municipality, the surcharge 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 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 former s. 218.503(6)(a), F.S., is in effect.¹

Based on April 1, 2009 official population estimates, only six municipalities (i.e., Hialeah, Jacksonville, Miami, Orlando, St. Petersburg, and Tampa) 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 have more than 20 percent of its real property exempt from ad valorem taxation and impose the surcharge.

Administrative Procedures

Any municipality imposing the surcharge shall administer it locally and should provide brackets applicable to transactions subject to the surcharge.²

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

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

Distribution of Proceeds

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

Authorized Uses

A municipality imposing the surcharge shall only use the proceeds for the following purposes.³

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 former s. 218.503(6)(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.

Relevant Attorney General Opinions

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

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

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

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Authorization to Levy

Municipalities in counties having a population of not less than 330,000 and not more than 340,000 (i.e., Broward County) and in counties having a population of more than 900,000 (i.e., Miami-Dade County), according to the 1960 decennial census, whose charter specifically provided or 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.¹

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.

1. Section 213.0535, F.S.

Public Service Tax

Sections 166.231-.235, 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.¹ 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.² The tax proceeds are considered general revenue for the municipality or charter county.

General Law Amendments

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Eligibility Requirements

All municipalities are eligible to levy the tax within the area of its tax jurisdiction. In addition, municipalities imposing the tax on cable television service as of May 4, 1977, 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.³ More recently, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.⁴

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.⁵ At the discretion of the local taxing authority, the tax may be levied on a physical 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

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1. Section 166.231(1), F.S.
 2. Section 166.231(2), F.S.
 3. *Volusia County vs. Dickinson*, 269 So.2d 9 (Fla. 1972).
 4. *McLeod vs. Orange County*, 645 So.2d 411 (Fla. 1994).
 5. Section 166.231(7), F.S.

gallons purchased; and water service, number of gallons purchased.⁶ A number of tax exemptions are specified in law.⁷

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.⁸

Distribution of Proceeds

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

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 a searchable on-line database.¹⁰ 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.

Tax Rates Imposed by Taxing Authorities

As previously mentioned, taxing authorities are required to furnish information to the DOR. This information includes the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information. The DOR maintains an online database that can be searched or downloaded.¹¹

6. Section 166.232, F.S.

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

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

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

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

11. <http://dor.myflorida.com/dor/governments/mpst/>

Prior Years' Revenues

Summaries of prior years' revenues reported by county and municipal governments are available.¹²

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

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Tourist Development Taxes

Section 125.0104, Florida Statutes

Brief Overview

Section 125.0104, F.S., authorizes five separate tourist development taxes on transient rental transactions. Depending on a county's eligibility to levy, the 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

There were no general law amendments resulting from the 2010 Regular Legislative Session.

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.¹ However, this second limitation does not apply to a county's levy of the Professional Sports Franchise Facility Tax² and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.³

A county may elect to levy 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 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.

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

2. Section 125.0104(3)(1)4., F.S.

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

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.⁴ 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, condominium or timeshare resort for a term of six months or less is exercising a taxable privilege, unless such person rents, leases, or lets for consideration any living quarters or accommodations 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 rules and publish forms as necessary to enforce these taxes.⁵

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 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.⁶

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

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

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

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.⁷

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 pre-condition to the receipt of such funds.⁸

Relevant Attorney General Opinions

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

<u>Opinion #</u>	<u>Subject</u>
77-81	Counties, tourist development tax
79-30	Tourist development tax, usage
83-18	Use of tourist tax for convention center
86-68	Use of tourist development tax to maintain beaches
86-87	Funds used for advertising
86-96	Authority to increase tourist development tax
87-16	Use of tourist tax to improve shoreline
88-37	Local option tourist development tax
88-49	Use of tourist development tax
89-50	Tourist tax revenues used for travel expenses
90-14	Revenues derived from tourist development tax
90-55	Tourist development tax, beach facilities
90-59	Tourist development tax, hydrilla and weed control
90-83	Immunity from suit, county tourist development councils
91-62	Tourist development tax revenues
92-03	Clerk of Court's authority regarding tourist development tax
92-16	Tourist development tax – Concert in the Park
92-34	Use of tourist development tax revenue
92-66	Tourist development tax revenues, purchase of all terrain vehicles
94-12	County use of tourist development tax revenues for rail trail
95-71	Tourist development tax, infrastructure surtax

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

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

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
2008-26	Local option tourist development, convention centers
2010-09	Tourist development tax, used to stock lakes with fish
2010-26	Tourist development tax, subcounty special district

The full texts of these opinions are available via a searchable on-line database.⁹ Local government officials seeking more clarification should review the opinions in their entirety. The 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.

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

History of Local Option Tourist 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.¹⁰

Taxable Sales Reported by Transient Rental Facilities

The second 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 are developed from tourist development and convention development tax collections data.

In order to calculate a revenue estimate using this table, take the county's estimate of taxable sales reported by transient rental facilities as listed in the table and multiply it by the county's applicable or proposed tax rate (i.e., 0.01, 0.02, or 0.03, etc.). The third table summarizes the counties eligible to levy the various local option tourist taxes and illustrates the 2010 tax rates.

Additional Detail

Additional information regarding each of the five individual authorizations to levy can be found in the sections immediately following the three tables previously discussed. Additional tourist development tax data can be found on the EDR's website.¹¹

10. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: July 1, 2010) <https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

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

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Active Levies, as of July 1, 2010, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
1 or 2 Percent Tax - s. 125.0104(3)(c), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jun. 1, 1987</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 2000</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Mar. 1, 1986</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1990</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
Collier	Imposed Levy	2%	Nov. 1, 1990	-
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>Gilchrist</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2007</i>	-
<i>Glades</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2009</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1996</i>	-
<i>Hendry</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2003</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1978</i>	-
<i>Holmes</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1987</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Jefferson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2007</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1982</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1988</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1981</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 2002</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1978</i>	-
Monroe (Key West only)	Imposed Levy	2%	Dec. 1, 1981	Mar. 31, 1984
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Okaloosa (select 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>St. Johns</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
<i>Santa Rosa</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>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals
 ### Active Levies, as of July 1, 2010, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<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>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2001</i>	-
Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.				
<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>Bradford</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2007</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>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>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1990</i>	-
<i>Collier</i>	<i>Repealed Levy</i>	-	<i>Nov. 14, 1991</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1996</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1991</i>	<i>Jul. 31, 1994</i>
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
<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>Hendry</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2007</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. 30, 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>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2008</i>	-
<i>Monroe (Key West only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1986</i>	<i>Jun. 30, 1987</i>
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1987</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2008</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>Putnam</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2008</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1992</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1988</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1996</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 1997</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1993</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1999</i>	-
<i>Washington</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2006</i>	-
Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2009</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2007</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1994</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2005</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals
Active Levies, as of July 1, 2010, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 1994</i>	-
Escambia (Navarre Beach exempt)	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>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2007</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 1990</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2001</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Aug. 1, 2004</i>	-
<i>Lake</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2003</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2004</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2003</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2008</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 1991</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</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>	-
<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>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2008</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2010</i>	-
St. Lucie	Imposed Levy	1%	Aug. 1, 1997	Dec. 31, 2002
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2003</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2006</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2007</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2009</i>	-
<i>Volusia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2003</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2004</i>	-
High Tourism Impact Tax - s. 125.0104(3)(m), F.S.				
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1989</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1990</i>	-
Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2009</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2005</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2007</i>	-
<i>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>Dec. 1, 1994</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2009</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</i>	-
<i>Okaloosa (select voting districts only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2008</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2006</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2004</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2006</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2005</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2003</i>	-
<i>Sarasota</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>May 1, 2010</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2009</i>	-
<i>Walton (select zip codes only)</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Oct. 1, 2009</i>	-
Tourist Impact Tax - s. 125.0108, F.S.				
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1988</i>	-

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals

Active Levies, as of July 1, 2010, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.				
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.				
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>3%</i>	<i>May 1, 1984</i>	-
Special District Convention Development Tax - s. 212.0305(4)(c), F.S.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
<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.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1987	Mar. 31, 1992
Volusia (portion)	Increased Rate	2%	Apr. 1, 1992	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.				
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	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	Termination Date		
<i>Alachua</i>	<i>Jul. 1, 2001</i>			
<i>Baker</i>	<i>May 1, 2000</i>			
<i>Bay</i>	<i>Jan. 1, 1994</i>			
<i>Brevard</i>	<i>Oct. 1, 1992</i>			
<i>Broward</i>	<i>Mar. 1, 1994</i>			
<i>Charlotte</i>	<i>Sep. 1, 1990</i>			
Citrus	Sep. 1, 1991	Dec. 31, 2005		
<i>Clay</i>	<i>Jan. 1, 1989</i>			
<i>Collier</i>	<i>Jan. 1, 1993</i>			
<i>Duval</i>	<i>Dec. 1, 1990</i>			
<i>Escambia</i>	<i>Jun. 1, 1989</i>			
<i>Gulf</i>	<i>Jun. 1, 2001</i>			
<i>Hernando</i>	<i>Jan. 1, 1993</i>			
<i>Hillsborough</i>	<i>Jan. 1, 1992</i>			
<i>Indian River</i>	<i>Oct. 1, 2000</i>			
<i>Lake</i>	<i>Nov. 1, 1998</i>			
<i>Lee</i>	<i>May 1, 1988</i>			
<i>Leon</i>	<i>Oct. 1, 1994</i>			
<i>Manatee</i>	<i>Oct. 1, 1989</i>			
<i>Marion</i>	<i>Apr. 1, 2008</i>			
<i>Martin</i>	<i>Nov. 1, 2002</i>			
<i>Miami-Dade</i>	<i>Apr. 1, 1988</i>			
<i>Monroe (Tourist Development Taxes)</i>	<i>Jan. 1, 1991</i>			
<i>Monroe (Tourist Impact Tax)</i>	<i>Jan. 1, 1996</i>			
<i>Nassau</i>	<i>May 1, 1989</i>			
<i>Okaloosa</i>	<i>Jul. 1, 1992</i>			
<i>Orange</i>	<i>Jan. 1, 1992</i>			
<i>Osceola</i>	<i>May 1, 1992</i>			
<i>Palm Beach</i>	<i>Jan. 1, 1993</i>			
<i>Pinellas</i>	<i>Oct. 1, 1990</i>			
<i>Polk</i>	<i>Jan. 1, 1994</i>			

History of Local Option Tourist Tax Levies

Summary of Impositions, Expirations, Rate Changes, and Repeals
Active Levies, as of July 1, 2010, Are Noted in Bold Italics.

