

**LOCAL GOVERNMENT
FINANCIAL INFORMATION
HANDBOOK**

September 1998

**Florida
Legislative Committee on Intergovernmental Relations
and
Florida Department of Revenue**



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WHAT IS THE LCIR?

The Legislative Committee on Intergovernmental Relations is a public entity that facilitates the development of intergovernmental policies and practices. Because the intergovernmental element is key in its purpose and functioning, the ultimate challenge facing the Florida LCIR is improving coordination and cooperation among state agencies, local governments, and the federal government.

WHAT ISSUES HAVE BEEN ADDRESSED BY THE LCIR?

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

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

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

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Local Government Financial Information Handbook

September 1998

Prepared by the
Florida Legislative Committee on Intergovernmental Relations
with the assistance of the
Florida Department of Revenue

Acknowledgments

The *Local Government Financial Information Handbook* is published and distributed annually by the Florida Legislative Committee on Intergovernmental Relations (LCIR). In addition to the LCIR staff, this year's update was prepared with the assistance and expertise of analysts with the Florida Department of Revenue. Key personnel responsible for the information provided in this publication are the following:

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Florida Department of Revenue:

Office of Research and Analysis - Sarah Voyles, Yen Chen, Brian McGavin, and Christian Weiss

Bureau of Revenue Accounting - David Ansley

The contributions of all those participating in this publication's preparation is greatly appreciated.

Inquiries and Suggestions

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

In addition, suggested improvements that will make this publication more informative and useful as a resource are always welcome. If you have suggestions for the next update of this document, which will occur during the summer of 1999, please direct your comments to:

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INTRODUCTION

Components of the Handbook

The *Local Government Financial Information Handbook* is a reference for most of the revenue sources available to local governments. It contains relevant information on several items useful for local government budgeting purposes, including descriptions of revenue sources, estimated revenue distributions, population estimates, and salaries of county constitutional officers and elected school district officials. In its entirety, this publication should aid the reader in understanding revenue sources available to local governments as well as providing county and municipal officials with information useful in preparing annual budgets. This publication was written as a guide to understanding constitutional and statutory laws regarding these revenue sources. However, questions of legal interpretation should be directed to appropriate legal counsel.

This publication was prepared by the Florida Legislative Committee on Intergovernmental Relations (LCIR) with the assistance of the Florida Department of Revenue's Office of Research and Analysis. LCIR staff updated the text to describe the revenue sources, summarized any relevant changes to general law provisions affecting those sources, and prepared a number of accompanying summary tables.

The Office of Research and Analysis prepared the estimated distributions of numerous state-shared revenues and local option taxes to counties and municipalities for the upcoming fiscal year. It is important for the reader to note that the estimated distributions presented in this publication do not necessarily represent the actual disbursements that each local government will ultimately receive since economic conditions are subject to change during the fiscal year.

This year's update has been substantially modified from those issued in prior years which explains the document's later than usual release. Included in the 1998 update are discussions of a number of revenue sources not previously presented. For purposes of presentation, the discussion of local government revenue sources is organized as follows:

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

In addition, appendices address the following topics:

- Appendix One: County and Municipal Population
- Appendix Two: Salaries of County Constitutional Officers and Elected School District Officials in Fiscal Year 1998-99 Pursuant to the Salary Formula in Chapter 145, *Florida Statutes*
- Appendix Three: Profile of Local Government Revenues and Expenditures for Fiscal Year 1995-96

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PART ONE

REVENUE SOURCES AUTHORIZED IN THE CONSTITUTION

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

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

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

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

Second, the ability of the Legislature to impose 'unfunded mandates' on local governments is restricted, unless certain procedural requirements are met.³ A county or municipality shall not be bound by any general law requiring such county or municipality to spend funds or take action regarding the expenditure of funds unless: 1) the Legislature determines that the measure satisfies an important state interest and funds have been appropriated at the time of the measure's enactment sufficient to fund it; 2) the Legislature authorizes the county or municipality to enact a previously unavailable funding source; 3) the law imposing the mandate is approved by two-thirds of the membership of each house; 4) the law requiring the expenditure applies to all persons similarly situated, including both state and local government; or 5) the law is required to comply with a federal requirement which specifically requires action by counties and municipalities. In addition,

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

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

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

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

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

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

AD VALOREM TAX ¹

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

Brief Overview

The ad valorem tax is defined as a tax based upon the assessed value of property. Ad valorem tax rates are expressed in mills. A mill is defined as 1/1000 of a dollar, or \$1 per \$1,000 of taxable value.

As previously mentioned, the ability of local governments to raise revenue for governmental operations is narrowly constrained by the state constitution. With the exception of the ad valorem tax and a few other constitutionally-authorized, state-shared, revenue programs, local governments are dependent on the Legislature for the authority to levy any other forms of taxation. As a result, the relative importance of the ad valorem tax is increased.

The state constitution provides that:

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

Given the above, the Legislature is compelled by the constitution to authorize counties, municipalities, and school districts to levy ad valorem taxes. In addition, the Legislature may, at its discretion, authorize special districts to levy ad valorem taxes.

Additionally, the state constitution provides:

Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all municipal

¹ This discussion of ad valorem taxes has been adapted, in part, from informational materials entitled *Local Government Major Revenue Sources* (June 1996), prepared by the law firm of Nabors, Giblin & Nickerson, P.A., and presented at the 1996 annual conference of the Florida Association of Counties. In addition, information contained in a publication entitled *1998 Florida Tax Handbook* was also utilized. This publication was prepared as a joint effort of the Florida Legislature and the Florida Department of Revenue.

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

purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the remaining portions of the state, 1.0 mill; and for all other special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.³

Ad valorem taxes may be levied by local governments 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; and
- 5) A millage authorized by law and approved by voters for special districts.

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

County Millages

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

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

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

A dependent special district is defined as a special district meeting at least one of the four criteria specified in s. 189.403(2), F.S. Included in this millage category is the additional levy authorized in the state constitution which allows a county to impose additional taxes if such county is furnishing municipal services.

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

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

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

Municipal Millages

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

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

School District Millages

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

- 1) Nonvoted required operating millage (otherwise known as required local effort) is that rate set by the school board for current operating purposes and imposed pursuant to s. 236.02(6), F.S.
- 2) Nonvoted discretionary operating millage is that rate set by the school board for those operating purposes other than the required local effort millage rate authorized in s. 236.02(6), F.S., and the nonvoted capital improvement millage rate authorized in s. 236.25(2), F.S. The maximum rate allowed is capped by general law.
- 3) Nonvoted capital improvement millage is the rate set by the school board for capital improvements as authorized in s. 236.25(2), F.S. The maximum rate allowed is capped by general law.
- 4) Voted operating millage is the rate set by the school board for current operating purposes as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the state constitution.
- 5) Voted debt service millage is the rate set by the school board as authorized by a vote of the electors pursuant to s. 12, Art. VII of the state constitution.

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

Independent Special District Millages

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

⁴ Section 236.081, *Florida Statutes*.

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

Adjustments to the Tax Base

The ad valorem tax base is the fair market value of locally assessed real estate, tangible personal property, and state assessed railroad property, less certain exclusions, differentials, exemptions, and credits. Exclusions are specific types of property constitutionally or statutorily removed from ad valorem taxation. For example, motor vehicles, boats, airplanes, trailers, trailer coaches, and mobile homes shall not be subject to ad valorem taxation.⁵

Differentials are reductions in assessments which result from a valuation standard other than fair market value. For example, the Legislature is compelled to classify, by general law, agricultural land, aquifer-recharge land, and land used exclusively for non-recreational purposes on the basis of character or use.⁶ In addition, the Legislature may establish a percentage value by which tangible personal property held as stock in trade and livestock may be classified, or the Legislature may choose to exempt this subset of tangible personal property from taxation.

Another example of a differential is the assessment of homestead property pursuant to the constitutional provisions known as the 'Save Our Homes Amendment.'⁷ Under this provision, changes in assessments are limited to three percent of the assessment for the prior year or the percent change in the Consumer Price Index (CPI) for the preceding year, whichever is lower. After a change in ownership or the creation of new homestead property, the property is assessed at just value as of January 1st of the following year, and thereafter assessed following the three percent or CPI limitation.

Property may be immune or exempt from ad valorem taxes. Immunity precludes the power to tax while exemption presupposes the existence of a power to tax but the power is foreclosed by a constitutional or statutory provision. Institutions of the United States are immune from local taxes. Property of the state and county are immune from taxation. Property owned by municipalities and used exclusively by it for municipal or public purposes shall be exempt.⁸

⁵ Article VII, section 1, *Florida Constitution*.

⁶ Article VII, section 3, *Florida Constitution* and Chapter 193, *Florida Statutes*.

⁷ Article VII, section 4(c), *Florida Constitution*.

⁸ Article VII, section 3(a), *Florida Constitution*.

Exemptions are those deductions from the assessed value which are typically specified as a dollar amount. One example is the homestead exemption for persons owning real estate and maintaining a permanent residence on the real property. The Legislature is directed to set the amount of the homestead exemption in general law at \$25,000.⁹ This exemption only applies to ad valorem taxation; assessments for special benefits are not subject to the exemption.

Additionally, a number of other exemptions from ad valorem taxation are provided.¹⁰ Such exemptions include property owned by a municipality and used for municipal or public purposes; household goods and personal effects of not less than \$1,000, in an amount to be set by general law; community and economic development tax exemptions to new and expanded business if authorized by general law and subject to the approval of the county or municipal governing body by ordinance and approved by referendum; exemption for a renewable energy source device and the real property on which it is installed, subject to general law; and exemption for historic preservation subject to the approval of the county or municipal governing body by ordinance.

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

1998 General Law Amendments

Chapter 98-32, *Laws of Florida*, (HB 3477)

amends s. 200.065, F.S., regarding the method of fixing millage. Section 1 authorizes taxing authorities to adopt the tax levies and budgets of all of their dependent special taxing districts by a single, unanimous vote. If a member of the general public requests that the tax levy and budget of a particular district be separately discussed and adopted, the taxing authority shall discuss and adopt that tax levy and budget separately. This change is effective April 29, 1998.

Chapter 98-52, *Laws of Florida*, (HB 1555)

amends s. 194.032, F.S., regarding the timetables for value adjustment board hearings. Section 2 extends the time when the value adjustment board must meet from forty-five to sixty days after the notification to taxpayers of their property tax assessments. Section 3 extends the deadline for noticing a petitioner, from five to fifteen calendar days, of their scheduled appearance before the value adjustment board. These changes are effective January 1, 1999.

⁹ Article VII, section 6, *Florida Constitution*.

¹⁰ Article VII, section 3, *Florida Constitution* and Chapter 196, *Florida Statutes*.

Chapter 98-53, *Laws of Florida*, (CS/HB 1605)

amends s. 200.065, F.S., to change the required 'Notice of Tax Increase' for school boards to conform to the 'Notice of Proposed Tax Increase' used by all other property taxing authorities. In addition, the second TRIM advertisements for school boards, under certain conditions, are changed. These changes are effective January 1, 1999.

Chapter 98-129, *Laws of Florida*, (CS/SB 1402)

amends s. 196.141, F.S., to provide additional duties of the property appraiser with regard to the homestead exemption. Section 38 requires the property appraiser to examine each referral, of a person registering to vote at an address different from the one where the person has filed for a homestead exemption, which has been provided by the supervisor of elections pursuant to s. 98.015, F.S. If the person claiming such exemption is not entitled to the exemption under law, the property appraiser shall initiate procedures to terminate that person's homestead exemption and assess back taxes, if appropriate. This change is effective July 1, 1998.

Chapter 98-139, *Laws of Florida*, (CS/SB 1686)

provides specific statutory authority for provisions of Department of Revenue rules subject to repeal under s. 120.536, F.S., as they relate to administration of the ad valorem tax. These changes are effective July 1, 1998.

Chapter 98-167, *Laws of Florida*, (SB 2222)

amends several provisions related to ad valorem taxation. Section 1 amends s. 197.122, F.S., to specify the time within which property appraisers may correct a material mistake of fact in an appraisal and allows the property appraiser to directly submit a correction and refund order to the tax collector, effective January 1, 1999. Section 2 creates s. 197.4155, F.S., authorizing county tax collectors to implement an installment payment program for delinquent personal property taxes, effective October 1, 1998. Section 3 amends s. 197.432, F.S., to make several changes to provisions regarding the sale of tax certificates for unpaid taxes, effective October 1, 1998. Section 4 amends s. 200.069, F.S., to provide that the notice of proposed property taxes should include a notice of proposed non-ad valorem assessments, if so requested by the local governing board levying the non-ad valorem assessments and agreed to by the property appraiser, effective May 22, 1998.

Chapter 98-177, *Laws of Florida*, (CS/CS/HB 1093)

creates s. 196.1977, F.S., to provide an exemption of \$25,000 for each unit in a certified continuing care facility, occupied by a person holding a continuing care contract as defined under Chapter 651, *Florida Statutes*, that is not now qualified for the exemption for non-profit homes for the aged. This change is effective January 1, 1999, and shall apply to the 1999 tax rolls and each year thereafter. (Note: The bill's staff analysis stated that the legislation would result in a loss of approximately \$115 million to local governments')

property tax base. It is estimated that the recurring negative fiscal impact to counties, municipalities, and school districts collectively is \$2.7 million.)

Chapter 98-289, *Laws of Florida*, (CS/HB 29)

amends several sections relating to ad valorem tax exemption. Section 1 requires property appraisers to grant the charitable exemption to property owners who fail to timely file an exemption application due to inadvertent error but who are otherwise entitled to the exemption. This process only applies to 1994 tax year exemptions and expires one year after the bill's effective date. Sections 2 & 3 modify the guidelines for determining profit or nonprofit status for purposes of the exemption and provide that the use of property to conduct activities which cause a corporation to qualify for a consumer certificate of exemption under s. 212.08(7)(o), F.S., is considered an exempt use. These changes are effective May 29, 1998.

Chapter 98-313, *Laws of Florida*, (CS/HB 489)

amends s. 193.461, F.S., regarding the classification and assessment of agricultural lands. Section 1 requires the county property appraiser to rely on five-year moving average data when utilizing the income methodology approach in an assessment of property used for agricultural purposes. This change is effective May 30, 1998, and shall first apply to assessments effective January 1, 1999.

Chapter 98-342, *Laws of Florida*, (CS/HB 4413)

amends s. 192.001, F.S., to provide an effective date to 1997 amendments involving the ad valorem taxation of computer software. This change is effective July 1, 1998.

Eligibility Requirements

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

Millage rates shall be fixed only by ordinance or resolution of the governing body of the taxing authority in the manner specifically provided by general law or special law.¹¹ Millage rates vary among local governments subject to constitutional, statutory, and political limitations.

Administrative Procedures

The ad valorem tax is administered by the units of local governments and the Department of Revenue. Two county constitutional officers, the property appraiser and tax collector, have

¹¹ Section 200.001(7), *Florida Statutes*.

primary responsibility for the collection and administration of ad valorem taxes at the local level. The property appraiser is charged with determining the value of all property with the county, maintaining appropriate records related to the valuation of such property, and determining the ad valorem tax on taxable property. The tax collector is charged with the collection of ad valorem taxes levied by the county, school district, all municipalities within the county, and any special taxing districts within the county.

The Department of Revenue shall have general supervision of the assessment and valuation of property so that all property will be placed on the tax rolls and shall be valued according to its just valuation. The Department shall prescribe and furnish all forms as well as prescribe rules and regulations to be used by property appraisers, tax collectors, clerks of circuit court, and value adjustment boards in administering and collecting ad valorem taxes.

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

Distribution of Proceeds

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

Authorized Uses

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

Relevant Attorney General Opinions

A search of the Florida Attorney General's on-line database of advisory legal opinions resulted in over one hundred opinions addressing ad valorem taxation. Due to the number of opinions, a summary is not provided here. Interested persons may view the opinions on-line by accessing the website (<http://legal1.firn.edu>) and perform a search using the keywords *ad valorem tax*. 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.

County Ad Valorem Tax Profile for the 1997 Calendar Year

As indicated in **Table 1**, total ad valorem taxes levied within Florida's sixty-seven counties totaled approximately \$12.9 billion in 1997. County ad valorem taxes levied (including countywide levies, less than countywide levies, countywide dependent special district levies, less than countywide dependent special district levies, and municipal service taxing units levies) totaled approximately \$4.7 billion. Ad valorem taxes levied for school districts totaled approximately \$5.7 billion.

Generally, small counties (defined as those counties having a total population of 50,000 or less) had higher countywide operating millage rates than the larger urban counties in 1997. Of the twenty-one counties which had a millage rate of nine mills or greater, all but three counties were small counties. Of the thirteen counties which had a countywide operating millage of ten mills, all were small counties. Of the twenty-nine small counties in 1997, only one had a countywide operating millage of less than five mills.

Interestingly, a majority of school districts had high operating millage rates in 1997. Of the state's sixty-seven school districts, forty-nine had an operating millage rate of nine mills or greater. Only one district had an operating millage rate of less than six mills that year.

Municipal Ad Valorem Tax Profile for the 1997 Calendar Year

As indicated in **Table 2**, total ad valorem taxes levied by the state's municipalities in 1997 totaled approximately \$1.5 billion. Operating millage rates among the Florida's municipalities are fairly well distributed within the ten mill cap limitation. Of the 359 municipalities that reported an operating millage rate, 144 municipalities reported a rate of five mills or greater.

Estimated Distributions for the 1998-99 Fiscal Year

No revenue estimates for individual local governments are available.

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1997 AD VALOREM TAX PROFILE: BY COUNTY

#	County	Population Estimates	Pop. Size Rank	County Taxable Value	Per Capita County Taxable Value	COUNTY GOVERNMENT (COUNTY-WIDE LEVY)										COUNTY GOVERNMENT (LESS THAN CO.-WIDE LEVY)									
						Operating		Debt		Total		Operating		Debt		Total		Operating		Debt		Total			
						Millage	Taxes Levied	Millage	Taxes Levied	Millage	Taxes Levied	Millage	Taxes Levied	Millage	Taxes Levied	Millage	Taxes Levied	Millage	Taxes Levied	Millage	Taxes Levied	Millage	Taxes Levied		
1	ALACHUA	208,125	19	\$ 4,866,628,463	\$ 23,383	9.4170	2,7600	\$	59,259,506	9.0000	0.0290	\$	43,939,690												
2	BAKER	21,138	51	297,665,010	14,082	9.6880			2,887,282	9.1100			2,715,022												
3	BAY	144,584	24	4,734,432,837	32,745	7.3270	2.0000		44,771,757	5.6320			26,664,326	1	0.1852								\$ 408,722		
4	BRADFORD	25,231	49	409,743,241	16,240	9.5210			3,201,167	7.3770			3,022,678												
5	BREVARD	458,035	9	14,587,185,537	31,847	9.4590			138,389,115	4.2796			62,595,980												
6	BROWARD	1,423,729	2	61,102,820,705	42,917	9.4460	0.5285		809,470,113	7.1487	0.6893		478,923,913												
7	CALHOUN	12,876	62	211,464,285	16,423	7.6960			1,431,402	10.0000			2,114,643												
8	CHARLOTTE	131,307	26	6,349,231,294	48,354	9.0340	0.5625		60,908,951	4.5992			29,191,107												
9	CITRUS	109,984	30	4,807,613,665	40,984	9.4240			42,520,812	7.8760			35,536,128												
10	CLAY	127,926	27	3,363,821,616	26,295	9.5870			32,248,016	8.4585			28,452,050												
11	COLLIER	200,024	20	19,528,075,510	97,634	8.4240			164,626,211	3.6813			71,941,844												
12	COLUMBIA	53,684	37	959,151,885	17,867	9.1740			8,799,239	8.7260			8,369,543												
13	DADE	2,070,573	1	82,662,803,651	39,923	9.3560	1.1060		857,256,280	6.1236	0.9290		577,559,900	3	2.8830	1	0.0760						268,648,995		
14	DE SOTO	27,224	48	672,339,598	24,697	8.6490			5,815,065	8.4800			5,701,440												
15	DIXIE	13,039	61	209,349,472	16,056	9.6710			2,024,619	10.0000	0.0275		2,093,495												
16	DUVAL (1)	741,508	7	24,568,059,273	33,133	9.1050	0.7700		242,609,585				675,622	1	10.9883								251,377,700		
	DUVAL (2)	698,735	-	-	-									1	8.6376								7,168,444		
	DUVAL (3)	20,349	-	-	-									1	7.9476								6,805,402		
	DUVAL (4)	22,424	-	-	-																				
17	ESCAMBIA	291,135	15	6,413,814,940	22,030	9.5650			61,964,743	8.2600			52,973,136												
18	FLAGLER	41,190	42	2,328,703,134	56,536	8.8040	1.5420		24,092,825	4.8715	0.2000		11,810,087												
19	FRANKLIN	10,497	64	625,135,481	59,554	7.6540			4,784,787	7.7540			4,847,301												
20	GADSDEN	48,730	39	635,136,300	12,769	8.7890			4,069,133	10.0000			4,629,800												
21	GILCHRIST	12,531	63	219,667,471	17,530	9.7200			2,135,168	10.0000			2,196,675												
22	GLADES	9,648	65	355,240,473	36,820	8.6910			3,087,395	10.0000			3,552,405												
23	GULF	14,103	57	658,337,747	46,681	8.0180			5,275,006	7.3290			4,821,711												
24	HAMILTON	13,708	59	482,301,076	35,184	9.5690			4,615,142	10.0000			4,823,010												
25	HARDEE	22,447	50	736,207,774	32,798	9.6100			7,893,392	8.7500			7,178,032												
26	HENDRY	30,308	47	1,216,894,851	40,151	9.1140			11,090,767	8.9500			10,891,242												
27	HERNANDO	122,099	28	3,742,035,118	30,648	9.2510	1.6000		40,608,417	8.8580	0.1000		33,554,090												
28	HILLSBOROUGH	79,536	35	2,515,372,860	31,626	9.2290			23,214,376	8.5000			21,380,669												
29	HIGHLAND	928,371	4	29,349,684,182	31,502	9.1520	0.4360		283,330,318	7.8065	0.1880		236,241,576										1,520,741		
30	HOLMES	17,609	56	227,228,773	12,904	8.3710			1,905,454	8.1150			1,843,961												
31	INDIAN RIVER	104,605	32	6,159,944,874	58,888	8.9760	1.1650		62,461,840	4.2783	0.2710		28,023,444												
32	JACKSON	49,387	40	713,869,100	14,455	7.3650			5,266,690	8.7500			6,257,100												
33	JEFFERSON	13,988	58	256,625,849	18,346	8.4290			2,163,099	9.5000			2,437,950												
34	LAFAETTE	7,002	67	117,869,356	16,834	9.6430			1,136,615	10.0000			1,178,694												
35	LAKE	188,331	21	5,887,718,859	31,263	9.1000			53,578,242	4.7330			27,866,573												
36	LEE	394,244	11	22,185,186,590	56,273	9.2450			205,213,134	5.2471			116,470,939	2	0.5755								12,985,679		
37	LEON	227,714	18	6,821,324,793	29,956	9.3640	1.2260		72,237,829	8.6000			58,663,393												
38	LEVY	31,591	46	776,960,501	24,594	9.6840			7,524,085	9.0000			6,992,645												
39	LIBERTY	29,335	66	113,902,320	14,804	9.6300			1,096,879	10.0000			1,139,023												
40	MADISON	19,035	54	295,128,083	15,504	7.3800			2,178,045	10.0000			2,951,281												
41	MANATEE	241,422	16	10,253,452,444	42,471	9.0290	0.1434		94,045,421	7.3808	0.4006		79,783,317												
42	MARION	237,204	17	5,796,133,986	24,435	9.4650			61,445,559	6.2200			36,107,009												
43	MARTIN	116,359	29	8,774,188,929	75,406	9.0010	0.1120		79,964,529	5.4860	0.5920		53,333,140												
44	MONROE	84,743	34	7,854,663,747	92,688	5.9040			46,376,041	5.8089				1	1.1177								6,095,085		
45	NASSAU	52,740	38	2,151,002,256	40,785	9.4080			20,235,766	6.7321			14,480,147										464,243		
46	OKALOOSA	171,038	23	5,759,822,114	33,676	8.5720			49,370,826	4.5280			26,079,213	1	0.3224										
47	OKECHOBEE	34,746	44	878,658,611	25,288	9.2560			8,132,864	8.4719	0.6268		7,994,651												
48	ORANGE	803,614	6	40,256,736,430	50,095	9.0770			366,160,549	5.2889			213,350,935	1	2.0734								44,702,355		
49	OSCEOLA	143,828	25	6,266,756,421	43,571	9.1040	0.6150		60,905,606	5.9845			37,566,071												
50	PALM BEACH	1,003,798	3	59,983,057,873	59,756	9.0600	0.4970		573,522,263	4.6000	0.2666		291,920,919												
51	PASCO	315,785	13	7,964,076,699	25,220	9.1050	0.9160		79,808,013	9.1000			72,473,165												
52	PINELAS	888,141	5	33,258,483,679	37,447	9.1330			303,749,823	6.2510			205,045,624												

TABLE 1
1997 AD VALOREM TAX PROFILE: BY COUNTY
 Compiled by the Legislative Committee on Intergovernmental Relations (July 1998)

#	County	1997 Population Estimates	Pop. Size Rank	County Taxable Value:		Per Capita County Taxable Value	SCHOOL DISTRICT				COUNTY GOVERNMENT (COUNTY-WIDE LEVY)				COUNTY GOVERNMENT (LESS THAN CO.-WIDE LEVY)			
				Real, Personal and Centrally Assessed Properties	County Value		Total		Total		Total		Total		Total			
							Operating Millage	Debt Millage	Ad Valorem Taxes Levied	Operating Millage	Debt Millage	Ad Valorem Taxes Levied	Operating Millage	Debt Millage	Ad Valorem Taxes Levied	Operating # of Millages	Debt # of Millages	Ad Valorem Taxes Levied
53	POLK	459,010	8	13,665,207,808	29,771	9.4310		129,246,688	7.9770		109,320,415							
54	PUTNAM	70,243	36	2,137,486,125	30,430	9.0990	0.9950	21,579,853	8.4000		17,954,891							
55	ST. JOHNS	105,965	31	5,547,054,404	52,348	9.3160	0.7600	55,892,014	6.0930	0.3000	35,462,268							
56	ST. LUCIE	179,133	22	7,937,402,093	44,310	9.6530		76,891,640	9.7049		77,048,884							
57	SANTA ROSA	102,338	33	3,308,796,374	32,332	8.8460		29,545,220	6.9720		23,068,928							
58	SARASOTA	311,043	14	19,146,803,661	61,557	8.9470		171,295,125	3.8424	0.1210	75,881,259							
59	SEMINOLE	337,498	12	12,458,815,329	36,915	9.1560	0.8800	125,105,932	5.1638	0.1987	66,847,405							
60	SUMTER	44,366	41	748,122,682	16,863	9.4250		7,051,065	10.0000		7,481,227							
61	SUWANNEE	33,223	45	589,731,551	17,751	9.2950		5,471,673	9.0500		5,327,450							
62	TAYLOR	19,184	53	680,938,124	35,495	8.9810		6,115,506	8.0760		5,499,256							
63	UNION	13,103	60	115,252,209	8,796	9.6430		1,111,291	10.0000		1,152,432							
64	VOLUSIA	413,668	10	13,741,302,364	33,218	9.1860	1.3010	144,328,171	6.3810		87,819,020							
65	WAKULLA	16,660	55	355,923,241	19,074	9.6520	1.9500	4,129,421	10.0000		3,559,232							
66	WALTON	36,094	43	2,575,121,347	71,345	9.3540		24,087,685	6.7430		17,364,043							
67	WASHINGTON	20,116	52	383,091,056	19,044	9.4500		3,641,571	10.0000		3,830,911							
FLORIDA TOTAL		14,712,922		\$ 594,453,768,134	\$ 40,404			\$ 5,716,860,616			\$ 3,607,973,925				\$ 600,193,375			

Notes:

- 1) The official 1997 population estimates are those published by the Bureau of Economic and Business Research, University of Florida.
- 2) Duval (1) refers to the countywide levies for school district, county government debt, water management district, and independent special districts.
- 3) Duval (2) refers to the county government (less than countywide) and independent special district (less than countywide) levies for the Urban Service District #1 ("Old City of Jacksonville").
- 4) Duval (3) refers to the county government (less than countywide) and independent special district (less than countywide) levies for the Urban Service District #2 (City of Jacksonville Beach).
- 5) Duval (4) refers to the county government (less than countywide) and independent special district (less than countywide) levies for the Urban Service Districts #3, #4, and #5 (Cities of Atlantic Beach, Neptune Beach, and Baldwin, respectively).
- 6) The aggregate millage rate is calculated by determining the total ad valorem taxes levied within a county, dividing that total by the county's taxable value, and multiplying by 1,000. Total ad valorem taxes levied in an individual county is determined by summing the ad valorem taxes levied by the school district, county government (countywide and less than countywide levies), dependent special districts (countywide and less than countywide levies), water management districts, other independent special districts, municipal service taxing units, and municipalities.
- 7) The millage rates, total taxable values, and total taxes levied were obtained from the recapitulation of taxes as extended on the 1997 tax rolls (specifically, Forms DR-403 CC and DR-403 BM) on file with the Property Tax Administration Program of the Florida Department of Revenue as submitted by county property appraisers.

Compiled by the Legislative Committee on Intergovernmental Relations (July 1998) based on data obtained from the Florida Department of Revenue.

TABLE 1 CONTINUED
1997 AD VALOREM TAX PROFILE: BY COUNTY
 Compiled by the Legislative Committee on Intergovernmental Relations (July 1998)

#	County	COUNTRY-WIDE DEPENDENT SPECIAL DISTRICTS				LESS THAN COUNTY-WIDE DEPENDENT SPEC. DIST.				WATER MANAGEMENT DISTRICTS				OTHER INDEPENDENT SPECIAL DISTRICTS			
		Operating	Total	Debt	Total	# of Ad Valorem Districts	Highest Millage	Ad Valorem Taxes Levied	Total	# of Districts	Highest Millage	Ad Valorem Taxes Levied	Total	# of Ad Valorem Districts	Highest Millage	Ad Valorem Taxes Levied	Total
1	ALACHUA	1	0.1100		\$ 32,781	2	0.4914	\$ 2,356,084		2	0.4914	\$ 2,356,084		1	3.39200	\$ 8,811,807	
2	BAKER					2	0.4914	143,738		2	0.4914	143,738		1	2.82000	840,436	
3	BAY					2	0.0500	240,044		2	0.0500	240,044					
4	BRADFORD					2	0.4914	201,101		2	0.4914	201,101					
5	BREVARD					2	0.5807	1,031,745		1	0.4820	7,051,900		3	0.13010	1,666,909	
6	BROWARD					3	1.8355	9,295,083		1	0.6970	42,588,586		13	3.00000	149,663,552	
7	CALHOUN					1	0.0500	10,574		1	0.0500	10,574					
8	CHARLOTTE					2	0.6970	3,920,666		2	0.6970	3,920,666		2	0.31950	256,424	
9	CITRUS					1	0.4820	3,078,622		1	0.4820	3,078,622		3	1.36000	2,782,887	
10	CLAY					1	0.4820	1,621,329		1	0.4820	1,621,329					
11	COLLIER					1	0.5820	10,982,948		1	0.5820	10,982,948		7	2.00000	19,265,280	
12	COLUMBIA					1	0.4914	471,324		1	0.4914	471,324		1	1.50000	1,438,735	
13	DADE					1	0.5970	48,894,300		1	0.5970	48,894,300		1	0.05000	4,095,000	
14	DE SOTO					1	0.6170	414,834		1	0.6170	414,834					
15	DIXIE					1	0.4914	102,874		1	0.4914	102,874					
16	DUVAL (1)					1	0.4820	11,841,805		1	0.4820	11,841,805		1	0.05000	1,228,403	
17	DUVAL (2)													1	0.57190	2,140,265	
18	DUVAL (3)													1	3.90710	3,251,594	
19	DUVAL (4)													3	3.38290	2,583,960	
20	ESCAMBIA					1	0.0500	323,914		1	0.0500	323,914					
21	FLAGLER					1	0.4820	1,122,429		1	0.4820	1,122,429		2	0.35400	863,575	
22	FRANKLIN					1	0.0500	31,257		1	0.0500	31,257		3	4.00000	255,818	
23	GADSDEN					1	0.0500	23,155		1	0.0500	23,155					
24	GILCHRIST					1	0.4914	107,945		1	0.4914	107,945					
25	GLADES					1	0.6970	247,602		1	0.6970	247,602		2	3.85000	103,880	
26	GULF					4	0.0500	166,455		1	0.0500	32,903					
27	HAMILTON					1	0.4914	237,004		1	0.4914	237,004					
28	HARDEE					1	0.6170	506,788		1	0.6170	506,788		1	0.58000	475,396	
29	HENDRY					1	0.6970	848,210		1	0.6970	848,210		2	3.85000	3,149,321	
30	HERNANDO					1	0.4220	2,490,310		1	0.4220	2,490,310		1	2.75000	4,417,573	
31	HIGHLANDS					2	0.6970	1,583,043		2	0.6970	1,583,043					
32	HILLSBOROUGH					1	0.6423	17,903,726		1	0.4220	20,458,055		4	2.60000	36,892,858	
33	HOLMES					1	0.0500	11,387		1	0.0500	11,387					
34	INDIAN RIVER					1	0.4820	2,969,103		1	0.4820	2,969,103		4	0.61825	6,895,400	
35	JACKSON					1	0.5550	344,158		1	0.0500	35,755					
36	JEFFERSON					2	0.4914	49,710		2	0.4914	49,710					
37	LAFAYETTE					1	0.4914	57,921		1	0.4914	57,921					
38	LAKE					1	0.1580	717,594		2	0.4820	2,836,362		3	2.00000	9,492,774	
39	LEE					1	0.6970	15,471,450		1	0.6970	15,471,450		23	3.00000	44,815,928	
40	LEON					1	0.0500	341,066		1	0.0500	341,066					
41	LEVY					2	0.7200	463,247		2	0.7200	463,247		2	3.00000	74,855	
42	LIBERTY					1	0.0500	5,695		1	0.0500	5,695					
43	MADISON					1	0.4914	145,026		1	0.4914	145,026					
44	MANATEE					1	0.5820	5,967,302		1	0.5820	5,967,302		5	3.00000	3,068,284	
45	MARION					3	2.8700	1,812,120		2	0.7200	3,210,356		4	3.00000	194,560	
46	MARTIN					1	0.6970	6,116,057		1	0.6970	6,116,057		2	0.22810	2,440,322	
47	MONROE					1	0.6970	5,475,002		1	0.6970	5,475,002		2	0.90000	7,785,644	
48	NASSAU					1	0.4820	1,036,741		1	0.4820	1,036,741		1	0.40290	587,220	
49	OKALOOSA					1	0.0500	288,014		1	0.0500	288,014		6	3.95000	4,713,221	
50	OKEECHOBEE					2	0.6970	602,350		2	0.6970	602,350		1	0.32000	281,171	
51	ORANGE					2	0.6970	23,419,561		2	0.6970	23,419,561		2	0.44120	21,566,404	
52	OSCEOLA					2	0.6970	4,352,076		2	0.6970	4,352,076					
53	PALM BEACH					5	2.5764	92,386,427		1	0.6970	41,827,458		6	2.00000	101,544,260	
54	PASCO					3	1.2480	7,184,356		1	0.4220	5,597,671		1	0.23800	1,512,460	
55	PINELLAS					1	0.8230	27,371,740		1	0.8230	27,371,740		5	3.00000	52,184,470	

TABLE 1 CONTINUED
1997 AD VALOREM TAX PROFILE: BY COUNTY
Compiled by the Legislative Committee on Intergovernmental Relations (July 1998)

#	County	COUNTY-WIDE DEPENDENT SPECIAL DISTRICTS				LESS THAN COUNTY-WIDE DEPENDENT SPEC. DIST.				WATER MANAGEMENT DISTRICTS				OTHER INDEPENDENT SPECIAL DISTRICTS			
		Operating		Debt		Total	# of Ad Valorem Districts	Highest Millage	Ad Valorem Taxes Levied	# of Districts	Highest Millage	Ad Valorem Taxes Levied	Total	# of Ad Valorem Districts	Highest Millage	Ad Valorem Taxes Levied	Total
		# of Millages	Total Millage	# of Millages	Total Millage												
53	POLK									3	0.5960	8,242,513		4	1.95600	1,750,185	
54	PUTNAM						3	0.7500	3,692,161	2	0.4914	1,030,496					
55	ST. JOHNS						21	2.0603	2,578,218	1	0.4820	2,673,699		4	0.29600	3,445,447	
56	ST. LUCIE	1	0.1843	3	0.4185	4,787,963				1	0.6970	5,537,639		2	0.31000	2,860,259	
57	SANTA ROSA									1	0.0500	166,998		2	0.80000	443,486	
58	SARASOTA	1	0.0889			1,701,940				1	0.5820	11,143,070		2	0.25300	5,418,103	
59	SEMINOLE									1	0.4820	6,008,475					
60	SUWATER									1	0.7200	538,643					
61	SUWANNEE									1	0.4914	289,272					
62	TAYLOR									1	0.4914	334,613					
63	UNION									1	0.4914	56,630		1	0.50000	57,623	
64	VOLUSIA						6	2.9200	9,947,056	1	0.4820	6,633,563		4	2.18939	29,365,545	
65	WAKULLA									1	0.0500	17,796					
66	WALTON									1	0.0500	128,756		3	0.83000	2,565,954	
67	WASHINGTON									1	0.0500	19,268					
FLORIDA TOTAL						\$ 20,152,155	62		\$ 165,052,459			\$ 352,405,972		142		\$ 546,248,249	

- Notes:
- 1) The official 1997 population estimates are those published by the Bureau of Economic and Business Research, University of Florida.
 - 2) Duval (1) refers to the countywide levies for school district, county government debt, water management district, and independent special districts.
 - 3) Duval (2) refers to the county government (less than countywide) and independent special district (less than countywide) levies for the Urban Service District #1 ("Old City of Jacksonville").
 - 4) Duval (3) refers to the county government (less than countywide) and independent special district (less than countywide) levies for the Urban Service District #2 (City of Jacksonville Beach).
 - 5) Duval (4) refers to the county government (less than countywide) and independent special district (less than countywide) levies for the Urban Service Districts #3, #4, and #5 (Cities of Atlantic Beach, Neptune Beach, and Baldwin, respectively).
 - 6) The aggregate millage rate is calculated by determining the total ad valorem taxes levied within a county, dividing that total by the county's taxable value, and multiplying by 1.000. Total ad valorem taxes levied in an individual county is determined by summing the ad valorem taxes levied by the school district, county government (countywide and less than countywide levies), dependent special districts (countywide and less than countywide levies), water management districts, other independent special districts, municipal service taxing units, and municipalities.
 - 7) The millage rates, total taxable values, and total taxes levied were obtained from the recapitulation of taxes as extended on the 1997 tax rolls (specifically, Forms DR-403 CC and DR-403 BM) on file with the Property Tax Administration Program of the Florida Department of Revenue as submitted by county property appraisers.

Compiled by the Legislative Committee on Intergovernmental Relations (July 1998) based on data obtained from the Florida Department of Revenue.

TABLE 1 CONTINUED
1997 AD VALOREM TAX PROFILE: BY COUNTY
 Compiled by the Legislative Committee on Intergovernmental Relations (July 1998)

#	County	MUNICIPAL SERVICE TAXING / BENEFIT UNITS				MUNICIPALITIES										% of Total			
		# of Ad Valorem Units	Highest Millage	Ad Valorem Taxes Levied	Total Ad Valorem Taxes Levied	Total Ad Valorem Taxes Levied	Ad Valorem Taxes Levied in the County	Per Capita Ad Valorem Taxes Levied	Aggregate Millage Rate	Exempt Due to \$25,000 Homestead Exemption	% of Total Just Value	Exempt Due to All Exemptions	% of Total Just Value	Exempt Due to All Exemptions	% of Total Just Value	Exempt Due to All Exemptions	% of Total Just Value	Exempt Due to All Exemptions	% of Total Just Value
1	ALACHUA	1	3.4949	\$ 8,293,772	\$ 12,419,360	\$ 12,419,360	\$ 135,080,219	\$ 649	27.8	9.8%	9.8%	52.4%	9.8%	52.4%	9.8%	52.4%	9.8%	52.4%	9.8%
2	BAKER				273,640	273,640	6,892,899	326	23.2	13.3%	13.3%	61.1%	13.3%	61.1%	13.3%	61.1%	13.3%	61.1%	13.3%
3	BAY				6,167,242	6,167,242	80,065,430	554	16.9	10.4%	10.4%	38.7%	10.4%	38.7%	10.4%	38.7%	10.4%	38.7%	10.4%
4	BRADFORD				465,592	465,592	7,590,538	301	18.5	15.6%	15.6%	50.4%	15.6%	50.4%	15.6%	50.4%	15.6%	50.4%	15.6%
5	BREVARD	9	1.5864	21,319,746	42,108,502	42,108,502	280,923,553	613	19.3	10.7%	10.7%	48.9%	10.7%	48.9%	10.7%	48.9%	10.7%	48.9%	10.7%
6	BROWARD				309,587,261	309,587,261	1,599,528,618	1,123	26.2	11.9%	11.9%	21.0%	11.9%	21.0%	11.9%	21.0%	11.9%	21.0%	11.9%
7	CALHOUN				60,022	60,022	3,616,641	281	17.1	14.4%	14.4%	50.7%	14.4%	50.7%	14.4%	50.7%	14.4%	50.7%	14.4%
8	CHARLOTTE	6	6.0000	8,879,487	3,609,415	3,609,415	106,766,060	813	16.8	12.4%	12.4%	24.1%	12.4%	24.1%	12.4%	24.1%	12.4%	24.1%	12.4%
9	CITRUS				2,577,078	2,577,078	89,992,497	818	20.0	15.1%	15.1%	25.9%	15.1%	25.9%	15.1%	25.9%	15.1%	25.9%	15.1%
10	CLAY				1,876,977	1,876,977	64,198,371	502	19.1	16.0%	16.0%	32.8%	16.0%	32.8%	16.0%	32.8%	16.0%	32.8%	16.0%
11	COLLIER	26	5.4544	15,733,262	5,978,922	5,978,922	289,411,803	1,447	14.8	5.5%	5.5%	16.7%	5.5%	16.7%	5.5%	16.7%	5.5%	16.7%	5.5%
12	COLUMBIA				996,392	996,392	20,207,594	376	21.1	15.0%	15.0%	47.7%	15.0%	47.7%	15.0%	47.7%	15.0%	47.7%	15.0%
13	COLUMBIA				344,886,866	344,886,866	2,101,339,341	1,015	25.4	8.6%	8.6%	24.1%	8.6%	24.1%	8.6%	24.1%	8.6%	24.1%	8.6%
14	DADE				970,613	970,613	12,901,951	474	19.2	9.0%	9.0%	54.4%	9.0%	54.4%	9.0%	54.4%	9.0%	54.4%	9.0%
15	DE SOTO	3	2.0000	628,048	4,950,772	4,950,772	380	23.6	18.0%	18.0%	50.7%	18.0%	50.7%	18.0%	50.7%	18.0%	50.7%	18.0%	18.0%
16	DIXIE				101,736	101,736	256,355,414	346	10.4	10.8%	10.8%	34.8%	10.8%	34.8%	10.8%	34.8%	10.8%	34.8%	10.8%
	DUVAL (1)				0	0	253,517,965	363	10.3	0.4	0.4	-	0.4	-	0.4	-	0.4	-	0.4
	DUVAL (2)				0	0	10,440,038	513	0.4	-	-	-	-	-	-	-	-	-	-
	DUVAL (3)				0	0	9,389,362	419	0.4	-	-	-	-	-	-	-	-	-	-
	DUVAL (4)				0	0	9,389,362	419	0.4	-	-	-	-	-	-	-	-	-	-
17	ESCAMBIA	1	0.4660	2,213,404	8,605,720	8,605,720	126,080,917	433	19.7	13.3%	13.3%	45.6%	13.3%	45.6%	13.3%	45.6%	13.3%	45.6%	13.3%
18	FLAGLER				919,526	919,526	40,497,657	983	17.4	10.4%	10.4%	23.4%	10.4%	23.4%	10.4%	23.4%	10.4%	23.4%	10.4%
19	FRANKLIN				720,706	720,706	10,639,868	1,014	17.0	4.3%	4.3%	58.5%	4.3%	58.5%	4.3%	58.5%	4.3%	58.5%	4.3%
20	GADSDEN				397,010	397,010	9,625,597	194	15.2	16.7%	16.7%	51.1%	16.7%	51.1%	16.7%	51.1%	16.7%	51.1%	16.7%
21	GILCHRIST	1	0.5000	94,586	9,471	9,471	4,543,844	363	20.7	14.2%	14.2%	60.0%	14.2%	60.0%	14.2%	60.0%	14.2%	60.0%	14.2%
22	GLADES				98,462	98,462	7,089,744	735	20.0	5.3%	5.3%	63.0%	5.3%	63.0%	5.3%	63.0%	5.3%	63.0%	5.3%
23	GULF				1,581,343	1,581,343	11,877,417	842	18.0	7.2%	7.2%	40.6%	7.2%	40.6%	7.2%	40.6%	7.2%	40.6%	7.2%
24	HAMILTON				187,643	187,643	9,862,799	719	20.4	7.1%	7.1%	35.2%	7.1%	35.2%	7.1%	35.2%	7.1%	35.2%	7.1%
25	HARDEE				538,276	538,276	16,592,884	739	22.5	5.9%	5.9%	59.9%	5.9%	59.9%	5.9%	59.9%	5.9%	59.9%	5.9%
26	HENDRY				1,065,514	1,065,514	27,045,054	892	22.2	5.1%	5.1%	53.9%	5.1%	53.9%	5.1%	53.9%	5.1%	53.9%	5.1%
27	HERNANDO	1	3.0000	288,669	1,627,086	1,627,086	82,986,145	680	22.2	17.5%	17.5%	32.7%	17.5%	32.7%	17.5%	32.7%	17.5%	32.7%	17.5%
28	HIGHLANDS				3,241,162	3,241,162	49,419,250	621	19.6	14.0%	14.0%	33.9%	14.0%	33.9%	14.0%	33.9%	14.0%	33.9%	14.0%
29	HILLSBOROUGH	1	5.0621	86,496,005	78,183,028	78,183,028	761,026,308	819	25.9	11.9%	11.9%	31.0%	11.9%	31.0%	11.9%	31.0%	11.9%	31.0%	11.9%
30	HOLMES				4,271	4,271	3,766,073	214	16.6	18.4%	18.4%	58.0%	18.4%	58.0%	18.4%	58.0%	18.4%	58.0%	18.4%
31	INDIAN RIVER	1	1.5297	5,406,451	7,241,959	7,241,959	123,695,364	1,182	20.1	8.3%	8.3%	26.9%	8.3%	26.9%	8.3%	26.9%	8.3%	26.9%	8.3%
32	JACKSON				425,494	425,494	12,329,197	250	17.3	13.8%	13.8%	55.1%	13.8%	55.1%	13.8%	55.1%	13.8%	55.1%	13.8%
33	JEFFERSON				435,236	435,236	5,085,995	364	19.8	8.7%	8.7%	67.9%	8.7%	67.9%	8.7%	67.9%	8.7%	67.9%	8.7%
34	LAFAYETTE				17,036	17,036	2,390,266	341	20.3	8.1%	8.1%	69.4%	8.1%	69.4%	8.1%	69.4%	8.1%	69.4%	8.1%
35	LAKE				10,850,047	10,850,047	105,341,692	559	17.9	15.3%	15.3%	29.0%	15.3%	29.0%	15.3%	29.0%	15.3%	29.0%	15.3%
36	LEE	47	5.36480	18,646,777	38,918,093	38,918,093	452,522,000	1,148	20.4	9.3%	9.3%	19.5%	9.3%	19.5%	9.3%	19.5%	9.3%	19.5%	9.3%
37	LEON				14,746,936	14,746,936	145,989,224	641	21.4	8.9%	8.9%	47.7%	8.9%	47.7%	8.9%	47.7%	8.9%	47.7%	8.9%
38	LEVY				916,301	916,301	15,971,132	506	20.6	15.4%	15.4%	43.0%	15.4%	43.0%	15.4%	43.0%	15.4%	43.0%	15.4%
39	LIBERTY				10,651	10,651	2,252,249	293	19.8	8.8%	8.8%	62.1%	8.8%	62.1%	8.8%	62.1%	8.8%	62.1%	8.8%
40	MADISON				348,516	348,516	5,623,168	295	19.1	14.8%	14.8%	49.8%	14.8%	49.8%	14.8%	49.8%	14.8%	49.8%	14.8%
41	MANATEE	2	0.7274	5,180,926	8,196,933	8,196,933	196,242,182	813	19.1	11.0%	11.0%	22.7%	11.0%	22.7%	11.0%	22.7%	11.0%	22.7%	11.0%
42	MARION	1	3.7900	14,893,232	9,621,031	9,621,031	127,183,905	536	21.9	16.8%	16.8%	37.8%	16.8%	37.8%	16.8%	37.8%	16.8%	37.8%	16.8%
43	MARTIN	10	1.6270	18,348,502	8,695,577	8,695,577	168,898,127	1,452	19.2	7.7%	7.7%	21.2%	7.7%	21.2%	7.7%	21.2%	7.7%	21.2%	7.7%
44	MONROE	2	1.0807	4,736,321	8,419,715	8,419,715	78,887,817	931	10.0	3.7%	3.7%	30.4%	3.7%	30.4%	3.7%	30.4%	3.7%	30.4%	3.7%
45	NASSAU				4,599,226	4,599,226	41,403,343	785	19.2	10.9%	10.9%	29.7%	10.9%	29.7%	10.9%	29.7%	10.9%	29.7%	10.9%
46	OKALOOSA	1	0.0066	17,684	9,088,907	9,088,907	89,557,864	524	15.5	11.3%	11.3%	28.7%	11.3%	28.7%	11.3%	28.7%	11.3%	28.7%	11.3%
47	OKEECHOBEE				785,999	785,999	17,797,035	512	20.3	10.7%	10.7%	43.3%	10.7%	43.3%	10.7%	43.3%	10.7%	43.3%	10.7%
48	ORANGE	16	2.6487	59,255,777	75,645,753	75,645,753	804,804,406	1,001	20.0	7.5%	7.5%	24.9%	7.5%	24.9%	7.5%	24.9%	7.5%	24.9%	7.5%
49	OSCEOLA	57	5.0000	1,142,814	6,883,860	6,883,860	113,984,805	793	18.2	8.1%	8.1%	28.1%	8.1%	28.1%	8.1%	28.1%	8.1%	28.1%	8.1%
50	PALM BEACH				205,086,838	205,086,838	1,306,288,165	1,301	21.8	9.3%	9.3%	21.0%	9.3%	21.0%	9.3%	21.0%	9.3%	21.0%	9.3%
51	PASCO				5,521,867	5,521,867	172,097,531	545	21.6	19.2%	19.2%	34.2%	19.2%	34.2%	19.2%	34.2%	19.2%	34.2%	19.2%
52	PINELLAS	18	5.0000	39,264,434	116,599,434	116,599,434	744,927,260	839	22.4	13.4%	13.4%	25.6%	13.4%	25.6%	13.4%	25.6%	13.4%	25.6%	13.4%

TABLE 1 CONTINUED
1997 AD VALOREM TAX PROFILE: BY COUNTY
 Compiled by the Legislative Committee on Intergovernmental Relations (July 1998)

#	County	MUNICIPAL SERVICE TAXING / BENEFIT UNITS				MUNICIPALITIES							% of Total Just Value		% of Total Just Value Exempt Due to All Exemptions	
		# of Ad Valorem Units	Highest Millage	Total Ad Valorem Taxes Levied	Total Ad Valorem Taxes Levied	Total Ad Valorem Taxes Levied In the County	Per Capita Ad Valorem Taxes Levied	Aggregate Millage Rate	Exempt Due to \$25,000 Homestead Exemption	Exempt Due to \$25,000 Homestead Exemption	Exempt Due to \$25,000 Homestead Exemption	Exempt Due to \$25,000 Homestead Exemption	Just Value	% of Total Just Value	Just Value Exempt Due to All Exemptions	% of Total Just Value Exempt Due to All Exemptions
53	POLK				19,892,489	268,452,290	585	19.6	12.8%	12.8%	12.8%	12.8%				30.0%
54	PUTNAM	2	3.0000	1,033,690	2,283,689	43,882,618	625	20.5	12.7%	12.7%	12.7%	12.7%				37.5%
55	ST. JOHNS	1	0.9500	501,236	3,700,290	105,367,114	994	19.0	10.1%	10.1%	10.1%	10.1%				22.3%
56	ST. LUCIE	5	0.5181	3,586,640	17,079,406	190,170,650	1,062	24.0	9.7%	9.7%	9.7%	9.7%				32.4%
57	SANTA ROSA	1	0.3000	173,574	1,050,533	54,448,739	532	16.5	13.7%	13.7%	13.7%	13.7%				33.7%
58	SARASOTA	40	6.9248	512,528	25,304,270	291,256,294	936	15.2	9.7%	9.7%	9.7%	9.7%				19.5%
59	SEMINOLE	2	2.0971	17,174,147	30,477,375	245,613,334	728	19.7	13.0%	13.0%	13.0%	13.0%				20.7%
60	SUMTER				525,986	15,596,921	352	20.8	18.8%	18.8%	18.8%	18.8%				44.6%
61	SUWANNEE				519,080	11,607,475	349	19.7	17.1%	17.1%	17.1%	17.1%				48.0%
62	TAYLOR	1	1.2760	683,988	685,365	13,318,728	694	19.6	8.9%	8.9%	8.9%	8.9%				41.4%
63	UNION				52,722	2,430,698	186	21.1	8.4%	8.4%	8.4%	8.4%				74.9%
64	VOLUSIA	4	2.0950	6,542,710	51,019,598	335,635,663	811	24.4	15.0%	15.0%	15.0%	15.0%				26.0%
65	WAKULLA				40,904	7,747,353	415	21.8	15.5%	15.5%	15.5%	15.5%				52.6%
66	WALTON				531,266	44,677,724	1,238	17.3	6.4%	6.4%	6.4%	6.4%				23.4%
67	WASHINGTON				483,067	7,974,817	396	20.8	16.0%	16.0%	16.0%	16.0%				44.6%
FLORIDA TOTAL		260		\$ 341,048,420	\$ 1,515,760,801	\$ 12,865,695,770	\$ 874	21.6	10.6%	10.6%	10.6%	10.6%				28.0%

- Notes:
- 1) The official 1997 population estimates are those published by the Bureau of Economic and Business Research, University of Florida.
 - 2) Duval (1) refers to the countywide levies for school district, county government debt, water management district, and independent special districts.
 - 3) Duval (2) refers to the county government (less than countywide) and independent special district (less than countywide) levies for the Urban Service District #1 ("Old City of Jacksonville").
 - 4) Duval (3) refers to the county government (less than countywide) and independent special district (less than countywide) levies for the Urban Service District #2 (City of Jacksonville Beach).
 - 5) Duval (4) refers to the county government (less than countywide) and independent special district (less than countywide) levies for the Urban Service Districts #3, #4, and #5 (Cities of Atlantic Beach, Neptune Beach, and Baldwin, respectively).
 - 6) The aggregate millage rate is calculated by determining the total ad valorem taxes levied within a county, dividing that total by the county's taxable value, and multiplying by 1.000. Total ad valorem taxes levied in an individual county is determined by summing the ad valorem taxes levied by the school district, county government (countywide and less than countywide levies), dependent special districts (countywide and less than countywide levies), water management districts, other independent special districts, municipal service taxing units, and municipalities.
 - 7) The millage rates, total taxable values, and total taxes levied were obtained from the recapitulation of taxes as extended on the 1997 tax rolls (specifically, Forms DR-403 CC and DR-403 BM) on file with the Property Tax Administration Program of the Florida Department of Revenue as submitted by county property appraisers.

Compiled by the Legislative Committee on Intergovernmental Relations (July 1998) based on data obtained from the Florida Department of Revenue.

TABLE 2

1997 AD VALOREM TAX PROFILE: BY MUNICIPALITY
Compiled by the Legislative Committee on Intergovernmental Relations (May 1998)

MUNICIPAL GOVERNMENT

**MUNICIPALITY LEVYING FOR
DEPENDENT SPECIAL DISTRICTS**

#	Municipality	County	1997 Population Estimates	Total Operating Millage	Total Debt Millage	Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage	Total Ad Valorem Taxes Levied	Total Taxable Value	Per Capita Taxable Value	Sum of All Ad Valorem Taxes Levied	Per Capita Total Taxes Levied
1	Alachua	Alachua	5,745	5.50000		\$ 950,459			\$	172,840,339	\$ 30,085	\$ 950,459	\$ 165.44
2	Archer	Alachua	1,427	4.00000		62,160				15,565,802	10,908	62,160	43.56
3	Gainesville	Alachua	99,870	4.94160		10,625,320				2,150,234,789	21,530	10,625,320	106.39
4	Hawthorne	Alachua	1,392	4.91850		110,837				22,564,650	16,210	110,837	79.62
5	High Springs	Alachua	3,738	6.25000		417,275				66,783,151	17,866	417,275	111.63
6	LaCrosse	Alachua	139	4.59000		12,644				2,781,385	20,010	12,644	90.96
7	Micanopy	Alachua	651	6.00000		61,434				10,239,577	15,729	61,434	94.37
8	Newberry	Alachua	2,437	3.09000		133,837				43,357,243	17,791	133,837	54.92
9	Waldo	Alachua	1,042	5.03140		45,394				9,045,094	8,681	45,394	43.56
10	Glen Saint Mary	Baker	460	NO MILLAGE REPORTED									
11	Macclenny	Baker	4,271	3.65000		273,640				74,812,231	17,516	273,640	64.07
12	Callaway	Bay	14,091	NO MILLAGE REPORTED									
13	Cedar Grove	Bay	2,135	NO MILLAGE REPORTED									
14	Lynn Haven	Bay	11,893	2.90000		712,230				245,596,506	20,651	712,230	59.89
15	Mexico Beach	Bay	1,023	5.32000		364,086				68,437,283	66,899	364,086	355.90
16	Panama City	Bay	37,347	5.00000		4,993,956	1	3.00000	\$ 96,970	998,791,173	26,744	5,090,926	136.31
17	Panama City Beach	Bay	4,710	NO MILLAGE REPORTED									
18	Parker	Bay	5,001	NO MILLAGE REPORTED									
19	Springfield	Bay	9,459	NO MILLAGE REPORTED									
20	Brooker	Bradford	335	0.53300		1,636				3,068,773	9,161	1,636	4.88
21	Hampton	Bradford	302	0.62820		1,532				2,438,552	8,075	1,532	5.07
22	Lawley	Bradford	661	2.11400		14,512				6,864,860	10,386	14,512	21.96
23	Starke	Bradford	5,198	4.00000		447,912				111,977,791	21,542	447,912	86.17
24	Cape Canaveral	Brevard	8,492	1.61390		568,768				352,402,764	41,498	568,768	66.98
25	Cocoa	Brevard	17,744	4.13210		1,413,131				341,988,418	19,273	1,413,131	79.64
26	Cocoa Beach	Brevard	12,818	5.17320		4,303,105				831,807,251	64,894	4,303,105	335.71
27	Indian Shores	Brevard	3,043	4.96230		749,023				150,942,810	49,603	749,023	246.15
28	Indian Harbour Beach	Brevard	7,703	3.69270		1,259,560				341,094,544	44,281	1,259,560	163.52
29	Malabar	Brevard	2,395	1.39560		165,402				118,516,503	49,485	165,402	69.06
30	Melbourne	Brevard	68,056	4.52280		9,245,866				2,044,280,385	30,038	9,245,866	135.86
31	Melbourne Beach	Brevard	3,215	3.56080		552,314				155,108,458	48,245	552,314	171.79
32	Melbourne Village	Brevard	616	3.54930		106,271				29,941,525	48,606	106,271	172.52
33	Palm Bay	Brevard	75,987	6.17420	1.00000	12,798,602				1,783,936,791	23,477	12,798,602	168.43
34	Palm Shores	Brevard	586	NO MILLAGE REPORTED									
35	Rockledge	Brevard	18,948	5.36000		2,902,292				541,469,659	28,577	2,902,292	153.17
36	Satellite Beach	Brevard	10,212	5.82100		2,032,963				349,246,292	34,200	2,032,963	199.08
37	Titusville	Brevard	41,376	6.18290		6,011,205				972,230,520	23,497	6,011,205	145.28
38	West Melbourne	Brevard	9,418	NO MILLAGE REPORTED									
39	Coconut Creek	Broward	35,949	4.69840	0.35470	6,236,565				1,234,694,158	34,346	6,236,565	173.48
40	Cooper City	Broward	27,920	4.95700		4,790,662				966,443,799	34,615	4,790,662	171.59
41	Coral Springs	Broward	102,916	3.40110	0.66600	16,955,363				4,166,857,965	40,488	16,955,363	164.75
42	Dania	Broward	17,478	6.10000		5,292,440				867,612,489	49,640	5,292,440	302.81

TABLE 2

1997 AD VALOREM TAX PROFILE: BY MUNICIPALITY
 Compiled by the Legislative Committee on Intergovernmental Relations (May 1998)

MUNICIPAL GOVERNMENT							MUNICIPALITY LEVYING FOR DEPENDENT SPECIAL DISTRICTS						
#	Municipality	County	1997 Population Estimates	Total Operating Millage	Total Debt Millage	Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage	Total Ad Valorem Taxes Levied	Total Taxable Value	Per Capita Taxable Value	Sum of All Ad Valorem Taxes Levied	Per Capita Total Taxes Levied
43	Davie	Broward	61,813	5.10860	0.72920	14,141,313				2,422,370,133	39,189	14,141,313	228.78
44	Deerfield Beach	Broward	49,384	5.61440	0.61340	14,880,989				2,389,445,118	48,385	14,880,989	301.33
45	Fort Lauderdale	Broward	150,175	5.06330	0.75760	59,492,528				10,220,503,216	68,057	59,492,528	396.15
46	Hallandale	Broward	31,470	6.98700		9,405,628	2	1.11700	377,289	1,346,161,191	42,776	9,782,917	310.86
47	Hillsboro Beach	Broward	1,761	4.03900		1,628,059				403,084,504	228,895	1,628,059	924.51
48	Hollywood	Broward	126,522	5.99990		30,812,129				5,135,435,192	40,589	30,812,129	243.53
49	Lauderdale Lakes	Broward	27,854	4.95000		3,022,942				610,694,686	21,925	3,022,942	108.53
50	Lauderdale-by-the-Sea	Broward	2,985	3.85000		1,629,763				423,314,782	141,814	1,629,763	545.98
51	Lauderhill	Broward	50,198	4.45000		5,373,570				1,207,543,398	24,056	5,373,570	107.05
52	Lazy Lake Village	Broward	36	2.84000		5,413				1,905,971	52,944	5,413	150.36
53	Lighthouse Point	Broward	10,469	3.96290		3,202,292				808,067,603	77,187	3,202,292	305.88
54	Margate	Broward	49,908	6.47660	0.27860	9,314,227				1,378,823,595	27,627	9,314,227	186.63
55	Miramar	Broward	50,058	6.92260		10,608,565				1,532,453,461	30,614	10,608,565	211.93
56	North Lauderdale	Broward	27,806	4.48200	0.21490	2,460,188				523,789,835	18,837	2,460,188	88.48
57	Oakland Park	Broward	28,200	5.13230		5,793,021				1,128,737,648	40,026	5,793,021	205.43
58	Parkland	Broward	11,268	4.10000		3,223,352				786,182,731	69,771	3,223,352	286.06
59	Pembroke Park	Broward	4,874	6.25000		1,272,667				203,626,090	41,778	1,272,667	261.11
60	Pembroke Pines	Broward	104,143	3.90340		15,485,197				3,967,104,049	38,093	15,485,197	148.69
61	Plantation	Broward	77,450	3.73700		14,845,550	1	2.00000	218,708	3,972,584,510	51,292	15,084,258	194.50
62	Pompano Beach	Broward	74,245	5.02300	0.46200	22,914,669	1	0.50000	2,088,942	4,177,696,105	56,269	25,003,612	336.77
63	Sea Ranch Lakes	Broward	619	5.45000		495,103				90,844,541	146,760	495,103	799.84
64	Sunrise	Broward	75,310	6.37500		16,855,724	2	10.03000	2,113,859	2,644,032,274	35,109	18,969,583	251.89
65	Tamarac	Broward	50,792	4.99990	0.51000	8,918,592				1,618,643,520	31,868	8,918,592	175.59
66	Weston	Broward	24,910	1.52350		3,203,431				2,102,677,121	84,411	3,203,431	128.60
67	Wilton Manors	Broward	11,837	5.69000	0.72300	2,292,948				357,547,196	30,206	2,292,948	193.71
68	Altha	Calhoun	637	NO MILLAGE REPORTED									
69	Blountstown	Calhoun	2,443	1.50000		60,022				40,014,457	16,379	60,022	24.57
70	Punta Gorda	Charlotte	12,531	3.20420	0.10010	3,609,415				1,092,370,148	87,173	3,609,415	288.04
71	Crystal River	Citrus	4,114	5.50000		1,179,933				214,354,382	52,104	1,179,933	286.81
72	Inverness	Citrus	6,801	6.66590		1,397,145				209,429,896	30,794	1,397,145	205.43
73	Green Cove Springs	Clay	5,032	2.61100		388,808				148,918,282	29,594	388,808	77.27
74	Keystone Heights	Clay	1,345	2.00000		61,525				30,763,880	22,873	61,525	45.74
75	Orange Park	Clay	9,481	5.00000		1,426,644				285,335,788	30,096	1,426,644	150.47
76	Penney Farms	Clay	651	NO MILLAGE REPORTED									
77	Everglades	Collier	544	6.15910		162,670				26,313,749	48,371	162,670	299.03
78	Naples	Collier	21,202	1.18000		5,698,316	2	0.50000	117,935	4,826,553,552	227,646	5,816,252	274.33
79	Fort White	Columbia	526	NO MILLAGE REPORTED									
80	Lake City	Columbia	10,052	3.62700		996,392				274,716,175	27,330	996,392	99.12
81	Aventura	Dade	20,383	2.22700		6,137,612				2,756,000,000	135,211	6,137,612	301.11
82	Bal Harbour	Dade	3,131	3.33000		2,837,160				852,000,000	272,118	2,837,160	906.15
83	Bay Harbor Islands	Dade	4,688	4.86270		1,317,792				271,000,000	57,807	1,317,792	281.10
84	Biscayne Park	Dade	3,032	8.76000		665,760				76,000,000	25,066	665,760	219.58

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MUNICIPAL GOVERNMENT										MUNICIPALITY LEVYING FOR DEPENDENT SPECIAL DISTRICTS				
#	Municipality	County	1997 Population Estimates	Operating Millage	Total Debt Millage	Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage	Total Ad Valorem Taxes Levied	Total Taxable Value	Per Capita Taxable Value	Sum of All Ad Valorem Taxes Levied	Per Capita Total Taxes Levied	
85	Coral Gables	Dade	42,238	5.50900		28,376,859				5,151,000,000	121,952	28,376,859	671.83	
86	El Portal	Dade	2,510	7.70000		315,700				41,000,000	16,335	315,700	125.78	
87	Florida City	Dade	5,978	7.13300		1,077,083				151,000,000	25,259	1,077,083	180.17	
88	Golden Beach	Dade	840	8.73770		1,957,245				224,000,000	266,667	1,957,245	2,330.05	
89	Hialeah	Dade	207,053	7.48100		36,021,015				4,815,000,000	23,255	36,021,015	173.97	
90	Hialeah Gardens	Dade	16,630	7.66500		3,027,675				395,000,000	23,752	3,027,675	182.06	
91	Homestead	Dade	25,865	8.68160		4,983,238				574,000,000	22,192	4,983,238	192.66	
92	Indian Creek Village	Dade	52	9.96000		1,055,760				106,000,000	2,038,462	1,055,760	20,303.08	
93	Islandia	Dade	13	9.16000		3,138				342,548	26,350	3,138	241.36	
94	Key Biscayne	Dade	8,937	3.60600		7,165,122				1,987,000,000	222,334	7,165,122	801.74	
95	Medley	Dade	877	7.92300		4,730,031				597,000,000	680,730	4,730,031	5,393.42	
96	Miami	Dade	364,719	9.59950	1.92000	134,086,980	1	0.50000	1,367,500	11,640,000,000	31,915	135,454,480	371.39	
97	Miami Beach	Dade	92,927	7.49900	1.71100	59,422,920	1	0.96600	6,232,632	6,452,000,000	69,431	65,655,552	706.53	
98	Miami Shores	Dade	10,214	8.74000		3,093,960				354,000,000	34,658	3,093,960	302.91	
99	Miami Springs	Dade	13,320	6.95000		3,725,200				536,000,000	40,240	3,725,200	279.67	
100	North Bay	Dade	5,934	4.88700	0.62600	1,212,860				220,000,000	37,074	1,212,860	204.39	
101	North Miami	Dade	50,393	7.93100	1.18400	11,010,920				1,208,000,000	23,972	11,010,920	218.50	
102	North Miami Beach	Dade	37,151	7.60000	0.95290	9,202,920				1,076,000,000	28,963	9,202,920	247.72	
103	Opa-locka	Dade	15,771	9.80000		3,763,200				384,000,000	24,348	3,763,200	238.62	
104	Pinecrest	Dade	18,431	2.27700		3,691,017				1,621,000,000	87,950	3,691,017	200.26	
105	South Miami	Dade	10,521	6.59000		3,703,580				562,000,000	53,417	3,703,580	352.02	
106	Surfside	Dade	4,361	5.60300		2,314,039				413,000,000	94,703	2,314,039	530.62	
107	Sweetwater	Dade	14,011	3.53160		727,510				206,000,000	14,703	727,510	51.92	
108	Virginia Gardens	Dade	2,264	3.29300		250,268				76,000,000	33,569	250,268	110.54	
109	West Miami	Dade	5,819	8.49500		1,410,170				166,000,000	28,527	1,410,170	242.34	
110	Arcadia	DeSoto	6,577	8.19140		970,613				118,491,694	18,016	970,613	147.58	
111	Cross City	Dixie	2,089	5.00000		80,924				16,184,740	7,748	80,924	38.74	
112	Horseshoe Beach	Dixie	199	3.00000		20,812				6,937,435	34,861	20,812	104.58	
113	Atlantic Beach	Duval	13,316	REFER TO COUNTY TAX PROFILE										
114	Baldwin	Duval	1,565	REFER TO COUNTY TAX PROFILE										
115	Jacksonville	Duval	698,735	REFER TO COUNTY TAX PROFILE										
116	Jacksonville Beach	Duval	20,349	REFER TO COUNTY TAX PROFILE										
117	Neptune Beach	Duval	7,543	REFER TO COUNTY TAX PROFILE										
118	Century	Escambia	1,968	1.12800		24,515				21,743,880	11,049	24,515	12.46	
119	Pensacola	Escambia	60,591	5.05700		8,302,003	1	2.00000	279,202	1,641,747,510	27,096	8,581,205	141.63	
120	Beverly Beach	Flagler	326	0.95730		16,038				16,753,098	51,390	16,038	49.20	
121	Bunnell	Flagler	2,078	4.75000		244,918				51,561,507	24,813	244,918	117.86	
122	Flagler Beach	Flagler	4,246	2.77370		658,570				237,434,411	55,920	658,570	155.10	
123	Marineland	Flagler/St. Johns	17	NO MILLAGE REPORTED										
124	Apalachicola	Franklin	2,815	8.29140		496,320				59,859,604	21,265	496,320	176.31	
125	Carrabelle	Franklin	1,389	8.02600		224,386				27,957,380	20,128	224,386	161.54	
126	Chattahoochee	Gadsden	3,917	1.06400		27,460				25,808,063	6,589	27,460	7.01	

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										DEPENDENT SPECIAL DISTRICTS				
#	Municipality	County	Population Estimates	1997	Total Operating Millage	Total Debt Millage	Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage	Total Ad Valorem Taxes Levied	Per Capita Taxable Value	Sum of All Ad Valorem Taxes Levied	Per Capita Total Taxes Levied	
127	Greensboro	Gadsden	597		2.00000		8,769							
128	Gretna	Gadsden	2,862		2.00000		10,564							
129	Havana	Gadsden	1,801		1.10200		33,635							
130	Midway	Gadsden	1,175		5.00000		44,042							
131	Quincy	Gadsden	7,374		2.00000		272,540							
132	Bell	Gilchrist	284		NO MILLAGE REPORTED									
133	Trenton	Gilchrist	1,351		NO MILLAGE REPORTED									
134	Fanning Springs	Gilchrist/Levy	534		2.00000		27,229							
135	Moore Haven	Glades	1,554		4.41000		98,462							
136	Port St. Joe	Gulf	4,117		5.24080		1,523,472							
137	Wewahitchka	Gulf	1,958		2.60000		57,871							
138	Jasper	Hamilton	2,096		3.75000		147,428							
139	Jennings	Hamilton	798		1.39450		12,348							
140	White Springs	Hamilton	841		3.52300		27,867							
141	Bowling Green	Hardee	1,814		6.00000		99,146							
142	Wauchula	Hardee	3,556		5.02000		309,350							
143	Zolfo Springs	Hardee	1,254		9.11200		129,780							
144	Clewiston	Hendry	6,354		5.22710		771,800							
145	La Belle	Hendry	3,177		3.00000		293,714							
146	Brooksville	Hernando	7,798		8.00000		1,607,511							
147	Weeki Wachee	Hernando	12		1.05000		19,575							
148	Avon Park	Highlands	8,183		8.50000		1,237,789							
149	Lake Placid	Highlands	1,409		8.50000		294,879							
150	Sebring	Highlands	8,845		7.50000		1,708,494							
151	Plant City	Hillsborough	26,645		4.70000		4,091,261							
152	Tampa	Hillsborough	290,886		6.53900		70,538,922							
153	Temple Terrace	Hillsborough	20,337		4.41000		3,552,845							
154	Bonifay	Holmes	2,784		NO MILLAGE REPORTED									
155	Esto	Holmes	331		0.98000		2,436							
156	Noma	Holmes	229		2.08000		1,835							
157	Ponce de Leon	Holmes	463		NO MILLAGE REPORTED									
158	Westville	Holmes	297		NO MILLAGE REPORTED									
159	Fellsmere	Indian River	2,468		5.75070		150,017							
160	Indian River Shores	Indian River	2,689		1.47600		1,335,658							
161	Orchid	Indian River	45		2.59210		153,052							
162	Sebastian	Indian River	14,470		6.90000		2,909,607							
163	Vero Beach	Indian River	17,787		2.21900		2,693,625							
164	Alford	Jackson	574		0.99300		3,014							
165	Bascom	Jackson	123		NO MILLAGE REPORTED									
166	Campbellton	Jackson	255		2.00000		4,667							
167	Cottondale	Jackson	1,157		2.79800		27,725							
168	Graceville	Jackson	2,654		3.00000		114,047							

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#	Municipality	County	Population Estimates	1997		Total Debt Millage	Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage	Total Ad Valorem Taxes Levied	Total Taxable Value	Per Capita Taxable Value	Sum of All Ad Valorem Taxes Levied	Per Capita Total Taxes Levied	
				Operating Millage	Total Millage										
169	Grand Ridge	Jackson	722	NO MILLAGE REPORTED							7,340,314	11.416	7,340	11.42	
170	Greenwood	Jackson	643	1.00000							1,845,488	5.696	7,382	22.78	
171	Jacob City	Jackson	324	4.00000											
172	Malone	Jackson	2,081	NO MILLAGE REPORTED											
173	Marianna	Jackson	6,750	2.11000			249,121				118,066,747	17.491	249,121	36.91	
174	Sneads	Jackson	2,143	0.75000			12,198				16,263,519	7.589	12,198	5.69	
175	Monticello	Jefferson	2,907	9.33550			435,236				46,621,632	16.038	435,236	149.72	
176	Mayo	Lafayette	967	2.00000			17,036				8,517,934	8.809	17,036	17.62	
177	Astatula	Lake	1,219	1.75000			28,614				16,350,709	13.413	28,614	23.47	
178	Clermont	Lake	7,582	2.97900			737,208				247,468,178	32.639	737,208	97.23	
179	Eustis	Lake	14,631	5.40000			2,000,097				370,388,244	25.315	2,000,097	136.70	
180	Fruitland Park	Lake	2,977	3.39000			195,221				57,587,455	19.344	195,221	65.58	
181	Groveland	Lake	2,523	6.00000			280,033				46,672,244	18.499	280,033	110.99	
182	Howey-in-the-Hills	Lake	829	5.44500			202,683				37,223,742	44.902	202,683	244.49	
183	Lady Lake	Lake	12,383	2.72000			886,222				325,816,914	26.312	886,222	71.57	
184	Leesburg	Lake	15,409	4.50000			2,543,785				565,285,566	36.685	2,543,785	165.08	
185	Mascotte	Lake	2,428	5.35200			148,567				27,759,178	11.433	148,567	61.19	
186	Minneola	Lake	2,814	3.50000			268,185				76,624,262	27.230	268,185	95.30	
187	Montverde	Lake	1,138	2.99000			63,990				21,401,328	18.806	63,990	56.23	
188	Mount Dora	Lake	8,628	6.18100			2,171,477				351,314,762	40.718	2,171,477	251.68	
189	Tavares	Lake	8,331	4.42000			1,009,239				228,334,580	27.408	1,009,239	121.14	
190	Umatilla	Lake	2,434	5.51400			314,726				57,077,585	23.450	314,726	129.30	
191	Cape Coral	Lee	90,026	5.42980			19,757,834	1	0.83760	3,047,840	3,638,777,570	40.419	22,805,674	253.32	
192	Fort Myers	Lee	46,522	5.73600			10,339,785				1,802,612,430	38.748	10,339,785	222.26	
193	Ft. Myers Beach	Lee	6,034	1.09610			1,260,006				1,149,535,220	190.510	1,260,006	208.82	
194	Sanibel	Lee	5,884	2.06930			4,512,628				2,180,750,880	370.624	4,512,628	766.93	
195	Tallahassee	Leon	140,643	3.20000			14,644,145	1	1.00000	102,792	4,576,295,236	32.538	14,746,936	104.85	
196	Bronson	Levy	887	3.43400			46,402				13,512,487	15.234	46,402	52.31	
197	Cedar Key	Levy	731	2.50000			142,051				56,820,220	77.729	142,051	194.32	
198	Chiefland	Levy	1,989	5.00000			347,371				69,474,146	34.929	347,371	174.65	
199	Inglis	Levy	1,318	4.00000			143,448				35,861,891	27.209	143,448	108.84	
200	Otter Creek	Levy	117	2.94700			6,374				2,163,046	18.488	6,374	54.48	
201	Williston	Levy	2,270	3.55900			167,183				46,974,847	20.694	167,183	73.65	
202	Yankeetown	Levy	612	1.95100			45,713				23,430,612	38.285	45,713	74.69	
203	Bristol	Liberty	1,241	1.00000			10,651				16,651,177	13.418	10,651	8.58	
204	Greenville	Madison	1,002	9.65000			78,069				8,090,002	8.074	78,069	77.91	
205	Lee	Madison	338	6.67000			16,843				2,525,197	7.471	16,843	49.83	
206	Madison	Madison	3,428	4.65300			253,904				54,567,881	15.918	253,904	74.07	
207	Anna Maria	Manatee	1,862	1.70000			400,600				235,653,292	126.559	400,600	215.15	
208	Bradenton	Manatee	48,011	2.14950			3,197,221				1,487,488,264	30.982	3,197,221	66.59	
209	Bradenton Beach	Manatee	1,692	2.55080			377,106				147,858,955	87.387	377,106	222.88	
210	Holmes Beach	Manatee	5,082	2.25000			1,080,037				480,028,388	94.457	1,080,037	212.52	

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#	Municipality	County	Population Estimates	1997 Operating Millage	Total Debt Millage	Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage	Total Ad Valorem Taxes Levied	Total Taxable Value	Per Capita Taxable Value	Sum of All Ad Valorem Taxes Levied	Per Capita Total Taxes Levied	
211	Palmetto	Manatee	10,115	4.16450		1,125,641				270,314,766	26,724	1,125,641	111.28	
212	Longboat Key	Manatee/Sarasota	6,604	2.32200	0.14130	5,634,784	2	1.27850	2,012,165	2,287,512,240	346,383	7,646,949	1,157.93	
213	Bellevue	Marion	3,463	4.84900		367,048				75,513,583	21,806	367,048	105.99	
214	Dunnellon	Marion	1,783	6.30000		429,122				68,023,511	38,151	429,122	240.67	
215	McIntosh	Marion	428	2.49400		19,654				7,876,773	18,404	19,654	45.92	
216	Ocala	Marion	43,630	5.22370		8,705,206				1,662,531,988	38,105	8,705,206	199.52	
217	Reddick	Marion	559	NO MILLAGE REPORTED										
218	Jupiter Island	Martin	584	3.33300	1.72900	3,531,905				697,729,182	1,194,742	3,531,905	6,047.78	
219	Ocean Breeze Park	Martin	514	NO MILLAGE REPORTED										
220	Sewallis Point	Martin	1,758	1.78300		524,640				294,219,562	167,360	524,640	298.43	
221	Stuart	Martin	13,801	4.06390		2,940,278				723,483,596	52,423	2,940,278	213.05	
222	Key Colony Beach	Monroe	1,048	1.56000		342,880				219,795,286	209,728	342,880	327.18	
223	Key West	Monroe	27,305	3.72200		8,049,941				2,162,799,861	79,209	8,049,941	294.82	
224	Layton	Monroe	197	1.40000		26,893				19,209,209	97,509	26,893	136.51	
225	Callahan	Nassau	1,018	3.00000		98,042				32,680,620	32,103	98,042	96.31	
226	Fernandina Beach	Nassau	10,438	6.94770		4,474,920				644,086,504	61,706	4,474,920	428.71	
227	Hilliard	Nassau	2,552	0.76820		26,264				34,188,648	13,397	26,264	10.29	
228	Cinco Bayou	Okaloosa	413	2.30000		65,580				28,513,796	69,041	65,580	158.79	
229	Crestview	Okaloosa	13,018	5.86100		1,621,843				276,763,399	21,260	1,621,843	124.58	
230	Destin	Okaloosa	10,690	1.54913		2,225,088				1,436,361,452	134,365	2,225,088	208.15	
231	Fort Walton Beach	Okaloosa	22,044	4.97000		3,328,057				669,647,135	30,378	3,328,057	150.97	
232	Laurel Hill	Okaloosa	614	NO MILLAGE REPORTED										
233	Mary Esther	Okaloosa	4,384	2.77600		527,752				190,113,352	43,365	527,752	120.38	
234	Niceville	Okaloosa	11,815	2.73000		871,362				319,180,913	27,015	871,362	73.75	
235	Shalimar	Okaloosa	647	3.20000		157,343				49,169,721	75,996	157,343	243.19	
236	Valparaiso	Okaloosa	6,645	2.75000		291,882				106,139,447	15,973	291,882	43.93	
237	Okeechobee	Okeechobee	5,071	4.93990		785,999				159,112,521	31,377	785,999	155.00	
238	Apopka	Orange	20,373	3.76190		2,860,607				760,440,731	37,326	2,860,607	140.41	
239	Bay Lake	Orange	24	0.17500		578,529				3,305,880,031	137,745,001	578,529	24,105.38	
240	Belle Isle	Orange	5,603	3.00000		800,117				266,712,746	47,602	800,117	142.80	
241	Eatonville	Orange	2,479	7.37200		472,082				64,037,814	25,832	472,082	190.43	
242	Edgewood	Orange	1,534	3.40000		485,642				142,839,892	93,116	485,642	316.59	
243	Lake Buena Vista	Orange	23	0.22500		282,693				1,256,413,391	54,626,669	282,693	12,291.00	
244	Maitland	Orange	9,892	3.46000		3,513,332				1,015,428,883	102,652	3,513,332	355.17	
245	Oakland	Orange	788	5.15000		126,510				24,565,657	31,175	126,510	160.55	
246	Ocoee	Orange	20,560	4.00000		3,004,824				751,226,256	36,538	3,004,824	146.15	
247	Orlando	Orange	176,373	6.06660		53,246,307	1	1.00000	966,593	8,777,058,007	49,764	54,212,900	307.38	
248	Wintermere	Orange	1,763	2.40000		418,170				174,240,452	98,832	418,170	237.19	
249	Winter Garden	Orange	12,738	4.30400		1,489,637				346,124,980	27,173	1,489,637	116.94	
250	Winter Park	Orange	24,855	3.85300		7,300,177				1,894,690,128	76,230	7,300,177	293.71	
251	Kissimmee	Osceola	38,787	4.54530		5,157,716				1,134,736,071	29,256	5,157,716	132.98	
252	St. Cloud	Osceola	16,969	4.17900		1,726,144				413,052,018	24,342	1,726,144	101.72	

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			Population Estimates	Operating Millage	Total Debt Millage	Total Taxable Value							Per Capita Taxable Value	
253	Atlantis	Palm Beach	1,696	7.76950			2,111,690			271,792,313	2,111,690	1,245.10		
254	Belle Glade	Palm Beach	16,763	9.16480			1,680,987			183,417,725	1,680,987	100.28		
255	Boca Raton	Palm Beach	68,432	3.12710	0.26000		27,264,451			8,049,497,089	27,264,451	398.42		
256	Boynton Beach	Palm Beach	52,311	7.92510	0.41110		18,722,611			2,245,940,786	18,722,611	357.91		
257	Brny Breezes	Palm Beach	399	1.29010			19,584			15,180,165	19,584	49.08		
258	Cloud Lake	Palm Beach	116	NO MILLAGE REPORTED										
259	Delray Beach	Palm Beach	52,920	6.95000	0.85000		21,519,704							
260	Glen Ridge	Palm Beach	219	NO MILLAGE REPORTED						2,758,936,396	21,519,704	406.65		
261	Golf Village	Palm Beach	191	6.65050			422,831			63,578,815	422,831	2,213.77		
262	Golfview	Palm Beach	153	3.05920			35,330			11,548,640	35,330	230.92		
263	Greenacres	Palm Beach	24,065	5.90000	0.55650		4,004,446			620,219,288	4,004,446	166.40		
264	Gulf Stream	Palm Beach	709	4.08560			1,213,488			297,015,850	1,213,488	1,711.55		
265	Haverhill	Palm Beach	1,184	4.00000			144,863			36,215,640	30,588	122.35		
266	Highland Beach	Palm Beach	3,285	3.72520	0.27480		2,886,432			721,608,034	219,668	878.67		
267	Hypoluxo	Palm Beach	1,380	3.25000			480,661			147,895,684	107,171	348.31		
268	Junco Beach	Palm Beach	2,845	4.07080			1,825,602			448,462,645	157,632	641.69		
269	Jupiter	Palm Beach	30,992	2.26800			6,041,229			2,663,681,301	85,947	194.93		
270	Jupiter Inlet Colony	Palm Beach	414	5.47030			467,881			85,531,087	206,597	467.881		
271	Lake Clarke Shores	Palm Beach	3,648	4.31640			600,212			139,063,838	38,118	600.212		
272	Lake Park	Palm Beach	6,864	8.39140	1.47820		2,637,138			267,198,028	38,927	384.20		
273	Lake Worth	Palm Beach	30,295	8.10000	2.66680		7,186,315			667,451,327	22,032	7,186,315		
274	Lantana	Palm Beach	8,595	6.48140			2,216,423			341,966,726	39,787	2,216,423		
275	Manalapan	Palm Beach	335	3.00000			1,098,744			366,247,963	1,093,278	3,279.83		
276	Mangonia Park	Palm Beach	1,383	7.99000			879,487			110,073,501	79,590	879,487		
277	North Palm Beach	Palm Beach	12,141	5.40000			4,105,193			760,220,910	62,616	4,105,193		
278	Ocean Ridge	Palm Beach	1,646	3.69010	0.45310		1,269,842			306,488,038	186,202	1,269,842		
279	Pahokee	Palm Beach	6,983	7.35060			412,786			56,156,754	8,042	412,786		
280	Palm Beach	Palm Beach	9,781	4.35880	0.43130		22,566,771			4,710,632,410	481,611	22,566,771		
281	Palm Beach Gardens	Palm Beach	33,229	3.84480	0.25210		12,656,444			3,089,273,251	92,969	12,656,444		
282	Palm Beach Shores	Palm Beach	1,026	5.90000			884,836			149,972,270	146,172	884,836		
283	Palm Springs	Palm Beach	10,146	5.26320	0.40640		1,007,354			177,676,316	17,512	1,007,354		
284	Riviera Beach	Palm Beach	28,318	8.79970			12,113,574			1,376,589,416	48,612	12,113,574		
285	Royal Palm Beach	Palm Beach	18,221	6.95000	0.24130		4,446,033			618,251,609	33,931	4,446,033		
286	South Bay	Palm Beach	3,362	9.28890			348,865			37,557,176	11,171	348,865		
287	South Palm Beach	Palm Beach	1,502	4.10000			669,366			163,259,960	108,695	669,366		
288	Tequesta	Palm Beach	4,686	6.63100			2,546,664			384,054,333	81,958	2,546,664		
289	Wellington	Palm Beach	27,039	1.93500			3,228,153			1,668,296,300	61,700	3,228,153		
290	West Palm Beach	Palm Beach	79,783	8.53690	0.61040		35,370,848			3,866,748,937	48,466	35,370,848		
291	Dade City	Pasco	6,136	7.48650			960,424			128,116,397	20,879	960,424		
292	New Port Richey	Pasco	14,622	5.25000			2,165,314			412,440,423	28,207	2,165,314		
293	Port Richey	Pasco	2,670	4.32000			545,380			126,245,343	47,283	545,380		
294	Saint Leo	Pasco	714	3.00000			17,632			5,877,446	8,232	17,632		

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295	San Antonio	Pasco	889	3.00000		41,400				13,799,879	15,523	41,400	46.57
296	Zephyrhills	Pasco	8,913	6.42000		1,791,717				279,083,192	31,312	1,791,717	201.02
297	Belleair	Pinellas	4,104	4.40830		1,587,536				360,124,240	87,750	1,587,536	386.83
298	Belleair Beach	Pinellas	2,154	2.36000		426,091				180,547,140	83,819	426,091	197.81
299	Belleair Bluffs	Pinellas	2,217	4.35000		463,588				106,571,880	48,070	463,588	209.11
300	Belleair Shore	Pinellas	59	1.19000		44,104				37,062,440	628,177	44,104	747.53
301	Clearwater	Pinellas	104,472	5.11580		22,991,749				4,494,262,759	43,019	22,991,749	220.08
302	Dunedin	Pinellas	35,586	4.57400		4,818,143				1,053,376,160	29,601	4,818,143	135.39
303	Gulfport	Pinellas	11,886	4.30000		1,472,633				342,472,890	28,813	1,472,633	123.90
304	Indian Rocks Beach	Pinellas	4,214	2.51850		856,729				340,174,180	80,725	856,729	203.31
305	Indian Shores	Pinellas	1,484	1.71290		427,430				249,536,070	168,151	427,430	288.03
306	Kenneth City	Pinellas	4,347	3.75400		315,631				84,078,620	19,342	315,631	72.61
307	Largo	Pinellas	68,038	3.40000		6,288,099				1,849,440,960	27,182	6,288,099	92.42
308	Madeira Beach	Pinellas	4,160	2.20000		871,553				396,160,230	95,231	871,553	209.51
309	North Redington Beach	Pinellas	1,149	1.36000		188,161				138,353,330	120,412	188,161	163.76
310	Oldsmar	Pinellas	9,734	4.65000		1,858,205				399,613,956	41,053	1,858,205	190.90
311	Pinellas Park	Pinellas	44,625	4.38080		6,703,785				1,530,265,088	34,292	6,703,785	150.22
312	Redington Beach	Pinellas	1,615	3.30000		392,623				118,976,750	73,670	392,623	243.11
313	Redington Shores	Pinellas	2,415	1.49000		274,607				184,299,720	76,315	274,607	113.71
314	Safety Harbor	Pinellas	16,884	3.61210		2,158,713				597,633,864	35,396	2,158,713	127.86
315	Seminole	Pinellas	9,717	3.50580		1,131,634				322,789,200	33,219	1,131,634	116.46
316	South Pasadena	Pinellas	5,897	1.39360		424,202				304,393,060	51,618	424,202	71.94
317	St. Petersburg	Pinellas	241,413	7.35000	0.42510	54,875,768				7,037,885,755	29,236	54,875,768	227.31
318	St. Petersburg Beach	Pinellas	9,597	2.80000	0.16470	3,077,860				1,038,169,010	108,176	3,077,860	320.71
319	Tarpon Springs	Pinellas	19,827	5.45410		3,971,973				728,254,530	36,730	3,971,973	200.33
320	Treasure Island	Pinellas	7,353	1.52720		978,617				640,791,720	87,147	978,617	133.09
321	Auburndale	Polk	9,378	4.51600		1,120,279				248,068,850	26,452	1,120,279	119.46
322	Bartow	Polk	14,925	0.78200		209,730				268,197,375	17,970	209,730	14.05
323	Davenport	Polk	2,123	5.60000		193,879				34,621,336	16,308	193,879	91.32
324	Dundee	Polk	2,601	4.49000		286,165				63,733,919	24,504	286,165	110.02
325	Eagle Lake	Polk	1,909	5.48900		112,050				20,413,563	10,693	112,050	58.70
326	Fort Meade	Polk	5,465	NO MILLAGE REPORTED									
327	Frostproof	Polk	2,890	6.25000		617,606				98,816,553	34,193	617,606	213.70
328	Haines City	Polk	13,341	8.00000		1,897,301				237,162,591	17,777	1,897,301	142.22
329	Highland Park	Polk	157	6.50400		67,215				10,334,403	65,824	67,215	428.12
330	Hillcrest Heights	Polk	237	2.93000		19,272				6,577,610	27,754	19,272	81.32
331	Lake Alfred	Polk	3,799	7.05800		540,635				76,598,936	20,163	540,635	142.31
332	Lake Hamilton	Polk	1,146	6.64800		210,065				31,598,265	27,573	210,065	183.30
333	Lake Wales	Polk	10,027	7.75000		2,086,735				269,255,370	26,853	2,086,735	208.11
334	Lakeland	Polk	75,265	2.99500		6,817,912				2,276,431,377	30,246	6,817,912	90.59
335	Mulberry	Polk	3,327	8.50000		715,965				84,230,572	25,317	715,965	215.20
336	Polk City	Polk	1,822	5.50000		105,526				19,186,283	10,530	105,526	57.92

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#	Municipality	County	1997 Population Estimates	Total		Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage	Total Taxable Value	Per Capita Taxable Value	Sum of All Ad Valorem Taxes Levied	Per Capita Total Taxes Levied		
				Operating Millage	Debt Millage									
337	Winter Haven	Polk	25,638	6.35000		4,892,153			770,417,113	30,050	4,892,153	190.82		
338	Crescent City	Putnam	1,843	8.25000		336,567			40,795,989	22,136	336,567	182.62		
339	Interlachen	Putnam	1,403	7.38000		181,622			24,609,620	17,541	181,622	129.45		
340	Palatka	Putnam	10,666	7.55500		1,578,817			208,976,323	19,593	1,578,817	148.02		
341	Pomona Park	Putnam	756	5.72900		85,404			14,907,385	19,719	85,404	112.97		
342	Welaka	Putnam	596	5.00000		101,278			20,255,461	33,986	101,278	169.93		
343	Gulf Breeze	Santa Rosa	5,987	1.83000		596,441			325,924,120	54,439	596,441	99.62		
344	Jay	Santa Rosa	672	2.00000		57,362			28,680,852	42,680	57,362	85.36		
345	Milton	Santa Rosa	7,665	2.75000		396,730			144,265,594	18,821	396,730	51.76		
346	North Port	Sarasota	16,708	5.00000		2,686,997			537,450,095	32,167	2,686,997	160.82		
347	Sarasota	Sarasota	51,315	3.19490	1.03880	13,024,317			3,076,588,490	59,955	13,024,317	253.81		
348	Venice	Sarasota	18,886	3.40600		3,962,336			1,163,402,421	61,601	3,962,336	209.80		
349	Altamonte Springs	Seminole	39,153	4.75000		8,169,729			1,719,960,229	43,929	8,169,729	208.66		
350	Casselberry	Seminole	24,552	4.95000		3,280,779			662,796,519	26,996	3,280,779	133.63		
351	Lake Mary	Seminole	8,289	3.76480		2,496,731			663,186,878	80,008	2,496,731	301.21		
352	Longwood	Seminole	13,674	5.06010		2,952,240			583,446,352	42,668	2,952,240	215.90		
353	Oviedo	Seminole	20,497	4.99500		3,545,590			709,837,813	34,631	3,545,590	172.98		
354	Sanford	Seminole	35,529	6.87590		6,957,506			1,011,892,733	28,481	6,957,506	195.83		
355	Winter Springs	Seminole	27,466	3.60000		3,074,799			854,119,200	31,097	3,074,799	111.95		
356	Hastings	St. Johns	661	8.60000		88,256			10,262,356	15,526	88,256	133.52		
357	St. Augustine	St. Johns	12,342	7.50000		3,099,245			413,244,850	33,483	3,099,245	251.11		
358	St. Augustine Beach	St. Johns	4,108	2.00000		512,788			256,394,054	62,413	512,788	124.83		
359	Fort Pierce	St. Lucie	37,484	7.33050		6,961,205			949,622,262	25,334	6,961,205	185.71		
360	Port St. Lucie	St. Lucie	77,985	3.94000		10,096,902			2,562,662,599	32,861	10,096,902	129.47		
361	St. Lucie Village	St. Lucie	606	0.89550		21,300			23,785,175	39,249	21,300	35.15		
362	Bushnell	Sumter	2,384	2.18800		97,781			44,689,547	18,746	97,781	41.02		
363	Center Hill	Sumter	783	0.87000		5,744			6,602,461	8,432	5,744	7.34		
364	Coleman	Sumter	849	NO MILLAGE REPORTED										
365	Webster	Sumter	818	5.20000		40,817			7,849,374	9,596	40,817	49.90		
366	Wildwood	Sumter	4,015	5.58800		381,644			68,665,692	17,102	381,644	95.05		
367	Branford	Suwannee	646	4.25000		44,366			10,439,012	16,159	44,366	68.68		
368	Live Oak	Suwannee	6,578	4.70000		340,369	1	4.70000	72,424,863	11,010	474,714	72.17		
369	Perry	Taylor	7,210	4.73000		685,365			144,897,435	20,097	685,365	95.06		
370	Lake Butler	Union	2,073	2.47900		50,046			20,189,670	9,739	50,046	24.14		
371	Railford	Union	236	NO MILLAGE REPORTED										
372	Worthington Springs	Union	189	1.00000		2,676			2,675,856	14,158	2,676	14.16		
373	Daytona Beach	Volusia	64,138	6.49517		14,035,622	1	0.99592	2,160,932,187	33,692	14,139,535	220.45		
374	Daytona Beach Shores	Volusia	2,901	3.69000		2,035,898			551,733,933	190,187	2,035,898	701.79		
375	DeBary	Volusia	12,321	2.58760		1,478,641			571,433,540	46,379	1,478,641	120.01		
376	DeLand	Volusia	18,371	5.90000		3,494,631			592,310,312	32,242	3,494,631	190.23		
377	Deltona	Volusia	58,434	4.19800		5,386,434			1,283,095,367	21,958	5,386,434	92.18		
378	Edgewater	Volusia	18,077	6.44000		2,576,392			400,060,875	22,131	2,576,392	142.52		

TABLE 2

1997 AD VALOREM TAX PROFILE: BY MUNICIPALITY
Compiled by the Legislative Committee on Intergovernmental Relations (May 1998)

MUNICIPAL GOVERNMENT										MUNICIPALITY LEVYING FOR DEPENDENT SPECIAL DISTRICTS				
#	Municipality	County	1997 Population Estimates	Total Operating Millage	Total Debt Millage	Total Ad Valorem Taxes Levied	# of Ad Valorem Districts	Highest Millage	Total Ad Valorem Taxes Levied	Total Taxable Value	Per Capita Taxable Value	Sum of All Ad Valorem Taxes Levied	Per Capita Total Taxes Levied	
379	Holly Hill	Volusia	11,269	5.51831		1,494,721				270,865,719	24,036	1,494,721	132.64	
380	Lake Helen	Volusia	2,515	4.96855		217,727				43,820,946	17,424	217,727	86.57	
381	New Smyrna Beach	Volusia	18,425	5.32896		5,779,129				1,084,476,000	58,859	5,779,129	313.66	
382	Oak Hill	Volusia	1,104	4.00000		109,848				27,462,081	24,875	109,848	99.50	
383	Orange City	Volusia	6,248	5.37949		1,281,866				238,287,669	38,138	1,281,866	205.16	
384	Ormond Beach	Volusia	34,038	2.96067		4,567,064				1,542,577,963	45,319	4,567,064	134.18	
385	Pierson	Volusia	1,249	4.40300		130,863				29,721,430	23,796	130,863	104.77	
386	Ponce Inlet	Volusia	2,408	4.43850		1,026,757				231,329,723	96,067	1,026,757	426.39	
387	Port Orange	Volusia	41,561	4.40707		4,757,214				1,079,450,615	25,973	4,757,214	114.46	
388	South Daytona	Volusia	12,945	4.26841		1,500,632				351,566,904	27,159	1,500,632	115.92	
389	Sopchoppy	Wakulla	423	NO MILLAGE REPORTED										
390	St. Marks	Wakulla	308	4.00000		40,904				10,226,020	33,201	40,904	132.81	
391	DeFuniak Springs	Walton	5,466	4.50000		464,360				103,191,191	18,879	464,360	84.95	
392	Freeport	Walton	1,103	3.93000		66,926				17,029,619	15,439	66,926	60.68	
393	Paxton	Walton	630	NO MILLAGE REPORTED										
394	Caryville	Washington	333	NO MILLAGE REPORTED										
395	Chipley	Washington	4,091	5.54000		462,739				83,526,983	20,417	462,739	113.11	
396	Ebro	Washington	269	NO MILLAGE REPORTED										
397	Vernon	Washington	909	2.86000		20,328				7,107,553	7,819	20,328	22.36	
398	Wausau	Washington	343	NO MILLAGE REPORTED										
Total: (All Municipalities Reporting a Millage Rate)						\$ 1,483,522,829			\$ 19,260,666	\$ 282,104,964,618	\$ 43,785	\$ 1,502,783,495	\$ 233.24	
Average: (All Municipalities Reporting a Millage Rate)														
# of Municipalities Reporting a Millage Rate:				359	36									
Total Incorporated Population				7,253,318										

Notes:

- (1) The official 1997 population estimates for the 398 municipalities are those published by the Bureau of Economic and Business Research, University of Florida.
- (2) The millage rates, total taxable values, and total taxes levied were obtained from the recapitulation of taxes as extended on the 1997 tax rolls (specifically, Form DR-403 BM) on file with the Property Tax Administration Program of the Florida Department of Revenue as submitted by county property appraisers.
- (3) In some cases where debt and/or dependent special district millages are imposed in addition to operating millage, the amount of total taxes levied will not equal the sum of the millage rates multiplied by the total taxable value. This is due to differing tax bases for operating versus debt and/or dependent special district levies.

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CONSTITUTIONAL FUEL TAX

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

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

Brief Overview

In 1941, the Florida Legislature proposed a constitutional amendment to levy a 2 cents per gallon tax on motor fuel, and this tax was approved by the voters in 1943. The original intent of the tax was to cover the costs of state road construction. In its current form, the tax is a revenue source for counties only. The proceeds are allocated via the distribution formula to the extent necessary to comply with all obligations to or for the benefit of holders of bonds, revenue certificates, and tax anticipation certificates or any refundings secured by any portion of the tax proceeds allocated under the provisions of s.16, Art.IX of the State Constitution of 1885, as amended. After complying with the necessary debt service obligations, a county's surplus funds are distributed to its governing body.

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

All counties are eligible to receive proceeds.

Administrative Procedures

The tax is collected by the Department of Revenue and is transferred monthly to the State Board of Administration (SBA) for distribution to the counties. There are no deductions from the proceeds for the General Revenue Service Charges authorized in s. 215.20, F.S. However, the SBA deducts administrative costs from the proceeds.¹ During the 1996-97 state fiscal year, \$31,389 or approximately 0.02 percent of total distributions were deducted as administrative costs.

Distribution of Proceeds

The State Board of Administration (SBA) calculates a monthly allocation for each county based on the constitutional formula and credits to the account of each county the amount allocated pursuant to the formula. The distribution formula is comprised of three components: an area component, a population component, and a collection component. A distribution factor, based on

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

these three components, is calculated annually for each county in the form of weighted county-to-state ratios. To determine each county's monthly allocation, the monthly statewide tax receipts are multiplied by each county's distribution factor.

Below is an explanation of how a county's monthly distribution is determined.

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

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

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

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

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

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

In each fiscal year, the SBA will distribute the 80 percent surplus fuel tax proceeds allocated to each county to the debt service requirements of each bond issue pledging the 80 percent surplus accruing to that county. The remaining 80 percent surplus fuel tax funds will be advanced monthly to the Board of County Commissioners for use in the county. In each fiscal year, the SBA will distribute the 20 percent surplus fuel tax proceeds allocated to each county to the debt service requirements of each bond issue pledging the 20 percent surplus accruing to that county. The remaining 20 percent surplus fuel tax funds will be advanced monthly to the Board of County Commissioners for use in the county.

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

Table 1 displays the actual distribution to counties for the 1996-97 state fiscal year. This table indicates those counties which had all or some portion of their proceeds withheld by the SBA to meet debt service requirements as well as those counties which received the full allocation.

Table 2 presents the actual statewide constitutional fuel tax distributions for the 1984-85 through 1996-97 state fiscal years. Inquiries regarding the data contained in these two tables should be addressed to the State Board of Administration at (850) 488-4406 or Suncom 278-4406.

Authorized Uses

Current law requires that the proceeds credited to each county must first be used to meet the debt service requirements, if any, of the debt assumed or refunded by the State Board of Administration payable from the tax. The remaining fuel tax funds credited to each county are surplus funds and shall be distributed as provided by law. These surplus funds shall be used for the acquisition, construction, and maintenance of roads. Maintenance means periodic and routine maintenance, as defined in s. 334.03, F.S., and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.

Periodic maintenance, as defined in s. 334.03(19), F.S., means activities that are large in scope and require a major work effort to restore deteriorated components of the transportation system to a safe and serviceable condition. Such efforts may include, but not be limited to, the repair of large bridge structures, major repairs to bridges and bridge systems, and the mineral sealing of lengthy sections of roadway.

Routine maintenance is defined in s. 334.03(24), F.S., to mean minor repairs and associated tasks necessary to maintain a safe and efficient transportation system. The term includes pavement patching; shoulder repair; cleaning and repair of drainage ditches, traffic signs, and structures; mowing; bridge inspection and maintenance; pavement striping; litter cleanup; and other similar activities.

Pursuant to s. 336.023, F.S., any county which agreed prior to July 1, 1977, by resolution, to use the surplus proceeds to provide a connecting road to a planned interchange on the interstate system shall provide the connecting road. Any surplus, not otherwise used to provide the connecting road, shall be used on any road in the county at the discretion of the county's governing body.

Relevant Attorney General Opinions

A number of opinions relevant to this tax have been issued and are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times 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.

AGO 79-43

Can the surplus funds be used for the purchase of road equipment? Does resurfacing or widening of a road constitute new construction or maintenance under the provisions of s. 9(c)(5), Art. XII, State Const., and s. 206.47(7), F.S.? Does the fact that the county has bonded the surplus funds and will receive several years' money in a large sum affect the use of that money, and can the money be used for the acquisition of right-of-way? According to this opinion dated April 26, 1979, surplus funds returned to the county may not be used for the purchase of road machinery, such funds being restricted to the acquisition and construction of roads. Resurfacing of existing roads is statutorily treated as maintenance, not new construction; therefore, surplus funds may not be used to resurface existing roads. It is unclear if new construction of roads includes the widening of an existing road. Unless the funds received by a county have been pledged to the payment of bonds, any surplus of such funds may be used by a county in the purchase of right-of-way for future road construction.

It should be noted that current law does provide for the use of the surplus funds for maintenance as well as acquisition and construction of roads.

AGO 79-104

May the surplus funds be used for the repair and maintenance of existing roads and bridges? May such revenues be used for 'overhead costs of the county identifiable as relating exclusively to a specific county road and bridge project, including costs paid by the county out of the county transportation fund for such things as supplies and equipment, administrative personnel, buildings to house county employees, and utilities payable by the county? May the county use such funds for those 'overhead' costs of the county not identifiable as relating exclusively to a specific county road and bridge project but rather incurred generally for one or more other county projects? The use of the surplus funds may not lawfully be used for the maintenance and repair of existing roads and bridges. Although all funds received by a county for transportation are deposited in the transportation trust fund, only the expenditure of the surplus funds is controlled by s. 9(c)(5), Art. XII, State Const., and s. 206.47(7), F.S. To the extent those funds deposited into the transportation trust fund, other than the constitutional gas tax revenues, are authorized by statute to be used for those described 'overhead' costs, such use by a county would be proper.

It should be noted that current law does provide for the use of the surplus funds for maintenance as well as acquisition and construction of roads.

AGO 80-22

May the surplus funds be used by the Board of County Commissioners for the construction of roads within the city limits of an incorporated municipality located wholly within the county? According to this opinion dated March 17, 1980, the county commission may use the surplus funds for the acquisition and construction of roads within the county road system, which is limited within the city limits of incorporated municipalities in that county to include only extensions of county collector roads into and through such municipalities.

AGO 82-55

Does the 1980 constitutional amendment of s. 9(c)(5), Art. XII, State Const., change the permitted uses of surplus funds such that they may be used for road maintenance? Until legislatively or judicially determined otherwise, the 1980 amendment changes the permitted uses of the surplus funds such that these funds may be used for maintenance of roads with the county road system, according to this opinion dated July 26, 1982.

AGO 83-22

Does the 1980 constitutional amendment of s. 9(c)(5), Art. XII, State Const., remove the 5 percent or \$50,000 cap on in-house road construction and reconstruction established by s.

336.41(3)(b), F.S.? The 1980 amendment did not affect the limitations on in-house road and bridge construction and reconstruction by a county paid from the 80 percent portion of the surplus funds, according to this opinion dated April 4, 1983. The 5 percent or \$50,000 cap on in-house road and bridge construction and reconstruction contained in s. 336.41(3)(b), F.S., remains in full force and effect.

It should be noted that current law provides for a \$250,000 cap rather than the \$50,000 cap that existed at the date of this opinion.

AGO 83-26

May the Board of County Commissioners use the surplus of the constitutional gas tax to lease or purchase road equipment for the maintenance of county roads and bridges? Until and unless legislatively clarified or directed otherwise, the Board of County Commissioners may use the surplus funds to lease or purchase road equipment necessary for or directly connected with and necessarily incidental to carrying out its responsibilities for the construction and maintenance of roads, except for any construction or maintenance projects which are required to be let to contract as provided in ss. 336.41(3) and 336.44(1), F.S., according to this opinion dated April 28, 1983.

AGO 84-6

Is the county authorized to utilize the surplus funds to purchase and install traffic control devices on existing roads within the county road system? Unless or until legislative clarification or direction otherwise is forthcoming, the Board of County Commissioners is authorized to utilize the surplus funds to purchase and install traffic control devices on existing roads within the county road system, according to this opinion dated January 23, 1984.

It should be noted that current law does provide that the surplus funds shall be used for the acquisition, construction, and maintenance of roads. The term 'maintenance' may include the installation of traffic signals.

AGO 85-53

Upon authorization by the Board of County Commissioners, may the Clerk of Circuit Court pay to himself from the constitutional gas tax monies a service charge or administration fee for his efforts in providing investment, accounting, and bookkeeping services for those funds on behalf of the board? According to this opinion dated July 8, 1985, the Clerk of Circuit Court is not authorized to exact a service charge or administration fee from the gas tax monies for his efforts in providing investment, accounting, and bookkeeping services for those funds. However, the Clerk may retain as income of the office of the Clerk of Circuit Court the earnings from investments of surplus county funds except as directed by the Board of County Commissioners.

AGO 93-25

May a county use the proceeds from the 80 percent portion of the constitutional gas tax for routine maintenance of county roads? According to this opinion dated March 25, 1993, the 1980 amendment of s. 9(c)(5), Art. XII, State Const., changed the permitted uses of the surplus funds to allow those funds to be used by counties to maintain roads within the county road system, as defined in s. 334.03(7), F.S.

Estimated Distributions for the 1998-99 Fiscal Year

Table 3 displays the estimated 1998-99 local government fiscal year distributions for each county, as calculated by the Department of Revenue. The table also displays the area, population, and collection components as well as the distribution factor for each county. The estimates are based on a statewide estimate of total constitutional fuel tax collections. These estimates are net of the State Board of Administration's administrative deductions.

Inquiries regarding the Department of Revenue's estimation of this tax should be addressed to the Office of Research and Analysis, Department of Revenue at (850) 488-2900 or Suncom 278-2900.

Table 1
Distribution of the Constitutional Fuel Tax
State Fiscal Year 1996-97

County	80 Percent Portion		20 Percent Portion		Total in FY 1996-97
	To SBA	To County	To SBA	To County	
Alachua	\$ 756,788.56	\$ 1,037,947.32	\$ 0.00	\$ 448,683.95	\$ 2,243,419.83
Baker	129,702.05	338,737.39	0.00	117,109.87	585,549.31
Bay	0.00	1,454,635.85	0.00	363,658.96	1,818,294.81
Bradford	0.00	332,044.06	0.00	83,011.02	415,055.08
Brevard	0.00	3,581,691.15	0.00	895,422.79	4,477,113.94
Broward	9,588,573.90	0.00	0.00	2,397,116.03	11,985,689.93
Calhoun	0.00	394,616.67	0.00	98,654.17	493,270.84
Charlotte	233,267.56	1,099,751.11	0.00	333,254.69	1,666,273.36
Citrus	0.00	959,919.71	0.00	239,979.93	1,199,899.64
Clay	0.00	1,076,590.11	0.00	269,147.53	1,345,737.64
Collier	668,744.70	1,631,761.90	0.00	575,126.65	2,875,633.25
Columbia	0.00	948,570.88	0.00	237,142.72	1,185,713.60
Dade	0.00	13,215,695.57	0.00	3,303,923.88	16,519,619.45
DeSoto	0.00	494,235.12	0.00	123,558.78	617,793.90
Dixie	0.00	475,690.63	0.00	118,922.63	594,613.26
Duval	0.00	5,558,201.83	0.00	1,389,550.46	6,947,752.29
Escambia	0.00	2,253,223.05	0.00	563,305.77	2,816,528.82
Flagler	0.00	518,028.41	0.00	129,507.10	647,535.51
Franklin	0.00	475,947.47	0.00	118,986.87	594,934.34
Gadsden	0.00	566,326.47	0.00	141,581.60	707,908.07
Gilchrist	63,721.60	182,195.88	0.00	61,479.37	307,396.85
Glades	0.00	576,167.48	0.00	144,041.87	720,209.35
Gulf	0.00	419,808.41	0.00	104,952.08	524,760.49
Hamilton	0.00	443,104.52	0.00	110,776.14	553,880.66
Hardee	0.00	495,107.99	0.00	123,776.98	618,884.97
Hendry	0.00	879,935.81	0.00	219,983.95	1,099,919.76
Hernando	305,018.28	702,391.65	0.00	251,852.49	1,259,262.42
Highlands	0.00	1,104,830.94	0.00	276,207.71	1,381,038.65

Table 1 continued					
County	80 Percent Portion		20 Percent Portion		Total in FY 1996-97
	To SBA	To County	To SBA	To County	
Hillsborough	6,782,778.98	0.00	0.00	1,695,694.75	8,478,473.73
Holmes	171,049.30	226,665.82	0.00	99,428.78	497,143.90
Indian River	0.00	999,485.71	0.00	249,871.41	1,249,357.12
Jackson	0.00	1,014,722.68	0.00	253,680.67	1,268,403.35
Jefferson	228,790.69	225,213.57	57,804.57	55,696.48	567,505.31
Lafayette	120,270.24	205,001.12	0.00	81,317.85	406,589.21
Lake	0.00	1,749,151.86	0.00	437,287.96	2,186,439.82
Lee	738,184.44	2,309,914.39	0.00	762,024.71	3,810,123.54
Leon	0.00	1,779,552.70	0.00	444,888.16	2,224,440.86
Levy	0.00	854,715.69	0.00	213,678.92	1,068,394.61
Liberty	172,631.78	320,656.10	0.00	123,321.99	616,609.87
Madison	207,600.07	431,927.38	0.00	159,881.87	799,409.32
Manatee	0.00	1,898,754.55	0.00	474,688.64	2,373,443.19
Marion	0.00	2,651,729.02	0.00	662,932.25	3,314,661.27
Martin	0.00	1,119,442.38	0.00	279,860.62	1,399,303.00
Monroe	0.00	1,651,034.96	0.00	412,758.73	2,063,793.69
Nassau	232,192.39	481,721.76	0.00	178,478.54	892,392.69
Okaloosa	0.00	1,623,175.97	0.00	405,793.99	2,028,969.96
Okeechobee	0.00	767,067.66	0.00	191,766.93	958,834.59
Orange	0.00	6,160,411.38	0.00	1,540,102.83	7,700,514.21
Osceola	0.00	1,847,724.04	0.00	461,931.03	2,309,655.07
Palm Beach	2,285,239.96	4,770,703.75	0.00	1,763,985.91	8,819,929.62
Pasco	0.00	2,261,241.85	0.00	565,310.44	2,826,552.29
Pinellas	0.00	5,341,924.55	0.00	1,335,481.14	6,677,405.69
Polk	0.00	4,293,608.81	0.00	1,073,402.21	5,367,011.02
Putnam	125,482.33	768,817.67	0.00	223,574.98	1,117,874.98
St. Johns	0.00	1,192,226.72	0.00	298,056.67	1,490,283.39
St. Lucie	0.00	1,501,496.00	0.00	375,373.99	1,876,869.99
Santa Rosa	0.00	1,269,994.43	0.00	317,498.61	1,587,493.04

Table 1 Continued					
County	80 Percent Portion		20 Percent Portion		Total in FY 1996-97
	To SBA	To County	To SBA	To County	
Sarasota	0.00	2,121,282.62	0.00	530,320.66	2,651,603.28
Seminole	0.00	2,116,393.79	0.00	529,098.44	2,645,492.23
Sumter	0.00	893,352.33	0.00	223,338.06	1,116,690.39
Suwannee	0.00	645,049.59	0.00	161,262.39	806,311.98
Taylor	0.00	740,757.89	0.00	185,189.47	925,947.36
Union	0.00	209,344.04	0.00	52,336.02	261,680.06
Volusia	0.00	3,228,352.84	0.00	807,088.20	4,035,441.04
Wakulla	0.00	442,562.62	0.00	110,640.67	553,203.29
Walton	0.00	891,041.14	0.00	222,760.28	1,113,801.42
Washington	0.00	461,246.39	0.00	115,311.73	576,558.12
TOTALS	\$ 22,810,036.83	\$ 102,684,623.15	\$ 57,804.57	\$ 31,315,832.97	\$ 156,868,297.52
Distributions at the End of the Bond Year				Administrative Expense	\$ 31,388.91
Broward	\$ 9,588,573.92				
Hillsborough	7,138,000.00				
TOTALS	\$ 16,726,573.92				
Source: State Board of Administration					

Table 2

**Constitutional Fuel Tax
Summary of Actual Distributions**

State Fiscal Year	80 Percent Portion		20 Percent Portion		Total Distribution
	To SBA	To Counties	To SBA	To Counties	
1984-85	\$38,535,588	\$51,405,732	\$3,119,077	\$19,366,253	\$112,426,650
1985-86	38,241,824	55,224,766	2,198,444	21,168,203	116,833,237
1986-87	45,837,418	50,925,572	1,975,194	22,215,553	120,953,737
1987-88	42,967,326	59,831,367	2,099,023	23,600,671	128,498,386
1988-89	36,083,376	68,169,786	2,504,950	23,558,341	130,316,453
1989-90	39,753,611	113,914,691	2,373,548	36,043,528	192,085,377
1990-91	Information not on file at the LCIR - interested persons can contact the SBA.				
1991-92	27,195,264	85,687,599	307,398	27,913,318	141,103,579
1992-93	25,782,720	89,093,663	50,709	28,668,387	143,595,479
1993-94	24,516,783	96,457,066	61,844	30,181,618	151,217,311
1994-95	24,390,556	99,691,313	45,193	30,975,275	155,102,336
1995-96	25,526,794	99,125,938	56,049	31,107,134	155,815,914
1996-97	22,810,037	102,684,623	57,805	31,315,833	156,868,298

Source: Compiled by the Florida LCIR based on information furnished by the State Board of Administration.

TABLE 3
CONSTITUTIONAL FUEL TAX
ESTIMATED DISTRIBUTIONS FOR COUNTIES
FISCAL YEAR 1998-99

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA	0.68580%	0.35090%	0.40960%	1.44630%	\$2,469,196
BAKER	0.09355%	0.03570%	0.24530%	0.37450%	639,365
BAY	0.55288%	0.24540%	0.36710%	1.16540%	1,989,629
BRADFORD	0.09869%	0.04350%	0.12260%	0.26480%	452,080
BREVARD	1.49581%	0.77100%	0.54030%	2.80710%	4,792,421
BROWARD	4.69443%	2.42610%	0.51240%	7.63290%	13,031,269
CALHOUN	0.05003%	0.02130%	0.24060%	0.31190%	532,491
CHARLOTTE	0.51910%	0.21440%	0.33840%	1.07190%	1,830,001
CITRUS	0.30526%	0.18070%	0.27480%	0.76080%	1,298,876
CLAY	0.39242%	0.20480%	0.26040%	0.85760%	1,464,138
COLLIER	0.67780%	0.29390%	0.86260%	1.83430%	3,131,609
COLUMBIA	0.34133%	0.08240%	0.33290%	0.75660%	1,291,705
DADE	5.83052%	3.74320%	0.91700%	10.49070%	17,910,248
DESOTO	0.07549%	0.04610%	0.26590%	0.38750%	661,559
DIXIE	0.05067%	0.02050%	0.30930%	0.38050%	649,609
DUVAL	2.79653%	1.30040%	0.35900%	4.45590%	7,607,335
ESCAMBIA	0.95590%	0.50780%	0.31990%	1.78360%	3,045,051
FLAGLER	0.14447%	0.05550%	0.21280%	0.41280%	704,753
FRANKLIN	0.03964%	0.01730%	0.32150%	0.37840%	646,023
GADSDEN	0.17285%	0.07950%	0.22460%	0.47690%	814,188
GILCHRIST	0.02849%	0.01870%	0.14920%	0.19640%	335,304
GLADES	0.02775%	0.01470%	0.41210%	0.45460%	776,116
GULF	0.03766%	0.02220%	0.27390%	0.33380%	569,880
HAMILTON	0.10942%	0.02110%	0.21750%	0.34800%	594,123
HARDEE	0.08648%	0.03770%	0.26760%	0.39180%	668,901
HENDRY	0.16100%	0.04980%	0.49600%	0.70680%	1,206,684
HERNANDO	0.41883%	0.19540%	0.20730%	0.82150%	1,402,506
HIGHLANDS	0.28421%	0.13220%	0.45980%	0.87620%	1,495,892
HILLSBOROUGH	3.30885%	1.61160%	0.52040%	5.44090%	9,288,977
HOLMES	0.07041%	0.03050%	0.20860%	0.30950%	528,394
INDIAN RIVER	0.41140%	0.17430%	0.22120%	0.80690%	1,377,580
JACKSON	0.33142%	0.08000%	0.39660%	0.80800%	1,379,458
JEFFERSON	0.08839%	0.02180%	0.25160%	0.36180%	617,683
LAFAYETTE	0.01838%	0.01080%	0.23090%	0.26010%	444,056
LAKE	0.61356%	0.29390%	0.48500%	1.39250%	2,377,346
LEE	1.35945%	0.64750%	0.42980%	2.43670%	4,160,056
LEON	0.72603%	0.37200%	0.29790%	1.39590%	2,383,150
LEVY	0.14606%	0.05010%	0.48590%	0.68210%	1,164,515
LIBERTY	0.03823%	0.01080%	0.34770%	0.39670%	677,266
MADISON	0.19484%	0.03200%	0.30000%	0.52680%	899,379
MANATEE	0.73846%	0.40910%	0.35570%	1.50330%	2,566,509
MARION	1.06530%	0.37650%	0.68440%	2.12620%	3,629,955
MARTIN	0.40841%	0.19500%	0.28450%	0.88790%	1,515,867
MONROE	0.34890%	0.15080%	0.82010%	1.31980%	2,253,229

TABLE 3

CONSTITUTIONAL FUEL TAX
ESTIMATED DISTRIBUTIONS FOR COUNTIES
FISCAL YEAR 1998-99

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
NASSAU	0.22336%	0.08490%	0.27480%	0.58310%	995,497
OKALOOSA	0.59491%	0.27780%	0.41760%	1.29030%	2,202,865
OKEECHOBEE	0.19406%	0.05730%	0.37080%	0.62220%	1,062,251
ORANGE	3.24381%	1.30910%	0.41850%	4.97140%	8,487,423
OSCEOLA	0.64011%	0.20820%	0.62880%	1.47710%	2,521,779
PALM BEACH	2.96006%	1.66850%	0.93300%	5.56160%	9,495,042
PASCO	0.92567%	0.54320%	0.32410%	1.79300%	3,061,099
PINELLAS	2.37256%	1.64570%	0.18120%	4.19950%	7,169,596
POLK	1.79569%	0.78330%	0.83950%	3.41850%	5,836,234
PUTNAM	0.23718%	0.12570%	0.34560%	0.70850%	1,209,587
ST JOHNS	0.49821%	0.16200%	0.29250%	0.95270%	1,626,497
ST LUCIE	0.64882%	0.29020%	0.25450%	1.19350%	2,037,603
SANTA ROSA	0.35899%	0.15770%	0.48500%	1.00170%	1,710,152
SARASOTA	0.91580%	0.53680%	0.24910%	1.70170%	2,905,227
SEMINOLE	0.96427%	0.55560%	0.14620%	1.66610%	2,844,449
SUMTER	0.42353%	0.06100%	0.24110%	0.72560%	1,238,781
SUWANNEE	0.16265%	0.05180%	0.28870%	0.50310%	858,917
TAYLOR	0.11682%	0.03310%	0.44040%	0.59030%	1,007,790
UNION	0.04168%	0.01980%	0.10450%	0.16600%	283,404
VOLUSIA	1.34048%	0.71640%	0.52300%	2.57990%	4,404,534
WAKULLA	0.07062%	0.02750%	0.26040%	0.35850%	612,049
WALTON	0.20189%	0.05370%	0.47960%	0.73520%	1,255,170
WASHINGTON	0.07370%	0.03180%	0.26040%	0.36590%	624,683
TOTALS	50.00000%	25.00000%	25.00000%	100.00000%	\$170,725,000

Source: Florida Department of Revenue, June 1998

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CONSTITUTIONAL SCHOOL REVENUE SOURCES
GROSS RECEIPTS TAX ON UTILITIES & MOTOR VEHICLE LICENSE TAX
Article XII, Sections 9(a) & (d), *Florida Constitution*
Chapters 203 & 320, *Florida Statutes*

Brief Overview

In addition to the ad valorem and constitutional fuel taxes previously discussed, the state constitution authorizes two additional sources of revenue for the benefit of school districts. A tax of 2.5 percent is imposed on the gross receipts of sellers of electricity, natural or manufactured gas, and telecommunication services in the state.¹ The proceeds of the tax are placed in the Public Education Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of the state system of public education which includes universities, community colleges, vocational technical schools, and public schools. The order of priority and purposes for which the monies in the trust fund shall be used in each fiscal year are: 1) the servicing of any bonds due in the current fiscal year; 2) the deposit into any reserve funds established for the issuance of bonds; and 3) the direct payment of any part of the cost of any capital project for the state system of education, as authorized by the Legislature.

Additionally, a portion of the revenues derived from the licensing of motor vehicles and mobile homes are made available for the benefit of school districts.² The state constitution provides that the first proceeds of revenues derived from such licensing are placed in the District Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of school districts and community colleges. The revenue is distributed annually among school districts and community colleges districts based on the constitutional formula. The order of priority and purposes for which the distributed monies shall be used in each fiscal year are: 1) the compliance with bond obligations based on motor vehicle tax anticipation certificates issued prior to enactment of the 1968 Florida Constitution; 2) the debt service on bonds or motor vehicle license revenue anticipation certificates; 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.

¹ Authorized in Article XII, section 9(a), *Florida Constitution*, with implementing language in Chapter 203, *Florida Statutes*.

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

Estimated Collections or Distributions for the 1998-99 Fiscal Year

Collections of approximately \$643 million are expected from the gross receipts tax during the fiscal year. Estimated distributions to public schools and community colleges resulting from the licensing of motor vehicles are expected to total approximately \$103 million.

PART TWO

REVENUE SOURCES BASED ON HOME RULE AUTHORITY

Local governments levy a variety of fees under their 'home rule' authority. The concept of home rule and the local government revenues derived from this authority are discussed here.

The state constitution defines the relationship between the power of local governments vis-a-vis the state. Charter counties are granted the broadest authority of local self-government:

Counties operating under county charters shall have all powers of local self-government not inconsistent with general law, or with special law approved by vote of the electors.¹

In contrast, non-charter counties are granted only such power of local self-government as is provided by general or special law. Municipalities, in a similar fashion to non-charter counties, may exercise any power for municipal purposes, except as otherwise provided by law.

The County Home Rule Powers Act of 1971 and the Municipal Home Rule Powers Act of 1973 legislatively granted all counties and municipalities home rule powers by statute beyond what is granted in the Florida Constitution.² For counties, s. 125.01, F.S., grants to the governing boards of all counties the power to carry on county government to the extent not inconsistent with general or special law. The legislative intent to grant municipalities broad home rule authority, except when expressly prohibited by law, is expressed by the following:

The provisions of this section shall be so construed as to secure for municipalities the broad exercise of home rule powers granted by the constitution. It is the further intent of the Legislature to extend to municipalities the exercise of powers for municipal governmental, corporate, or proprietary purposes not expressly prohibited by the constitution, general or special law, or county charter and to remove any limitations, judicially imposed or otherwise, on the exercise of home rule powers other than those so expressly prohibited.³

¹ Article VIII, section 1(g), *Florida Constitution*.

² Chapter 71-14, *Laws of Florida*, and Chapter 73-129, *Laws of Florida*.

³ Section 166.021(4), *Florida Statutes*.

The exercise of home rule powers by a county or municipality is constrained by whether an inconsistent provision or outright prohibition exists in the constitution, general law, or special law regarding the power at issue. For example, counties and municipalities cannot levy a tax without express statutory authorization because the constitution specifically prevents them from doing so. In contrast, as will be discussed in this section, local governments may levy special assessments, impact fees, service fees, and franchise fees absent any general law prohibition.

Because of the constitutional preemption of taxing authority to the state, local governments do not possess 'fiscal home rule' to levy any tax they so choose. This concept has been defined in a number of different ways. For example, a 1991 report of the Senate Finance, Taxation & Claims Committee defined it as follows:

Fiscal home rule refers to the transfer of certain state taxing or fee levying powers to local entities in matters of local concerns. Interpreted in its broadest form, self-executing or mandatory constitutional fiscal home rule would authorize local governments to determine their revenue sources, set tax rates, borrow funds, and engage in other related actions without the need for legislative action.⁴

A formulation of fiscal home rule that follows the home rule powers granted to counties and municipalities pursuant to Article VIII of the Florida Constitution could be to amend the Florida Constitution to delete the state tax preemption set forth in Article VII. Municipalities and counties could be granted taxing powers not otherwise prohibited by general law.

Finally, for the purpose of discussing available revenue sources, it is important to point out that charter counties are vested with municipal powers.⁵ Additionally, the Florida Supreme Court has upheld the authority of charter counties to levy taxes which the Legislature has authorized municipalities to levy, unless precluded by general or special law.⁶ Hence, unless a statute authorizing a municipal tax expressly excludes charter counties, such counties may levy the municipal tax within the county's taxing jurisdiction.

⁴ *Fiscal Home Rule in Florida: An Examination of Constitutional and Statutory Revenue-Sharing Authority*, Senate Finance, Taxation & Claims Committee Staff, October 1991, p.13.

⁵ Article VII, section 9(b), *Florida Constitution*, and Article VIII, section 1(g), *Florida Constitution*.

⁶ *Volusia County v. Dickinson*, 269 So.2d 9 (Fla. 1972); see also, *McLeod v. Orange County*, 645 So.2d 411 (Fla. 1994).

SPECIAL ASSESSMENTS

Home Rule Authority; also Chapters 125, 170, and Section 403.0893, *Florida Statutes*

Brief Overview

Special assessments are a form of revenue levied by counties, municipalities, and special districts for a variety of public purposes.¹ A special assessment has been defined as a levy "imposed on property owners within a limited area to help pay the cost of a local improvement which especially benefits property within that area."² It has also been defined as a levy "imposed on properties specially benefited by an improvement to defray some or all of the cost of the improvement."³

Currently, a clear definition of special assessments or one of general application does not appear in Florida statutory law.⁴ An understanding of special assessments must be based on general descriptions of local sources of financing and revenues, the laws or legal powers that authorize their levy in this state, and the interpretations that have been articulated in Florida case law.

The courts have defined the differences between a special assessment as opposed to a tax and user fees or service charges. Two requirements have been articulated by the courts for the imposition of a special assessment. First, the property assessed must derive a special benefit from the service provided. Second, the assessment must be fairly and reasonable apportioned among property that receives a special benefit.

According to one source, special assessments are distinguished from taxes as follows:

A "special assessment" is like a tax in that it is an enforced contribution from the property owner, it may possess other points of similarity to a tax, but it is inherently different and governed by entirely different principles. It is imposed

¹ This discussion of special assessments has been adapted from a Florida Advisory Council on Intergovernmental Relations (ACIR) Report-in-Brief, *Special Assessments: Current Status In Law and Application* (1992), and an article written by Henry Kenza van Assenderp and Andrew Ignatus Solis, "Dispelling the Myths: Florida's Non-Ad Valorem Special Assessments Law," *Florida State University Law Review* (Volume 20, November 4, 1993).

² Martinez, John. 1989. "Special Assessments," in C. Dallas Sands and Michael Libonati, eds., *Local Government Law*, Volume 4, Chapter 24, Callaghan and Company: Wilmette, Illinois, p. 24-2.

³ *id.*, at 24-4.

⁴ A definition of non-ad valorem assessments appears in s. 197.3632(1)(d), F.S., as "only those assessments which are not based upon millage and which can become a lien against a homestead as permitted in s. 4, Art. X of the State Constitution." Section 718.103(21), *Florida Statutes*, in the "Condominium Act," defines a special assessment as "any assessment levied against unit owners other than the assessment required by a budget adopted annually."

upon the theory that the portion of the community which is required to bear it receives some special or peculiar benefit in the enhancement of value of the property against which it is imposed as a result of the improvement made with the proceeds of the special assessment. It is limited to the property benefitted, is not governed by uniformity, and may be determined legislatively or judicially...⁵

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

Another distinction that is often blurred is the purpose for which a special assessment may be levied. Current impositions of special assessments generally avoid covering the cost of operating expenses of a service or facility. However, it is important to note that special assessments are applied for the purpose of funding public systems, facilities, services, and improvements.

1998 General Law Amendments

Chapter 98-52, *Laws of Florida*, (HB 1555)

amends s. 170.07, F.S., regarding the publication of the preliminary assessment. Section 1 requires 30 days written notice, rather than 10 days notice, as to the time and place for a public hearing to discuss the imposition of a special assessment upon property. This change is effective as of January 1, 1999.

Chapter 98-167, *Laws of Florida*, (SB 2222)

amends s. 170.201, F.S., regarding special assessments. Section 5 authorizes a municipality to exempt a governmentally financed, insured, or subsidized housing facility that is used primarily for persons who are elderly or disabled from any special assessment levied by the municipality to fund emergency medical services, if the municipality so desires. This change is effective as of October 1, 1998.

Eligibility Requirements

The levy of special assessments stems primarily from county and municipal home rule authority granted in the Florida Constitution.⁶ In addition, statutes authorize explicitly the levy of special assessments; for counties, Chapter 125, *Florida Statutes*, and for municipalities, Chapter 170,

⁵ *Klemm v. Davenport*, supra note 141, at 129 So. 907. See generally, 29A Fla. Jur. *Special Assessments* (1967).

⁶ Article VIII, sections 1 & 2, *Florida Constitution*.

Florida Statutes. Special districts must derive their authority to levy special assessments through general law or special acts.⁷

County governments are authorized by s. 125.01(1)(q), F.S., to establish municipal service taxing or benefit units for any part or all of the unincorporated area of the county for the purpose of providing a number of municipal-type services. Such services can be funded, in whole or in part, from special assessments. The boundaries of the taxing or benefit unit may include all or part of the boundaries of a municipality subject to the consent by ordinance of the governing body of the affected municipality. Additionally, s. 125.01(1)(r), F.S., grants to counties the home rule power to levy special assessments for county purposes. Also, s. 125.01(5), F.S., grants counties the power to create special districts to include both the incorporated and unincorporated areas, subject to the approval of the governing bodies of the affected municipalities. Such districts are authorized to provide municipal services and facilities from funds derived from service charges, special assessments, or taxes within the district only.

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

Administrative Procedures

Two methods are generally enlisted for the collection and enforcement of existing and new special assessments. The first method is termed the “uniform method” and is authorized pursuant to ss. 197-3632 - 197.3635, F.S. This method applies to non-ad valorem assessments which are not based on millage and which can become a lien against a homestead as permitted in s. 4, Art. X, of the State Constitution.

The second method that is commonly used is articulated in Chapter 170, *Florida Statutes*. This chapter governs the municipal administration of special assessments levied for the purpose of making local improvements.

Commissions paid to county property appraisers and tax collectors for services rendered in the collection and remittance of special assessments are authorized in Chapter 192, *Florida Statutes*.

⁷ Specific statutory authority for special districts to levy special assessments encompasses several types of districts, including community development districts, mosquito control districts, neighborhood improvement districts, water control districts, and water and sewer districts.

Distribution of Proceeds

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

Authorized Uses

The proceeds collected by county governments, via the municipal service taxing or benefit units, must be used for those facilities and services outlined in s. 125.01(1)(q), F.S. The proceeds collected by municipalities must be used for those improvements outlined in s. 170.01, F.S.

Summaries of Select Court Rulings

In *Boca Raton v. State*, the Florida Supreme Court recognized a municipality's broad home rule power to impose a special assessment except where expressly prohibited by law.⁸ The court reiterated the distinction between a special assessment and a tax. While there is no specific requirement that taxes provide any specific benefit to the property in question, a special assessment "must confer a special benefit upon the land burdened by the assessment."⁹ In addition, the court indicated that if "reasonable persons may differ as to whether the land assessed was benefited by the local improvement..." the findings of the local government must be sustained in order to determine whether the benefits to the property are in proportion to the amount of the assessment.¹⁰

Several appellate court cases have reviewed the invalidation of special assessments at the trial court level. In *Madison v. Foxx*, the First District Court of Appeals invalidated several Madison County ordinances which levied special assessments for a number of services provided by the county including garbage collection and disposal, landfill closure, ambulance service, and fire protection.¹¹ Some assessments were levied only on residents of the incorporated area of the county and others were imposed on both municipal residents and unincorporated county residents.

The Court struck the ordinances for failing to comply with the requirements of section 125.01(q), F.S., but declined to address the issue of whether the ordinances levied a tax for the general benefit of the county rather than a special assessment. After remanding the case to the trial court,

⁸ *City of Boca Raton v. State*, 595 So.2d 25 (Fla. 1992) at 28.

⁹ *id.*, at 29 discussing *City of Naples v. Moon*, 269 So.2d 355 (Fla. 1972).

¹⁰ *id.*, at 30.

¹¹ *Madison v. Foxx*, 636 So.2d 39 (Fla. 1st DCA 1994).

the appeals court reviewed the trial court's determination that Madison County must refund the revenues generated by the assessment to taxpayers for the years 1991, 1992 and 1993 but not 1989 and 1990. The appeals court affirmed the trial court's refund determination but struck the trial court's award of prejudgment interest.

In *Sarasota County v. Sarasota Church of Christ, Inc.*, the Florida Supreme Court held that a special assessment levied against a church for stormwater treatment services was a special assessment as opposed to a tax from which a church would be exempt.¹² Both the trial court and the district court had invalidated the special assessment on the basis that the stormwater services served the community as a whole and therefore should be funded through a tax rather than a special assessment.

In reversing, the Florida Supreme Court held that the method of assessment employed by Sarasota County which distinguished between developed and undeveloped real property was proper because: 1) developed property receives the special benefit of the tax as developed property causes contaminated stormwater runoff, and 2) the method of apportionment used by the county is proper because it requires developed properties who contribute to contaminated stormwater runoff to pay for treatment. Accordingly, even though the special assessment was levied on developed property throughout the county, including churches, the requisite showing of special benefit was satisfied.

This ruling upholds the authority of a local government to levy special assessments for stormwater treatment services. Local governments are also authorized pursuant to s. 403.0893, F.S., to levy "stormwater utility fees." These fees are assessed and collected in the same fashion as special assessments. All property owners within a stormwater management system benefit area may be assessed a per acreage fee. Any benefit area containing different land uses which receive different levels of benefits shall be assessed different per acreage fees from subarea to subarea based upon a reasonable relationship to benefits received. The fee assessed must be sufficient to fund the planning, construction, operation, and maintenance of stormwater management systems called for by a local stormwater management plan.

Relevant Attorney General Opinions

A search of the Florida Attorney General's on-line database of advisory legal opinions resulted in just over one hundred opinions addressing special assessments. Due to the number of opinions, a summary is not provided here. Interested persons may view the opinions on-line by accessing the website (<http://legal1.firn.edu>) and perform separate searches using the keywords *special assessments* and *chapter 170*.

¹² *Sarasota County v. Sarasota Church of Christ, Inc.*, 667 So.2d 180 (Fla. 1995).

The following opinions specifically relevant to the “stormwater utility fee” are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or those interpretations that have been articulated in Florida case law.

AGO 90-47

Are stormwater utility fees imposed by the City of Orlando pursuant to s. 403.0893, F.S., special assessment or service charges for purposes of s. 197.363, F.S.? Do such utility fees qualify as non-ad valorem assessments as defined in s. 197.3632, F.S.? Is the real property of the State of Florida immune or exempt from the imposition of such utility fees? May the non-ad valorem levy, collection, and enforcement method provided for in Chapter 197, Florida Statutes, be used when a county or municipality elects to create a stormwater utility under s. 403.0893(1), F.S., as opposed to stormwater management benefit areas under s. 403.0893(3), F.S.? According to this opinion dated June 20, 1990, the stormwater utility fees imposed by the City of Orlando appear to be special assessments rather than user charges, and as such, the fees would appear to qualify as non-ad valorem assessments. As such utility fees appear to be special assessments, the real property of the state is not subject to such fees absent a specific statute imposing such liability upon the state. In light of the language of s. 403.0893(3), F.S., the use of the non-ad valorem levy, collection, and enforcement method is authorized when a county or municipality elects to create a stormwater utility pursuant to s. 403.0893(1), F.S.

AGO 91-27

May a municipality pursuant to s. 403.0892, F.S., impose a stormwater utility service user’s fee on a district school board based upon estimated use? A municipality is authorized to charge stormwater utility user fees pursuant to s. 403.0893(1), F.S., which, if not imposed as an impact or service availability fee contemplated by s. 235.26(1), F.S. (1990 Supp.), may be imposed upon a school district, according to this opinion dated April 25, 1991.

AGO 97-70

Can the charges imposed by the City of Gainesville’s Stormwater Management Utility Program pursuant to s. 403.0893, F.S., be lawfully levied against property of the State of Florida, Department of Transportation? According to this opinion dated October 2, 1997, the charges imposed by the City represent a service charge imposed for stormwater utility services and may lawfully be levied against property of the State of Florida, Department of Transportation.

Revenues Reported for the 1997 Calendar Year

Table 1 lists the non-ad valorem assessment revenues by county, based on information obtained from the recapitulation of taxes as extended on the 1997 tax rolls. This information is submitted annually by county property appraisers to the Property Tax Administration Program of the Department of Revenue. The non-ad valorem assessments totaled approximately \$322 million.

Revenues Reported for the 1995-96 Fiscal Year

Table 2 lists the special assessment revenues reported by Florida's counties and municipalities during the 1995-96 fiscal year. Counties and municipalities reported revenues totaling approximately \$263 million and \$32 million, respectively. Additionally, special districts reported special assessment revenues totaling approximately \$136 million.

The reader should note that this information is representative of those local governments that submitted their annual financial reports to the Department of Banking and Finance by the established statutory deadline. The 1995-96 fiscal year information represents the most current data available from the Department.

Estimated Proceeds for the 1998-99 Fiscal Year

No revenue estimates for individual local governments are available.

1997 NON-AD VALOREM ASSESSMENTS: BY COUNTY

Compiled by the Legislative Committee on Intergovernmental Relations, August 1998

[illegible]

TABLE 1
1997 NON-AD VALOREM ASSESSMENTS: BY COUNTY
 Compiled by the Legislative Committee on Intergovernmental Relations, August 1998

#	County	COUNTY COMMISSION LEVY (COUNTY-WIDE)			COUNTY COMMISSION LEVY (LESS THAN COUNTY-WIDE)			INDEPENDENT SPECIAL DISTRICT LEVY (LESS THAN COUNTY-WIDE)			COUNTY COMMISSION LEVY FOR DEPENDENT SPECIAL DISTRICT (LESS THAN COUNTY-WIDE)			MUNICIPAL SERVICE TAXING / BENEFIT UNITS (LESS THAN COUNTY-WIDE)		
		# of Levies	Total Assessments		# of Levies	Total Assessments		# of Levies	Total Assessments		# of Levies	Total Assessments		# of Levies	Total Assessments	
41	MANATEE															
42	MARION															
43	MARTIN															
44	MONROE															
45	NASSAU															
46	OKALOOSA															
47	OKEECHOBEE															
48	ORANGE															
49	OSCEOLA															
50	PALM BEACH															
51	PASCO															
52	PINELLAS															
53	POLK															
54	PUTNAM															
55	ST. JOHNS															
56	ST. LUCIE															
57	SANTA ROSA															
58	SARASOTA															
59	SEMINOLE															
60	SUMTER															
61	SUWANNEE															
62	TAYLOR															
63	UNION															
64	VOLUSIA															
65	WAKULLA															
66	WALTON															
67	WASHINGTON															
FLORIDA TOTAL		2	\$	22,039,735	6	\$	128,588,208	171	\$	41,260,461	63	\$	21,123,979	79	\$	51,882,443

Note:
 The number of non ad-valorem assessment levies and total revenue were obtained from the recapitulation of taxes as extended on the 1997 tax rolls (specifically, Forms DR-403 CC and DR-403 BM) on file with the Property Tax Administration Program of the Florida Department of Revenue as submitted by county property appraisers.

Compiled by the Legislative Committee on Intergovernmental Relations (August 1998) based on data obtained from the Florida Department of Revenue.

Compiled by the Legislative Committee on Intergovernmental Relations, August 1998

[illegible]

TABLE 1 CONTINUED
1997 NON-AD VALOREM ASSESSMENTS: BY COUNTY
 Compiled by the Legislative Committee on Intergovernmental Relations, August 1998

#	County	MUNICIPAL LEVY (MUNICIPAL-WIDE)			MUNICIPAL LEVY FOR DEPENDENT SPECIAL DISTRICT (MUNICIPAL-WIDE)			MUNICIPAL LEVY FOR DEPENDENT SPECIAL DISTRICT (LESS THAN MUNICIPAL-WIDE)			Total		
		# of Levies	Assessments	Total	# of Levies	Assessments	Total	# of Levies	Assessments	Total	Non-Ad Valorem Assessments	Total	
41	MANATEE										12,141,655		
42	MARION										15,707,714		
43	MARTIN												
44	MONROE										719,033		
45	NASSAU										-		
46	OKALOOSA										-		
47	OKEECHOBEE										835,562		
48	ORANGE	5	10,659,520		1		191,519				330,635		
49	OSCEOLA										42,547,259		
50	PALM BEACH										-		
51	PASCO										-		
52	PINELLAS										-		
53	POLK										2,483,041		
54	PUTNAM										46,987		
55	ST. JOHNS										-		
56	ST. LUCIE				3		13,157,312		1	116,789	517,224		
57	SANTA ROSA										15,830,738		
58	SARASOTA										123,661		
59	SEMINOLE										-		
60	SUMTER										-		
61	SUWANNEE										496,084		
62	TAYLOR										-		
63	UNION										-		
64	VOLUSIA										-		
65	WAKULLA										-		
66	WALTON										91,399		
67	WASHINGTON										-		
FLORIDA TOTAL		7	\$ 10,936,713		2	\$ 10,427,092		16	\$ 35,754,687		2	\$ 143,161	\$ 322,156,477

Note:
 The number of non ad-valorem assessment levies and total revenue were obtained from the recapitulation of taxes as extended on the 1997 tax rolls (specifically, Forms DR-403 CC and DR-403 BM) on file with the Property Tax Administration Program of the Florida Department of Revenue as submitted by county property appraisers.

Compiled by the Legislative Committee on Intergovernmental Relations (August 1998) based on data obtained from the Florida Department of Revenue.