County	Action	Rate	Effective Date	Expiration Date
<i>Putnam</i>	<i>Apr. 1, 1999</i>			
<i>St. Johns</i>	<i>Aug. 1, 1988</i>			
<i>St. Lucie</i>	<i>May 1, 1991</i>			
<i>Santa Rosa</i>	<i>May 1, 1994</i>			
<i>Sarasota</i>	<i>Jun. 1, 1992</i>			
<i>Seminole</i>	<i>Sep. 1, 1993</i>			
<i>Suwannee</i>	<i>Nov. 1, 2001</i>			
<i>Taylor</i>	<i>Jul. 1, 2006</i>			
<i>Volusia</i>	<i>Apr. 1, 1990</i>			
Wakulla	Dec. 1, 1996		Sep. 30, 2009	
<i>Walton</i>	<i>Oct. 1, 1991</i>			

Note: The Miami-Dade municipalities of Bal Harbour and Surfside impose a 4% Municipal Resort Tax and are exempt from the county's levies of the Tourist Development Tax and Convention Development Tax. The municipality of Miami Beach also imposes a 4% Municipal Resort Tax and is exempt from the county's Tourist Development Tax levy, but is not exempt from the county's Convention Development Tax levy.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (Last Updated: July 1, 2010).
<https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

Taxable Sales Reported by Transient Rental Facilities State Fiscal Years Ended June 30, 2004 - 2011

County	2004	2005	2006	2007	2008	2009	2010 (est.)	2011 (est.)
Alachua	\$ 55,904,993	\$ 54,243,490	\$ 61,186,288	\$ 68,585,156	\$ 69,121,181	\$ 60,008,723	\$ 67,681,955	\$ 70,759,935
Baker	\$ 1,504,500	\$ 1,699,572	\$ 1,603,440	\$ 1,741,451	\$ 1,351,770	\$ 1,218,154	\$ 1,000,729	\$ 1,036,678
Bay	\$ 196,208,387	\$ 208,158,496	\$ 183,988,163	\$ 205,883,807	\$ 220,615,421	\$ 257,737,516	\$ 231,872,351	\$ 237,031,369
Bradford	\$ 2,580,981	\$ 2,622,384	\$ 2,642,988	\$ 2,704,138	\$ 2,708,650	\$ 2,562,224	\$ 2,327,870	\$ 2,419,776
Brevard	\$ 118,405,980	\$ 128,005,733	\$ 155,456,543	\$ 157,344,213	\$ 160,759,866	\$ 159,168,832	\$ 158,838,146	\$ 161,384,227
Broward	\$ 654,875,401	\$ 705,221,067	\$ 777,095,108	\$ 802,185,494	\$ 840,297,004	\$ 717,890,868	\$ 695,689,151	\$ 706,863,266
Calhoun	\$ 123,889	\$ 124,139	\$ 112,493	\$ 105,841	\$ 110,629	\$ 88,919	\$ 93,633	\$ 96,358
Charlotte	\$ 45,588,167	\$ 41,677,190	\$ 44,887,250	\$ 41,243,124	\$ 40,343,005	\$ 38,112,867	\$ 42,408,419	\$ 43,177,721
Citrus	\$ 16,915,167	\$ 17,942,932	\$ 18,476,567	\$ 19,545,020	\$ 20,971,656	\$ 20,168,718	\$ 21,449,368	\$ 22,192,063
Clay	\$ 11,948,733	\$ 12,444,196	\$ 12,623,704	\$ 12,914,586	\$ 14,635,620	\$ 15,825,800	\$ 14,665,357	\$ 15,273,377
Collier	\$ 313,330,067	\$ 353,421,354	\$ 392,064,458	\$ 353,863,988	\$ 368,128,308	\$ 317,620,585	\$ 319,328,433	\$ 330,486,372
Columbia	\$ 16,271,833	\$ 18,768,712	\$ 21,071,923	\$ 20,029,588	\$ 19,580,587	\$ 19,147,110	\$ 18,310,754	\$ 18,733,987
De Soto	\$ 3,302,307	\$ 5,085,505	\$ 4,554,404	\$ 4,771,372	\$ 4,214,315	\$ 4,264,830	\$ 4,520,922	\$ 4,704,871
Dixie	\$ 1,439,394	\$ 1,378,688	\$ 1,337,479	\$ 1,445,648	\$ 1,455,018	\$ 1,249,130	\$ 1,286,370	\$ 1,315,561
Duval	\$ 212,759,328	\$ 253,346,688	\$ 246,503,395	\$ 258,543,775	\$ 278,887,590	\$ 222,979,894	\$ 219,264,557	\$ 225,594,325
Escambia	\$ 126,929,725	\$ 128,311,967	\$ 113,095,231	\$ 119,002,462	\$ 136,216,083	\$ 132,542,672	\$ 135,440,193	\$ 139,256,827
Flagler	\$ 16,931,340	\$ 20,380,075	\$ 26,051,942	\$ 29,314,259	\$ 30,298,172	\$ 26,924,544	\$ 26,737,727	\$ 27,457,702
Franklin	\$ 32,201,669	\$ 29,499,501	\$ 33,492,460	\$ 35,818,210	\$ 38,940,899	\$ 37,386,261	\$ 36,314,108	\$ 37,818,823
Gadsden	\$ 1,485,454	\$ 1,467,751	\$ 1,961,062	\$ 3,246,307	\$ 3,844,048	\$ 4,377,602	\$ 3,671,932	\$ 3,773,185
Gilchrist	\$ 990,840	\$ 990,840	\$ 990,840	\$ 993,941	\$ 1,048,933	\$ 1,029,357	\$ 1,209,796	\$ 1,232,460
Glades	\$ 1,519,189	\$ 1,688,028	\$ 1,140,189	\$ 850,000	\$ 775,543	\$ 702,378	\$ 816,648	\$ 835,837
Gulf	\$ 10,173,967	\$ 11,669,207	\$ 10,142,467	\$ 16,589,656	\$ 16,869,490	\$ 16,977,036	\$ 18,857,048	\$ 19,868,773
Hamilton	\$ 1,114,285	\$ 1,213,745	\$ 1,578,692	\$ 1,723,357	\$ 1,479,858	\$ 1,095,290	\$ 816,712	\$ 826,434
Hardee	\$ 1,180,217	\$ 1,268,447	\$ 2,022,739	\$ 2,500,000	\$ 1,651,964	\$ 1,626,808	\$ 1,706,592	\$ 1,744,026
Hendry	\$ 5,103,589	\$ 5,285,291	\$ 6,577,038	\$ 7,200,436	\$ 5,314,203	\$ 3,401,627	\$ 3,286,553	\$ 3,418,567
Hernando	\$ 9,915,767	\$ 11,936,720	\$ 12,603,417	\$ 14,115,419	\$ 12,593,398	\$ 11,483,336	\$ 10,712,843	\$ 10,867,878
Highlands	\$ 13,231,189	\$ 17,217,031	\$ 17,746,896	\$ 17,309,328	\$ 17,545,187	\$ 16,009,673	\$ 15,402,738	\$ 15,921,235
Hillsborough	\$ 316,207,780	\$ 386,592,182	\$ 408,460,676	\$ 441,240,774	\$ 430,109,735	\$ 380,735,219	\$ 338,938,186	\$ 347,398,988
Holmes	\$ 443,714	\$ 390,921	\$ 533,985	\$ 420,883	\$ 448,102	\$ 477,606	\$ 548,314	\$ 556,181
Indian River	\$ 40,940,118	\$ 45,865,631	\$ 39,580,971	\$ 37,668,933	\$ 40,447,866	\$ 34,066,213	\$ 34,011,209	\$ 35,011,941
Jackson	\$ 7,368,862	\$ 9,032,350	\$ 8,734,597	\$ 8,506,226	\$ 7,997,812	\$ 6,501,992	\$ 5,999,288	\$ 6,117,137
Jefferson	\$ 1,344,611	\$ 1,720,657	\$ 1,808,855	\$ 1,432,150	\$ 1,615,564	\$ 1,409,084	\$ 1,290,526	\$ 1,317,913
Lafayette	\$ 158,616	\$ 144,148	\$ 159,711	\$ 152,000	\$ 147,284	\$ 162,600	\$ 176,264	\$ 179,323
Lake	\$ 45,006,100	\$ 51,389,328	\$ 57,139,686	\$ 58,661,492	\$ 58,514,303	\$ 49,197,218	\$ 50,046,419	\$ 51,007,626
Lee	\$ 404,701,900	\$ 387,490,350	\$ 444,659,401	\$ 448,782,117	\$ 474,537,924	\$ 444,990,537	\$ 452,452,441	\$ 474,243,575
Leon	\$ 75,231,400	\$ 81,079,561	\$ 84,209,240	\$ 86,967,922	\$ 85,372,427	\$ 76,790,239	\$ 72,087,695	\$ 74,757,140
Levy	\$ 6,736,129	\$ 6,944,846	\$ 8,076,041	\$ 8,498,242	\$ 8,406,417	\$ 7,355,987	\$ 7,668,451	\$ 7,915,157
Liberty	\$ 119,114	\$ 157,607	\$ 134,913	\$ 125,000	\$ 83,790	\$ 110,490	\$ 108,705	\$ 110,896
Madison	\$ 2,268,187	\$ 2,584,372	\$ 2,895,695	\$ 3,150,150	\$ 2,875,674	\$ 2,655,758	\$ 2,406,344	\$ 2,458,718
Manatee	\$ 105,276,914	\$ 109,532,158	\$ 119,010,865	\$ 125,222,264	\$ 128,560,133	\$ 114,705,715	\$ 124,608,955	\$ 131,269,192
Marion	\$ 58,689,700	\$ 58,689,750	\$ 56,439,347	\$ 56,563,005	\$ 53,701,567	\$ 44,296,398	\$ 36,156,723	\$ 37,493,524
Martin	\$ 31,373,908	\$ 32,662,770	\$ 34,324,146	\$ 31,194,758	\$ 26,300,948	\$ 23,868,969	\$ 26,370,578	\$ 27,411,321
Miami-Dade	\$ 834,677,551	\$ 980,391,095	\$ 1,112,282,998	\$ 1,195,290,682	\$ 1,249,578,011	\$ 1,022,512,371	\$ 1,112,156,796	\$ 1,160,458,492
Monroe	\$ 461,363,853	\$ 479,770,079	\$ 472,637,711	\$ 488,062,644	\$ 540,152,224	\$ 479,934,884	\$ 592,035,629	\$ 624,040,596
Nassau	\$ 61,315,200	\$ 68,353,418	\$ 71,414,610	\$ 71,596,479	\$ 76,590,127	\$ 62,050,512	\$ 70,863,616	\$ 74,176,061
Okaloosa	\$ 194,384,700	\$ 199,300,620	\$ 184,116,051	\$ 205,895,575	\$ 221,863,452	\$ 206,807,843	\$ 208,880,692	\$ 216,142,373
Okeechobee	\$ 6,232,896	\$ 7,425,241	\$ 7,585,232	\$ 7,125,727	\$ 6,468,798	\$ 5,225,876	\$ 5,682,300	\$ 5,910,768
Orange	\$ 2,110,929,980	\$ 2,399,217,846	\$ 2,521,706,550	\$ 2,710,670,357	\$ 2,826,399,571	\$ 2,427,416,667	\$ 2,348,990,000	\$ 2,446,942,115
Osceola	\$ 465,696,020	\$ 620,126,216	\$ 551,083,486	\$ 549,271,440	\$ 607,570,774	\$ 495,103,650	\$ 497,186,602	\$ 516,356,385
Palm Beach	\$ 484,045,875	\$ 556,600,117	\$ 588,503,498	\$ 580,142,798	\$ 555,139,359	\$ 455,870,564	\$ 450,638,163	\$ 472,793,860
Pasco	\$ 34,022,518	\$ 35,852,212	\$ 40,609,728	\$ 37,758,722	\$ 41,728,456	\$ 33,202,199	\$ 30,812,502	\$ 32,393,789
Pinellas	\$ 427,603,475	\$ 455,990,950	\$ 481,143,302	\$ 492,363,469	\$ 519,212,023	\$ 476,115,581	\$ 450,998,969	\$ 468,738,101
Polk	\$ 105,443,529	\$ 136,314,664	\$ 137,310,953	\$ 146,666,851	\$ 150,698,292	\$ 135,340,143	\$ 121,277,677	\$ 125,375,809
Putnam	\$ 5,441,750	\$ 5,843,360	\$ 5,577,463	\$ 5,696,538	\$ 6,921,430	\$ 5,420,729	\$ 4,779,307	\$ 4,833,002
Saint Johns	\$ 145,487,230	\$ 165,147,699	\$ 174,638,792	\$ 181,236,162	\$ 184,662,053	\$ 124,891,050	\$ 154,674,831	\$ 162,267,521
Saint Lucie	\$ 46,897,938	\$ 53,014,715	\$ 56,743,509	\$ 50,711,141	\$ 50,558,016	\$ 39,422,014	\$ 39,305,048	\$ 40,732,689
Santa Rosa	\$ 8,839,000	\$ 13,542,569	\$ 14,411,609	\$ 20,379,872	\$ 22,477,523	\$ 22,334,158	\$ 22,874,392	\$ 23,815,082
Sarasota	\$ 220,222,867	\$ 250,800,233	\$ 247,754,513	\$ 261,635,469	\$ 264,232,357	\$ 241,386,769	\$ 241,066,798	\$ 248,170,418
Seminole	\$ 58,229,467	\$ 80,705,815	\$ 80,792,059	\$ 75,419,144	\$ 72,691,114	\$ 61,344,061	\$ 58,425,828	\$ 61,738,997
Sumter	\$ 13,001,000	\$ 13,028,330	\$ 13,915,298	\$ 14,613,433	\$ 16,349,911	\$ 15,562,315	\$ 16,821,369	\$ 17,794,688
Suwannee	\$ 4,206,300	\$ 4,878,927	\$ 5,146,058	\$ 5,343,461	\$ 5,856,278	\$ 5,146,813	\$ 4,729,443	\$ 4,782,402
Taylor	\$ 5,193,223	\$ 5,082,814	\$ 5,229,981	\$ 5,115,943	\$ 5,737,667	\$ 5,782,212	\$ 5,927,867	\$ 6,081,436
Union	\$ 11,000	\$ 12,000	\$ 13,154	\$ 14,000	\$ 15,980	\$ 15,980	\$ 15,980	\$ 16,159
Volusia	\$ 245,790,180	\$ 241,777,500	\$ 271,153,443	\$ 263,063,352	\$ 265,765,628	\$ 228,549,804	\$ 221,574,337	\$ 231,719,954
Wakulla	\$ 761,533	\$ 873,493	\$ 1,137,136	\$ 1,327,286	\$ 1,587,246	\$ 1,383,059	\$ 1,294,217	\$ 1,343,010
Walton	\$ 246,080,733	\$ 225,551,092	\$ 218,602,226	\$ 256,407,612	\$ 274,612,769	\$ 263,997,822	\$ 251,561,074	\$ 261,226,158
Washington	\$ 1,726,511	\$ 2,964,199	\$ 2,831,789	\$ 3,154,451	\$ 3,024,167	\$ 2,801,272	\$ 2,567,669	\$ 2,671,880
Statewide Total	\$ 9,155,407,738	\$ 10,211,910,576	\$ 10,683,516,449	\$ 11,137,119,093	\$ 11,598,771,161	\$ 10,096,543,123	\$ 10,121,722,104	\$ 10,511,862,370
% Change	-	11.5%	4.6%	4.2%	4.1%	-13.0%	0.2%	3.9%