Table 2

Reported County and Municipal Special Assessment Revenues
Governmental and Enterprise Funds
Fiscal Year 1995-96

	Reported Revenues		Reported Revenues
	-----		-----
ALACHUA	\$ 3,233,460	BREVARD (CONT.)	
Alachua	-	Indialantic	10,568
Archer	-	Indian Harbour Beach	-
Gainesville	-	Malabar	-
Hawthorne	2,523	Melbourne	10,509
High Springs	-	Melbourne Beach	-
LaCrosse	-	Melbourne Village	-
Micanopy	-	Palm Bay	-
Newberry	-	Palm Shores	-
Waldo	-	Rockledge	1,810
	-----	Satellite Beach	-
	3,235,983	Titusville	34,669
		West Melbourne	-
	-----		-----
BAKER	367,569		7,758,617
Glen Saint Mary	-		
Macclenny	73		
	-----	BROWARD	13,635,000
	367,642	Coconut Creek	-
		Cooper City	-
BAY	78,693	Coral Springs	82,862
Callaway	-	Dania	104,351
Cedar Grove	-	Davie	-
Lynn Haven	-	Deerfield Beach	26,067
Mexico Beach	88,890	Ft. Lauderdale	1,165,947
Panama City	-	Hallandale	42,816
Panama City Beach	-	Hillsboro Beach	-
Parker	-	Hollywood	68,775
Springfield	-	Lauderdale-by-the-Sea	-
	-----	Lauderdale Lakes	-
	167,583	Lauderhill	-
		Lazy Lake	-
BRADFORD	-	Lighthouse Point	-
Brooker	-	Margate	-
Hampton	-	Miramar	336,719
Lawtey	-	North Lauderdale	-
Starke	-	Oakland Park	13,875
	-----	Parkland	8,056
	-	Pembroke Park	-
		Pembroke Pines	7,418,010
BREVARD	7,701,061	Plantation	280,572
Cape Canaveral	-	Pompano Beach	123,015
Cocoa	-	Sea Ranch Lakes	-
Cocoa Beach	-	Sunrise	2,316,957

Table 2

Reported County and Municipal Special Assessment Revenues
Governmental and Enterprise Funds
Fiscal Year 1995-96

	Reported Revenues -----		Reported Revenues -----
BROWARD (CONT.)		COLUMBIA	3,723,684
Tamarac	-	Fort White	-
Weston	-	Lake City	-
Wilton Manors	-		-----
	-----		3,723,684
	25,623,022		
CALHOUN	-	DADE	44,315,208
Altha	-	Adventura	-
Blountstown	-	Bal Harbour	110,684
	-----	Bay Harbor Islands	-
	-	Biscayne Park	-
		Coral Gables	181,508
		El Portal	-
CHARLOTTE	9,293,631	Florida City	-
Punta Gorda	860,929	Golden Beach	203,522
	-----	Hialeah	55,995
	10,154,560	Hialeah Gardens	7,969
		Homestead	-
CITRUS	1,019,573	Indian Creek Village	-
Crystal River	-	Key Biscayne	-
Inverness	-	Medley	-
	-----	Miami	-
	1,019,573	Miami Beach	1,381,214
		Miami Shores	-
CLAY	-	Miami Springs	-
Green Cove Springs	-	North Bay	-
Keystone Heights	-	North Miami	-
Orange Park	2,160	North Miami Beach	15,149
Penney Farms	-	Opa-locka	-
	-----	Pinecrest	-
	2,160	South Miami	-
		Sunny Isles Beach	-
COLLIER	1,358,858	Surfside	152,046
Everglades	-	Sweetwater	-
Marco Island	-	Virginia Gardens	-
Naples	292,216	West Miami	-
	-----		-----
	1,651,074		46,423,295

Table 2

Reported County and Municipal Special Assessment Revenues
Governmental and Enterprise Funds
Fiscal Year 1995-96

	Reported Revenues		Reported Revenues
	-----		-----
DE SOTO	1,616,681	GADSDEN (CONT.)	
Arcadia	-	Havana	-
	-----	Midway	-
	1,616,681	Quincy	15,765

DIXIE	684,968		15,765
Cross City	-		
Horseshoe Beach	-	GILCHRIST	683,601
	-----	Bell	-
	684,968	Fanning Springs	-
		Trenton	-

DUVAL			683,601
Atlantic Beach	1,673		
Baldwin	-	GLADES	335,942
Jacksonville Beach	-	Moore Haven	-
Neptune Beach	21,844		-----
Jacksonville (Duval)	-		335,942

	23,517	GULF	42,141
ESCAMBIA	5,224,303	Port St. Joe	-
Century	-	Wewahitchka	-
Pensacola	73,822		-----
	-----		42,141
	5,298,125		
FLAGLER	412,321	HAMILTON	-
Beverly Beach	-	Jasper	-
Bunnell	-	Jennings	-
Flagler Beach	-	White Springs	-
	-----		-----
	412,321		-
		HARDEE	983,918
FRANKLIN	124,543	Bowling Green	-
Apalachicola	-	Wauchula	-
Carrabelle	-	Zolfo Springs	-
	-----		-----
	124,543		983,918
GADSDEN	-		
Chattahoochee	-		
Greensboro	-		
Gretna	-		

Table 2

Reported County and Municipal Special Assessment Revenues
Governmental and Enterprise Funds
Fiscal Year 1995-96

	Reported Revenues		Reported Revenues
	-----		-----
HENDRY	-	JACKSON	20,742
Clewiston	-	Alford	-
La Belle	233,901	Bascom	-
	-----	Campbellton	-
	233,901	Cottondale	-
		Graceville	-
HERNANDO	5,863,167	Grand Ridge	-
Brooksville	-	Greenwood	-
Weeki Wachee	-	Jacob City	-
	-----	Malone	-
	5,863,167	Marianna	-
		Sneads	-

HIGHLANDS	4,445,118		20,742
Avon Park	-		
Lake Placid	-	JEFFERSON	799,547
Sebring	-	Monticello	-
	-----		-----
	4,445,118		799,547
HILLSBOROUGH	9,227,813	LAFAYETTE	347,641
Plant City	-	Mayo	-
Tampa	-		-----
Temple Terrace	-		347,641

	9,227,813	LAKE	4,218,679
		Astatula	-
HOLMES	-	Clermont	-
Bonifay	-	Eustis	-
Esto	-	Fruitland Park	-
Noma	-	Groveland	-
Ponce de Leon	-	Howey-in-the-Hills	-
Westville	-	Lady Lake	43,370
	-----	Leesburg	-
	-	Mascotte	-
		Minneola	-
INDIAN RIVER	6,406,323	Montverde	20,239
Fellsmere	-	Mount Dora	-
Indian River Shores	-	Tavares	144,877
Orchid	219	Umatilla	-
Sebastian	174,060		-----
Vero Beach	8,619		4,427,165

	6,589,221		

Table 2

Reported County and Municipal Special Assessment Revenues
Governmental and Enterprise Funds
Fiscal Year 1995-96

	Reported Revenues -----		Reported Revenues -----
LEE	6,800,136	MANATEE (CONT.)	
Cape Coral	157,155	Palmetto	9,939
Fort Myers	2,219,038		-----
Fort Myers Beach	-		424,264
Sanibel	30,871		
	-----	MARION	16,050,959
	9,207,200	Bellevue	-
		Dunnellon	2,735
LEON	59,843	McIntosh	-
Tallahassee	-	Ocala	10,752
	-----	Reddick	-
	59,843		-----
			16,064,446
LEVY	1,743,595		
Bronson	-	MARTIN	2,289,520
Cedar Key	-	Jupiter Island	-
Chiefland	-	Ocean Breeze Park	-
Inglis	-	Sewalls Point	-
Otter Creek	-	Stuart	-
Williston	-		-----
Yankeetown	-		2,289,520

	1,743,595	MONROE	1,222,986
		Islamorada	-
LIBERTY	-	Key Colony Beach	-
Bristol	-	Key West	-
	-----	Layton	-
	-		-----
			1,222,986
MADISON	-		
Greenville	-	NASSAU	2,108,970
Lee	-	Callahan	-
Madison	-	Fernandina Beach	2,395
	-----	Hilliard	-
	-		-----
			2,111,365
MANATEE	370,854		
Anna Maria	-	OKALOOSA	265,168
Bradenton	43,471	Cinco Bayou	-
Bradenton Beach	-	Crestview	-
Holmes Beach	-	Destin	7,232
Longboat Key	-	Ft. Walton Beach	-
		Laurel Hill	-

Table 2

Reported County and Municipal Special Assessment Revenues
Governmental and Enterprise Funds
Fiscal Year 1995-96

	Reported Revenues -----		Reported Revenues -----
OKALOOSA (CONT.)		PALM BEACH (CONT.)	
Mary Esther	-	Golf	-
Niceville	-	Golfview	-
Shalimar	-	Greenacres City	54,091
Valparaiso	18,171	Gulf Stream	-
	-----	Haverhill	8,500
	290,571	Highland Beach	-
		Hypoluxo	-
OKEECHOBEE	-	Juno Beach	147
Okeechobee	-	Jupiter	71,812
	-----	Jupiter Inlet Colony	-
	-	Lake Clarke Shores	-
		Lake Park	-
ORANGE	6,888,582	Lake Worth	-
Apopka	15,654	Lantana	117
Belle Isle	-	Manalapan	-
Eatonville	-	Mangonia Park	-
Edgewood	-	North Palm Beach	-
Maitland	4,542	Ocean Ridge	-
Oakland	-	Pahokee	-
Ocoee	585,987	Palm Beach	4,147
Orlando	-	Palm Beach Gardens	-
Windermere	-	Palm Beach Shores	8,898
Winter Garden	-	Palm Springs	-
Winter Park	-	Riviera Beach	-
	-----	Royal Palm Beach	-
	7,494,765	South Bay	-
		South Palm Beach	-
OSCEOLA	7,593,839	Tequesta	-
Kissimmee	103,000	Wellington	6,022,920
St. Cloud	-	West Palm Beach	146,603
	-----		-----
	7,696,839		10,385,305
PALM BEACH	3,409,579	PASCO	14,132,453
Atlantis	40,750	Dade City	-
Belle Glade	-	New Port Richey	16,604
Boca Raton	617,741	Port Richey	-
Boynton Beach	-	Saint Leo	-
Briny Breeze	-	San Antonio	-
Cloud Lake	-	Zephyrhills	176,788
Delray Beach	-		-----
Glen Ridge	-		14,325,845

Table 2

Reported County and Municipal Special Assessment Revenues
Governmental and Enterprise Funds
Fiscal Year 1995-96

	Reported Revenues		Reported Revenues
	-----		-----
PINELLAS	1,631,025	POLK (CONT.)	
Belleair	23,208	Mulberry	-
Belleair Beach	-	Polk City	-
Belleair Bluffs	-	Winter Haven	-
Belleair Shore	-		-----
Clearwater	833,694		14,723,520
Dunedin	-		
Gulfport	8,045	PUTNAM	4,442,968
Indian Rocks Beach	3,201	Crescent City	-
Indian Shores	-	Interlachen	-
Kenneth City	-	Palatka	-
Largo	100,352	Pomona Park	-
Madeira Beach	12,538	Welaka	-
North Redington Beach	-		-----
Oldsmar	8,887		4,442,968
Pinellas Park	4,930		
Redington Beach	-	ST. JOHNS	5,830,388
Redington Shores	-	Hastings	-
Safety Harbor	27,071	St. Augustine	-
St. Petersburg	1,225,151	St. Augustine Beach	-
St. Petersburg Beach	13,704		-----
Seminole	-		5,830,388
South Pasadena	-		
Tarpon Springs	4,551	ST. LUCIE	195,395
Treasure Island	849	Fort Pierce	142,452
	-----	Port St. Lucie	454,657
	3,897,206	St. Lucie Village	-

POLK	14,721,655		792,504
Auburndale	-		
Bartow	-	SANTA ROSA	681,344
Davenport	-	Gulf Breeze	55,301
Dundee	-	Jay	-
Eagle Lake	-	Milton	-
Fort Meade	-		-----
Frostproof	1,865		736,645
Haines City	-		
Highland Park	-		
Hillcrest Heights	-		
Lake Alfred	-		
Lake Hamilton	-		
Lake Wales	-		
Lakeland	-		

Table 2

Reported County and Municipal Special Assessment Revenues
Governmental and Enterprise Funds
Fiscal Year 1995-96

	Reported Revenues -----		Reported Revenues -----
SARASOTA	42,373,037	UNION	340,632
North Port	-	Lake Butler	6,425
Sarasota	50,000	Raiford	-
Venice	14,021	Worthington Springs	-
	-----		-----
	42,437,058		347,057
SEMINOLE	1,085,266	VOLUSIA	393,995
Altamonte Springs	83,083	Daytona Beach	-
Casselberry	66,035	Daytona Beach Shores	-
Lake Mary	17,404	Debary	-
Longwood	343,516	DeLand	-
Oviedo	204,967	Deltona	-
Sanford	-	Edgewater	298,499
Winter Springs	305	Holly Hill	-
	-----	Lake Helen	-
	1,800,576	New Smyrna Beach	-
		Oak Hill	-
SUMTER	391,122	Orange City	-
Bushnell	-	Ormond Beach	46,000
Center Hill	-	Pierson	-
Coleman	-	Ponce Inlet	-
Webster	-	Port Orange	1,132,810
Wildwood	37,598	South Daytona	-
	-----		-----
	428,720		1,871,304
SUWANNEE	-	WAKULLA	585,276
Branford	-	St. Marks	-
Live Oak	-	Sopchoppy	-
	-----		-----
	-		585,276
TAYLOR	600,919	WALTON	140,780
Perry	-	DeFuniak Springs	-
	-----	Freeport	-
	600,919	Paxton	-

			140,780

Table 2

Reported County and Municipal Special Assessment Revenues
Governmental and Enterprise Funds
Fiscal Year 1995-96

	Reported Revenues	Reported Revenues
	-----	-----
WASHINGTON	-	
Caryville	-	
ChIPLEY	-	
Ebro	-	
Vernon	-	
Wausau	-	

	-	
	=====	
Grand Total	\$ 294,254,405	
County Total	\$ 262,514,471	
Municipal Total	\$ 31,739,934	

Compiled by the Legislative Committee on Intergovernmental Relations (7/98) using fiscal data submitted by counties and municipalities to the Department of Banking and Finance.

IMPACT FEES ¹

Home Rule Authority

Brief Overview

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

Impact fees may be levied by a county or municipality pursuant to its home rule authority to fund infrastructure needs that are the result of new development. Special districts must derive their authority to levy special assessments through general law or special acts. Impact fees have successfully been levied to fund the expansion of water and sewer facilities, the construction of road improvements, the construction of school facilities, and park expansion.

In order to withstand legal challenge, an impact fee levied by a local government must meet what is referred to as the “dual rational nexus test.” First, there must be a reasonable connection between the need for additional capital facilities and the growth in population generated by the new development. Second, the government must show a reasonable connection between the expenditures of the funds collected and the benefits accruing to the new development. In order to met the second prong of the test, the ordinance authorizing the fee “must specifically earmark the funds collected for use in acquiring capital facilities to benefit the new residents.”²

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

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

¹ This discussion of impact fees has been adapted, in part, from informational materials entitled *Local Government Major Revenue Sources* (June 1996), prepared by the law firm of Nabors, Giblin & Nickerson, P.A., and presented at the 1996 annual conference of the Florida Association of Counties.

² *Hollywood, Inc. v. Broward County*, 431 So.2d 606, 611-12 (Fla. 4th DCA), *review denied*, 440 So.2d 352 (Fla. 1983).

³ For a discussion of the legal requirements for the imposition of impact fees, see *St. Johns County v. Northeast Florida Builders' Association*, 583 So.2d 635 (Fla. 1991).

In general, an impact fee is a direct payment from a developer or builder to the local government rather than an individual payment from each household or resident. The capital outlay benefit to the development may be for a facility that is not geographically located within the benefited development, such as a sewage treatment plant on a proportionate share basis.

Eligibility Requirements

The levy of impact fees stems primarily from county and municipal home rule authority granted in the Florida Constitution.⁴ Special districts must derive their authority to levy special assessments through general law or special acts.

Administrative Procedures

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

Distribution of Proceeds

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

Authorized Uses

Interpretations on the authorized use of impact fees have been articulated in Florida case law. Generally, the courts have held that the collected monies are limited in use to meeting the costs of capital expansion resulting from new residents.

Summaries of Select Court Rulings

The concept behind impact fees is stated in the case of *Contractors and Builders Association of Pinellas County v. City of Dunedin*, as follows:

“The cost of new facilities should be borne by new users to the extent new use requires new facilities, but only to that extent.”⁵

⁴ Article VIII, sections 1 & 2, *Florida Constitution*.

⁵ *Contractors and Builders Association of Pinellas County v. City of Dunedin*, 329 So.2d 314 (Fla. 1976).

Demonstrating the reasonable connection between the impact fee levied and the benefits accruing to the new development can be difficult for certain capital facilities such as schools. For example, in the case of *St. Johns County v. Northeast Florida Builders' Association*, the Florida Supreme Court upheld the concept of imposing impact fees by St. Johns County for the financing of school facilities.⁶ However, the Court required that the fee be imposed countywide to ensure that the second prong of the rational nexus test -- a reasonable connection between the expenditures of funds and the benefits accruing to the new development -- was met. In order to implement the ordinance countywide, St. Johns County had to negotiate interlocal agreements with all of the municipalities within the county.

Relevant Attorney General Opinions

The following opinions relevant to this fee are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or those interpretations that have been articulated in Florida case law.

AGO 84-11

Does the 1981 legislative amendment of s. 235.26(1), F.S., exempt district school boards from liability for the payment of impact fees for municipal water and sewer facilities? According to this opinion dated January 26, 1984, all educational facilities constructed by district school boards are exempt from all state, county, district or municipal impact fees or service availability fees pursuant to s. 235.26(1), F.S., as amended by Chapter 81-223, *Laws of Florida*.

Currently, s. 235.26(1), F.S., provides that all public educational and ancillary plant construction must conform to the State Uniform Building Code for Public Educational Facilities Construction and are exempt from all other state, county, district, municipal, or local building codes, interpretations, building permits, ordinances, road closures, and impact fees or service availability fees.

AGO 85-101

Can a municipality collect monies to ensure that a source of revenue is available for maintenance and operation of bridges that are within the jurisdiction but are privately owned? If yes or if the municipality accepts responsibility for the maintenance and operation of the bridge, can the municipality impose and collect impact fees for such purposes? According to this opinion dated December 16, 1985, the bridge operation and maintenance

⁶ *St. Johns County v. Northeast Florida Builders' Association*, 583 So.2d 635 (Fla. 1991).

responsibilities are those of the private owner, unless and until the municipality either acquires the bridge or accepts responsibility for it. In addition, a municipality is not authorized to impose impact fees for maintenance and operation of an existing bridge, since such fees have been approved only for capital improvements, not maintenance or operation.

AGO 89-34

May the Golden Gate Fire Control and Rescue District use impact fees, authorized pursuant to Chapter 88-512, *Laws of Florida*, to purchase new equipment or replace existing equipment which will be used to serve new as well as existing buildings in the district? May the county collect impact fees for the district, deduct administrative costs from the collected fees, and retain any interest received from the retention of the fees? Must equipment purchased with the impact fees have a minimum life expectancy? May the district use the impact fees to lease/purchase equipment? The language of Chapter 88-512, *Laws of Florida*, does not authorize the expenditure of fee proceeds to purchase or otherwise procure any portion of new facilities and equipment which would be used for existing construction. Additionally, the statutory language does not include any provision for such fees to be collected by the county on behalf of the district. The expenditure of impact fees is limited to buildings and capital equipment which by definition have a long-term life expectancy. Finally, the district could enter into a lease/purchase for new facilities and capital equipment, subject to the restriction of keeping impact fee funds separate from other district revenues. As statutory entities, special districts such as the Golden Gate Fire Control and Rescue District possess no inherent power to act beyond those powers which their enabling legislation expressly or by necessary implication bestows upon them, according to this opinion dated June 1, 1989.

AGO 89-68

Is the imposition of impact fees a levy of taxes so that a referendum on the imposition of such fees could not be conducted by mail ballot election pursuant to s. 101.6102, F.S., as amended by section 1, Chapter 89-52, and section 27, Chapter 89-338, *Laws of Florida*? According to this opinion dated October 6, 1989, the imposition of impact fees is not a levy of taxes. Therefore, a referendum on the imposition of impact fees may be conducted by mail ballot election pursuant to s. 101.6102, F.S., as amended.

The current language of s. 101.6102, F.S., no longer prohibits the use of mail ballots for any referendum to approve the levy of taxes or the issuance of bonds.

AGO 90-16

May a municipality allow water and sewer customers to pay their impact fees in several payments over time provided that proper interest is added, without violating s. 10, Art. VII,

State Const.? A municipality pursuant to its home rule powers may adopt a plan authorizing customers to pay impact fees in installments, with interest added, without violating the constitutional provisions, according to this opinion dated February 22, 1990.

AGO 91-94

Is a municipality authorized to borrow monies from a special and segregated impact fee “construction account” established pursuant to an ordinance adopted in conformance with the case of *Contractors and Builders of Pinellas County v. City of Dunedin, Florida, 329 So.2d 314 (Fla. 1976)*? The implication of relevant court cases is that a valid impact fee ordinance must include restrictions on the use of collected funds. The utilization of such funds for any other purpose would jeopardize the validity of the fee itself and expose the ordinance under which it is imposed to challenge. Therefore, a municipality may not borrow monies from a special and segregated impact fee “construction account” which has been established by ordinance in conformance with the requirements for such fees by Florida case law, according to this opinion dated December 12, 1991.

AGO 92-04

Is the Braden River Fire Control and Rescue District authorized to create a system of credits for impact fees collected in advance? Additionally, is the Board of Fire Commissioners of such district authorized to amend the special act of the Legislature which created the district by written ordinance, resolution, agreement, or other document passed or executed by the Board? The district has been given the specific authority to impose and collect impact fees prior to the issuance of a building permit or issuance of construction plan approval; however, no legislative direction has been provided regarding the method to be used to collect such fees. Therefore, the district has been given the implied authority to collect impact fees in the manner it determines best serves the district. Additionally, the Board possesses no authority to amend the district’s enabling legislation by ordinance, resolution, agreement, or other document, according to this opinion dated January 8, 1992.

AGO 94-39

May a county use interest that accrues on impact fee accounts to pay for affordable housing waivers and deferrals of such impact fees? According to this opinion dated April 28, 1994, the interest on an impact fee trust fund may be used to offset the cost of granting waivers and deferrals from the impact fee for low income housing, since such expenditures would be for the same purpose for which the impact fee was charged.

AGO 95-15

May a municipality charge interest on deferred payments for a municipal services impact fee?

A municipality may exercise its home rule powers to charge interest on deferred payments of a municipal services impact fee, according to this opinion dated February 23, 1995.

AGO 98-45

Must a school board pay its proportionate share of the infrastructure costs for water and sewer facilities available for its use? Must the county provide water and sewer facilities when a school board does not pay a proportionate share of the construction costs of those facilities?

According to this opinion dated July 14, 1998, s. 235.34, F.S., allows the school board to expend funds for water and sewer infrastructure; however, it does not authorize the school board to require the county to provide water or sewer facilities that must be built in order to accommodate the educational facilities without the board paying its proportionate share of the infrastructure construction costs. Additionally, the county has no authority to require the school board to use the facilities and pay a proportionate share of the construction costs absent the board's agreement.

Revenues Reported for the 1995-96 Fiscal Year

Table 1 lists the impact fee revenues, by category of fee, reported by Florida's counties during the 1995-96 fiscal year. Counties reported revenues totaling approximately \$168 million. Municipalities reported revenues totaling approximately \$44 million, as indicated in **Table 2**. Additionally, special districts reported impact fee revenues totaling approximately \$5 million.

The reader should note that this information is representative of those local governments that submitted their annual financial reports to the Department of Banking and Finance by the established statutory deadline. The 1995-96 fiscal year information represents the most current data available from the Department.

Estimated Proceeds for the 1998-99 Fiscal Year

No revenue estimates for individual local governments are available.

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TABLE 1

**COUNTY IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
GOVERNMENTAL FUNDS ONLY - NO ENTERPRISE FUNDS REPORTED
FY 1995-96**

COUNTY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORT- ATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE:
1 ALACHUA			46,883					\$46,883
2 BAKER								0
3 BAY								0
4 BRADFORD								0
5 BREVARD			1,669,605					1,669,605
6 BROWARD			1,012,000			3,658,000		4,670,000
7 CALHOUN								0
8 CHARLOTTE	87,970		4,025,656			1,565,326	600,000	6,278,952
9 CITRUS	171,218		1,463,362	242,268		289,875		2,166,723
10 CLAY								0
11 COLLIER							15,499,584	15,499,584
12 COLUMBIA								0
13 DADE								0
14 DE SOTO								0
15 DIXIE	1,401		85,150					86,551
16 DUVAL	[See entries for City of Jacksonville]							0
17 ESCAMBIA								0
18 FLAGLER			810,727					810,727
19 FRANKLIN								0
20 GADSDEN								0
21 GILCHRIST			113,600					113,600
22 GLADES								0
23 GULF								0
24 HAMILTON								0
25 HARDEE								0
26 HENDRY								0
27 HERNANDO	251,571		2,390,424			142,392	172,849	2,957,236
28 HIGHLANDS								0
29 HILLSBOROUGH	316,330	1,188,374	9,952,460			1,948,984		13,406,148
30 HOLMES								0
31 INDIAN RIVER			1,931,399					1,931,399
32 JACKSON								0
33 JEFFERSON								0
34 LAFAYETTE		7,860						7,860
35 LAKE								0
36 LEE	732,505		6,581,614			2,434,999		9,749,118
37 LEON			24,555					24,555
38 LEVY								0
39 LIBERTY								0

TABLE 1

**COUNTY IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
GOVERNMENTAL FUNDS ONLY - NO ENTERPRISE FUNDS REPORTED
FY 1995-96**

COUNTY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORT- ATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE:
40 MADISON								0
41 MANATEE	163,286		2,531,263			535,355		3,229,904
42 MARION			3,047,584					3,047,584
43 MARTIN	250,706		1,684,289			883,654	728,624	3,547,273
44 MONROE								0
45 NASSAU	68,425		716,153				51,771	836,349
46 OKALOOSA	92,795							92,795
47 OKEECHOBEE								0
48 ORANGE	2,507,016		15,668,291		8,673,835			26,849,142
49 OSCEOLA	3,600		3,711,264					3,714,864
50 PALM BEACH		21,107,053	233,489				7,168,312	28,508,854
51 PASCO	1,225		6,444,133			293,400		6,738,758
52 PINELLAS			4,014,979					4,014,979
53 POLK	690,621		499,960			6,075		1,196,656
54 PUTNAM							24,392	24,392
55 ST. JOHNS	294,461		1,671,671			364,697	409,160	2,739,989
56 ST. LUCIE							400,238	400,238
57 SANTA ROSA								0
58 SARASOTA	350,003		5,507,826			1,157,123		7,014,952
59 SEMINOLE	395,140	7,639,309	4,747,407			124,733		12,906,589
60 SUMTER								0
61 SUWANNEE								0
62 TAYLOR								0
63 UNION								0
64 VOLUSIA	128,227		2,784,070			362,451		3,274,748
65 WAKULLA	150,913	96,485						247,398
66 WALTON	19,789							19,789
67 WASHINGTON								0
TOTALS:	\$6,677,202	\$30,039,081	\$83,369,814	\$242,268	\$8,673,835	\$13,767,064	\$25,054,930	\$167,824,194
# of Counties Reporting	20	5	27	1	1	14	9	

Compiled by the Legislative Committee on Intergovernmental Relations (7/98) using fiscal data submitted by counties to the Department of Banking and Finance.

TABLE 2

**MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96**

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORT- ATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE:
1	ALACHUA COUNTY								
2	Alachua								\$0
3	Archer								0
4	Gainesville								0
5	Hawthorne								0
6	High Springs								0
7	Lacrosse								0
8	Micanopy								0
9	Newberry								0
10	Waldo								0
11	BAKER COUNTY								
12	Glen St. Mary								0
13	Macedenny								0
14	BAY COUNTY								
15	Callaway								0
16	Cedar Grove								0
17	Lynn Haven		218,386						218,386
18	Mexico Beach								0
19	Panama City								0
20	Panama City Beach								0
21	Parker		19,600						19,600
22	Springfield								0
23	BRADFORD COUNTY								
24	Brooker								0
25	Hampton								0
26	Lawley								0
27	Starke								0
28	BREVARD COUNTY								
29	Cape Canaveral	50,915					32,421	18,991	102,327
30	Cocoa		1,477,287						1,477,287
31	Cocoa Beach								0
32	Indialantic								0
33	Indian Harbour Beach								0
34	Malabar			78,212					78,212
35	Melbourne		1,429,018	792,417			40,032		2,261,467
36	Melbourne Beach								0

TABLE 2

**MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96**

MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORT- ATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	IMPACT FEES	OTHER	TOTAL OF ALL IMPACT FEE REVENUE:
32 Melbourne Village	10,098		22,707				1,023		33,828
33 Palm Bay	61,778		779,965			83,475			925,218
34 Palm Shores									0
35 Rockledge			193,697						193,697
36 Satellite Beach									0
37 Titusville									0
38 West Melbourne			38,123			6,125			44,248
BROWARD COUNTY									
39 Coconut Creek						107,931			107,931
40 Cooper City	9,621					37,488	38,372		85,481
41 Coral Springs		1,229,096							1,229,096
42 Dania	43,883	2,181				64,445			110,509
43 Davie						268,454			268,454
44 Deerfield Beach						100,104			100,104
45 Fort Lauderdale									0
46 Hallandale									0
47 Hillsboro Beach									0
48 Hollywood									0
49 Lauderdale-by-the-Sea									0
50 Lauderdale Lakes									0
51 Lauderhill									0
52 Lazy Lake									0
53 Lighthouse Point									0
54 Margate									0
55 Miramar	359,458					393,253			752,711
56 North Lauderdale						75,000			75,000
57 Oakland Park									0
58 Parkland						28,023			28,023
59 Pembroke Park	14,000					10,754	11,782		36,536
60 Pembroke Pines									0
61 Plantation			8,192			37,824			46,016
62 Pompano Beach						104,165			104,165
63 Sea Ranch Lakes									0
64 Sunrise	117,524	75,066				74,954			267,544
65 Tamarac			46,732			26,373			73,105
66 Wilton Manors									0
CALHOUN COUNTY									
67 Altha									0

TABLE 2

**MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96**

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORT- ATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE
68	Blountstown								0
69	CHARLOTTE COUNTY								
	Punta Gorda		43,525	23,900			20,679		88,104
	CITRUS COUNTY								
70	Crystal River	4,232					38,657	928	43,817
71	Inverness		2,837						2,837
	CLAY COUNTY								
72	Green Cove Springs								0
73	Keystone Heights								0
74	Orange Park								0
75	Penney Farms		2,400						2,400
	COLLIER COUNTY								
76	Everglades								0
77	Naples	118,016		200,000			6,339	50,881	375,236
	COLUMBIA COUNTY								
78	Fort White								0
79	Lake City		254,759						254,759
	DADE COUNTY								
80	Bal Harbour								0
81	Bay Harbor Islands								0
82	Biscayne Park								0
83	Coral Gables								0
84	El Portal								0
85	Florida City							157,035	157,035
86	Golden Beach		75,972						75,972
87	Hialeah						339,150		339,150
88	Hialeah Gardens						95,040		95,040
89	Homestead								0
90	Indian Creek								0
91	Islandia								0
92	Medley								0
93	Miami						364,000		364,000
94	Miami Beach		155,975	452,525					608,500
95	Miami Shores		19,641						19,641

TABLE 2

**MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96**

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORT- ATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE
96	Miami Springs								0
97	North Bay								0
98	North Miami								0
99	North Miami Beach								0
100	Opa Locka								0
101	South Miami								0
102	Surfside								0
103	Sweetwater								0
104	Virginia Gardens								0
105	West Miami								0
106	Key Biscayne								0
107	Aventura								0
108	Pinecrest								0
109	DESDOTO COUNTY Arcadia								0
110	DIXIE COUNTY Cross City								0
111	Horseshoe Beach								0
112	DUVAL COUNTY Atlantic Beach			25,703					25,703
113	Baldwin		38,073						38,073
114	Jacksonville								0
115	Jacksonville Beach								0
116	Neptune Beach		45,121						45,121
117	ESCAMBIA COUNTY Pensacola								0
118	Century								0
119	FLAGLER COUNTY Beverly Beach								0
120	Bunnell								0
121	Flagler Beach								0
122	Marineland								0
123	FRANKLIN COUNTY Apalachicola								0

TABLE 2

**MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96**

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORT- ATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE:
124	Carrabelle								0
	GADSDEN COUNTY								
125	Chattahoochee								0
126	Greensboro								0
127	Gretna								0
128	Havana								0
129	Quincy								0
130	Midway								0
	GILCHRIST COUNTY								
131	Bell								0
132	Fanning Springs								0
133	Trenton								0
	GLADES COUNTY								
134	Moore Haven								0
	GULF COUNTY								
135	Port St. Joe								0
136	Wewahitchka								0
	HAMILTON COUNTY								
137	Jasper								0
138	Jennings								0
139	White Springs								0
	HARDEE COUNTY								
140	Bowling Green								0
141	Wauchula		12,197						12,197
142	Zolfo Springs								0
	HENDRY COUNTY								
143	Clewiston								0
144	La Belle								0
	HERNANDO COUNTY								
145	Brooksville								0
146	Weeki Wachee								0

TABLE 2

**MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96**

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORT- ATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE
147	HIGHLANDS COUNTY								
	Avon Park								0
148	Lake Placid								0
149	Sebring								0
	HILLSBOROUGH COUNTY								
150	Plant City	212,072	474,073	49,477			37,932		773,554
151	Tampa			2,270,530	5,347				2,275,877
152	Temple Terrace								0
	HOLMES COUNTY								
153	Bonifay								0
154	Esto								0
155	Ponce de Leon								0
156	Westville								0
157	Noma								0
	INDIAN RIVER COUNTY								
158	Fellsmere								0
159	Indian River Shores		21,007						21,007
160	Orchid								0
161	Sebastian								0
162	Vero Beach			365,000					365,000
	JACKSON COUNTY								
163	Alford								0
164	Bascom								0
165	Campbellton								0
166	Cottondale								0
167	Graceville						5,600		5,600
168	Grand Ridge								0
169	Greenwood								0
170	Malone								0
171	Marianna								0
172	Sneads								0
173	Jacob City								0
	JEFFERSON COUNTY								
174	Monticello								0

TABLE 2

**MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96**

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORT- ATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE
175	LAFAYETTE COUNTY Mayo								0
176	LAKE COUNTY Astatula								0
177	Clermont	35,185					63,566		98,751
178	Eustis	22,191					18,056		40,247
179	Fruitland Park								0
180	Groveland								0
181	Howey-in-the-Hills								0
182	Lady Lake								0
183	Leesburg								0
184	Mascotte								0
185	Minneola						22,550		22,550
186	Montverde								0
187	Mount Dora	18,232					31,087		49,319
188	Tavares	20,653							20,653
189	Umatilla		154,348						154,348
190	LEE COUNTY Cape Coral	90,769		776,677			410,970		1,278,416
191	Fort Myers	318,143							318,143
192	Sanibel			42,323			25,066		67,389
193	Fort Myers Beach								0
194	LEON COUNTY Tallahassee			32,000					32,000
195	LEVY COUNTY Bronson								0
196	Cedar Key								0
197	Chiefland								0
198	Inglis								0
199	Otter Creek								0
200	Williston	2,239							2,239
201	Yankeetown								0
202	LIBERTY COUNTY Bristol								0

TABLE 2

**MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96**

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORT- ATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE:
203	MADISON COUNTY								
	Greenville								0
204	Lee								0
205	Madison								0
206	MANATEE COUNTY								0
	Anna Maria								
207	Bradenton		157,893						157,893
208	Bradenton Beach								0
209	Holmes Beach								0
210	Longboat Key								0
211	Palmetto		78,980						78,980
212	MARION COUNTY								0
	Bellevue								0
213	Dunnellon								0
214	McIntosh								0
215	Ocala		143,378						143,378
216	Reddick								0
217	MARTIN COUNTY								
	Jupiter Island		699					120	819
218	Ocean Breeze Park								0
219	Sewall's Point								0
220	Stuart	23,905					6,707		30,612
221	MONROE COUNTY								0
	Key Colony								
222	Key West		281,774	873,303					1,155,077
223	Layton								0
224	NASSAU COUNTY								0
	Callahan								
225	Fernandina Beach	29,075	7,216				90,645	12,479	139,415
226	Hilliard								0
227	OKALOOSA COUNTY								0
	Cinco Bayou								0
228	Crestview								0
229	Fort Walton Beach								0

TABLE 2

**MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96**

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORT- ATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE
230	Laurel Hill								0
231	Mary Esther								0
232	Niceville								0
233	Shalimar								0
234	Valparaiso								0
235	Destin								0
	OKEECHOBEE COUNTY								
236	Okeechobee								0
	ORANGE COUNTY								
237	Apopka		845,579	323,752			55,924		1,225,255
238	Bay Lake								0
239	Belle Isle								0
240	Eatonville								0
241	Edgewood			5,451					5,451
242	Lake Buena Vista								0
243	Maitland		172,357						172,357
244	Oakland	3,998	9,110	5,910			3,000		22,018
245	Ocoee	385,059		813,352			77,358	18,995	1,294,764
246	Orlando		10,784,373						10,784,373
247	Windermere								0
248	Winter Garden	53,802	608,994	30,019			419,327		1,112,142
249	Winter Park								0
	OSCEOLA COUNTY								
250	Kissimmee			438,000			114,000		552,000
251	St. Cloud			129,049			37,383		166,432
	PALM BEACH COUNTY								
252	Atlantis								0
253	Belle Glade								0
254	Boca Raton								0
255	Boynton Beach						427,677		427,677
256	Briny Breezes								0
257	Cloud Lake								0
258	Delray Beach								0
259	Glen Ridge								0
260	Golf								0
261	Golfview	110		1,537	54				1,701

TABLE 2

**MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96**

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORT- ATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE:
262	Greenacres City		18,791				20,450		39,241
263	Gulfstream								0
264	Haverhill		29,000						29,000
265	Highland Beach						5,000		5,000
266	Hypoluxo								0
267	Juno Beach	1,823						20,534	22,357
268	Jupiter								0
269	Jupiter Inlet								0
270	Lake Clarke Shores								0
271	Lake Park								0
272	Lake Worth								0
273	Lantana								0
274	Manalapan								0
275	Mangonia Park								0
276	North Palm Beach								0
277	Ocean Ridge								0
278	Pahokee								0
279	Palm Beach								0
280	Palm Beach Gardens	30,513					98,289		128,802
281	Palm Beach Shores								0
282	Palm Springs								0
283	Riviera Beach								0
284	Royal Palm Beach	44,805					202,592	1,649	249,046
285	South Bay								0
286	South Palm Beach								0
287	Tequesta	7,576					1,378		8,954
288	West Palm Beach				249,749				249,749
289	Wellington								0
PASCO COUNTY									
290	Dade City	6,262		9,635					15,897
291	New Port Richey								0
292	Port Richey								0
293	St. Leo								0
294	San Antonio								0
295	Zephyrhills			981					981
PINELLAS COUNTY									
296	Belleair			2,622					2,622
297	Belleair Beach		4,000	3,264					7,264

TABLE 2

**MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96**

MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORT- ATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE:
298 Belleair Bluffs								0
299 Belleair Shore								0
300 Clearwater								0
301 Dunedin	70,327							70,327
302 Gulfport								0
303 Indian Rocks Beach		8,737	10,885			8,737		28,359
304 Indian Shores								0
305 Kenneth City								0
306 Largo								0
307 Madeira Beach								0
308 North Redington Beach			2,577					2,577
309 Oldsmar	71,197		117,364					188,561
310 Pinellas Park			170,152					170,152
311 Redington Beach								0
312 Redington Shores								0
313 Safety Harbor	19,263							19,263
314 St. Petersburg			288,887					288,887
315 St. Petersburg Beach		98,694	20,417		32,070			151,181
316 Seminole								0
317 South Pasadena			22,993				17,500	40,493
318 Tarpon Springs	78,629		148,156			95,542	24,595	346,922
319 Treasure Island								0
POLK COUNTY								
320 Auburndale	32,985	861,980						894,965
321 Bartow								0
322 Davenport		39,740						39,740
323 Dundee		10,210				4,600		14,810
324 Eagle Lake		1,350					313	1,663
325 Fort Meade								0
326 Frostproof							799	799
327 Haines City	1,009							1,009
328 Highland Park								0
329 Hillcrest Heights								0
330 Lake Alfred	14,580							14,580
331 Lake Hamilton								0
332 Lakeland	102,943		493,211			30,259	71,807	698,220
333 Lake Wales	57,784	148,569				7,400		213,753
334 Mulberry		15,089						15,089
335 Polk City								0

TABLE 2

**MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96**

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORT- ATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE:
336	Winter Haven								0
	PUTNAM COUNTY			1,407					1,407
337	Crescent City								0
338	Interlachen								0
339	Palatka								0
340	Pomona Park								0
341	Welaka						757		757
	ST. JOHNS COUNTY								0
342	Hastings								0
343	St. Augustine								0
344	St. Augustine Beach								0
	ST. LUCIE COUNTY								0
345	Fort Pierce								0
346	Port St. Lucie	135,263		141,351			53,801		330,415
347	St. Lucie								0
	SANTA ROSA COUNTY								33,445
348	Gulf Breeze		33,445						0
349	Jay								0
350	Milton								0
	SARASOTA COUNTY								402,642
351	North Port	29,912	372,730						0
352	Sarasota								0
353	Venice								0
	SEMINOLE COUNTY								1,457,995
354	Altamonte Springs	112,372	630,599	617,158			97,866		31,172
355	Casselberry			18,529			12,643		8,756
356	Longwood		8,756						943,349
357	Oviedo	321,289		437,386			184,674		84,642
358	Sanford	55,016					29,626		362,331
359	Winter Springs	79,338		282,993					232,213
360	Lake Mary	96,713	18,483				117,017		0
	SUMTER COUNTY								0
361	Bushnell								0

TABLE 2
MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORT- ATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE:
362	Center Hill								0
363	Coleman								0
364	Webster								0
365	Wildwood								0
	SUWANNEE COUNTY								
366	Branford								0
367	Live Oak								0
	TAYLOR COUNTY		35,361						35,361
368	Perry								
	UNION COUNTY								
369	Lake Butler								0
370	Raiford								0
371	Worthington Springs								0
	VOLUSIA COUNTY								
372	Daytona Beach								0
373	Daytona Beach Shores								0
374	Deland		550,519						550,519
375	Edgewater								0
376	Holly Hill								0
377	Lake Helen	650		6,422			2,080	676	9,828
378	New Smyrna Beach	69,092					14,382		83,474
379	Oak Hill								0
380	Orange City	168,996					4,302		173,298
381	Ormond Beach	177,000	56,000	379,000			185,000	35,000	832,000
382	Pierson								0
383	Ponce Inlet		241,609				27,198		268,807
384	Port Orange								0
385	South Daytona								0
386	Debary			42,822					42,822
387	Deltona	66,903							66,903
	WAKULLA COUNTY								
388	Sopchoppy								0
389	St. Marks								0

TABLE 2

**MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96**

	MUNICIPALITY	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	TRANSPORT- ATION	ECONOMIC ENVIRONMENT	HUMAN SERVICES	CULTURE/ RECREATION	OTHER IMPACT FEES	TOTAL OF ALL IMPACT FEE REVENUE:
390	WALTON COUNTY								
391	DeFuniak Springs								0
392	Freeport								0
	Paxton								0
393	WASHINGTON COUNTY								
	Caryville								0
394	Chipley		12,000						12,000
395	Ebro								0
396	Vernon		2,100						2,100
397	Wausau								0
	TOTALS:	\$3,857,198	\$22,038,677	\$12,036,765	\$255,150	\$32,070	\$5,398,770	\$489,836	\$44,108,466
	# of Municipalities Reporting	50	53	49	3	1	60	21	

Compiled by the Legislative Committee on Intergovernmental Relations (7/98) using fiscal data submitted by municipalities to the Department of Banking and Finance.

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FRANCHISE FEES / PRIVILEGE FEES ¹

Home Rule Authority

Brief Overview

Counties and municipalities may exercise their home rule authority to levy franchise fees or privilege fees against private utility providers for the privilege of using county or municipal rights-of-way. Franchise fees are typically levied through a franchise agreement negotiated between the local government and the utility provider for the use or rental of rights-of-way. In addition, the agreement may provide for an exclusive right to provide the residents of the local government with the particular service.

The imposition of franchise fees on cable television providers merits a separate discussion. Counties and municipalities have the home rule authority to enter into a franchise agreement with a cable television system operator to provide cable television services. In addition, a county or municipality has the authority to provide cable television service directly by entering into the cable business.

A privilege fee is similar in nature to a franchise fee. Such a fee may be imposed by counties and municipalities on those utilities which use the local government's rights-of-way or other property in operating their businesses. In contrast to franchise fees, privilege fees are levied unilaterally by the local government against the utility as reasonable compensation for the privilege of using and occupying public rights-of-way for the construction, location, or relocation of utility facilities; providing a fair rental return on the privileged use of public property; and paying the cost of regulation of the public rights-of-way and the protection of the public in the use and occupancy of such rights-of-way.

Eligibility Requirements

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

Administrative Procedures

A franchise fee is typically levied through a franchise agreement negotiated between the local

¹ This discussion of franchise and privilege fees has been adapted, in part, from informational materials entitled *Local Government Major Revenue Sources* (June 1996), prepared by the law firm of Nabors, Giblin & Nickerson, P.A., and presented at the 1996 annual conference of the Florida Association of Counties.

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

government and the utility provider. If the utility provider refuses to enter into a franchise agreement, it appears that the local government, under the precedent of the *Santa Rosa County v. Gulf Power Co.* decision (discussed later), may legislatively grant a franchise by ordinance and impose a franchise fee pursuant to such legislative grant or impose a utility right-of-way privilege fee as a condition of right-of-way use.

Counties and municipalities may adopt an ordinance providing for the award of franchise agreements, negotiate franchise agreements with cable operators desiring to provide cable television service, and charge a franchise fee for the granting of such a franchise. The reader should note that federal (47 U.S.C. § 542) and state (s. 166.046, F.S.) laws address the awarding of cable television franchise agreements.

A privilege fee is levied unilaterally by the local government against the utility provider.

Distribution of Proceeds

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

Authorized Uses

Generally, the use of the fee revenue is unrestricted. Additionally, the courts have provided some clarification as to what types of expenditures are authorized.

Summaries of Select Court Rulings

For years, utility companies had maintained that non-charter counties, unlike municipalities and charter counties, lacked the home rule power to enter into franchise agreements and impose franchise fees absent specific statutory authority. A non-charter county's authority to impose franchise fees was affirmed in *Santa Rosa County v. Gulf Power Co.*³ In this case, Escambia and Santa Rosa counties sought a declaratory judgment regarding the validity of several franchise fee ordinances enacted by the counties. The telephone and electric utilities providing service within the two counties challenged the ordinances on several grounds. In particular, the utilities argued that these counties lacked the authority to levy franchise fees because Escambia and Santa Rosa counties were non-charter counties. The court disagreed and held that non-charter counties have the home rule authority to impose franchise fees.

³ *Santa Rosa County v. Gulf Power Co.*, 635 So.2d 96 (Fla. 1st DCA 1994), review denied 645 So.2d 452 (Fla. 1994).

However, a local government's authority to levy a franchise fee against a particular type of utility may be restricted by statutes which preempt a particular area of regulation. For example, the First District Court of Appeals, while ruling in the *Santa Rosa County v. Gulf Power Co* case, held that the imposition of a franchise fee against telephone companies is preempted by Chapter 364, *Florida Statutes*, because the statute authorizes the granting of certificates of convenience for specific territorial areas of operation.

Additionally, the content or rate of a franchise fee levy may be constrained by statute. For example, s. 166.046, F.S., sets forth minimum standards for counties and municipalities regarding the granting of cable television franchises. Similarly, s. 364.0361, F.S., provides that a local government shall not treat telecommunications companies in a discriminatory manner when exercising its authority to grant franchises to such companies or otherwise establishing conditions or compensation for the use of rights-of-way or other public property by a telecommunications company.

The privilege fee is founded on legal principles and concepts articulated in a number of franchise fee rulings.⁴

Relevant Attorney General Opinions

The following opinions relevant to this fee are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or those interpretations that have been articulated in Florida case law.

AGO 77-94

Is the franchise charge or fee imposed upon the Florida Gas Company pursuant to its franchise agreement with the City of St. Petersburg, and a proportionate part of which is separately stated on its bills rendered to the St. Petersburg Community College, a tax from which the college is immune? A contractual franchise charge or fee imposed upon or exacted from a public utility by a municipality in consideration for special privileges granted the utility by the municipality and separately stated on bills rendered to the utility's customers is not a tax, but constitutes a part of the utility's operating costs and rate base. The community college is not exempt or immune from such charge or fee under existing constitutional and statutory law. According to this opinion dated September 13, 1977, the college must pay its proportionate share

⁴ *City of Plant City v. Mayo*, 337 So.2d 966 (Fla. 1976); *City of Hialeah Gardens v. Dade County*, 348 So.2d 1174 (Fla. 1977); and *Santa Rosa County v. Gulf Power Co.*, 635 So.2d 96 (Fla. 1st DCA 1994), *review denied* 645 So.2d 452 (Fla. 1994).

of such fee or operating costs as a part of the total charges for utility services rendered to and received by the college, the same as any other public or private consumer of such services.

AGO 78-43

Can the City of St. Petersburg Beach unilaterally adopt an ordinance altering or modifying an existing ordinance which constitutes a franchise contract between the municipality and a public service company without violating the Florida Constitution or the United States Constitution? According to this opinion dated March 9, 1978, a municipality may not unilaterally adopt an ordinance which alters, modifies, or amends an existing franchise contract between the municipality and a public service company, absent an express provision contained in such contract reserving that power. An ordinance purporting to amend an existing ordinance constituting a franchise contract between a municipality and a public service company is prohibited by s. 10, Art. I, State Const., and s. 10, Art. I, U.S. Const., which prohibit the passage of any law impairing the obligations of contracts.

Revenues Reported for the 1995-96 Fiscal Year

Table 1 lists the franchise fee revenues, by category of fee, reported by Florida's counties during the 1995-96 fiscal year. Counties reported revenues totaling approximately \$112 million. Municipalities reported revenues totaling approximately \$336 million, as indicated in **Table 2**.

The reader should note that this information is representative of those local governments that submitted their annual financial reports to the Department of Banking and Finance by the established statutory deadline. The 1995-96 fiscal year information represents the most current data available from the Department.

Estimated Proceeds for the 1998-99 Fiscal Year

No revenue estimates for individual local governments are available.

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TABLE 1

COUNTY FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96

COUNTY	ELECTRICITY	TELECOMMUNI- CATIONS	WATER	GAS	CABLE TV	SEWER	SOLID WASTE	OTHER FEES	TOTAL OF ALL FRANCHISE FEE REVENUE
1 ALACHUA					462,608				\$462,608
2 BAKER	254,876								254,876
3 BAY									0
4 BRADFORD					9,870				9,870
5 BREVARD	4,285,748				947,024				5,232,772
6 BROWARD					695,000				695,000
7 CALHOUN									0
8 CHARLOTTE	4,469,931				375,514				4,845,445
9 CITRUS					1,057,068				1,057,068
10 CLAY	192,720				338,759				531,479
11 COLLIER					1,375,891			446,493	1,822,384
12 COLUMBIA					113,760			241,178	354,938
13 DADE	24,890,865								24,890,865
14 DE SOTO					15,631				15,631
15 DIXIE					2,999			20	3,019
16 DUVAL	[See entries for City of Jacksonville]								
17 ESCAMBIA	6,051,669			990,771	1,512,577		416,141	151	8,971,309
18 FLAGLER					19,558		27,516	99,232	146,306
19 FRANKLIN					14,011				14,011
20 GADSDEN					12,650		136,447		149,097
21 GILCHRIST	48,970								48,970
22 GLADES			12,232		8,061		7,398		27,691
23 GULF					5,756				5,756
24 HAMILTON							886		886
25 HARDEE					14,051				14,051
26 HENDRY					16,318		35,010		51,328
27 HERNANDO					484,873				484,873
28 HIGHLANDS					136,080				136,080
29 HILLSBOROUGH			36,513		2,652,856	42,475			2,731,844
30 HOLMES					1,357		3,000		4,357
31 INDIAN RIVER	3,313,752	373,949	755,323		18,614		484,393		4,443,024
32 JACKSON									503,007
33 JEFFERSON									0
34 LAFAYETTE									0
35 LAKE					190,481		215,719		406,200
36 LEE					645,590		703,525		1,349,115
37 LEON	3,739,596				349,862		154,016		4,243,474
38 LEVY									0
39 LIBERTY									0
40 MADISON					4,023				4,023

TABLE 1

COUNTY FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96

COUNTY	ELECTRICITY	TELECOMMUNI- CATIONS	WATER	GAS	CABLE TV	SEWER	SOLID WASTE	OTHER FEES	TOTAL OF ALL FRANCHISE FEE REVENUE:
41 MANATEE		860,785			554,987				1,415,772
42 MARION	76,226						1,405		77,631
43 MARTIN					875,005				875,005
44 MONROE					483,664		3,252,807		3,736,471
45 NASSAU					91,191				91,191
46 OKALOOSA					309,977				309,977
47 OKEECHOBEE		248			64,258				64,506
48 ORANGE					1,919,210		7,475		1,926,685
49 OSCEOLA	454,835				273,994		208,331		937,160
50 PALM BEACH	14,117,969	2,459,090			2,732,002				19,309,061
51 PASCO					849,204		9,900		859,104
52 PINELLAS					1,154,420				1,154,420
53 POLK			91,724		424,238				515,962
54 PUTNAM					132,791				132,791
55 ST. JOHNS			24,483		544,252		152,197		720,932
56 ST. LUCIE							253,719		253,719
57 SANTA ROSA	2,503,155				205,233				2,708,388
58 SARASOTA	9,056,642				1,434,390				10,491,032
59 SEMINOLE					768,235		80,004		848,239
60 SUMTER					32,892				32,892
61 SUWANNEE					15,472				15,472
62 TAYLOR					47,615				47,615
63 UNION									0
64 VOLUSIA					393,167		521,265	331,965	1,246,397
65 WAKULLA	438,578			566	37,462				476,606
66 WALTON					56,160				56,160
67 WASHINGTON									0
TOTALS:	\$73,895,532	\$3,694,072	\$920,275	\$991,337	\$24,880,661	\$42,475	\$6,671,154	\$1,119,039	\$112,214,545
# of Counties Reporting	15	4	5	2	51	1	20	6	

Compiled by the Legislative Committee on Intergovernmental Relations (7/98) using fiscal data submitted by counties to the Department of Banking and Finance.

TABLE 2
MUNICIPAL FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96

	MUNICIPALITY	ELECTRICITY	TELECOMMUNI- CATIONS	WATER	GAS	CABLE TV	SEWER	SOLID WASTE	OTHER FEES	TOTAL OF ALL FRANCHISE FEE REVENUE
1	ALACHUA COUNTY									
2	Alachua	27,922	962			3,169				\$0
3	Gainesville		162,313			625,085				32,053
4	Hawthorne		1,346			3,235				787,398
5	High Springs	128,869				12,877				4,581
6	Lacrosse	5,367								141,746
7	Micanopy	20,904	569			2,246				5,367
8	Newberry									23,719
9	Waldo	28,918				2,000				0
										30,918
10	BAKER COUNTY									
11	Glen St. Mary	16,622				11,188				27,810
	Macedenny	207,175								207,175
12	BAY COUNTY									
13	Callaway	192,208	8,682		31,428	54,723				287,041
14	Cedar Grove									0
15	Lynn Haven	209,073	7,706		26,041	42,999				285,819
16	Mexico Beach	78,409	1,250		777	4,990				85,426
17	Panama City	962,907	56,880		188,066	173,187		13,842		1,394,882
18	Panama City Beach	394,975	14,268		35,971	47,114				492,328
19	Parker	90,780	4,062		14,405	19,741				128,988
	Springfield							173,257		173,257
20	BRADFORD COUNTY									
21	Brooker					1,530				1,530
22	Hampton	10,141				4,493				14,634
23	Lawley	25,503								25,503
	Starke					10,394		92,997		103,391
24	BREVARD COUNTY									
25	Cape Canaveral	351,645	9,245		7,328	38,444				406,662
26	Cocoa	649,861	29,069		40,110	93,779				812,819
27	Cocoa Beach	750,182	21,991		42,525	83,300		95,298	22,544	1,015,840
28	Indianian	159,981	6,173			23,392				189,546
29	Indian Harbour Beach	278,654	8,513		20,849	28,476			20,902	357,394
30	Malabar	120,905	2,766			6,328				129,999
31	Melbourne	3,081,802	109,263		210,936	325,087		297,877	4,121	4,029,086
32	Melbourne Beach	130,694	3,228			22,356		930		157,208
33	Melbourne Village	32,744	656			2,433		1,711		37,544
34	Palm Bay	2,609,696	64,968	463,123	23,377	296,022		348,224		3,805,410
35	Palm Shores	22,506	7,189			8,066				37,761
36	Rockledge	763,984	26,075		86,518	94,729				971,306
	Satellite Beach	398,504	10,038		10,918	56,763		50,698		526,911

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**MUNICIPAL FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
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37	Titusville	1,607,668	56,172		153,551	224,877				2,042,268
38	West Melbourne	494,799	13,087		13,026	33,931		67,558		622,401
BROWARD COUNTY										
39	Coconut Creek	1,230,770	40,615			64,816		389,350	7,500	1,733,051
40	Cooper City	992,106	28,469			98,977		282,785	41,765	1,444,102
41	Coral Springs	4,092,677	125,649			597,789		1,397,645	12,000	6,225,760
42	Dania	911,108	39,703		35,148	92,326		1,097,564		2,175,849
43	Davie	2,697,420	95,807			193,418			108,941	3,095,586
44	Deerfield Beach	2,561,451	107,569		18,551	493,426			32,498	3,213,495
45	Fort Lauderdale	9,297,129	463,325		553,243	924,737				11,238,434
46	Hallandale	1,346,274	53,121		115,096	218,183			88,654	1,821,328
47	Hillsboro Beach	136,458	3,547			15,205				155,210
48	Hollywood	4,683,074	234,977		308,177	683,641		728,609		6,638,478
49	Lauderdale-by-the-Sea	190,009	6,972		17,911	30,956				245,848
50	Lauderdale Lakes	1,008,723	43,337			153,040		327,973	12,770	1,545,843
51	Lauderhill	1,920,168	70,856			245,084		732,130	25,000	2,993,238
52	Lazy Lake	2,370	51			154				2,575
53	Lighthouse Point	510,478	15,501			85,310		61,247		672,536
54	Margate	1,742,151	63,961	152,000	27,697	243,773		265,210	3,065	2,497,857
55	Miramar	1,592,582	65,562		90,484	195,448		737,186	60,000	2,741,262
56	North Lauderdale	781,946	24,949	187,837		103,316		442,462	10,000	1,550,510
57	Oakland Park	1,443,323	71,530		11,094	179,282			29,250	1,734,479
58	Parkland	387,257	10,043			18,127		74,426		489,853
59	Pembroke Park	260,168	10,930			13,416			9,375	293,889
60	Pembroke Pines	3,885,514	138,012		122,398	602,640		814,923	908,186	6,471,673
61	Plantation	4,015,836			85,636	365,398		505,867		4,972,737
62	Pompano Beach	4,157,470	162,581		172,271	352,429				4,844,751
63	Sea Ranch Lakes	39,734	1,120			2,426				43,280
64	Sunrise	3,176,615	121,317			304,674		2,326,178	9,375	5,938,159
65	Tamarac	1,848,364	65,606			223,832		666,508	15,000	2,819,310
66	Wilton Manors	457,876	20,766			22,289		205,220	5,000	711,151
CALHOUN COUNTY										
67	Altha								19,476	19,476
68	Blountstown					5,607				5,607
CHARLOTTE COUNTY										
69	Punta Gorda	708,901	23,345			101,972				834,218
CITRUS COUNTY										
70	Crystal River	256,406	6,948			25,638		14,345		303,337
71	Inverness	359,518	11,332			38,768		4,543		414,161

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72	CLAY COUNTY									
73	Green Cove Springs		9,707			23,623				33,330
74	Keystone Heights		1,495			5,092				6,587
75	Orange Park	483,187	16,613		20,489	24,050				544,339
76	Penney Farms	20,297	697		928	8,472				30,394
77	COLLIER COUNTY									
78	Everglades	15,154				2,178		1,593		18,925
79	Naples	1,943,298	64,653			204,141			1,000	2,213,092
80	COLUMBIA COUNTY									
81	Fort White	15,554				738				16,292
82	Lake City	616,498	16,293			60,641				693,432
83	DADE COUNTY									
84	Bal Harbour	384,112	9,674			21,125				414,911
85	Bay Harbor Islands	245,723	9,861		25,162	23,718				304,464
86	Biscayne Park									0
87	Coral Gables	2,916,614	157,169		49,776	276,480		161,725		3,561,764
88	El Portal									0
89	Florida City	204,051	7,798			10,120				221,969
90	Golden Beach	67,731	1,420		3,744	3,107				76,002
91	Hialeah	6,658,745	274,935		346,444	424,213				7,704,337
92	Hialeah Gardens	425,101	17,907		6,413	24,483		69,811		543,715
93	Homestead		40,378			35,491		6,041		81,910
94	Indian Creek	21,546	353							21,899
95	Islandia									0
96	Medley	552,152	27,368		40,285	1,513				621,318
97	Miami	11,787,000	741,000		1,054,000	431,000		49,000		14,062,000
98	Miami Beach	4,284,772	176,705		676,365	439,583		1,159,512		6,736,937
99	Miami Shores	418,993	14,620		14,524	37,787		7,861		493,785
100	Miami Springs									0
101	North Bay	251,465	9,842		20,947	21,740		1,595	18,500	324,089
102	North Miami	1,673,936	73,340		80,234	162,182		129,144	24,919	2,143,755
103	North Miami Beach	1,218,030	70,130		89,230	98,847			10,913	1,487,150
104	Opal Locka	749,133	29,260		46,437	18,861		132,593		976,284
105	South Miami	550,875	30,098		17,107	43,110				641,190
106	Surfside	233,460	7,646		28,761	15,645				285,512
107	Sweetwater	326,289	13,449			35,703		13,277		388,718
108	Virginia Gardens	97,278	10,770		6,461	5,145				119,654
109	West Miami	167,092	8,426		22,535	16,609			4,080	218,742
110	Key Biscayne	571,093	20,179			46,824				638,096
111	Aventura					24,874				24,874
112	Pincrest					536				536

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109	DESOTO COUNTY Arcadia	291,153	6,999			19,969				318,121
110	DIXIE COUNTY Cross City	74,121	1,529			13,587				89,237
111	Horseshoe Beach		164							164
112	DUVAL COUNTY Atlantic Beach	500,512	17		220	52,277				553,026
113	Baldwin	62,968	1,782			5,763				70,513
114	Jacksonville		2,217,873		1,075,228	2,539,625				5,832,726
115	Jacksonville Beach		28,931			84,728	27,000		22,676	163,335
116	Neptune Beach	214,337	8,721		2,831	34,593				260,482
117	ESCAMBIA COUNTY Pensacola	3,047,385	103,622	843,935	753,786	408,299				5,157,027
118	Century	62,451	1,675	10,186	11,724	5,957		414		92,407
119	FLAGLER COUNTY Beverly Beach		462							462
120	Bunnell	97,548	3,970			7,050		20,669		129,237
121	Flagler Beach	180,732	4,736			33,911				219,379
122	Marneland									0
123	FRANKLIN COUNTY Apalachicola	84,896	21,489		15,054	9,274				130,713
124	Carrabelle	47,583	1,305			1,246				50,134
125	GADSDEN COUNTY Chattahoochee					12,849				12,849
126	Greensboro					767				767
127	Gretna	12,073								12,073
128	Havana		2,423			3,219				5,642
129	Quincy		14,595			16,971				31,566
130	Midway					1,428				1,428
131	GILCHRIST COUNTY Bell		519							9,648
132	Fanning Springs	25,485	447			488				26,420
133	Trenton	61,962	2,070			3,979				68,001
134	GLADES COUNTY Moore Haven					5,449				5,449

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135	GULF COUNTY									
136	Port St. Joe	101,878				7,322				109,200
	Wewahitchka									0
137	HAMILTON COUNTY									
138	Jasper	63,617	1,849			10,451				75,717
139	Jennings	28,887				1,675				30,562
	White Springs	27,146				2,209				29,355
140	HARDEE COUNTY									
141	Bowling Green									0
142	Wauchula		3,690			11,165				15,162
	Zolfo Springs					197,954	31,835	307		229,789
143	HENDRY COUNTY									
144	Clewiston		5,261			12,515				17,776
	La Belle	178,177	3,542			8,285				190,004
145	HERNANDO COUNTY									
146	Brooksville	354,456	15,710			29,981				400,147
	Weeki Wachee									0
147	HIGHLANDS COUNTY									
148	Avon Park	217,634	7,191		10,603	19,136		706		255,270
149	Lake Placid	98,853	2,234			5,430		9,987		116,504
	Sebring	336,596	11,471			23,957		3,201		375,225
150	HILLSBOROUGH COUNTY									
151	Plant City	1,389,375	44,854		92,944	188,725				1,715,898
152	Tampa	14,933,429	920,974		893,107	1,558,928				18,306,438
	Temple Terrace	962,804	40,723		15,695	104,840				1,124,062
153	HOLMES COUNTY									
154	Bonifay	71,714	2,878			4,082				78,674
155	Esto					533				533
156	Ponce de Leon	15,342	1,115			1,079				17,536
157	Westville									0
	Noma									0
158	INDIAN RIVER COUNTY									
159	Fellsmere	46,109	1,248			4,902		125		52,384
160	Indian River Shores		4,311			39,628		26,000		69,939
161	Orchid					1,081				1,081
162	Sebastian	465,850	10,598			35,547		7,988		519,983
	Vero Beach		39,524			156,348				195,872

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163	JACKSON COUNTY									
164	Alford	14,373				437				14,373
165	Bascom									437
166	Campbellton			5,117						5,117
167	Cottondale	34,504				1,716				36,220
168	Graceville	49,400	2,400			6,100				57,900
169	Grand Ridge									0
170	Greenwood	9,190				1,495				10,685
171	Malone	21,221				749				21,970
172	Marianna	198,400								198,400
173	Sneads	51,241				1,861				53,102
174	Jacob City	1,191								1,191
175	JEFFERSON COUNTY									
176	Monticello	68,539	4,341			5,939				78,819
177	LAFAYETTE COUNTY									
178	Mayo	27,498				2,473				29,971
179	LAKE COUNTY									
180	Astatula	26,354				2,126				28,480
181	Clermont	318,370	16,129		14,347	38,383		51,388		438,617
182	Eustis	555,410	15,290		62,124	36,981		121,014		790,819
183	Fruitland Park	135,406			18,109	11,766		29,385		194,666
184	Groveland	56,702	1,557		6,034	4,596				68,889
185	Howey-in-the-Hills	31,586	997		950	2,365				35,898
186	Lady Lake	472,041	10,962			39,256		3,192		525,451
187	Leesburg		26,891			109,088				135,979
188	Mascotte	47,047	1,490		3,890	3,447				55,874
189	Minneola	44,531			6,679					51,210
190	Montverde	30,214	1,045		1,929					33,188
191	Mount Dora	85,632	11,036		46,434	24,969		118,633	2,283	288,987
192	Tavares	339,817	10,684		9,757	27,244				387,502
193	Umatilla	98,589	2,638		7,565	10,871		35,421		155,084
194	LEE COUNTY									
195	Cape Coral	1,907,885	103,603			445,285		485,209		2,941,982
196	Fort Myers	2,589,509	96,952			164,594		29,430		2,880,485
197	Sanibel	334,524	16,036			95,881		89,497	786	536,724
198	Fort Myers Beach							8,902		8,902
199	LEON COUNTY									
200	Tallahassee		960,000			912,000				1,872,000

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	LEVY COUNTY									
195	Bronson	29,941	1,878			3,826				35,645
196	Cedar Key	25,608								25,608
197	Chiefland	130,236	3,224			8,625		24,865		166,970
198	Inglis	48,941	1,288							50,229
199	Otter Creek	2,585	100							2,685
200	Williston	1,595	5,206			8,683				15,484
201	Yankeetown	19,956	514							20,470
	LIBERTY COUNTY									
202	Bristol	21,742	669			11,733				34,144
	MADISON COUNTY									
203	Greenville								4,057	4,057
204	Lee	8,362	137			614				9,113
205	Madison	114,712				16,276				130,988
	MANATEE COUNTY									
206	Anna Maria	95,263	3,114			12,382				110,759
207	Bradenton	1,833,071	69,427			202,220	5,379	94,965		2,205,062
208	Bradenton Beach	90,168	4,550			9,771		2,259		106,748
209	Holmes Beach	259,615	9,292			30,756				299,663
210	Longboat Key	698,217	22,856		49,263	86,158		31,529		888,023
211	Palmetto	335,203	14,634		9,894	21,982		10,076		391,789
	MARION COUNTY									
212	Bellevue	174,533	3,623			44,587		36,470		259,213
213	Dunnellon	117,762	3,089			9,180				130,031
214	McIntosh	19,925				2,719			626	23,270
215	Ocala		88,889		313,751	170,606				573,246
216	Reddick					2,825				2,825
	MARTIN COUNTY									
217	Jupiter Island	97,315								97,315
218	Ocean Breeze Park		840			3,739				4,579
219	Sewall's Point	107,536	2,143			11,850				121,529
220	Stuart	772,739	37,589			43,149				853,477
	MONROE COUNTY									
221	Key Colony Beach					15,595				15,595
222	Key West		43,391			227,236			306,010	576,637
223	Layton									0
	NASSAU COUNTY									
224	Callahan	62,431				2,818		1,315		66,564

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225	Fernandina Beach	781,909	13,303	82,741		67,883			500	946,336
226	Hilliard	109,803				5,959				115,762
OKALOOSA COUNTY										
227	Cinco Bayou	21,516			4,218	3,347				29,081
228	Crestview	338,793	51,736		50,072					440,601
229	Fort Walton Beach	863,793	37,461		171,886	70,915		850		1,144,905
230	Laurel Hill									0
231	Mary Esther	130,278	6,983		20,797	15,567				173,625
232	Niceville	380,934	14,467		42,936	82,088				520,425
233	Shalimar	15,404			3,592	3,196				22,192
234	Valparaiso	130,216	11,325		86,114					227,655
235	Destin	563,024	22,259	41,053	56,009	112,432		9,558		804,335
OKEECHOBEE COUNTY										
236	Okeechobee	237,292	6,562			16,741		44,005		304,600
ORANGE COUNTY										
237	Apopka	909,030	26,554	91,641	31,414	107,302	99,985	16,347		1,282,273
238	Bay Lake					28,628				0
239	Belle Isle		4,641							33,269
240	Eatonville	91,313	4,255			5,273		40,064		140,905
241	Edgewood	170,450	5,114		1,088	4,591	6,471	20,876		208,590
242	Lake Buena Vista				10,715					10,715
243	Maitland	866,783	57,698		12,122	65,261		12,029		1,013,893
244	Oakland	22,212	828			1,773				24,813
245	Ocoee	788,848	21,848		12,704	51,877		93,830		969,107
246	Orlando	12,171,441	923,431		715,777	951,660		326,366		15,088,675
247	Windermere	93,521	2,658		4,092	4,126				104,397
248	Winter Garden	444,275	16,303		30,370	57,199				548,147
249	Winter Park	1,472,735	37,359		86,149	146,019	420,349		11,570	2,174,181
OSCEOLA COUNTY										
250	Kissimmee		49,000		65,000	104,000				218,000
251	St. Cloud	7,339	14,097			51,192				72,628
PALM BEACH COUNTY										
252	Atlantis	171,863	4,579		6,069	16,674		5,289		204,474
253	Belle Glade	486,094	14,745			64,454				565,293
254	Boca Raton	5,394,310	251,233		67,812	580,966				6,294,321
255	Boynton Beach	2,197,662	74,459		17,736	220,284				2,510,141
256	Briny Breezes	11,500	492							11,992
257	Cloud Lake	4,552	105			764				5,421
258	Delray Beach	2,568,322	91,190		18,785	206,639			42,000	2,926,936
259	Glen Ridge	15,140				6,906				22,046

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260 Golf	39,884	736			1,356				41,976
261 Golfview	14,109	428			1,029				15,566
262 Greenacres City	773,082	26,483		7,104	139,545		39,251		985,465
263 Gulfstream	76,227	1,316			4,583				82,126
264 Haverhill	45,391	1,399			6,305				53,095
265 Highland Beach	245,941	61,434		141	19,613		11,976		339,105
266 Hypoluxo	14,767	3,118			7,253		6,959	625	32,722
267 Juno Beach		9,032			23,100				32,132
268 Jupiter	1,697,582	53,376			372,058				2,123,016
269 Jupiter Inlet	20,160				4,571				24,731
270 Lake Clarke Shores	140,472	8,334		2,446	25,082				176,334
271 Lake Park	273,480	12,629		4,219	31,072		6,716		328,116
272 Lake Worth		36,858		23,367	139,234	6,791			206,250
273 Lantana	384,384	13,040		7,546	58,860				463,830
274 Manalapan		1,681		655	6,374				8,710
275 Mangonia Park	176,044	4,909		848	5,258		27,203		214,262
276 North Palm Beach	557,551	153,360	152,345	4,541	78,719				946,516
277 Ocean Ridge	104,338	2,677			10,264				117,279
278 Pahokee		4,804			21,005		6,482		32,291
279 Palm Beach	1,316,302	73,192		116,879	121,843				1,628,216
280 Palm Beach Gardens	2,180,769	63,872			203,383		57,632		2,505,656
281 Palm Beach Shores	74,046	2,012		3,832	14,745				94,635
282 Palm Springs	323,533	10,146		4,675	73,403		10,766		422,523
283 Riviera Beach	152,410	46,960		20,704	133,060		1,122,685		1,475,819
284 Royal Palm Beach	648,769	19,348			120,105		38,322		826,544
285 South Bay	92,434	2,600			9,783				104,817
286 South Palm Beach	86,765	2,513			11,826		2,700		103,804
287 Tequesta	255,273	8,455			36,920		16,942		317,590
288 West Palm Beach	3,703,292	278,988		547,880	414,639		89,787		5,034,586
289 Wellington	451,655				101,945				553,600
PASCO COUNTY									
290 Dade City	260,921	25,941		2,789	15,185		6,432		311,268
291 New Port Richey	745,724	35,373			89,992				871,089
292 Port Richey	142,778								142,778
293 St. Leo	28,932	457			1,672				31,061
294 San Antonio	27,186	716			1,701				29,603
295 Zephyrhills	450,910	15,281			53,034				519,225
PINELLAS COUNTY									
296 Belleair	243,978	6,953		12,842	19,802				283,575
297 Belleair Beach	101,832	2,899		1,655	17,788				124,174
298 Belleair Bluffs	129,793	5,596		3,244	15,837		1,000		155,470
299 Belleair Shore		186			885				1,071
300 Clearwater	5,663,884	288,899		384,526	725,538				7,082,847

TABLE 2

**MUNICIPAL FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96**

MUNICIPALITY	ELECTRICITY	TELECOMMUNI- CATIONS	WATER	GAS	CABLE TV	SEWER	SOLID WASTE	OTHER FEES	TOTAL OF ALL FRANCHISE FEE REVENUE
301 Dunedin	1,498,770	69,923		53,280	224,394		39,424		1,885,791
302 Gulfport	428,620	15,461		24,529	75,243				543,853
303 Indian Rocks Beach	258,245	9,091		1,490	49,119				317,945
304 Indian Shores	163,753	5,901			27,291				196,945
305 Kenneth City	185,183	5,010		2,925	14,993			3,428	211,539
306 Largo	2,980,786	119,564		126,374	415,638	209			3,642,571
307 Madeira Beach	326,208	12,111		1,470	24,084				363,873
308 North Redington Beach	89,594	2,595			6,335				98,524
309 Oldsmar	523,133	23,965		21,864	45,849		99,644		714,455
310 Pinellas Park	1,869,200	104,268		111,356	259,584				2,344,408
311 Redington Beach	72,869	2,493							75,362
312 Redington Shores	83,576	4,556			11,398				99,530
313 Safety Harbor	715,526	29,072		26,291	91,545		26,555		888,989
314 St. Petersburg	9,509,589	487,110		771,437	1,485,992				12,254,128
315 St. Petersburg Beach	716,102	24,880		49,492	98,505				888,979
316 Seminole	493,318	22,334		21,856	40,851				578,359
317 South Pasadena	327,074	11,725		26,897	17,983		18,026		401,705
318 Tarpon Springs	899,854	40,816		25,771	120,461				1,086,902
319 Treasure Island	471,862	16,677		16,202	81,870				586,611
POLK COUNTY									
320 Auburndale	557,605	66,600		9,728	25,171				659,104
321 Bartow									0
322 Davenport	56,669	1,821			7,336				65,826
323 Dundee	111,075	3,257			8,595				122,927
324 Eagle Lake	65,721	805		1,923	4,812				73,261
325 Fort Meade		4,868			21,563		80,000		106,431
326 Frostproof	90,511	3,502		3,545	8,979				106,537
327 Haines City	414,847	31,668		20,240	42,445				509,200
328 Highland Park	7,942		1,150						9,092
329 Hillcrest Heights	8,010				882				8,892
330 Lake Alfred	142,809	3,993		1,564					148,366
331 Lake Hamilton	52,409	903			5,007				58,319
332 Lakeland		139,540		213,149	374,074				726,763
333 Lake Wales	499,236	15,379		6,137	29,059		150,000	17,648	717,459
334 Mulberry	150,557								150,557
335 Polk City	4,790				3,932				8,722
336 Winter Haven	1,305,891	58,216		57,536	126,535				1,548,178
PUTNAM COUNTY									
337 Crescent City	66,466				6,691		6,843		80,000
338 Interlachen	52,903				3,728				56,631
339 Palatka	449,727	31,929			58,666				540,322
340 Pomona Park	18,737	628		1,595	3,667				24,627
341 Welaka	23,318	605		4,268	5,043				33,234

TABLE 2

MUNICIPAL FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96

	MUNICIPALITY	ELECTRICITY	TELECOMMUNI- CATIONS	WATER	GAS	CABLE TV	SEWER	SOLID WASTE	OTHER FEES	TOTAL OF ALL FRANCHISE FEE REVENUE
342	ST. JOHNS COUNTY									
343	Hastings	41,744				2,358				44,102
344	St. Augustine	638,978	22,332			88,798			32,127	782,235
	St. Augustine Beach	207,314	5,316			35,610				248,240
345	ST. LUCIE COUNTY									
346	Fort Pierce		50,529			209,471				260,000
347	Port St. Lucie	2,570,347	192,690	300,000	25,324	300,859				3,389,220
	St. Lucie									0
348	SANTA ROSA COUNTY									
349	Gulf Breeze	155,975	8,385			39,758				204,118
350	Jay	32,973	1,152			2,502				36,627
	Milton	230,744								230,744
351	SARASOTA COUNTY									
352	North Port	489,356	19,342			34,447				523,145
353	Sarasota	2,720,947	152,083		176,723	286,268				3,336,021
	Venice	889,879	30,333			118,856				1,039,068
354	SEMINOLE COUNTY									
355	Altamonte Springs	2,171,220	51,054		75,678	183,983		488,931		2,970,866
356	Casselberry	948,255	42,742		58,080	116,404		112,012	380	1,277,873
357	Longwood	706,816	35,107		30,947	83,083		84,574		940,527
358	Oviedo	723,019	19,715		21,958	60,530		89,666		914,888
359	Sanford	1,598,241	47,906		17,814	138,888		54,174	46,353	1,903,376
360	Winter Springs	931,899			22,809	141,666				1,096,374
	Lake Mary	483,339	21,697			38,514		124,531		668,081
361	SUMTER COUNTY									
362	Bushnell	50,790	2,197			5,631				58,618
363	Center Hill	23,919	51			1,071				25,041
364	Coleman	25,025	622			1,945				27,592
365	Webster	27,057	694			1,672				29,423
	Wildwood	147,064	3,684			6,765				157,513
366	SUWANNEE COUNTY									
367	Branford	32,608				3,142				35,750
	Live Oak	319,617				23,319				342,936
368	TAYLOR COUNTY									
	Perry	265,496	8,886			48,331				322,713

TABLE 2

**MUNICIPAL FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96**

MUNICIPALITY	ELECTRICITY	TELECOMMUNI- CATIONS	WATER	GAS	CABLE TV	SEWER	SOLID WASTE	OTHER FEES	TOTAL OF ALL FRANCHISE FEE REVENUE
UNION COUNTY									
369 Lake Butler	80,326				6,615				86,941
370 Raiford	7,337				973				8,310
371 Worthington Springs	7,169				1,073				8,242
VOLUSIA COUNTY									
372 Daytona Beach	3,216,179			314,292	475,357		42,060		4,047,888
373 Daytona Beach Shores	437,216	8,404		47,725	39,842		10,818		544,005
374 Deland	865,009	29,676		36,926	71,337		158,989		1,161,937
375 Edgewater	517,128	15,315		13,046	47,231		1,603		594,323
376 Holly Hill	484,000	16,000		32,000	42,000		9,000		583,000
377 Lake Helen	82,565	2,362			7,034				91,961
378 New Smyrna Beach		25,696		33,315	72,466		19,726		151,203
379 Oak Hill	37,713	877			2,557		1,710		42,857
380 Orange City	311,914	8,738			17,244		17,681		355,577
381 Ormond Beach	1,633,000	44,000		16,000	242,000		508,000		2,443,000
382 Pleron	57,973	1,655			2,482		4,028		66,138
383 Ponce Inlet	113,035	2,476			19,597				135,108
384 Port Orange	1,380,976	37,044		20,871	234,809		2,040		1,675,740
385 South Daytona	501,162	15,115		38,061	81,765		27,123		663,226
386 Debary					25,004				25,004
387 Deltona									0
WAKULLA COUNTY									
388 Sopchoppy	34,184				3,394				37,578
389 St. Marks	15,606								15,606
WALTON COUNTY									
390 DeFuniak Springs	139,279	18,850			18,194				176,323
391 Freeport	29,178	614			2,475		2,515		34,782
392 Paxton									0
WASHINGTON COUNTY									
393 Caryville	6,375				1,252				7,627
394 Chipley	123,000								123,000
395 Ebro	14,871								14,871
396 Vernon	15,324	634			1,563				17,521
397 Wausau					666				666
TOTALS:	\$249,459,241	\$15,129,099	\$2,331,128	\$13,683,130	\$33,595,030	\$598,019	\$18,949,904	\$2,431,421	\$336,176,972
# of Municipalities Reporting	322	296	12	154	340	8	107	51	

Compiled by the Legislative Committee on Intergovernmental Relations (7/98) using fiscal data submitted by municipalities to the Department of Banking and Finance.

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USER FEES AND CHARGES / UTILITY FEES ¹

Home Rule Authority

Brief Overview

Counties and municipalities possess the home rule authority to impose user fees and charges to pay the cost of providing a service or facility or regulating an activity. Examples of such user fees or charges include building permit fees, rezoning fees, recreational facility charges, and charges for comprehensive plan amendments. In contrast to taxes, user fees and charges bear a direct relationship between the services received and the compensation paid for the service.

When the local government can demonstrate a reasonable rational nexus between the regulatory activity or the governmental service provided with the fee and the fee payers who create the need for the regulatory activity or governmental service, then the fee should be valid. Generally, the amount of the fee or charge may not exceed the cost of providing the service or facility; therefore, the amount of such fee or charge should be established after studying the direct and indirect costs associated with providing the service or facility.