2010 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions											Local Option Food and Beverage Taxes s. 212.0306, F.S.		
	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)		Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Subcounty Convention Tax (up to 3%)					
Alachua *	2	1	1		1				5	5	0			
Baker *	2								5	2	3			
Bay *	2	1	1		1				5	5	0			
Bradford	2	1	1						5	4	1			
Brevard *	2	1	1		1				5	5	0			
Broward *	2	1	1		1				6	5	1			
Calhoun									4	0	4			
Charlotte *	2	1	1		1				5	5	0			
Citrus	2	1							5	3	2			
Clay *	2	1							5	3	2			
Collier *	2	1	1						5	4	1			
Columbia	2	1							5	3	2			
DeSoto									4	0	4			
Dixie									4	0	4			
Duval *	2		1		1		2		6	6	0			
Escambia *	2	1	1						5	4	1			
Flagler	2	1							5	3	2			
Franklin	2								5	2	3			
Gadsden	2								5	2	3			
Gilchrist	2								5	2	3			
Glades	2								4	2	2			
Gulf *	2	1	1						5	4	1			
Hamilton	2	1							5	3	2			
Hardee									4	0	4			
Hendry	2	1							5	3	2			
Hernando *	2	1							5	3	2			
Highlands	2								5	2	3			
Hillsborough *	2	1	1		1				5	5	0			
Holmes	2								5	2	3			
Indian River *	2	1	1						5	4	1			
Jackson	2	1	1						5	4	1			
Jefferson	2								5	2	3			
Lafayette									4	0	4			
Lake *	2	1	1						5	4	1			
Lee *	2	1	1		1				5	5	0			
Leon *	2	1	1		1				5	5	0			
Levy	2								5	2	3			
Liberty									4	0	4			
Madison	2	1							5	3	2			
Manatee *	2	1	1		1				5	5	0			
Marion *	2								5	2	3			
Martin *	2	1	1						5	4	1			
Miami-Dade *	2		1				3		6	6	0	2	1	
Monroe *	2	1		1		1			7	5	2			
Nassau *	2	1	1						5	4	1			
Okaloosa *	2	1	1		1				5	5	0			
Okeechobee	2	1							5	3	2			
Orange *	2	1	1	1	1				6	6	0			
Osceola *	2	1	1	1	1				6	6	0			
Palm Beach *	2	1	1		1				5	5	0			

2010 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

Local Option Taxes on Transient Rental Transactions

County	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Local Option Food and Beverage Taxes s. 212.0306, F.S.	
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)		Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (up to 3%)				Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
Pasco	2									5	2	3		
Pinellas *	2	1	1		1					5	5	0		
Polk *	2	1	1		1					5	5	0		
Putnam *	2	1	1							5	4	1		
St. Johns *	2	1	1							5	4	1		
St. Lucie *	2	1	1		1					5	5	0		
Santa Rosa *	2	1	1							5	4	1		
Sarasota *	2	1	1		0.5					5	4.5	0.5		
Seminole *	2	1	1		1					5	5	0		
Sumter	2									5	2	3		
Suwannee *	2									5	2	3		
Taylor *	2	1								5	3	2		
Union										4	0	4		
Volusia *	2		1					3		6	6	0		
Wakulla	2									5	2	3		
Walton *	2	1	1		0.5					6	4.5	1.5		
Washington	2	1								5	3	2		
# Eligible to Levy:	67	56	67	5	65	1	1	1	1		67		1	1
# Levying:	60	43	34	3	20	1	1	1	1		60		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) Pursuant to s. 125.0104(3)(d), F.S., no county shall levy the Additional Tax unless the county has imposed the Original Tax [i.e., s. 125.0104(3)(c), F.S.] for a minimum of three years prior to the effective date of the levy and imposition of the Additional Tax.
- 3) Pursuant to s. 125.0104(3)(b), F.S., no county authorized to levy a convention development tax pursuant to s. 212.0305, F.S., (i.e., Duval, Miami-Dade, and Volusia) is allowed to levy more than 2% of tourist development taxes. However, pursuant to s. 125.0104(3)(l), F.S., this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax, pursuant to s. 125.0104(3)(n), F.S. This exemption is applicable only to Duval County.
- 4) Pursuant to s. 125.0104(3)(n), F.S., only a county that has levied the Professional Sports Franchise Facility Tax [i.e., s. 125.0104(3)(l), F.S.] is eligible to levy the Additional Professional Sports Franchise Facility Tax. Consequently, the levy of the Professional Sports Franchise Facility Tax must occur prior to the levy of the Additional Professional Sports Franchise Facility Tax.
- 5) The county-wide tourist development tax rate for Miami-Dade County is 3% except within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside, which are eligible to impose the Municipal Resort Tax.
- 6) The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than countywide.
- 7) In Santa Rosa County, the countywide tourist development tax rate is 2%. The rate in the special taxing district of Navarre Beach is 3%; however, the funds generated from this levy go to Escambia County pursuant to an agreement adopted when this area was transferred to Santa Rosa County by Escambia County.
- 8) According to the Department of Revenue's Office of Tax Research, five counties (i.e., Broward, Monroe, Orange, Osceola, and Walton) are considered high tourism impact counties pursuant to s. 125.0104(3)(m)2., F.S. Broward and Orange counties qualify to levy because sales subject to the tax exceeded \$600 million during the previous calendar year. Monroe and Walton counties qualify to levy because the sales subject to the tax were at least 18 percent of the county's total taxable sales under Chapter 212, F.S., where the sales subject to the tax were a minimum of \$200 million. Osceola County qualifies to levy due to a grandfather clause.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (Last Updated: July 1, 2010) <https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>

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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.¹ 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

The county shall only use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.²

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more 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, 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.
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.

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

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

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 1st 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)(a)-(d), 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

The county shall only use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.¹

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more 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 tax shall not be used for debt service on or refinancing of existing facilities

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

as specified here unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.²

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, 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.
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 1st 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.

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

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)(a)-(d), F.S., regarding the preparation of the county tourist development plan, shall not be applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying more than the 2 percent tourist development tax is not applicable to this tax.

Counties Eligible to Levy

All counties are eligible to levy this tax.

Authorized Uses of Proceeds

The county shall only use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(l), F.S., is prohibited.¹

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
2. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
3. To pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in #2 above, may use the tax proceeds for the purposes described here. Any county that elects to levy the tax for the purposes authorized in #2 above after July 1, 2000, may use the tax

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

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)(a)-(d), 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. No county authorized to levy a convention development tax shall be considered a high tourism impact county. Once a county receives this designation, it shall retain this designation for the period of time that the tax is levied.

Counties Eligible to Levy

Broward, Monroe, Orange, Osceola, and Walton counties have been designated as high tourism impact counties.

Authorized Uses of Proceeds

The county shall only use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.¹

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more 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, the activity, service,

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

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 1st 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 provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying this tax applies only to Miami-Dade and Volusia counties. However, 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

The county shall only use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited.¹

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds shall 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. In addition, the proceeds

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

shall 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, subject to referendum approval, on transient rental facilities within the county area designated as an area of critical state concern pursuant to ch. 380, F.S. If the area(s) of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax proceeds are used to purchase property in the area of critical state concern and to offset the loss of ad valorem taxes due to those land acquisitions.

General Law Amendments

There were no general law amendments resulting from the 2010 Regular Legislative Session.

Authorization to Levy

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance the tax in the area or areas within the county designated as an area of critical state concern pursuant to ch. 380, F.S. If the area or areas of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax 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.¹

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.²

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.³ The tax may be repealed by passage of a resolution by four-fifths vote of the county's governing body.⁴ The tax shall be repealed 10 years after the date the area of critical state concern designation is removed, unless it is repealed before the end of the 10 year period by the county's governing body.⁵

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1. Section 125.0108(1)(a), F.S.
 2. Section 125.0108(5), F.S.
 3. Section 125.0108(6), F.S..
 4. Section 125.0108(1)(c), F.S.
 5. Section 125.0108(6), F.S.

A county that has levied the tax in an area or areas designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation may continue to levy the tax for 20 years following the designation's removal. After expiration of the 20-year period, a county may continue to levy the tax if the county adopts an ordinance reauthorizing the tax levy and the continued tax levy is approved by referendum as provided for in s. 125.0108(5), F.S.⁶

Areas Eligible to Levy

Areas that have been statutorily designated as areas of critical state concern include the Big Cypress Area, primarily in Collier County; the Green Swamp Area, in central Florida; the Florida Keys Area, in south Florida; and the Apalachicola Bay Area, in Franklin County.⁷

Administrative Procedures

The person receiving consideration for the taxable privilege and doing business within the area of critical state concern (or within the entire county, as applicable) 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.⁸

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.⁹

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.¹⁰

6. Section 125.0108(1)(g), F.S.

7. Sections 380.055, .0551, .0552, .0555, F.S.

8. Section 125.0108(2), F.S.

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

10. Section 125.0108(6), F.S.

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.¹¹

Authorized Uses of Proceeds

The proceeds shall be distributed for the following uses.¹²

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.

11. Section 125.0108(2)(c), F.S.

12. Section 125.0108(3), F.S.

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Appendix A:

Adjusted 2009 Population Estimates for
Florida's Counties and Municipalities
Used in the FY 2010-11 State Revenue-Sharing
Calculations

Adjusted 2009 Population Estimates for Florida's Counties and Municipalities Used in the FY 2010-11 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2009 Total Population	April 1, 2009 Inmate Population	April 1, 2009 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Alachua County	256,232	1,632	254,600	-	-	254,600
Alachua	8,826	-	8,826	-	-	8,826
Archer	1,214	-	1,214	-	-	1,214
Gainesville	125,904	1,315	124,589	6,456	-	131,045
Hawthorne	1,441	-	1,441	-	-	1,441
High Springs	4,886	-	4,886	-	-	4,886
LaCrosse	202	-	202	-	-	202
Micanopy	638	-	638	-	-	638
Newberry	5,036	-	5,036	-	-	5,036
Waldo	825	-	825	-	-	825
Unincorporated County	107,260	317	106,943	(6,456)	-	100,487
Baker County	25,899	2,083	23,816	-	-	23,816
Glen St. Mary	461	-	461	-	-	461
Maccleddy	5,951	-	5,951	2	-	5,953
Unincorporated County	19,487	2,083	17,404	(2)	-	17,402
Bay County	169,562	1,196	168,366	-	-	168,366
Callaway	14,440	-	14,440	-	-	14,440
Lynn Haven	16,731	-	16,731	3	-	16,734
Mexico Beach	1,326	-	1,326	-	-	1,326
Panama City	37,408	138	37,270	29	-	37,299
Panama City Beach	13,831	-	13,831	-	-	13,831
Parker	4,573	-	4,573	-	-	4,573
Springfield	8,695	-	8,695	-	-	8,695
Unincorporated County	72,558	1,058	71,500	(32)	-	71,468
Bradford County	29,085	4,577	24,508	-	-	24,508
Brooker	384	-	384	-	-	384
Hampton	523	-	523	-	-	523
Lawtey	656	-	656	-	-	656
Starke	5,821	11	5,810	-	-	5,810
Unincorporated County	21,701	4,566	17,135	-	-	17,135
Brevard County	555,657	1,598	554,059	-	-	554,059
Cape Canaveral	10,499	-	10,499	-	-	10,499
Cocoa	16,825	-	16,825	-	-	16,825
Cocoa Beach	12,631	-	12,631	-	-	12,631
Grant-Valkaria	4,026	-	4,026	-	-	4,026
Indialantic	3,003	-	3,003	-	-	3,003
Indian Harbour Beach	8,751	-	8,751	-	-	8,751
Malabar	2,887	-	2,887	-	-	2,887
Melbourne	78,323	-	78,323	91	-	78,414
Melbourne Beach	3,293	-	3,293	-	-	3,293
Melbourne Village	721	-	721	-	-	721
Palm Bay	102,397	-	102,397	-	-	102,397
Palm Shores	951	-	951	-	-	951
Rockledge	25,657	27	25,630	-	-	25,630
Satellite Beach	10,884	-	10,884	-	-	10,884
Titusville	45,490	39	45,451	-	-	45,451
West Melbourne	16,570	-	16,570	116	-	16,686
Unincorporated County	212,749	1,532	211,217	(207)	-	211,010
Broward County	1,744,922	2,007	1,742,915	-	-	1,742,915
Coconut Creek	47,804	-	47,804	-	-	47,804
Cooper City	29,849	29	29,820	-	-	29,820
Coral Springs	127,198	-	127,198	-	-	127,198
Dania Beach	28,391	-	28,391	-	-	28,391
Davie	91,056	6	91,050	-	-	91,050
Deerfield Beach	73,216	-	73,216	-	-	73,216
Fort Lauderdale	180,706	322	180,384	-	-	180,384
Hallandale Beach	37,400	-	37,400	-	-	37,400
Hillsboro Beach	2,236	-	2,236	-	-	2,236
Hollywood	141,942	-	141,942	-	-	141,942
Lauderdale-by-the-Sea	5,920	-	5,920	-	-	5,920
Lauderdale Lakes	31,862	-	31,862	-	-	31,862
Lauderhill	64,000	-	64,000	-	-	64,000
Lazy Lake Village	39	-	39	-	-	39
Lighthouse Point	10,955	-	10,955	-	-	10,955
Margate	53,207	-	53,207	-	-	53,207
Miramar	112,552	-	112,552	-	-	112,552