In contrast to general user fees and charges, a utility may charge for the services and products that it provides to its customers. Although the basis for the charge must be reasonably related to the cost of the service or product, the fee may include a profit which may be used for purposes other than the provision of utility services or products.

Eligibility Requirements

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

Administrative Procedures

Generally, local governments impose governmental fees or charges in one of three ways: 1) fees imposed in exchange for a right, service, or privilege (e.g., rental fees, admission fees, and recreation fees); 2) fees imposed to fund the cost of a regulatory activity (e.g., building permit fees, planning and zoning fees, and inspection fees); and 3) fees imposed to fund the cost of a governmental service or facility for which the property owner's activity or land use creates the

¹ This discussion of user fees has been adapted, in part, from informational materials entitled *Local Government Major Revenue Sources* (June 1996), prepared by the law firm of Nabors, Giblin & Nickerson, P.A., and presented at the 1996 annual conference of the Florida Association of Counties.

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

need for such service or facility (e.g., solid waste tipping fees). User fees may be imposed by a process provided in the ordinance establishing the governing body's authority to impose such fees.

As a result of rulings promulgated in Florida case law, user fees and utility charges must be just and equitable. Such fees and charges may include the cost for operating the utility as well as costs for anticipated future capital outlay. Users may be charged different rates if those rates can be legally justified. Additionally, users may not be charged in the same manner. For example, commercial users may be charged a utility fee based on consumption while residential users may be charged a flat rate.

Typically, the fees are billed by the utility to the consumer on a monthly or quarterly basis. Termination of service generally results from the failure to pay the fee.

Distribution of Proceeds

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

Authorized Uses

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

Summaries of Select Court Rulings

In a 1994 ruling, the Florida Supreme Court articulated its definition of a user fee as follows:

User fees are charges based upon the proprietary right of the governing body permitting the use of the instrumentality involved. Such fees share common traits that distinguish them from taxes: they are charged in exchange for a particular governmental service which benefits the party paying the fee in a manner not shared by other members of society..., and they are paid by choice, in that the party paying the fee has the option of not utilizing the governmental service and thereby avoiding the charge.³

While the fee must bear a reasonable relationship to the service received, the local government levying the fee may be able to use the proceeds for other purposes depending upon the type of fee. For example, in *St. Lucie County v. City of Fort Pierce*, the city challenged the county's use of

³ *City of Port Orange v. State*, 650 So.2d 1 (Fla. 1994).

tipping fee monies charged to the city for the use of the county's landfill to close a different landfill than the one used by the city.⁴ The District Court of Appeals held that the county could lawfully expend the tipping fees paid by the city for the closure of a different landfill as the fees were being expended for a solid waste-related purpose.

Similarly, in *Jacksonville Port Authority v. Alamo Rent-A-Car, Inc.*, the District Court of Appeals upheld a user fee (collected as a 6 percent gross receipts tax) imposed by the Port Authority.⁵ The fee was imposed against rental car companies located off airport property for the use of the airport roadways and facilities even though the revenue from the fees assessed on Alamo was used to support all three airports located in Jacksonville, and Alamo only used one of the three airports.

Several cases have affirmed the concept that a utility fee must be reasonably related to the cost of the service or product and may include a profit.⁶ Additionally, different rates may be charged to different classes of customers as long as the classification scheme is not arbitrary or unreasonable.⁷ Also, the failure to pay one type of utility charge may result in the termination of other utility services if the services are "so interlocked that neither can be effective without the other."⁸

Relevant Attorney General Opinions

The following opinions relevant to this fee are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or those interpretations articulated in Florida case law.

AGO 77-116

May the City of Lake Worth contract for and utilize the services of the Lake Worth Utilities Authority, an independent agency of the city, for the purposes of billing, collecting, and accounting for waste removal fees imposed by ordinance for the collection of garbage and

⁴ *St. Lucie County v. City of Fort Pierce*, 676 So.2d 35 (Fla. 4th DCA 1996).

⁵ *Jacksonville Port Authority v. Alamo Rent-A-Car, Inc.*, 600 So.2d 1159 (Fla. 1st DCA 1992), *review denied*, 613 So.2d 1 (Fla. 1992).

⁶ *City of New Smyrna Beach v. Fish*, 384 So.2d 1272 (Fla. 1980); *City of Pompano Beach v. Oltman*, 389 So.2d 283, 286 (Fla. 4th DCA 1980), *review denied*, 399 So.2d 1144 (Fla. 1981); *Rosalind Holding Co. v. Orlando Utilities Commission*, 402 So.2d 1209 (Fla. 5th DCA 1981), *review denied*, 412 So.2d 469 (Fla. 1982).

⁷ *State v. City of Miami Springs*, 245 So.2d 80 (Fla. 1971).

⁸ *Edris v. Sebring Utilities Commission*, 237 So.2d 585 (Fla. 2nd DCA 1970), *cert. denied*, 240 So.2d 643 (Fla. 1970).

trash by the city? A municipality may validly provide for the collection and disposal of solid waste and other refuse as a municipal or public service and may impose by ordinance a user fee or charge for such services, according to this opinion dated November 2, 1977. Subject to the restrictions of the city's 1975 charter regarding competitive bidding, the city may contract for and utilize the services of the Lake Worth Utilities Authority, a separate and independent agency of the city, for the purpose of billing, collecting, and accounting for waste removal fees imposed by the city on its residents and businesses for the collection of garbage and trash by the city.

AGO 86-08

Is the City of Destin authorized to impose an annual fee on boat slips in Destin Harbor in order to raise revenue for harbor restoration and maintenance? Is the city authorized to levy an annual preservation fee against real property based on waterfront footage in order to raise revenue for harbor restoration and maintenance? According to this opinion dated January 22, 1986, s. 166.201, F.S., authorizes fees or charges pursuant to ordinance for the use of municipal facilities by taxpayers or members of the public but does not authorize charges or fees for performance of a governmental duty owed to the public at large. The harbor's restoration and maintenance would appear to be a governmental duty owed to the public at large since the harbor is a natural body of water rather than a public facility or system. Therefore, in the absence of any other authorizing general law, an annual fee on boat slips is unauthorized. The contemplated annual preservation fee would appear to be in the nature of a special assessment. Since the primary goal of the contemplated annual preservation fee is preserving the integrity of the harbor rather than providing comprehensive stormwater management, for which special assessments are specifically authorized, then the use of such fee is unauthorized.

AGO 91-55

May Escambia County impose a user fee on the sale of tickets for events at the civic center to fund the Historic Preservation Board and The Arts Council of Northwest Florida? While the validity of imposing fees or charges for the use of public facilities by members of the public has been recognized, such fees or charges may not be imposed for the performance of a governmental duty owed to the public at large. Furthermore, in the absence of a specific facility or program, the use of or participation in which can be identified to individual members of the public, a user fee or charge may not be imposed. Therefore, the county may not impose a user fee or charge on sales of tickets at the civic center to fund historical preservation or cultural development when such purposes have no relation to the use of the civic center facility, according to this opinion dated July 22, 1991.

Estimated Proceeds for the 1998-99 Fiscal Year

No revenue estimates for individual local governments are available.

PART THREE

REVENUE SOURCES AUTHORIZED BY THE LEGISLATURE

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

Generally, state-shared revenue programs authorize the state to allocate a portion of a state-collected tax to specified local governments based on eligibility requirements. A formula is usually developed for the allocation of funds between units of local government. A number of revenue sharing programs require as a prerequisite that the county or municipality meet eligibility criteria set forth in s. 218.23, F.S. These criteria require that the local government have levied ad valorem taxes to produce the equivalent to a millage rate of 3 mills, or produce revenue equivalent to that which would be produced by a 3-mill ad valorem tax from any combination of the following four sources: receiving money from the county; collecting an occupational license tax or a utility tax; or levying an ad valorem tax. While general law restricts the use of some of these shared revenues, proceeds derived from other shared revenues may be used for the general revenue needs of local governments. Included in this category are the following revenues:

- Local Government Half-Cent Sales Tax Program
- County Revenue Sharing Program
- Municipal Revenue Sharing Program
- Municipal Financial Assistance Trust Fund
- County Fuel Tax
- Pari-Mutuel Tax
- Oil, Gas, and Sulfur Production Tax
- Mobile Home License Tax
- Insurance License Tax
- Insurance Premium Tax
- Alcoholic Beverage License Tax
- Phosphate Rock Severance Tax
- State Housing Initiatives Partnership Program
- Emergency Management Assistance
- Fuel Tax Refund

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

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

Local option taxes must specifically be enacted through a majority vote of the governing body, a supermajority vote of the governing body, or referendum approval. In addition, local option taxes, as a category of statutorily-authorized revenue sources, have the most requirements for extraordinary votes and/or referendum approvals. In addition, the expenditure of funds raised through local option taxes is generally restricted to purposes enumerated by the Legislature. Included in this category are the following revenues:

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

LOCAL GOVERNMENT HALF-CENT SALES TAX PROGRAM

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

Brief Overview

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

The program consists of three distributions of sales tax revenues collected pursuant to Chapter 212, *Florida Statutes*. The first (ordinary) distribution is possible due to the transfer of 9.653 percent of net sales tax proceeds to the Local Government Half-Cent Sales Tax Clearing Trust Fund pursuant to s. 212.20(6)(f), F.S. The second (emergency) and third (supplemental) distributions are possible due to the transfer of 0.054 percent of net sales tax proceeds to the trust fund. The emergency and supplemental distributions are available to select counties which satisfy certain eligibility requirements relating to the existence of a county fiscal emergency or a county's inmate population being greater than seven percent of the total county population.

As the result of legislation passed during the 1998 regular legislative session, a special distribution is established in the event an action to contest a property tax assessment results in a difference of greater than 6 percent between the property appraiser's assessment and the good faith payment made by the taxpayer.

1998 General Law Amendments

Chapter 98-228, *Laws of Florida*, (CS/SB 1748)

creates s. 218.66, F.S., establishing a special distribution from the Local Government Half-cent Sales Tax Clearing Trust Fund in the event an action to contest a property tax assessment results in a difference between the property appraiser's assessment and the good faith payment made by the taxpayer pursuant to s. 194.171(3), F.S. If the difference is greater than 6 percent of the total taxes assessed in the county or municipality, that local government would be eligible to make application for the special distribution. Any special distribution would be equal to 95 percent of the taxes contested. Any additional tax revenue received by the local government upon resolution of the action to contest the assessment would be immediately repaid to the trust fund. At the time of payment and repayment of a special distribution, the distribution to all other eligible fund recipients would be adjusted proportionately. This change is effective as of May 24, 1998.

Chapter 98-258, *Laws of Florida*, (CS/CS/HB 1589)

modifies the requirements relating to county eligibility for the emergency distribution. Section 10 specifies that if a county has a population of 65,000 or greater, rather than 50,000 or greater as per the previous statutory language, such county must satisfy the additional conditions pursuant to s. 218.65(2)(a), F.S. In addition, the requirement that a county must be eligible for an emergency distribution in order to qualify for a supplemental distribution was eliminated. These changes are effective as of July 1, 1998.

Note: Revisions to the sales tax base could have a positive or negative fiscal impact on this revenue source. Due to the number of sales tax base revisions that tend to occur each year, a summary of each is not provided here.

Eligibility Requirements

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

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

As previously mentioned, a county must satisfy additional requirements in order to participate in the emergency and supplemental distributions. The reader should consult s. 218.65, F.S., for a description of those additional requirements.

Administrative Procedures

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

Distribution of Proceeds

The statutory provisions require at least the ordinary distribution for eligible local governments. Eligible counties may receive the emergency and/or supplemental distributions.

<u>Type of Distribution</u>	<u>Revenue Source</u>	<u>Eligible Local Gov't</u>
Ordinary Distribution	9.653 percent of net sales tax proceeds collected under the provisions of Chapter 212, <i>Florida Statutes</i>	Participating counties and municipalities
Emergency Distribution	0.054 percent of net sales tax proceeds collected under the provisions of Chapter 212, <i>Florida Statutes</i>	Qualifying counties
Supplemental Distribution		Qualifying counties with an inmate population greater than seven percent of total county population

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

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

Calculation of Ordinary Distribution

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

Calculation of Emergency Distribution for Eligible Counties

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

STEP #1. The 1998-99 state fiscal year per capita limitation of \$33.96, (which is adjusted annually for inflation) is multiplied by the total county population, according to the latest official population estimate. The county's ordinary distribution for the prior fiscal year is subtracted from this product. This difference is referred to as the county's base allocation.

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

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

Calculation of Supplemental Distribution for Eligible Counties

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

STEP #1. The 1998-99 state fiscal year per capita limitation of \$33.96 is multiplied by the latest official state estimate of the number of inmates and patients residing in institutions operated by the Federal government as well as the Florida Departments of Corrections, Children and Family Services, and Health.

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

Table 1 presents a summary of distributions by local government fiscal year since the program began. Please note that the total amount distributed to counties represents the sum of the ordinary, emergency, and supplemental distributions. In addition, the number of counties that received emergency and supplemental distributions during each of those fiscal years is also shown.

In addition to these distributions, a special distribution has been established in the event an action to contest a property tax assessment results in a difference of greater than 6 percent between the property appraiser's assessment and the good faith payment made by the taxpayer pursuant to s. 194.171(3), F.S. In such an instance, the county or municipality would receive a distribution that would be equal to 95 percent of the taxes contested. Eligible local governments would have to apply for the distribution prior to July 1st of the year following the year in which the tax was assessed. The distribution would be made prior to September 30th of the same year.

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

Authorized Uses

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

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

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

Relevant Attorney General Opinions

The following opinions relevant to this tax are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretation that have been articulated in Florida case law.

AGO 92-87

Must the Department of Revenue adjust distributions of the trust fund pursuant to s. 218.61, F.S., in the event the Executive Office of the Governor revises the population estimate previously certified under s. 186.901, F.S.? If so, is the adjustment applicable only to the remainder of the fiscal year or may it be applied retroactively and corrected by adjusting distributions for the remainder of the fiscal year? Must the Department adjust previous distributions which were incorrect due to clerical or computational errors? If distributions for previous fiscal years are incorrect due to revised population estimates or clerical or computational errors, must the Department make retroactive adjustments by altering future distributions? According to this opinion dated December 3, 1992, there is no statutory authority to allow adjustment of the apportionment factors for distributions during the fiscal year. The Department does not have the statutory authority to retroactively apply revised apportionment factors to prior fiscal years. Absent statutory provisions or rules directing the handling of overpayments or underpayments of revenue-sharing funds, it would appear advisable to seek legislative clarification in this matter or to address the issue by rule.

AGO 94-67

If the City of Port LaBelle is created by referendum, is the city eligible to receive proceeds of the Local Government Half-Cent Sales Tax imposed pursuant to Part VI of Chapter 218, *Florida Statutes*, if it does not meet the criteria in s. 165.061, F.S.? In allowing for the creation of the City of Port LaBelle in Chapter 94-480, *Laws of Florida*, the Legislature has presumptively determined that the provisions of s. 165.061, F.S., and the other provisions of Chapter 165, *Florida Statutes*, have been met. Based on this determination, it is my opinion that the city may participate in the Local Government Half-Cent Sales Tax, according to this opinion issued on August 12, 1994. (Note: The referendum calling for the creation of the City of Port LaBelle failed.)

Estimated Distributions for the 1998-99 Fiscal Year

Table 2 displays estimated distributions by county and municipality for the 1998-99 local government fiscal year as calculated by the Department of Revenue. These figures represent a 100 percent distribution of the anticipated revenues.

Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Figure 1

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

Sales tax revenue should be adjusted as follows:

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

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

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

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

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

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

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

<p>Table 1</p> <p>Local Government Half-Cent Sales Tax Program</p> <p>Summary of Actual Distributions and County Participation Levels</p>				
Local Gov't Fiscal Year	Total Amount Distributed to Municipalities (in Dollars)	Total Amount Distributed to Counties (in Dollars)	# of Counties Receiving the Emergency Distribution	# of Counties Receiving the Supplemental Distribution
1982-83	142,183,850 (1)	201,231,150	25	N/A
1983-84	167,329,944	238,752,161	28	0
1984-85	182,203,895	261,751,576	27	5
1985-86	171,920,123 (2)	299,776,734	25	5
1986-87	182,533,375 (3)	342,348,375	24	6
1987-88	223,022,649	424,756,446	24	6
1988-89	231,085,886	443,325,256	23	6
1989-90	233,215,579	450,101,880	24	7
1990-91	239,896,066	467,704,344	23	7
1991-92	242,758,874	486,250,434	25	7
1992-93	274,935,592	547,071,650	25	6
1993-94	285,311,006	570,742,205	25	6
1994-95	305,141,774	611,357,896	26	8
1995-96	325,308,821	651,970,265	25	10/12 (4)
1996-97	340,827,471	681,625,542	25	14/12 (5)
<p>Notes:</p> <p>(1) Duval County reported as the City of Jacksonville until fiscal year 1985-86.</p> <p>(2) One-fourth of Duval County reported as the City of Jacksonville.</p> <p>(3) All of the City of Jacksonville reported as Duval County from fiscal year 1986-87 to the present.</p> <p>(4) The first figure represents the number of counties receiving a supplemental distribution during the months of October 1995 through July 1996. The second figure represents the number of counties receiving a supplemental distribution during the months of August 1996 through September 1996.</p> <p>(5) The first figure represents the number of counties receiving a supplemental distribution during the months of October 1996 through July 1997. The second figure represents the number of counties receiving a supplemental distribution during the months of August 1997 through September 1997.</p> <p>Source: Department of Revenue.</p>				

Table 2

Local Government Half-Cent Sales Tax Distribution:
Local Government Fiscal Year 1998-99 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, ALACHUA	\$ 8,460,782	-	-	\$ 8,460,782
Alachua	289,415	-	-	289,415
Archer	71,888	-	-	71,888
Gainesville	4,963,021	-	-	4,963,021
Hawthorne	70,124	-	-	70,124
High Springs	188,308	-	-	188,308
LaCrosse	7,002	-	-	7,002
Micanopy	32,795	-	-	32,795
Newberry	122,768	-	-	122,768
Waldo	52,493	-	-	52,493
	-----	-----	-----	-----
	14,258,597	-	-	14,258,597
 BOCC, BAKER	 471,723	 287,280	 36,148	 795,150
Glen Saint Mary	12,219	-	-	12,219
Macclenny	113,455	-	-	113,455
	-----	-----	-----	-----
	597,397	287,280	36,148	920,824
 BOCC, BAY	 6,899,915	 -	 -	 6,899,915
Callaway	845,077	-	-	845,077
Cedar Grove	133,500	-	-	133,500
Lynn Haven	714,756	-	-	714,756
Mexico Beach	61,352	-	-	61,352
Panama City	2,228,411	-	-	2,228,411
Panama City Beach	282,472	-	-	282,472
Parker	299,924	-	-	299,924
Springfield	567,643	-	-	567,643
	-----	-----	-----	-----
	12,033,049	-	-	12,033,049
 BOCC, BRADFORD	 695,647	 83,140	 76,365	 855,152
Brooker	12,102	-	-	12,102
Hampton	10,910	-	-	10,910
Lawtey	23,879	-	-	23,879
Starke	187,778	-	-	187,778
	-----	-----	-----	-----
	930,315	83,140	76,365	1,089,820

Table 2

Local Government Half-Cent Sales Tax Distribution:
Local Government Fiscal Year 1998-99 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, BREVARD	15,741,599	-	-	15,741,599
Cape Canaveral	368,045	-	-	368,045
Cocoa	769,029	-	-	769,029
Cocoa Beach	555,535	-	-	555,535
Indialantic	131,884	-	-	131,884
Indian Harbour Beach	333,850	-	-	333,850
Malabar	103,800	-	-	103,800
Melbourne	2,949,651	-	-	2,949,651
Melbourne Beach	139,339	-	-	139,339
Melbourne Village	26,698	-	-	26,698
Palm Bay	3,293,296	-	-	3,293,296
Palm Shores	25,397	-	-	25,397
Rockledge	820,518	-	-	820,518
Satellite Beach	442,591	-	-	442,591
Titusville	1,790,472	-	-	1,790,472
West Melbourne	408,178	-	-	408,178
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	27,899,883	-	-	27,899,883
BOCC, BROWARD	52,154,558	-	-	52,154,558
Coconut Creek	1,880,684	-	-	1,880,684
Cooper City	1,460,487	-	-	1,460,487
Coral Springs	5,384,086	-	-	5,384,086
Dania	914,368	-	-	914,368
Davie	3,233,036	-	-	3,233,036
Deerfield Beach	2,593,585	-	-	2,593,585
Ft. Lauderdale	7,848,923	-	-	7,848,923
Hallandale	1,646,364	-	-	1,646,364
Hillsboro Beach	92,127	-	-	92,127
Hollywood	6,618,048	-	-	6,618,048
Lauderdale-by-the-Sea	189,068	-	-	189,068
Lauderdale Lakes	1,457,192	-	-	1,457,192
Lauderhill	2,625,341	-	-	2,625,341
Lazy Lake Village	1,883	-	-	1,883
Lighthouse Point	547,689	-	-	547,689
Margate	2,610,954	-	-	2,610,954
Miramar	2,618,801	-	-	2,618,801
North Lauderdale	1,479,792	-	-	1,479,792
Oakland Park	1,474,874	-	-	1,474,874
Parkland	589,489	-	-	589,489
Pembroke Park	254,985	-	-	254,985
Pembroke Pines	5,424,892	-	-	5,424,892

Table 2

Local Government Half-Cent Sales Tax Distribution:
Local Government Fiscal Year 1998-99 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Plantation	4,051,823	-	-	4,051,823
Pompano Beach	3,878,921	-	-	3,878,921
Sea Ranch Lakes	32,383	-	-	32,383
Sunrise	3,939,868	-	-	3,939,868
Tamarac	2,657,201	-	-	2,657,201
Weston	1,766,427	-	-	1,766,427
Wilton Manors	619,257	-	-	619,257
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	120,047,106	-	-	120,047,106
BOCC, CALHOUN	241,604	120,336	24,038	385,978
Altha	14,450	-	-	14,450
Blountstown	55,420	-	-	55,420
	-----	-----	-----	-----
	311,474	120,336	24,038	455,848
BOCC, CHARLOTTE	7,413,827	-	-	7,413,827
Punta Gorda	734,689	-	-	734,689
	-----	-----	-----	-----
	8,148,516	-	-	8,148,516
BOCC, CITRUS	4,436,733	-	-	4,436,733
Crystal River	171,771	-	-	171,771
Inverness	283,961	-	-	283,961
	-----	-----	-----	-----
	4,892,466	-	-	4,892,466
BOCC, CLAY	6,508,446	-	-	6,508,446
Green Cove Springs	267,519	-	-	267,519
Keystone Heights	71,505	-	-	71,505
Orange Park	504,044	-	-	504,044
Penney Farms	34,609	-	-	34,609
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	7,386,124	-	-	7,386,124

Table 2

Local Government Half-Cent Sales Tax Distribution:
Local Government Fiscal Year 1998-99 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, COLLIER	19,721,246	-	-	19,721,246
Everglades	56,849	-	-	56,849
Marco Island	1,233,640	-	-	1,233,640
Naples	2,215,641	-	-	2,215,641
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	23,227,376	-	-	23,227,376
 BOCC, COLUMBIA	 2,867,249	 -	 -	 2,867,249
Fort White	31,265	-	-	31,265
Lake City	580,725	-	-	580,725
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	3,479,239	-	-	3,479,239
 BOCC, DADE	 94,531,196	 -	 -	 94,531,196
Aventura	1,114,112	-	-	1,114,112
Bal Harbour	171,137	-	-	171,137
Bay Harbor Islands	256,241	-	-	256,241
Biscayne Park	165,726	-	-	165,726
Coral Gables	2,308,682	-	-	2,308,682
El Portal	137,194	-	-	137,194
Florida City	326,751	-	-	326,751
Golden Beach	45,913	-	-	45,913
Hialeah	11,317,284	-	-	11,317,284
Hialeah Gardens	908,977	-	-	908,977
Homestead	1,413,752	-	-	1,413,752
Indian Creek Village	2,842	-	-	2,842
Key Biscayne	488,486	-	-	488,486
Medley	47,936	-	-	47,936
Miami	19,798,757	-	-	19,798,757
Miami Beach	5,079,285	-	-	5,079,285
Miami Shores	558,286	-	-	558,286
Miami Springs	728,056	-	-	728,056
North Bay	324,346	-	-	324,346
North Miami	2,747,046	-	-	2,747,046
North Miami Beach	2,030,632	-	-	2,030,632
Opa-locka	862,025	-	-	862,025
Pinecrest	1,007,418	-	-	1,007,418
South Miami	575,066	-	-	575,066
Sunny Isles Beach	755,932	-	-	755,932
Surfside	238,367	-	-	238,367
Sweetwater	765,826	-	-	765,826

Table 2

Local Government Half-Cent Sales Tax Distribution:
Local Government Fiscal Year 1998-99 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Virginia Gardens	123,748	-	-	123,748
West Miami	318,060	-	-	318,060
	-----	-----	-----	-----
	149,149,077	-	-	149,149,077
BOCC, DE SOTO	849,610	183,806	-	1,033,417
Arcadia	239,632	-	-	239,632
	-----	-----	-----	-----
	1,089,242	183,806	-	1,273,048
BOCC, DIXIE	242,670	215,467	20,349	478,486
Cross City	45,016	-	-	45,016
Horseshoe Beach	4,288	-	-	4,288
	-----	-----	-----	-----
	291,974	215,467	20,349	527,790
BOCC, DUVAL	61,093,262	-	-	61,093,262
Atlantic Beach	1,119,431	-	-	1,119,431
Baldwin	131,564	-	-	131,564
Jacksonville Beach	1,710,672	-	-	1,710,672
Neptune Beach	634,115	-	-	634,115
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	64,689,044	-	-	64,689,044
BOCC, ESCAMBIA	16,459,878	-	-	16,459,878
Century	120,751	-	-	120,751
Pensacola	3,709,532	-	-	3,709,532
	-----	-----	-----	-----
	20,290,160	-	-	20,290,160
BOCC, FLAGLER	1,399,800	234,015	-	1,633,815
Beverly Beach	11,709	-	-	11,709
Bunnell	74,635	-	-	74,635
Flagler Beach (part)	152,503	-	-	152,503
	-----	-----	-----	-----
	1,638,647	234,015	-	1,872,663

Table 2

Local Government Half-Cent Sales Tax Distribution:
Local Government Fiscal Year 1998-99 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, FRANKLIN	310,280	100,965	-	411,244
Apalachicola	97,802	-	-	97,802
Carrabelle	48,258	-	-	48,258
	-----	-----	-----	-----
	456,340	100,965	-	557,304
 BOCC, GADSDEN	 893,773	 925,438	 -	 1,819,212
Chattahoochee	53,850	-	-	53,850
Greensboro	12,682	-	-	12,682
Gretna	44,185	-	-	44,185
Havana	38,258	-	-	38,258
Midway	24,960	-	-	24,960
Quincy	156,643	-	-	156,643
	-----	-----	-----	-----
	1,224,350	925,438	-	2,149,788
 BOCC, GILCHRIST	 183,520	 241,565	 -	 425,085
Bell	4,661	-	-	4,661
Fanning Springs (part)	3,889	-	-	3,889
Trenton	22,171	-	-	22,171
	-----	-----	-----	-----
	214,240	241,565	-	455,806
 BOCC, GLADES	 95,691	 207,050	 15,377	 318,118
Moore Haven	17,781	-	-	17,781
	-----	-----	-----	-----
	113,472	207,050	15,377	335,899
 BOCC, GULF	 286,650	 162,216	 24,600	 473,465
Port St. Joe	108,758	-	-	108,758
Wewahitchka	51,724	-	-	51,724
	-----	-----	-----	-----
	447,133	162,216	24,600	633,948

Table 2

Local Government Half-Cent Sales Tax Distribution:
Local Government Fiscal Year 1998-99 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, HAMILTON	489,132	-	28,529	517,661
Jasper	92,864	-	-	92,864
Jennings	35,356	-	-	35,356
White Springs	37,261	-	-	37,261
	-----	-----	-----	-----
	654,613	-	28,529	683,142
 BOCC, HARDEE	 554,243	 193,779	 -	 748,022
Bowling Green	52,991	-	-	52,991
Wauchula	103,879	-	-	103,879
Zolfo Springs	36,632	-	-	36,632
	-----	-----	-----	-----
	747,744	193,779	-	941,524
 BOCC, HENDRY	 1,038,324	 82,502	 -	 1,120,826
Clewiston	254,976	-	-	254,976
La Belle	127,488	-	-	127,488
	-----	-----	-----	-----
	1,420,788	82,502	-	1,503,290
 BOCC, HERNANDO	 4,696,767	 -	 -	 4,696,767
Brooksville	307,653	-	-	307,653
Weeki Wachee	473	-	-	473
	-----	-----	-----	-----
	5,004,893	-	-	5,004,893
 BOCC, HIGHLANDS	 2,881,860	 -	 -	 2,881,860
Avon Park	321,432	-	-	321,432
Lake Placid	55,346	-	-	55,346
Sebring	347,435	-	-	347,435
	-----	-----	-----	-----
	3,606,073	-	-	3,606,073

Table 2

Local Government Half-Cent Sales Tax Distribution:
Local Government Fiscal Year 1998-99 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, HILLSBOROUGH	62,994,511	-	-	62,994,511
Plant City	2,059,325	-	-	2,059,325
Tampa	22,421,797	-	-	22,421,797
Temple Terrace	1,571,796	-	-	1,571,796
	-----	-----	-----	-----
	89,047,429	-	-	89,047,429
 BOCC, HOLMES	 288,703	 268,604	 26,705	 584,012
Bonifay	53,910	-	-	53,910
Esto	6,410	-	-	6,410
Noma	4,434	-	-	4,434
Ponce de Leon	8,966	-	-	8,966
Westville	5,751	-	-	5,751
	-----	-----	-----	-----
	368,174	268,604	26,705	663,484
 BOCC, INDIAN RIVER	 5,843,674	 -	 -	 5,843,674
Fellsmere	156,963	-	-	156,963
Indian River Shores	171,019	-	-	171,019
Orchid	2,862	-	-	2,862
Sebastian	920,282	-	-	920,282
Vero Beach	1,131,241	-	-	1,131,241
	-----	-----	-----	-----
	8,226,041	-	-	8,226,041
 BOCC, JACKSON	 1,333,053	 182,035	 92,424	 1,607,512
Alford	19,413	-	-	19,413
Bascom	4,160	-	-	4,160
Campbellton	8,624	-	-	8,624
Cottondale	39,131	-	-	39,131
Graceville	89,762	-	-	89,762
Grand Ridge	24,419	-	-	24,419
Greenwood	21,747	-	-	21,747
Jacob City	10,958	-	-	10,958
Malone	30,405	-	-	30,405
Marianna	222,983	-	-	222,983
Sneads	72,479	-	-	72,479
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	1,877,135	182,035	92,424	2,151,594

Table 2

Local Government Half-Cent Sales Tax Distribution:
Local Government Fiscal Year 1998-99 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, JEFFERSON	243,722	233,546	-	477,268
Monticello	58,370	-	-	58,370
	-----	-----	-----	-----
	302,093	233,546	-	535,639
 BOCC, LAFAYETTE	 71,452	 143,262	 19,126	 233,840
Mayo	12,067	-	-	12,067
	-----	-----	-----	-----
	83,520	143,262	19,126	245,908
 BOCC, LAKE	 6,717,893	 -	 -	 6,717,893
Astatula	51,279	-	-	51,279
Clermont	318,949	-	-	318,949
Eustis	615,602	-	-	615,602
Fruitland Park	125,232	-	-	125,232
Groveland	106,134	-	-	106,134
Howey-in-the-Hills	34,873	-	-	34,873
Lady Lake	520,911	-	-	520,911
Leesburg	648,204	-	-	648,204
Mascotte	102,138	-	-	102,138
Minneola	118,375	-	-	118,375
Montverde	47,872	-	-	47,872
Mount Dora	362,950	-	-	362,950
Tavares	350,457	-	-	350,457
Umatilla	102,390	-	-	102,390
	-----	-----	-----	-----
	10,223,260	-	-	10,223,260
 BOCC, LEE	 23,491,872	 -	 -	 23,491,872
Cape Coral	6,143,904	-	-	6,143,904
Fort Myers	3,167,391	-	-	3,167,391
Fort Myers Beach	411,933	-	-	411,933
Sanibel	401,693	-	-	401,693
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	33,616,793	-	-	33,616,793

Table 2

Local Government Half-Cent Sales Tax Distribution:
Local Government Fiscal Year 1998-99 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, LEON	9,115,901	-	-	9,115,901
Tallahassee	7,064,582	-	-	7,064,582
	-----	-----	-----	-----
	16,180,483	-	-	16,180,483
BOCC, LEVY	1,052,496	218,298	-	1,270,794
Bronson	32,596	-	-	32,596
Cedar Key	26,863	-	-	26,863
Chiefland	73,092	-	-	73,092
Fanning Springs (part)	10,914	-	-	10,914
Inglis	48,434	-	-	48,434
Otter Creek	4,300	-	-	4,300
Williston	83,419	-	-	83,419
Yankeetown	22,490	-	-	22,490
	-----	-----	-----	-----
	1,354,603	218,298	-	1,572,901
BOCC, LIBERTY	113,442	122,543	29,311	265,296
Bristol	22,533	-	-	22,533
	-----	-----	-----	-----
	135,975	122,543	29,311	287,829
BOCC, MADISON	322,485	309,555	28,489	660,529
Greenville	20,147	-	-	20,147
Lee	6,796	-	-	6,796
Madison	68,081	-	-	68,081
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	417,510	309,555	28,489	755,554
BOCC, MANATEE	12,144,446	-	-	12,144,446
Anna Maria	103,745	-	-	103,745
Bradenton	2,664,211	-	-	2,664,211
Bradenton Beach	94,273	-	-	94,273
Holmes Beach	283,153	-	-	283,153
Longboat Key (part)	147,482	-	-	147,482
Palmetto	562,573	-	-	562,573
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	15,999,882	-	-	15,999,882

Table 2

Local Government Half-Cent Sales Tax Distribution:
Local Government Fiscal Year 1998-99 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, MARION	12,495,006	-	-	12,495,006
Bellevue	197,756	-	-	197,756
Dunnellon	101,996	-	-	101,996
McIntosh	24,484	-	-	24,484
Ocala	2,490,855	-	-	2,490,855
Reddick	31,977	-	-	31,977
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	15,342,074	-	-	15,342,074
BOCC, MARTIN	9,195,229	-	-	9,195,229
Jupiter Island	49,078	-	-	49,078
Ocean Breeze Park	43,196	-	-	43,196
Sewalls Point	147,740	-	-	147,740
Stuart	1,156,200	-	-	1,156,200
	-----	-----	-----	-----
	10,591,443	-	-	10,591,443
BOCC, MONROE	6,995,555	-	-	6,995,555
Islamorada	706,180	-	-	706,180
Key Colony Beach	100,814	-	-	100,814
Key West	2,626,652	-	-	2,626,652
Layton	18,951	-	-	18,951
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	10,448,151	-	-	10,448,151
BOCC, NASSAU	2,367,503	-	-	2,367,503
Callahan	50,176	-	-	50,176
Fernandina Beach	513,490	-	-	513,490
Hilliard	125,785	-	-	125,785
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	3,056,954	-	-	3,056,954
BOCC, OKALOOSA	8,420,551	-	-	8,420,551
Cinco Bayou	23,847	-	-	23,847
Crestview	751,658	-	-	751,658
Destin	617,239	-	-	617,239
Ft. Walton Beach	1,273,972	-	-	1,273,972
Laurel Hill	35,452	-	-	35,452
Mary Esther	253,132	-	-	253,132

Table 2

Local Government Half-Cent Sales Tax Distribution:
Local Government Fiscal Year 1998-99 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Niceville	682,196	-	-	682,196
Shalimar	37,358	-	-	37,358
Valparaiso	383,681	-	-	383,681
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	12,479,085	-	-	12,479,085
BOCC, OKEECHOBEE	1,385,229	-	-	1,385,229
Okeechobee	221,086	-	-	221,086
	-----	-----	-----	-----
	1,606,315	-	-	1,606,315
BOCC, ORANGE	90,360,960	-	-	90,360,960
Apopka	2,612,987	-	-	2,612,987
Belle Isle	714,174	-	-	714,174
Eatonville	307,823	-	-	307,823
Edgewood	195,528	-	-	195,528
Maitland	1,261,117	-	-	1,261,117
Oakland	100,441	-	-	100,441
Ocoee	2,620,635	-	-	2,620,635
Orlando	22,473,091	-	-	22,473,091
Windermere	224,717	-	-	224,717
Winter Garden	1,623,876	-	-	1,623,876
Winter Park	3,160,312	-	-	3,160,312
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	125,655,660	-	-	125,655,660
BOCC, OSCEOLA	9,436,976	-	-	9,436,976
Kissimmee	2,932,540	-	-	2,932,540
St. Cloud	1,280,849	-	-	1,280,849
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	13,650,366	-	-	13,650,366
BOCC, PALM BEACH	54,513,771	-	-	54,513,771
Atlantis	112,879	-	-	112,879
Belle Glade	1,115,680	-	-	1,115,680
Boca Raton	4,554,034	-	-	4,554,034
Boynton Beach	3,481,616	-	-	3,481,616
Briny Breeze	26,556	-	-	26,556
Cloud Lake	7,721	-	-	7,721

Table 2

Local Government Half-Cent Sales Tax Distribution:
Local Government Fiscal Year 1998-99 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Delray Beach	3,522,149	-	-	3,522,149
Glen Ridge	14,576	-	-	14,576
Golf	12,712	-	-	12,712
Golfview	10,183	-	-	10,183
Greenacres City	1,601,673	-	-	1,601,673
Gulf Stream	47,188	-	-	47,188
Haverhill	78,802	-	-	78,802
Highland Beach	218,637	-	-	218,637
Hypoluxo	91,847	-	-	91,847
Juno Beach	189,352	-	-	189,352
Jupiter	2,062,707	-	-	2,062,707
Jupiter Inlet Colony	27,554	-	-	27,554
Lake Clarke Shores	242,797	-	-	242,797
Lake Park	456,841	-	-	456,841
Lake Worth	2,016,317	-	-	2,016,317
Lantana	563,198	-	-	563,198
Manalapan	22,296	-	-	22,296
Mangonia Park	92,047	-	-	92,047
North Palm Beach	808,058	-	-	808,058
Ocean Ridge	109,551	-	-	109,551
Pahokee	464,761	-	-	464,761
Palm Beach	650,985	-	-	650,985
Palm Beach Gardens	2,211,593	-	-	2,211,593
Palm Beach Shores	68,287	-	-	68,287
Palm Springs	675,278	-	-	675,278
Riviera Beach	1,884,736	-	-	1,884,736
Royal Palm Beach	1,212,719	-	-	1,212,719
South Bay	223,762	-	-	223,762
South Palm Beach	99,967	-	-	99,967
Tequesta	311,882	-	-	311,882
Wellington	1,799,610	-	-	1,799,610
West Palm Beach	5,299,197	-	-	5,299,197
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	90,903,517	-	-	90,903,517

Table 2

Local Government Half-Cent Sales Tax Distribution:
Local Government Fiscal Year 1998-99 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, PASCO	13,632,704	-	-	13,632,704
Dade City	275,389	-	-	275,389
New Port Richey	656,249	-	-	656,249
Port Richey	119,832	-	-	119,832
Saint Leo	32,045	-	-	32,045
San Antonio	38,508	-	-	38,508
Zephyrhills	400,024	-	-	400,024
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	15,154,751	-	-	15,154,751
 BOCC, PINELLAS	 33,708,420	 -	 -	 33,708,420
Belleair	203,037	-	-	203,037
Belleair Beach	106,565	-	-	106,565
Belleair Bluffs	109,681	-	-	109,681
Belleair Shore	2,919	-	-	2,919
Clearwater	5,067,214	-	-	5,067,214
Dunedin	1,761,137	-	-	1,761,137
Gulfport	588,035	-	-	588,035
Indian Rocks Beach	208,479	-	-	208,479
Indian Shores	73,418	-	-	73,418
Kenneth City	215,059	-	-	215,059
Largo	3,369,353	-	-	3,369,353
Madeira Beach	205,807	-	-	205,807
North Redington Beach	56,844	-	-	56,844
Oldsmar	481,569	-	-	481,569
Pinellas Park	2,207,630	-	-	2,207,630
Redington Beach	79,899	-	-	79,899
Redington Shores	119,477	-	-	119,477
Safety Harbor	836,092	-	-	836,092
St. Petersburg	11,930,195	-	-	11,930,195
St. Petersburg Beach	474,792	-	-	474,792
Seminole	480,728	-	-	480,728
South Pasadena	291,742	-	-	291,742
Tarpon Springs	980,899	-	-	980,899
Treasure Island	363,774	-	-	363,774
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	63,922,766	-	-	63,922,766
 BOCC, POLK	 21,325,216	 -	 -	 21,325,216
Auburndale	503,603	-	-	503,603
Bartow	787,383	-	-	787,383

Table 2

Local Government Half-Cent Sales Tax Distribution:
Local Government Fiscal Year 1998-99 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Davenport	113,909	-	-	113,909
Dundee	139,556	-	-	139,556
Eagle Lake	102,427	-	-	102,427
Fort Meade	293,223	-	-	293,223
Frostproof	155,760	-	-	155,760
Haines City	715,807	-	-	715,807
Highland Park	8,424	-	-	8,424
Hillcrest Heights	12,716	-	-	12,716
Lake Alfred	203,834	-	-	203,834
Lake Hamilton	61,488	-	-	61,488
Lake Wales	537,996	-	-	537,996
Lakeland	4,115,529	-	-	4,115,529
Mulberry	178,509	-	-	178,509
Polk City	97,759	-	-	97,759
Winter Haven	1,375,921	-	-	1,375,921
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	30,729,059	-	-	30,729,059
BOCC, PUTNAM	2,251,009	-	-	2,251,009
Crescent City	64,069	-	-	64,069
Interlachen	48,773	-	-	48,773
Palatka	370,788	-	-	370,788
Pomona Park	26,281	-	-	26,281
Welaka	20,719	-	-	20,719
	-----	-----	-----	-----
	2,781,640	-	-	2,781,640
BOCC, ST. JOHNS	6,196,837	-	-	6,196,837
Hastings	40,854	-	-	40,854
St. Augustine	762,820	-	-	762,820
St. Augustine Beach	253,903	-	-	253,903
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	7,254,415	-	-	7,254,415
BOCC, ST. LUCIE	4,676,556	-	-	4,676,556
Fort Pierce	1,268,271	-	-	1,268,271
Port St. Lucie	2,602,314	-	-	2,602,314
St. Lucie Village	20,222	-	-	20,222
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	8,567,363	-	-	8,567,363

Table 2

Local Government Half-Cent Sales Tax Distribution:
Local Government Fiscal Year 1998-99 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, SANTA ROSA	2,924,134	-	-	2,924,134
Gulf Breeze	180,829	-	-	180,829
Jay	20,297	-	-	20,297
Milton	229,366	-	-	229,366
	-----	-----	-----	-----
	3,354,627	-	-	3,354,627
 BOCC, SARASOTA	 19,418,822	 -	 -	 19,418,822
Longboat Key (part)	273,742	-	-	273,742
North Port	1,155,844	-	-	1,155,844
Sarasota	3,548,403	-	-	3,548,403
Venice	1,310,252	-	-	1,310,252
	-----	-----	-----	-----
	25,707,063	-	-	25,707,063
 BOCC, SEMINOLE	 17,539,838	 -	 -	 17,539,838
Altamonte Springs	2,444,807	-	-	2,444,807
Casselberry	1,532,554	-	-	1,532,554
Lake Mary	517,532	-	-	517,532
Longwood	853,750	-	-	853,750
Oviedo	1,279,751	-	-	1,279,751
Sanford	2,214,543	-	-	2,214,543
Winter Springs	1,714,868	-	-	1,714,868
	-----	-----	-----	-----
	28,097,644	-	-	28,097,644
 BOCC, SUMTER	 1,125,293	 435,065	 94,229	 1,654,587
Bushnell	73,066	-	-	73,066
Center Hill	23,998	-	-	23,998
Coleman	26,020	-	-	26,020
Webster	25,070	-	-	25,070
Wildwood	123,053	-	-	123,053
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	1,396,500	435,065	94,229	1,925,794

Table 2

Local Government Half-Cent Sales Tax Distribution:
Local Government Fiscal Year 1998-99 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, SUWANNEE	983,502	250,523	-	1,234,025
Branford	20,618	-	-	20,618
Live Oak	209,946	-	-	209,946
	-----	-----	-----	-----
	1,214,066	250,523	-	1,464,589
BOCC, TAYLOR	770,891	-	-	770,891
Perry	353,173	-	-	353,173
	-----	-----	-----	-----
	1,124,064	-	-	1,124,064
BOCC, UNION	166,910	159,145	77,267	403,322
Lake Butler	41,078	-	-	41,078
Raiford	4,280	-	-	4,280
Worthington Springs	3,745	-	-	3,745
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	216,014	159,145	77,267	452,426
BOCC, VOLUSIA	12,663,192	-	-	12,663,192
Daytona Beach	2,622,536	-	-	2,622,536
Daytona Beach Shores	121,383	-	-	121,383
DeBary	504,233	-	-	504,233
DeLand	751,909	-	-	751,909
Deltona	2,391,394	-	-	2,391,394
Edgewater	739,796	-	-	739,796
Flagler Beach (part)	3,806	-	-	3,806
Holly Hill	462,858	-	-	462,858
Lake Helen	102,926	-	-	102,926
New Smyrna Beach	754,038	-	-	754,038
Oak Hill	45,181	-	-	45,181
Orange City	255,698	-	-	255,698
Ormond Beach	1,392,749	-	-	1,392,749
Pierson	51,115	-	-	51,115
Ponce Inlet	98,547	-	-	98,547
Port Orange	1,764,427	-	-	1,764,427
South Daytona	529,770	-	-	529,770
	-----	-----	-----	-----
	25,255,558	-	-	25,255,558

Table 2

Local Government Half-Cent Sales Tax Distribution:
Local Government Fiscal Year 1998-99 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, WAKULLA	448,748	267,007	-	715,755
St. Marks	7,574	-	-	7,574
Sopchoppy	10,401	-	-	10,401
	-----	-----	-----	-----
	466,723	267,007	-	733,730
BOCC, WALTON	2,582,724	-	-	2,582,724
DeFuniak Springs	432,038	-	-	432,038
Freeport	87,825	-	-	87,825
Paxton	50,163	-	-	50,163
	-----	-----	-----	-----
	3,152,749	-	-	3,152,749
BOCC, WASHINGTON	439,295	279,900	-	719,196
Caryville	6,091	-	-	6,091
Chipley	105,591	-	-	105,591
Ebro	6,943	-	-	6,943
Vernon	22,429	-	-	22,429
Wausau	8,853	-	-	8,853
	-----	-----	-----	-----
	589,203	279,900	-	869,103
Grand Totals	=====	=====	=====	=====
	\$ 1,154,800,000	\$ 5,907,042	\$ 592,958	\$ 1,161,300,000

Note: Table represents a 100 percent distribution of estimated monies.

Source: Florida Department of Revenue, June 1998

COUNTY REVENUE SHARING PROGRAM

Sections 199.292(3), 210.20(2)(a), and Part II of Chapter 218, *Florida Statutes*

Brief Overview

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government. Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Counties. The trust fund receives 2.9 percent of net cigarette tax collections and 33.5 percent of net intangible tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. There are no use restrictions on these revenues; however, there are some statutory limitations regarding funds that can be used as a pledge for indebtedness.

1998 General Law Amendments

Chapter 98-132, *Laws of Florida*, (CS/SB 1450)

made numerous changes to the intangibles tax law. The revenue sharing of funds between the state and the counties was modified to hold counties harmless on their distribution from intangibles tax revenues pursuant to section 10. The proportion of intangible tax revenues transferred to the Revenue Sharing Trust Fund for Counties will increase to 35.3 percent in state fiscal year 1998-99 and 37.7 percent in each state fiscal year thereafter. This change is effective as of July 1, 1998.

Eligibility Requirements

In order to be eligible to participate in revenue sharing beyond the 'minimum entitlement' in any fiscal year, a county must have satisfied the requirements of s. 218.23(1), F.S. As it relates to county revenue sharing, the minimum entitlement is defined in s. 218.21(7), F.S., as the amount of revenue necessary for a county to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the trust fund.

Administrative Procedures

The county revenue sharing program is administered by the Department of Revenue. The program is comprised of cigarette taxes and intangible taxes that are collected and deposited initially into the Cigarette Tax Collection Trust Fund and Intangible Tax Trust Fund before being transferred to the Revenue Sharing Trust Fund for Counties.

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

Tax Collection Trust Fund pursuant to s. 215.20(1) and (3), F.S. In addition, a 0.9 percent deduction is assessed against the Cigarette Tax Collection Trust Fund pursuant to s. 210.20(2)(a), F.S., for administrative costs related to the Department of Business and Professional Regulation's Division of Alcoholic Beverage and Tobacco. Finally, s. 199.292(2), F.S., authorizes an annual appropriation out of the Intangible Tax Trust Fund in the amount necessary to cover the Department of Revenue's costs of administering Chapters 192-199, *Florida Statutes*.

The percentage of each tax source transferred into the County Revenue Sharing Trust Fund is listed below. The proportional contribution of each source to the total is also noted.

- 1) 2.9 percent of net cigarette tax collections (pursuant to s. 210.20(2)(a), F.S.)
= 3.3 percent of total county revenue sharing
- 2) 33.5 percent of net intangible tax collections (pursuant to s. 199.292(3), F.S.)
= 96.7 percent of total county revenue sharing

Distribution of Proceeds

Pursuant to s. 218.245(1), F.S., an apportionment factor is calculated for each eligible county using a formula consisting of the following equally-weighted factors: county population, unincorporated county population, and county sales tax collections.

- 1) A county population factor is an eligible county's population divided by total population of all eligible counties in the state.
- 2) An unincorporated county population factor is an eligible county's unincorporated population divided by total unincorporated population of all eligible counties in the state.

It is important to note that inmates and residents residing in institutions operated by the Federal Government, the Department of Corrections, the Department of Children and Family Services and the Department of Health are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.

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

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

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

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

Thus, three types of monies are involved in determining the annual distribution: guaranteed entitlement, second guaranteed entitlement, and growth monies. **Table 1** lists the actual statewide revenue sharing distributions to counties for the 1982-83 through 1996-97 state fiscal years.

Authorized Uses

There are no use restrictions on these revenues; however, there are some statutory limitations regarding funds that can be used as a pledge for indebtedness. Pursuant to s. 218.25(1), F.S., counties are allowed to bond the guaranteed entitlement. This 'hold harmless' provision

guarantees a minimum allotment in order to insure coverage of all bonding obligations for those eligible counties that qualified for revenue sharing dollars prior to July 1, 1972.

Pursuant to s. 218.25(2), F.S., the second guaranteed entitlement may also be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness. These other forms of indebtedness include obligations issued to acquire an insurance contract or contracts from a local government liability pool and include payments required pursuant to any loan agreement entered into to provide funds to acquire an insurance contract or contracts from a local government liability pool.

Relevant Attorney General Opinions

The following opinions relevant to this tax are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 73-246

Is the Hillsborough County Aviation Authority an integral part of the government of Hillsborough County within the context of the Revenue Sharing Act of 1972, so that members of the aviation authority's police force can be viewed as county law enforcement officers for the purposes of revenue sharing? According to this opinion dated July 3, 1973, the Hillsborough County Aviation Authority is not a city, county, or consolidated government so as to qualify for state revenue-sharing funds under Part II of Chapter 218, *Florida Statutes*, nor is it an agency or subdivision of Hillsborough County so that the police force employees of the authority would be 'county employees' within the context of that chapter.

AGO 74-367

Does the Revenue Sharing Act of 1972 apply to regional housing authorities established pursuant to Chapter 421, *Florida Statutes*? According to this opinion dated December 3, 1974, regional housing authorities are neither a county nor municipal government for the purposes of the Revenue Sharing Act and therefore are not an eligible unit of local government. As a result, the requirements of s. 218.23, F.S., regarding the eligibility for revenue sharing by units of local government have no application to regional housing authorities nor are such authorities eligible for revenue sharing funds.

AGO 77-14

May a county borrow money from banks for the purpose of purchasing real property for authorized county purposes with the money to be repaid in approximately five equal annual installments from uncommitted racetrack or state revenue-sharing funds? According to this opinion dated February 9, 1977, the Board of County Commissioners, as the governing body of a noncharter county, has statutory authority to borrow money to purchase real property for authorized county purposes. Uncommitted state revenue-sharing funds, subject to the restriction found in s. 218.25, F.S., governing monies received in excess of the guaranteed entitlement, could be used to repay the borrowed funds.

AGO 79-18

May a Board of County Commissioners borrow money from a bank payable over a three-year period for the purpose of making improvements to county roads? The county commission may borrow money from a local bank for the purpose of making improvements to county roads, to be repaid over a three-year period, providing no mortgage on county property is required and the money used for repayment is derived from uncommitted county funds and non-ad valorem tax revenue. According to this opinion dated March 1, 1979, uncommitted state revenue-sharing funds, subject to the restriction found in s. 218.25, F.S., governing monies received in excess of the guaranteed entitlement, could be used to repay the borrowed funds.

AGO 86-44

Is the Board of County Commissioners authorized to donate revenue sharing monies to a nonprofit senior citizens club so that members of the club may take field trips? The Board is authorized to donate revenue sharing monies, as restricted by s. 218.25, F.S., to a nonprofit senior citizens organization so that county residents who are members of the club may take field trips provided that the program is open to the public. In addition, the Board must determine that the expenditure serves a valid public purpose and ensure that proper safeguards are implemented to assure accomplishment of the public purpose, according to this opinion dated May 21, 1986.

AGO 92-87

Must the Department of Revenue adjust distributions of the trust fund pursuant to s. 218.26, F.S., in the event the Executive Office of the Governor revises the population estimate previously certified under s. 186.901, F.S.? If so, is the adjustment applicable only to the remainder of the fiscal year or may it be applied retroactively and corrected by adjusting distributions for the remainder of the fiscal year? Must the Department adjust previous distributions which were incorrect due to clerical or computational errors? If distributions for previous fiscal years are incorrect due to revised population estimates or clerical or

computational errors, must the Department make retroactive adjustments by altering future distributions? According to this opinion dated December 3, 1992, the Department must adjust the apportionment factors for distribution of revenue-sharing trust funds pursuant to s. 218.26, F.S., for the remainder of a fiscal year and subsequent fiscal years in the event the population estimates are revised by the Governor's Office due to an error in the decennial census. The Department does not have the statutory authority to retroactively apply revised apportionment factors to prior fiscal years. Absent statutory provisions or rules directing the handling of overpayments or underpayments of revenue-sharing funds, it would appear advisable to seek legislative clarification in this matter or to address the issue by rule.

AGO 94-26

What effect does the nonpayment of incentive pay to law enforcement officers as prescribed by s. 943.22, F.S., have on the county's eligibility to participate in revenue sharing? According to this opinion dated April 5, 1994, failure to pay the salary incentive to eligible county law enforcement officers would render the county ineligible to participate in revenue sharing beyond the minimum entitlement for the fiscal year in which the county fails to certify that it meets the minimum requirements in s. 218.23, F.S.

Estimated Distributions for the 1998-99 Fiscal Year

Table 2 displays the estimated county revenue sharing distributions for the 1998-99 state fiscal year. As calculated by the Department of Revenue, these figures represent 95 percent of the anticipated annual revenues.

Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Table 1	
County Revenue Sharing Program Summary of Actual Distributions	
State Fiscal Year	Distribution to Counties
1982-83	\$ 93,183,202
1983-84	150,903,346
1984-85	145,128,782
1985-86	167,935,982
1986-87	200,665,358
1987-88	209,906,583
1988-89	219,091,733
1989-90	235,183,295
1990-91	206,693,711
1991-92	234,606,367
1992-93	267,364,510
1993-94	296,857,752
1994-95	304,562,933
1995-96	292,949,035
1996-97	313,725,763
Source: Department of Revenue.	

Table 2

County Revenue Sharing Allocations
State Fiscal Year 1998-99 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
	-----	-----	-----	-----
ALACHUA	\$ 254,168	\$ 1,007,247	\$ 3,045,972	\$ 4,307,387
BAKER	28,273	90,639	299,595	418,507
BAY	154,793	684,481	2,292,148	3,131,422
BRADFORD	28,713	129,364	317,693	475,770
BREVARD	464,254	1,807,775	6,521,349	8,793,378
BROWARD	3,573,165	4,779,269	16,766,821	25,119,255
CALHOUN	14,713	68,369	167,050	250,132
CHARLOTTE	187,080	493,387	2,825,749	3,506,216
CITRUS	90,480	499,080	2,188,117	2,777,677
CLAY	102,028	599,690	2,595,834	3,297,552
COLLIER	491,318	594,600	5,119,555	6,205,473
COLUMBIA	72,308	288,232	971,719	1,332,259
DADE	5,895,217	10,571,522	29,645,294	46,112,033
DE SOTO	30,961	132,516	423,027	586,504
DIXIE	15,487	54,021	191,367	260,875
DUVAL	1,999,042	4,106,467	12,624,301	18,729,810
ESCAMBIA	728,024	1,779,956	5,013,514	7,521,494
FLAGLER	23,543	78,036	884,272	985,851
FRANKLIN	18,862	41,026	154,032	213,920
GADSDEN	80,864	239,311	622,538	942,713
GILCHRIST	5,883	45,494	205,899	257,276
GLADES	12,360	41,438	134,240	188,038
GULF	68,034	19,920	157,036	244,990
HAMILTON	23,270	109,630	149,659	282,559
HARDEE	36,082	144,439	273,459	453,980
HENDRY	28,673	148,507	471,360	648,540
HERNANDO	79,474	409,209	2,581,286	3,069,969
HIGHLANDS	104,948	349,039	1,427,005	1,880,992
HILLSBOROUGH	1,835,627	4,916,849	17,615,508	24,367,984
HOLMES	20,087	112,718	208,560	341,365
INDIAN RIVER	205,850	425,545	1,913,696	2,545,091
JACKSON	67,470	259,685	631,157	958,312
JEFFERSON	29,079	67,261	184,424	280,764
LAFAYETTE	6,472	29,717	92,655	128,844
LAKE	256,097	708,355	2,988,462	3,952,914
LEE	578,772	1,764,708	7,611,734	9,955,214
LEON	316,798	1,026,649	3,319,343	4,662,790
LEVY	34,157	137,533	534,814	706,504
LIBERTY	8,441	28,423	98,457	135,321
MADISON	34,591	95,970	235,213	365,774
MANATEE	530,269	1,054,577	4,320,087	5,904,933
MARION	251,941	1,024,873	4,696,231	5,973,045
MARTIN	244,331	553,167	2,522,903	3,320,401
MONROE	246,464	455,801	1,734,704	2,436,969

Table 2

County Revenue Sharing Allocations
State Fiscal Year 1998-99 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
	-----	-----	-----	-----
NASSAU	65,716	252,268	949,268	1,267,252
OKALOOSA	147,680	859,331	2,959,025	3,966,036
OKEECHOBEE	41,041	173,472	619,475	833,988
ORANGE	1,632,765	3,816,110	20,534,167	25,983,042
OSCEOLA	95,114	414,462	3,196,961	3,706,537
PALM BEACH	2,570,430	2,766,174	17,991,781	23,328,385
PASCO	310,426	1,782,481	5,886,782	7,979,689
PINELLAS	2,452,694	3,368,283	11,319,428	17,140,405
POLK	857,616	2,627,126	7,076,944	10,561,686
PUTNAM	98,535	409,282	1,107,077	1,614,894
ST. JOHNS	152,548	403,262	2,267,067	2,822,877
ST. LUCIE	187,010	618,973	2,357,592	3,163,575
SANTA ROSA	77,885	448,253	1,868,007	2,394,145
SARASOTA	1,119,924	1,148,225	5,883,506	8,151,655
SEMINOLE	339,130	1,316,016	6,095,273	7,750,419
SUMTER	35,653	182,301	670,193	888,147
SUWANNEE	32,719	175,516	546,688	754,923
TAYLOR	36,940	118,139	248,781	403,860
UNION	18,615	33,326	140,405	192,346
VOLUSIA	698,366	1,525,368	5,043,957	7,267,691
WAKULLA	24,054	90,110	330,638	444,802
WALTON	39,806	151,427	771,947	963,180
WASHINGTON	16,827	101,973	275,874	394,674
	=====	=====	=====	=====
GRAND TOTALS	\$ 30,329,957	\$ 64,756,373	\$ 244,918,670	\$ 340,005,000

Note: Table represents a 95 percent distribution of estimated monies.

Source: Florida Department of Revenue, June 1998

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MUNICIPAL REVENUE SHARING PROGRAM

Sections 206.605(1), 206.879(1), 210.20(2)(a), and Part II of Chapter 218, *Florida Statutes*

Brief Overview

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government. Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities. The trust fund receives 32.4 percent of net cigarette tax collections, 12.5 percent of the state alternative fuel user decal fee collections, and the net collections from the one-cent municipal fuel tax. An allocation formula serves as the basis for the distribution of these revenues to each municipality that meets the strict eligibility requirements. Funds derived from the one-cent municipal fuel tax may only be used by municipalities for transportation-related expenditures. In addition, there are some statutory limitations regarding funds that can be used as a pledge for indebtedness.

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect provisions related to this revenue sharing program.

Eligibility Requirements

In order to be eligible to participate in revenue sharing beyond the 'minimum entitlement' in any fiscal year, a municipality must have satisfied the requirements of s. 218.23(1), F.S. As it relates to municipal revenue sharing, the minimum entitlement is defined in s. 218.21(7), F.S., as the amount of revenue necessary for a municipality to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the trust fund.

Administrative Procedures

The municipal revenue sharing program is administered by the Department of Revenue. The program is comprised of cigarette taxes, municipal fuel taxes, and state alternative fuel users decal fees that are collected and deposited initially into the Cigarette Tax Collection Trust Fund and State Alternative Fuel User Fee Clearing Trust Fund before being transferred to the Revenue Sharing Trust Fund for Municipalities.

No General Revenue Service Charges are levied against the Revenue Sharing Trust Fund for Municipalities; however, the 7.0 percent and 0.3 percent service charges are levied against the Cigarette Tax Collection Trust Fund pursuant to s. 215.20(1) and (3), F.S. In addition, a 0.9 percent deduction is assessed against the Cigarette Tax Collection Trust Fund pursuant to s.

210.20(2)(a), F.S., for administrative costs related to the Department of Business and Professional Regulation's Division of Alcoholic Beverage and Tobacco. After deducting the service charges, the proceeds of the municipal fuel tax are transferred directly into the Revenue Sharing Trust Fund for Municipalities.

The percentage of each tax source transferred into the Revenue Sharing Trust Fund for Municipalities is listed below. The proportional contribution of each source is also noted.

- 1) 32.4 percent of net cigarette tax collections [s. 210.20(2)(a), F.S.]
= 63.6 percent of total municipal revenue sharing
- 2) net collections of the one-cent municipal fuel tax [s. 206.605(1), F.S.]
= 36.0 percent of total municipal revenue sharing
- 3) 12.5 percent of state alternative fuel user decal fee collections [s. 206.879(1), F.S.]
= 0.4 percent of total municipal revenue sharing

Distribution of Proceeds

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

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

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

It is important to note that inmates and residents residing in institutions operated by the Federal Government, the Department of Corrections, the Department of Children and Family Services and the Department of Health are not considered to be residents of the municipality in which the institutions are located for the purpose of calculating the distribution proportions.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

the guaranteed entitlement. This final distribution to those eligible municipalities which qualify to receive additional monies beyond the guaranteed entitlement is based on the ratio of the additional monies of each qualified municipality in proportion to the total additional monies of all qualified municipalities. This distribution accounts for annual increases or decreases in the trust fund and Metro-Dade's guaranteed entitlement, as provided for in s. 218.21(6)(b), F.S. This additional money distributed beyond the guaranteed entitlement is termed growth money.

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

- 1) Guaranteed entitlement monies PLUS growth monies, or
- 2) Guaranteed entitlement monies ONLY, or
- 3) Growth monies ONLY.

In addition, the final distribution is dependent on actual collections. **Table 1** lists the actual statewide revenue sharing distributions to municipalities for the 1982-83 through 1996-97 state fiscal years.

Authorized Uses

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

According to the Department of Revenue, municipalities may assume that 36.0 percent of their total estimated 1998-99 fiscal year distribution is derived from the municipal fuel tax. Therefore, at least that proportion of each municipality's revenue sharing distribution must be expended on transportation-related purposes.

Pursuant to s. 218.25(1), F.S., municipalities are allowed to bond only the guaranteed entitlement portion of the distribution. This 'hold harmless' provision guarantees a minimum allotment in order to insure coverage of all bonding obligations for those eligible municipalities that qualified for revenue sharing dollars prior to July 1, 1972. Municipalities incorporated after that date do

not receive a guaranteed entitlement.

Another aspect of the program that might be considered a safeguard to municipalities' annual distributions is the requirement that municipalities, incorporated before 1973, demonstrate ad valorem tax effort based on 1973 taxable values. The policy of retaining 1973 as the base year might be interpreted as a way to allow most municipalities originally in the program easy access to this revenue source since taxable values have more than doubled over the last fifteen years due to inflation and updated assessments. Conversely, municipalities incorporated subsequent to 1973 that wish to qualify for revenue sharing funds must demonstrate local tax effort by using the taxable value of the municipality for the year of incorporation multiplied by 3 mills. Obviously, a municipality incorporating after 1973 must demonstrate significantly higher ad valorem taxing effort than those incorporated during or before 1973.

Relevant Attorney General Opinions

The following opinions relevant to this tax are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretation that have been articulated in Florida case law.

AGO 73-246

Is the Hillsborough County Aviation Authority an integral part of the government of Hillsborough County within the context of the Revenue Sharing Act of 1972, so that members of the aviation authority's police force can be viewed as county law enforcement officers for the purposes of revenue sharing? According to this opinion dated July 3, 1973, the Hillsborough County Aviation Authority is not a city, county, or consolidated government so as to qualify for state revenue-sharing funds under Part II of Chapter 218, *Florida Statutes*, nor is it an agency or subdivision of Hillsborough County so that the police force employees of the authority would be 'county employees' within the context of that chapter.

AGO 74-367

Does the Revenue Sharing Act of 1972 apply to regional housing authorities established pursuant to Chapter 421, *Florida Statutes*? According to this opinion dated December 3, 1974, regional housing authorities are neither a county nor municipal government for the purposes of the Revenue Sharing Act and therefore are not an eligible unit of local government. As a result, the requirements of s. 218.23, F.S., regarding the eligibility for revenue sharing by units of local

government have no application to regional housing authorities nor are such authorities eligible for revenue sharing funds.

AGO 77-21

Are charter counties which have established municipal taxing and benefit units pursuant to s. 125.01(1)(q), F.S., and which meet all eligibility requirements as outlined in s. 218.23(1), F.S., entitled to a municipal share from the State Revenue Sharing Trust Fund established by the Revenue Sharing Act of 1972 (Part II of Chapter 218, F.S., as amended)? According to this opinion dated February 23, 1977, a charter county which has established municipal service taxing or benefit units pursuant to its charter and s. 125.01(1)(q), F.S., is not entitled to receive a municipal share from the state revenue-sharing fund since a municipal service taxing or benefit unit is not within the definitions of a 'municipality' as defined in s. 218.21(3), F.S., and a 'unit of local government' as defined in s. 218.21(1), F.S.

AGO 78-110

May a municipality finance the purchase of a fire truck through revenue sharing funds from the state and place a lien on the fire truck without voter approval? According to this opinion dated August 16, 1978, a municipality may pledge any non-ad valorem tax revenues, including its guaranteed entitlement to revenue sharing funds if available and not previously encumbered, to purchase a fire truck to provide fire protection within the municipality. In the absence of an approved referendum by the municipal electorate, however, a municipality may not finance, and is constitutionally inhibited from financing, the purchase of the fire truck by borrowing money and giving a lien or mortgage on the property to be purchased (or other assets or property) as further or additional security for the loan or other obligation.

AGO 82-94

Can a municipality pledge the proceeds of the one-cent municipal fuel tax to secure a loan for repairs of the sewer system? The proposed use of that portion of the guaranteed entitlement which is comprised of the one-cent municipal fuel tax revenues to secure a loan for sewer system improvements or repairs does not fit within the permitted uses set out in s. 206.605, F.S., and is prohibited, according to this opinion dated November 4, 1982. Additionally, a municipality may not use any portion of the monies received in excess of the guaranteed entitlement from the revenue sharing trust fund for the purposes prohibited by s. 218.25, F.S.

AGO 83-32

Does s. 206.605, F.S., authorize a municipality to use funds derived from the one-cent municipal fuel tax for channel maintenance dredging of navigable waterways within the city

limits? It had not been made evident that the municipality requesting the opinion had acquired or purchased, built, installed, established, maintained or operated any such properties or facilities in connection with the establishment of a public transportation system for use on such waterways. In addition, s. 206.605, F.S., does not explicitly authorize or provide for the use or expenditure of the municipal gas tax for channel maintenance dredging of navigable waterways. Therefore, the use of the gas tax proceeds for such use was opined to be an unauthorized expenditure.

AGO 85-15

Among other questions, does the Department of Revenue have the authority and duty to withhold all revenue sharing funds, beyond the minimum entitlement, distributed under s. 218.23, F.S., if a municipality fails to certify compliance with s. 633.382, F.S.? According to this opinion dated February 19, 1985, a municipality failing to certify compliance with s. 633.382, F.S., is not eligible to participate in revenue sharing beyond the minimum entitlement. In addition, the Department of Revenue would not be required to distribute revenue sharing funds beyond the minimum entitlement to said municipality.

AGO 92-87

Must the Department of Revenue adjust distributions of the trust fund pursuant to s. 218.26, F.S., in the event the Executive Office of the Governor revises the population estimate previously certified under s. 186.901, F.S.? If so, is the adjustment applicable only to the remainder of the fiscal year or may it be applied retroactively and corrected by adjusting distributions for the remainder of the fiscal year? Must the Department adjust previous distributions which were incorrect due to clerical or computational errors? If distributions for previous fiscal years are incorrect due to revised population estimates or clerical or computational errors, must the Department make retroactive adjustments by altering future distributions? According to this opinion dated December 3, 1992, the Department must adjust the apportionment factors for distribution of revenue-sharing trust funds pursuant to s. 218.26, F.S., for the remainder of a fiscal year and subsequent fiscal years in the event the population estimates are revised by the Governor's Office due to an error in the decennial census. The Department does not have the statutory authority to retroactively apply revised apportionment factors to prior fiscal years. Absent statutory provisions or rules directing the handling of overpayments or underpayments of revenue-sharing funds, it would appear advisable to seek legislative clarification in this matter or to address the issue by rule.

Estimated Distributions for the 1998-99 Fiscal Year

Table 2 displays the estimated municipal revenue sharing distributions for the 1998-99 state fiscal year. As calculated by the Department of Revenue, these figures represent 95 percent of the anticipated annual revenues.

Inquiries regarding the Department's estimated of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Table 1	
Municipal Revenue Sharing Program Summary of Actual Distributions	
State Fiscal Year	Distribution to Municipalities
1982-83	\$ 190,421,274
1983-84	189,332,686
1984-85	195,075,908
1985-86	193,374,002
1986-87	220,634,963
1987-88	208,374,224
1988-89	209,550,096
1989-90	208,833,996
1990-91	194,464,930
1991-92	189,164,184
1992-93	195,913,387
1993-94	193,130,586
1994-95	200,274,614
1995-96	200,299,194
1996-97	199,200,077
Source: Department of Revenue.	