Adjusted 2009 Population Estimates for Florida's Counties and Municipalities Used in the FY 2010-11 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2009 Total Population	April 1, 2009 Inmate Population	April 1, 2009 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
North Lauderdale	41,310	-	41,310	-	-	41,310
Oakland Park	41,756	-	41,756	-	-	41,756
Parkland	23,647	-	23,647	-	-	23,647
Pembroke Park	6,112	-	6,112	-	-	6,112
Pembroke Pines	151,193	611	150,582	-	-	150,582
Plantation	84,725	-	84,725	-	-	84,725
Pompano Beach	99,031	221	98,810	-	-	98,810
Sea Ranch Lakes	730	-	730	-	-	730
Southwest Ranches	8,570	-	8,570	-	-	8,570
Sunrise	89,242	-	89,242	-	-	89,242
Tamarac	59,151	-	59,151	-	-	59,151
Weston	61,697	-	61,697	-	-	61,697
West Park	13,575	-	13,575	-	-	13,575
Wilton Manors	12,895	-	12,895	-	-	12,895
Unincorporated County	12,955	818	12,137	-	-	12,137
Calhoun County	14,601	1,725	12,876	-	-	12,876
Altha	533	-	533	-	-	533
Blountstown	2,488	-	2,488	-	-	2,488
Unincorporated County	11,580	1,725	9,855	-	-	9,855
Charlotte County	165,455	1,129	164,326	-	-	164,326
Punta Gorda	16,989	-	16,989	-	-	16,989
Unincorporated County	148,466	1,129	147,337	-	-	147,337
Citrus County	142,609	190	142,419	-	-	142,419
Crystal River	3,652	-	3,652	15	-	3,667
Inverness	7,194	-	7,194	-	-	7,194
Unincorporated County	131,763	190	131,573	(15)	-	131,558
Clay County	185,208	-	185,208	-	-	185,208
Green Cove Springs	6,544	-	6,544	-	-	6,544
Keystone Heights	1,396	-	1,396	-	-	1,396
Orange Park	9,089	-	9,089	-	-	9,089
Penney Farms	634	-	634	-	-	634
Unincorporated County	167,545	-	167,545	-	-	167,545
Collier County	333,032	118	332,914	-	-	332,914
Everglades	656	-	656	-	-	656
Marco Island	16,816	-	16,816	-	-	16,816
Naples	21,651	-	21,651	-	-	21,651
Unincorporated County	293,909	118	293,791	-	-	293,791
Columbia County	66,409	3,612	62,797	-	-	62,797
Fort White	522	-	522	-	-	522
Lake City	11,137	327	10,810	-	-	10,810
Unincorporated County	54,750	3,285	51,465	-	-	51,465
DeSoto County	34,792	2,204	32,588	-	-	32,588
Arcadia	6,739	-	6,739	-	-	6,739
Unincorporated County	28,053	2,204	25,849	-	-	25,849
Dixie County	16,221	1,309	14,912	-	-	14,912
Cross City	1,681	-	1,681	-	-	1,681
Horseshoe Beach	297	-	297	-	-	297
Unincorporated County	14,243	1,309	12,934	-	-	12,934
Duval County	900,518	613	899,905	-	-	899,905
Atlantic Beach	13,779	-	13,779	-	-	13,779
Baldwin	1,595	-	1,595	-	-	1,595
Jacksonville	855,067	613	854,454	-	-	854,454
Jacksonville Beach	22,715	-	22,715	-	-	22,715
Neptune Beach	7,362	-	7,362	-	-	7,362
Escambia County	312,980	2,720	310,260	-	-	310,260
Century	1,611	-	1,611	-	-	1,611
Pensacola	54,906	77	54,829	-	-	54,829
Unincorporated County	256,463	2,643	253,820	-	-	253,820
Flagler County	94,901	-	94,901	-	-	94,901
Beverly Beach	604	-	604	-	-	604
Bunnell	2,759	-	2,759	-	-	2,759
Flagler Beach (part)	5,478	-	5,478	-	-	5,478
Marineland (part)	9	-	9	-	-	9
Palm Coast	73,910	-	73,910	-	-	73,910
Unincorporated County	12,141	-	12,141	-	-	12,141
Franklin County	12,414	1,743	10,671	-	-	10,671

Adjusted 2009 Population Estimates for Florida's Counties and Municipalities Used in the FY 2010-11 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2009 Total Population	April 1, 2009 Inmate Population	April 1, 2009 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Apalachicola	2,486	-	2,486	-	-	2,486
Carrabelle	1,351	-	1,351	-	-	1,351
Unincorporated County	8,577	1,743	6,834	-	-	6,834
Gadsden County	50,046	2,879	47,167	-	-	47,167
Chattahoochee	3,282	984	2,298	-	-	2,298
Greensboro	619	-	619	-	-	619
Gretna	1,709	-	1,709	-	-	1,709
Havana	1,826	-	1,826	-	-	1,826
Midway	1,710	-	1,710	-	-	1,710
Quincy	7,384	387	6,997	-	-	6,997
Unincorporated County	33,516	1,508	32,008	-	-	32,008
Gilchrist County	17,393	922	16,471	-	-	16,471
Bell	415	-	415	-	-	415
Fanning Springs (part)	339	-	339	-	-	339
Trenton	1,710	-	1,710	-	-	1,710
Unincorporated County	14,929	922	14,007	-	-	14,007
Glades County	11,311	981	10,330	-	-	10,330
Moore Haven	1,655	-	1,655	-	-	1,655
Unincorporated County	9,656	981	8,675	-	-	8,675
Gulf County	16,798	3,348	13,450	-	-	13,450
Port St. Joe	3,758	-	3,758	-	-	3,758
Wewahitchka	1,718	-	1,718	-	-	1,718
Unincorporated County	11,322	3,348	7,974	-	-	7,974
Hamilton County	14,783	2,931	11,852	-	-	11,852
Jasper	1,698	-	1,698	-	-	1,698
Jennings	805	-	805	-	-	805
White Springs	776	-	776	-	-	776
Unincorporated County	11,504	2,931	8,573	-	-	8,573
Hardee County	28,333	1,919	26,414	-	-	26,414
Bowling Green	3,158	49	3,109	-	-	3,109
Wauchula	4,560	-	4,560	-	-	4,560
Zolfo Springs	1,619	-	1,619	-	-	1,619
Unincorporated County	18,996	1,870	17,126	-	-	17,126
Hendry County	41,320	1,194	40,126	-	-	40,126
Clewiston	7,018	-	7,018	-	-	7,018
La Belle	4,569	-	4,569	-	-	4,569
Unincorporated County	29,733	1,194	28,539	-	-	28,539
Hernando County	165,048	479	164,569	-	-	164,569
Brooksville	7,633	-	7,633	-	-	7,633
Weeki Wachee	7	-	7	-	-	7
Unincorporated County	157,408	479	156,929	-	-	156,929
Highlands County	99,713	24	99,689	-	-	99,689
Avon Park	8,786	-	8,786	-	-	8,786
Lake Placid	1,732	-	1,732	-	-	1,732
Sebring	10,344	-	10,344	-	-	10,344
Unincorporated County	78,851	24	78,827	-	-	78,827
Hillsborough County	1,196,892	1,273	1,195,619	-	-	1,195,619
Plant City	33,306	-	33,306	-	-	33,306
Tampa	339,480	674	338,806	-	-	338,806
Temple Terrace	23,990	-	23,990	-	-	23,990
Unincorporated County	800,116	599	799,517	-	-	799,517
Holmes County	19,857	1,560	18,297	-	-	18,297
Bonifay	2,769	-	2,769	-	-	2,769
Esto	379	-	379	-	-	379
Noma	231	-	231	-	-	231
Ponce de Leon	515	-	515	-	-	515
Westville	215	-	215	-	-	215
Unincorporated County	15,748	1,560	14,188	-	-	14,188
Indian River County	141,634	436	141,198	-	-	141,198
Fellsmere	5,310	-	5,310	-	-	5,310
Indian River Shores	3,804	-	3,804	-	-	3,804
Orchid	337	-	337	-	-	337
Sebastian	22,722	-	22,722	-	-	22,722
Vero Beach	17,855	-	17,855	-	-	17,855
Unincorporated County	91,606	436	91,170	-	-	91,170
Jackson County	52,637	7,438	45,199	-	-	45,199

**Adjusted 2009 Population Estimates for Florida's Counties and Municipalities
Used in the FY 2010-11 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2009 Total Population	April 1, 2009 Inmate Population	April 1, 2009 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Alford	490	-	490	-	-	490
Bascom	110	-	110	-	-	110
Campbellton	250	-	250	-	-	250
Cottdale	911	-	911	-	-	911
Graceville	2,474	-	2,474	-	-	2,474
Grand Ridge	930	-	930	-	-	930
Greenwood	771	-	771	-	-	771
Jacob City	297	-	297	-	-	297
Malone	3,874	3,109	765	-	-	765
Marianna	6,454	-	6,454	-	-	6,454
Sneads	1,990	-	1,990	-	-	1,990
Unincorporated County	34,086	4,329	29,757	-	-	29,757
Jefferson County	14,677	1,194	13,483	-	-	13,483
Monticello	2,521	30	2,491	-	-	2,491
Unincorporated County	12,156	1,164	10,992	-	-	10,992
Lafayette County	8,183	1,604	6,579	-	-	6,579
Mayo	998	-	998	-	-	998
Unincorporated County	7,185	1,604	5,581	-	-	5,581
Lake County	291,993	1,183	290,810	-	-	290,810
Astatula	1,630	-	1,630	-	-	1,630
Clermont	24,199	-	24,199	-	-	24,199
Eustis	18,275	-	18,275	5	-	18,280
Fruitland Park	3,978	-	3,978	-	-	3,978
Groveland	7,135	-	7,135	-	-	7,135
Howey-in-the-Hills	1,221	-	1,221	-	-	1,221
Lady Lake	14,129	-	14,129	-	-	14,129
Leesburg	20,506	-	20,506	-	-	20,506
Mascotte	4,476	-	4,476	-	-	4,476
Minneola	9,047	-	9,047	-	-	9,047
Montverde	1,192	-	1,192	-	-	1,192
Mount Dora	11,100	-	11,100	-	-	11,100
Tavares	13,329	-	13,329	4	-	13,333
Umatilla	3,047	-	3,047	-	-	3,047
Unincorporated County	158,729	1,183	157,546	(9)	-	157,537
Lee County	615,124	291	614,833	-	-	614,833
Bonita Springs	46,425	6	46,419	-	-	46,419
Cape Coral	162,852	29	162,823	-	-	162,823
Fort Myers	68,819	-	68,819	-	-	68,819
Fort Myers Beach	6,919	-	6,919	-	-	6,919
Sanibel	6,329	-	6,329	-	-	6,329
Unincorporated County	323,780	256	323,524	-	-	323,524
Leon County	274,803	1,630	273,173	-	-	273,173
Tallahassee	177,879	1,542	176,337	320	-	176,657
Unincorporated County	96,924	88	96,836	(320)	-	96,516
Levy County	40,674	257	40,417	-	-	40,417
Bronson	1,060	-	1,060	-	-	1,060
Cedar Key	898	-	898	-	-	898
Chiefland	2,200	-	2,200	-	-	2,200
Fanning Springs (part)	576	-	576	-	-	576
Inglis	1,684	-	1,684	-	-	1,684
Otter Creek	131	-	131	-	-	131
Williston	2,630	-	2,630	-	-	2,630
Yankeetown	765	-	765	-	-	765
Unincorporated County	30,730	257	30,473	-	-	30,473
Liberty County	8,220	1,608	6,612	-	-	6,612
Bristol	990	60	930	-	-	930
Unincorporated County	7,230	1,548	5,682	-	-	5,682
Madison County	20,333	1,736	18,597	-	-	18,597
Greenville	799	-	799	-	-	799
Lee	386	-	386	-	-	386
Madison	3,278	-	3,278	-	-	3,278
Unincorporated County	15,870	1,736	14,134	-	-	14,134
Manatee County	318,404	310	318,094	-	-	318,094
Anna Maria	1,833	-	1,833	-	-	1,833
Bradenton	54,051	109	53,942	-	-	53,942
Bradenton Beach	1,550	-	1,550	-	-	1,550

Adjusted 2009 Population Estimates for Florida's Counties and Municipalities Used in the FY 2010-11 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2009 Total Population	April 1, 2009 Inmate Population	April 1, 2009 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Holmes Beach	5,114	-	5,114	-	-	5,114
Longboat Key (part)	2,602	-	2,602	-	-	2,602
Palmetto	14,419	48	14,371	-	-	14,371
Unincorporated County	238,835	153	238,682	-	-	238,682
Marion County	330,440	4,480	325,960	-	-	325,960
Belleview	4,030	6	4,024	-	-	4,024
Dunnellon	2,023	-	2,023	-	-	2,023
McIntosh	433	-	433	-	-	433
Ocala	54,599	165	54,434	6	-	54,440
Reddick	500	-	500	-	-	500
Unincorporated County	268,855	4,309	264,546	(6)	-	264,540
Martin County	143,856	1,679	142,177	-	-	142,177
Jupiter Island	694	-	694	-	-	694
Ocean Breeze Park	411	-	411	-	-	411
Sewall's Point	2,077	-	2,077	-	-	2,077
Stuart	16,483	24	16,459	-	-	16,459
Unincorporated County	124,191	1,655	122,536	-	-	122,536
Miami-Dade County	2,472,344	10,162	2,462,182	-	-	2,462,182
Aventura	31,126	-	31,126	-	-	31,126
Bal Harbour	3,320	-	3,320	-	-	3,320
Bay Harbor Islands	5,095	-	5,095	-	-	5,095
Biscayne Park	3,198	-	3,198	-	-	3,198
Coral Gables	45,501	-	45,501	-	-	45,501
Cutler Bay	41,194	-	41,194	-	-	41,194
Doral	34,456	-	34,456	-	-	34,456
El Portal	2,479	-	2,479	-	-	2,479
Florida City	10,217	-	10,217	-	-	10,217
Golden Beach	945	-	945	-	-	945
Hialeah	226,605	-	226,605	-	-	226,605
Hialeah Gardens	21,006	-	21,006	-	-	21,006
Homestead	57,617	18	57,599	-	-	57,599
Indian Creek Village	60	-	60	-	-	60
Islandia	6	-	6	-	-	6
Key Biscayne	11,411	-	11,411	-	-	11,411
Medley	1,123	-	1,123	-	-	1,123
Miami	417,451	2,457	414,994	-	-	414,994
Miami Beach	92,833	-	92,833	-	-	92,833
Miami Gardens	109,730	-	109,730	-	-	109,730
Miami Lakes	26,694	12	26,682	-	-	26,682
Miami Shores	11,170	-	11,170	-	-	11,170
Miami Springs	13,422	-	13,422	-	-	13,422
North Bay	6,836	-	6,836	-	-	6,836
North Miami	58,469	-	58,469	-	-	58,469
North Miami Beach	40,142	-	40,142	-	-	40,142
Opa-locka	15,284	-	15,284	-	-	15,284
Palmetto Bay	25,133	-	25,133	-	-	25,133
Pinecrest	19,491	-	19,491	-	-	19,491
South Miami	11,378	-	11,378	-	-	11,378
Sunny Isles Beach	19,540	-	19,540	-	-	19,540
Surfside	5,745	-	5,745	-	-	5,745
Sweetwater	14,247	-	14,247	-	-	14,247
Virginia Gardens	2,265	-	2,265	-	-	2,265
West Miami	5,733	-	5,733	-	-	5,733
Unincorporated County	1,081,422	7,675	1,073,747	-	-	1,073,747
Monroe County	77,925	72	77,853	-	-	77,853
Islamorada	7,120	-	7,120	-	-	7,120
Key Colony Beach	859	-	859	-	-	859
Key West	23,178	8	23,170	-	-	23,170
Layton	205	-	205	-	-	205
Marathon	10,295	-	10,295	-	-	10,295
Unincorporated County	36,268	64	36,204	-	-	36,204
Nassau County	72,588	106	72,482	-	-	72,482
Callahan	1,184	-	1,184	-	-	1,184
Fernandina Beach	12,055	85	11,970	-	-	11,970
Hilliard	2,949	-	2,949	-	-	2,949
Unincorporated County	56,400	21	56,379	-	-	56,379

Adjusted 2009 Population Estimates for Florida's Counties and Municipalities Used in the FY 2010-11 State Revenue-Sharing Calculations						
County / Municipality	April 1, 2009 Total Population	April 1, 2009 Inmate Population	April 1, 2009 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Okaloosa County	196,237	1,601	194,636	-	-	194,636
Cinco Bayou	374	-	374	-	-	374
Crestview	20,693	-	20,693	-	-	20,693
Destin	12,239	-	12,239	-	-	12,239
Fort Walton Beach	20,675	-	20,675	-	-	20,675
Laurel Hill	616	-	616	-	-	616
Mary Esther	4,080	-	4,080	-	-	4,080
Niceville	13,294	-	13,294	2	-	13,296
Shalimar	723	-	723	-	-	723
Valparaiso	6,424	-	6,424	-	-	6,424
Unincorporated County	117,119	1,601	115,518	(2)	-	115,516
Okeechobee County	39,703	1,991	37,712	-	-	37,712
Okeechobee	5,377	-	5,377	-	-	5,377
Unincorporated County	34,326	1,991	32,335	-	-	32,335
Orange County	1,108,882	2,951	1,105,931	-	-	1,105,931
Apopka	40,406	-	40,406	31	-	40,437
Bay Lake	20	-	20	-	-	20
Belle Isle	5,899	-	5,899	-	-	5,899
Eatonville	2,400	64	2,336	-	-	2,336
Edgewood	2,333	-	2,333	-	-	2,333
Lake Buena Vista	23	-	23	-	-	23
Maitland	16,150	-	16,150	-	-	16,150
Oakland	1,931	-	1,931	-	-	1,931
Ocoee	33,871	-	33,871	702	-	34,573
Orlando	233,115	356	232,759	-	-	232,759
Windermere	2,708	-	2,708	-	-	2,708
Winter Garden	30,987	-	30,987	24	-	31,011
Winter Park	28,581	72	28,509	-	-	28,509
Unincorporated County	710,458	2,459	707,999	(757)	-	707,242
Osceola County	272,788	399	272,389	-	-	272,389
Kissimmee	61,250	156	61,094	-	-	61,094
St. Cloud	32,630	-	32,630	-	-	32,630
Unincorporated County	178,908	243	178,665	-	-	178,665
Palm Beach County	1,287,344	4,023	1,283,321	-	-	1,283,321
Atlantis	2,139	-	2,139	-	-	2,139
Belle Glade	17,107	-	17,107	-	-	17,107
Boca Raton	84,823	-	84,823	-	-	84,823
Boynton Beach	66,978	-	66,978	-	-	66,978
Briny Breezes	412	-	412	-	-	412
Cloud Lake	172	-	172	-	-	172
Delray Beach	63,789	-	63,789	-	-	63,789
Glen Ridge	276	-	276	-	-	276
Golf	269	-	269	-	-	269
Greenacres	32,370	-	32,370	-	-	32,370
Gulf Stream	704	-	704	-	-	704
Haverhill	1,604	-	1,604	-	-	1,604
Highland Beach	4,162	-	4,162	-	-	4,162
Hypoluxo	2,427	-	2,427	-	-	2,427
Juno Beach	3,656	-	3,656	-	-	3,656
Jupiter	50,275	-	50,275	112	-	50,387
Jupiter Inlet Colony	370	-	370	-	-	370
Lake Clarke Shores	3,413	-	3,413	-	-	3,413
Lake Park	9,118	-	9,118	-	-	9,118
Lake Worth	36,173	-	36,173	-	-	36,173
Lantana	9,743	35	9,708	-	-	9,708
Loxahatchee Groves	3,229	-	3,229	-	-	3,229
Manalapan	359	-	359	-	-	359
Mangonia Park	2,220	-	2,220	-	-	2,220
North Palm Beach	12,433	-	12,433	-	-	12,433
Ocean Ridge	1,690	-	1,690	-	-	1,690
Pahokee	6,188	50	6,138	-	-	6,138
Palm Beach	9,650	-	9,650	-	-	9,650
Palm Beach Gardens	49,941	-	49,941	-	-	49,941
Palm Beach Shores	1,421	-	1,421	-	-	1,421
Palm Springs	15,478	-	15,478	64	-	15,542
Riviera Beach	34,403	-	34,403	-	-	34,403