Table 2

Municipal Revenue Sharing Allocations
State Fiscal Year 1998-99 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
ALACHUA COUNTY			
Alachua	\$ 49,626	\$ 69,282	\$ 118,908
Archer	18,029	28,528	46,557
Gainesville	1,100,340	1,411,244	2,511,584
Hawthorne	21,367	15,967	37,334
High Springs	55,311	41,816	97,127
LaCrosse	3,761	18	3,779
Micanopy	9,869	7,826	17,695
Newberry	20,259	39,274	59,533
Waldo	13,057	26,208	39,265
BAKER COUNTY			
Glen Saint Mary	13,069	4,678	17,747
Macclenny	53,341	42,494	95,835
BAY COUNTY			
Callaway	35,468	342,925	378,393
Cedar Grove	13,757	55,631	69,388
Lynn Haven	47,769	239,695	287,464
Mexico Beach	6,978	9,264	16,242
Panama City	510,541	426,201	936,742
Panama City Beach	90,906	-	90,906
Parker	32,217	98,712	130,929
Springfield	65,328	340,091	405,419
BRADFORD COUNTY			
Brooker	5,183	6,574	11,757
Hampton	7,757	4,564	12,321
Lawtey	13,179	8,912	22,091
Starke	125,408	6,466	131,874
BREVARD COUNTY			
Cape Canaveral	62,081	88,284	150,365
Cocoa	327,756	141,993	469,749
Cocoa Beach	239,157	-	239,157
Indialantic	54,072	1,602	55,674
Indian Harbour Beach	41,142	88,975	130,117
Malabar	4,704	29,765	34,469
Melbourne	731,356	765,625	1,496,981
Melbourne Beach	19,175	30,641	49,816
Melbourne Village	1,852	6,891	8,743
Palm Bay	91,142	1,553,306	1,644,448
Palm Shores	943	7,772	8,715
Rockledge	155,640	228,295	383,935

Table 2

Municipal Revenue Sharing Allocations
State Fiscal Year 1998-99 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Satellite Beach	109,567	91,245	200,812
Titusville	518,566	477,271	995,837
West Melbourne	34,950	127,245	162,195
BROWARD COUNTY			
Coconut Creek	21,380	713,730	735,110
Cooper City	22,887	548,152	571,039
Coral Springs	49,420	1,987,430	2,036,850
Dania	201,595	149,597	351,192
Davie	166,836	1,101,076	1,267,912
Deerfield Beach	306,407	686,319	992,726
Ft. Lauderdale	3,196,503	221,871	3,418,374
Hallandale	491,404	230,170	721,574
Hillsboro Beach	3,190	18,983	22,173
Hollywood	2,090,384	914,154	3,004,538
Lauderdale-by-the-Sea	58,784	4,848	63,632
Lauderdale Lakes	210,740	506,181	716,921
Lauderhill	183,519	1,031,928	1,215,447
Lazy Lake Village	3,320	-	3,320
Lighthouse Point	176,544	31,371	207,915
Margate	247,098	903,639	1,150,737
Miramar	284,110	857,168	1,141,278
North Lauderdale	8,186	720,163	728,349
Oakland Park	398,752	247,130	645,882
Parkland	511	179,691	180,202
Pembroke Park	112,788	-	112,788
Pembroke Pines	320,564	1,831,046	2,151,610
Plantation	444,753	1,101,977	1,546,730
Pompano Beach	918,495	656,254	1,574,749
Sea Ranch Lakes	59,037	-	59,037
Sunrise	173,630	1,412,472	1,586,102
Tamarac	96,778	999,699	1,096,477
Weston	-	590,230	590,230
Wilton Manors	350,732	-	350,732
CALHOUN COUNTY			
Altha	7,411	25,124	32,535
Blountstown	57,485	6,214	63,699
CHARLOTTE COUNTY			
Punta Gorda	146,243	55,972	202,215
CITRUS COUNTY			
Crystal River	95,471	-	95,471

Table 2

Municipal Revenue Sharing Allocations
State Fiscal Year 1998-99 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Inverness	119,126	22,419	141,545
CLAY COUNTY			
Green Cove Springs	82,207	26,484	108,691
Keystone Heights	26,696	4,143	30,839
Orange Park	92,507	95,681	188,188
Penney Farms	3,053	24,784	27,837
COLLIER COUNTY			
Everglades	9,969	2,292	12,261
Marco Island	-	190,259	190,259
Naples	386,057	76,238	462,295
COLUMBIA COUNTY			
Fort White	8,215	9,168	17,383
Lake City	241,791	1,870	243,661
DADE COUNTY			
Adventura	-	294,437	294,437
Bal Harbour	43,116	3,145	46,261
Bay Harbor Islands	32,155	42,733	74,888
Biscayne Park	16,156	45,703	61,859
Coral Gables	693,530	95,813	789,343
El Portal	11,922	50,304	62,226
Florida City	61,201	74,580	135,781
Golden Beach	2,533	7,204	9,737
Hialeah	1,930,261	3,192,886	5,123,147
Hialeah Gardens	16,283	333,179	349,462
Homestead	326,447	336,531	662,978
Indian Creek Village	1,391	-	1,391
Key Biscayne	-	113,452	113,452
Medley	10,067	1,512	11,579
Miami	5,721,258	2,854,344	8,575,602
Miami Beach	1,489,227	391,911	1,881,138
Miami Shores	143,763	74,653	218,416
Miami Springs	217,492	63,744	281,236
North Bay	66,164	54,048	120,212
North Miami	755,251	543,351	1,298,602
North Miami Beach	642,052	272,592	914,644
Opa-locka	242,147	142,537	384,684
Pinecrest	-	261,175	261,175
South Miami	289,293	-	289,293
Sunny Isles Beach	-	196,876	196,876
Surfside	104,228	-	104,228

Table 2

Municipal Revenue Sharing Allocations
State Fiscal Year 1998-99 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Sweetwater	38,362	339,531	377,893
Virginia Gardens	40,502	8,002	48,504
West Miami	167,074	-	167,074
Metro Dade	35,552,474	-	35,552,474
 DE SOTO COUNTY			
Arcadia	157,477	22,679	180,156
 DIXIE COUNTY			
Cross City	60,079	26,829	86,908
Horseshoe Beach	1,856	1,001	2,857
 DUVAL COUNTY			
Atlantic Beach	65,115	191,387	256,502
Baldwin	21,646	18,195	39,841
Jacksonville	5,826,077	1,894,738	7,720,815
Jacksonville Beach	219,174	225,237	444,411
Neptune Beach	41,884	108,430	150,314
Jacksonville (Duval)	-	6,928,726	6,928,726
 ESCAMBIA COUNTY			
Century	53,674	17,480	71,154
Pensacola	727,797	718,540	1,446,337
 FLAGLER COUNTY			
Beverly Beach	4,223	605	4,828
Bunnell	38,218	5,826	44,044
Flagler Beach	23,161	34,036	57,197
 FRANKLIN COUNTY			
Apalachicola	51,929	12,655	64,584
Carrabelle	25,647	6,280	31,927
 GADSDEN COUNTY			
Chattahoochee	81,632	9,134	90,766
Greensboro	9,894	13,743	23,637
Gretna	11,242	182,249	193,491
Havana	28,337	12,580	40,917
Midway	-	40,999	40,999
Quincy	166,567	18,116	184,683
 GILCHRIST COUNTY			
Bell	5,992	1,677	7,669
Trenton	22,161	8,745	30,906

Table 2

Municipal Revenue Sharing Allocations
State Fiscal Year 1998-99 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
GLADES COUNTY			
Moore Haven	32,012	7,384	39,396
GULF COUNTY			
Port St. Joe	64,183	-	64,183
Wewahitchka	23,114	33,627	56,741
HAMILTON COUNTY			
Jasper	59,554	-	59,554
Jennings	12,571	12,753	25,324
White Springs	13,231	16,397	29,628
HARDEE COUNTY			
Bowling Green	24,763	37,337	62,100
Wauchula	81,340	10,418	91,758
Zolfo Springs	23,025	15,479	38,504
HENDRY COUNTY			
Clewiston	116,479	33,521	150,000
La Belle	56,826	6,906	63,732
HERNANDO COUNTY			
Brooksville	175,729	3,289	179,018
Weeki Wachee	2,118	-	2,118
HIGHLANDS COUNTY			
Avon Park	119,637	88,855	208,492
Lake Placid	53,574	-	53,574
Sebring	168,381	33,470	201,851
HILLSBOROUGH COUNTY			
Plant City	332,397	319,452	651,849
Tampa	4,897,504	2,373,751	7,271,255
Temple Terrace	205,169	255,931	461,100
HOLMES COUNTY			
Bonifay	46,920	16,785	63,705
Esto	4,617	8,035	12,652
Noma	-	14,215	14,215
Ponce de Leon	8,741	1,478	10,219
Westville	2,077	6,919	8,996
INDIAN RIVER COUNTY			
Fellsmere	16,285	64,741	81,026

Table 2

Municipal Revenue Sharing Allocations
State Fiscal Year 1998-99 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Indian River Shores	286	30,439	30,725
Orchid	30	445	475
Sebastian	33,165	254,631	287,796
Vero Beach	374,742	-	374,742
 JACKSON COUNTY			
Alford	7,420	22,279	29,699
Bascom	2,835	2,702	5,537
Campbellton	7,330	2,465	9,795
Cottondale	15,086	26,727	41,813
Graceville	36,420	34,445	70,865
Grand Ridge	10,018	29,028	39,046
Greenwood	8,020	11,076	19,096
Jacob City	-	14,779	14,779
Malone	15,027	20,707	35,734
Marianna	136,106	38,920	175,026
Sneads	24,498	60,189	84,687
 JEFFERSON COUNTY			
Monticello	50,339	20,294	70,633
 LAFAYETTE COUNTY			
Mayo	18,739	14,587	33,326
 LAKE COUNTY			
Astatula	3,333	27,413	30,746
Clermont	78,941	67,781	146,722
Eustis	182,142	136,468	318,610
Fruitland Park	20,503	44,625	65,128
Groveland	36,365	24,821	61,186
Howey-in-the-Hills	12,376	1,698	14,074
Lady Lake	13,366	217,352	230,718
Leesburg	309,234	14,554	323,788
Mascotte	21,939	51,234	73,173
Minneola	15,515	35,989	51,504
Montverde	1,908	21,274	23,182
Mount Dora	111,030	49,853	160,883
Tavares	57,583	106,937	164,520
Umatilla	39,637	14,517	54,154
 LEE COUNTY			
Cape Coral	153,484	1,657,516	1,811,000
Fort Myers	893,274	236,977	1,130,251
Fort Myers Beach	-	84,716	84,716

Table 2

Municipal Revenue Sharing Allocations
State Fiscal Year 1998-99 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Sanibel	-	79,368	79,368
 LEON COUNTY			
Tallahassee	1,250,960	1,830,960	3,081,920
 LEVY COUNTY			
Bronson	10,844	11,011	21,855
Cedar Key	16,864	-	16,864
Chiefland	64,181	-	64,181
Fanning Springs	7,553	3,875	11,428
Inglis	16,801	7,618	24,419
Otter Creek	3,780	-	3,780
Williston	47,202	6,268	53,470
Yankeetown	5,909	3,555	9,464
 LIBERTY COUNTY			
Bristol	18,989	19,803	38,792
 MADISON COUNTY			
Greenville	23,475	15,181	38,656
Lee	5,990	7,302	13,292
Madison	86,118	2,796	88,914
 MANATEE COUNTY			
Anna Maria	13,693	10,438	24,131
Bradenton	376,545	634,246	1,010,791
Bradenton Beach	27,417	-	27,417
Holmes Beach	55,071	26,689	81,760
Palmetto	169,179	66,448	235,627
 MARION COUNTY			
Belleview	57,775	24,663	82,438
Dunnellon	53,800	-	53,800
McIntosh	7,411	3,421	10,832
Ocala	643,622	288,782	932,404
Reddick	5,166	13,136	18,302
 MARTIN COUNTY			
Jupiter Island	2,386	4,972	7,358
Ocean Breeze Park	6,147	5,343	11,490
Sewalls Point	1,035	21,543	22,578
Stuart	276,026	28,981	305,007

Table 2

Municipal Revenue Sharing Allocations
State Fiscal Year 1998-99 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
MONROE COUNTY			
Islamorada	-	133,081	133,081
Key Colony Beach	3,918	13,606	17,524
Key West	392,780	258,927	651,707
Layton	2,685	1,325	4,010
NASSAU COUNTY			
Callahan	25,665	-	25,665
Fernandina Beach	130,679	47,124	177,803
Hilliard	23,263	47,426	70,689
OKALOOSA COUNTY			
Cinco Bayou	21,997	-	21,997
Crestview	138,336	181,703	320,039
Destin	-	143,235	143,235
Ft. Walton Beach	227,379	271,003	498,382
Laurel Hill	4,088	23,820	27,908
Mary Esther	13,743	58,150	71,893
Niceville	54,427	192,847	247,274
Shalimar	10,992	108	11,100
Valparaiso	40,774	137,550	178,324
OKEECHOBEE COUNTY			
Okeechobee	176,013	-	176,013
ORANGE COUNTY			
Apopka	183,788	386,199	569,987
Belle Isle	9,272	122,653	131,925
Eatonville	18,949	47,648	66,597
Edgewood	63,799	-	63,799
Maitland	158,137	85,838	243,975
Oakland	7,322	13,277	20,599
Ocoee	78,748	468,329	547,077
Orlando	1,969,237	2,820,262	4,789,499
Windermere	10,267	25,943	36,210
Winter Garden	149,053	226,602	375,655
Winter Park	458,356	214,309	672,665
OSCEOLA COUNTY			
Kissimmee	243,964	671,525	915,489
St. Cloud	105,511	300,062	405,573
PALM BEACH COUNTY			
Atlantis	6,296	17,236	23,532

Table 2

Municipal Revenue Sharing Allocations
State Fiscal Year 1998-99 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Belle Glade	302,170	326,466	628,636
Boca Raton	523,997	740,348	1,264,345
Boynton Beach	337,969	780,278	1,118,247
Briny Breeze	4,322	3,645	7,967
Cloud Lake	3,753	-	3,753
Delray Beach	362,476	726,897	1,089,373
Glen Ridge	1,438	2,568	4,006
Golf	1,033	1,564	2,597
Golfview	1,333	1,211	2,544
Greenacres City	14,848	537,562	552,410
Gulf Stream	1,397	7,544	8,941
Haverhill	8,402	15,784	24,186
Highland Beach	2,928	40,917	43,845
Hypoluxo	2,273	17,090	19,363
Juno Beach	13,616	28,202	41,818
Jupiter	67,918	473,703	541,621
Jupiter Inlet Colony	1,225	4,317	5,542
Lake Clarke Shores	7,218	59,542	66,760
Lake Park	253,135	-	253,135
Lake Worth	364,734	459,504	824,238
Lantana	209,533	83	209,616
Manalapan	1,985	2,461	4,446
Mangonia Park	15,044	8,489	23,533
North Palm Beach	82,307	141,358	223,665
Ocean Ridge	4,910	17,321	22,231
Pahokee	96,481	207,827	304,308
Palm Beach	171,886	5,092	176,978
Palm Beach Gardens	126,411	461,267	587,678
Palm Beach Shores	11,360	4,879	16,239
Palm Springs	90,524	191,933	282,457
Riviera Beach	369,915	255,885	625,800
Royal Palm Beach	3,712	355,435	359,147
South Bay	42,669	73,739	116,408
South Palm Beach	745	19,859	20,604
Tequesta	129,246	-	129,246
Wellington	-	484,572	484,572
West Palm Beach	1,326,451	530,239	1,856,690
PASCO COUNTY			
Dade City	134,787	21,030	155,817
New Port Richey	290,251	34,094	324,345
Port Richey	15,410	23,185	38,595
Saint Leo	9,442	17,290	26,732
San Antonio	14,350	7,525	21,875

Table 2

Municipal Revenue Sharing Allocations
State Fiscal Year 1998-99 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Zephyrhills	110,964	63,639	174,603
PINELLAS COUNTY			
Belleair	15,115	42,138	57,253
Belleair Beach	4,762	24,751	29,513
Belleair Bluffs	66,417	-	66,417
Belleair Shore	352	348	700
Clearwater	1,191,562	957,630	2,149,192
Dunedin	313,081	481,903	794,984
Gulfport	133,248	128,255	261,503
Indian Rocks Beach	54,431	14,896	69,327
Indian Shores	10,610	8,825	19,435
Kenneth City	145,147	-	145,147
Largo	652,934	948,107	1,601,041
Madeira Beach	174,090	-	174,090
North Redington Beach	11,820	4,706	16,526
Oldsmar	19,857	150,433	170,290
Pinellas Park	387,226	563,340	950,566
Redington Beach	4,793	17,346	22,139
Redington Shores	12,192	23,206	35,398
Safety Harbor	57,772	257,962	315,734
St. Petersburg	3,125,822	2,606,256	5,732,078
St. Petersburg Beach	199,235	-	199,235
Seminole	166,578	51,819	218,397
South Pasadena	89,458	26,530	115,988
Tarpon Springs	199,105	199,328	398,433
Treasure Island	104,086	26,147	130,233
POLK COUNTY			
Auburndale	95,208	110,090	205,298
Bartow	247,027	151,786	398,813
Davenport	22,371	32,600	54,971
Dundee	25,917	29,537	55,454
Eagle Lake	20,806	41,051	61,857
Fort Meade	76,018	112,744	188,762
Frostproof	59,573	2,740	62,313
Haines City	182,087	174,376	356,463
Highland Park	-	2,007	2,007
Hillcrest Heights	498	3,722	4,220
Lake Alfred	36,465	51,398	87,863
Lake Hamilton	15,272	8,377	23,649
Lake Wales	190,668	49,389	240,057
Lakeland	973,011	795,739	1,768,750
Mulberry	53,918	21,216	75,134

Table 2

Municipal Revenue Sharing Allocations
State Fiscal Year 1998-99 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Polk City	15,070	43,352	58,422
Winter Haven	439,141	169,781	608,922
 PUTNAM COUNTY			
Crescent City	47,077	-	47,077
Interlachen	11,693	18,883	30,576
Palatka	276,527	6,610	283,137
Pomona Park	7,968	7,892	15,860
Welaka	7,493	2,569	10,062
 ST. JOHNS COUNTY			
Hastings	15,795	3,729	19,524
St. Augustine	340,862	-	340,862
St. Augustine Beach	7,099	50,942	58,041
 ST. LUCIE COUNTY			
Fort Pierce	711,816	208,460	920,276
Port St. Lucie	6,475	1,385,456	1,391,931
St. Lucie Village	2,371	6,470	8,841
 SANTA ROSA COUNTY			
Gulf Breeze	75,883	17,652	93,535
Jay	20,822	-	20,822
Milton	116,957	63,033	179,990
 SARASOTA COUNTY			
Longboat Key	47,549	40,577	88,126
North Port	24,372	305,111	329,483
Sarasota	937,613	202,531	1,140,144
Venice	240,488	125,065	365,553
 SEMINOLE COUNTY			
Altamonte Springs	57,567	681,643	739,210
Casselberry	170,722	401,662	572,384
Lake Mary	-	125,738	125,738
Longwood	80,818	178,933	259,751
Oviedo	39,986	376,451	416,437
Sanford	376,081	467,872	843,953
Winter Springs	13,825	553,826	567,651
 SUMTER COUNTY			
Bushnell	36,546	17,575	54,121
Center Hill	8,283	19,188	27,471
Coleman	13,609	20,885	34,494

Table 2

Municipal Revenue Sharing Allocations
State Fiscal Year 1998-99 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
Webster	17,618	10,760	28,378
Wildwood	61,478	34,098	95,576
 SUWANNEE COUNTY			
Branford	20,042	-	20,042
Live Oak	153,904	70,801	224,705
 TAYLOR COUNTY			
Perry	180,555	17,916	198,471
 UNION COUNTY			
Lake Butler	29,351	37,533	66,884
Raiford	1,694	5,978	7,672
Worthington Springs	4,563	593	5,156
 VOLUSIA COUNTY			
Daytona Beach	1,027,176	432,774	1,459,950
Daytona Beach Shores	91,781	-	91,781
Debary	-	192,362	192,362
DeLand	318,746	84,582	403,328
Deltona	-	1,299,855	1,299,855
Edgewater	68,458	322,981	391,439
Holly Hill	155,248	109,117	264,365
Lake Helen	8,885	49,156	58,041
New Smyrna Beach	201,998	117,491	319,489
Oak Hill	13,952	9,324	23,276
Orange City	21,923	87,342	109,265
Ormond Beach	294,368	351,877	646,245
Pierson	18,098	9,300	27,398
Ponce Inlet	4,946	25,302	30,248
Port Orange	93,493	822,536	916,029
South Daytona	132,655	144,975	277,630
 WAKULLA COUNTY			
St. Marks	9,455	-	9,455
Sopchoppy	9,800	-	9,800
 WALTON COUNTY			
DeFuniak Springs	100,398	55,573	155,971
Freeport	11,372	19,140	30,512
Paxton	13,228	15,947	29,175
 WASHINGTON COUNTY			
Caryville	11,357	1,617	12,974

Table 2

Municipal Revenue Sharing Allocations
State Fiscal Year 1998-99 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Chipley	67,615	21,349	88,964
Ebro	4,447	1,332	5,779
Vernon	12,365	19,331	31,696
Wausau	4,597	11,608	16,205
	=====	=====	=====
Grand Totals	\$ 112,040,821	\$ 87,269,179	\$ 199,310,000

Note: Table represents a 95 percent distribution of estimated monies.

Source: Florida Department of Revenue, June 1998

**MUNICIPAL FINANCIAL ASSISTANCE TRUST FUND
(CIGARETTE TAX DISTRIBUTION TO MUNICIPALITIES)**

Sections 200.132 and 210.20, *Florida Statutes*

Brief Overview

In 1943, Florida levied its first tax on cigarettes at a rate of 3 cents per pack. It was not until the creation of the Municipal Financial Assistance Trust Fund in 1971 that the state began to share a portion of state cigarette tax revenues with municipalities. The enacting legislation required that the fund be financed from the proceeds of an additional tax of 2 cents per pack.

Prior to the creation of the trust fund, municipalities had the authority to levy a tax on cigarettes. However, the year following creation of the trust fund, the Legislature prohibited municipalities from levying a tax on cigarettes. Although the cigarette tax rates have increased significantly since 1971, the share that was deposited into the trust fund remained at 2 cents per pack until 1990. That year, the portion of the cigarette tax deposited into the trust fund was changed from 2 cents per pack to 5.8 percent of net collections.

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect provisions related to the Municipal Financial Assistance Trust Fund.

Eligibility Requirements

Only those municipalities qualified to receive municipal revenue sharing funds, pursuant to the provisions of s. 218.23(1)(c), F.S., shall receive a distribution from the Municipal Financial Assistance Trust Fund.

Administrative Procedures

The Municipal Financial Assistance Trust Fund is administered by the Department of Revenue. No General Revenue Service Charge deductions shall be made from the amounts deposited into the trust fund pursuant to s. 200.132, F.S. However, the initial trust fund used in the collection of the cigarette tax revenues, the Cigarette Tax Collection Trust Fund, is subject to the 7.0 percent and 0.3 percent General Revenue Service Charges pursuant to s. 215.20(1) and (3), F.S., as well as the 0.9 percent administrative cost deduction for the Department of Business and Professional Regulation's Division of Alcoholic Beverage and Tobacco pursuant to s. 210.20(2)(a), F.S. After these deductions are taken, 5.8 percent of the remaining monies are transferred to the Municipal Financial Assistance Trust Fund.

Distribution of Proceeds

The monies transferred monthly to the trust fund are distributed to municipalities, based on the following formula:

$$1) \quad \text{County's Allocation} = \frac{\text{Number of Cigarette Packs Sold in County}}{\text{Number of Cigarette Packs Sold Statewide}} \times \text{Amount in the Trust Fund Available for Distribution}$$

$$2) \quad \text{Distribution Factor} = \frac{\text{Eligible Municipality Population}}{\text{Countywide Eligible Municipal Population}}$$

$$3) \quad \text{Municipality's Share} = \text{Distribution Factor} \times \text{County's Allocation}$$

The latest official population estimates are used to calculate each municipality's distribution factor. The county allocation is based on the number of packs distributed by wholesalers in the county, as a percentage of those distributed statewide during the previous thirty to sixty days, multiplied by the amount of revenue available for distribution. In addition, counties which, under the constitution, exercise powers conferred by general law upon municipalities shall receive a share in a ratio of the county's unincorporated area population to the entire county population.

Table 1 lists the actual statewide Municipal Financial Assistance Trust Fund distributions for the 1982-83 through 1996-97 local government fiscal years.

Authorized Uses

The proceeds shall be considered as general revenue of the municipality and shall be subject to expenditure for any public purpose.

Relevant Attorney General Opinions

The following opinion relevant to this revenue source is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this revenue source has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 92-87

Must the Department of Revenue adjust distributions of the trust fund pursuant to s. 200.132, F.S., in the event the Executive Office of the Governor revises the population estimate previously certified under s. 186.901, F.S.? If so, is the adjustment applicable only to the remainder of the fiscal year or may it be applied retroactively and corrected by adjusting distributions for the remainder of the fiscal year? Must the Department adjust previous distributions which were incorrect due to clerical or computational errors? If distributions for previous fiscal years are incorrect due to revised population estimates or clerical or computational errors, must the Department make retroactive adjustments by altering future distributions? According to this opinion dated December 3, 1992, there is no statutory authority to allow adjustment of the apportionment factors for distributions under s. 200.132, F.S., during the fiscal year. In addition, the Department does not have the statutory authority to retroactively apply revised apportionment factors to prior fiscal years. Absent statutory provisions or rules directing the handling of overpayments or underpayments of revenue-sharing funds, it would appear advisable to seek legislative clarification in this matter or to address the issue by rule.

Estimated Distribution for the 1998-99 Fiscal Year

Estimated distributions to eligible municipalities for the 1998-99 local government fiscal year, as calculated by the Department of Revenue, are presented in **Table 2**. These figures represent 100 percent of anticipated revenues.

Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Table 1 Municipal Financial Assistance Trust Fund Summary of Actual Distributions	
State Fiscal Year	Distribution to Municipalities
1982-83	\$ 24,723,413
1983-84	24,587,125
1984-85	25,389,987
1985-86	26,995,442
1986-87	24,944,667
1987-88	26,168,182
1988-89	25,912,899
1989-90	25,833,241
1990-91	22,919,966
1991-92	22,490,210
1992-93	22,836,204
1993-94	22,332,926
1994-95	23,181,773
1995-96	23,178,951
1996-97	22,771,602
Source: Department of Revenue.	

Table 2

Municipal Financial Assistance Trust Fund
Cigarette Tax Distribution
Fiscal Year 1998-99 Estimates

	Estimated Distribution		Estimated Distribution
	-----		-----
ALACHUA		BREVARD (CONT.)	
Alachua	\$ 15,336	Indialantic	\$ 8,183
Archer	3,809	Indian Harbour Beach	20,715
Gainesville	262,997	Malabar	6,441
Hawthorne	3,716	Melbourne	183,026
High Springs	9,979	Melbourne Beach	8,646
LaCrosse	371	Melbourne Village	1,657
Micanopy	1,738	Palm Bay	204,349
Newberry	6,506	Palm Shores	1,576
Waldo	2,782	Rockledge	50,913
	-----	Satellite Beach	27,463
	307,234	Titusville	111,099
		West Melbourne	25,328

BAKER			754,423
Glen Saint Mary	3,692		
Macclenny	34,276		
	-----	BROWARD	
	37,968	Coconut Creek	48,171
		Cooper City	37,408
BAY		Coral Springs	137,905
Callaway	57,925	Dania	23,420
Cedar Grove	9,151	Davie	82,809
Lynn Haven	48,992	Deerfield Beach	66,431
Mexico Beach	4,205	Ft. Lauderdale	201,038
Panama City	152,745	Hallandale	42,169
Panama City Beach	19,362	Hillsboro Beach	2,360
Parker	20,558	Hollywood	169,511
Springfield	38,909	Lauderdale-by-the-Sea	4,843
	-----	Lauderdale Lakes	37,324
	351,847	Lauderhill	67,244
		Lazy Lake	48
BRADFORD		Lighthouse Point	14,028
Brooker	2,365	Margate	66,876
Hampton	2,132	Miramar	67,076
Lawtey	4,666	North Lauderdale	37,903
Starke	36,691	Oakland Park	37,777
	-----	Parkland	15,099
	45,854	Pembroke Park	6,531
		Pembroke Pines	138,950
BREVARD		Plantation	103,781
Cape Canaveral	22,837	Pompano Beach	99,352
Cocoa	47,718	Sea Ranch Lakes	829
Cocoa Beach	34,471	Sunrise	100,914

Table 2

Municipal Financial Assistance Trust Fund
Cigarette Tax Distribution
Fiscal Year 1998-99 Estimates

	Estimated Distribution		Estimated Distribution
	-----		-----
BROWARD (CONT.)		COLUMBIA	
Tamarac	68,060	Fort White	5,527
Weston	45,244	Lake City	102,664
Wilton Manors	15,861		-----
	-----		108,191
	1,738,961		
		DADE	
CALHOUN		Adventura	22,645
Altha	5,454	Bal Harbour	3,478
Blountstown	20,916	Bay Harbor Islands	5,208
	-----	Biscayne Park	3,369
	26,370	Coral Gables	46,926
		El Portal	2,789
CHARLOTTE		Florida City	6,641
Punta Gorda	223,245	Golden Beach	933
	-----	Hialeah	230,033
	223,245	Hialeah Gardens	18,476
		Homestead	28,736
CITRUS		Indian Creek Village	58
Crystal River	85,213	Key Biscayne	9,929
Inverness	140,869	Medley	974
	-----	Miami	402,426
	226,081	Miami Beach	103,241
		Miami Shores	11,348
CLAY		Miami Springs	14,798
Green Cove Springs	60,383	North Bay	6,593
Keystone Heights	16,140	North Miami	55,836
Orange Park	113,771	North Miami Beach	41,274
Penney Farms	7,812	Opa-locka	17,521
	-----	Pinecrest	20,477
	198,106	South Miami	11,689
		Sunny Isles Beach	15,365
COLLIER		Surfside	4,845
Everglades	5,732	Sweetwater	15,566
Marco Island	124,388	Virginia Gardens	2,515
Naples	223,403	West Miami	6,465
	-----	Metro Dade	1,181,321
	353,524		-----
			2,291,474

Table 2

Municipal Financial Assistance Trust Fund
Cigarette Tax Distribution
Fiscal Year 1998-99 Estimates

	Estimated Distribution		Estimated Distribution
	-----		-----
DE SOTO		GADSDEN (CONT.)	
Arcadia	46,949	Havana	8,542
	-----	Midway	5,573
	46,949	Quincy	34,976

DIXIE			73,813
Cross City	18,322		
Horseshoe Beach	1,745	GILCHRIST	
	-----	Bell	1,982
	20,067	Fanning Springs (part)	1,654
		Trenton	9,428

DUVAL			13,064
Atlantic Beach	23,318		
Baldwin	2,740		
Jacksonville Beach	35,633	GLADES	
Neptune Beach	13,209	Moore Haven	5,335
Jacksonville (Duval)	1,222,640		-----
	-----		5,335
	1,297,540		
		GULF	
ESCAMBIA		Port St. Joe	14,799
Century	16,559	Wewahitchka	7,038
Pensacola	508,698		-----
	-----		21,837
	525,257		
		HAMILTON	
FLAGLER		Jasper	7,862
Beverly Beach	2,691	Jennings	2,993
Bunnell	17,156	White Springs	3,155
Flagler Beach (part)	35,055		-----
	-----		14,010
	54,902		
		HARDEE	
FRANKLIN		Bowling Green	9,536
Apalachicola	16,338	Wauchula	18,693
Carrabelle	8,062	Zolfo Springs	6,592
	-----		-----
	24,400		34,821
GADSDEN			
Chattahoochee	12,024		
Greensboro	2,832		
Gretna	9,866		

Table 2

Municipal Financial Assistance Trust Fund
Cigarette Tax Distribution
Fiscal Year 1998-99 Estimates

	Estimated Distribution		Estimated Distribution
	-----		-----
HENDRY		JACKSON	
Clewiston	31,798	Alford	2,742
La Belle	15,899	Bascom	588
	-----	Campbellton	1,218
	47,697	Cottondale	5,527
		Graceville	12,678
HERNANDO		Grand Ridge	3,449
Brooksville	205,442	Greenwood	3,072
Weeki Wachee	316	Jacob City	1,548
	-----	Malone	4,295
	205,758	Marianna	31,495
		Sneads	10,237

HIGHLANDS			76,848
Avon Park	59,283		
Lake Placid	10,208		
Sebring	64,079		
	-----	JEFFERSON	
	133,571	Monticello	20,607

			20,607
HILLSBOROUGH			
Plant City	112,901	LAFAYETTE	
Tampa	1,229,257	Mayo	6,475
Temple Terrace	86,172		-----
	-----		6,475
	1,428,330		
		LAKE	
HOLMES		Astatula	5,234
Bonifay	20,660	Clermont	32,558
Esto	2,456	Eustis	62,839
Noma	1,699	Fruitland Park	12,783
Ponce de Leon	3,436	Groveland	10,834
Westville	2,204	Howey-in-the-Hills	3,560
	-----	Lady Lake	53,173
	30,456	Leesburg	66,167
		Mascotte	10,426
INDIAN RIVER		Minneola	12,083
Fellsmere	13,031	Montverde	4,887
Indian River Shores	14,198	Mount Dora	37,049
Orchid	238	Tavares	35,774
Sebastian	76,401	Umatilla	10,452
Vero Beach	93,915		-----
	-----		357,820
	197,783		

Table 2

Municipal Financial Assistance Trust Fund
Cigarette Tax Distribution
Fiscal Year 1998-99 Estimates

	Estimated Distribution -----		Estimated Distribution -----
LEE		MANATEE (CONT.)	
Cape Coral	477,921	Palmetto	63,994
Fort Myers	246,384		-----
Fort Myers Beach	32,043		438,564
Sanibel	31,247		
	-----	MARION	
	787,595	Bellevue	33,054
		Dunnellon	17,048
LEON		McIntosh	4,092
Tallahassee	277,767	Ocala	416,329
	-----	Reddick	5,345
	277,767		-----
			475,868
LEVY			
Bronson	8,307	MARTIN	
Cedar Key	6,846	Jupiter Island	7,372
Chiefland	18,627	Ocean Breeze Park	6,489
Fanning Springs (part)	2,781	Sewalls Point	22,192
Inglis	12,343	Stuart	173,676
Otter Creek	1,096		-----
Williston	21,258		209,729
Yankeetown	5,731		
	-----	MONROE	
	76,989	Islamorada	50,129
		Key Colony Beach	7,156
LIBERTY		Key West	186,455
Bristol	6,277	Layton	1,345
	-----		-----
	6,277		245,086
MADISON		NASSAU	
Greenville	4,056	Callahan	5,489
Lee	1,368	Fernandina Beach	56,174
Madison	13,706	Hilliard	13,760
	-----		-----
	19,130		75,424
MANATEE		OKALOOSA	
Anna Maria	11,801	Cinco Bayou	1,618
Bradenton	303,060	Crestview	51,012
Bradenton Beach	10,724	Destin	41,890
Holmes Beach	32,209	Ft. Walton Beach	86,460
Longboat Key (part)	16,776	Laurel Hill	2,406

Table 2

Municipal Financial Assistance Trust Fund
Cigarette Tax Distribution
Fiscal Year 1998-99 Estimates

	Estimated Distribution		Estimated Distribution
OKALOOSA (CONT.)		PALM BEACH (CONT.)	
Mary Esther	17,179	Golf	521
Niceville	46,298	Golfview	417
Shalimar	2,535	Greenacres City	65,628
Valparaiso	26,039	Gulf Stream	1,934
	-----	Haverhill	3,229
	275,438	Highland Beach	8,959
		Hypoluxo	3,763
OKEECHOBEE		Juno Beach	7,759
Okeechobee	86,590	Jupiter	84,519
	-----	Jupiter Inlet Colony	1,129
	86,590	Lake Clarke Shores	9,949
		Lake Park	18,719
ORANGE		Lake Worth	82,618
Apopka	105,610	Lantana	23,077
Belle Isle	28,865	Manalapan	914
Eatonville	12,441	Mangonia Park	3,772
Edgewood	7,903	North Palm Beach	33,110
Maitland	50,971	Ocean Ridge	4,489
Oakland	4,060	Pahokee	19,044
Ocoee	105,919	Palm Beach	26,674
Orlando	908,299	Palm Beach Gardens	90,620
Windermere	9,082	Palm Beach Shores	2,798
Winter Garden	65,632	Palm Springs	27,669
Winter Park	127,731	Riviera Beach	77,227
	-----	Royal Palm Beach	49,691
	1,426,512	South Bay	9,169
		South Palm Beach	4,096
OSCEOLA		Tequesta	12,779
Kissimmee	213,937	Wellington	73,739
St. Cloud	93,442	West Palm Beach	217,134
	-----		-----
	307,379		1,491,067
PALM BEACH		PASCO	
Atlantis	4,625	Dade City	113,652
Belle Glade	45,715	New Port Richey	270,832
Boca Raton	186,601	Port Richey	49,454
Boynton Beach	142,659	Saint Leo	13,225
Briny Breeze	1,088	San Antonio	15,892
Cloud Lake	316	Zephyrhills	165,089
Delray Beach	144,320		-----
Glen Ridge	597		628,144

Table 2

Municipal Financial Assistance Trust Fund
Cigarette Tax Distribution
Fiscal Year 1998-99 Estimates

	Estimated Distribution -----		Estimated Distribution -----
PINELLAS		POLK (CONT.)	
Belleair	11,789	Mulberry	15,831
Belleair Beach	6,187	Polk City	8,670
Belleair Bluffs	6,368	Winter Haven	122,025
Belleair Shore	169		-----
Clearwater	294,219		833,990
Dunedin	102,257		
Gulfport	34,143	PUTNAM	
Indian Rocks Beach	12,105	Crescent City	16,510
Indian Shores	4,263	Interlachen	12,569
Kenneth City	12,487	Palatka	95,550
Largo	195,635	Pomona Park	6,773
Madeira Beach	11,950	Welaka	5,339
North Redington Beach	3,301		-----
Oldsmar	27,961		136,741
Pinellas Park	128,182		
Redington Beach	4,639	ST. JOHNS	
Redington Shores	6,937	Hastings	7,252
Safety Harbor	48,546	St. Augustine	135,401
St. Petersburg	692,705	St. Augustine Beach	45,068
St. Petersburg Beach	27,568		-----
Seminole	27,913		187,721
South Pasadena	16,939		
Tarpon Springs	56,954	ST. LUCIE	
Treasure Island	21,122	Fort Pierce	103,675
	-----	Port St. Lucie	212,727
	1,754,342	St. Lucie Village	1,653

POLK			318,056
Auburndale	44,663		
Bartow	69,830	SANTA ROSA	
Davenport	10,102	Gulf Breeze	76,421
Dundee	12,377	Jay	8,578
Eagle Lake	9,084	Milton	96,934
Fort Meade	26,005		-----
Frostproof	13,814		181,933
Haines City	63,482		
Highland Park	747		
Hillcrest Heights	1,128		
Lake Alfred	18,077		
Lake Hamilton	5,453		
Lake Wales	47,713		
Lakeland	364,990		

Table 2

Municipal Financial Assistance Trust Fund
Cigarette Tax Distribution
Fiscal Year 1998-99 Estimates

	Estimated Distribution		Estimated Distribution
	-----		-----
SARASOTA		UNION	
Longboat Key (part)	26,594	Lake Butler	15,034
North Port	112,292	Raiford	1,567
Sarasota	344,732	Worthington Springs	1,371
Venice	127,293		-----
	-----		17,971
	610,911		
SEMINOLE		VOLUSIA	
Altamonte Springs	117,959	Daytona Beach	190,007
Casselberry	73,944	Daytona Beach Shores	8,794
Lake Mary	24,970	Debary	36,532
Longwood	41,192	DeLand	54,477
Oviedo	61,746	Deltona	173,260
Sanford	106,849	Edgewater	53,599
Winter Springs	82,740	Flagler Beach (part)	276
	-----	Holly Hill	33,535
	509,401	Lake Helen	7,457
		New Smyrna Beach	54,631
SUMTER		Oak Hill	3,273
Bushnell	19,700	Orange City	18,526
Center Hill	6,470	Ormond Beach	100,907
Coleman	7,016	Pierson	3,703
Webster	6,760	Ponce Inlet	7,140
Wildwood	33,178	Port Orange	127,835
	-----	South Daytona	38,383
	73,125		-----
			912,336
SUWANNEE		WAKULLA	
Branford	4,186	St. Marks	15,958
Live Oak	42,621	Sopchoppy	21,916
	-----		-----
	46,807		37,873
TAYLOR		WALTON	
Perry	39,158	DeFuniak Springs	57,872
	-----	Freeport	11,764
	39,158	Paxton	6,719

			76,355

Table 2

Municipal Financial Assistance Trust Fund
Cigarette Tax Distribution
Fiscal Year 1998-99 Estimates

	Estimated Distribution -----	Estimated Distribution -----
WASHINGTON		
Caryville	1,426	
Chipley	24,728	
Ebro	1,626	
Vernon	5,253	
Wausau	2,073	

	35,106	
	=====	
Grand Totals	\$ 23,900,000	

Note: Table represents a 100 percent distribution of estimated monies.

Source: Florida Department of Revenue, June 1998

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COUNTY FUEL TAX

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

Brief Overview

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

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

All counties are eligible to receive proceeds.

Administrative Procedures

The tax is administered by the Department of Revenue. The Department is authorized to deduct the 7.0 percent and 0.3 percent General Revenue Service Charges pursuant to s. 215.20(1) and (3), F.S.

Prior to the 1997-98 fiscal year, the Department of Revenue was deducting the costs of administering all fuel taxes, except the constitutional fuel tax, from the county fuel tax. A 1994 circuit court ruling prohibited the Department from deducting administrative costs, unrelated to administration of the county fuel tax, from the county fuel tax proceeds.¹ As a result, the Department's administrative costs of fuel tax collection could not be paid from fuel tax revenues without legislative authorization.²

¹ *Santa Rosa County v. State of Florida Department of Revenue*, No. 92-1478 (Fla 2nd Cir. Ct. February 14, 1994).

² Chapter 94-146, *Laws of Florida*, provided the necessary authorization. The Department was given the authority to deduct administrative costs from all fuel taxes, except the constitutional fuel tax, beginning in the 1997-98 state fiscal year. The deduction was to be phased-in over a two year period and fully implemented by the 1999-2000 state fiscal year. The administrative cost deduction will be limited to 2 percent of total collections.

Distribution of Proceeds

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

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

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

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

$$\begin{array}{ccccc} \text{Monthly Statewide} & & \text{County's} & & \text{County's} \\ \text{County Fuel Tax Receipts} & \times & \text{Distribution Factor} & = & \text{Monthly Allocation} \end{array}$$

Table 1 lists the actual statewide county fuel tax distributions for the 1982-83 through 1996-97 state fiscal years.

Authorized Uses

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

Relevant Attorney General Opinions

The following opinion relevant to this tax is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 80-22

May the proceeds of the tax be used by the Board of County Commissioners for the construction of roads within the city limits of an incorporated municipality located wholly within the county? According to this opinion dated March 17, 1980, the proceeds shall be used for the acquisition of rights-of-way and for the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, and bridges within the 'county road system,' which is limited within the city limits of incorporated municipalities in that county to include only extensions of collector roads into and through such municipalities.

Estimated Distributions for the 1998-99 Fiscal Year

Table 2 presents the estimated 1998-99 local government fiscal year distributions to each county, as calculated by the Department of Revenue. The table also displays the area, population, and collection components as well as the distribution factor for each county. The estimates are based on an adjusted statewide estimate of total county fuel tax collections that reflect the deductions for the General Revenue Service Charge, administrative costs, motor fuel refunds, and dealer collection allowances.

Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

<p>Table 1</p> <p>County Fuel Tax</p> <p>Summary of Actual Distributions</p>	
State Fiscal Year	Distribution to Counties
1982-83	\$ 50,228,463
1983-84	51,277,702
1984-85	53,163,379
1985-86	52,745,439
1986-87	55,405,336
1987-88	56,818,514
1988-89	60,520,477
1989-90	56,411,842
1990-91	50,451,137
1991-92	46,707,321
1992-93	50,974,465
1993-94	47,863,900
1994-95	60,270,610
1995-96	56,269,152
1996-97	59,427,474
Source: Department of Revenue.	

TABLE 2

COUNTY FUEL TAX
ESTIMATED DISTRIBUTIONS FOR COUNTIES
FISCAL YEAR 1998-99

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA	0.68580%	0.35090%	0.40960%	1.44630%	\$1,055,293
BAKER	0.09355%	0.03570%	0.24530%	0.37450%	273,254
BAY	0.55288%	0.24540%	0.36710%	1.16540%	850,334
BRADFORD	0.09869%	0.04350%	0.12260%	0.26480%	193,211
BREVARD	1.49581%	0.77100%	0.54030%	2.80710%	2,048,201
BROWARD	4.69443%	2.42610%	0.51240%	7.63290%	5,569,345
CALHOUN	0.05003%	0.02130%	0.24060%	0.31190%	227,578
CHARLOTTE	0.51910%	0.21440%	0.33840%	1.07190%	782,112
CITRUS	0.30526%	0.18070%	0.27480%	0.76080%	555,118
CLAY	0.39242%	0.20480%	0.26040%	0.85760%	625,748
COLLIER	0.67780%	0.29390%	0.86260%	1.83430%	1,338,397
COLUMBIA	0.34133%	0.08240%	0.33290%	0.75660%	552,053
DADE	5.83052%	3.74320%	0.91700%	10.49070%	7,654,539
DESOTO	0.07549%	0.04610%	0.26590%	0.38750%	282,739
DIXIE	0.05067%	0.02050%	0.30930%	0.38050%	277,632
DUVAL	2.79653%	1.30040%	0.35900%	4.45590%	3,251,247
ESCAMBIA	0.95590%	0.50780%	0.31990%	1.78360%	1,301,404
FLAGLER	0.14447%	0.05550%	0.21280%	0.41280%	301,200
FRANKLIN	0.03964%	0.01730%	0.32150%	0.37840%	276,100
GADSDEN	0.17285%	0.07950%	0.22460%	0.47690%	347,970
GILCHRIST	0.02849%	0.01870%	0.14920%	0.19640%	143,303
GLADES	0.02775%	0.01470%	0.41210%	0.45460%	331,699
GULF	0.03766%	0.02220%	0.27390%	0.33380%	243,557
HAMILTON	0.10942%	0.02110%	0.21750%	0.34800%	253,918
HARDEE	0.08648%	0.03770%	0.26760%	0.39180%	285,877
HENDRY	0.16100%	0.04980%	0.49600%	0.70680%	515,717
HERNANDO	0.41883%	0.19540%	0.20730%	0.82150%	599,407
HIGHLANDS	0.28421%	0.13220%	0.45980%	0.87620%	639,319
HILLSBOROUGH	3.30885%	1.61160%	0.52040%	5.44090%	3,969,953
HOLMES	0.07041%	0.03050%	0.20860%	0.30950%	225,827
INDIAN RIVER	0.41140%	0.17430%	0.22120%	0.80690%	588,755
JACKSON	0.33142%	0.08000%	0.39660%	0.80800%	589,557
JEFFERSON	0.08839%	0.02180%	0.25160%	0.36180%	263,987
LAFAYETTE	0.01838%	0.01080%	0.23090%	0.26010%	189,782
LAKE	0.61356%	0.29390%	0.48500%	1.39250%	1,016,038
LEE	1.35945%	0.64750%	0.42980%	2.43670%	1,777,938
LEON	0.72603%	0.37200%	0.29790%	1.39590%	1,018,518
LEVY	0.14606%	0.05010%	0.48590%	0.68210%	497,694
LIBERTY	0.03823%	0.01080%	0.34770%	0.39670%	289,452
MADISON	0.19484%	0.03200%	0.30000%	0.52680%	384,380

TABLE 2

COUNTY FUEL TAX
ESTIMATED DISTRIBUTIONS FOR COUNTIES
FISCAL YEAR 1998-99

COUNTY	COLLECTION COMPONENT	POPULATION COMPONENT	AREA COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
MANATEE	0.73846%	0.40910%	0.35570%	1.50330%	1,096,883
MARION	1.06530%	0.37650%	0.68440%	2.12620%	1,551,382
MARTIN	0.40841%	0.19500%	0.28450%	0.88790%	647,856
MONROE	0.34890%	0.15080%	0.82010%	1.31980%	962,992
NASSAU	0.22336%	0.08490%	0.27480%	0.58310%	425,459
OKALOOSA	0.59491%	0.27780%	0.41760%	1.29030%	941,467
OKEECHOBEE	0.19406%	0.05730%	0.37080%	0.62220%	453,988
ORANGE	3.24381%	1.30910%	0.41850%	4.97140%	3,627,382
OSCEOLA	0.64011%	0.20820%	0.62880%	1.47710%	1,077,766
PALM BEACH	2.96006%	1.66850%	0.93300%	5.56160%	4,058,021
PASCO	0.92567%	0.54320%	0.32410%	1.79300%	1,308,262
PINELLAS	2.37256%	1.64570%	0.18120%	4.19950%	3,064,165
POLK	1.79569%	0.78330%	0.83950%	3.41850%	2,494,309
PUTNAM	0.23718%	0.12570%	0.34560%	0.70850%	516,957
ST JOHNS	0.49821%	0.16200%	0.29250%	0.95270%	695,138
ST LUCIE	0.64882%	0.29020%	0.25450%	1.19350%	870,837
SANTA ROSA	0.35899%	0.15770%	0.48500%	1.00170%	730,890
SARASOTA	0.91580%	0.53680%	0.24910%	1.70170%	1,241,645
SEMINOLE	0.96427%	0.55560%	0.14620%	1.66610%	1,215,670
SUMTER	0.42353%	0.06100%	0.24110%	0.72560%	529,434
SUWANNEE	0.16265%	0.05180%	0.28870%	0.50310%	367,087
TAYLOR	0.11682%	0.03310%	0.44040%	0.59030%	430,712
UNION	0.04168%	0.01980%	0.10450%	0.16600%	121,122
VOLUSIA	1.34048%	0.71640%	0.52300%	2.57990%	1,882,424
WAKULLA	0.07062%	0.02750%	0.26040%	0.35850%	261,580
WALTON	0.20189%	0.05370%	0.47960%	0.73520%	536,439
WASHINGTON	0.07370%	0.03180%	0.26040%	0.36590%	266,979
TOTALS	50.00000%	25.00000%	25.00000%	100.00000%	\$72,965,000

Source: Florida Department of Revenue, June 1998

PARI-MUTUEL TAX
Section 550.135, *Florida Statutes*

Brief Overview

Revenue generated through license fees and taxes related to pari-mutuel betting, pursuant to Chapters 550 and 551, *Florida Statutes*, are deposited into the Pari-mutuel Wagering Trust Fund. Pursuant to s. 550.135, F.S., a guaranteed entitlement of \$29,915,500 is deducted from the trust fund for equal distributions among Florida's sixty-seven counties, providing each county's general revenue fund with \$446,500. All or part of the revenue shall be paid to the district school board if required by local or special law. The use of the revenue is at the discretion of the governing body.

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

All counties are eligible to receive proceeds.

Administrative Procedures

The tax is administered by the Department of Business and Professional Regulation. The Department is authorized to deduct the 7.0 percent and 0.3 percent General Revenue Service Charges pursuant to s. 215.20(1) and (3), F.S.

Distribution of Proceeds

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

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 tax have been issued.

Estimated Tax Proceeds for the 1998-99 Fiscal Year

Due to the fact that this revenue source is an annual guaranteed entitlement, the calculation of revenue estimates is not necessary.

OIL, GAS, AND SULFUR PRODUCTION TAX

Section 211.06, *Florida Statutes*

Brief Overview

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

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

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

Administrative Procedures

The revenue generated from these types of excise taxes is deposited into the Oil and Gas Tax Trust Fund which is administered by the Department of Revenue. The Oil and Gas Tax Trust Fund is only subject to a 7.0 percent General Revenue Service Charge pursuant to s. 215.20(1), F.S.

Distribution of Proceeds

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

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

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

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

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

Table 1 lists the actual statewide oil, gas, and sulfur production tax distributions for the 1986-87 through 1996-97 state fiscal years.

Authorized Uses

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

Relevant Attorney General Opinions

The following opinion relevant to this tax is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 79-05

Does the board of county commissioners possess the power to levy and collect a depletion tax on irreplaceable minerals mined within the unincorporated areas of the county? According to this opinion dated January 19, 1979, boards of county commissioners do not possess statutory power under general laws to levy a 'mineral depletion tax' on the mining of minerals within the unincorporated areas of the county since the power of a county to levy such excise taxes is controlled by the terms of s. 9(a), Art. VII, State Const., and such authority must be delegated by general law.

Estimated Tax Proceeds for the 1998-99 Fiscal Year

No revenue estimates for individual counties are available; however, the total distribution to eligible counties is projected to be approximately \$1.13 million.

Table 1	
Oil, Gas, and Sulfur Production Tax Summary of Actual Distributions	
State Fiscal Year	Distribution to Eligible Counties
1986-87	\$ 2,293,940
1987-88	1,409,846
1988-89	1,261,024
1989-90	1,376,607
1990-91	1,240,946
1991-92	903,444
1992-93	1,104,256
1993-94	841,371
1994-95	1,011,211
1995-96	707,193
1996-97	1,300,894
Note: In past years, Collier, Escambia, Hendry, Lee, and Santa Rosa counties have received distributions.	
Source: Department of Revenue.	

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MOBILE HOME LICENSE TAX

Sections 320.08 and 320.081, *Florida Statutes*

Brief Overview

Counties, municipalities, and school districts receive proceeds from an annual license tax levied on all mobile homes and park trailers, and on all travel trailers and fifth-wheel trailers exceeding 35 feet in body length. The license taxes, ranging from \$20 to \$80 depending on vehicle type and length, are collected in lieu of ad valorem taxes. A sticker is issued as evidence of payment. Half of the net proceeds are remitted to the respective district school board. The other half is distributed to the respective municipalities where such units are located or the county if the units are located in the unincorporated area. An authorized use of the proceeds is not specified in current law.

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

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

Administrative Procedures

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

Distribution of Proceeds

The proceeds are distributed to the counties and their respective municipalities where the mobile home and park trailer units are located as follows:

50 percent to the district school board, and

50 percent either to the board of county commissioners for units which are located

within the unincorporated areas of the county, or to any municipality within such county for units which are located within its corporate limits.

Authorized Uses

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

Relevant Attorney General Opinions

The following opinion relevant to this tax is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 88-20

If a mobile home owner fails to register the home as required by Chapter 320, *Florida Statutes*, but pays tangible personal property tax on the mobile home pursuant to s. 193.075, F.S., may registration be refused under s. 320.18, F.S., until the owner pays the license tax fees for the period(s) it appears registration should have been made? According to this opinion dated May 24, 1988, the Department of Highway Safety and Motor Vehicles has the authority to refuse registration of a mobile home until the license tax is paid for the period(s) that registration should have been made.

Estimated Tax Proceeds for the 1998-99 Fiscal Year

No revenue estimates for individual local governments are available.

INSURANCE LICENSE TAX
Sections 624.501 - 624.508, *Florida Statutes*

Brief Overview

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

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

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

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

Administrative Procedures

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

Distribution of Proceeds

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

Authorized Uses

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

Relevant Attorney General Opinions

No opinions specifically relevant to this tax have been issued.

Estimated Tax Proceeds for the 1998-99 Fiscal Year

No revenue estimates for individual local governments are available.

INSURANCE PREMIUM TAX
Chapters 175 and 185, *Florida Statutes*

Brief Overview

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

Pursuant to s. 185.08, F.S., an eligible municipality may impose a 0.85 percent tax on the gross amount of premiums collected on casualty insurance policies covering property within the municipality's corporate limits. These provisions shall not apply to any municipality whose employees are eligible for membership in a state and/or county retirement system. The net proceeds from this tax are remitted annually to those eligible municipalities and used to supplement their police officers' retirement trust fund.

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect provisions related to these taxes.

Eligibility Requirements

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

Any municipality described and classified in s. 185.03, F.S., as well as any municipality which on July 31, 1953, had a lawfully established municipal police officers' retirement trust fund or city fund providing pension or relief benefits to police officers, may impose the 0.85 percent tax on the gross amount of premiums collected on casualty insurance policies covering property within the municipality's corporate limits.

Administrative Procedures

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

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

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

According to s. 175.121(3), F.S., any proceeds from the 1.85 percent tax not distributed to municipalities and special fire control districts as a result of the disbursement limitation contained in s. 175.122, F.S., or as the result of any municipality not having qualified in any given year, shall be transferred to the Firefighters' Supplemental Compensation Trust Fund. This trust fund is administered by the Department of Revenue. In addition to the compensation paid by an employing agency, every firefighter shall receive supplemental compensation by the agency provided the firefighter has satisfied certain criteria. These criteria and authorized amounts of supplemental compensation are specified in s. 633.382(2)-(3), F.S.

Distribution of Proceeds

The State Comptroller shall, on or before June 1st and at other times authorized by the Division of Retirement, disburse those monies collected from both taxes to the eligible municipalities and special fire control districts. All monies not distributed to municipalities and special fire control districts as a result of s. 175.122, F.S., or as the result of any municipality or special fire control not having qualified in any given year, or portion thereof, shall be transferred to the Firefighters' Supplemental Compensation Trust Fund. This trust fund is administered by the Department of Revenue pursuant to s. 633.382, F.S.

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

No opinions specifically relevant to these taxes have been issued. However, a number of opinions regarding the administration of police and firefighter pension trust funds have been issued. Interested persons can search the Florida Attorney General's on-line database of legal opinions. The address is: <http://legal.firn.edu/>.

Estimated Tax Proceeds for the 1998-99 Fiscal Year

No revenue estimates for individual local governments are available.

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ALCOHOLIC BEVERAGE LICENSE TAX

Section 561.342, *Florida Statutes*

Brief Overview

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

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

Pursuant to s. 563.02, F.S., vendors of malt beverages containing alcoholic of 0.5 percent or more by volume, manufacturers engaged in the business of brewing only malt beverages, or distributors of alcoholic beverages containing less than 17.259 percent alcohol by volume shall pay an annual license tax. The amount of the tax ranges from \$20 to \$3,000.

Vendors authorized to sell brewed beverages containing malt, wines, and fortified wines; authorized wine manufacturers; or distributors authorized to sell brewed beverages containing malt, wines, and fortified wines in counties where the sale of intoxicating liquors, wines, and beers is permitted shall pay an annual license tax pursuant to 564.02, F.S. The amount of the tax ranges from \$50 to \$2,000.

Pursuant to s. 565.02(1),(4), and (5), F.S., vendors permitted to sell any alcoholic beverages regardless of alcoholic content, persons associated together as a chartered or incorporated club, and any caterer at a horse or dog racetrack or jai alai fronton shall pay an annual license tax. The amount of the tax ranges from \$400 to \$1,820.

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

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

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

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

Administrative Procedures

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

Distribution of Proceeds

The proceeds are returned to counties and municipalities as follows:

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

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

Authorized Uses

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

Relevant Attorney General Opinions

The following opinion relevant to this tax is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its

relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 79-36

Does s. 561.342(3), F.S., prohibit a municipality from imposing a license tax on the business of warehousing and storing alcoholic beverages? According to this opinion dated April 5, 1979, no general law authorizes a municipality to levy a license tax on the warehousing and storage of alcoholic beverages as a business. In fact, the beverage law specifically states that no license or excise tax shall be imposed by any municipality on, among other things, the distribution of alcoholic beverages. Distribution seems to be an integral part of the storage and warehousing of alcoholic beverages.

Estimated Tax Proceeds for the 1998-99 Fiscal Year

No revenue estimates for individual local governments are available.

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PHOSPHATE ROCK SEVERANCE TAX

Section 211.3103, *Florida Statutes*

Brief Overview

A severance tax is levied upon every person engaging in the business of severing phosphate rock from the soils or waters in Florida for commercial use. In past years, Hamilton, Hardee, Hillsborough, Manatee, and Polk counties have received distributions. The proceeds received by a county shall be used only for phosphate-related expenses.

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

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

Administrative Procedures

The tax is administered, collected, and enforced by the Department of Revenue. Pursuant to s. 211.3103(5), F.S., the tax applies to the total production of the producer during the taxable year as measured on the basis of bone-dry tons produced at the point of severance. Based on production information reported by producers on the most recent annual returns filed prior to the beginning of the fiscal year, the Department determines the amount of revenue to be distributed back to those counties where phosphate rock matrixes are located.

Distribution of Proceeds

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

1. The first \$10 million in revenue collected from the tax during each fiscal year shall be deposited into the Conservation and Recreation Lands Trust Fund.
2. The remaining revenue collected from the tax during that fiscal year shall be paid into the State Treasury as follows:
 - a. 58 percent to the General Revenue Fund.

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

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

- 1. The first \$10 million in revenue collected from the tax during each fiscal year shall be deposited into the Conservation and Recreation Lands Trust Fund.
- 2. The remaining revenue collected from the tax during that fiscal year shall be paid into the State Treasury as follows:
 - a. 72.5 percent to the General Revenue Fund.
 - b. 10 percent to the Phosphate Research Trust Fund in the Department of Education, Division of Universities.
 - c. 10 percent to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county to the number of tons of phosphate produced in the state.
 - d. 7.5 percent to the Minerals Trust Fund.

Table 1 lists the actual statewide phosphate rock severance tax distributions for the 1986-87 through 1996-97 state fiscal years.

Authorized Uses

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

Relevant Attorney General Opinions

The following opinion relevant to this tax is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 79-05

Does the board of county commissioners possess the power to levy and collect a depletion tax on irreplaceable minerals mined within the unincorporated areas of the county? According to this opinion dated January 19, 1979, boards of county commissioners do not possess statutory power under general laws to levy a 'mineral depletion tax' on the mining of minerals within the unincorporated areas of the county since the power of a county to levy such excise taxes is controlled by the terms of s. 9(a), Art. VII, State Const., and such authority must be delegated by general law.

Estimated Tax Proceeds for the 1998-99 Fiscal Year

No revenue estimates for individual counties are available; however, the total distribution to eligible counties is projected to be approximately \$4.95 million.

Table 1 Phosphate Rock Severance Tax Summary of Actual Distributions	
State Fiscal Year	Distribution to Eligible Counties
1986-87	\$ 3,707,560
1987-88	3,441,817
1988-89	2,397,852
1989-90	4,193,869
1990-91	4,560,329
1991-92	4,828,478
1992-93	5,276,288
1993-94	3,663,360
1994-95	4,036,379
1995-96	4,724,926
1996-97	5,181,349
Note: In past years, Hamilton, Hardee, Hillsborough, Manatee, and Polk counties have received distributions.	
Source: Department of Revenue.	

STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM

Part VII of Chapter 420, *Florida Statutes*

Brief Overview

The State Housing Initiatives Partnership Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production and preservation of affordable housing, to further the housing element of local government comprehensive plans specific to affordable housing, and to increase housing-related employment.

1998 General Law Amendments

Chapter 98-56, *Laws of Florida*, (CS/HB 3287)

corrected cross references which clarify the application of the state fiscal year to calculations of local housing distributions. This change is effective as of May 14, 1998.

Eligibility Requirements

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

Administrative Procedures

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

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

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

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

Distribution of Proceeds

Monies in the trust fund shall be distributed to each approved county and eligible municipality within the county as provided in s. 420.9073, F.S. Distributions shall be disbursed on a monthly basis beginning the first day of the month after program approval.

Distributions shall be allocated to the participating county and to each eligible municipality within the county according to an interlocal agreement between the county governing authority and the governing body of the eligible municipality.

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

Authorized Uses

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

Relevant Attorney General Opinions

No opinions specifically relevant to this program have been issued.

Estimated Tax Proceeds for the 1998-99 Fiscal Year

No revenue estimates for individual local governments are available.

EMERGENCY MANAGEMENT ASSISTANCE

Sections 252.371 - 252.373, *Florida Statutes*

Brief Overview

In order to provide funds for emergency management, preparedness, and assistance, an annual surcharge of \$2 shall be imposed on every homeowner's, mobile homeowner's, tenant homeowner's, and condominium unit owner's policy. In addition, an annual \$4 surcharge shall be imposed on every commercial fire, commercial multiple peril, and business owner's property insurance policy issued or renewed on or after May 1, 1993. All proceeds of the surcharge shall be deposited in the Emergency Management, Preparedness, and Assistance Trust Fund. A portion of the proceeds shall be distributed to counties and municipalities for the purpose of funding local emergency management agencies and programs.

1998 General Law Amendments

Chapter 98-258, *Laws of Florida*, (CS/CS/HB 1589)

changed the population requirement from 50,000 or less to 75,000 or less for a county to be designated or considered a small county for the purpose of receiving funding for an emergency management coordinator. This change is effective as of July 1, 1998.

Eligibility Requirements

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

Administrative Procedures

The surcharge shall be paid by the policyholder to the insurer. The insurer shall collect the surcharge and remit it to the Department of Revenue which shall collect, administer, audit, and enforce the surcharge pursuant to s. 624.5092, F.S. The surcharge is not to be considered premiums of the insurer; however, nonpayment of the surcharge by the insured may be a valid reason for cancellation of the policy. All proceeds of the surcharge shall be deposited in the Emergency Management, Preparedness, and Assistance Trust Fund and may not be used to supplant existing funding.

Distribution of Proceeds

Funds appropriated from the Emergency Management, Preparedness, and Assistance Trust Fund

shall be allocated by the Department of Community Affairs as follows:

1. Sixty percent to implement and administer state and local emergency management programs, including training, of which 20 percent shall be used by the Division of Emergency Management of the Department of Community Affairs and 80 percent shall be allocated to local emergency management agencies and programs. Of this 80 percent, at least 80 percent shall be allocated to counties. (Consequently, 48 percent of total funds shall be allocated to local emergency management agencies and programs with 38.4 percent of total funds reserved for counties.)
2. Twenty percent to provide for state relief assistance for nonfederally declared disasters, including but not limited to grants and below-interest-rate loans to businesses for uninsured losses resulting from a disaster.
3. Twenty percent for grants and loans to state or regional agencies, local governments, and private organizations to implement projects that will further state and local emergency management objectives. No more than 5 percent of any award may be used for administrative expenses.

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

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

Authorized Uses

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

Relevant Attorney General Opinions

No opinions specifically relevant to this program have been issued.

Estimated Tax Proceeds for the 1998-99 Fiscal Year

No revenue estimates for individual local governments are available.

FUEL TAX REFUND

Sections 206.41, 206.625, and 206.874, *Florida Statutes*

Brief Overview

In a variety of circumstances, eligible persons or entities are entitled to a refund of select fuel taxes paid pursuant to ss. 206.41, 206.625, and 206.87, F.S. In particular, s. 206.41(4)(a), F.S., entitles any person who uses motor fuel on which the taxes imposed by s. 206.41(1)(e), (f), and (g), F.S., have been paid for any system of mass public transportation authorized to operate within any city, town, municipality, county, or transit authority region to a refund of such taxes. Such transit system shall be entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed on those gallons which would otherwise be eligible for refund, when such transit system is licensed as a mass transit system.

Also, s. 206.41(4)(d), F.S., requires that the portion of the tax imposed by s. 206.41(1)(g), F.S., which results from the collection of such taxes paid by a county or municipality on motor or diesel fuel for use in a motor vehicle operated by the local government shall be returned. When licensed as a local government user, a county or municipality shall be entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under s. 206.41(1)(b) and (g), F.S., on those gallons which would otherwise be eligible for refund.

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

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 by a county, municipality, school district, or private contractor operating school buses for a school district shall be returned to the governing body of the county, municipality, or school district pursuant to s. 206.625, F.S.

Pursuant to s. 206.625, F.S., each county, municipality, school district, or licensed mass transit system 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.

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect provisions related to this refund.

Eligibility Requirements

Any county, municipality, school district, private contractor operating school buses for a school district, or a nonpublic school operating a motor vehicle for school use is entitled to a refund on the portion of the tax imposed by s. 206.41(1)(g), F.S., which results from the collection of such tax paid by the local government or entity. Additionally, any county, municipality, or school district purchasing diesel fuel is entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under s. 206.41(1)(b) and (g), F.S., on those gallons which would otherwise be eligible for refunds. However, in order to take the credit, the county, municipality, or school district must be licensed as a local government user.

Any county, municipality, or school district is entitled to a refund on the portion of the tax imposed by s. 206.41(1)(b), F.S., which results from the collection of such tax paid by the local government or entity.

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

Administrative Procedures

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

Distribution of Proceeds

Claims made for refunds shall be paid quarterly by the Department.

Authorized Uses

The funds returned to the governing body of the county or municipality shall be used for the construction, reconstruction, and maintenance of roads and streets within its jurisdiction. Funds returned to school districts shall be used to fund construction, reconstruction, and maintenance of roads and streets within the school district required as the result of the construction of new schools

or the renovation of existing schools. The school board shall select the projects to be funded; however, the first priority shall be given to projects required as the result of the construction of new schools, unless a waiver is granted by the affected county or municipal government. Funds returned to nonpublic schools shall be used for transportation-related purposes.

Relevant Attorney General Opinions

The following opinion relevant to this tax is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 82-08

Since the special acts of the Indian Rocks Special Fire Control District created a public municipal corporation, does the district in such capacity have the right to either a discount or a refund on gasoline taxes, as provided for by law? According to this opinion dated February 23, 1982, the Indian Rocks Special Fire Control District, although characterized as a 'public municipal corporation' by its enabling statute, is not in fact and law a 'municipality' for the purposes of s. 206.625(1), F.S., and does not qualify for the motor fuel tax refund to municipalities.

Estimated Tax Proceeds for the 1998-99 Fiscal Year

No revenue estimates for individual local governments are available.

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PUBLIC SERVICE TAX

Sections 166.231 - 166.234, *Florida Statutes*

Brief Overview

Municipalities are authorized to levy by ordinance a public service tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service. The tax shall be levied only upon purchases within the municipality and shall not exceed 10 percent. In addition, municipalities imposing the tax on cable television service as of May 4, 1977, are authorized to continue the levy of the tax to the extent necessary to meet all obligations to or for the benefit of holders of bonds or certificates issued before May 4, 1977.

A municipality may levy by ordinance the tax on the purchase of telecommunication services as defined in s. 203.012, F.S. Two alternatives exist for the levy of this tax. Purchases within the municipality of local telephone service, as defined in s. 203.012(3), F.S., may be taxed at a rate not to exceed 10 percent of the monthly recurring customer service charges excluding public telephone charges collected on site, access charges, and any customer access line charges paid to a local telephone company. As the alternative, a municipality could levy the tax upon purchases within the municipality of telecommunications services which originate and terminate in the state. The rate shall not exceed 7 percent of the total amount charged for any telecommunications service provided within the municipality or, if the location of the provided telecommunications service cannot be determined, the total amount billed for such service excluding those charges specified in s. 166.231(9)(a)2., F.S.

Services competitive with those enumerated above, as defined by ordinance, shall be taxed on a comparable base at the same rates. However, fuel oil shall be taxed at a rate not to exceed 4 cents per gallon. For municipalities levying less than the maximum rate of 10 percent allowable in s. 166.231(1), F.S., the maximum tax on fuel oil shall bear the same proportion to 4 cents which the tax rate levied under s. 166.231(1), F.S., bears to the maximum rate of 10 percent.

At the discretion and option of the local tax authority, the tax may be levied on a physical unit basis. The provisions governing the levy of the tax on a physical unit basis are specified in s. 166.232, F.S.

The Florida Supreme Court has ruled that charter counties, unless specifically precluded by general or special law, may impose by ordinance any tax in the area of its tax jurisdiction that a municipality may impose.¹ More recently, the Court held that Orange County could levy a public service tax on the purchase of electricity, metered or bottled gas, water service, fuel oil, and

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

telecommunications services within the unincorporated area without specific statutory authority to do so.²

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

All municipalities are eligible to impose the tax within the area of its tax jurisdiction. Additionally, a charter county may impose the tax within the unincorporated area of the county by virtue of the Florida Supreme Court's rulings previously mentioned.

Administrative Procedures

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

A municipality shall notify the Department of Revenue of the adoption or repeal of a levy at least 120 days before its effective date. Such notification must be furnished on a form prescribed by the Department and must specify the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information. Additional administrative provisions are specified in ss. 166.231-166.234, F.S.

Distribution of Proceeds

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

For the purpose of compensating the seller, an amount equal to 1 percent of the tax collected and due to the municipality shall be allowed for the seller in the form of a deduction. Such deduction shall be allowed as compensation for the seller's administrative costs associated with the tax.

Authorized Uses

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

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

Relevant Attorney General Opinions

The following opinions relevant to this tax are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 77-24

May a municipally owned utility disregard s. 166.231(1), F.S., and incorporate or 'roll in' the fuel adjustment charge into the base rate on its customers' bills or must the fuel adjustment charge be shown separately? According to this opinion dated March 2, 1997, a municipally owned utility may incorporate into its base rate the fuel adjustment charge or a portion thereof as long as such charge is separately stated on another part of the purchaser's bill and is not subject to the public service tax levied by the municipality.

AGO 78-44

Does a so-called Society of Universal Love Church consulate or rectory fall within the exemption from the public service tax which requires the exemption for those purchases by any recognized church in this state for use exclusively for church purposes? Application of the exemption from the tax is dependent upon a determination by the taxing authority as to whether the purchases of the specified taxable items are by a recognized or publicly known church and are for the use exclusively for church purposes, according to this opinion dated March 9, 1978. Each claimed exemption must be determined on its own merits based upon clear evidence furnished by the church seeking the exemption. The church bears the burden of establishing its right to the exemption with any doubt resolved against the claimant.

AGO 78-124

Pursuant to s. 423.02, F.S., is a municipal housing authority exempt from the public service tax authorized under s. 166.231, F.S.? According to this opinion dated October 23, 1978, purchases by the housing authority of taxable items or services are exempt from the tax.

AGO 79-26

May a municipality pursuant to s. 166.232, F.S., which authorizes the levy of the public service tax on a physical unit basis, levy a tax on the purchase of some of the designated

utility services on a percentage basis and on other utility services on a physical unit basis? According to this opinion dated March 20, 1979, a municipality, in levying the tax under the provisions of s. 166.232, F.S., on a physical unit basis, may not differentiate between the services designated therein and tax some of the services on a percentage basis and other services on a physical unit basis.

AGO 82-06

Is fuel oil ordered from and shipped by common carrier by a fuel oil dealer or distributor within the municipality to a purchaser located outside the corporate limits of the municipality taxable as a purchase within the municipality under s. 166.231, F.S.? If the destination specified in the contract is within the corporate limits of the municipality, then the purchase would be taxable, according to this opinion dated February 11, 1982. However, if the destination specified in the contract is outside the corporate limits of the municipality, then the purchase would not be taxable.

AGO 82-96

Can a municipality pledge the public service tax revenues derived from a tax on metered or bottled gas pursuant to s. 166.231, F.S., to secure a loan for sewer system improvement or repairs? According to this opinion dated November 24, 1982, a municipality may pledge the tax revenues derived from the tax levied on the purchase of metered or bottled gas to secure a loan for sewer system improvements or repairs.

AGO 87-45

May a municipality, after enacting a public service tax of 6 percent per taxable item or service on electricity, bottled and metered gas, fuel oil, and telecommunications services, provide for a maximum tax of \$25 per monthly billing of each taxable item or service? The provision of s. 166.231, F.S., set forth numerous exemptions to the public service tax; however, none of those exemptions provide for a \$25 tax cap on the tax. Therefore, a municipality may not provide an exemption for that portion of the utility service which would generate tax revenue in excess of \$25 per item or service in a monthly billing, according to this opinion dated May 19, 1987.

AGO 89-11

Is a municipality authorized to impose a utility tax of 10 percent on the first \$500 per month for residential users, 10 percent on the first \$1,000 for commercial users, and 10 percent on the first \$5,000 for industrial or manufacturing users? According to this opinion dated February 28, 1989, a municipality is not authorized to establish a cap which would exempt from

taxation that portion of the service generating tax revenue in excess of a maximum monetary cap since no exemption of this type is recognized by the statute.

AGO 93-35

May a municipality waive the payment of past due public service taxes to compromise and settle the amount owed? According to this opinion dated May 26, 1993, a municipality may not waive past due taxes in order to compromise and settle the amount owed. However, the statute of limitations would limit collection of delinquent taxes to within five years after the taxes have been assessed or become delinquent.

AGO 93-38

May a municipality require collection of the public service tax levied pursuant to s. 166.231, F.S., from state and local governmental agencies? A municipality may not require state and local governmental agencies to pay the public service tax, according to this opinion dated May 26, 1993.

AGO 94-08

Does s. 166.231, F.S., allow a municipality to grant a church an exemption from the public service tax on the purchase of electricity for a day care center, elementary school, middle school, and high school located on the church's premises? According to this opinion dated February 10, 1994, the statute does not authorize a municipality to exempt from the tax purchases of services for a day care center, elementary school, middle school, and high school that are not exclusively for church purposes. Ultimately, the taxing authority must make the determination that the purchase of electricity is exclusively for church purposes before it may exempt such purchases from the tax.

AGO 94-76

Does s. 166.231, F.S., permit a municipality to impose the utility tax on the purchase of electricity, metered or bottled gas, and telecommunication services at a rate of 6.65 percent of the monthly utility charge or not more than \$1.60 per month per utility charge, whichever is less? Also, does this section permit a municipality to assess utility taxes at a percentage less than the 10 percent rate referenced in the statute without a cap on the dollar amount to be paid by the consumer/utility? While s. 166.231, F.S., permits a municipality to assess utility taxes on the purchase of electricity, metered or bottled gas, and telecommunication services at a percentage less than the 10 percent maximum rate, it does not permit the municipality to place a cap on the dollar amount that may be taxed, creating an exemption from such taxes that exceed \$1.60 per month per utility charge. In addition, the statute does permit a municipality to

assess utility taxes at a percentage less than the 10 percent rate without a cap on the dollar amount to be paid by the consumer/utility, according to this opinion dated September 7, 1994.

AGO 95-02

Is a municipality authorized to adopt a public service tax ordinance that may be immediately applied to a single utility and implemented in the future on other competitive utility services? According to this opinion dated January 11, 1995, a municipality is authorized but not mandated to impose the tax. A municipality may adopt an ordinance that would result in the immediate imposition of such a tax on one utility with implementation of the tax against competitive services at another date.

AGO 95-42

Does s. 166.231, F.S., make the entire audit report confidential and exempt from disclosure under the Public Records Law? This section exempts those portions of the audit report that contain information obtained by the municipality during its review of the telecommunications service provider's records. Any other portion of the audit report not containing confidential or exempt information must be released for public inspection, according to this opinion dated June 16, 1995.

AGO 97-83

May a municipality require a utility company to collect a past-due utility tax that the company failed to collect due to its use of a lower tax rate than the one provided for by city ordinance? According to this opinion dated December 4, 1997, a municipality may require the collection of lawfully imposed utility taxes that a private business fails to collect due to its use of a lower tax rate than the one provided for by city ordinance at the time the tax was assessed.

Tax Rates Imposed by Municipalities and Charter Counties

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

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

directed to the Department's Intergovernmental Relations Administrator at (850) 921-4418.

Revenues Reported for the 1995-96 Fiscal Year

Table 1 lists the public service tax revenues reported by Florida's charter counties during the 1995-96 fiscal year. The seven counties that levied the tax reported total revenues of approximately \$217 million. Based on the official 1996 unincorporated area population of those counties, the per capita revenue generated from the tax in those seven counties was \$85.61.

The tax revenues reported by municipalities during the same fiscal year are reported in **Table 2**. Approximately, \$640 million was generated by those municipalities that reported the levy of the tax. The per capita revenue for those levying municipalities, based on the official 1996 population estimates, was \$96.56.

The reader should note that this information is representative of those local governments that submitted their annual financial reports to the Department of Banking and Finance by the established statutory deadline. The 1995-96 fiscal year information represents the most current data available from the Department.

Estimated Tax Proceeds for the 1998-99 Fiscal Year

No revenue estimates for individual local governments are available.

Table 1

PUBLIC SERVICE TAX: REVENUES REPORTED BY CHARTER COUNTIES
GOVERNMENTAL FUNDS ONLY - NO ENTERPRISE FUNDS REPORTED
FY 1995-96

CHARTER COUNTY	ELECTRICITY	WATER	NATURAL GAS	PROPANE	FUEL OIL	TELECOMMUNICATIONS			OTHER	TOTAL REPORTED REVENUES
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
1 Alachua	\$4,827,686	\$380,275		\$485,412		\$913,849				\$6,607,222
2 Brevard										0
3 Broward	8,324,000					7,118,000				15,442,000
4 Charlotte										0
5 Clay										0
6 Dade	62,207,645	7,841,957	\$2,486,137							0
7 Duval	[See entries for the City of Jacksonville.]									
8 Hillsborough						15,385,880		\$10,502,751		98,424,370
9 Lee										0
10 Orange	31,284,475	3,619,298	1,575,373	485,109	30,212	9,277,858				46,272,325
11 Osceola										0
12 Palm Beach	24,415,968		892,125			10,271,352				35,579,445
13 Pinellas										0
14 Sarasota										0
15 Seminole	3,300,310		461,853		127,817	828,512		4,664		4,723,156
16 Volusia	8,253,360			356,439		1,293,334				9,903,133
TOTALS:	\$142,613,444	\$11,841,530	\$5,415,488	\$1,326,960	\$158,029	\$45,088,785	\$0	\$10,507,415		\$216,951,651
(exc. Duval Co.)										

NUMBER OF CHARTER COUNTIES (EXCLUDING DUVAL) REPORTING THE LEVY OF THE PUBLIC SERVICE TAX
AND ESTIMATED PER CAPITA TAX REVENUE (1)

	ELECTRICITY		WATER		NATURAL GAS		PROPANE		FUEL OIL		TELECOMMUNICATIONS		OTHER		TOTAL REPORTED REVENUES
	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	Per Capita Revenue
Counties levying:	7	\$56.28	3	\$7.14	4	\$2.48	3	\$1.89	2	\$0.24	7	\$17.79	2	\$8.55	\$85.61

Note:

(1) The calculation of per capita tax revenue is based on the official 1996 unincorporated area populations of those charter counties levying the tax on a particular utility.

Compiled by the Legislative Committee on Intergovernmental Relations (7/98) using fiscal data submitted by charter counties to the Department of Banking and Finance.