**Adjusted 2009 Population Estimates for Florida's Counties and Municipalities
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County / Municipality	April 1, 2009 Total Population	April 1, 2009 Inmate Population	April 1, 2009 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Royal Palm Beach	31,201	-	31,201	-	-	31,201
South Bay	4,626	1,858	2,768	-	-	2,768
South Palm Beach	1,523	-	1,523	-	-	1,523
Tequesta	5,872	-	5,872	-	-	5,872
Wellington	55,010	-	55,010	-	-	55,010
West Palm Beach	103,150	344	102,806	-	-	102,806
Unincorporated County	558,970	1,736	557,234	(176)	-	557,058
Pasco County	439,786	835	438,951	-	-	438,951
Dade City	6,960	-	6,960	-	-	6,960
New Port Richey	16,454	-	16,454	-	-	16,454
Port Richey	3,114	-	3,114	-	-	3,114
St. Leo	1,415	-	1,415	-	-	1,415
San Antonio	966	-	966	-	-	966
Zephyrhills	12,434	-	12,434	4	-	12,438
Unincorporated County	398,443	835	397,608	(4)	-	397,604
Pinellas County	931,113	1,258	929,855	-	-	929,855
Belleair	4,145	-	4,145	-	-	4,145
Belleair Beach	1,607	-	1,607	-	-	1,607
Belleair Bluffs	2,196	-	2,196	-	-	2,196
Belleair Shore	72	-	72	-	-	72
Clearwater	109,907	-	109,907	63	-	109,970
Dunedin	37,451	6	37,445	4	-	37,449
Gulfport	12,659	-	12,659	-	-	12,659
Indian Rocks Beach	5,211	-	5,211	-	-	5,211
Indian Shores	1,787	-	1,787	-	-	1,787
Kenneth City	4,481	-	4,481	-	-	4,481
Largo	74,805	-	74,805	545	-	75,350
Madeira Beach	4,427	-	4,427	-	-	4,427
North Redington Beach	1,517	-	1,517	-	-	1,517
Oldsmar	13,817	-	13,817	-	-	13,817
Pinellas Park	48,939	-	48,939	27	-	48,966
Redington Beach	1,597	-	1,597	-	-	1,597
Redington Shores	2,504	-	2,504	-	-	2,504
Safety Harbor	17,708	6	17,702	2	-	17,704
St. Petersburg	248,729	368	248,361	-	-	248,361
St. Pete Beach	9,822	-	9,822	-	-	9,822
Seminole	18,888	-	18,888	-	-	18,888
South Pasadena	5,285	-	5,285	-	-	5,285
Tarpon Springs	24,472	-	24,472	-	-	24,472
Treasure Island	7,609	-	7,609	-	-	7,609
Unincorporated County	271,478	878	270,600	(641)	-	269,959
Polk County	584,343	3,586	580,757	-	-	580,757
Auburndale	14,033	-	14,033	-	-	14,033
Bartow	17,007	163	16,844	-	-	16,844
Davenport	2,758	-	2,758	-	-	2,758
Dundee	3,299	-	3,299	-	-	3,299
Eagle Lake	2,825	-	2,825	-	-	2,825
Fort Meade	5,766	-	5,766	-	-	5,766
Frostproof	2,839	-	2,839	-	-	2,839
Haines City	18,753	-	18,753	-	-	18,753
Highland Park	250	-	250	-	-	250
Hillcrest Heights	252	-	252	-	-	252
Lake Alfred	4,627	-	4,627	-	-	4,627
Lake Hamilton	1,389	-	1,389	-	-	1,389
Lake Wales	13,067	-	13,067	-	-	13,067
Lakeland	94,163	-	94,163	-	-	94,163
Mulberry	3,359	-	3,359	-	-	3,359
Polk City	1,685	-	1,685	-	-	1,685
Winter Haven	34,464	-	34,464	-	-	34,464
Unincorporated County	363,807	3,423	360,384	-	-	360,384
Putnam County	74,608	456	74,152	-	-	74,152
Crescent City	1,724	-	1,724	-	-	1,724
Interlachen	1,552	-	1,552	-	-	1,552
Palatka	11,133	-	11,133	8	-	11,141
Pomona Park	794	-	794	-	-	794
Welaka	732	-	732	-	-	732

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				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Unincorporated County	58,673	456	58,217	(8)	-	58,209
St. Johns County	183,572	274	183,298	-	-	183,298
Hastings	551	-	551	-	-	551
Marineland (part)	1	-	1	-	-	1
St. Augustine	13,663	-	13,663	-	-	13,663
St. Augustine Beach	6,313	-	6,313	-	-	6,313
Unincorporated County	163,044	274	162,770	-	-	162,770
St. Lucie County	272,864	167	272,697	-	-	272,697
Fort Pierce	44,251	71	44,180	-	-	44,180
Port St. Lucie	155,251	6	155,245	-	-	155,245
St. Lucie Village	637	-	637	-	-	637
Unincorporated County	72,725	90	72,635	-	-	72,635
Santa Rosa County	144,508	2,749	141,759	-	-	141,759
Gulf Breeze	5,791	-	5,791	-	-	5,791
Jay	544	-	544	-	-	544
Milton	7,979	89	7,890	-	-	7,890
Unincorporated County	130,194	2,660	127,534	-	-	127,534
Sarasota County	389,320	12	389,308	-	-	389,308
Longboat Key (part)	5,031	-	5,031	-	-	5,031
North Port	55,759	-	55,759	-	-	55,759
Sarasota	53,160	12	53,148	-	-	53,148
Venice	21,845	-	21,845	-	-	21,845
Unincorporated County	253,525	-	253,525	-	-	253,525
Seminole County	423,759	185	423,574	-	-	423,574
Altamonte Springs	42,630	-	42,630	-	-	42,630
Casselberry	24,672	6	24,666	112	-	24,778
Lake Mary	14,615	-	14,615	-	-	14,615
Longwood	13,849	-	13,849	-	-	13,849
Oviedo	33,529	-	33,529	-	-	33,529
Sanford	53,816	51	53,765	39	-	53,804
Winter Springs	34,340	-	34,340	-	-	34,340
Unincorporated County	206,308	128	206,180	(151)	-	206,029
Sumter County	95,326	9,275	86,051	-	-	86,051
Bushnell	2,364	-	2,364	7	-	2,371
Center Hill	921	-	921	-	-	921
Coleman	644	-	644	-	-	644
Webster	784	-	784	-	-	784
Wildwood	4,825	-	4,825	-	-	4,825
Unincorporated County	85,788	9,275	76,513	(7)	-	76,506
Suwannee County	40,230	195	40,035	-	-	40,035
Branford	704	-	704	-	-	704
Live Oak	6,669	-	6,669	-	-	6,669
Unincorporated County	32,857	195	32,662	-	-	32,662
Taylor County	23,164	3,032	20,132	-	-	20,132
Perry	6,815	-	6,815	-	-	6,815
Unincorporated County	16,349	3,032	13,317	-	-	13,317
Union County	15,576	4,619	10,957	-	-	10,957
Lake Butler	1,932	-	1,932	-	-	1,932
Raiford	265	-	265	-	-	265
Worthington Springs	436	-	436	-	-	436
Unincorporated County	12,943	4,619	8,324	-	-	8,324
Volusia County	507,105	1,986	505,119	-	-	505,119
Daytona Beach	65,208	51	65,157	-	-	65,157
Daytona Beach Shores	5,475	-	5,475	-	-	5,475
DeBary	18,741	-	18,741	-	-	18,741
DeLand	27,123	-	27,123	-	-	27,123
Deltona	84,264	-	84,264	-	-	84,264
Edgewater	21,394	-	21,394	-	-	21,394
Flagler Beach (part)	76	-	76	-	-	76
Holly Hill	12,851	-	12,851	-	-	12,851
Lake Helen	2,878	-	2,878	-	-	2,878
New Smyrna Beach	23,449	-	23,449	-	-	23,449
Oak Hill	1,984	-	1,984	-	-	1,984
Orange City	10,203	-	10,203	137	-	10,340
Ormond Beach	40,832	6	40,826	-	-	40,826
Pierson	2,651	-	2,651	-	-	2,651

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				Municipal Annexations, De-annexations, or Corrections	Municipal Incorporations or Dissolutions	
Ponce Inlet	3,266	-	3,266	-	-	3,266
Port Orange	56,732	-	56,732	-	-	56,732
South Daytona	13,530	-	13,530	-	-	13,530
Unincorporated County	116,448	1,929	114,519	(137)	-	114,382
Wakulla County	31,791	2,819	28,972	-	-	28,972
St. Marks	323	-	323	-	-	323
Sopchoppy	418	-	418	-	-	418
Unincorporated County	31,050	2,819	28,231	-	-	28,231
Walton County	57,917	1,590	56,327	-	-	56,327
DeFuniak Springs	5,131	38	5,093	2	-	5,095
Freeport	1,505	-	1,505	-	-	1,505
Paxton	737	-	737	-	-	737
Unincorporated County	50,544	1,552	48,992	(2)	-	48,990
Washington County	24,721	2,304	22,417	-	-	22,417
Caryville	233	-	233	-	-	233
Chipley	3,586	25	3,561	-	-	3,561
Ebro	250	-	250	-	-	250
Vernon	712	-	712	-	-	712
Wausau	440	-	440	-	-	440
Unincorporated County	19,500	2,279	17,221	-	-	17,221
Statewide Total	18,750,483	126,459	18,624,024	-	-	18,624,024
Statewide Incorporated	9,526,780	17,371	9,509,409	8,932	-	9,518,341
Statewide Unincorporated	9,223,703	109,088	9,114,615	(8,932)	-	9,105,683

Notes:

- 1) The adjusted population estimates exclude the estimated number of inmates and patients in institutions operated by the federal government, Florida Departments of Corrections, Health, and Children and Family Services as of April 1, 2009. Pursuant to s. 186.901(2)(b), F.S., for the purpose of revenue-sharing distribution formulas and distribution proportions for the Local Government Half-cent Sales Tax Program, such inmates and patients shall not be considered residents of the governmental unit in which the institutions are located.
- 2) Pursuant to s. 186.901(1), F.S., the Office of Economic and Demographic Research shall provide the Executive Office of the Governor population estimates for municipal annexations or consolidations occurring during the period of April 1st through February 28th, and the Executive Office of the Governor shall include these estimates in its certification to the Department of Revenue for the annual revenue-sharing calculation. Consequently, the population effects of the following municipal annexations, which occurred between March 1, 2010 and March 31, 2010, are not included in the adjusted population estimates used for the FY 2010-11 revenue-sharing calculations. These annexations are: City of Brooksville in Hernando County, 4; City of Marianna in Jackson County, 2; City of Clearwater in Pinellas County, 5; and City of Largo in Pinellas County, 7.
- 3) The population estimates were adjusted to reflect the population effects of any population corrections, municipal incorporations and dissolutions, and municipal annexations and de-annexations that occurred during the period of April 1, 2009 through February 28, 2010. The column "Adjusted Total Population Used for State Revenue Sharing" reflects all these adjustments.