Table 2

PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96

MUNICIPALITY	ELECTRICITY Revenue	WATER Revenue	NATURAL GAS Revenue	PROPANE Revenue	FUEL OIL Revenue	TELECOMMUNI- CATIONS Revenue	CABLE TV Revenue	OTHER Revenue	TOTAL REPORTED REVENUES
ALACHUA COUNTY									
1 Alachua	41,210			7,376		8,903			\$0
2 Archer	4,347,741	464,893	492,860	28,534	14,594	3,053,964			57,489
3 Gainesville	70,876	8,852				6,782			8,402,586
4 Hawthorne	165,966			7,048	7,493	29,396			86,510
5 High Springs	6,749								209,903
6 Lacrosse	9,159	2,763		1,421		2,771			6,749
7 Micanopy	166,808				41,486	18,164			16,114
8 Newberry									226,458
9 Waldo									0
BAKER COUNTY									
10 Glen St. Mary	2,514		180			3,719			6,413
11 Macclenny	260,029	22,539		21,275		40,907			344,750
BAY COUNTY									
12 Callaway	483,551	94,964	49,474	2,933		87,838			718,760
13 Cedar Grove									0
14 Lynn Haven	422,624		42,198			86,658			551,480
15 Mexico Beach	10,317	14,765	3,213			9,702			37,997
16 Panama City	1,866,079		218,335	19,146	1,930	875,394			2,980,884
17 Panama City Beach	738,443		84,156			132,053			954,652
18 Parker	185,877		16,572	1,541		31,491			235,481
19 Springfield								381,895	381,895
BRADFORD COUNTY									
20 Brookier	7,539	1,275	807			2,986			12,607
21 Hampton	14,156		265			2,238			16,659
22 Lawley									0
23 Starke	369,002	36,514	46,467			59,574			511,557
BREVARD COUNTY									
24 Cape Canaveral	530,141		20,319			101,046			651,506
25 Cocoa	890,837		46,398	8,222		233,674			1,179,131
26 Cocoa Beach	1,111,257		56,644		3,322	142,603			1,313,826
27 Indian River	224,917	23,844	8,588			48,074			306,423
28 Indian Harbour Beach	287,747	34,900	16,790			108,757			448,194
29 Malabar	179,973			6,487		30,989			217,449
30 Melbourne	4,463,198		254,854			1,503,146			6,221,198
31 Melbourne Beach	31,128			1,314		17,599			50,041
32 Melbourne Village	57,777	2,733		817		7,029			68,356
33 Palm Bay	3,966,385	554,960	69,413			787,296			5,378,054
34 Palm Shores	13,046		86						13,132
35 Rockledge	1,109,462		99,704	10,242		219,153			1,438,561
36 Satellite Beach									0
37 Titusville	2,168,483	293,410	190,536		6,950	559,544			3,218,923
38 West Melbourne	703,419	107,887	23,356			116,577		22,509	973,748
BROWARD COUNTY									
39 Coconut Creek	1,848,607	291,094	16,702			327,052			2,483,455

Table 2

PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96

MUNICIPALITY	ELECTRICITY Revenue	WATER Revenue	NATURAL GAS Revenue	PROPANE Revenue	FUEL OIL Revenue	TELECOMMUNI- CATIONS		CABLE TV Revenue	OTHER Revenue	TOTAL REPORTED REVENUES
						Revenue	Revenue			
40 Cooper City	1,420,756					285,187			15,558	1,721,501
41 Coral Springs	5,811,108	997,588	90,023							6,898,719
42 Dania	1,455,840	190,503	36,354	18,149		530,776				2,231,622
43 Davie	3,944,508		92,508			1,250,862				5,287,876
44 Deerfield Beach										0
45 Fort Lauderdale	13,371,117	1,945,645	706,451			7,919,570				23,942,783
46 Hallandale	2,229,781	444,439	112,585			650,172				3,436,977
47 Hillsboro Beach										0
48 Hollywood	8,343,901	1,072,173	405,602			3,144,154				12,965,830
49 Lauderdale-by-the-Sea	321,481					71,714				393,195
50 Lauderdale Lakes	855,038	14,703	151,549			252,931				1,274,221
51 Laudert Hill	2,478,923			88,669		803,297				3,370,889
52 Lazy Lake										0
53 Lighthouse Point	809,642	219,861	5,304	23,358		157,326				1,215,491
54 Margate	2,775,509	376,206		84,152		663,039				3,898,906
55 Miramar	2,356,526	330,359	93,771			863,830				3,634,486
56 North Lauderdale	1,220,371		16,059			251,037				1,487,467
57 Oakland Park	2,184,670	145,003	42,019	30,593		965,408				3,367,693
58 Parkland	303,276									303,276
59 Pembroke Park	291,438	54,070	14,623	41,574		109,817				511,522
60 Pembroke Pines	5,547,070	699,750	110,934			1,671,790				8,029,544
61 Plantation	5,423,328		151,560			1,700,031				7,274,919
62 Pompano Beach	6,133,206	342,452	299,499		290	2,473,964				9,249,411
63 Sea Ranch Lakes										0
64 Sunrise	4,886,382	611,465	402,226	13,511		1,412,575				7,326,159
65 Tamarac			80,278						80,278	
66 Wilton Manors	728,997	213,881	42,545			193,135				1,178,558
CALHOUN COUNTY										
Altha	18,720		3,642			2,492				24,854
Blountstown	102,464			943		9,557				112,964
CHARLOTTE COUNTY										
Punta Gorda	868,803	330,545		46,572		355,670				1,601,590
CITRUS COUNTY										
Crystal River	392,609			22,765		161,363				576,737
Inverness	455,772			21,359		211,809				688,940
CLAY COUNTY										
Green Cove Spgs		43,447				78,378			27,514	149,339
Keystone Heights	63,302	9,210				7,477				79,989
Orange Park										0
Pemey Farms										0
COLLIER COUNTY										
Everglades	33,256	19,180		1,163		5,820		6,440		65,859
Naples	1,993,567			109,901		446,744				2,550,212

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COLUMBIA COUNTY									
78 Fort White	9,517	151				2,417			12,085
79 Lake City	757,694					115,080			872,774
DADE COUNTY									
80 Bal Harbour	279,035	19,047				47,062			345,144
81 Bay Harbor Islands	223,104	17,430				62,826			303,360
82 Biscayne Park									0
83 Coral Gables	4,204,445	566,563	114,811		5,409	1,809,225			6,700,453
84 El Portal				16,032					0
85 Florida City	292,269					71,642			379,943
86 Golden Beach	77,385								77,385
87 Hialeah	9,867,074	4,263,905	408,089		2,848	2,595,943			17,137,759
88 Hialeah Gardens									0
89 Homestead				58,172		244,973			303,145
90 Indian Creek									0
91 Islandia									0
92 Medley	820,482		113,632			281,432			1,215,546
93 Miami	19,255,000	2,816,000	797,000		30,000	5,169,000		9,191,000	37,258,000
94 Miami Beach	6,597,864	737,987			3,062	2,352,759			9,691,672
95 Miami Shores	645,045	86,214	23,497		285	166,376			921,417
96 Miami Springs									0
97 North Bay	374,673				23,240	104,014			501,927
98 North Miami	2,397,037		104,014		1,290	731,790		36,767	3,270,898
99 North Miami Beach	2,018,015	263,459	107,435	3,365	16,776	737,015			3,146,065
100 Opa Locka	824,791	34,473				292,862		13,313	1,165,439
101 South Miami	826,610	91,537	29,653			282,872			1,230,672
102 Surfside	192,219		16,009			63,435			271,663
103 Sweetwater	493,111	71,367				129,850		9,634	703,962
104 Virginia Gardens	142,415	15,598	6,624			53,157			217,794
105 West Miami	263,157		9,235			83,798			396,190
106 Key Biscayne	888,651	165,169	37,034		3,885	199,746			1,294,485
107 Aventura	2,282,357	408,257	141,224			910,487			3,742,325
108 Pinecrest	483,781	66,445	1,766			39,378		600,000	1,193,370
DE SOTO COUNTY									
109 Arcadia	295,644	77,751	23,856			66,369			463,620
DIXIE COUNTY									
110 Cross City	104,206	19,965	8,852			12,089			145,112
111 Horseshoe Beach	8,731			803		1,832			11,366
DUVAL COUNTY									
112 Atlantic Beach	331,896		36,735		504	152,685			521,820
113 Baldwin	75,950	19,123	6,616			16,229			117,918
114 Jacksonville	39,975,747	3,833,754	1,390,202		366,168	16,689,932		3,302,785	65,558,588
115 Jacksonville Beach						306,468			306,468
116 Neptune Beach						88,172			88,172

Table 2

PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS

FY 1995-96

MUNICIPALITY	ELECTRICITY Revenue	WATER Revenue	NATURAL GAS Revenue	PROPANE Revenue	FUEL OIL Revenue	TELECOMMUNI- CATIONS Revenue	CABLE TV Revenue	OTHER Revenue	TOTAL REPORTED REVENUES
146 Weeki Wachee									0
HIGHLANDS COUNTY									
147 Avon Park	433,194	59,910	26,691			70,284			590,079
148 Lake Placid									0
149 Sebring	572,848	112,491		27,147					712,486
HILLSBOROUGH COUNTY									
150 Plant City	1,922,661	244,173	109,683		278	624,717			2,901,512
151 Tampa	21,553,114	1,825,438	1,177,865		23,803	14,072,774			38,652,994
152 Temple Terrace	1,259,511	188,388		42	26,064	345,301			1,819,305
HOLMES COUNTY									
153 Bonifay	133,585	9,496	17,559			46,323			206,963
154 Esto									0
155 Ponce de Leon	9,919		1,029			1,354			12,302
156 Westville									0
157 Noma									0
INDIAN RIVER COUNTY									
158 Fellsmere	32,769	26,770	4,959			6,102			70,600
159 Indian River Shores									0
160 Ocohid									0
161 Sebastian	196,863	58,236		4,152		92,531			351,802
162 Vero Beach	1,453,910	367,754	40,049			353,727			2,215,440
JACKSON COUNTY									
163 Alford	8,246								8,246
164 Bascom	1,711			320					2,031
165 Campbellton		1,247							1,247
166 Cottondale	31,991					16,101			48,092
167 Graceville	105,400				1,000	21,300			146,400
168 Grand Ridge	19,431								19,431
169 Greenwood						37			37
170 Malone	19,316								19,316
171 Marianna	295,800	164,000				128,900		8,200	596,900
172 Sneads	57,125	13,218						6,118	76,461
173 Jacob City									0
JEFFERSON COUNTY									
174 Monticello	150,747			20,787	734	58,062			230,330
LAFAYETTE COUNTY									
175 Mayo	21,976		3,408			6,671			32,055
LAKE COUNTY									
176 Astatula	48,542					8,723			57,265
177 Clermont	462,318	28,215	37,800			218,367			746,700
178 Eustis	878,487	148,855	70,799	2,286		261,993			1,362,420
179 Fruitland Park	62,538	20,552	14,187	6,881		52,001			156,159

Table 2

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COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS

FY 1995-96

MUNICIPALITY	ELECTRICITY Revenue	WATER Revenue	NATURAL GAS Revenue	PROPANE Revenue	FUEL OIL Revenue	TELECOMMUNI- CATIONS		CABLE TV Revenue	OTHER Revenue	TOTAL REPORTED REVENUES
						Revenue	Revenue			
180 Groveland	94,592		12,179	612		53,426				160,809
181 Howey-in-the-Hills	49,861	10,848		1,939		8,445				71,093
182 Lady Lake	456,949	66,989								523,948
183 Leesburg										0
184 Mascotte	51,332		6,573	184		11,920				70,009
185 Minneola	76,244		11,418			20,720		159		108,541
186 Montverde	22,076		2,097					1,660		25,833
187 Mount Dora	542,599		49,076	3,991						595,666
188 Tavares	458,668	75,793	19,611	12,459		142,570				709,101
189 Umatilla	145,799	18,374	12,798			24,620				201,591
LEE COUNTY										
190 Cape Coral										0
191 Fort Myers	3,335,475	458,180	108,204			2,018,534				5,920,393
192 Sanibel										0
193 Fort Myers Beach										0
LEON COUNTY										
194 Tallahassee	8,328,000	1,058,000	814,000	163,000	35,000	4,420,000				14,818,000
LEVY COUNTY										
195 Bronson	14,888	2,535		2,751		5,122				25,096
196 Cedar Key	69,363									69,363
197 Chiefland	224,387	19,123	18,849		338	29,235				291,932
198 Inglis	66,935				5,104	16,099				88,138
199 Otter Creek										0
200 Williston										0
201 Yanketown	22,969					6,821				29,790
LIBERTY COUNTY										
202 Bristol										0
MADISON COUNTY										
203 Greenville									58,005	58,005
204 Lee	6,596	2,525								9,121
205 Madison	172,179	23,143	23,142	3,472		40,501		1,402		263,839
MANATEE COUNTY										
206 Anna Maria										0
207 Bradenton	2,840,084	406,417		91,048	40,852	1,083,654				4,462,055
208 Bradenton Beach	47,834	8,302	5,894			21,339				83,369
209 Holmes Beach										0
210 Longboat Key										0
211 Palmetto	572,937		15,024	12,043	271	250,157				850,432
MARION COUNTY										
212 Belleview	99,928									99,928
213 Dunnellon	129,162			3,241		77,802				210,205
214 McIntosh	29,246	3,975				4,823				38,044
215 Ocala	4,791,403					639,010				5,430,413

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COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS

FY 1995-96

MUNICIPALITY	ELECTRICITY Revenue	WATER Revenue	NATURAL GAS Revenue	PROPANE Revenue	FUEL OIL Revenue	TELECOMMUNI- CATIONS		CABLE TV Revenue	OTHER Revenue	TOTAL REPORTED REVENUES
						Revenue	Revenue			
216 Reddick										0
MARTIN COUNTY										
217 Jupiter Island										0
218 Ocean Breeze Park										0
219 Sewall's Point										0
220 Stuart	858,247			41,030			556,366		67,909	1,523,552
MONROE COUNTY										
221 Key Colony Beach										0
222 Key West										0
223 Layton										0
NASSAU COUNTY										
224 Callahan	6,451		573				9,775			16,799
225 Fernandina Beach	490,704		42,526				201,196			734,426
226 Hilliard	46,951	7,997		3,340			10,964			69,252
OKALOOSA COUNTY										
227 Cinco Bayou	22,649	4,843	2,765				9,556			39,813
228 Crestview	414,900	59,279	99,065				110,509	38,905		722,658
229 Fort Walton Beach	728,620	106,732	213,929				366,028			1,415,309
230 Laurel Hill										0
231 Mary Esther	166,255	29,572	39,970				73,303			309,100
232 Niceville	507,963	99,468	108,830				196,118			912,379
233 Shalimar	15,426	8,398	7,408				16,426		44	47,702
234 Valparaiso	131,444	27,413	47,496				33,672			240,025
235 Destin										0
OKEECHOBEE COUNTY										
236 Okeechobee	333,973			17,951			64,955			416,879
ORANGE COUNTY										
237 Apopka	968,329	136,561	41,058	2,833			235,275			1,384,056
238 Bay Lake										0
239 Belle Isle	95,936		106	936	365					97,343
240 Eatonville	133,298	10,336	5,921				38,893			188,448
241 Edgewood										0
242 Lake Buena Vista										0
243 Maitland	1,203,810		15,179	13,563	3,784		850,063			2,086,419
244 Oakland	32,758	15,710		2,090			7,271			57,829
245 Ocoee	1,103,593			30,041			213,843			1,347,477
246 Orlando	14,249,315		812,548		17,601		9,533,465		213,019	24,825,948
247 Windermere	129,482	1,024	8,742		2,080		25,576			166,904
248 Winter Garden	670,174	65,026	48,383	14,443	331		157,370			955,727
249 Winter Park	2,133,200	248,628	122,370	6,791	10,576		1,125,242			3,646,807
OSCEOLA COUNTY										
250 Kissimmee	1,550,000	152,000	118,000				900,000			2,720,000
251 St. Cloud	391,640		36,343				249,323			677,306

Table 2

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COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96

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		Revenue		Revenue		Revenue		Revenue		Revenue		Revenue		Revenue		Revenue		
PALM BEACH COUNTY																		
252	Atlantis																	0
253	Belle Glade	641,396		129,205				19,472				180,620						970,693
254	Boca Raton	6,558,727		885,750		2,072,286		104,795				3,937,674						13,559,232
255	Boynton Beach	3,363,083				54,349				11,419		1,062,951				87,626		4,579,428
256	Briny Breezes																	0
257	Cloud Lake	4,925																4,925
258	Delray Beach	3,487,609				91,558						1,349,844						4,929,011
259	Glen Ridge																	0
260	Golf																	0
261	Golfview																	0
262	Greenacres City	1,216,902		149,293		31,825		5,863				277,297						1,681,180
263	Gulfstream																	0
264	Haverhill																	0
265	Highland Beach																	0
266	Hypoluxo	77,583				11,438												89,021
267	Juno Beach	206,824						14,449				89,351						310,624
268	Jupiter	1,496,875		333,239				74,966				609,401						2,514,481
269	Jupiter Inlet																	0
270	Lake Clarke Shores																	0
271	Lake Park	459,711		85,046		1,899						139,878						686,534
272	Lake Worth	1,502,065		149,002		86,172		43,771				599,517						2,380,527
273	Lantana	558,264		120,118		32,437						169,840						880,659
274	Manalapan	130,538				6,968												137,506
275	Mangonia Park	120,657		12,345		2,586						61,744						197,332
276	North Palm Beach	605,735				2,067		27,889		73								635,764
277	Ocean Ridge	139,782		43,719				6,148										189,649
278	Pahokee	239,111		46,047				7,961				61,129						354,248
279	Palm Beach	1,919,585		508,792		173,578		2,785				528,237						3,132,977
280	Palm Beach Gardens																	0
281	Palm Beach Shores																	0
282	Palm Springs	487,782		63,961		13,961		9,537		191		112,551						687,983
283	Riviera Beach	1,540,884		337,975		101,844		304				606,160						2,587,167
284	Royal Palm Beach	995,209		209,771		19,546						232,863						1,457,389
285	South Bay	138,039				3,021						37,128						178,188
286	South Palm Beach	40,228		7,578		1,616						25,121						74,543
287	Tequesta	352,002		93,197		16,771						79,172						541,142
288	West Palm Beach	5,900,409		882,106		251,391		93,400		536		3,346,995						10,474,837
289	Wellington	681,547				6,972						136,951						825,470
PASCO COUNTY																		
290	Dade City	367,399						18,755		6,232		285,097						677,483
291	New Port Richey	1,069,894				389		31,736				596,178						1,698,197
292	Port Richey	212,165																212,165
293	St. Leo																	0
294	San Antonio																	0
295	Zephyrhills	699,234						25,065		491		284,510						1,009,300

Table 2

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COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96

	MUNICIPALITY	ELECTRICITY	WATER	NATURAL GAS	PROPANE	FUEL OIL	TELECOMMUNI- CATIONS		CABLE TV	OTHER	TOTAL REPORTED REVENUES
		Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue		
PINELLAS COUNTY											
296	Belleair										0
297	Belleair Beach										0
298	Belleair Bluffs										0
299	Belleair Shore										0
300	Clearwater	7,848,826	1,381,363	437,901	65,448	10,022	3,608,053				13,351,613
301	Dunedin	2,247,403		68,995	20,417	2,932	586,174		571		2,926,492
302	Gulfport	638,556	128,266	26,678	10,151	1,654	151,611				956,916
303	Indian Rocks Beach										0
304	Indian Shores										0
305	Kenneth City	132,595									132,595
306	Largo	4,312,094	488,106	138,386	43,176	2,041	1,275,007				6,258,810
307	Madeira Beach	474,139	69,515	3,335	14,143		106,352			4,817	672,301
308	North Redington Beach										0
309	Oldsmar	598,968		28,678	7,997		281,986				917,629
310	Pinellas Park	3,262,863	557,108	167,550	33,214		963,877				4,984,612
311	Redington Beach										112,237
312	Redington Shores	105,392							6,845		112,237
313	Safety Harbor	936,005		63,521	3,522		278,829				1,281,877
314	St. Petersburg	15,250,834	1,973,799	825,843	125,118	45,085	5,235,172				23,455,851
315	St. Petersburg Beach	1,016,802	138,599	65,696		2,574	244,444				1,468,115
316	Seminole	521,239		29,007			174,971				725,217
317	South Pasadena	457,007	60,574	25,649	2,276	138	98,226				643,870
318	Tarpon Springs	1,349,766	279,496	37,152	32,507	489	450,977				2,150,367
319	Treasure Island	405,264	66,528	19,834		594					492,220
POLK COUNTY											
320	Auburndale	717,934		20,724			212,553			75,204	1,026,415
321	Bartow										0
322	Davenport	85,378	12,431		2,339		17,328				117,476
323	Dundee	153,979		7,025	2,109		35,384				198,497
324	Eagle Lake	75,240		2,463	1,665		24,007				103,375
325	Fort Meade	225,784	33,681	26,818	1,909		62,966				351,158
326	Frostproof	203,733		46,801	3,105		44,753				298,392
327	Haines City	555,507	90,947	18,134	14,014		138,920				817,522
328	Highland Park										0
329	Hillcrest Heights										0
330	Lake Alfred	208,191	28,558		4,025		56,576		6,997		304,347
331	Lake Hamilton	77,044	19,015	4,062			14,684				114,805
332	Lakeland	4,516,812	526,646	285,962	44,520	3,017	2,238,287				7,615,244
333	Lake Wales	728,642	91,053	26,801	9,689		270,364				1,126,549
334	Mulberry	251,865									251,865
335	Polk City	72,250	11,761		2,062		13,713				99,786
336	Winter Haven	1,802,340	228,402	83,624		11,849	442,809				2,569,024
PUTNAM COUNTY											
337	Crescent City	56,224		11,090	1,104		20,336				88,754
338	Interlachen	12,612				350					12,962
339	Palaka	515,941	72,955	82,995			227,327				899,218
340	Pomona Park	10,824	2,595	1,735	1,201		5,164				21,519

Table 2

PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96

MUNICIPALITY	ELECTRICITY Revenue	WATER Revenue	NATURAL GAS Revenue	PROPANE Revenue	FUEL OIL Revenue	TELECOMMUNI- CATIONS Revenue	CABLE TV Revenue	OTHER Revenue	TOTAL REPORTED REVENUES
341 Welaka	9,890		4,355						14,245
ST. JOHNS COUNTY									
342 Hastings									0
343 St. Augustine	519,708		59,576		3,527	413,764			996,575
344 St. Augustine Beach	315,501			14,657	806	78,466			409,430
ST. LUCIE COUNTY									
345 Fort Pierce	1,474,988	323,213				906,167			2,704,368
346 Port St. Lucie									0
347 St. Lucie Village									0
SANTA ROSA COUNTY									
348 Gulf Breeze									0
349 Jay	12,259								12,259
350 Milton	237,437								237,437
SARASOTA COUNTY									
351 North Port	145,321					58,730			204,051
352 Sarasota	3,809,996	757,699	174,731	22,344	6,704	2,426,426			7,197,900
353 Venice	1,338,419			46,969		524,451			1,909,839
SEMINOLE COUNTY									
354 Altamonte Springs	2,497,629	245,596	74,776	11,686		1,451,337			4,281,024
355 Casselberry	1,217,350	158,259	69,239	26,870	506	543,795			2,016,019
356 Longwood	950,974	116,333	70,804			337,184			1,475,296
357 Oviedo	889,048	146,456		14,617		391,310			1,441,431
358 Sanford	2,194,808	234,151	98,818	30,432		699,332			3,257,541
359 Winter Springs	1,096,374	292,094	32,182	6,733		203,381			1,630,764
360 Lake Mary	771,818			16,695		479,390			1,267,903
SUMTER COUNTY									
361 Bushnell	156,119		14,259			62,929			233,307
362 Center Hill	33,038			1,466		3,740			38,244
363 Coleman	34,973			2,403		6,023			43,399
364 Webster	31,812		1,705			4,087			37,604
365 Wildwood	168,991		4,077	10,983		34,373			218,424
SUWANNEE COUNTY									
366 Branford									0
367 Live Oak	382,450	131,306		16,506		134,989			665,251
TAYLOR COUNTY									
368 Perry	410,857	73,873				121,852			606,582
UNION COUNTY									
369 Lake Butler			3,610			5,258			34,778
370 Raiford	25,910								0
371 Worthington Springs									0

Table 2

PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS

FY 1995-96

	MUNICIPALITY	ELECTRICITY		WATER		NATURAL GAS		PROPANE		FUEL OIL		TELECOMMUNI- CATIONS		CABLE TV		OTHER		TOTAL REPORTED REVENUES
		Revenue		Revenue		Revenue		Revenue		Revenue		Revenue		Revenue		Revenue		
VOLUSIA COUNTY																		
372	Daytona Beach	4,572,869				355,538		46,059				1,000,695						5,975,161
373	Daytona Beach Shores	419,842				33,715						77,775						531,332
374	De Land	1,397,431		148,101		72,633		17,123				546,438						2,181,726
375	Edgewater	822,719				26,487						144,088						993,294
376	Holly Hill	730,000				59,000						162,000						951,000
377	Lake Helen	99,494						76										99,570
378	New Smyrna Beach	455,685				42,389						209,919						707,993
379	Oak Hill	34,913						2,694				7,687						45,294
380	Orange City	199,444										48,161						247,605
381	Ormond Beach	2,417,000				3,000		114,000				688,000						3,222,000
382	Pierson																	0
383	Ponce Inlet																	0
384	Port Orange	2,079,894				160,175						273,217						2,513,286
385	South Daytona	700,552		124,114		50,807		12,714		1,736		158,752						1,048,675
386	Deberry	782,143																782,143
387	Deltona	1,840,556				56,024						166,150						2,062,730
WAKULLA COUNTY																		
388	Sopchoppy																	0
389	St. Marks	27,097										67						27,164
WALTON COUNTY																		
390	DeFuniak Springs	217,674				91,028						53,999						362,701
391	Freeport																	0
392	Paxton																	0
WASHINGTON COUNTY																		
393	Caryville	3,677										523						4,200
394	Chipley	244,300																244,300
395	Ebro																	0
396	Vernon																	0
397	Wausau	2,716										137				171		3,024
TOTALS:		\$402,957,247		\$42,991,909		\$21,346,899		\$2,615,072		\$811,941		\$155,301,342		\$61,577		\$14,309,600		\$640,395,587

Table 2

PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS
FY 1995-96

MUNICIPALITY	ELECTRICITY		WATER		NATURAL GAS		PROPANE		FUEL OIL		TELECOMMUNI- CATIONS		CABLE TV		OTHER		TOTAL REPORTED REVENUES
	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	
Municipalities levying:	289	\$61.90	147	\$8.96	188	\$3.67	123	\$1.10	59	\$0.24	256	\$24.49	7	\$1.08	24	\$9.34	\$96.56

NUMBER OF MUNICIPALITIES REPORTING THE LEVY OF THE PUBLIC SERVICE TAX
AND ESTIMATED PER CAPITA TAX REVENUE (1)

MUNICIPALITY	ELECTRICITY		WATER		NATURAL GAS		PROPANE		FUEL OIL		TELECOMMUNI- CATIONS		CABLE TV		OTHER		TOTAL REPORTED REVENUES
	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	#	Per Capita Revenue	
Municipalities levying:	289	\$61.90	147	\$8.96	188	\$3.67	123	\$1.10	59	\$0.24	256	\$24.49	7	\$1.08	24	\$9.34	\$96.56

Note:

(1) The calculation of per capita tax revenue is based on the official 1995 populations of those municipalities levying the tax on a particular utility.

Compiled by the Legislative Committee on Intergovernmental Relations (7/98) using fiscal data submitted by municipalities to the Department of Banking and Finance.

LOCAL OCCUPATIONAL LICENSE TAX

Chapter 205, Florida Statutes

Brief Overview

Counties and municipalities, by appropriate resolution or ordinance, may impose local occupational license taxes. Such a license is the method by which the local governing authority grants the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. This type of license does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.

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

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

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

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

1998 General Law Amendments

Chapter 98-419, *Laws of Florida*, (HB 4439)

amends s. 205.0535, F.S., to provide pay telephone service providers may not be assessed an occupational license tax on a per-instrument basis. This change is effective as of October 1, 1998.

Eligibility Requirements

Any county or municipality may levy an occupational license tax provided the appropriate resolution or ordinance has been adopted by the governing body. However, the governing body must first give at least 14 days of public notice between the first and last reading of the resolution or ordinance by publishing a notice in a newspaper of general circulation within its jurisdiction as defined by law. The public notice must contain the proposed classifications and rates applicable to the occupational license tax.

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

Administrative Procedures

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

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

Distribution of Proceeds

The revenues derived from the county occupational license tax, exclusive of the costs of collection and any credit given for municipal license taxes, shall be apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's population. Within 15 days following the month of receipt, the apportioned revenues shall be sent to the governing authority

of each municipality, according to its ratio, and to the governing authority of each county, according to the ratio of the unincorporated area. These provisions do not apply to counties that have established a new rate structure pursuant to s. 205.0535, F.S.

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

Authorized Uses

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

Relevant Attorney General Opinions

The following opinions relevant to this tax are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 77-34

Is the nonresident owner/lessor of coin-operated machines, who does not operate a permanent place of business in a municipality, liable for the municipal occupational license tax based on the leasing of said machines to an individual, where such machines are to operate in the individual's place of business within the municipality? Is the lessee of such machines subject to the occupational license tax authorized by Chapter 205, *Florida Statutes*? Where a nonresident owner of coin-operated machines leases such machines at the lessee's place of business within the municipality, the lessee is liable for the municipal occupational license tax upon the machines, according to this opinion dated March 29, 1977.

Pursuant to current law, the business premises where a coin-operated or token-operated vending machine is operated must assure that any required municipal or county occupational license for the machine is secured.

AGO 78-52

Does s. 205.042(3), F.S., permit a municipality to levy an occupational license tax on wholesalers who are not licensable under s. 205.042(1) or (2), F.S., since a large percentage of the products of these wholesalers is shipped by interstate commerce to the wholesalers? In view of the factual circumstances involved, a definite opinion could not be rendered. However, it appears that unless the wholesalers in question engage in a 'local activity' other than solicitation and delivery that is separable from the interstate process, such an occupational license tax would violate the Commerce Clause of the U.S. Constitution, according to this opinion dated March 24, 1978.

AGO 78-99

Is a municipality authorized to grant a tax-exempt occupational license to a qualified disabled war veteran for the operation of more than one taxicab? According to this opinion dated July 24, 1978, a municipality is not authorized under s. 205.171, F.S., to grant such a license to a qualified disabled war veteran for the operation of more than one taxicab. One of the main requirements for the exemption is that the business or occupation engaged in must be one which may be carried on mainly through the personal efforts of the licensee (one person) as a means of livelihood.

AGO 78-120

Is a business that publishes or prints a television guide outside the municipality's jurisdiction and distributes such publication to hotels within the municipality and throughout the state to hotels, and also engages in such business in other states, subject to the occupational license tax pursuant to s. 205.042(3), F.S.? According to this opinion dated October 11, 1978, a business that publishes or prints a television guide outside a taxing municipality's jurisdiction and distributes such publications to hotels within the municipality and throughout the state, and whose sales representatives solicit advertising within the taxing municipality which is run in television guides subsequently published and delivered to hotels within the municipality, is not, in the absence of engaging in separable and distinct local activities or incidents other than the solicitation and delivery, or in the absence of a permanent business location, liable to the occupational license tax.

AGO 79-31

May a municipality require an occupational license of individuals selling wares at a flea market or swap shop? For a person selling wares at a flea market or swap shop to be liable for a municipal occupational license, the municipality must determine that the person maintains a permanent business location within the municipal jurisdiction. The municipality must evaluate the type of activity sought to be taxed in terms of the statutes authorizing taxation of occupations and consider the restrictions on that power contained in law, according to this opinion dated March 29, 1979.

AGO 79-61

Are national banks doing business in municipalities of this state subject to the occupational license tax for the privilege of engaging in those activities usually associated with normal commercial banking operations? According to this opinion dated July 2, 1979, national banks doing business at a permanent business location or branch office in the state and within municipalities of the state are subject to the municipal occupational license tax for the privilege of engaging in or managing a banking business within the jurisdiction of such municipalities.

AGO 80-101

Does s. 205.193, F.S., preclude a municipality from levying and collecting an occupational license tax from mobile home manufacturers and dealers, licensed by the state pursuant to Chapter 320, *Florida Statutes*, who have a permanent location or branch office located within the municipality? Is the municipality also prohibited from levying the tax on mobile home park operators, licensed by the state as mobile home dealers or manufacturers, who engage in the business of selling mobile homes? Is a mobile home dealer required to obtain a separate, city-issued occupational license for his dealer operation at a permanent business location within the municipality? According to this opinion dated December 23, 1980, s. 205.193, F.S., does not preclude the municipality from levying and collecting an occupational license tax from mobile home manufacturers and dealers licensed pursuant to Chapter 320, *Florida Statutes*, who have a permanent location or branch office located within the jurisdiction or from a mobile home park operator licensed by the state as a mobile home dealer or manufacturer who engages in the business of selling mobile homes at such mobile home park. A mobile home dealer is required to obtain a separate city-issued, occupational license for his or her dealer operation at a permanent business location within the municipality.

AGO 81-40

Can a municipality impose a license tax for the issuance of an occupational license on an establishment having its permanent place of business in the municipality and selling both

alcoholic beverages and items typically sold in grocery stores or selling meals and other edible products in connection with liquor lounge activities? According to this opinion dated May 26, 1981, an establishment engaged in the business of selling alcoholic beverages and other merchandise and services incidental to or in addition to the alcoholic beverages is subject to a validly enacted occupational license tax upon the privilege of engaging in the business of selling such nonalcoholic merchandise, food, and other nonalcoholic items and services.

AGO 81-68

May a municipality raise or change its present classifications for occupational licenses in view of s. 205.043, F.S. (1979), as amended by Chapter 80-274, *Laws of Florida*? According to this opinion dated September 17, 1981, the municipal governing body may increase the presently imposed occupational license taxes only to the extent of the percentages or amounts prescribed by s. 205.043, F.S. (1980 Supp.).

AGO 83-17

Is a real estate salesman licensed and regulated by the state who functions under the direction, control, or management of a licensed real estate broker, a person subject to the occupational license tax? Such a salesman is subject to the tax, according to this opinion dated March 15, 1983.

AGO 83-57

Can a county require local sales representatives, distributors, or agents of national manufacturing and/or distributing or sales organizations engaged in interstate commerce to pay an occupational license tax if the products sold are distributed and transported in interstate commerce, but the solicitation, sales, and delivery occur within the county? In the absence of separable and local incidents or business activities, or activities other than solicitation of orders or delivery of products within the county which are carried on in interstate commerce by a national sales organization or its sales representative, a county is not authorized by law to require such a local sales representative to obtain a county occupational license or pay an occupational license, according to this opinion dated September 1, 1983.

AGO 83-68

Can a noncharter county amend its occupational license ordinance to include a new license requirement and category for bottle clubs to further regulate said unlicensed premises? According to this opinion dated September 30, 1983, a noncharter county may but is not required to levy an occupational license tax upon businesses, so long as the requirements of s. 205.033(1)(a), F.S., are satisfied.

AGO 83-83

May a municipality require a local occupational license for the operation of a bar in order to control the issuance of licenses with criteria established by the municipality? According to this opinion dated November 4, 1983, the regulation of the sale of intoxicating liquors has been preempted to the state; however, municipalities have the right to regulate the hours of business and location of place of business and sanitary conditions of such businesses. Municipalities are prohibited by s. 561.342, F.S., from imposing an occupational license tax on the sale of alcoholic beverages, and this section constitutes an exception to or limitation on the license tax power of municipalities granted by Chapter 205, *Florida Statutes*.

AGO 84-65

With regard to occupational licenses issued within the unincorporated area of a noncharter county, is the county tax collector the only authority who is authorized to issue such licenses and collect the taxes, or may the board of county commissioners direct that such responsibilities and activities be handled by a separate department which will also issue contractors' certificates of competency? The board of county commissioners possesses no power of self government to regulate the imposition and collection of occupational license taxes or to authorize or require any other agency or officer of county government to issue or sell occupational licenses and collect the taxes. Such licenses must be sold and such taxes collected by the county tax collector as directed by Chapter 205, *Florida Statutes*, according to this opinion dated July 13, 1984.

AGO 84-91

May the responsibility for the collection and distribution of occupational license taxes be transferred by ordinance from the county tax collector to the local code enforcement board? According to this opinion dated October 2, 1984, the power conferred and the duty imposed on the county tax collector to issue or sell county occupational licenses or to collect the license taxes and to apportion and distribute the revenues may not be transferred by ordinance from the tax collector to the local code enforcement board.

AGO 87-55

Is an insurance company which engages in interstate commerce and does business within a municipality but does not maintain a permanent business location within that municipality subject to the municipality's occupational license tax? According to this opinion dated June 4, 1987, such an insurance company is subject to the municipality's occupational license tax where local business activities are separable from extraterritorial business activity.

AGO 90-25

May a noncharter county, pursuant to an occupational license tax ordinance adopted under Chapter 205, *Florida Statutes*, require that an applicant have the zoning of his proposed business location checked for appropriateness by the county zoning authority as a precondition to the tax collector accepting the payment and issuing the license? According to this opinion dated April 3, 1990, Chapter 205, *Florida Statutes*, preempts to the state the regulation of local occupational license taxes, and a county has no authority to establish by ordinance any system for the issuance or sale of occupational licenses other than that provided by law.

AGO 91-04

May the county deduct the collection costs associated with the additional occupational license tax imposed pursuant to s. 205.033(1), F.S., before forwarding such revenues to the agency designated to receive such funds? If the county is prohibited from deducting such costs, may the county enter into an agreement with the agency designated to receive such revenues for the reimbursement of such costs? The county is not authorized to deduct its costs of collection from the revenues prior to forwarding such revenues to the agency designated to receive the funds, according to this opinion dated January 8, 1991. Additionally, the county is not authorized to enter into an agreement with the agency receiving the funds seeking reimbursement of the county's collection costs.

AGO 92-74

In light of s. 205.065, F.S., is a municipality prohibited from imposing an occupational license tax on businesses licensed by the Department of Business and Professional Regulation? A municipality may not impose an occupational license tax on a business licensed by the Department if the business engages in work within the municipality but does not establish a permanent business location or branch office there, according to this opinion dated October 15, 1992. However, the business must have paid the license tax to another municipality or county where its permanent business location or branch office is located for the current year.

AGO 93-19

Is a municipality authorized to impose an occupational license tax or other equivalent regulatory fee on registered contractors in light of the provisions of s. 205.065, F.S.? Registered contractors are regulated within the scope of s. 205.065, F.S. Therefore, a municipality may only impose an occupational license tax on such contractors who have a permanent business location within the municipality and who have not been assessed and paid such a tax in the county in which the municipality is located.

AGO 95-46

What procedure must a municipality utilize to reclassify businesses, professions, or occupations for purposes of imposing an occupational license tax under s. 205.0535, F.S.? What procedure must a municipality utilize to establish a new occupational license tax rate structure (either by increasing the present rate or recalculating the tax using a different method) without reclassifying a business? According to this opinion dated July 21, 1995, a municipality must follow the prescribed procedures set forth in s. 205.0535, F.S., in reclassifying or establishing a new rate structure.

AGO 96-72

May the code enforcement board impose the daily fine prescribed in s. 162.09, F.S., for violations of its occupational license tax ordinance enacted pursuant to Chapter 205, *Florida Statutes*, in addition to the fine prescribed by Chapter 205? If the city prosecutes violations of its occupational license tax ordinance before its code enforcement board, s. 205.053, F.S., prescribes the fine that may be imposed, according to this opinion dated September 23, 1996.

AGO 96-83

Is a county authorized to adopt a new occupational license tax ordinance pursuant to s. 205.0315, F.S., in spite of the fact that the county adopted a license tax ordinance in 1972 and elected not to reclassify businesses and establish new rates by October 1, 1995? According to this opinion dated October 23, 1996, such a county is not authorized to enact a new license tax ordinance, but is limited to increasing the taxes levied on occupational licenses to an amount based on the rate adopted in 1982 as provided in s. 205.033(1)(b), F.S.

AGO 96-85

May a municipality deny an occupational license to an applicant who refuses to provide a social security number as required by s. 205.0535(5), F.S.? A municipality may require an applicant for an occupational license to provide a social security number as a means of establishing identification for purposes of administering its occupational license tax program, according to this opinion dated October 30, 1996.

Revenues Reported for the 1995-96 Fiscal Year

Table 1 lists the local occupational license tax revenues reported by Florida's counties and municipalities during the 1995-96 fiscal year. Counties and municipalities reported revenues totaling approximately \$34 million and \$88 million, respectively.

The reader should note that this information is representative of those local governments that submitted their annual financial reports to the Department of Banking and Finance by the established statutory deadline. The 1995-96 fiscal year information represents the most current data available from the Department.

Estimated Tax Proceeds for the 1998-99 Fiscal Year

No revenue estimates for individual local governments are available.

Table 1

Reported County and Municipal Occupational License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1995-96

	Reported Revenues		Reported Revenues
	-----		-----
ALACHUA	\$ 4,675	BREVARD (CONT.)	
Alachua	-	Indialantic	23,478
Archer	-	Indian Harbour Beach	39,836
Gainesville	12,961	Malabar	16,664
Hawthorne	1,862	Melbourne	662,284
High Springs	14,212	Melbourne Beach	12,473
LaCrosse	-	Melbourne Village	4,148
Micanopy	4,348	Palm Bay	339,690
Newberry	8,869	Palm Shores	212
Waldo	869	Rockledge	119,011
	-----	Satellite Beach	56,089
	47,796	Titusville	261,893
		West Melbourne	151,934

BAKER	15,165		2,449,617
Glen Saint Mary	271		
Macclenny	25,305		
	-----	BROWARD	4,852,000
	40,741	Coconut Creek	116,679
		Cooper City	298,312
BAY	71,763	Coral Springs	589,938
Callaway	19,069	Dania	425,248
Cedar Grove	-	Davie	289,533
Lynn Haven	92,067	Deerfield Beach	464,796
Mexico Beach	7,255	Ft. Lauderdale	2,538,057
Panama City	5,911,155	Hallandale	267,618
Panama City Beach	70,047	Hillsboro Beach	-
Parker	14,512	Hollywood	1,518,633
Springfield	31,949	Lauderdale-by-the-Sea	41,640
	-----	Lauderdale Lakes	138,352
	6,217,817	Lauderhill	518,803
		Lazy Lake	28
BRADFORD	-	Lighthouse Point	59,350
Brooker	-	Margate	306,759
Hampton	15	Miramar	404,301
Lawtey	-	North Lauderdale	122,627
Starke	24,798	Oakland Park	403,619
	-----	Parkland	7,058
	24,813	Pembroke Park	101,799
		Pembroke Pines	1,653,940
BREVARD	462,590	Plantation	624,719
Cape Canaveral	44,273	Pompano Beach	1,135,977
Cocoa	113,209	Sea Ranch Lakes	5,008
Cocoa Beach	141,833	Sunrise	1,145,778

Table 1

Reported County and Municipal Occupational License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1995-96

	Reported Revenues -----		Reported Revenues -----
BROWARD (CONT.)		COLUMBIA	43,438
Tamarac	467,715	Fort White	795
Weston	-	Lake City	75,336
Wilton Manors	114,922		-----
			119,569

18,613,209		DADE	14,723,123
CALHOUN	-	Adventura	-
Altha	-	Bal Harbour	148,966
Blountstown	488	Bay Harbor Islands	58,567
	-----	Biscayne Park	-
	488	Coral Gables	1,949,863
		El Portal	-
CHARLOTTE	406,462	Florida City	55,512
Punta Gorda	116,343	Golden Beach	6,654
	-----	Hialeah	2,110,357
	522,805	Hialeah Gardens	161,106
		Homestead	138,599
CITRUS	247,873	Indian Creek Village	557
Crystal River	37,296	Key Biscayne	36,810
Inverness	39,406	Medley	161,271
	-----	Miami	5,335,000
	324,575	Miami Beach	2,785,210
		Miami Shores	61,881
CLAY	-	Miami Springs	-
Green Cove Springs	16,763	North Bay	91,202
Keystone Heights	2,509	North Miami	447,197
Orange Park	56,684	North Miami Beach	607,409
Penney Farms	-	Opa-locka	134,724
	-----	Pinecrest	-
	75,956	South Miami	289,465
		Sunny Isles Beach	-
COLLIER	786,837	Surfside	25,721
Everglades	2,950	Sweetwater	16,590
Marco Island	-	Virginia Gardens	40,645
Naples	233,378	West Miami	30,531
	-----		-----
	1,023,165		29,416,960

Table 1

Reported County and Municipal Occupational License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1995-96

	Reported Revenues		Reported Revenues
	-----		-----
DE SOTO	21,465	GADSDEN (CONT.)	
Arcadia	53,924	Havana	9,990
	-----	Midway	1,682
	75,389	Quincy	17,088

DIXIE	10,245		52,723
Cross City	1,792		
Horseshoe Beach	403	GILCHRIST	1,760
	-----	Bell	682
	12,440	Fanning Springs	289
		Trenton	4,386

DUVAL			7,117
Atlantic Beach	68,657		
Baldwin	3,900	GLADES	9,022
Jacksonville Beach	188,803	Moore Haven	3,698
Neptune Beach	49,471		-----
Jacksonville (Duval)	6,296,329		12,720

	6,607,160	GULF	6,950
		Port St. Joe	12,056
ESCAMBIA	175,972	Wewahitchka	-
Century	1,426		-----
Pensacola	774,574		19,006

	951,972	HAMILTON	-
		Jasper	9,133
FLAGLER	21,171	Jennings	704
Beverly Beach	500	White Springs	1,262
Bunnell	43,166		-----
Flagler Beach	20,252		11,099

	85,089	HARDEE	9,397
		Bowling Green	-
FRANKLIN	-	Wauchula	11,233
Apalachicola	25,350	Zolfo Springs	2,029
Carrabelle	4,247		-----
	-----		22,659
	29,597		
GADSDEN	13,140		
Chattahoochee	9,208		
Greensboro	265		
Gretna	1,350		

Table 1

Reported County and Municipal Occupational License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1995-96

	Reported Revenues		Reported Revenues
	-----		-----
HENDRY	11,444	JACKSON	-
Clewiston	36,213	Alford	210
La Belle	13,454	Bascom	-
	-----	Campbellton	-
	61,111	Cottondale	5,487
		Graceville	11,700
HERNANDO	104,858	Grand Ridge	-
Brooksville	44,938	Greenwood	-
Weeki Wachee	2,842	Jacob City	-
	-----	Malone	2,518
	152,638	Marianna	49,100
		Sneads	2,185

HIGHLANDS	148,927		71,200
Avon Park	30,394		
Lake Placid	8,450		
Sebring	39,480	JEFFERSON	1,630
	-----	Monticello	6,722
	227,251		-----
			8,352
HILLSBOROUGH	1,911,109		
Plant City	236,052	LAFAYETTE	-
Tampa	9,057,627	Mayo	2,415
Temple Terrace	149,051		-----
	-----		2,415
	11,353,839		
		LAKE	389,399
HOLMES	-	Astatula	361
Bonifay	10,890	Clermont	36,739
Esto	-	Eustis	105,324
Noma	-	Fruitland Park	11,729
Ponce de Leon	-	Groveland	2,739
Westville	-	Howey-in-the-Hills	5,195
	-----	Lady Lake	24,593
	10,890	Leesburg	168,841
		Mascotte	9,812
INDIAN RIVER	166,874	Minneola	17,945
Fellsmere	6,305	Montverde	1,476
Indian River Shores	9,408	Mount Dora	15,861
Orchid	2,819	Tavares	27,143
Sebastian	69,374	Umatilla	5,827
Vero Beach	168,259		-----
	-----		822,984
	423,039		

Table 1

Reported County and Municipal Occupational License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1995-96

	Reported Revenues		Reported Revenues
	-----		-----
LEE	840,826	MANATEE (CONT.)	
Cape Coral	483,188	Palmetto	62,024
Fort Myers	1,251,169		-----
Fort Myers Beach	2,230		423,868
Sanibel	249,431		
	-----	MARION	216,272
	2,826,844	Bellevue	25,542
		Dunnellon	19,570
LEON	161,723	McIntosh	1,625
Tallahassee	1,114,000	Ocala	439,336
	-----	Reddick	-
	1,275,723		-----
			702,345
LEVY	18,429		
Bronson	1,013	MARTIN	338,209
Cedar Key	4,500	Jupiter Island	1,115
Chiefland	14,581	Ocean Breeze Park	-
Inglis	4,088	Sewalls Point	3,669
Otter Creek	30	Stuart	346,703
Williston	12,269		-----
Yankeetown	-		689,696

	54,910	MONROE	441,753
		Islamorada	-
LIBERTY	-	Key Colony Beach	19,059
Bristol	-	Key West	735,256
	-----	Layton	-
	-		-----
			1,196,068
MADISON	9,997		
Greenville	7,807	NASSAU	6,303
Lee	478	Callahan	4,973
Madison	20,650	Fernandina Beach	101,638
	-----	Hilliard	11,925
	38,932		-----
			124,839
MANATEE	68,505		
Anna Maria	24,438	OKALOOSA	192,207
Bradenton	121,325	Cinco Bayou	6,941
Bradenton Beach	26,349	Crestview	94,460
Holmes Beach	19,590	Destin	135,727
Longboat Key	101,637	Ft. Walton Beach	175,580
		Laurel Hill	-

Table 1

Reported County and Municipal Occupational License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1995-96

	Reported Revenues -----		Reported Revenues -----
OKALOOSA (CONT.)		PALM BEACH (CONT.)	
Mary Esther	172,835	Golf	13,418
Niceville	80,427	Golfview	8,987
Shalimar	8,768	Greenacres City	136,963
Valparaiso	40,364	Gulf Stream	13,314
	-----	Haverhill	14,741
	907,309	Highland Beach	18,635
		Hypoluxo	8,401
OKEECHOBEE	53,099	Juno Beach	39,782
Okeechobee	50,928	Jupiter	272,512
	-----	Jupiter Inlet Colony	-
	104,027	Lake Clarke Shores	37,719
		Lake Park	175,943
ORANGE	1,891,105	Lake Worth	317,506
Apopka	98,911	Lantana	205,200
Belle Isle	-	Manalapan	35,125
Eatonville	9,972	Mangonia Park	70,505
Edgewood	20,228	North Palm Beach	177,157
Maitland	174,393	Ocean Ridge	18,948
Oakland	3,873	Pahokee	17,361
Ocoee	149,542	Palm Beach	559,651
Orlando	4,014,456	Palm Beach Gardens	746,706
Windermere	6,445	Palm Beach Shores	9,577
Winter Garden	85,763	Palm Springs	60,735
Winter Park	316,139	Riviera Beach	254,827
	-----	Royal Palm Beach	157,941
	6,770,827	South Bay	30,463
		South Palm Beach	8,143
OSCEOLA	236,195	Tequesta	78,791
Kissimmee	268,000	Wellington	16,517
St. Cloud	50,297	West Palm Beach	1,799,377
	-----		-----
	554,492		9,304,928
PALM BEACH	1,350,495	PASCO	316,945
Atlantis	33,825	Dade City	36,784
Belle Glade	105,428	New Port Richey	125,221
Boca Raton	1,075,462	Port Richey	45,270
Boynton Beach	926,634	Saint Leo	280
Briny Breeze	6,335	San Antonio	2,583
Cloud Lake	6,948	Zephyrhills	88,308
Delray Beach	494,856		-----
Glen Ridge	-		615,391

Table 1

Reported County and Municipal Occupational License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1995-96

	Reported Revenues		Reported Revenues
	-----		-----
PINELLAS	553,719	POLK (CONT.)	
Belleair	18,042	Mulberry	12,394
Belleair Beach	27,318	Polk City	10,001
Belleair Bluffs	1,510,761	Winter Haven	226,590
Belleair Shore	-		-----
Clearwater	1,510,761		1,983,889
Dunedin	166,037		
Gulfport	55,305	PUTNAM	56,029
Indian Rocks Beach	40,289	Crescent City	17,437
Indian Shores	3,375	Interlachen	4,671
Kenneth City	67,837	Palatka	61,931
Largo	606,127	Pomona Park	2,369
Madeira Beach	103,834	Welaka	2,319
North Redington Beach	10,991		-----
Oldsmar	96,134		144,756
Pinellas Park	744,030		
Redington Beach	4,616	ST. JOHNS	262,147
Redington Shores	16,815	Hastings	2,675
Safety Harbor	100,478	St. Augustine	115,597
St. Petersburg	2,772,281	St. Augustine Beach	33,517
St. Petersburg Beach	110,438		-----
Seminole	129,177		413,936
South Pasadena	82,077		
Tarpon Springs	188,944	ST. LUCIE	57,448
Treasure Island	37,616	Fort Pierce	171,317
	-----	Port St. Lucie	449,054
	8,957,002	St. Lucie Village	-

POLK	655,851		677,819
Auburndale	32,488		
Bartow	-	SANTA ROSA	159,459
Davenport	6,520	Gulf Breeze	58,623
Dundee	6,319	Jay	2,948
Eagle Lake	6,981	Milton	58,634
Fort Meade	9,041		-----
Frostproof	18,256		279,664
Haines City	57,221		
Highland Park	-		
Hillcrest Heights	250		
Lake Alfred	4,924		
Lake Hamilton	1,010		
Lake Wales	61,814		
Lakeland	874,229		

Table 1

Reported County and Municipal Occupational License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1995-96

	Reported Revenues		Reported Revenues
	-----		-----
SARASOTA	361,840	UNION	4,861
North Port	30,501	Lake Butler	3,828
Sarasota	518,800	Raiford	124
Venice	152,860	Worthington Springs	123
	-----		-----
	1,064,001		8,936
SEMINOLE	357,143	VOLUSIA	442,500
Altamonte Springs	589,608	Daytona Beach	766,793
Casselberry	232,478	Daytona Beach Shores	118,903
Lake Mary	46,485	Debary	10,744
Longwood	206,302	DeLand	196,841
Oviedo	60,926	Deltona	-
Sanford	402,170	Edgewater	59,770
Winter Springs	120,725	Holly Hill	147,000
	-----	Lake Helen	3,696
	2,015,837	New Smyrna Beach	152,547
		Oak Hill	2,360
SUMTER	48,350	Orange City	77,610
Bushnell	4,941	Ormond Beach	210,000
Center Hill	128	Pierson	1,635
Coleman	1,362	Ponce Inlet	4,745
Webster	17,329	Port Orange	78,694
Wildwood	11,528	South Daytona	99,064
	-----		-----
	83,638		2,372,902
SUWANNEE	9,726	WAKULLA	-
Branford	2,126	St. Marks	1,758
Live Oak	77,218	Sopchoppy	727
	-----		-----
	89,070		2,485
TAYLOR	-	WALTON	-
Perry	46,612	DeFuniak Springs	22,138
	-----	Freeport	-
	46,612	Paxton	-

			22,138

Table 1

Reported County and Municipal Occupational License Tax Revenues
Governmental and Enterprise Funds
Fiscal Year 1995-96

	Reported Revenues -----	Reported Revenues -----
WASHINGTON	-	
Caryville	-	
Chipley	10,000	
Ebro	8,150	
Vernon	423	
Wausau	-	
	----- 18,573	
	=====	
Grand Total	\$ 122,151,846	
County Total	\$ 33,728,425	
Municipal Total	\$ 88,423,421	

Compiled by the Legislative Committee on Intergovernmental Relations (7/98) using fiscal data submitted by counties and municipalities to the Department of Banking and Finance.

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'911' FEE

Section 365.171(13), *Florida Statutes*

Brief Overview

Counties are authorized to impose a '911' fee on an individual telephone access line basis at a rate not to exceed 50 cents per month per line up to a maximum of 25 access lines per account bill rendered. The imposition of the fee is subject to a majority vote of the board of county commissioners or referendum approval. At the request of the county, the telephone company shall bill the fee to the local exchange subscribers served by the '911' service which relates to the functions of database management, call taking, location verification, and call transfer. The proceeds shall be used only for those items or purposes specifically authorized.

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect provisions related to this fee.

Eligibility Requirements

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

Administrative Procedures

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

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

A county may increase its fee; however, in no case shall the fee exceed 50 cents per month per line. All current fees shall be reported to the Department of Management Services within 30 days

of the state of each county's fiscal period. Any fee adjustment made by a county shall be reported to the Department. In addition, the county shall give the telephone company a 90-day written notice of any fee adjustment.

Distribution of Proceeds

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

Authorized Uses

The proceeds shall be used for the establishment and provision of '911' services as specified in s. 365.171(13)(a)6., F.S. The '911' service includes the functions of database management, call taking, location verification, and call transfer.

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

Two or more counties are authorized to establish a combined emergency '911' telephone service by interlocal agreement and utilize the fees for such combined service.

Relevant Attorney General Opinions

The following opinion relevant to this fee is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this fee has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 87-29

Is the Department of Management Services on behalf of the state agencies authorized to pay the '911' fee imposed by counties for emergency telephone services provided to state agencies?

According to this opinion dated April 8, 1987, the Department of Management Services is not authorized to pay the fee imposed by counties for '911' emergency telephone services provided to state agencies as such fee is in the nature of a tax from which the state and its agencies are immune in the absence of an express legislative waiver of such immunity.

Estimated Tax Proceeds for the 1998-99 Fiscal Year

No revenue estimates for individual local governments are available.

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INTERGOVERNMENTAL RADIO COMMUNICATION PROGRAM

Section 318.21(10), *Florida Statutes*

Brief Overview

All civil penalties received by a county court pursuant to the provisions of Chapter 318, *Florida Statutes*, relating to the disposition of traffic infractions, shall be distributed and paid monthly as directed by s. 318.21, F.S. Pursuant to s. 318.21(10), F.S., \$12.50 from each moving traffic violation must be used by the county to fund its participation in an intergovernmental radio communication program approved by the Department of Management Services. If a county is not participating in a program, funds collected must be used to fund local law enforcement automation.

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect provisions related to this program.

Eligibility Requirements

All counties are eligible to participate in the program. According to the Department of Management Services, fifty-six counties had approved programs as of November 1997.

Administrative Procedures

All civil penalties received by a county court pursuant to the provisions of Chapter 318, *Florida Statutes*, shall be distributed and paid monthly pursuant to the formula specified in s. 318.21, F.S. The clerk of circuit court shall remit the \$12.50 from each moving violation to the county or municipality or special improvement district depending on the county's participation or lack of participation in an approved intergovernmental radio communication program.

Distribution of Proceeds

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

Authorized Uses

Funds must be used by the county to fund its participation in an intergovernmental radio communication program approved by the Department of Management Services. If the county is

- 1) Costs of collecting the tax;
- 2) Any local inspection costs incurred by the local government to ensure that the facility is operating pursuant to the provisions of Part IV of Chapter 403, *Florida Statutes*, and any rule adopted pursuant to this part;
- 3) Additional security costs incurred as a result of operating the facility, including monitoring, fire protection, and police protection;
- 4) Hazardous waste contingency planning implementation;
- 5) Road construction or repair costs for public roads adjacent to and within 1,000 feet of the facility;
- 6) Any other cost incurred by the local government as the result of the operation of the facility, if all other costs specified in #1-5 have been paid; and
- 7) Any other purposes relating to environmental protection within the jurisdiction of the local government. Such purposes may include, but not be limited to, the establishment of a system for the collection and disposal of household, agricultural, and other types of hazardous waste; the protection or improvement of the quality of the air or water; or the acquisition of environmentally sensitive lands. However, all other costs specified in #1-6 have been paid.

Relevant Attorney General Opinions

No opinions specifically relevant to this tax have been issued.

Estimated Tax Proceeds for the 1998-99 Fiscal Year

No revenue estimates for individual local governments are available.

VESSEL REGISTRATION FEE

Section 327.22, *Florida Statutes*

Brief Overview

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

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect provisions related to this fee.

Eligibility Requirements

All counties are eligible to impose the fee subject to an ordinance adopted by the governing body.

Administrative Procedures

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

Distribution of Proceeds

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

Authorized Uses

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

Relevant Attorney General Opinions

The following opinions relevant to this fee are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this fee has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 88-46

May a municipality require boating licenses and impose license fees for vessels operating on the waterways within the limits of the city? With the exception of those municipalities imposing a registration or license fee prior to April 1, 1984, Chapter 327, *Florida Statutes*, no longer authorizes municipalities to impose such fees. Therefore, a municipality is not authorized to require boating licenses and impose fees on all vessels operating within the limits of the city according to this opinion dated October 18, 1988. However, the provision of this chapter should not be construed to prohibit a municipality that expends money for the patrol, regulation, and maintenance of waterways and for other boating-related activities in the municipality from regulating vessels resident in such municipality.

AGO 90-60

Is a navigable privately owned artificial canal a 'water of the state' under Chapter 327, *Florida Statutes*, if such canal flows into a water body that is a 'water of the state,' for the purpose of authorizing regulation of activities thereon by a municipality pursuant to ss. 327.22 and 327.60(1), F.S.? According to this opinion dated July 30, 1990, a municipality may regulate the operation and equipment of resident vessels if the municipality expends funds for the patrol, regulation, and maintenance of waters within the municipality without regard to a determination that such waters within the city limits are 'waters of the state.'

AGO 92-88

May a county enact an ordinance relating to the operation of commercial fishing vessels in the waters of the county, which ordinance requires a safety permit for such vessels? According to this opinion dated December 3, 1992, a county may adopt an ordinance regulating safety equipment on fishing vessels within county waters and may impose a permit requirement on resident vessels, it may not adopt an ordinance imposing permit requirements and fees on all vessels operating within the county boundaries. Further, the county may not fashion an ordinance which, directly or indirectly, conflicts with provisions of general law to affect such things as the

authority to the state to regulate the taking or possession of saltwater fish.

Estimated Tax Proceeds for the 1998-99 Fiscal Year

No revenue estimates for individual local governments are available.

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DADE COUNTY DISCRETIONARY SURTAX ON DOCUMENTS

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

Brief Overview

The governing body in each county, as defined by s. 125.011(1), F.S., (applicable only to Dade County) is authorized to levy a discretionary surtax on deeds and other instruments relating to real property or interest in real property for the purpose of assisting in the financing of the construction, rehabilitation, or purchase of housing for low and moderate income families. The levy of the surtax shall be by ordinance approved by a majority vote of the total membership of the county's governing body. The levy of this surtax is scheduled for repeal on October 1, 2011.

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect provisions related to this surtax.

Eligibility Requirements

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

Administrative Procedures

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

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

Distribution of Proceeds

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

Authorized Uses

The proceeds shall be used only to help finance the construction, rehabilitation, or purchase of housing for low and moderate income families and to pay necessary costs of collection and enforcement of the surtax. No less than 50 percent of the funds used to provide such housing assistance shall be for the benefit of low income families. The term 'low income family' means a family whose income does not exceed 80 percent of the median income for the area. The term 'moderate income family' means a family whose income is in excess of 80 percent but less than 140 percent of the median income for the area. The term 'housing' is not limited to single-family, detached dwellings.

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

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

Estimated Tax Proceeds for the 1998-99 Fiscal Year

No revenue estimate for Dade County is available.

MUNICIPAL PARI-MUTUEL TAX

Section 550.105(8), *Florida Statutes*

Brief Overview

Each person connected with a racetrack or jai alai fronton shall purchase from the Division of Pari-mutuel Wagering within the Department of Business and Professional Regulation an annual occupational license. This license tax is in lieu of all license, excise, or occupational taxes to the state or any county, municipality, or other political subdivision with the following exception. If a race meeting or game is held or conducted in a municipality, such municipality may assess and collect an additional tax against any person conducting live racing or games within its corporate limits. Such additional tax may not exceed \$150 per day for horse racing or \$50 per day for dog racing or jai alai.

A municipality may not assess or collect any other additional excise or revenue tax against any person conducting race meetings within the corporate limits of the municipality or against any patron of any such person.

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect provisions related to this tax.

Eligibility Requirements

Any municipality, in which a race meeting or game is held or conducted within its corporate limits, is eligible to impose this tax. The imposition of the tax is pursuant to an ordinance adopted by the governing body.

The exact number of municipalities eligible to impose this tax is not known. Currently, 32 pari-mutuel wagering permitholders operate in the state according to the Division of Pari-mutuel Wagering. However, it is not known how many of the racing facilities of those permitholders lie within municipal corporate limits. Additionally, the Division is not aware of any municipalities currently imposing this tax.

Administrative Procedures

The statutory language does not call for the administration of this tax by the Division of Pari-mutuel Wagering. It is assumed that each municipality levying the tax would be responsible for its administration.

Distribution of Proceeds

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

Authorized Uses

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

Relevant Attorney General Opinions

The following opinion relevant to this tax is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 94-01

May the City of Dania impose a head tax on gate receipts for the Dania Jai Alai fronton?
According to this opinion dated January 5, 1994, the imposition of a head tax or admissions tax is reserved to the state. The city may not, in the absence of express statutory authorization, impose such a tax on the gate receipts. However, a municipality may impose a tax under the provisions of s. 550.105(8), F.S.

Estimated Tax Proceeds for the 1998-99 Fiscal Year

No revenue estimates for individual municipalities are available.

LOCAL DISCRETIONARY SALES SURTAXES

Sections 212.054, and 212.055, *Florida Statutes*

Brief Overview

Local governments are authorized to levy numerous types of local discretionary sales surtaxes pursuant to s. 212.055, F.S. Under the provisions of s. 212.054, F.S., the local discretionary sales surtaxes apply to all transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions. The surtax is computed by multiplying the rate imposed by the county where the sale occurs by the amount of the taxable sale. The sales amount is not subject to the surtax if the property or service is delivered within a county that does not impose a surtax. In addition, the tax is not subject to any sales amount above \$5,000 on any item of tangible personal property and on long distance telephone service. This \$5,000 cap does not apply to the sale of any other service.

1998 General Law Amendments

The following statutory changes address the general administration of local discretionary sales surtaxes.

Chapter 98-141, *Laws of Florida*, (CS/SB 1690)

provides specific statutory authority for a number of rules identified by the Department of Revenue as exceeding their rulemaking authority. Section 3 amends s. 212.054, F.S., to require proration of the local discretionary sales surtax on purchases for interstate railroads and vessels using the statewide taxable ratio and applying it to purchases within a county. This change is effective as of July 1, 1998. According to the Senate staff analysis, this provision has a negative recurring fiscal impact of \$700,000 to local governments.

Chapter 98-342, *Laws of Florida*, (CS/HB 4413)

provides for a number of administrative changes to revenue laws. Section 8 amends s. 212.054, F.S., to eliminate a requirement that certain dealers, under certain conditions, collect the surtax on tangible personal property or specified service. In addition, it specifies that any discretionary sales surtax rate increase or decrease shall take effect on January 1st and any levy shall terminate on December 31st. Also, it requires the county governing body and county school board to provide certain information to the Department of Revenue of a surtax imposition, termination, or rate change. Failure to provide such timely notification shall result in the delay of the effective date for a period of one year. These changes are effective as of July 1, 1998.

Note: Revisions to the sales tax base could have a positive or negative fiscal impact on this revenue source. Due to the number of sales tax base revisions that tend to occur each year, a summary of each is not provided here.

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TABLE 1
LEVY OF LOCAL DISCRETIONARY SALES SURTAXES PURSUANT TO S. 212.055, F.S.
 Boxed areas indicate those counties eligible to impose the surtax. See additional note below.

COMBINED TOTAL LEVY SHALL NOT EXCEED 1%								
COUNTY	Charter Co. Transit System Surtax (up to 1%)	Local Gov't Infrastructure Surtax (0.5 or 1%)	Indigent Care Surtax (up to 0.5 %)	County Public Hospital Surtax (0.5 %)	Small County Surtax (0.5 or 1%)	Small County Indigent Care Surtax (0.5%)	School Capital Outlay Surtax (up to 0.5%)	MAXIMUM POTENTIAL % LEVY
								TOTAL % LEVY
1 Alachua								1.50
2 Baker					1			1.50
3 Bay		0.5					0.5	1.50
4 Bradford					1			1.50
5 Brevard								1.50
6 Broward								2.50
7 Calhoun					1			1.50
8 Charlotte		1						1.50
9 Citrus								1.50
10 Clay		1						1.50
11 Collier								1.50
12 Columbia					1			1.50
13 Dade				0.5				2.50
14 DeSoto		1						1.50
15 Dixie		1						1.50
16 Duval	0.5							2.50
17 Escambia		1					0.5	1.50
18 Flagler		1						1.50
19 Franklin								1.50
20 Gadsden					1			1.50
21 Gilchrist					1			1.50
22 Glades		1						1.50
23 Gulf							0.5	1.50
24 Hamilton		1						1.50
25 Hardee					1			1.50
26 Hendry		1						1.50
27 Hernando								1.50
28 Highlands		1						1.50
29 Hillsborough		0.5	0.25					1.50
30 Holmes					1			1.50
31 Indian River		1						1.50
32 Jackson					1		0.5	1.50
33 Jefferson		1						1.50
34 Lafayette		1						1.50
35 Lake		1						1.50
36 Lee								1.50
37 Leon		1						1.50
38 Levy					1			1.50
39 Liberty					1			1.50
40 Madison		1						1.50
41 Manatee		1						1.50
42 Marion								1.50
43 Martin								1.50
44 Monroe		1					0.5	1.50
45 Nassau					1			1.50
46 Okaloosa		1						1.50
47 Okeechobee					1			1.50
48 Orange								1.50
49 Osceola		1						1.50
50 Palm Beach								1.50
51 Pasco								1.50
52 Pinellas		1						1.50
53 Polk								1.50
54 Putnam								1.50
55 St. Johns								1.50
56 St. Lucie							0.5	1.50
57 Santa Rosa		1					0.5	1.50
58 Sarasota		1						2.50
59 Seminole		1						1.50
60 Sumter					1			1.50
61 Suwannee		1						1.50
62 Taylor		1						1.50
63 Union					1			1.50
64 Volusia								2.50
65 Wakulla		1						1.50
66 Walton					1			1.50
67 Washington					1			1.50
# ELIGIBLE TO LEVY:	5	67	4	1	31	31	67	67
# LEVYING:	1	29	1	1	17	0	7	50

Note: Tax rates are those as of June 1, 1998. The effective date of the School Capital Outlay Surtax levy in Santa Rosa County is October 1, 1998.

Updated by the Legislative Committee on Intergovernmental Relations (June 1998) using information obtained from the Florida Department of Revenue.

Table 2
Discretionary Sales Surtaxes: Imposition and Levy

Infrastructure Surtax						Notes:
County	Referendum Adopted	Rate	Effective Date	Length	Distribution Method (1)	
(2) Bay	3/88, 11/92	1%, 1/2%	6/88, 1/95	15 yrs.	I	
Charlotte	11/94	1%	4/95	4 yrs.	I	
Clay	11/89	1%	2/90	15 yrs.	F	
DeSoto	11/87	1%	1/88	15 yrs.	I	
Dixie	1/90	1%	4/90	15 yrs.	I	
Escambia	3/92	1%	6/92	7 yrs.	F	
Flagler	9/90	1%	12/90	15 yrs.	I	
Gadsden	11/87	1%	1/88 - 1/96	8 yrs.	I	
Glades	11/91	1%	2/92	15 yrs.	F	
Hamilton	4/90	1%	7/90	15 yrs.	F	
Hardee	10/89	1%	1/90	15 yrs.	I	(repealed 10/97)
Hendry	11/87	1%	1/88	15 yrs.	F	
(3) Highlands	10/87, 8/89	1%	1-7/88, 11/89	15 yrs.	F	
Hillsborough		1/2%	12/96	30 yrs.	I	
Indian River	3/89	1%	6/89	15 yrs.	F	
Jackson	3/88	1%	6/88 - 7/92	4 yrs.	I	
Jefferson	3/88	1%	6/88	15 yrs.	F	
Lafayette	5/91	1%	9/91	15 yrs.	F	
Lake	11/87	1%	1/88	15 yrs.	F	
Leon	9/89	1%	12/89	15 yrs.	I	
Madison	5/89	1%	8/89	15 yrs.	I	
(4) Manatee	6/89, 2/94	1%	1/90, 7/94	4 yrs., 5 yrs.	I, F	
Martin	3/96	1%	6/96	1 yr.	F	(expired 5/1/97)
Monroe	8/89	1%	11/89	15 yrs.	F	
(5) Okaloosa	8/89, 5/95	1/2%, 1%	10/89, 8/95	2 yrs., 4 yrs.	I	
Osceola	6/90	1%	9/90	15 yrs.	F	
Pinellas	11/89	1%	2/90	10 yrs.	I	
Santa Rosa	9/92	1%	9/93	6 yrs.	I	
Sarasota	6/89	1%	9/89	15 yrs.	I	
Seminole	7/91	1%	10/91	10 yrs.	I	
Suwannee	9/87	1%	1/88	15 yrs.	F	
Taylor	5/89	1%	8/89	15 yrs.	F	
Wakulla	11/87	1%	1/88	15 yrs.	I	

Small County Surtax					
County	Referendum Adopted	Rate	Effective Date	Length	Distribution Method (1)
Baker	n/a	1%	1/94	15 yrs.	F
Bradford	n/a	1%	3/93		F
Calhoun	n/a	1%	1/93	8 yrs.	F
Columbia	n/a	1%	8/94	until repeal	F
Gadsden	n/a	1%	1/96		F
Gilchrist	n/a	1%	10/92	until repeal	F
Hardee	n/a	1%	01/98		I
Holmes	n/a	1%, 1%	10/95, 10/99	4 yrs., 7 yrs.	F
Jackson	n/a	1%	6/95	15 yrs.	F
Levy	n/a	1%	10/92		F
Liberty	n/a	1%	11/92		F
(6) Nassau	n/a	1/2%, 1%	12/93, 3/96	1 yr., 8yrs.	F
Okeechobee	n/a	1%	10/95	4 yrs.	F
Sumter	n/a	1%	1/93		F
Union	n/a	1%	2/93	8 yrs.	F
Walton	n/a	1%	2/95		F
Washington	n/a	1%	11/93		F

Table 2 continued
Discretionary Sales Surtaxes: Imposition and Levy

Charter County Transit System Surtax					
County	Referendum Adopted	Rate	Effective Date	Length	Distribution Method
Duval	3/88	1/2%	1/89	indet.	100% to county

County Public Hospital Surtax					
County	Referendum Adopted	Rate	Effective Date	Length	Distribution Method
Dade	9/91	1/2%	1/92	6 yrs. 9 mos.	100% to county

Indigent Care Surtax					
County	Referendum Adopted	Rate	Effective Date	Length	Distribution Method
(7) Hillsborough	n/a	1/2%, 1/4%	12/91, 10/97	7 yrs.	100% to county

School Capital Outlay Surtax					
County	Referendum Adopted	Rate	Effective Date	Length	Distribution Method
Bay		1/2%	5/98	until repeal	100% to county
Escambia		1/2%	1/98		100% to county
Gulf		1/2%	7/97	20 yrs.	100% to county
Jackson	3/96	1/2%	7/96	10 yrs.	100% to county
Monroe		1/2%	10/95	10 yrs.	100% to county
St. Lucie	3/96	1/2%	7/96	10 yrs.	100% to county
Santa Rosa		1/2%	10/98	10 yrs.	100% to county

n/a - not applicable

(1) Distribution method:

I = interlocal agreement

F = Local Gov't Half-Cent Sales Tax formula

(2) Highlands County repealed their original levy after six months by referendum.

Voters passed a second levy in a subsequent referendum.

(3) Manatee County repealed the first levy effective 1/93. A second referendum passed 2/94 imposing the 1% surtax for a period of 5 years effective 7/94

(4) Bay County repealed second levy of 1% effective 1/95 and reinstated the surtax once again to 1/2%.

(5) Okaloosa County repealed their original levy effective 10/1/91. A second levy was passed 5/95 for a period of 4 years effective 8/95.

(6) Nassau County repealed first levy effective 12/94. A second referendum passed imposing the tax at 1% for a period of 8 years effective 3/96.

(7) Hillsborough County decreased levy from 1/2% to 1/4% effective 10/97.

Source: Department of Revenue, May 1998.

Table 3

Local Discretionary Sales Surtax
Local Government Fiscal Year 1998-99 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

	0.5% Tax Rate <u>Net Receipts</u>	1% Tax Rate <u>Net Receipts</u>
BOCC, ALACHUA	\$ 6,754,534	\$ 13,509,068
Alachua	231,050	462,099
Archer	57,390	114,781
Gainesville	3,962,150	7,924,301
Hawthorne	55,983	111,966
High Springs	150,333	300,666
LaCrosse	5,590	11,180
Micanopy	26,182	52,363
Newberry	98,010	196,020
Waldo	41,907	83,813
	-----	-----
	11,383,129	22,766,258
 BOCC, BAKER	 385,812	 771,625
Glen Saint Mary	9,994	19,988
Macclenny	92,792	185,584
	-----	-----
	488,598	977,197
 BOCC, BAY	 5,736,182	 11,472,364
Callaway	702,547	1,405,095
Cedar Grove	110,984	221,967
Lynn Haven	594,206	1,188,412
Mexico Beach	51,005	102,009
Panama City	1,852,569	3,705,138
Panama City Beach	234,831	469,661
Parker	249,339	498,679
Springfield	471,905	943,810
	-----	-----
	10,003,568	20,007,136
 BOCC, BRADFORD	 531,842	 1,063,683
Brooker	9,252	18,504
Hampton	8,341	16,682
Lawtey	18,256	36,512
Starke	143,561	287,123
	-----	-----
	711,252	1,422,504
 BOCC, BREVARD	 11,748,689	 23,497,378
Cape Canaveral	274,689	549,379

Table 3

Local Discretionary Sales Surtax
Local Government Fiscal Year 1998-99 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

	0.5% Tax Rate <u>Net Receipts</u>	1% Tax Rate <u>Net Receipts</u>
Cocoa	573,963	1,147,925
Cocoa Beach	414,622	829,244
Indialantic	98,431	196,863
Indian Harbour Beach	249,168	498,336
Malabar	77,471	154,941
Melbourne	2,201,462	4,402,924
Melbourne Beach	103,995	207,990
Melbourne Village	19,926	39,851
Palm Bay	2,457,940	4,915,880
Palm Shores	18,955	37,911
Rockledge	612,391	1,224,781
Satellite Beach	330,326	660,652
Titusville	1,336,313	2,672,626
West Melbourne	304,643	609,285
	-----	-----
	20,822,983	41,645,966
BOCC, BROWARD	41,409,159	82,818,319
Coconut Creek	1,493,207	2,986,414
Cooper City	1,159,583	2,319,167
Coral Springs	4,274,803	8,549,606
Dania	725,980	1,451,961
Davie	2,566,934	5,133,867
Deerfield Beach	2,059,229	4,118,458
Ft. Lauderdale	6,231,810	12,463,620
Hallandale	1,307,164	2,614,327
Hillsboro Beach	73,146	146,293
Hollywood	5,254,532	10,509,064
Lauderdale-by-the-Sea	150,114	300,228
Lauderdale Lakes	1,156,966	2,313,933
Lauderhill	2,084,442	4,168,884
Lazy Lake Village	1,495	2,991
Lighthouse Point	434,849	869,698
Margate	2,073,019	4,146,039
Miramar	2,079,250	4,158,500
North Lauderdale	1,174,910	2,349,821
Oakland Park	1,171,006	2,342,012
Parkland	468,037	936,074
Pembroke Park	202,450	404,901
Pembroke Pines	4,307,202	8,614,403
Plantation	3,217,026	6,434,053

Table 3

Local Discretionary Sales Surtax
Local Government Fiscal Year 1998-99 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

	0.5% Tax Rate <u>Net Receipts</u>	1% Tax Rate <u>Net Receipts</u>
Pompano Beach	3,079,747	6,159,494
Sea Ranch Lakes	25,711	51,423
Sunrise	3,128,138	6,256,275
Tamarac	2,109,738	4,219,476
Weston	1,402,491	2,804,981
Wilton Manors	491,671	983,343
	-----	-----
	95,313,811	190,627,623
 BOCC, CALHOUN	 218,606	 437,213
Altha	13,075	26,150
Blountstown	50,144	100,289
	-----	-----
	281,826	563,652
 BOCC, CHARLOTTE	 5,924,867	 11,849,733
Punta Gorda	587,137	1,174,274
	-----	-----
	6,512,004	13,024,008
 BOCC, CITRUS	 3,471,513	 6,943,025
Crystal River	134,402	268,804
Inverness	222,185	444,370
	-----	-----
	3,828,100	7,656,200
 BOCC, CLAY	 5,132,296	 10,264,593
Green Cove Springs	210,955	421,910
Keystone Heights	56,386	112,772
Orange Park	397,469	794,937
Penney Farms	27,292	54,583
	-----	-----
	5,824,398	11,648,795
 BOCC, COLLIER	 15,731,862	 31,463,724
Everglades	45,349	90,698
Marco Island	984,089	1,968,178
Naples	1,767,442	3,534,884
	-----	-----
	18,528,742	37,057,484

Table 3

Local Discretionary Sales Surtax
Local Government Fiscal Year 1998-99 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

	0.5% Tax Rate <u>Net Receipts</u>	1% Tax Rate <u>Net Receipts</u>
BOCC, COLUMBIA	2,102,545	4,205,091
Fort White	22,927	45,853
Lake City	425,844	851,688
	-----	-----
	2,551,316	5,102,633
BOCC, DADE	76,425,923	152,851,847
Aventura	900,729	1,801,459
Bal Harbour	138,360	276,719
Bay Harbor Islands	207,164	414,328
Biscayne Park	133,985	267,970
Coral Gables	1,866,507	3,733,014
El Portal	110,917	221,835
Florida City	264,169	528,338
Golden Beach	37,120	74,240
Hialeah	9,149,719	18,299,438
Hialeah Gardens	734,883	1,469,767
Homestead	1,142,980	2,285,960
Indian Creek Village	2,298	4,596
Key Biscayne	394,928	789,856
Medley	38,755	77,510
Miami	16,006,761	32,013,522
Miami Beach	4,106,465	8,212,931
Miami Shores	451,359	902,718
Miami Springs	588,614	1,177,228
North Bay	262,225	524,450
North Miami	2,220,912	4,441,825
North Miami Beach	1,641,711	3,283,422
Opa-locka	696,924	1,393,848
Pinecrest	814,470	1,628,940
South Miami	464,925	929,851
Sunny Isles Beach	611,151	1,222,302
Surfside	192,714	385,427
Sweetwater	619,149	1,238,299
Virginia Gardens	100,047	200,093
West Miami	257,143	514,286
	-----	-----
	120,583,008	241,166,017

Table 3

Local Discretionary Sales Surtax
Local Government Fiscal Year 1998-99 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

	0.5% Tax Rate <u>Net Receipts</u>	1% Tax Rate <u>Net Receipts</u>
BOCC, DE SOTO	647,619	1,295,238
Arcadia	182,660	365,320
	-----	-----
	830,279	1,660,558
BOCC, DIXIE	211,639	423,279
Cross City	39,260	78,519
Horseshoe Beach	3,740	7,480
	-----	-----
	254,639	509,278
BOCC, DUVAL	47,664,956	95,329,911
Atlantic Beach	873,380	1,746,760
Baldwin	102,646	205,293
Jacksonville Beach	1,334,666	2,669,332
Neptune Beach	494,736	989,472
	-----	-----
	50,470,384	100,940,768
BOCC, ESCAMBIA	12,658,975	25,317,951
Century	92,867	185,734
Pensacola	2,852,929	5,705,859
	-----	-----
	15,604,772	31,209,544
BOCC, FLAGLER	1,206,797	2,413,595
Beverly Beach	10,094	20,189
Bunnell	64,345	128,689
Flagler Beach (part)	131,476	262,952
	-----	-----
	1,412,713	2,825,425
BOCC, FRANKLIN	260,700	521,401
Apalachicola	82,174	164,349
Carrabelle	40,547	81,094
	-----	-----
	383,422	766,844
BOCC, GADSDEN	742,915	1,485,830
Chattahoochee	44,761	89,521
Greensboro	10,541	21,083

Table 3

Local Discretionary Sales Surtax
Local Government Fiscal Year 1998-99 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

	0.5% Tax Rate <u>Net Receipts</u>	1% Tax Rate <u>Net Receipts</u>
Gretna	36,727	73,453
Havana	31,800	63,601
Midway	20,747	41,494
Quincy	130,203	260,406
	-----	-----
	1,017,694	2,035,389
BOCC, GILCHRIST	158,720	317,440
Bell	4,031	8,062
Fanning Springs (part)	3,364	6,727
Trenton	19,175	38,349
	-----	-----
	185,289	370,579
BOCC, GLADES	102,178	204,355
Moore Haven	18,987	37,973
	-----	-----
	121,164	242,329
BOCC, GULF	219,391	438,782
Port St. Joe	83,240	166,479
Wewahitchka	39,588	79,176
	-----	-----
	342,218	684,437
BOCC, HAMILTON	293,698	587,397
Jasper	55,760	111,520
Jennings	21,229	42,459
White Springs	22,373	44,746
	-----	-----
	393,061	786,122
BOCC, HARDEE	462,539	925,078
Bowling Green	44,223	88,446
Wauchula	86,691	173,382
Zolfo Springs	30,571	61,142
	-----	-----
	624,024	1,248,049
BOCC, HENDRY	768,819	1,537,637
Clewiston	188,795	377,590

Table 3

Local Discretionary Sales Surtax
Local Government Fiscal Year 1998-99 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

	0.5% Tax Rate <u>Net Receipts</u>	1% Tax Rate <u>Net Receipts</u>
La Belle	94,398	188,795
	-----	-----
	1,052,011	2,104,022
BOCC, HERNANDO	3,554,961	7,109,922
Brooksville	232,861	465,722
Weeki Wachee	358	717
	-----	-----
	3,788,181	7,576,361
BOCC, HIGHLANDS	2,553,582	5,107,164
Avon Park	284,817	569,634
Lake Placid	49,042	98,083
Sebring	307,858	615,717
	-----	-----
	3,195,299	6,390,597
BOCC, HILLSBOROUGH	43,380,899	86,761,798
Plant City	1,418,145	2,836,291
Tampa	15,440,674	30,881,348
Temple Terrace	1,082,410	2,164,821
	-----	-----
	61,322,129	122,644,258
BOCC, HOLMES	244,907	489,813
Bonifay	45,732	91,464
Esto	5,437	10,875
Noma	3,762	7,523
Ponce de Leon	7,606	15,211
Westville	4,879	9,758
	-----	-----
	312,322	624,644
BOCC, INDIAN RIVER	4,526,883	9,053,766
Fellsmere	121,594	243,187
Indian River Shores	132,482	264,964
Orchid	2,217	4,434
Sebastian	712,909	1,425,818
Vero Beach	876,331	1,752,663
	-----	-----
	6,372,416	12,744,833

Table 3

Local Discretionary Sales Surtax
Local Government Fiscal Year 1998-99 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

	0.5% Tax Rate <u>Net Receipts</u>	1% Tax Rate <u>Net Receipts</u>
BOCC, JACKSON	989,919	1,979,839
Alford	14,416	28,833
Bascom	3,089	6,178
Campbellton	6,404	12,809
Cottondale	29,059	58,117
Graceville	66,657	133,313
Grand Ridge	18,133	36,267
Greenwood	16,149	32,299
Jacob City	8,137	16,275
Malone	22,579	45,158
Marianna	165,587	331,173
Sneads	53,823	107,645
	-----	-----
	1,393,953	2,787,905
BOCC, JEFFERSON	199,790	399,580
Monticello	47,849	95,698
	-----	-----
	247,639	495,278
BOCC, LAFAYETTE	70,691	141,382
Mayo	11,939	23,878
	-----	-----
	82,630	165,260
BOCC, LAKE	5,220,082	10,440,163
Astatula	39,846	79,692
Clermont	247,836	495,673
Eustis	478,349	956,697
Fruitland Park	97,311	194,621
Groveland	82,471	164,941
Howey-in-the-Hills	27,098	54,196
Lady Lake	404,769	809,538
Leesburg	503,681	1,007,363
Mascotte	79,365	158,730
Minneola	91,983	183,965
Montverde	37,198	74,397
Mount Dora	282,028	564,055
Tavares	272,319	544,639

Table 3

Local Discretionary Sales Surtax
Local Government Fiscal Year 1998-99 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

	0.5% Tax Rate <u>Net Receipts</u>	1% Tax Rate <u>Net Receipts</u>
Umatilla	79,561	159,123
	-----	-----
	7,943,896	15,887,793
BOCC, LEE	20,217,104	40,434,208
Cape Coral	5,287,443	10,574,886
Fort Myers	2,725,857	5,451,713
Fort Myers Beach	354,509	709,019
Sanibel	345,697	691,393
	-----	-----
	28,930,610	57,861,219
BOCC, LEON	7,718,659	15,437,317
Tallahassee	5,981,756	11,963,512
	-----	-----
	13,700,415	27,400,829
BOCC, LEVY	807,630	1,615,260
Bronson	25,012	50,025
Cedar Key	20,613	41,227
Chiefland	56,087	112,175
Fanning Springs (part)	8,375	16,750
Inglis	37,166	74,332
Otter Creek	3,299	6,599
Williston	64,011	128,022
Yankeetown	17,258	34,515
	-----	-----
	1,039,452	2,078,904
BOCC, LIBERTY	78,514	157,028
Bristol	15,595	31,191
	-----	-----
	94,109	188,219
BOCC, MADISON	293,077	586,153
Greenville	18,310	36,619
Lee	6,176	12,353
Madison	61,873	123,746
	-----	-----
	379,436	758,871

Table 3

Local Discretionary Sales Surtax
Local Government Fiscal Year 1998-99 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

	0.5% Tax Rate <u>Net Receipts</u>	1% Tax Rate <u>Net Receipts</u>
BOCC, MANATEE	9,841,358	19,682,715
Anna Maria	84,070	168,141
Bradenton	2,158,967	4,317,933
Bradenton Beach	76,395	152,790
Holmes Beach	229,455	458,911
Longboat Key (part)	119,514	239,027
Palmetto	455,886	911,771
	-----	-----
	12,965,644	25,931,288
 BOCC, MARION	 9,655,294	 19,310,587
Bellevue	152,812	305,625
Dunnellon	78,815	157,631
McIntosh	18,919	37,838
Ocala	1,924,764	3,849,528
Reddick	24,710	49,420
	-----	-----
	11,855,315	23,710,629
 BOCC, MARTIN	 6,973,690	 13,947,380
Jupiter Island	37,221	74,442
Ocean Breeze Park	32,760	65,520
Sewalls Point	112,046	224,092
Stuart	876,866	1,753,732
	-----	-----
	8,032,583	16,065,166
 BOCC, MONROE	 5,937,855	 11,875,709
Islamorada	599,409	1,198,817
Key Colony Beach	85,571	171,143
Key West	2,229,512	4,459,025
Layton	16,085	32,171
	-----	-----
	8,868,433	17,736,865
 BOCC, NASSAU	 1,889,057	 3,778,114
Callahan	40,036	80,072
Fernandina Beach	409,720	819,439
Hilliard	100,365	200,730
	-----	-----
	2,439,178	4,878,356

Table 3

Local Discretionary Sales Surtax
Local Government Fiscal Year 1998-99 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

	0.5% Tax Rate <u>Net Receipts</u>	1% Tax Rate <u>Net Receipts</u>
BOCC, OKALOOSA	7,017,018	14,034,037
Cinco Bayou	19,872	39,744
Crestview	626,372	1,252,743
Destin	514,358	1,028,716
Ft. Walton Beach	1,061,627	2,123,255
Laurel Hill	29,543	59,086
Mary Esther	210,940	421,879
Niceville	568,488	1,136,977
Shalimar	31,131	62,262
Valparaiso	319,730	639,459
	-----	-----
	10,399,079	20,798,158
BOCC, OKEECHOBEE	1,126,895	2,253,789
Okeechobee	179,855	359,711
	-----	-----
	1,306,750	2,613,500
BOCC, ORANGE	75,669,143	151,338,287
Apopka	2,188,141	4,376,281
Belle Isle	598,056	1,196,112
Eatonville	257,774	515,547
Edgewood	163,737	327,474
Maitland	1,056,071	2,112,143
Oakland	84,110	168,220
Ocoee	2,194,545	4,389,090
Orlando	18,819,184	37,638,368
Windermere	188,180	376,360
Winter Garden	1,359,849	2,719,699
Winter Park	2,646,476	5,292,952
	-----	-----
	105,225,267	210,450,535
BOCC, OSCEOLA	7,636,992	15,273,985
Kissimmee	2,373,195	4,746,391
St. Cloud	1,036,543	2,073,087
	-----	-----
	11,046,731	22,093,462
BOCC, PALM BEACH	43,672,726	87,345,453
Atlantis	90,431	180,862

Table 3

Local Discretionary Sales Surtax
Local Government Fiscal Year 1998-99 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

	0.5% Tax Rate <u>Net Receipts</u>	1% Tax Rate <u>Net Receipts</u>
Belle Glade	893,807	1,787,614
Boca Raton	3,648,383	7,296,766
Boynton Beach	2,789,234	5,578,468
Briny Breeze	21,275	42,550
Cloud Lake	6,185	12,370
Delray Beach	2,821,706	5,643,412
Glen Ridge	11,677	23,354
Golf	10,184	20,368
Golfview	8,158	16,316
Greenacres City	1,283,151	2,566,302
Gulf Stream	37,804	75,608
Haverhill	63,131	126,262
Highland Beach	175,157	350,314
Hypoluxo	73,582	147,164
Juno Beach	151,696	303,392
Jupiter	1,652,500	3,305,001
Jupiter Inlet Colony	22,075	44,149
Lake Clarke Shores	194,512	389,024
Lake Park	365,990	731,980
Lake Worth	1,615,336	3,230,672
Lantana	451,196	902,391
Manalapan	17,862	35,725
Mangonia Park	73,742	147,484
North Palm Beach	647,361	1,294,722
Ocean Ridge	87,765	175,530
Pahokee	372,335	744,670
Palm Beach	521,525	1,043,050
Palm Beach Gardens	1,771,778	3,543,555
Palm Beach Shores	54,707	109,413
Palm Springs	540,987	1,081,974
Riviera Beach	1,509,922	3,019,844
Royal Palm Beach	971,548	1,943,095
South Bay	179,263	358,525
South Palm Beach	80,087	160,174
Tequesta	249,859	499,717
Wellington	1,441,725	2,883,451
West Palm Beach	4,245,356	8,490,712
	-----	-----
	72,825,717	145,651,434

Table 3

Local Discretionary Sales Surtax
Local Government Fiscal Year 1998-99 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

	0.5% Tax Rate <u>Net Receipts</u>	1% Tax Rate <u>Net Receipts</u>
BOCC, PASCO	10,623,057	21,246,113
Dade City	214,593	429,185
New Port Richey	511,371	1,022,742
Port Richey	93,377	186,754
Saint Leo	24,971	49,941
San Antonio	30,007	60,013
Zephyrhills	311,712	623,424
	-----	-----
	11,809,087	23,618,173
BOCC, PINELLAS	27,282,594	54,565,188
Belleair	164,332	328,664
Belleair Beach	86,250	172,501
Belleair Bluffs	88,773	177,546
Belleair Shore	2,362	4,725
Clearwater	4,101,252	8,202,505
Dunedin	1,425,412	2,850,824
Gulfport	475,938	951,876
Indian Rocks Beach	168,737	337,473
Indian Shores	59,422	118,844
Kenneth City	174,062	348,124
Largo	2,727,054	5,454,108
Madeira Beach	166,574	333,149
North Redington Beach	46,008	92,016
Oldsmar	389,768	779,536
Pinellas Park	1,786,790	3,573,580
Redington Beach	64,668	129,335
Redington Shores	96,701	193,402
Safety Harbor	676,708	1,353,416
St. Petersburg	9,655,946	19,311,892
St. Petersburg Beach	384,282	768,564
Seminole	389,087	778,174
South Pasadena	236,127	472,254
Tarpon Springs	793,911	1,587,822
Treasure Island	294,428	588,856
	-----	-----
	51,737,188	103,474,376
BOCC, POLK	16,415,019	32,830,037
Auburndale	387,647	775,294
Bartow	606,085	1,212,170

Table 3

Local Discretionary Sales Surtax
Local Government Fiscal Year 1998-99 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

	0.5% Tax Rate <u>Net Receipts</u>	1% Tax Rate <u>Net Receipts</u>
Davenport	87,681	175,362
Dundee	107,423	214,845
Eagle Lake	78,843	157,685
Fort Meade	225,707	451,415
Frostproof	119,895	239,791
Haines City	550,990	1,101,981
Highland Park	6,484	12,968
Hillcrest Heights	9,788	19,576
Lake Alfred	156,901	313,801
Lake Hamilton	47,330	94,661
Lake Wales	414,120	828,241
Lakeland	3,167,916	6,335,831
Mulberry	137,407	274,814
Polk City	75,250	150,499
Winter Haven	1,059,111	2,118,221
	-----	-----
	23,653,597	47,307,194
 BOCC, PUTNAM	 1,647,122	 3,294,245
Crescent City	46,881	93,762
Interlachen	35,689	71,377
Palatka	271,315	542,631
Pomona Park	19,231	38,461
Welaka	15,161	30,321
	-----	-----
	2,035,399	4,070,798
 BOCC, ST. JOHNS	 5,562,446	 11,124,893
Hastings	36,672	73,344
St. Augustine	684,728	1,369,455
St. Augustine Beach	227,910	455,819
	-----	-----
	6,511,756	13,023,511
 BOCC, ST. LUCIE	 3,828,183	 7,656,365
Fort Pierce	1,038,194	2,076,389
Port St. Lucie	2,130,228	4,260,456
St. Lucie Village	16,553	33,107
	-----	-----
	7,013,159	14,026,317

Table 3

Local Discretionary Sales Surtax
Local Government Fiscal Year 1998-99 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

	0.5% Tax Rate <u>Net Receipts</u>	1% Tax Rate <u>Net Receipts</u>
BOCC, SANTA ROSA	2,412,728	4,825,456
Gulf Breeze	149,204	298,407
Jay	16,747	33,494
Milton	189,252	378,504
	-----	-----
	2,767,931	5,535,862
BOCC, SARASOTA	16,398,666	32,797,333
Longboat Key (part)	231,167	462,335
North Port	976,079	1,952,158
Sarasota	2,996,529	5,993,059
Venice	1,106,472	2,212,944
	-----	-----
	21,708,914	43,417,828
BOCC, SEMINOLE	13,100,009	26,200,019
Altamonte Springs	1,825,957	3,651,915
Casselberry	1,144,622	2,289,243
Lake Mary	386,530	773,060
Longwood	637,642	1,275,284
Oviedo	955,810	1,911,620
Sanford	1,653,980	3,307,959
Winter Springs	1,280,786	2,561,572
	-----	-----
	20,985,336	41,970,672
BOCC, SUMTER	855,871	1,711,742
Bushnell	55,572	111,144
Center Hill	18,252	36,504
Coleman	19,790	39,581
Webster	19,068	38,136
Wildwood	93,591	187,182
	-----	-----
	1,062,144	2,124,289
BOCC, SUWANNEE	778,227	1,556,453
Branford	16,315	32,629
Live Oak	166,126	332,252
	-----	-----
	960,667	1,921,334

Table 3

Local Discretionary Sales Surtax
Local Government Fiscal Year 1998-99 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

	0.5% Tax Rate <u>Net Receipts</u>	1% Tax Rate <u>Net Receipts</u>
BOCC, TAYLOR	553,397	1,106,794
Perry	253,531	507,063
	-----	-----
	806,928	1,613,857
BOCC, UNION	138,996	277,992
Lake Butler	34,209	68,417
Raiford	3,564	7,129
Worthington Springs	3,119	6,238
	-----	-----
	179,888	359,775
BOCC, VOLUSIA	10,460,196	20,920,393
Daytona Beach	2,166,298	4,332,596
Daytona Beach Shores	100,266	200,532
DeBary	416,513	833,025
DeLand	621,101	1,242,202
Deltona	1,975,367	3,950,733
Edgewater	611,095	1,222,189
Flagler Beach (part)	3,144	6,288
Holly Hill	382,336	764,671
Lake Helen	85,020	170,040
New Smyrna Beach	622,859	1,245,718
Oak Hill	37,321	74,642
Orange City	211,214	422,428
Ormond Beach	1,150,455	2,300,910
Pierson	42,223	84,445
Ponce Inlet	81,403	162,805
Port Orange	1,457,473	2,914,945
South Daytona	437,607	875,214
	-----	-----
	20,861,887	41,723,775
BOCC, WAKULLA	398,573	797,146
St. Marks	6,727	13,454
Sopchoppy	9,238	18,477
	-----	-----
	414,538	829,077
BOCC, WALTON	2,209,085	4,418,169
DeFuniak Springs	369,535	739,071

Table 3

Local Discretionary Sales Surtax
Local Government Fiscal Year 1998-99 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

	0.5% Tax Rate <u>Net Receipts</u>	1% Tax Rate <u>Net Receipts</u>
Freeport	75,119	150,239
Paxton	42,906	85,812
	-----	-----
	2,696,645	5,393,290
BOCC, WASHINGTON	375,283	750,565
Caryville	5,204	10,407
ChIPLEY	90,205	180,409
Ebro	5,931	11,863
Vernon	19,161	38,322
Wausau	7,563	15,126
	-----	-----
	503,346	1,006,692
	=====	=====
Grand Totals	\$ 919,000,000	\$ 1,838,000,000

Note: Table represents a 100 distribution of estimated monies.

Source: Florida Department of Revenue, June 1998

CHARTER COUNTY TRANSIT SYSTEM SURTAX

Section 212.055(1), *Florida Statutes*

Brief Overview

The Charter County Transit System Surtax may be levied at a rate of up to 1 percent by those charter counties that adopted a charter prior to June 1, 1976, as well as by those county governments that have consolidated with one or more municipalities. In the case of charter counties, this levy is subject to a charter amendment approved by a majority vote of the county's electorate, or, in the case of a consolidated government, voter approval in a countywide referendum. The use of the proceeds is restricted to costs associated with the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, and roads and bridges.

1998 General Law Amendments

Although statutory changes were made to s. 212.054, F.S., dealing with the general administration of local discretionary sales surtaxes, none of those changes modified s. 212.055(1), F.S., authorizing the levy and use of the Charter County Transit System Surtax.

Authorization to Levy

Charter counties that adopted a charter prior to June 1, 1976, and county governments that have consolidated with one or more municipalities, may levy this surtax at a rate of up to 1 percent, subject to approval by a majority vote of the county's electorate or a charter amendment approved by a majority vote of the county's electorate.

Local Governments Eligible to Levy

The five counties eligible to levy this surtax are Broward, Dade, Duval, Sarasota, and Volusia. Only Duval County is levying the surtax at a rate of 0.5 percent.

Distribution of Proceeds

The proceeds of this surtax shall be deposited into the county trust fund or remitted by the county's governing body to an expressway or transportation authority created by law.

Authorized Uses of Proceeds

The surtax proceeds may be utilized in one of two ways. The first option calls for the proceeds to be deposited into a county trust fund for the purposes of development, construction, equipment, maintenance, operation, supportive services and related costs of a fixed guideway rapid transit system. The definition of supportive services may include a countywide bus system.

The second option provides that the proceeds are distributed to an expressway or transportation authority created by law. At the discretion of the authority, the proceeds can be used for:

1. Development, construction, operation, or maintenance of roads or bridges in the county;
2. Operation and maintenance of a bus system;
3. Payment of principal and interest on existing bonds issued for the construction of such roads or bridges; and
4. Upon approval by the county commission, pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such roads or bridges.

For each county, as defined in s. 125.011(1), F.S., (referring only to Dade County) the proceeds may be used for:

1. Development, construction, operation, or maintenance of roads and bridges in the county;
2. Expansion, operation, and maintenance of an existing bus system;
3. Payment of principal and interest on existing bonds issued for the construction of fixed guideway rapid transit systems, roads, or bridges; and
4. Pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, roads, or bridges.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

LOCAL GOVERNMENT INFRASTRUCTURE SURTAX

Section 212.055(2), *Florida Statutes*

Brief Overview

The Local Government Infrastructure Surtax shall be levied at the rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure; to acquire land for public recreation or conservation or protection of natural resources; and to finance the closure of local government-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection. Additional spending authority exists for select counties.

1998 General Law Amendments

Statutory changes were made to s. 212.054, F.S., dealing with the general administration of local discretionary sales surtaxes. In addition, the following amended s. 212.055(2), F.S., authorizing the levy and use of the Local Government Infrastructure Surtax.

Chapter 98-342, *Laws of Florida*, (CS/HB 4413)

provides for an additional authorized use of the surtax that is imposed or extended after July 1, 1998. Section 9 authorizes that no more than 15 percent of the surtax proceeds may be allocated for the purpose of funding economic development projects of a general public purpose targeted to improve local economies. Such funding may include the operational costs and incentives related to such economic development. This change is effective as of July 1, 1998.

Chapter 98-258, *Laws of Florida*, (CS/CS/HB 1589)

increases the maximum population limit to qualify as a small county for the purpose of using the surtax proceeds for long-term maintenance costs associated with landfill closure. Section 7 increases the population limit from 50,000 to 75,000. This change is effective as of July 1, 1998.

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.

In addition, a county shall not levy the following discretionary sales surtaxes (Local Government Infrastructure Surtax, Small County Surtax, Indigent Care Surtax, County Public Hospital Surtax, and Small County Indigent Care Surtax) in excess of a combined rate of 1 percent.

Local Governments Eligible to Levy

All counties are eligible to levy the surtax. Twenty-nine counties are levying this surtax. All of those counties are levying at 1 percent with the exception of Bay and Hillsborough counties which are levying at the rate of 0.5 percent.

Distribution of Proceeds

The surtax proceeds shall be distributed to the county and its respective municipalities according to:

1. An interlocal agreement between the county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population. This agreement may include a school district with the consent of all governing bodies mentioned in the previous sentence.
2. If there is no interlocal agreement, then the distribution will be based on the Local Government Half-Cent Sales Tax formulas provided in s. 218.62, F.S.

Authorized Uses of Proceeds

The surtax proceeds and any accrued interest may be used by the school district, county, or municipalities within the county, or within another county in the case of a negotiated joint county agreement, only for the purposes of:

1. Financing, planning, and constructing infrastructure;¹

¹ Section 212.055(2)(d)2., *Florida Statutes*, defines infrastructure as any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy in excess of five years. The proceeds can be used to fund any land acquisition, land improvement, design, and engineering costs related to the construction, reconstruction, or improvement of such facilities. This definition also includes fire department vehicle, emergency medical services vehicle, sheriff's office vehicle, police department vehicle or any other vehicle and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least five years.

2. Acquiring land for public recreation or conservation or protection of natural resources; and
3. Financing the closure of county or municipal-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection. Any use of such proceeds or interest for purposes of landfill closures prior to July 1, 1993, is ratified.

Except in certain circumstances, neither the proceeds nor any accrued interest shall be used to fund the operational expenses of infrastructure.² As the result of 1998 legislation, an additional use is available for those levies imposed or extended after July 1, 1998. An amount not to exceed 15 percent of the surtax proceeds may be allocated for the purpose of funding economic development projects of a general public purpose targeted to improve local economies, including the funding of operational costs and incentives related to such economic development. The referendum ballot statement must indicate the intention to make such an allocation.

School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds. In no case may a jurisdiction

² Pursuant to s. 212.055(2)(h), F.S., a county with a total population of 50,000 or less on April 1, 1992, or any county designated as an area of critical state concern on the effective date of this act, and that imposed the surtax before July 1, 1992, may use the proceeds and accrued interest of the surtax for any public purpose if the county satisfies the following criteria:

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

Likewise, a municipality located within counties that had a population of 50,000 or less on April 1, 1992, or a county designated as an area of critical state concern on the effective date of this act, and that imposed the surtax before July 1, 1992, may not use the proceeds and accrued interest for any purpose other than an infrastructure purpose authorized in s. 212.055(2)(d), F.S., unless the municipality's comprehensive plan has been determined to be in compliance with Part II of Chapter 163, *Florida Statutes*, and the municipality has adopted an amendment to its surtax ordinance or resolution pursuant to the procedure provided in s. 166.041, F.S., authorizing additional uses of the proceeds and accrued interest. Such municipality may expend the proceeds and accrued interest for any public purpose authorized in the amendment.

Those counties designated as an area of critical state concern which qualify to use the surtax for any public purpose may use only up to 10 percent of the surtax proceeds for any public purpose other than for authorized infrastructure purposes.

In addition, any county with a population of 75,000 or less that is required to close a landfill by order of the Department of Environmental Protection may use the proceeds and accrued interest for long-term maintenance costs associated with landfill closures, pursuant to s. 212.055(2)(d)1., F.S.

issue bonds more frequently than once per year, and counties and municipalities may join together for the issuance of bonds. In addition, Dade County may use the proceeds to retire or service indebtedness incurred for bonds issued prior to July 1, 1987, for infrastructure purposes. Also, counties and municipalities are prohibited from using the proceeds to supplant or replace user fees or to reduce ad valorem taxes existing prior to the levy of the surtax.

Two counties were provided exceptions to general law provisions restricting the use of these proceeds. The Board of County Commissioners of Alachua County and the governing bodies of the municipalities within the county were authorized, pursuant to Chapter 94-487, *Laws of Florida*, to use the surtax proceeds for the operation and maintenance of parks and recreation programs as well as facilities originally established with surtax proceeds. In addition, the law allowed the use of the proceeds for the establishment of one or more trust funds providing a permanent endowment for the additional uses. However, Chapter 94-487, *Laws of Florida*, was later declared an unlawful special act of the Legislature.³

To circumvent the court's ruling, the 1996 Legislature passed legislation (codified as Chapter 96-240, *Laws of Florida*) which authorized any county in which 40 percent or more of the just value of real property is exempt or immune from ad valorem taxation (and the municipalities within such a county) to use the proceeds and accrued interest for operation and maintenance of parks and recreation programs and facilities established with the surtax proceeds. **Table 4** lists those counties eligible to use the surtax proceeds for these additional purposes.

The Board of County Commissioners of Clay County was given the authority, pursuant to Chapter 94-459, *Laws of Florida*, to use the surtax proceeds to retire or service bond indebtedness incurred prior to July 1, 1987 and subsequently refunded, for the purpose of financing infrastructure. In light of the case striking down the Alachua County special act, Clay County sought an amendment to general law during the 1998 legislative session. Proposed House and Senate bills would have authorized such expenditures by extending the authority to all charter counties and specifically ratifying those prior expenditures made by Clay County; however, neither bill passed during the session.

Relevant Attorney General Opinions

A number of opinions specifically relevant to this surtax have been issued and are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

³ *Alachua County v. Adams*, 677 So.2d 396 (Fla. 1st DCA 1996).

The statutory language pertaining to this tax has been amended numerous times since the tax was authorized in 1987. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 88-59

May the proceeds of the Local Government Infrastructure Surtax be used to refund or pay off a previously incurred bond indebtedness for construction of the county jail? Using the proceeds to refund or pay off a bond indebtedness incurred prior to enactment of the surtax is not authorized according to this opinion dated December 30, 1988. The language of the statute is clear; such proceeds may be pledged for the purpose of servicing new bond indebtedness incurred pursuant to law. It does not appear that the statute contemplates the use of the proceeds to pay off or refund bond indebtedness incurred prior to the effective date of the act.

AGO 90-96

May the Local Government Infrastructure Surtax proceeds be used to pay debts incurred prior to referendum approval for the levy of the surtax? According to this opinion dated November 26, 1990, the proceeds may not be used to service debt incurred prior to referendum approval of the surtax. The language of the statute is clear and provides the legislative intent that the statute does not contemplate using the surtax proceeds to pay off or refund bond indebtedness incurred prior to the effective date of the act. (The only exception pertains to counties, as defined in s. 125.011(1), F.S., which may, in addition to the other authorized uses, use the proceeds to retire or service indebtedness incurred for bonds issued prior to July 1, 1987.)

AGO 92-8

May the proceeds of the Local Government Infrastructure Surtax be used to service bonds which are refunding notes issued prior to approval of the surtax? The proceeds may be used only to service new bond indebtedness and may not be used to service or refund indebtedness incurred prior to referendum approval of the surtax according to this opinion dated January 31, 1992. The refinancing of a previously incurred debt, by the issuance of new bonds to be serviced by the proceeds, would be an indirect method of using the surtax proceeds to retire or refund the pre-existing debt. A governmental entity may not do indirectly what it is prohibited from doing directly.

AGO 92-81

May the proceeds of the Local Government Infrastructure Surtax be used for such items as ambulances and radios for emergency medical services and for automobiles and radios for the sheriff's department? According to this opinion dated November 9, 1992, the surtax proceeds may not be used for these types of purchases. Generally, the definition of infrastructure would not appear to include such items as radios and motor vehicles. Moreover, s. 212.055(2)(d)2., F.S., in defining

infrastructure refers to fixed capital expenditures or costs associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of five or more years. The purchase of an automobile, ambulance, or radios would not appear to be appropriate.

It should be noted that Chapter 93-222, Laws of Florida, expanded the definition of infrastructure to include fire department, emergency medical services, sheriff's office, and police department vehicles or any other vehicles and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.

AGO 93-92

Is the purchase of a sheriff's office vehicle and the equipment necessary to outfit the vehicle, utilizing funds derived from the proceeds of the Local Government Infrastructure Surtax, within the sheriff's budget authority? The surtax proceeds, which have been designated for funding a sheriff's office vehicle and the equipment necessary to outfit the vehicle for its official use, are within the budget authority of the Board of County Commissioners and should be administered in the same manner as other discretionary sales surtaxes according to this opinion dated December 17, 1993. Discretionary sales surtax funds are deposited into the county's budgetary fund, and it is the county commission that has authority over the appropriation and expenditure of these funds.

AGO 94-46

Are vehicles purchased with Local Government Infrastructure Surtax proceeds required to have a life expectancy of at least 5 years? According to this opinion dated May 19, 1994, s. 212.055(2)(d), F.S., expressly authorizes the use of the proceeds for the purchase of a fire department vehicle, emergency medical service vehicle, sheriff's office or police department vehicle or any other vehicle without regard to the life expectancy of such vehicle. The language in the statute requiring a life expectancy of at least 5 years would appear instead to refer to the use of the proceeds to purchase other equipment.

AGO 94-79

May the proceeds of the Local Government Infrastructure Surtax, authorized by s. 212.055(2), F.S., be used to:

- 1. Purchase such items as fencing, swings, lumber, and lighting fixtures to make county-owned recreational facilities such as parks, playgrounds, and ball parks safe and operational;**
- 2. Contract for or purchase materials for the design and planting of trees and shrubbery in existing or new park facilities;**

3. **Purchase equipment such as dump trucks, graders, tractors, loaders, service trucks, and tree planters to be used for the construction, reconstruction, and improvement of park facilities and land improvements; and**
4. **Purchase service trucks and other vehicles that will be used for the maintenance and repair of park facilities, without regard to whether an expenditure is associated with the construction, reconstruction, or improvement of public facilities?**

According to this opinion issued September 28, 1994, a county is not authorized to expend the proceeds of the Local Government Infrastructure Surtax for such things as fencing, swings, lumber, and lighting fixtures for use in county-owned recreational facilities because such items do not fall within the definition of a fixed capital expenditure or a fixed capital outlay. Additionally, the purchase of materials for the design and planting of trees and shrubbery is not authorized except when those purchases are related to other fixed capital expenditures or fixed capital outlays for the construction, reconstruction, or improvement of a public facility such as a public park. The expenditure of surtax proceeds for dump trucks, graders, tractors, loaders, service trucks, and tree planters to be used for projects associated with the construction, reconstruction, or improvement of public facilities is considered an authorized use. Finally, the purchase of vehicles that will be used for official purposes, without regard to whether these vehicles are used for the construction, reconstruction, or improvement of public facilities, is authorized.

AGO 95-71

May a county use the proceeds derived from the Local Government Infrastructure Surtax for the acquisition of land that will be used by the State of Florida as a site for the Florida Agriculture Museum? While the acquisition of land is included within the definition of infrastructure as specified in s. 212.055(2), F.S., the county's governing body must make a determination that such expenditure serves a county purpose according to this opinion dated October 31, 1995.

AGO 95-73

May the proceeds of the Local Government Infrastructure Surtax be used to fund engineering personnel responsible for the acquisition of rights of way for projects funded by the surtax proceeds? According to this opinion dated November 20, 1995, proceeds from this surtax may be used to fund engineering personnel responsible for the acquisition of rights of way for projects funded by the surtax to the extent that the work of such personnel is related to the acquisition, improvement, design, or engineering of capital facilities.

TABLE 1
COUNTIES AFFECTED BY THE JUST VALUE PROVISION OF S. 212.055(2)(i), F.S.

County	1997 Just Value of Real Property Only (A)	1997 Total Exempt & Immune Values of Real Property Only (B)	Total Exempt & Immune Values as % of Total Just Value (B)/(A)*100	Counties Satisfying the 40% or More Criterion	Counties Not Satisfying the 40% or More Criterion
1 ALACHUA	\$ 8,326,035,676	\$ 4,021,646,222	48.3%	ALACHUA	
2 BAKER	669,164,262	451,504,727	67.5%	BAKER	
3 BAY	6,526,656,471	2,460,675,896	37.7%		BAY
4 BRADFORD	685,743,382	368,324,636	53.7%	BRADFORD	
5 BREVARD	21,001,169,940	7,988,267,840	38.0%		BREVARD
6 BROWARD	70,528,949,910	14,913,364,320	21.1%		BROWARD
7 CALHOUN	368,653,173	213,739,513	58.0%	CALHOUN	
8 CHARLOTTE	7,607,952,513	1,723,141,955	22.6%		CHARLOTTE
9 CITRUS	4,579,093,150	1,476,513,933	32.2%		CITRUS
10 CLAY	4,489,303,704	1,504,586,201	33.5%		CLAY
11 COLLIER	22,162,717,701	3,438,170,598	15.5%		COLLIER
12 COLUMBIA	1,601,130,860	816,460,563	51.0%	COLUMBIA	
13 DADE	96,912,774,071	21,258,593,684	21.9%		DADE
14 DE SOTO	1,378,877,006	801,487,094	58.1%	DE SOTO	
15 DIXIE	389,570,656	212,561,795	54.6%	DIXIE	
16 DUVAL	30,071,286,510	9,654,027,834	32.1%		DUVAL
17 ESCAMBIA	9,980,580,030	4,697,127,130	47.1%	ESCAMBIA	
18 FLAGLER	2,847,488,532	688,967,536	24.2%		FLAGLER
19 FRANKLIN	1,472,601,567	854,236,348	58.0%	FRANKLIN	
20 GADSDEN	1,035,459,010	566,047,891	54.7%	GADSDEN	
21 GILCHRIST	493,395,916	319,072,004	64.7%	GILCHRIST	
22 GLADES	902,914,577	598,622,106	66.3%	GLADES	
23 GULF	841,882,942	444,376,476	52.8%	GULF	
24 HAMILTON	467,293,416	259,874,543	55.6%	HAMILTON	
25 HARDEE	1,493,719,593	1,019,926,733	68.3%	HARDEE	
26 HENDRY	2,317,279,260	1,400,802,930	60.5%	HENDRY	
27 HERNANDO	4,856,424,853	1,644,203,667	33.9%		HERNANDO
28 HIGHLANDS	3,387,143,201	1,260,401,461	37.2%		HIGHLANDS
29 HILLSBOROUGH	35,281,572,634	10,781,676,142	30.6%		HILLSBOROUGH
30 HOLMES	478,067,072	303,710,891	63.5%	HOLMES	
31 INDIAN RIVER	7,799,329,986	2,116,688,872	27.1%		INDIAN RIVER
32 JACKSON	1,381,822,533	800,621,003	57.9%	JACKSON	
33 JEFFERSON	723,997,649	537,262,787	74.2%	JEFFERSON	
34 LAFAYETTE	349,410,358	262,966,365	75.3%	LAFAYETTE	
35 LAKE	7,150,688,018	2,140,777,166	29.9%		LAKE
36 LEE	25,913,611,460	5,181,172,060	20.0%		LEE
37 LEON	11,391,904,713	5,094,015,255	44.7%	LEON	
38 LEVY	1,227,578,185	581,938,405	47.4%	LEVY	
39 LIBERTY	251,853,481	181,482,611	72.1%	LIBERTY	
40 MADISON	509,269,833	292,576,967	57.5%	MADISON	
41 MANATEE	11,872,639,912	2,795,491,144	23.5%		MANATEE
42 MARION	8,497,514,091	3,477,671,061	40.9%	MARION	
43 MARTIN	9,681,266,774	2,168,276,163	22.4%		MARTIN
44 MONROE	10,677,014,434	3,020,828,785	28.3%		MONROE
45 NASSAU	2,552,656,205	710,907,983	27.8%		NASSAU
46 OKALOOSA	7,529,978,839	2,154,120,473	28.6%		OKALOOSA
47 OKEECHOBEE	1,390,317,100	659,754,289	47.5%	OKEECHOBEE	
48 ORANGE	45,578,475,321	11,121,634,204	24.4%		ORANGE
49 OSCEOLA	7,913,944,245	2,381,685,011	30.1%		OSCEOLA
50 PALM BEACH	70,011,816,859	14,150,796,891	20.2%		PALM BEACH
51 PASCO	10,444,615,432	3,530,485,240	33.8%		PASCO
52 PINELLAS	40,358,853,400	10,562,295,190	26.2%		PINELLAS
53 POLK	14,312,480,973	4,749,951,082	33.2%		POLK
54 PUTNAM	2,216,053,787	913,339,863	41.2%	PUTNAM	
55 ST. JOHNS	6,686,712,332	1,403,378,337	21.0%		ST. JOHNS
56 ST. LUCIE	9,343,487,530	3,020,790,380	32.3%		ST. LUCIE
57 SANTA ROSA	4,554,159,360	1,506,697,607	33.1%		SANTA ROSA
58 SARASOTA	22,138,519,738	3,999,162,999	18.1%		SARASOTA
59 SEMINOLE	14,257,503,131	2,978,062,125	20.9%		SEMINOLE
60 SUMTER	1,171,123,529	592,952,228	50.6%	SUMTER	
61 SUWANNEE	968,513,101	505,840,116	52.2%	SUWANNEE	
62 TAYLOR	847,829,446	461,623,839	54.4%	TAYLOR	
63 UNION	422,749,661	335,215,365	79.3%	UNION	
64 VOLUSIA	16,856,382,576	4,504,036,543	26.7%		VOLUSIA
65 WAKULLA	681,228,250	371,332,671	54.5%	WAKULLA	
66 WALTON	3,154,699,152	703,055,513	22.3%		WALTON
67 WASHINGTON	581,803,523	298,276,888	51.3%	WASHINGTON	
FLORIDA TOTAL	\$ 724,556,706,505	\$ 196,409,276,148	27.1%	33	34

Sources:

(A) Table 1 (pp 1,2) from the report, Florida Property Valuations & Tax Data, published by the Department of Revenue (12/97)

(B) Table 17 (pp 37,38) from the report, Florida Property Valuations & Tax Data, published by the Department of Revenue (12/97)

Updated by the Legislative Committee on Intergovernmental Relations, July 1998

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.

1998 General Law Amendments

Although statutory changes were made to s. 212.054, F.S., dealing with the general administration of local discretionary sales surtaxes, none of those changes modified s. 212.055(3), F.S., authorizing the levy and use of the Small County Surtax.

Authorization to Levy

Only small counties, defined as having a total population of 50,000 or less on April 1, 1992, are eligible to levy the surtax. This surtax is subject to a rate limitation which states that a county shall not levy the following discretionary sales surtaxes (Local Government Infrastructure Surtax, Small County Surtax, Indigent Care Surtax, County Public Hospital Surtax, and Small County Indigent Care Surtax) in excess of a combined rate of 1 percent.

Local Governments Eligible to Levy

Twelve of 31 small counties currently levy the Local Government Infrastructure Surtax at 1 percent; therefore, only the 19 remaining small counties are eligible to levy the Small County Surtax. Of those remaining counties eligible to levy the Small County Surtax, 17 counties are currently levying at the maximum rate of 1 percent. Therefore, only 2 small counties (Franklin, Gulf) are not levying either the Local Government Infrastructure Surtax or the Small County Surtax.

Distribution of Proceeds

The proceeds of these surtaxes shall be distributed to the county and the municipalities within the county according to:

1. An interlocal agreement between the county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population. This agreement may include a school district with the consent of all governing bodies mentioned in the previous sentence.

2. If there is no interlocal agreement, then the distribution will be based on the Local Government Half-Cent Sales Tax formulas provided in s. 218.62, F.S.

Authorized Uses of Proceeds

If the surtax is levied as a result of voter approval in a countywide referendum, the proceeds and any accrued interest may be used by the school district, county, or municipalities within the county, or within another county in the case of a negotiated joint county agreement, for the purpose of servicing bond indebtedness to finance, plan, and construct infrastructure and to acquire land for public recreation, conservation, or protection of natural resources. In this case, infrastructure means any fixed capital expenditure or cost associated with the construction, reconstruction, or improvement of public facilities having a life expectancy of 5 or more years and any related land acquisition, land improvement, design, and engineering costs.

If the surtax is levied pursuant to an ordinance approved by an extraordinary vote of the county's governing body, the proceeds and accrued interest may be used for operational expenses of any infrastructure or for any public purpose authorized in the ordinance.

School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds. In no case may a jurisdiction issue bonds more frequently than once per year, and counties and municipalities may join together for the issuance of bonds.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

INDIGENT CARE SURTAX
Section 212.055(4), Florida Statutes

Brief Overview

Non-consolidated counties with a total population of 800,000 or more are eligible to levy the Indigent Care Surtax at a rate of up to 0.5 percent. This surtax may be imposed by either an extraordinary vote of the county's governing body or voter approval in a countywide referendum. The proceeds are to be used to fund health care services for the medically poor.

1998 General Law Amendments

Although statutory changes were made to s. 212.054, F.S., dealing with the general administration of local discretionary sales surtaxes, none of those changes modified s. 212.055(4), F.S., authorizing the levy and use of the Indigent Care Surtax.

Authorization to Levy

Non-consolidated counties having a total population of 800,000 or more are eligible to levy this surtax at a rate of up to 0.5 percent. However, Dade County is restricted from levying this surtax because it already has authority to levy the County Public Hospital Surtax. The Indigent Care Surtax can be imposed by either an extraordinary vote of the county's governing body or voter approval in a countywide referendum. This surtax is scheduled for repeal on October 1, 2005.

The ordinance adopted by the governing board providing for the imposition of the surtax shall include a plan for providing health care services to qualified residents. In this instance, the term 'qualified residents' means residents of the authorizing county who are:

1. Qualified as indigent persons as certified by the county;
2. Certified by the county as meeting the definition of medically poor. The term 'medically poor' is defined as those persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; or not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage; or
3. Participating in innovative, cost-effective programs approved by the county.

This surtax is subject to a rate limitation which states that a county shall not levy the following discretionary sales surtaxes (Local Government Infrastructure Surtax, Small County Surtax, Indigent Care Surtax, County Public Hospital Surtax, and Small County Indigent Care Surtax) in excess of a combined rate of 1 percent.

Local Governments Eligible to Levy

Broward, Hillsborough, Palm Beach, and Pinellas counties are eligible to levy this surtax. Only Hillsborough County is levying the surtax at the rate of 0.25 percent.

Distribution of Proceeds

The surtax proceeds shall remain the property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the Clerk of the Circuit Court as the designated custodian of the proceeds. The Clerk of the Circuit Court shall:

1. Maintain the monies in an indigent health care trust fund;
2. Invest any funds held on deposit in the trust fund pursuant to general law; and
3. Disburse the funds, including any interest earned, to any provider of health care services upon directive from the authorizing county.

Authorized Uses of Proceeds

The surtax proceeds are to be used for providing health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

COUNTY PUBLIC HOSPITAL SURTAX

Section 212.055(5), *Florida Statutes*

Brief Overview

Any county, as defined in s. 125.011(1), F.S., [referring only to 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.

1998 General Law Amendments

Although statutory changes were made to s. 212.054, F.S., dealing with the general administration of local discretionary sales surtaxes, none of those changes modified s. 212.055(5), F.S., authorizing the levy and use of the County Public Hospital Surtax.

Authorization to Levy

Any county as defined in s. 125.011(1), F.S., [referring only to Dade County] is authorized to levy this surtax at a rate of 0.5 percent. The surtax may be enacted either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. The county must continue to contribute each year at least 80 percent of that percentage of the 1990-91 fiscal year county budget appropriated for the operation, administration, and maintenance of the county public general hospital. 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 subject to a rate limitation which states that a county shall not levy the following discretionary sales surtaxes (Local Government Infrastructure Surtax, Small County Surtax, Indigent Care Surtax, County Public Hospital Surtax, and Small County Indigent Care Surtax) in excess of a combined rate of 1 percent.

Local Governments Eligible to Levy

Only Dade County is eligible to levy this surtax. The county is levying this surtax at the maximum rate of 0.5 percent.

Distribution of Proceeds

The proceeds from this surtax shall be:

1. 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; and
2. Remitted promptly by the county to the agency, authority, or public health trust created by law which administers or operates the county public general hospital.

Authorized Uses of Proceeds

The proceeds are designated to supplement the operation, maintenance, and administration of the county public general hospital.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

SMALL COUNTY INDIGENT CARE SURTAX

Section 212.055(6), *Florida Statutes*

Brief Overview

Counties with a total population of 50,000 or less on April 1, 1992, are authorized to levy the Small County Indigent Care Surtax at a rate of 0.5 percent. To authorize the levy, an ordinance must be approved by an extraordinary vote of the county's governing body. Proceeds may only be expended on health services for indigent or medically poor county residents.

1998 General Law Amendments

Although statutory changes were made to s. 212.054, F.S., dealing with the general administration of local discretionary sales surtaxes, none of those changes modified s. 212.055(6), F.S., authorizing the levy and use of the Small County Indigent Care Surtax.

Authorization to Levy

Counties having a total population of 50,000 or less on April 1, 1992, are authorized to levy this surtax at a rate of 0.5 percent. An extraordinary vote of the county's governing body is required to enact the surtax. Counties levying this surtax are required to continue to expend funds for the medically poor and related health services in an amount equal to the funds expended the year preceding the adoption of the surtax. This surtax is scheduled for repeal on October 1, 1998.

The ordinance adopted by the governing board providing for the imposition of the surtax shall include a plan for providing health care services to qualified residents. In this instance, the term 'qualified residents' means residents of the authorizing county who are:

1. Qualified as indigent persons as certified by the county;
2. Certified by the county as meeting the definition of medically poor. The term 'medically poor' is defined as those persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; or not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage; or
3. Participating in innovative, cost-effective programs approved by the county.

This surtax is subject to a rate limitation which states that a county shall not levy the following discretionary sales surtaxes (Local Government Infrastructure Surtax, Small County Surtax, Indigent Care Surtax, County Public Hospital Surtax, and Small County Indigent Care Surtax) in excess of a combined rate of 1 percent.

Local Governments Eligible to Levy

Only small counties, defined as having a total population of 50,000 or less on April 1, 1992, are eligible to levy this surtax. As previously mentioned, 13 of 31 small counties currently levy the Local Government Infrastructure Surtax at 1 percent and 16 counties currently levy the Small County Surtax at 1 percent; therefore, only 2 counties (Franklin, Gulf) remain eligible to levy the Small County Indigent Care Surtax. This surtax is not being levied by any eligible county, and it has not been levied by any county since its authorization.

Distribution of Proceeds

The surtax proceeds shall remain the property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the Clerk of the Circuit Court as the designated custodian of the proceeds. The Clerk of the Circuit Court shall:

1. Maintain the monies in an indigent health care trust fund;
2. Invest any funds held on deposit in the trust fund pursuant to general law; and
3. Disburse the funds, including any interest earned, to any provider of health care services upon directive from the authorizing county.

Authorized Uses of Proceeds

The surtax proceeds are to be used for providing health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care.

Relevant Attorney General Opinions

No opinions specifically relevant to this surtax have been issued.

SCHOOL CAPITAL OUTLAY SURTAX

Section 212.055(7), *Florida Statutes*

Brief Overview

Florida's school districts may authorize the levy of the School Capital Outlay Surtax at a rate of up to 0.5 percent pursuant to a resolution conditioned to take effect only upon approval by a majority vote in the countywide referendum. The proceeds must be expended for those school-related capital projects, technology implementation, and bond financing of such projects.

1998 General Law Amendments

Although statutory changes were made to s. 212.054, F.S., dealing with the general administration of local discretionary sales surtaxes, none of those changes modified s. 212.055(7), F.S., authorizing the levy and use of the School Capital Outlay Surtax.

Authorization to Levy

District school boards may levy, pursuant to resolution conditioned to take effect only upon approval by a majority vote in a countywide referendum, this surtax at a rate of up to 0.5 percent. The resolution shall set forth a plan for use of the surtax proceeds in accordance with the authorized uses. Any school board imposing the surtax shall implement a freeze on non-capital local school property taxes, at the millage rate imposed in the year prior to the implementation of the surtax, for a period of at least 3 years from the date of imposition. This millage rate provision does not apply to existing debt service or required state taxes.

Local Governments Eligible to Levy

Any district school board is eligible to authorize the imposition of this surtax, subject to voter approval in a countywide referendum, within the respective county. Six counties: Bay, Escambia, Gulf, Jackson, Monroe, and St. Lucie are levying the surtax at the maximum rate of 0.5 percent. Santa Rosa County has also authorized the levy; however, it will not be effective until October 1, 1998.

Distribution of Proceeds

The surtax revenues shall be distributed by the Department of Revenue to the school board imposing the surtax.

Authorized Uses of Proceeds

The surtax proceeds are to be used to fund the:

1. Fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of 5 or more years, as well as any related land acquisition, land improvement, design, and engineering costs;
2. Costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district; and
3. Servicing of bond indebtedness used to finance those authorized projects. In addition, any accrued interest may be held in trust to finance such projects.

The surtax proceeds and any accrued interest shall not be used for operational expenses.

Relevant Attorney General Opinions

An opinion specifically relevant to this surtax has been issued and is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

AGO 98-29

Where the school board has elected to levy the School Capital Outlay Surtax, does the school board or the county's governing body have the authority to determine the date for the referendum? According to this opinion dated April 8, 1998, it would appear that the county commission would set the date for the referendum as the Legislature has imposed on the board of county commissioners the responsibility of placing the issue on the ballot. However, the county should work with the school board to determine a date that is amenable to both governmental entities. Moreover, in light of the controversy that this issue appears to have engendered in the particular county, the opinion suggested that the school board and/or the county may wish to seek judicial or legislative clarification.

LOCAL OPTION FOOD AND BEVERAGE TAXES

Section 212.0306, *Florida Statutes*

Brief Overview

Any county, as defined in s. 125.011(1), F.S., [referring only to Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. A tax of 2 percent may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels. The proceeds shall be used for promoting the county and its constituent municipalities as a destination site for conventions, trade shows, and pleasure travel.

With some exceptions, a tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages sold in establishments, except hotels and motels, that are licensed by the state to sell alcoholic beverages for consumption on the premises. Not less than 15 percent of the proceeds shall be used for construction and operation of domestic violence centers, and the remainder shall be used for programs to assist the homeless or those about to become homeless.

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect the levy and use of the local option food and beverage taxes.

Authorization to Levy

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

Two exemptions exist for both taxes. Sales in those municipalities presently imposing the Municipal Resort Tax, as authorized by Chapter 67-930, *Laws of Florida*, are exempt. In addition, all transactions that are exempt from the state sales tax are also exempt from these taxes.

Several additional exemptions also exist for the 1 percent tax. The tax shall not apply to any alcoholic beverage sold by the package for off-premises consumption. Sales in any veterans' organization are also exempt. Finally, the sales in any establishment, except hotels and motels, licensed by the state to sell alcoholic beverages for consumption on the premises that had gross annual revenues of \$400,000 or less in the previous calendar year are also exempt.

Prior to enactment of the ordinance levying and imposing the 1 percent tax, the county shall appoint a representative task force to prepare and submit a countywide plan to the county's governing body for its approval. The task force shall include, but not be limited to, service providers, homeless persons' advocates, and impacted jurisdictions. The plan shall address the needs of persons who have become, or are about to become, homeless. The county must adopt this plan as part of the ordinance levying the 1 percent tax.

Local Governments Eligible to Levy

Only a county as defined in s. 125.011(1), F.S., [referring only to Dade County] is eligible to levy these taxes. The county began levying these taxes on October 1, 1993.

Administrative Procedures

The county levying either tax must locally administer the tax using the powers and duties enumerated for local administration of the tourist development tax by s. 125.0104, *1992 Supplement to the Florida Statutes of 1991*. The county's 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

A certified copy of the ordinance that authorizes the imposition of either tax shall be furnished by the county to the Department of Revenue within 10 days after the adoption of the ordinance. An authorized tax may take effect on the first day of any month, but may not take until at least 60 days after the adoption of the ordinance levying the tax.

Distribution of Proceeds

The proceeds of the 2 percent tax shall be distributed by the county to a countywide convention and visitors bureau which, by interlocal agreement and contract with the county, has been given the primary responsibility for tourist and convention promotion. If the county is not or is no longer a party to such an interlocal agreement and contract with a countywide convention and visitors bureau, the county shall allocate the proceeds pursuant to the authorized purposes.

The proceeds of the 1 percent tax shall be distributed by the county pursuant to the guidelines provided in the approved plans for addressing homeless needs as well as the construction and operation of domestic violence centers. The county and its respective municipalities shall continue to contribute each year at least 85 percent of aggregate expenditures from the respective county or municipal general fund budget for county-operated or municipally operated homeless shelter services at or above the average level of such expenditures in the two fiscal years preceding the date this tax.

Authorized Uses of Proceeds

The proceeds from the 2 percent tax shall be used for those purposes described in s. 125.0104(5)(a)2. or 3., *1992 Supplement to the Florida Statutes of 1991*. Specifically, those purposes include:

1. Promoting and advertising tourism in the State of Florida and nationally and internationally; or
2. Funding convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county.

For the first 12 months, the proceeds from the 1 percent tax 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 these funds shall be made available for construction and operation of domestic violence centers. 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.

Estimated Tax Proceeds for the 1998-99 Fiscal Year

Due to the fact that the tax is locally administered, the Department of Revenue does not calculate revenue estimates for this tax.

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LOCAL OPTION FUEL TAXES

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

Brief Overview

Local governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The first is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county. This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a county-wide referendum. Generally, the proceeds may be used to fund transportation expenditures.

The second tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This additional tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a county-wide referendum. Proceeds received from this additional tax may be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

The third is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. This tax is referred to as the Ninth-Cent Fuel Tax. The tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a county-wide referendum. Generally, the proceeds may be used to fund transportation expenditures.

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect the levy and use of the local option fuel taxes.

Administrative Procedures

The 1 to 6 cents of optional fuel tax shall be collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c), F.S. The 1 to 5 cents of optional fuel tax shall be collected and remitted in the same manner provided by s. 206.41(1)(e), F.S. The remitted taxes shall be transferred to the Local Option Fuel Tax Trust Fund which was created for distribution of the proceeds to the eligible local governments. This trust fund is subject to the 7.3 percent General Revenue Service Charge imposed in Chapter 215, *Florida Statutes*. The Department of Revenue administers these two taxes and has the authority to promulgate rules necessary to enforce these taxes, and these rules shall have the full force and effect of law.

Three types of deductions from the local option fuel tax proceeds are statutorily authorized:

1. Collection Allowance [s. 206.43(1)(b), F.S.]
Every terminal supplier and wholesaler shall be entitled to a deduction of 1.1 percent of the Ninth-Cent Fuel Tax and the first 6 cents of local option fuel tax. This deduction is allowed on account of services and expenses in complying with the various provision of Chapter 206, *Florida Statutes*. This allowance shall not be deductible unless payment of the tax is made on or before the 20th day of the month.
2. Refunds [s. 206.41(4)(b) and (c), F.S.]
The provisions for refund apply to the 11 cents of local option fuel tax. Refunds on motor fuel are provided to persons authorized to operate mass transportation systems within any city, town, municipality, county, or transit authority region in this state. Additionally, any person using motor fuel for agricultural, aquacultural, or commercial fishing purposes is entitled to a refund of such tax paid.
3. General Revenue Service Charge [s. 215.20(1) and (3), F.S.]
The Local Option Fuel Tax Trust Fund is subject to the 7.3 percent General Revenue Service Charge.¹

The Department administers the Ninth-Cent Fuel Tax and has the authority to promulgate rules as may be necessary for proper enforcement. The collected taxes are transferred to the Ninth-Cent Fuel Tax Trust Fund which is not subject to the 7.3 percent General Revenue Service Charge.

Effective July 1, 1997, the Department began deducting the costs of administering fuel taxes from all fuel taxes, except the constitutional fuel tax. As the result of a 1994 circuit court ruling, the Department was prohibited from deducting administrative costs, unrelated to administration of the county fuel tax, from the proceeds of that tax.² As a result, the Department could not longer deduct the administrative costs of fuel tax collection from fuel tax revenues without legislative authorization.³

¹ Pursuant to s. 240.156, F.S., the 7.3 percent General Revenue Service Charge deducted from the 1 to 5 cents fuel tax revenues shall be deposited in the State University System Concurrency Trust Fund. Monies deposited into this trust fund shall be used for the purpose of funding State University System off-site improvements required to meet concurrency standards adopted under Part II of Chapter 163, *Florida Statutes*.

² *Santa Rosa County v. State of Florida Department of Revenue*, No. 92-1478 (Fla 2nd Cir. Ct. February 14, 1994).

³ Chapter 94-146, *Laws of Florida*, provided the necessary authorization. The Department was authorized to begin administrative cost deductions from the local option fuel taxes during the 1997-98 state fiscal year. The deduction will be phased-in over a two year period and will be fully implemented by the 1999-2000 state fiscal year. The administrative cost deduction will be limited to 2 percent of total collections. The costs will be prorated among the counties levying a local option fuel tax according to a formula based on each county's proportional share of active taxpayer accounts (weighted by two-thirds) and collections (weighted by one-third). This formula will be revised on July 1st of each year. Until the phase-in process begins, the Department will continue to deduct the entire cost of administering fuel taxes from the 1 cent county tax on motor fuel.

Reporting Requirements

By July 1st of each year, the county must notify the Department of the respective tax rates for both the 1 to 6 cents and 1 to 5 cents fuel taxes. In addition, the county must provide the Department with a certified copy of the interlocal agreement listing the distribution proportions established by such agreement or pursuant to the transportation expenditures methodology, if applicable.

Any dispute as to the determination by the county of distribution proportions for these two taxes shall be resolved through an appeal to the Administration Commission in accordance with procedures developed by the Commission. The Administration Commission is made up of the Governor and the Cabinet and is housed within the Executive Office of the Governor. Pending final disposition of such proceedings, the tax shall be collected, and such funds shall be held in escrow by the Clerk of the Circuit Court of the respective county.

A certified copy of the ordinance proposing the levy of the Ninth-Cent Fuel Tax pursuant to referendum shall be furnished to the Department by the county within 10 days after approval of such ordinance. In addition, the county levying the tax pursuant to referendum shall notify the Department within 10 days after passage of the referendum of such passage and the time period during which the tax will be levied. The failure to furnish the certified copy will not invalidate the passage of the ordinance.

A county levying the Ninth-Cent Fuel Tax pursuant to ordinance shall notify the Department within 10 days after the governing body adopts the ordinance. At the same time, the county shall furnish the Department with a certified copy of the ordinance.

A decision to rescind any of these local option fuel taxes must be reported to the Department; however, no decision to rescind the tax shall take effect until at least 60 days after the county notifies the Department of such decision.

Distribution of Proceeds

The local option fuel taxes shall be distributed monthly by the Department in the same manner as s. 336.021(1)(c) and (d), F.S., which specifies that the taxes shall be distributed as follows:

1. The 1995-96 state fiscal year shall be the base year for all distributions.
2. The tax collected each year, less the service and administrative charges enumerated in s. 215.20, F.S., and the allowances allowed under s. 206.91, F.S., on the number of gallons reported, up to the total number of gallons reported in the base year, shall be distributed to each county using the distribution percentage calculated for the base year.

3. After the distribution in #2, additional taxes shall be distributed in the following manner. A distribution shall be made to each county in which a qualified new retail station is located. A qualified new retail station is one that began operation after June 30, 1996, and that has sales of diesel fuel exceeding 50 percent of the sales of diesel fuel reported in the county in which it is located during the 1995-96 state fiscal year. The amount distributed to each county shall equal the local option fuel taxes due on the gallons of diesel fuel sold by the new retail station during the year ending March 31st, less the service charges enumerated in s. 215.20, F.S., and the dealer allowance provided for by s. 206.91, F.S. Gallons of diesel fuel sold at the qualified new retail station shall be certified to the Department by the county requesting the additional distribution by June 15, 1997, and by May 1st in each subsequent year. When more than one county qualifies for a distribution and the requested distributions exceed the total taxes available for distribution, each county shall receive a prorated share on the monies available for distribution.
4. After the distribution in #3, all additional taxes shall be distributed based on vehicular diesel fuel storage capacities in each county as determined by the Department of Environmental Protection as required by s. 376.303, F.S., for particular facility types. Each county shall receive a share of the total taxes available for distribution equal to a fraction, the numerator of which is the storage capacity located within the county for vehicular diesel fuel in the particular facility types and the denominator of which is the total statewide storage capacity for vehicular diesel fuel in those same facility types. The vehicular diesel fuel storage capacity for each county and facility type shall be established by the Department of Environment Protection by June 1, 1997, for the 1996-97 fiscal year, and by January 31st for each succeeding fiscal year. The storage capacity for any new retail station for which a county receives a distribution pursuant to #3 above shall not be included in the calculation for this distribution.

The proceeds collected from the 1 to 6 cents and 1 to 5 cents fuel taxes shall be distributed by the Department according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. However, this recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986 which are backed by proceeds of the 1 to 6 cents fuel tax. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

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

The governing body of the county may, by joint agreement with one or more municipalities located within the county, provide for the authorized transportation purposes, and the distribution of the Ninth-Cent Fuel Tax 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.

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 either local option fuel tax, is entitled to receive a share of the 1 to 6 cents and 1 to 5 cents fuel tax revenues. Distribution of such revenues to a newly incorporated municipality shall begin in the first full fiscal year following incorporation. The distribution to a newly incorporated municipality shall be:

1. Equal to the county's per lane mile expenditure in the previous year times the number of lane miles within the municipality's jurisdiction or scope of responsibility, in which case the county's share would be reduced proportionately; or
2. Determined by the local act incorporating the municipality.

Such distribution shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by these taxes. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of redistribution.

As a result of statewide equalization, the full 6 cents of the 1 to 6 cents fuel tax as well as the Ninth-Cent Fuel Tax are levied on diesel fuel even though the county may not have imposed a levy on motor fuel at all or is not levying either tax on motor fuel at the maximum rate. Regardless of whether or not the county is levying the tax on motor fuel at all or at the maximum rate, the county would still receive 7 cents worth of tax on diesel fuel.

Table 1 provides a summary of the actual annual distributions of local option fuel taxes to counties and municipalities for the 1983-84 through 1996-97 local government fiscal years as reported by the Department of Revenue.

Estimated Surtax Proceeds for the 1998-99 Fiscal Year

Table 2 provides a county-by-county listing of the estimated federal, state, and local fuel tax rates

for the 1998 calendar year. The table is divided into two sections for the purpose of illustrating the tax rates for both motor and diesel fuels.

All counties are levying the 1 to 6 cents local option fuel tax on motor fuel. The maximum rate of 6 cents is levied in 58 counties; Franklin, Holmes, Jackson, Okaloosa, Union, and Walton levy 5 cents; Hendry and Taylor levy 4 cents; and Hamilton levies 3 cents. As for the 1 to 5 cents local option fuel tax, 11 counties are levying. The maximum rate of 5 cents is levied in Collier, DeSoto, Lee, and Palm Beach. Broward, Dade, and Highlands levy 3 cents. Hernando, Martin, and St. Lucie levy 2 cents. Charlotte levies 1 cent. The 36 counties levying the Ninth-Cent Fuel Tax on motor fuel are also listed.

Table 3 lists estimated motor fuel gallons sold for each county and provides estimated distributions for the Ninth-Cent Fuel Tax, after deducting for the collection allowance and refunds. These estimates can be used by counties without further adjustment since the tax is not subject to the 7.3 percent General Revenue Service Charge. As the result of statewide equalization, all counties levy the tax on diesel fuel. Therefore, a county will receive a distribution based on the diesel fuel portion even though the county does not levy the tax on motor fuel.

Table 4 provides estimated proceeds per penny of tax for both the 1 to 6 cents and 1 to 5 cents local option fuel taxes. These estimates have been adjusted for all applicable deductions and are based on 1997-98 fiscal year distribution percentages.

The directions for calculating a correct estimate for the 1 to 6 cents tax are as follows. If a county imposes this tax on motor fuel at the maximum rate of six cents, simply multiply the total fuel distribution per penny of tax by six. If a county imposes this tax on motor fuel at a rate of less than six cents, then the calculation is different. To determine the amount of the total estimate based on diesel fuel, multiply the diesel fuel distribution per penny of tax by six. To determine the amount of the total estimate based on motor fuel, multiply the motor fuel distribution per penny of tax by the number of cents levied on motor fuel in the particular county. Sum the two products to determine the total estimated distribution for the fiscal year.

Since the 1 to 5 cents local option fuel tax is not subject to a dealer collection allowance, a separate listing is provided for those counties levying this tax. To determine the estimated fiscal year distribution, simply multiply the motor fuel distribution per penny of tax by the number of cents levied on motor fuel.

When estimating first time revenues, please note that monies will not be available for distribution until the month after imposition. Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

Table 1 Local Option Fuel Taxes & Ninth-Cent Fuel Tax Summary of Actual Distributions			
Local Fiscal Year	Local Option Fuel Tax Distributed to Municipalities	Local Option Fuel Tax Distributed to Counties	Ninth-Cent Fuel Tax Distributed to Counties
1983-84	\$ 40,581,330	\$ 81,270,360	n/a
1984-85	45,995,132	95,390,029	11,482,058
1985-86	74,307,561	172,371,707	11,690,560
1986-87	94,257,959	228,863,861	13,011,333
1987-88	102,450,390	255,101,908	13,814,814
1988-89	108,392,484	267,552,738	15,893,313
1989-90	106,860,846	262,844,614	16,150,778
1990-91	108,169,082	265,542,472	16,891,120
1991-92	109,803,023	270,803,662	17,160,059
1992-93	116,017,873	287,494,238	18,812,049
1993-94	132,328,075	333,121,802	35,741,568
1994-95	144,050,190	361,867,330	44,617,595
1995-96	149,540,267	377,571,827	47,188,067
1996-97	146,723,758	372,256,855	49,590,204
Source: Department of Revenue.			

Table 2
Estimated 1998 Federal, State, and Local Fuel Tax Rates in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)							Diesel Fuel Tax Rates (# of Cents Per Gallon)						
	Federal Tax	State Tax	SCETS Tax	Ninth Cent	1st Local Option	2nd Local Option	Total Tax	Federal Tax	State Tax	SCETS Tax	Ninth Cent	1st Local Option	Total Tax	
Alachua	18.4	13.0	5.0	1.0	6.0		43.4	24.4	13.0	5.0	1.0	6.0	49.4	
Baker	18.4	13.0	5.0	1.0	6.0		43.4	24.4	13.0	5.0	1.0	6.0	49.4	
Bay	18.4	13.0	5.0		6.0		42.4	24.4	13.0	5.0	1.0	6.0	49.4	
Bradford	18.4	13.0	5.0		6.0		42.4	24.4	13.0	5.0	1.0	6.0	49.4	
Brevard	18.4	13.0	5.0		6.0		42.4	24.4	13.0	5.0	1.0	6.0	49.4	
Broward	18.4	13.0	5.0		6.0	3.0	45.4	24.4	13.0	5.0	1.0	6.0	49.4	
Calhoun	18.4	13.0	5.0		6.0		42.4	24.4	13.0	5.0	1.0	6.0	49.4	
Charlotte	18.4	13.0	5.0		6.0	1.0	43.4	24.4	13.0	5.0	1.0	6.0	49.4	
Citrus	18.4	13.0	5.0		6.0		42.4	24.4	13.0	5.0	1.0	6.0	49.4	
Clay	18.4	13.0	5.0	1.0	6.0		43.4	24.4	13.0	5.0	1.0	6.0	49.4	
Collier	18.4	13.0	5.0	1.0	6.0	5.0	48.4	24.4	13.0	5.0	1.0	6.0	49.4	
Columbia	18.4	13.0	5.0	1.0	6.0		43.4	24.4	13.0	5.0	1.0	6.0	49.4	
Dade	18.4	13.0	5.0	1.0	6.0	3.0	46.4	24.4	13.0	5.0	1.0	6.0	49.4	
DeSoto	18.4	13.0	5.0	1.0	6.0	5.0	48.4	24.4	13.0	5.0	1.0	6.0	49.4	
Dixie	18.4	13.0	5.0		6.0		42.4	24.4	13.0	5.0	1.0	6.0	49.4	
Duval	18.4	13.0	5.0		6.0		42.4	24.4	13.0	5.0	1.0	6.0	49.4	
Escambia	18.4	13.0	5.0	1.0	6.0		43.4	24.4	13.0	5.0	1.0	6.0	49.4	
Flagler	18.4	13.0	5.0	1.0	6.0		43.4	24.4	13.0	5.0	1.0	6.0	49.4	
Franklin	18.4	13.0	4.1		5.0		40.5	24.4	13.0	5.0	1.0	6.0	49.4	
Gadsden	18.4	13.0	5.0		6.0		42.4	24.4	13.0	5.0	1.0	6.0	49.4	
Gilchrist	18.4	13.0	5.0	1.0	6.0		43.4	24.4	13.0	5.0	1.0	6.0	49.4	
Glades	18.4	13.0	5.0	1.0	6.0		43.4	24.4	13.0	5.0	1.0	6.0	49.4	
Gulf	18.4	13.0	5.0		6.0		42.4	24.4	13.0	5.0	1.0	6.0	49.4	
Hamilton	18.4	13.0	2.5		3.0		36.9	24.4	13.0	5.0	1.0	6.0	49.4	
Hardee	18.4	13.0	5.0	1.0	6.0		43.4	24.4	13.0	5.0	1.0	6.0	49.4	
Hendry	18.4	13.0	4.1	1.0	4.0		40.5	24.4	13.0	5.0	1.0	6.0	49.4	
Hernando	18.4	13.0	5.0	1.0	6.0	2.0	45.4	24.4	13.0	5.0	1.0	6.0	49.4	
Highlands	18.4	13.0	5.0	1.0	6.0	3.0	46.4	24.4	13.0	5.0	1.0	6.0	49.4	
Hillsborough	18.4	13.0	5.0	1.0	6.0		43.4	24.4	13.0	5.0	1.0	6.0	49.4	
Holmes	18.4	13.0	4.1		5.0		40.5	24.4	13.0	5.0	1.0	6.0	49.4	
Indian River	18.4	13.0	5.0		6.0		42.4	24.4	13.0	5.0	1.0	6.0	49.4	
Jackson	18.4	13.0	5.0	1.0	5.0		42.4	24.4	13.0	5.0	1.0	6.0	49.4	
Jefferson	18.4	13.0	5.0	1.0	6.0		43.4	24.4	13.0	5.0	1.0	6.0	49.4	
Lafayette	18.4	13.0	5.0		6.0		42.4	24.4	13.0	5.0	1.0	6.0	49.4	
Lake	18.4	13.0	5.0	1.0	6.0		43.4	24.4	13.0	5.0	1.0	6.0	49.4	
Lee	18.4	13.0	5.0	1.0	6.0	5.0	48.4	24.4	13.0	5.0	1.0	6.0	49.4	
Leon	18.4	13.0	5.0		6.0		42.4	24.4	13.0	5.0	1.0	6.0	49.4	

Table 2
Estimated 1998 Federal, State, and Local Fuel Tax Rates in Florida's Counties

County	Motor Fuel Tax Rates (# of Cents Per Gallon)						Diesel Fuel Tax Rates (# of Cents Per Gallon)					
	Federal Tax	State Tax	SCETS Tax	Ninth Cent	1st Local Option	2nd Local Option	Federal Tax	State Tax	SCETS Tax	Ninth Cent	1st Local Option	Total Tax
Levy	18.4	13.0	5.0		6.0		24.4	13.0	5.0	1.0	6.0	49.4
Liberty	18.4	13.0	5.0	1.0	6.0		24.4	13.0	5.0	1.0	6.0	49.4
Madison	18.4	13.0	5.0		6.0		24.4	13.0	5.0	1.0	6.0	49.4
Manatee	18.4	13.0	5.0	1.0	6.0		24.4	13.0	5.0	1.0	6.0	49.4
Marion	18.4	13.0	5.0	1.0	6.0		24.4	13.0	5.0	1.0	6.0	49.4
Martin	18.4	13.0	5.0		6.0	2.0	24.4	13.0	5.0	1.0	6.0	49.4
Monroe	18.4	13.0	5.0		6.0		24.4	13.0	5.0	1.0	6.0	49.4
Nassau	18.4	13.0	5.0	1.0	6.0		24.4	13.0	5.0	1.0	6.0	49.4
Okaloosa	18.4	13.0	4.1		5.0		24.4	13.0	5.0	1.0	6.0	49.4
Okeechobee	18.4	13.0	5.0	1.0	6.0		24.4	13.0	5.0	1.0	6.0	49.4
Orange	18.4	13.0	5.0		6.0		24.4	13.0	5.0	1.0	6.0	49.4
Osceola	18.4	13.0	5.0	1.0	6.0		24.4	13.0	5.0	1.0	6.0	49.4
Palm Beach	18.4	13.0	5.0	1.0	6.0	5.0	24.4	13.0	5.0	1.0	6.0	49.4
Pasco	18.4	13.0	5.0		6.0		24.4	13.0	5.0	1.0	6.0	49.4
Pinellas	18.4	13.0	5.0		6.0		24.4	13.0	5.0	1.0	6.0	49.4
Polk	18.4	13.0	5.0	1.0	6.0		24.4	13.0	5.0	1.0	6.0	49.4
Putnam	18.4	13.0	5.0		6.0		24.4	13.0	5.0	1.0	6.0	49.4
St. Johns	18.4	13.0	5.0		6.0		24.4	13.0	5.0	1.0	6.0	49.4
St. Lucie	18.4	13.0	5.0	1.0	6.0	2.0	24.4	13.0	5.0	1.0	6.0	49.4
Santa Rosa	18.4	13.0	5.0		6.0		24.4	13.0	5.0	1.0	6.0	49.4
Sarasota	18.4	13.0	5.0	1.0	6.0		24.4	13.0	5.0	1.0	6.0	49.4
Seminole	18.4	13.0	5.0	1.0	6.0		24.4	13.0	5.0	1.0	6.0	49.4
Sumter	18.4	13.0	5.0	1.0	6.0		24.4	13.0	5.0	1.0	6.0	49.4
Suwannee	18.4	13.0	5.0		6.0		24.4	13.0	5.0	1.0	6.0	49.4
Taylor	18.4	13.0	3.3		4.0		24.4	13.0	5.0	1.0	6.0	49.4
Union	18.4	13.0	5.0	1.0	5.0		24.4	13.0	5.0	1.0	6.0	49.4
Volusia	18.4	13.0	5.0	1.0	6.0		24.4	13.0	5.0	1.0	6.0	49.4
Wakulla	18.4	13.0	5.0	1.0	6.0		24.4	13.0	5.0	1.0	6.0	49.4
Walton	18.4	13.0	4.1		5.0		24.4	13.0	5.0	1.0	6.0	49.4
Washington	18.4	13.0	5.0	1.0	6.0		24.4	13.0	5.0	1.0	6.0	49.4

- Notes:
- (1) The state tax on motor fuel is comprised of an estimated 9 cents of fuel sales tax, 2 cents of constitutional fuel tax, 1 cent of county fuel tax, and 1 cent of municipal fuel tax.
 - (2) The state tax on diesel fuel is comprised of an estimated 9 cents of fuel sales tax and 4 cents of excise tax.
 - (3) State Comprehensive Enhanced Transportation Systems (SCETS) Tax is imposed pursuant to ss. 206.41(1)(f), and 206.87(1)(d), F.S.