Data Sources: Bureau of Economic and Business Research, University of Florida, and the Executive Office of the Governor.

Appendix B:

2010 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

2010 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)									Unutilized County-Imposed Motor Fuel Taxes (For Local Use)				Diesel Fuel Tax Rates (# of Cents Per Gallon)									Total Tax	
	Federal	State (For State Use)			State (For Local Use)			County (For Local Use)			Total Tax	Federal	State (For State Use)			State (For Local Use) a.k.a. Fuel Excise Tax			County (For Local Use)					
	Fuel Excise Tax	SCETS Tax	Fuel Sales Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Fuel Excise Tax			SCETS Tax	Fuel Sales Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax				
Alachua	18.4	6.6	12.0	2	1	1	1	6	5	53.0	0	0	0	0	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Baker	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Bay	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Bradford	18.4	6.6	12.0	2	1	1	0	6	0	47.0	1	0	5	6	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Brevard	18.4	6.6	12.0	2	1	1	0	6	0	47.0	1	0	5	6	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Broward	18.4	6.6	12.0	2	1	1	1	6	5	53.0	0	0	0	0	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Calhoun	18.4	6.6	12.0	2	1	1	0	6	0	47.0	1	0	5	6	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Charlotte	18.4	6.6	12.0	2	1	1	1	6	5	53.0	0	0	0	0	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Citrus	18.4	6.6	12.0	2	1	1	1	6	5	53.0	0	0	0	0	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Clay	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Collier	18.4	6.6	12.0	2	1	1	1	6	5	53.0	0	0	0	0	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Columbia	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
De Soto	18.4	6.6	12.0	2	1	1	1	6	5	53.0	0	0	0	0	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Dixie	18.4	6.6	12.0	2	1	1	0	6	0	47.0	1	0	5	6	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Duval	18.4	6.6	12.0	2	1	1	0	6	0	47.0	1	0	5	6	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Escambia	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Flagler	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Franklin	18.4	5.5	12.0	2	1	1	0	5	0	44.9	1	1	5	7	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Gadsden	18.4	6.6	12.0	2	1	1	0	6	0	47.0	1	0	5	6	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Gilchrist	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Glades	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Gulf	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Hamilton	18.4	6.6	12.0	2	1	1	0	6	0	47.0	1	0	5	6	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Hardee	18.4	6.6	12.0	2	1	1	1	6	5	53.0	0	0	0	0	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Henry	18.4	6.6	12.0	2	1	1	1	6	2	50.0	0	0	3	3	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Hernando	18.4	6.6	12.0	2	1	1	1	6	2	50.0	0	0	3	3	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Highlands	18.4	6.6	12.0	2	1	1	1	6	5	53.0	0	0	0	0	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Hillsborough	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Holmes	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Indian River	18.4	6.6	12.0	2	1	1	0	6	0	47.0	1	0	5	6	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Jackson	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Jefferson	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Lafayette	18.4	6.6	12.0	2	1	1	0	6	0	47.0	1	0	5	6	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Lake	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Lee	18.4	6.6	12.0	2	1	1	1	6	5	53.0	0	0	0	0	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Leon	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Levy	18.4	6.6	12.0	2	1	1	0	6	0	47.0	1	0	5	6	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Liberty	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Madison	18.4	6.6	12.0	2	1	1	0	6	0	47.0	1	0	5	6	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Manatee	18.4	6.6	12.0	2	1	1	1	6	5	53.0	0	0	0	0	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Marion	18.4	6.6	12.0	2	1	1	1	6	5	53.0	0	0	0	0	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Martin	18.4	6.6	12.0	2	1	1	1	6	5	53.0	0	0	0	0	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Miami-Dade	18.4	6.6	12.0	2	1	1	1	6	3	51.0	0	0	2	2	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Monroe	18.4	6.6	12.0	2	1	1	1	6	3	51.0	0	0	2	2	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Nassau	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Okaloosa	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Okeechobee	18.4	6.6	12.0	2	1	1	1	6	5	53.0	0	0	0	0	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Orange	18.4	6.6	12.0	2	1	1	0	6	0	47.0	1	0	5	6	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Osceola	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Palm Beach	18.4	6.6	12.0	2	1	1	1	6	5	53.0	0	0	0	0	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Pasco	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Pinellas	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Polk	18.4	6.6	12.0	2	1	1	1	6	5	53.0	0	0	0	0	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Putnam	18.4	6.6	12.0	2	1	1	1	6	5	53.0	0	0	0	0	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Saint Johns	18.4	6.6	12.0	2	1	1	0	6	0	47.0	1	0	5	6	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Saint Lucie	18.4	6.6	12.0	2	1	1	1	6	5	53.0	0	0	0	0	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Santa Rosa	18.4	6.6	12.0	2	1	1	0	6	0	47.0	1	0	5	6	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Sarasota	18.4	6.6	12.0	2	1	1	1	6	5	53.0	0	0	0	0	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Seminole	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Sumter	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Suwannee	18.4	6.6	12.0	2	1	1	1	6	5	53.0	0	0	0	0	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Taylor	18.4	6.6	12.0	2	1	1	0	6	0	47.0	1	0	5	6	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Union	18.4	6.6	12.0	2	1	1	1	5	0	47.0	0	1	5	6	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Volusia	18.4	6.6	12.0	2	1	1	1	6	5	53.0	0	0	0	0	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0
Wakulla	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0

2010 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)										Unutilized County-Imposed Motor Fuel Taxes (For Local Use)				Diesel Fuel Tax Rates (# of Cents Per Gallon)												
	State (For State Use)			State (For Local Use)			County (For Local Use)				Total	Motor Fuel Taxes (For Local Use)				Federal	State (For State Use)			State (For Local Use) a.k.a. Fuel Excise Tax			County (For Local Use)				Total
	Fuel Excise Tax	SCETS Tax	Fuel Sales Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Ninth-cent Fuel Tax		1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Fuel Excise Tax	SCETS Tax		Fuel Sales Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax				
Walton	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0			
Washington	18.4	6.6	12.0	2	1	1	1	6	0	48.0	0	0	5	5	24.4	6.6	12.0	2	1	1	1	6	n/a	54.0			

- Notes:
- 1) Federal taxes on motor and diesel fuels are authorized pursuant to Title 26, United States Code.
 - 2) State taxes on motor fuel for state use are comprised of the State Comprehensive Enhanced Transportation System (SCETS) Tax authorized pursuant to s. 206.41(1)(f), F.S., and the Fuel Sales Tax authorized pursuant to s. 206.41(1)(g), F.S.
 - 3) State taxes on motor fuel for local use are comprised of the 2 cents of Constitutional Fuel Tax, the 1 cent of County Fuel Tax, and the 1 cent of Municipal Fuel Tax authorized pursuant to s. 206.41(1)(a)-(c), F.S.
 - 4) County taxes on motor fuel for local use are comprised of the 1 cent Ninth-cent Fuel Tax, the 1 to 6 cents of Local Option Fuel Tax, and the 1 to 5 cents of Local Option Fuel Tax authorized pursuant to s. 206.41(1)(d)-(e), F.S.
 - 5) State taxes on diesel fuel for state use are comprised of the State Comprehensive Enhanced Transportation System (SCETS) Tax authorized pursuant to s. 206.87(1)(d), F.S., and the Fuel Sales Tax authorized pursuant to s. 206.87(1)(e), F.S.
 - 6) State taxes on diesel fuel for local use are comprised of the 2 cents of Constitutional Fuel Tax, the 1 cent of County Fuel Tax, and the 1 cent of Municipal Fuel Tax and are collectively authorized as an excise tax pursuant to s. 206.87(1)(a), F.S.
 - 7) County taxes on diesel fuel for local use are comprised of the 1 cent Ninth-cent Fuel Tax and the 1 to 6 cents of Local Option Fuel Tax authorized pursuant to s. 206.87(1)(b)-(c), F.S. The 1 to 5 cents Local Option Fuel Tax is not authorized for levy on diesel fuel.
 - 8) This summary is not an exhaustive list of transportation funding sources. For more information, refer to the Florida Department of Transportation's annual report entitled Florida's Transportation Tax Sources: A Primer (www.dot.state.fl.us/financialplanning/revenue/primer.shtml).
 - 9) County motor fuel rate changes for 2010: Marion County imposed the maximum 5 cents of the 1-5 Cents Fuel Tax; Monroe County imposed the Ninth-cent Fuel Tax and 3 cents of the 1-5 Cents Fuel Tax; and Putnam County imposed the Ninth-cent Fuel Tax and the maximum 5 cents of the 1-5 Cents Fuel Tax.

- Data Sources:
- 1) Florida Department of Revenue, Tax Information Publication "Fuel Taxes Adjusted Beginning January 1, 2010" at <http://dor.myflorida.com/dor/tips/tip09b05-02.html>.
 - 2) Florida Department of Transportation, Office of Financial Development.

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