Compiled by the Legislative Committee on Intergovernmental Relations (June 1998) based on data furnished by the Departments of Revenue and Transportation.

TABLE 3

NINTH CENT FUEL TAX
ESTIMATED GALLONS AND TAX BY FUEL TYPE
FY 1998-99

COUNTY	ESTIMATED MOTOR FUEL GALLONS (IN MILLIONS)	ESTIMATED NINTH CENT TAX ON MOTOR FUEL (IN \$ MILLIONS)	ESTIMATED NINTH CENT TAX ON DIESEL FUEL (IN \$ MILLIONS)	TOTAL ESTIMATED NINTH CENT TAX (IN \$ MILLIONS)
ALACHUA	105.9	\$1.03	\$0.11	\$1.14
BAKER	12.9	0.13	0.02	0.15
BAY	84.0	0.82	0.10	0.92
BRADFORD	15.9	0.15	0.02	0.17
BREVARD	223.9	2.18	0.28	2.47
BROWARD	707.0	6.90	0.74	7.64
CALHOUN	5.6	0.06	0.02	0.08
CHARLOTTE	73.6	0.72	0.12	0.84
CITRUS	47.2	0.46	0.05	0.51
CLAY	59.7	0.58	0.06	0.65
COLLIER	102.4	1.00	0.11	1.11
COLUMBIA	42.5	0.41	0.14	0.55
DADE	866.6	8.46	1.14	9.60
DESOTO	9.4	0.09	0.03	0.12
DIXIE	6.2	0.06	0.02	0.08
DUVAL	365.4	3.56	0.94	4.51
ESCAMBIA	138.1	1.35	0.23	1.58
FLAGLER	20.8	0.20	0.03	0.24
FRANKLIN	5.6	0.05	0.01	0.07
GADSDEN	24.9	0.24	0.14	0.38
GILCHRIST	4.7	0.05	0.01	0.05
GLADES	3.8	0.04	0.01	0.05
GULF	5.4	0.05	0.01	0.06
HAMILTON	11.4	0.11	0.07	0.18
HARDEE	10.6	0.10	0.03	0.14
HENDRY	19.9	0.19	0.08	0.27
HERNANDO	57.5	0.56	0.11	0.67
HIGHLANDS	36.3	0.35	0.10	0.46
HILLSBOROUGH	502.9	4.91	0.91	5.82
HOLMES	8.3	0.08	0.03	0.11
INDIAN RIVER	52.7	0.51	0.16	0.67
JACKSON	33.2	0.32	0.21	0.54
JEFFERSON	9.7	0.09	0.05	0.14
LAFAYETTE	2.5	0.02	0.01	0.03
LAKE	91.2	0.89	0.13	1.02
LEE	198.4	1.94	0.28	2.22

TABLE 3

NINTH CENT FUEL TAX
ESTIMATED GALLONS AND TAX BY FUEL TYPE
FY 1998-99

COUNTY	ESTIMATED MOTOR FUEL GALLONS (IN MILLIONS)	ESTIMATED NINTH CENT TAX ON MOTOR FUEL (IN \$ MILLIONS)	ESTIMATED NINTH CENT TAX ON DIESEL FUEL (IN \$ MILLIONS)	TOTAL ESTIMATED NINTH CENT TAX (IN \$ MILLIONS)
LEON	105.9	1.03	0.12	1.15
LEVY	20.7	0.20	0.04	0.24
LIBERTY	3.5	0.03	0.02	0.05
MADISON	10.1	0.10	0.19	0.28
MANATEE	107.5	1.05	0.17	1.22
MARION	135.2	1.32	0.41	1.73
MARTIN	61.7	0.60	0.07	0.67
MONROE	54.6	0.53	0.03	0.57
NASSAU	28.2	0.28	0.08	0.35
OKALOOSA	92.4	0.90	0.07	0.98
OKEECHOBEE	27.3	0.27	0.07	0.33
ORANGE	448.7	4.38	0.90	5.28
OSCEOLA	94.5	0.92	0.15	1.07
PALM BEACH	448.8	4.38	0.52	4.90
PASCO	133.6	1.30	0.21	1.52
PINELLAS	364.9	3.56	0.31	3.87
POLK	228.8	2.23	0.72	2.95
PUTNAM	32.8	0.32	0.06	0.38
ST JOHNS	63.0	0.61	0.20	0.81
ST LUCIE	92.3	0.90	0.18	1.08
SANTA ROSA	54.6	0.53	0.06	0.59
SARASOTA	137.4	1.34	0.15	1.49
SEMINOLE	148.6	1.45	0.13	1.58
SUMTER	38.1	0.37	0.30	0.67
SUWANNEE	20.6	0.20	0.07	0.27
TAYLOR	13.5	0.13	0.06	0.19
UNION	4.3	0.04	0.03	0.07
VOLUSIA	202.6	1.98	0.21	2.19
WAKULLA	10.5	0.10	0.02	0.12
WALTON	29.3	0.29	0.10	0.39
WASHINGTON	11.4	0.11	0.02	0.13
Totals	7,180.19	\$70.17	\$12.16	\$82.32

Source: Florida Department of Revenue, June 1998

Table 4

Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
BOCC Alachua	52.150000	\$550,496	\$499,510
Alachua	1.875000	19,793	17,959
Archer	0.855000	9,025	8,189
Gainesville	38.635000	407,831	370,059
Hawthorne	1.060000	11,189	10,153
High Springs	2.110000	22,273	20,210
LaCrosse	0.295000	3,114	2,826
Micanopy	0.900000	9,500	8,621
Newberry	1.255000	13,248	12,021
Waldo	<u>0.865000</u>	<u>9,131</u>	<u>8,285</u>
	100.000000	\$1,055,600	\$957,834
BOCC Baker	86.000000	\$119,858	\$100,447
Glen St. Mary	1.000000	1,394	1,168
Macclenny	<u>13.000000</u>	<u>18,118</u>	<u>15,184</u>
	100.000000	\$139,370	\$116,799
BOCC Bay	62.840000	\$534,796	\$477,572
Callaway	4.273000	36,365	32,474
Cedar Grove	0.428000	3,642	3,253
Lynn Haven	3.219000	27,395	24,464
Mexico Beach	1.522000	12,953	11,567
Panama City	19.391000	165,026	147,368
Panama City Beach	2.921000	24,859	22,199
Parker	2.243000	19,089	17,046
Springfield	<u>3.163000</u>	<u>26,919</u>	<u>24,038</u>
	100.000000	\$851,044	\$759,981
BOCC Bradford	70.000000	\$112,355	\$100,446
Brooker	1.800000	2,889	2,583
Hampton	1.900000	3,050	2,726
Lawtey	2.900000	4,655	4,161

Table 4

Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
Starke	<u>23.400000</u> 100.000000	<u>37,559</u> \$160,507	<u>33,578</u> \$143,494
BOCC Brevard	50.7821975	\$1,162,093	\$1,028,183
Cape Canaveral	1.2873070	29,459	26,064
Cocoa	2.7447102	62,810	55,572
Cocoa Beach	2.2973778	52,573	46,515
Indialantic	0.5527940	12,650	11,192
Indian Harbor Beach	1.4747296	33,748	29,859
Malabar	0.5421071	12,406	10,976
Melbourne	11.5302880	263,857	233,453
Melbourne Beach	0.5521173	12,635	11,179
Melbourne Village	0.1550896	3,549	3,140
Palm Bay	14.1734183	324,342	286,968
Palm Shores	0.0641988	1,469	1,300
Rockledge	4.0274243	92,163	81,543
Satellite Beach	1.5858551	36,290	32,109
Titusville	6.8215453	156,103	138,115
West Melbourne	<u>1.4088401</u> 100.000000	<u>32,240</u> \$2,288,386	<u>28,525</u> \$2,024,692
BOCC Broward	61.7500000	\$4,370,077	\$3,948,345
Coconut Creek	1.0489530	74,235	67,071
Cooper City	0.8410950	59,525	53,780
Coral Springs	2.9940190	211,888	191,440
Dania	0.5261780	37,238	33,644
Davie	1.8043460	127,694	115,371
Deerfield Beach	1.4878190	105,294	95,132
Fort Lauderdale	4.5615240	322,821	291,668
Hallandale	0.9556870	67,634	61,107
Hillsboro Beach	0.0532560	3,769	3,405
Hollywood	3.8184050	270,230	244,152

Table 4

Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
Lauderdale-by-the-Sea	0.0911390	6,450	5,828
Lauderdale Lakes	0.8463500	59,897	54,116
Lauderhill	1.5195970	107,543	97,164
Lazy Lake	0.0012150	86	78
Lighthouse Point	0.3180760	22,510	20,338
Margate	1.4633330	103,561	93,567
Miramar	1.4123560	99,953	90,307
North Lauderdale	0.8310090	58,811	53,135
Oakland Park	0.8550090	60,509	54,670
Parkland	0.3152810	22,313	20,159
Pembroke Park	0.1503500	10,640	9,614
Pembroke Pines	2.8664540	202,860	183,283
Plantation	2.3156380	163,879	148,064
Pompano Beach	2.2563370	159,682	144,272
Sea Ranch Lakes	0.0188050	1,331	1,202
Sunrise	2.2713760	160,746	145,234
Tamarac	1.5205390	107,609	97,224
Weston	0.7447600	52,707	47,621
Wilton Manors	<u>0.3610940</u>	<u>25,555</u>	<u>23,089</u>
	100.0000000	\$7,077,048	\$6,394,081

Distributions for the "NEW" 3 cent local option tax for Broward County and its municipalities.
This tax is not subject to the dealer collection allowance.

BOCC Broward	61.7500000	\$3,992,860
Coconut Creek	1.0489530	67,827
Cooper City	0.8410950	54,387
Coral Springs	2.9940190	193,598
Dania	0.5261780	34,024
Davie	1.8043460	116,672
Deerfield Beach	1.4878190	96,205
Fort Lauderdale	4.5615240	294,956
Hallandale	0.9556870	61,796
Hillsboro Beach	0.0532560	3,444

Table 4

Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
Hollywood	3.8184050		246,905
Lauderdale-by-the-Sea	0.0911390		5,893
Lauderdale Lakes	0.8463500		54,726
Lauderhill	1.5195970		98,260
Lazy Lake	0.0012150		79
Lighthouse Point	0.3180760		20,567
Margate	1.4633330		94,622
Miramar	1.4123560		91,325
North Lauderdale	0.8310090		53,734
Oakland Park	0.8550090		55,286
Parkland	0.3152810		20,387
Pembroke Park	0.1503500		9,722
Pembroke Pines	2.8664540		185,350
Plantation	2.3156380		149,733
Pompano Beach	2.2563370		145,899
Sea Ranch Lakes	0.0188050		1,216
Sunrise	2.2713760		146,871
Tamarac	1.5205390		98,321
Weston	0.7447600		48,157
Wilton Manors	<u>0.3610940</u>		<u>23,349</u>
	100.00000		\$6,466,170
BOCC Calhoun	71.600000	\$50,474	\$36,519
Altha	0.400000	282	204
Blountstown	<u>28.000000</u>	<u>19,738</u>	<u>14,281</u>
	100.000000	\$70,494	\$51,004
BOCC Charlotte	91.500000	\$710,323	\$609,406
Punta Gorda	<u>8.500000</u>	<u>65,986</u>	<u>56,611</u>
	100.000000	\$776,309	\$666,017

Table 4

Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
Distributions for the "NEW" 1 cent local option tax for Charlotte County and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Charlotte	90.300000		\$608,194
Punta Gorda	<u>9.700000</u>		<u>65,332</u>
	100.000000		\$673,526
BOCC Citrus	90.400000	\$425,593	\$385,883
Crystal River	4.050000	19,067	17,288
Inverness	<u>5.550000</u>	<u>26,129</u>	<u>23,691</u>
	100.000000	\$470,789	\$426,861
BOCC Clay	84.000000	\$502,671	\$453,926
Green Cove Springs	6.300000	37,700	34,044
Keystone Heights	1.900000	11,370	10,267
Orange Park	7.200000	43,086	38,908
Penney Farms	<u>0.600000</u>	<u>3,591</u>	<u>3,242</u>
	100.000000	\$598,418	\$540,388
BOCC Collier	75.180000	\$771,006	\$696,306
Everglades	0.750000	7,692	6,946
Marco Island	4.970000	50,970	46,031
Naples	<u>19.100000</u>	<u>195,879</u>	<u>176,901</u>
	100.000000	\$1,025,547	\$926,186

Distributions for the "NEW" 5 cent local option tax for Collier County and its municipalities.
This tax is not subject to the dealer collection allowance.

BOCC Collier	79.510000		\$744,713
Everglades	0.750000		7,025
Marco Island	5.260000		49,267
Naples	<u>14.480000</u>		<u>135,624</u>
	100.000000		\$936,628

Table 4

Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
BOCC Columbia	71.390000	\$364,540	\$274,554
Ft. White	1.100000	5,617	4,230
Lake City	<u>27.510000</u>	<u>140,475</u>	<u>105,799</u>
	100.000000	\$510,632	\$384,584
BOCC Dade	73.999999	\$6,584,447	\$5,800,048
Aventura	0.3638883	32,378	28,521
Bal Harbour	0.0754482	6,713	5,914
Bay Harbor Islands	0.1168674	10,399	9,160
Biscayne Park	0.1052691	9,367	8,251
Coral Gables	1.4573740	129,676	114,228
El Portal	0.0812265	7,227	6,366
Florida City	0.2142945	19,068	16,796
Golden Beach	0.0364137	3,240	2,854
Hialeah	5.4030400	480,757	423,485
Hialeah Gardens	0.3257890	28,988	25,535
Homestead	0.8403159	74,770	65,863
Indian Creek	0.0067853	604	532
Key Biscayne	0.2315157	20,600	18,146
Medley	0.0760538	6,767	5,961
Miami	8.9807982	799,103	703,906
Miami Beach	2.2609986	201,181	177,215
Miami Shores	0.3083032	27,433	24,165
Miami Springs	0.5010496	44,583	39,272
N. Bay Village	0.1341070	11,933	10,511
N. Miami Beach	1.0472986	93,188	82,086
North Miami	1.3638161	121,351	106,895
Opa Locka	0.4100513	36,486	32,139
Pinecrest	0.6638069	59,065	52,029
South Miami	0.3355231	29,855	26,298
Surfside	0.1187214	10,564	9,305
Sweetwater	0.3296665	29,333	25,839

Table 4

Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
Virginia Gardens	0.0621415	5,529	4,871
West Miami	<u>0.1494367</u>	<u>13,297</u>	<u>11,713</u>
	100.0000000	\$8,897,902	\$7,837,902

Distributions for the "NEW" 3 cent local option tax for Dade County and its municipalities.
This tax is not subject to the dealer collection allowance.

BOCC Dade	73.9999999		\$5,865,439
Aventura	0.3638883		28,843
Bal Harbour	0.0754482		5,980
Bay Harbor Islands	0.1168674		9,263
Biscayne Park	0.1052691		8,344
Coral Gables	1.4573740		115,515
El Portal	0.0812265		6,438
Florida City	0.2142945		16,986
Golden Beach	0.0364137		2,886
Hialeah	5.4030400		428,260
Hialeah Gardens	0.3257890		25,823
Homestead	0.8403159		66,606
Indian Creek	0.0067853		538
Key Biscayne	0.2315157		18,351
Medley	0.0760538		6,028
Miami	8.9807982		711,842
Miami Beach	2.2609986		179,213
Miami Shores	0.3083032		24,437
Miami Springs	0.5010496		39,715
N. Bay Village	0.1341070		10,630
N. Miami Beach	1.0472986		83,012
North Miami	1.3638161		108,100
Opa Locka	0.4100513		32,502
Pinecrest	0.6638069		52,615
South Miami	0.3355231		26,594
Surfside	0.1187214		9,410
Sweetwater	0.3296665		26,130

Table 4

Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
Virginia Gardens	0.0621415		4,926
West Miami	<u>0.1494367</u>		<u>11,845</u>
	100.0000000		\$7,926,269
BOCC DeSoto	78.000000	\$86,460	\$66,096
Arcadia	<u>22.000000</u>	<u>24,386</u>	<u>18,643</u>
	100.000000	\$110,846	\$84,739
Distributions for the "NEW" 5 cent local option tax for DeSoto County and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC DeSoto	80.000000		\$68,555
Arcadia	<u>20.000000</u>		<u>17,139</u>
	100.000000		\$85,694
BOCC Dixie	81.250000	\$59,515	\$45,306
Cross City	12.500000	9,156	6,970
Horseshoe	<u>6.250000</u>	<u>4,578</u>	<u>3,485</u>
	100.000000	\$73,249	\$55,761
Jacksonville-Duval	94.197800	\$3,934,591	\$3,112,706
Atlantic Beach	1.800600	75,210	59,500
Baldwin	0.214200	8,947	7,078
Jacksonville Beach	2.757400	115,175	91,117
Neptune Beach	<u>1.030000</u>	<u>43,023</u>	<u>34,036</u>
	100.000000	\$4,176,946	\$3,304,435
BOCC Escambia	75.300000	\$1,099,404	\$940,602
Century	0.700000	10,220	8,744
Pensacola	<u>24.000000</u>	<u>350,408</u>	<u>299,794</u>
	100.000000	\$1,460,031	\$1,249,140
BOCC Flagler	81.000000	\$177,476	\$152,441
Beverly Beach	1.000000	2,191	1,882

Table 4

Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
Bunnell	6.000000	13,146	11,292
Flagler Beach	<u>12.000000</u>	<u>26,293</u>	<u>22,584</u>
	100.000000	\$219,106	\$188,198
BOCC Franklin	79.720000	\$48,479	\$40,180
Appalachicola	14.190000	8,629	7,152
Carrabelle	<u>6.090000</u>	<u>3,703</u>	<u>3,069</u>
	100.000000	\$60,812	\$50,401
BOCC Gadsden	73.160000	\$260,405	\$164,636
Chattahoochee	7.080000	25,201	15,933
Greensboro	0.310000	1,103	698
Gretna	0.450000	1,602	1,013
Havana	3.700000	13,170	8,326
Midway	0.400000	1,424	900
Quincy	<u>14.900000</u>	<u>53,035</u>	<u>33,530</u>
	100.000000	\$355,940	\$225,036
BOCC Gilchrist	85.100000	\$42,547	\$35,801
Bell	1.580000	790	665
Fanning Springs (part)	1.130000	565	475
Trenton	<u>12.190000</u>	<u>6,095</u>	<u>5,128</u>
	100.000000	\$49,996	\$42,069
BOCC Glades	80.000000	\$36,633	\$27,717
Moore Haven	<u>20.000000</u>	<u>9,158</u>	<u>6,929</u>
	100.000000	\$45,792	\$34,646
BOCC Gulf	100.000000	\$57,209	\$49,206
BOCC Hamilton	82.000000	\$137,149	\$84,812
Jasper	10.000000	16,726	10,343

Table 4

Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
Jennings	4.000000	6,690	4,137
White Springs	<u>4.000000</u>	<u>6,690</u>	<u>4,137</u>
	100.000000	\$167,255	\$103,429
BOCC Hardee	75.600000	\$96,941	\$72,648
Bowling Green	8.500000	10,899	8,168
Wachula	10.600000	13,592	10,186
Zolfo Springs	<u>5.300000</u>	<u>6,796</u>	<u>5,093</u>
	100.000000	\$128,229	\$96,095
BOCC Hendry	60.000000	\$151,672	\$107,978
Clewiston	23.500000	59,405	42,291
LaBelle	<u>16.500000</u>	<u>41,710</u>	<u>29,694</u>
	100.000000	\$252,787	\$179,963
BOCC Hernando	90.500000	\$563,152	\$470,621
Brooksville	<u>9.500000</u>	<u>59,115</u>	<u>49,402</u>
	100.000000	\$622,267	\$520,024
Distributions for the "NEW" 2 cent local option tax for Hernando County and its municipalities.			
This tax is not subject to the dealer collection allowance.			
BOCC Hernando	90.500000		\$475,927
Brooksville	<u>9.500000</u>		<u>49,959</u>
	100.000000		\$525,886
BOCC Highlands	84.833330	\$359,776	\$278,666
Avon Park	7.453330	31,609	24,483
Lake Placid	1.526670	6,475	5,015
Sebring	<u>6.186670</u>	<u>26,238</u>	<u>20,322</u>
	100.000000	\$424,098	\$328,486

Table 4

Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
Distributions for the "NEW" 3 cent local option tax for Highlands County and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Highlands	87.550000		\$290,832
Avon Park	4.180000		13,886
Lake Placid	1.560000		5,182
Sebring	<u>6.710000</u>		<u>22,290</u>
	100.000000		\$332,190
BOCC Hillsborough	63.270000	\$3,411,411	\$2,877,972
Plant City	2.860000	154,206	130,093
Tampa	31.770000	1,712,985	1,445,127
Temple Terrace	<u>2.100000</u>	<u>113,228</u>	<u>95,523</u>
	100.000000	\$5,391,831	\$4,548,715
BOCC Holmes	86.000000	\$90,471	\$64,920
Bonifay	10.000000	10,520	7,549
Esto	1.000000	1,052	755
Noma	1.000000	1,052	755
Ponce de Leon	1.000000	1,052	755
Westville	<u>1.000000</u>	<u>1,052</u>	<u>755</u>
	100.000000	\$105,199	\$75,488
BOCC Indian River	67.921700	\$423,979	\$324,044
Fellsmere	2.097400	13,092	10,006
Indian River Shores	1.205300	7,524	5,750
Orchid	0.007300	46	35
Sebastian	11.933300	74,490	56,932
Vero Beach	<u>16.835000</u>	<u>105,087</u>	<u>80,317</u>
	100.000000	\$624,217	\$477,085
BOCC Jackson	72.420000	\$360,919	\$217,420
Alford	1.230000	6,130	3,693
Campbellton	0.240000	1,196	721

Table 4

Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
Cottdale	1.780000	8,871	5,344
Graceville	5.120000	25,517	15,371
Grand Ridge	1.420000	7,077	4,263
Greenwood	0.900000	4,485	2,702
Malone	1.370000	6,828	4,113
Marianna	12.110000	60,353	36,357
Sneads	<u>3.410000</u>	<u>16,994</u>	<u>10,238</u>
	100.000000	\$498,370	\$300,220
BOCC Jefferson	84.170000	\$110,346	\$73,834
Monticello	<u>15.830000</u>	<u>20,753</u>	<u>13,886</u>
	100.000000	\$131,099	\$87,720
BOCC Lafayette	100.000000	\$28,178	\$22,644
BOCC Lake	66.376600	\$627,939	\$547,645
Astatula	0.517600	4,897	4,271
Clermont	3.069700	29,040	25,327
Eustis	6.913400	65,402	57,040
Fruitland Park	1.071200	10,134	8,838
Groveland	0.868800	8,219	7,168
Howey-in-the-Hills	0.286300	2,708	2,362
Lady Lake	1.955500	18,500	16,134
Leesburg	8.472700	80,154	69,905
Mascotte	0.804100	7,607	6,634
Minneola	0.600300	5,679	4,953
Montverde	0.388500	3,675	3,205
Mount Dora	4.764500	45,073	39,310
Tavares	2.850300	26,965	23,517
Umatilla	<u>1.060500</u>	<u>10,033</u>	<u>8,750</u>
	100.000000	\$946,024	\$825,058

Table 4

Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
BOCC Lee	54.900000	\$1,127,182	\$985,268
Cape Coral	23.300000	478,385	418,156
Fort Myers	14.000000	287,442	251,252
Fort Myers Beach	2.800000	57,488	50,250
Sanibel	<u>5.000000</u>	<u>102,658</u>	<u>89,733</u>
	100.000000	\$2,053,155	\$1,794,659
Distributions for the "NEW" 5 cent local option tax for Lee County and its municipalities. This tax is not subject to the dealer collection allowance.			
BOCC Lee	54.900000		\$996,376
Cape Coral	23.300000		422,870
Fort Myers	14.000000		254,085
Fort Myers Beach	2.800000		50,817
Sanibel	<u>5.000000</u>		<u>90,745</u>
	100.000000		\$1,814,893
BOCC Leon	46.670000	\$498,046	\$446,815
Tallahassee	<u>53.330000</u>	<u>569,119</u>	<u>510,578</u>
	100.000000	\$1,067,164	\$957,393
BOCC Levy	89.230000	\$200,713	\$167,431
Bronson	1.300000	2,924	2,439
Cedar Key	0.930000	2,092	1,745
Chiefland	3.000000	6,748	5,629
Fanning Springs (part)	0.240000	540	450
Inglis	2.200000	4,949	4,128
Otter Creek	0.140000	315	263
Williston	2.350000	5,286	4,410
Yankeetown	<u>0.610000</u>	<u>1,372</u>	<u>1,145</u>
	100.000000	\$224,939	\$187,640

Table 4

Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
BOCC Liberty	90.000000	\$44,145	\$28,618
Bristol	<u>10.000000</u>	<u>4,905</u>	<u>3,180</u>
	100.000000	\$49,050	\$31,798
BOCC Madison	70.170000	\$184,731	\$63,792
Greenville	6.160000	16,217	5,600
Lee	1.980000	5,213	1,800
Madison	<u>21.690000</u>	<u>57,102</u>	<u>19,719</u>
	100.000000	\$263,262	\$90,911
BOCC Manatee	100.000000	\$1,126,939	\$972,166
BOCC Marion	70.100000	\$1,123,010	\$857,100
Bellevue	2.560000	41,011	31,301
Dunnellon	2.560000	41,011	31,301
McIntosh	0.640000	10,253	7,825
Ocala	23.500000	376,473	287,330
Reddick	<u>0.640000</u>	<u>10,253</u>	<u>7,825</u>
	100.000000	\$1,602,012	\$1,222,682
BOCC Martin	88.730000	\$551,520	\$495,264
Jupiter Island	1.190000	7,397	6,642
Ocean Breeze	0.080000	497	447
Stuart	<u>10.000000</u>	<u>62,157</u>	<u>55,817</u>
	100.000000	\$621,571	\$558,170

Distributions for the "NEW" 2 cent local option tax for Martin County and its municipalities.
This tax is not subject to the dealer collection allowance.

BOCC Martin	88.730000	\$500,848
Jupiter Island	1.190000	6,717
Ocean Breeze	0.080000	452
Stuart	<u>10.000000</u>	<u>56,446</u>
	100.000000	\$564,463

Table 4

Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
BOCC Monroe	60.500000	\$317,430	\$298,579
Key Colony Beach	2.000000	10,494	9,870
Key West	36.500000	191,507	180,135
Layton	<u>1.000000</u>	<u>5,247</u>	<u>4,935</u>
	100.000000	\$524,677	\$493,520
BOCC Nassau	80.631700	\$263,624	\$205,660
Callahan	1.239100	4,051	3,160
Fernandina Beach	12.521200	40,938	31,937
Hilliard	<u>5.608000</u>	<u>18,335</u>	<u>14,304</u>
	100.000000	\$326,948	\$255,061
BOCC Okaloosa	67.000000	\$605,782	\$559,758
Cinco Bayou	0.200000	1,808	1,671
Crestview	5.840000	52,802	48,791
Destin	5.000000	45,208	41,773
Ft. Walton Beach	14.300000	129,294	119,471
Laurel Hill	0.450000	4,069	3,760
Mary Esther	2.500000	22,604	20,886
Niceville	3.040000	27,486	25,398
Shalimar	0.110000	995	919
Valparaiso	<u>1.560000</u>	<u>14,105</u>	<u>13,033</u>
	100.000000	\$904,152	\$835,459
BOCC Okeechobee	79.060000	\$242,983	\$195,292
Okeechobee	<u>20.940000</u>	<u>64,357</u>	<u>51,725</u>
	100.000000	\$307,340	\$247,017
BOCC Orange	61.740000	\$3,020,454	\$2,505,659
Apopka	2.490000	121,816	101,054
Belle Isle	0.710000	34,735	28,815
Eatonville	0.360000	17,612	14,610

Table 4

Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
Edgewood	0.170000	8,317	6,899
Maitland	1.410000	68,980	57,223
Oakland	0.110000	5,381	4,464
Ocoee	2.570000	125,730	104,301
Orlando	25.000000	1,223,054	1,014,601
Windermere	0.230000	11,252	9,334
Winter Garden	1.630000	79,743	66,152
Winter Park	<u>3.580000</u>	<u>175,141</u>	<u>145,291</u>
	100.000000	\$4,892,215	\$4,058,404
BOCC Osceola	62.500000	\$620,364	\$534,122
Kissimmee	25.000000	248,146	213,649
St. Cloud	<u>12.500000</u>	<u>124,073</u>	<u>106,824</u>
	100.000000	\$992,583	\$854,595
BOCC Palm Beach	66.666670	\$3,026,408	\$2,706,294
Atlantis	0.188240	8,545	7,641
Belle Glade	1.196200	54,303	48,559
Boca Raton	4.557780	206,906	185,020
Boynton Beach	2.546290	115,592	103,365
Briny Breezes	0.013990	635	568
Cloud Lake	0.011370	516	462
Delray Beach	3.502070	158,980	142,164
Glen Ridge	0.025590	1,162	1,039
Golf	0.049260	2,236	2,000
Golfview	0.018480	839	750
Greenacres City	0.603800	27,410	24,511
Gulfstream	0.078580	3,567	3,190
Haverhill	0.079850	3,625	3,241
Highland Beach	0.087590	3,976	3,556
Hypoluxo	0.029840	1,355	1,211
Juno Beach	0.094940	4,310	3,854

Table 4

Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
Jupiter	1.568130	71,187	63,657
Jupiter Inlet Colony	0.042820	1,944	1,738
Lake Clarke Shores	0.249340	11,319	10,122
Lake Park	0.517660	23,500	21,014
Lake Worth	1.822880	82,752	73,999
Lantana	0.556670	25,271	22,598
Manalapan	0.066140	3,002	2,685
Mangonia Park	0.117300	5,325	4,762
North Palm Beach	0.579660	26,314	23,531
Ocean Ridge	0.199630	9,062	8,104
Pahokee	0.267520	12,144	10,860
Palm Beach	0.802400	36,426	32,573
Palm Beach Gardens	1.342230	60,932	54,487
Palm Beach Shores	0.086660	3,934	3,518
Palm Springs	0.365030	16,571	14,818
Riviera Beach	1.877170	85,216	76,203
Royal Palm Beach	1.346260	61,115	54,651
South Bay	0.278320	12,635	11,298
South Palm Beach	0.028300	1,285	1,149
Tequesta	0.381170	17,304	15,473
Wellington	3.236810	146,939	131,396
West Palm Beach	<u>4.517360</u>	<u>205,071</u>	<u>183,380</u>
	100.000000	\$4,539,612	\$4,059,440

Distributions for the "NEW" 5 cent local option tax for Palm Beach County and its municipalities.
This tax is not subject to the dealer collection allowance.

BOCC Palm Beach	78.999990	\$3,243,114
Atlantis	0.118590	4,868
Belle Glade	0.753610	30,937
Boca Raton	2.871400	117,877
Boynton Beach	1.604160	65,854
Briny Breezes	0.008810	362
Cloud Lake	0.007160	294

Table 4

Local Option Fuel Tax Distribution
 Local Government Fiscal Year 1998-99 Estimates
 Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
Delray Beach	2.206300		90,573
Glen Ridge	0.016120		662
Golf	0.031030		1,274
Golfview	0.011640		478
Greenacres City	0.380390		15,616
Gulfstream	0.049500		2,032
Haverhill	0.050310		2,065
Highland Beach	0.055180		2,265
Hypoluxo	0.018800		772
Juno Beach	0.059810		2,455
Jupiter	0.987920		40,556
Jupiter Inlet Colony	0.026980		1,108
Lake Clarke Shores	0.157090		6,449
Lake Park	0.326130		13,388
Lake Worth	1.148410		47,145
Lantana	0.350700		14,397
Manalapan	0.041670		1,711
Mangonia Park	0.073900		3,034
North Palm Beach	0.365190		14,992
Ocean Ridge	0.125770		5,163
Pahokee	0.168540		6,919
Palm Beach	0.505510		20,752
Palm Beach Gardens	0.845610		34,714
Palm Beach Shores	0.054600		2,241
Palm Springs	0.229970		9,441
Riviera Beach	1.182620		48,549
Royal Palm Beach	0.848150		34,818
South Bay	0.175340		7,198
South Palm Beach	0.017830		732
Tequesta	0.240140		9,858
Wellington	2.039190		83,713

Table 4

Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
West Palm Beach	<u>2.845940</u> 100.000000		<u>116,832</u> \$4,105,208
BOCC Pasco	87.400000	\$1,228,761	\$1,056,449
Dade City	2.500000	35,148	30,219
New Port Richey	4.200000	59,048	50,768
Port Richey	1.200000	16,871	14,505
San Antonio	0.600000	8,435	7,253
St. Leo	0.200000	2,812	2,418
Zephyrhills	<u>3.900000</u> 100.000000	<u>54,830</u> \$1,405,905	<u>47,141</u> \$1,208,751
BOCC Pinellas	100.000000	\$3,583,105	\$3,300,057
BOCC Polk	66.123000	\$1,807,328	\$1,368,162
Auburndale	1.822000	49,800	37,699
Bartow	3.177000	86,836	65,736
Davenport	0.496000	13,557	10,263
Dundee	0.567000	15,498	11,732
Eagle Lake	0.450000	12,300	9,311
Ft. Meade	1.221000	33,373	25,264
Frostproof	0.998000	27,278	20,650
Haines City	2.423000	66,227	50,135
Highland Park	0.043000	1,175	890
Hillcrest Heights	0.054000	1,476	1,117
Lake Alfred	0.717000	19,598	14,836
Lake Hamilton	0.266000	7,271	5,504
Lakeland	13.582000	371,234	281,027
Lake Wales	2.090000	57,126	43,245
Mulberry	0.744000	20,336	15,394
Polk City	0.337000	9,211	6,973

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Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
Winter Haven	<u>4.890000</u> 100.000000	<u>133,658</u> \$2,733,283	<u>101,180</u> \$2,069,116
BOCC Putnam	78.052600	\$275,875	\$231,604
Crescent City	2.651200	9,371	7,867
Interlachen	1.979400	6,996	5,873
Palatka	15.399300	54,429	45,694
Pomona Park	1.090400	3,854	3,236
Welaka	<u>0.827100</u> 100.000000	<u>2,923</u> \$353,448	<u>2,454</u> \$296,728
BOCC St. Johns	83.000000	\$626,567	\$472,562
St. Augustine	12.000000	90,588	68,322
St. Augustine Beach	4.000000	30,196	22,774
Hastings	<u>1.000000</u> 100.000000	<u>7,549</u> \$754,900	<u>5,694</u> \$569,352
BOCC St. Lucie	39.290000	\$394,912	\$327,961
Fort Pierce	12.750000	128,153	106,427
Port St. Lucie	47.870000	481,151	399,580
St. Lucie Village	<u>0.090000</u> 100.000000	<u>905</u> \$1,005,120	<u>751</u> \$834,719

Distributions for the "NEW" 2 cent local option tax for St. Lucie County and its municipalities.

This tax is not subject to the dealer collection allowance.

BOCC St. Lucie	39.290000	\$331,659
Fort Pierce	12.750000	107,627
Port St. Lucie	47.870000	404,085
St. Lucie Village	<u>0.090000</u> 100.000000	<u>760</u> \$844,130

Table 4

Local Option Fuel Tax Distribution
 Local Government Fiscal Year 1998-99 Estimates
 Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
BOCC Santa Rosa	87.290000	\$479,155	\$430,804
Gulf Breeze	4.530000	24,866	22,357
Jay	0.590000	3,239	2,912
Milton	<u>7.590000</u>	<u>41,663</u>	<u>37,459</u>
	100.000000	\$548,924	\$493,532
BOCC Sarasota	70.650000	\$974,513	\$878,116
Longboat Key	1.280000	17,656	15,909
North Port	5.200000	71,726	64,631
Sarasota	16.780000	231,456	208,560
Venice	<u>6.090000</u>	<u>84,003</u>	<u>75,693</u>
	100.000000	\$1,379,353	\$1,242,909
BOCC Seminole	63.600000	\$931,848	\$854,782
Altamonte Springs	14.400000	210,984	193,536
Casselberry	3.060000	44,834	41,126
Lake Mary	1.510000	22,124	20,294
Longwood	3.430000	50,255	46,099
Oviedo	4.820000	70,621	64,781
Sanford	6.940000	101,683	93,273
Winter Springs	<u>2.240000</u>	<u>32,820</u>	<u>30,106</u>
	100.000000	\$1,465,170	\$1,343,997
BOCC Sumter	80.055000	\$495,893	\$275,965
Bushnell	5.373000	33,283	18,522
Center Hill	1.764000	10,927	6,081
Coleman	1.914000	11,856	6,598
Webster	1.844000	11,422	6,357
Wildwood	<u>9.050000</u>	<u>56,059</u>	<u>31,197</u>
	100.000000	\$619,440	\$344,720

Table 4

Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
BOCC Suwannee	81.570000	\$205,695	\$152,297
Branford	1.000000	2,522	1,867
Live Oak	<u>17.430000</u>	<u>43,953</u>	<u>32,543</u>
	100.000000	\$252,170	\$186,707
BOCC Taylor	67.000000	\$116,234	\$81,618
Perry	<u>33.000000</u>	<u>57,249</u>	<u>40,200</u>
	100.000000	\$173,483	\$121,817
BOCC Union	72.470000	\$46,597	\$28,279
Lake Butler	26.540000	17,065	10,356
Raiford	0.652000	419	254
Worthington Springs	<u>0.338000</u>	<u>217</u>	<u>132</u>
	100.000000	\$64,298	\$39,022
BOCC Volusia	57.238000	\$1,160,118	\$1,048,590
Daytona Beach	8.305000	168,328	152,146
Daytona Beach Shores	1.190000	24,119	21,801
Debary	1.827000	37,030	33,470
Deland	2.327000	47,164	42,630
Deltona	9.428000	191,090	172,719
Edgewater	1.950000	39,523	35,724
Holly Hill	1.270000	25,741	23,266
Lake Helen	0.245000	4,966	4,488
New Smyrna Beach	3.227000	65,406	59,118
Oak Hill	0.125000	2,534	2,290
Orange City	0.847000	17,167	15,517
Ormond Beach	5.048000	102,314	92,478
Pierson	0.138000	2,797	2,528
Ponce Inlet	0.575000	11,654	10,534
Port Orange	4.740000	96,072	86,836

Table 4

Local Option Fuel Tax Distribution
Local Government Fiscal Year 1998-99 Estimates
Based on 1998-99 Distribution Percentages

<u>Local Government</u>	<u>Distribution Percentage</u>	<u>Total Fuel Distribution Per .01 Tax</u>	<u>Motor Fuel Distribution Per .01 Tax</u>
South Daytona	<u>1.520000</u> 100.000000	<u>30,808</u> \$2,026,832	<u>27,846</u> \$1,831,983
BOCC Wakulla	100.000000	\$112,284	\$95,036
BOCC Walton	94.880000	\$339,681	\$251,441
Defuniak Springs	4.800000	17,185	12,720
Freeport	<u>0.320000</u> 100.000000	<u>1,146</u> \$358,011	<u>848</u> \$265,009
BOCC Washington	82.390000	\$97,269	\$84,799
Caryville	0.780000	921	803
Chipley	14.570000	17,201	14,996
Vernon	1.520000	1,795	1,564
Wausau	<u>0.740000</u> 100.000000	<u>874</u> \$118,060	<u>762</u> \$102,924
Grand Totals		<u>\$76,300,928</u>	<u>\$87,068,698</u>

Note: The grand total of the motor fuel distribution column is greater than the grand total of the total fuel distribution column as the result of the additional motor fuel distributions resulting from the levy of the 1 to 5 cents local option fuel tax by select counties.

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 county-wide referendum. Generally, the proceeds may be used to fund transportation expenditures.

Authorization to Levy

Pursuant to ss. 206.41(1)(d) and 206.87(1)(b), F.S., any county in the state may levy a 1 cent per gallon tax on motor and diesel fuels sold in the county by extraordinary vote of the membership of its governing body or voter approval in a county-wide referendum. However, this tax shall be imposed on diesel fuel in each county as the result of statewide equalization. The tax shall be imposed before July 1st to be effective January 1st of the following year. However, levies of the tax which were in effect on July 1, 1996, and which expire on August 31st of any year may be reimposed effective September 1st of the year of expiration.

Local Governments Eligible to Levy

All counties are eligible to levy this tax on motor fuel. This tax is being levied by 36 counties.

Distribution of Proceeds

The governing body of the county may, by joint agreement with one or more municipalities located within the county, provide for the authorized transportation purposes and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the proceeds of the tax with municipalities. Regardless of whether or not the county is levying the tax on motor fuel, the county would still receive proceeds from the levy on diesel fuel.

Authorized Uses of Proceeds

County and municipal governments may use the tax proceeds for transportation expenditures as defined in s. 336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs:

1. Public transportation operations and maintenance;

2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment;
3. Roadway and right-of-way drainage;
4. Street lighting;
5. Traffic signs, traffic engineering, signalization, and pavement markings;
6. Bridge maintenance and operation; and
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

Counties are also authorized to expend the revenues received in conjunction with the state or federal government for joint transportation projects.

Relevant Attorney General Opinions

A number of Attorney General Opinions pertaining to this tax have been issued and are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since the tax was authorized. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

(Note: The references to gas tax or special fuel in the following summaries have not been changed from their original wording to reflect the current statutory language of fuel tax or diesel fuel. In addition, this tax was formerly referred to as the Voted Gas Tax.)

AGO 82-54

May a county, in which voters approved, by referendum, the levy of the 1-cent gas tax to be pledged to retire a bond issue for construction and reconstruction of county roads, expend the revenues collected on a pay-as-you-go basis for these purposes rather than using them to fund the bond issue? And if so, what action must the county commission take to be permitted to use these funds for pay-as-you-go road construction projects? Language contained in the referendum question as it appeared on the ballot indicated that the voters contemplated immediate construction and reconstruction of a county-wide roadway system. In this case, Columbia County Ordinance No. 81-2 was adopted on May 26, 1981, to implement the bond issue funded by the 1-cent gas tax, pursuant to s. 336.021, F.S., which was approved by the voters on November 4, 1980. The ordinance recognized that the bond proceeds would pay the construction and reconstruction costs, and that such bonds would be payable from the ninth-cent gas tax. According to this opinion issued July 22, 1982, the Board of County Commissioners may not use taxes collected pursuant to s. 336.021, F.S., following an associated county referendum required by this section which specified a bond issue to immediately fund construction and reconstruction of an adequate county-wide roadway system, to

fund road construction projects on a pay-as-you-go basis.

AGO 83-25

Is a school board eligible for a refund of taxes on motor and special fuels levied pursuant to s. 336.021, F.S.? The 1983 amendment to s. 336.021, F.S., authorized a voted 1-cent tax on every gallon of motor and special fuel sold within a county and taxed under the provisions of Chapter 206, *Florida Statutes*, if the tax was approved by the county commission and by referendum. This tax was to be collected in the same manner as all other gas taxes and was to be returned monthly to the county where collected. Additionally, the 1983 amendment specifically provided that the refund provisions contained in ss. 206.625 and 206.64, F.S., should not be applicable to this tax. Historically, Florida courts have held that the taxes imposed on the use or sale of motor and special fuels are taxes on the privilege of selling such fuels, exacted from duly licensed dealers or distributors, and are not taxes on consumers. According to this opinion issued on April 26, 1983, a district school board is not eligible for a refund of taxes on motor and special fuels levied pursuant to s. 336.021, F.S., since this category of tax is not a tax levied on consumers, but rather an excise tax paid by dealers and distributors and levied on the privilege of selling motor and special fuel. In addition, there is no statutory authority for such a refund to school districts.

AGO 85-104

What is the proper disposition of excess funds in the Voted Gas Tax Trust Fund resulting from taxes remitted to the Florida Department of Revenue by licensed distributors of motor fuel or licensed dealers of special fuel for counties which have no voted gas tax? In the absence of an authoritative statute, taxes which were voluntarily albeit mistakenly paid cannot be voluntarily refunded. Therefore, such taxes should not be returned to those who erroneously remitted the payments absent a claim for refund in accordance with statutory procedures and time constraints, nor may such funds be distributed to those counties which have not imposed the voted gas tax since s. 336.021, F.S., only authorizes the distribution of the tax to the county where collected. In the absence of statutory direction for the disposition of excess funds in the Voted Gas Tax Trust Fund resulting from taxes erroneously remitted by licensed distributors of motor fuel or licensed dealers of special fuel for counties which have no voted gas tax, such monies should continue to remain in the Fund subject to appropriation by the Legislature in accordance with the fiscal laws governing the budgeting and appropriation of state funds, according to this opinion issued December 19, 1985.

AGO 90-79

May local option gas tax revenues be used to fund specialized transportation for the transportation disadvantaged? The stated purpose of the ninth-cent gas tax is to promote a transportation system that would, among other things, enhance the service of a transit system. Expenditures for public transportation operations are included as an authorized transportation expenditure. While public transportation operations is not defined in Chapter 336, *Florida Statutes*,

public transit is defined in Chapter 341, *Florida Statutes*, as:

"the transporting of people by conveyances, or systems of conveyances, traveling on land or water, local or regional in nature, and available for use by the public. Public transit systems may be either governmentally owned or privately owned. Public transit specifically includes those forms of transportation commonly known as 'paratransit'."

Paratransit is defined in Chapter 341, *Florida Statutes*, as:

"those elements of public transit which provide service between specific origins and destinations selected by the individual user with such service being provided at a time that is agreed upon by the user and the provider of the service. Paratransit service is provided by taxis, limousines, 'dial-a-ride' buses, and other demand-responsive operations that are characterized by their non-scheduled, non-fixed route nature."

By having paratransit services included within its scope, local public transit would appear to encompass services provided to the transportation disadvantaged. In addition, providing paratransit services in a public transit system would be part of a local government's public transportation operation. As a result, ninth-cent gas tax revenues may be used to fund a public transportation system which includes the provisions of paratransit or special transportation services for the transportation disadvantaged, according to this opinion issued on October 1, 1990.

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 and diesel fuel sold in a county. This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a county-wide referendum. Generally, the proceeds may be used to fund transportation expenditures.

Authorization to Levy

The tax shall be levied using either of the following procedures:

1. This tax may be levied by an ordinance adopted by a majority vote of the county's governing body or upon approval by referendum. Such ordinance shall be adopted in accordance with the requirements imposed under one of the following circumstances, whichever is applicable:
 - a. Prior to June 1st, the county may establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1st. However, any interlocal agreement agreed to after the initial levy of the tax, extension of the tax, or change in the tax rate, shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by these taxes. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.
 - b. If an interlocal agreement has not been executed, the county may, prior to June 10th, adopt a resolution of intent to levy this tax.
2. If no interlocal agreement or resolution is adopted pursuant to the procedures described above, then municipalities representing more than 50 percent of the county population may, prior to June 20th, adopt uniform resolutions approving the tax, establishing the duration of the levy and the rate, and setting the date for a county-wide referendum on whether or not to levy the tax. A referendum shall be held in accordance with the provisions of such resolution and applicable state law, provided that the county shall bear the costs of such

referendum. The tax shall be levied and collected county-wide on January 1st, following 30 days after voter approval.

If this tax is levied under the conditions of paragraphs 1b or 2 above, then the proceeds shall be distributed among the county and eligible municipalities based on the transportation expenditures of each of the immediately preceding five fiscal years.

This tax shall be imposed on diesel fuel in each county at the maximum rate of 6 cents per gallon as the result of statewide equalization.

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 which were in effect on July 1, 1996, and which expire on August 31st of any year may be reimposed effective September 1st of the year of expiration. Upon expiration, the tax may be relevelied provided that a redetermination of the method of distribution is made.

Local Governments Eligible to Levy

Counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-Cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive proceeds from this tax. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

All counties are eligible to levy this tax on motor fuel, and all counties are levying. The maximum rate of 6 cents is levied in 58 counties; Franklin, Holmes, Jackson, Okaloosa, Union, and Walton levy 5 cents; Hendry and Taylor levy 4 cents; and Hamilton levies 3 cents.

Distribution of Proceeds

The tax proceeds shall be distributed by the Department according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. However, this recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local government entities, then the parties to the agreement shall review and hold public hearings on the terms of the agreement at least every two years.

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. This provision applies only to Orange County.

Regardless of whether or not the county is levying the tax on motor fuel, the county would still receive proceeds from the full 6 cents levy on diesel fuel.

Authorized Uses of Proceeds

County and municipal governments shall utilize the tax proceeds only for transportation expenditures. Section 336.025(7), *Florida Statutes*, defines transportation expenditures to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs:

1. Public transportation operations and maintenance;
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment;
3. Roadway and right-of-way drainage;
4. Street lighting;
5. Traffic signs, traffic engineering, signalization, and pavement markings;
6. Bridge maintenance and operation; and
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

In addition, small counties (defined as having a total population of 50,000 or less on April 1, 1992) are authorized to use the proceeds to fund infrastructure projects, if such projects are consistent with the local government's approved comprehensive plan. If the approval or denial of the plan has not become final, such projects should be consistent with the plan last submitted to the state land planning agency. In addition, no more than an amount equal to the proceeds from 4 cents of this tax may be used by a small 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. With one exception, the proceeds shall not be pledged for bonded indebtedness for a period exceeding 10 years. 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, infrastructure has the same meaning as provided in s. 212.055, F.S., which defines the term to mean any fixed capital expenditure or fixed capital costs associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of 5 or more years and any land acquisition, land improvement, design, and engineering costs related thereto.⁴

Local governments may use the services of the Division of Bond Finance of the State Board of Administration pursuant to the State Bond Act to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. In no case may a jurisdiction issue these bonds more frequently than once a year. Counties and municipalities may join together for the issuance of these bonds.

Relevant Attorney General Opinions

A number of Attorney General Opinions pertaining to this tax have been issued and are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since the tax was authorized. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

(Note: The references to gas tax or special fuel in the following summaries have not been changed from their original wording to reflect the current statutory language of fuel tax or diesel fuel.)

AGO 90-79

May local option gas tax revenues be used to fund specialized transportation for the transportation disadvantaged? Counties and municipalities are authorized to use the proceeds of the 1 to 6 cents local option gas tax only for transportation expenditures. Expenditures for public transportation operations are included as an authorized transportation expenditure. While public

⁴ Chapter 93-222, *Laws of Florida*, expanded the definition of infrastructure to include a fire department vehicle, an emergency medical service vehicle, a sheriff's office vehicle, a police department vehicle, or any other vehicle, and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.

transportation operations is not defined in Chapter 336, *Florida Statutes*, public transit is defined in Chapter 341, *Florida Statutes*, as:

"the transporting of people by conveyances, or systems of conveyances, traveling on land or water, local or regional in nature, and available for use by the public. Public transit systems may be either governmentally owned or privately owned. Public transit specifically includes those forms of transportation commonly known as 'paratransit'."

Paratransit is defined in Chapter 341, *Florida Statutes*, as:

"those elements of public transit which provide service between specific origins and destinations selected by the individual user with such service being provided at a time that is agreed upon by the user and the provider of the service. Paratransit service is provided by taxis, limousines, 'dial-a-ride' buses, and other demand-responsive operations that are characterized by their non-scheduled, non-fixed route nature."

By having paratransit services included within its scope, local public transit would appear to encompass services provided to the transportation disadvantaged. In addition, providing paratransit services in a public transit system would be part of a local government's public transportation operation. As a result, local option gas tax revenues may be used to fund a public transportation system which includes the provisions of paratransit or special transportation services for the transportation disadvantaged, according to this opinion issued on October 1, 1990.

AGO 92-20

May a local government use the proceeds of the 1 to 6 cents local option gas tax to construct a garage and maintenance building for road and right-of-way maintenance equipment? Pursuant to s. 336.025(7), F.S., a county or municipality may use the proceeds of the local option gas tax only for transportation expenditures. Prior to May 5, 1993, s. 336.025(7)(b), F.S., specified roadway and right-of-way maintenance and equipment as an authorized transportation expenditure. However, roadway and right-of-way maintenance and equipment was not defined. Therefore, it would seem that the statutes did not contemplate the use of the local option gas tax revenues for such incidental purposes as constructing garage and maintenance buildings to house such equipment, according to this opinion issued March 16, 1992.

It should be noted that Chapters 93-164 and 93-206, Laws of Florida, amended the definition of transportation expenditures in s. 336.025(7)(b), F.S., to include the costs of structures used for the storage and maintenance of road equipment. As a result of these amendments, this opinion is no longer applicable.

AGO 93-12

Must a small county share the proceeds of the 1 to 6 cents local option gas tax, with eligible municipalities within the county, if the county is using the proceeds to fund infrastructure rather than transportation? Section 336.025(8), *Florida Statutes*, provides that counties, having a total population of 50,000 or less on April 1, 1992, may use the tax proceeds to fund infrastructure projects, if consistent with the county's comprehensive plan and only after the local government, prior to the fiscal year in which the funds will be used, has held a duly noticed public hearing and adopted a resolution certifying that the local government has met all of the transportation needs identified in its comprehensive plan. However, the statute does not indicate that a county using its gas tax proceeds for infrastructure purposes is entitled to all of the proceeds, to the exclusion of the municipalities eligible to receive distributions. Therefore, a county must distribute the proceeds to eligible municipalities within the county, regardless of whether the funds are used for transportation or infrastructure, according to this opinion issued on February 9, 1993.

AGO 94-20

May a local government use the local option gas tax proceeds to repair and maintain runways at an airport? The statute limits the use of the local option gas tax revenues to transportation expenditures. While the local option gas tax revenues may be used for public transportation operations and maintenance, the term is not defined in the statute. However, the enumerated uses of the local option gas tax revenues relate to the county road system. Chapter 336, *Florida Statutes*, provides for a county road system as the responsibility of the county commission. Runways at a local airport do not fall within the definition of the county road system pursuant to s. 334.03(8), F.S., as incorporated by s. 336.01, F.S. In addition, aviation fuel is not subject to the local option gas tax. While arguably, a public transportation system may include an airport, it would appear inconsistent to include runway repair and maintenance in the expenditures allowed by local option gas tax revenues when aviation fuel is excluded from the tax. Therefore, a local government may not use local option gas tax revenues for the repair and maintenance of runways at a local airport, according to this opinion issued on March 11, 1994.

AGO 94-67

If the City of Port LaBelle is created by referendum, can the city receive local option gas tax revenue if it does not meet the requirements of Parts II and VI of Chapter 218, *Florida Statutes*? Current law states that any newly incorporated municipality, eligible for participation in the distribution of moneys under Parts II and VI of Chapter 218, *Florida Statutes*, and located in a county levying either local option gas tax, is entitled to receive a share of the tax revenues. Distribution of such revenues to a newly incorporated municipality shall begin in the first full fiscal year following incorporation. The only qualification for sharing in the local option gas tax proceeds is that the municipality be eligible to participate in the revenue-sharing programs. The enabling legislation, enacted by the 1994 Legislature as Chapter 94-480, *Laws of Florida*, states that "...the

City of Port LaBelle shall be entitled to participate in the State of Florida Shared Revenue Programs and qualify as provided in Chapter 218, *Florida Statutes*, for all similar programs effective July 1, 1994." Therefore, the City of Port LaBelle, assuming it is created by referendum vote, may participate in the distribution of the local option gas tax, according to this opinion issued on August 12, 1994. (Note: The referendum, calling for the creation of the City of Port LaBelle, failed.)

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1 TO 5 CENTS LOCAL OPTION FUEL TAX
Sections 206.41(1)(e) and 336.025, *Florida Statutes*

Brief Overview

County governments are authorized to levy a tax of 1 to 5 cents upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a county-wide referendum. The tax proceeds may be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

Authorization to Levy

The tax may be levied by an ordinance adopted by a majority plus one vote of the county's governing body or upon approval by referendum. Such ordinance shall be adopted in accordance with the requirements imposed under one of the following circumstances:

1. This tax shall be levied before July 1st, to be effective January 1st of the following year. However, levies of the tax which were in effect on July 1, 1996, and which expire on August 31st of any year may be reimposed effective September 1st of the year of expiration.
2. The county may, prior to levy of the tax, establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement is adopted before the effective date of the tax, the tax revenues shall be distributed according to the transportation expenditures methodology described in detail in the section, *Distribution of Proceeds*. If no interlocal agreement exists, a new agreement may be established prior to June 1st of any year. However, any interlocal agreement agreed to after the initial levy of the tax, or change in the tax rate, shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by these taxes. The amounts distributed to the each local government shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.

Local Governments Eligible to Levy

Counties and municipalities must meet the same eligibility requirements as specified for the Local

Government Half-Cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive proceeds from this tax. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

All counties are eligible to levy this tax, and 11 counties are levying. The maximum rate of 5 cents is levied in Collier, DeSoto, Lee, and Palm Beach. Broward, Dade, and Highlands levy 3 cents. Hernando, Martin, and St. Lucie levy 2 cents. Charlotte levies 1 cent.

Distribution of Proceeds

The tax proceeds shall be distributed by the Department according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. However, this recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local government entities, then the parties to the agreement shall review and hold public hearings on the terms of the agreement at least every two years.

Authorized Uses of Proceeds

The tax proceeds must be used for only those transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan. Expenditures for the construction of new roads, or the reconstruction or resurfacing of existing paved roads, shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Routine maintenance of roads is not considered an authorized expenditure.

Local governments may use the services of the Division of Bond Finance of the State Board of Administration pursuant to the State Bond Act to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. In no case may a jurisdiction issue these bonds more frequently than once a year. Counties and municipalities may join together for the issuance of these bonds.

Relevant Attorney General Opinions

A number of Attorney General Opinions pertaining to this tax have been issued and are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since the tax was authorized. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

(Note: The references to gas tax or special fuel in the following summaries have not been changed from their original wording to reflect the current statutory language of fuel tax or diesel fuel.)

AGO 94-20

May a local government use the local option gas tax proceeds to repair and maintain runways at an airport? The statute limits the use of the local option gas tax revenues to transportation expenditures. While the local option gas tax revenues may be used for public transportation operations and maintenance, the term is not defined in the statute. However, the enumerated uses of the local option gas tax revenues relate to the county road system. Chapter 336, *Florida Statutes*, provides for a county road system as the responsibility of the county commission. Runways at a local airport do not fall within the definition of the county road system pursuant to s. 334.03(8), F.S., as incorporated by s. 336.01, F.S. In addition, aviation fuel is not subject to the local option gas tax. While arguably, a public transportation system may include an airport, it would appear inconsistent to include runway repair and maintenance in the expenditures allowed by local option gas tax revenues when aviation fuel is excluded from the tax. Therefore, a local government may not use local option gas tax revenues for the repair and maintenance of runways at a local airport, according to this opinion issued on March 11, 1994.

AGO 94-67

If the City of Port LaBelle is created by referendum, can the city receive local option gas tax revenue if it does not meet the requirements of Parts II and VI of Chapter 218, *Florida Statutes*? Current law states that any newly incorporated municipality, eligible for participation in the distribution of moneys under Parts II and VI of Chapter 218, *Florida Statutes*, and located in a county levying either local option gas tax, is entitled to receive a share of the tax revenues. Distribution of such revenues to a newly incorporated municipality shall begin in the first full fiscal year following incorporation. The only qualification for sharing in the local option gas tax proceeds is that the municipality be eligible to participate in the revenue-sharing programs. The enabling legislation, enacted by the 1994 Legislature as Chapter 94-480, *Laws of Florida*, states that "...the City of Port LaBelle shall be entitled to participate in the State of Florida Shared Revenue Programs and qualify as provided in Chapter 218, *Florida Statutes*, for all similar programs effective July 1,

1994." Therefore, the City of Port LaBelle, assuming it is created by referendum vote, may participate in the distribution of the local option gas tax, according to this opinion issued on August 12, 1994. (Note: The referendum, calling for the creation of the City of Port LaBelle, failed.)

AGO 97-25

May the proceeds of the 1 to 5 cents local option fuel tax be used for public transportation operations and maintenance expenditures or must such revenues be used only for capital improvements? Must the expenditures be specifically identified in the capital improvements element of the county's adopted comprehensive plan? May the county contract with a public transit authority to provide the transportation services enumerated in the capital improvements element of the county's comprehensive plan? According to this opinion issued May 5, 1997, the tax revenues may be used not only for the capital improvement of a public transportation facility but also for its operation and maintenance, conditioned on the fact that the capital improvements element of the county's comprehensive plan identifies the need for such a facility. The capital improvements element must identify the needed public transportation facility and the estimated facility's costs including operation and maintenance costs. In addition, the element must specify that funding shall come from the fuel tax revenues in order for such revenues to be used for that purpose. Finally, the county commission may contract with and provide funding to the public transit authority to implement the public transportation services referenced in the capital improvements element if the county commission determines that such funding serves a county or dual purpose.

MUNICIPAL RESORT TAX

Chapter 67-930, *Laws of Florida*, (as amended)

Brief Overview

The Municipal Resort Tax may be levied, at a rate of up to 4 percent, on transient rental transactions and the sale of food and beverages consumed on hotel or motel premises in municipalities whose respective county population fell within specified limits based on the 1960 Census and whose municipal charter specifically provided for the levy of this tax prior to January 1, 1968. The levy of this tax must be adopted by an ordinance approved by the governing body. Revenues can be used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief of ad valorem taxes used for those purposes.

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect the levy and use of the Municipal Resort Tax.

Authorization to Levy

Municipalities, located in any county of the state which had a total county population based on the 1960 Census of between 330,000 and 340,000 or more than 900,000 and whose municipal charter specifically provided for the levy of this tax (at the original rate of up to 2 percent) prior to January 1, 1968, are authorized to levy a tax not to exceed 4 percent on certain rentals and the sale of food and beverages. The levy of this tax must be adopted by an ordinance approved by the governing body.

Local Governments Eligible to Levy

Three municipalities in Dade County (Bal Harbour, Miami Beach, and Surfside) are eligible to impose the tax. Currently, these municipalities are imposing the tax at the following rates: Bal Harbour (4 percent on rentals; 2 percent on food and beverages), Miami Beach (3 percent on rentals; 2 percent on food and beverages), and Surfside (4 percent on rentals; 2 percent on food and beverages).

Administrative Procedures

It is the Legislature's intent that this tax should be levied upon the rent of every occupancy of a room or rooms in any hotel, motel, apartment house, rooming house, and tourist or trailer camp and upon the sales price of all items of food or beverages sold at retail, and of alcoholic beverages sold at retail for consumption on the premises at any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department. However, the tax shall not

apply to those sales in the amount of less than fifty cents 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 ten dollars.

It is the duty of every person renting a room or rooms and every person selling food, beverages, or alcoholic beverages at retail to act as the collection agent. Every such person must collect, report, and pay over to the municipality all such necessary taxes. The governing body may adopt by ordinance such penalties for non-compliance as deemed appropriate. The governing body may also authorize by ordinance the creation of an authority or commission empowered to contract and be contracted within its own name as an agency of the municipality to administer this tax.

Reporting Requirements

No special reporting requirements are specified.

Distribution of Proceeds

The governing body may authorize by ordinance the creation of an authority or commission empowered to contract and be contracted with its own name as an agency of the municipality to expend such portion of the proceeds of this tax as the body may determine appropriate.

Authorized Uses of Proceeds

The tax proceeds shall only be used for the following purposes:

1. Creation and maintenance of convention and publicity bureaus;
2. Development and maintenance of art and cultural centers;
3. Enhancement of tourism;
4. Publicity and advertising;
5. Construction, operation, and maintenance of auditoriums, community centers, and convention structures; or
6. Relief from ad valorem taxes being used for any of the above purposes.

Relevant Attorney General Opinions

No opinions specifically relevant to this tax has been issued.

Estimated Tax Proceeds for the 1998-99 Fiscal Year

Due to the fact that the tax is locally administered, the Department of Revenue does not calculate revenue estimates for this tax.

TOURIST DEVELOPMENT TAXES

Section 125.0104, *Florida Statutes*

Brief Overview

Counties are authorized to levy five separate tourist development taxes on transient rental transactions pursuant to s. 125.0104, F.S. Depending on the particular tax, the levy may be authorized by vote of the governing body or referendum approval. Tax rates vary by county depending on a county's eligibility to levy particular taxes; however, the absolute maximum rate is 6 percent. 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.

1998 General Law Amendments

Although no statutory changes were made to provisions dealing with the general administration of tourist development taxes, changes were made to s. 125.0104(3)(I), F.S., regarding the authorized uses of the Professional Sports Franchise Facility Tax.

Authorization to Levy

Any county may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege. These levies require the adoption of an authorizing ordinance by a vote of the governing body. In addition, some require referendum approval or provide the option for the tax to be approved by referendum.

At least 60 days prior to the enactment of the ordinance levying the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., the county's governing body shall adopt a resolution establishing and appointing the members of the county tourist development council and indicating the intention of the county to consider the enactment of an ordinance levying and imposing the tax. The tourist development council, prior the enactment of the ordinance, shall prepare and submit to the county's governing body for its approval a plan for tourist development.

The plan shall set forth the anticipated net revenue to be derived by the county for two years following the levy of the tax as well as indicate the tax district in which the tourist development tax is proposed. In addition, the plan shall provide a list, in order of priority, of the proposed uses of the tax revenue by specific project or special use as well as the approximate cost or expense allocation for each specific project or special use. The governing body shall adopt the county plan for tourist development as part of the ordinance levying the tax.

Some limitations exist on the exercise of this taxable privilege. First, there shall be no additional levy of a tourist development tax in any municipalities presently imposing the Municipal Resort Tax.

Second, no county authorized to levy any of the convention development taxes shall be allowed to levy more than 2 percent of tourist development tax; however, this limitation does not apply to the levy of the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., and the Duval County levy of the Additional Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(n), F.S.

A county may elect to levy and impose the tourist development tax in a subcounty special district of the county. However, if a county elects to levy and impose the tax on a subcounty special district basis, the district shall embrace all or a significant contiguous portion of the county. The county shall assist the Department of Revenue in identifying the rental units in the district that are subject to the tax.

The effective date of the levy and imposition of the tax shall be the first day on the second month following approval of the ordinance by vote of the governing body or referendum (depending on the particular tax), or the first day of any subsequent month as may be specified in the ordinance.

Administrative Procedures

It is the intent of the Legislature that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium for a term of six months or less is exercising a taxable privilege. These taxes are to be charged by the person receiving the consideration for rent or lease at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting to the Department of Revenue any applicable tax proceeds under the provisions outlined in s. 212.03, F.S.

The Department shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied. The Department shall promulgate such rules and publish such forms as necessary to enforce these taxes.

A county may exempt itself from the requirements that the tax be remitted to the Department before being returned to the county and administered according to Chapter 212, *Florida Statutes*, if the county adopts an ordinance providing for local collection and administration of the tax. Such an ordinance shall include provision for, but need not be limited to, the following:

1. Initial collection of the tax to be made in the same manner as the tax imposed under Part I of Chapter 212, *Florida Statutes*.
2. Designation of the local government official to whom the tax shall be remitted as well as the official's powers and duties with respect to collection and administration of the tax.
3. Requirements relating to the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.

4. Provision for payment of a dealer's credit as required under Chapter 212, *Florida Statutes*.
5. A portion of the tax collected may be retained by the county for administrative costs; however, such portion shall not exceed 3 percent of collections.

A county, collecting and administering the tax on a local basis, shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the Department. If the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S.

The county may use the powers granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. If the county delegates such authority to the Department, the Department shall distribute to the county any collections so received, less the administrative costs solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes. The Department shall audit only those businesses in the county that it audits pursuant to Chapter 212, *Florida Statutes*.

Reporting Requirements

For each levy, the county is responsible for furnishing the Department with a certified copy of the ordinance within 10 days after approval of such ordinance. If applicable, the county shall also notify the Department, within 10 days after approval of the ordinance by referendum, of the time period during which the tax will be levied.

Distribution of Proceeds

Tax revenues, less the Department's costs of administration, shall be paid monthly to the county which imposed the particular tax or taxes. The funds shall be placed in the county tourist development trust fund of the respective county, which shall be established by each county as a pre-condition to the receipt of such funds. This trust fund is not subject to the 7.3 percent General Revenue Service Charge.

Relevant Attorney General Opinions

A number of opinions specifically relevant to tourist development taxes have been issued and are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to tourist development taxes has been amended numerous times since the original tax was authorized in 1977. Additional taxes and authorized uses have been added

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

AGO 77-81

This opinion, dated August 4, 1977, addresses two questions:

- 1. Does the Local Option Tourist Development Act (s. 125.0104, F.S.) authorize the creation of more than one subcounty special taxing district within a single county?**
- 2. Is a county authorized to levy a 1 percent tourist development tax countywide and an additional 1 percent tourist development tax in one or more subcounty special taxing districts?**

A county may not impose a 1 percent tourist development tax countywide and an additional tax in a subcounty special taxing district, nor may a county create more than one subcounty special taxing district within which to impose the tax. Pursuant to s. 125.0104, F.S., if a county decides to impose the tourist development tax, it must do so on a countywide basis or within a single subcounty special taxing district. This special taxing district must embrace all or a significant contiguous portion of the county.

AGO 79-30

Can tourist development tax revenues be used to acquire, construct, extend, enlarge, repair, improve, maintain, operate, or promote publicly owned and operated parks and beaches?

According to this opinion dated March 27, 1979, the revenues may be used solely for the maintenance of existing publicly owned and operated facilities expressly mentioned under s. 125.0104(5)(a)1., F.S. Tourist development tax revenues may not be used for publicly owned and operated parks or beaches as such facilities are not expressly mentioned. Further, a county may not directly spend these revenues to promote publicly owned and operated parks or beaches under s. 125.0104(5)(a)2. and 3.F.S., but any incidental promotion of these parks and beaches as a result of those expenditures provided under s. 125.0104(5)(a)2. and 3.F.S., would be authorized.

It should be noted that Chapter 96-397, Laws of Florida, expanded the authorized uses of the tourist development tax revenues to include the financing of beach park facilities in addition to financing beach improvement, maintenance, renourishment, restoration, and erosion control. The financed uses must relate to the physical preservation of the beach, shoreline, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of the revenues may be used for beach park facilities.

AGO 83-18

Can the tourist development tax revenues be used for the following purposes:

1. Construction or improvement to a combination multi-purpose building to be utilized as a convention center and exhibition hall;
2. Construction of a horse show arena together with stables;
3. Construction of a softball tournament center;
4. Construction of a tennis and aquatic center;
5. Construction of a multi-purpose field, i.e., a stadium; and
6. Construction of a park/picnic area?

The adopted ordinance, authorizing for the levy of tourist development tax in the county, provides that one-half of all monies collected will be spent to advertise and promote tourism while the other one-half will be spent to maintain a county bureau to promote tourism and conventions within the county. Pursuant to the language in the existing ordinance, can the revenues which have been accumulated, but not expended, be spent to construct all or any portion of the improvements outlined above? According to this opinion dated March 17, 1983, the revenues may be used to construct all of the facilities mentioned above, except a park/picnic area, if those facilities are tourist-related or designed or maintained primarily for the purpose of promoting tourism in the county. All of those facilities, except parks and picnic areas, fall or may be interpreted to fall within the purview of the term, publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums. The use of the revenues to construct parks and picnic areas is considered outside the scope of the authorized uses specified in s. 125.0104, F.S. After enactment of the ordinance levying and imposing the tax, the tourist development plan which outlines the proposed uses of the revenue may not be changed except by ordinance enacted a majority plus one vote of the county's governing body. Therefore, upon due amendment by ordinance, the county's plan for tourist development may be changed. As a result, the unexpended tax proceeds may be utilized to construct one or more of the projects, except parks and picnic areas, listed above provided such projects are designed to promote tourism.

As previously mentioned, current law does include the financing of beach park facilities as an authorized use of tourist development tax revenues.

AGO 86-68

Can tourist development tax revenues be used to maintain all beaches open to and used by the public along the shore of the Gulf of Mexico from the dune line to the water's edge? According to this opinion dated August 14, 1986, a county may expend the revenues to finance beach cleaning and maintenance without the necessity of establishing the mean high-water line so long as such expenditure paramountly serves a public purpose, and there is compliance with the requirements of Chapter 161, *Florida Statutes*, and s. 253.77, F.S., where applicable.

AGO 86-87

May a noncharter county expend county funds to publicly advertise its position on an issue to be voted on in an upcoming referendum on the tourist development tax? Unless restricted by, and to the extent consistent with general or special law, a noncharter county may expend public funds to publicly advertise its position in an upcoming referendum, provided that prior to making such an expenditure, the county commission determines that such expenditures will serve a county purpose. This determination shall be made by ordinance which should express appropriate legislative findings as to the purpose of the expenditure and the benefits accruing to the county from such expenditure according to this opinion dated October 7, 1986.

AGO 86-96

May a county levy the additional 1 percent tourist development tax, pursuant to s. 125.0104(3)(d), F.S., countywide when the 1 or 2 percent tourist development tax, pursuant to s. 125.0104(3)(c), F.S., has been imposed in a subcounty special district for 3 years, but has only been imposed countywide for 2 years? According to this opinion dated November 3, 1986, the additional 1 percent tax authorized by s. 125.0104(3)(d), F.S., may not be levied countywide unless the 1 or 2 percent tax authorized by s. 125.0104(3)(c), F.S., has been levied countywide for at least 3 years prior to the effective date of the levy and imposition of the additional 1 percent tax. Neither s. 125.0104(3)(d), F.S., nor its enabling legislation, Chapter 86-4, *Laws of Florida*, provide legislative intent that the additional 1 percent tax may be imposed countywide when the initial tax has been imposed upon only a portion of the county, and not countywide for a period of 3 years.

AGO 87-16

Can tourist development tax revenues be used to fund improvements, maintenance, renourishment, or restoration of public shoreline or beaches of inland freshwater lakes? According to this opinion dated February 18, 1987, the expenditure of revenues for these purposes is authorized if primarily related to tourism in the county and until legislatively or judicially determined otherwise. In the absence of any statutory definition of beach, the use of the revenues for the improvement, maintenance, renourishment, restoration, and erosion control of inland freshwater land beaches would appear to be an authorized use.

It should be noted that current law states that the revenues can be used to finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

AGO 88-37

Is the Department of Revenue responsible for auditing the tourist development tax in those counties which have adopted an ordinance providing for the collection and administration of such taxes on a local basis? With regard to the tourist development tax authorized in s. 125.0104, F.S., the issue of auditing by those counties locally administering the tax was not specifically addressed. While the statute does authorize a county electing to administer the tax on a local basis to exempt administration of tourist development tax from Part I, Chapter 212, *Florida Statutes*, this opinion, dated September 9, 1988, could not conclude that the Department of Revenue was relieved from its responsibility to perform audits of such funds.

It should be noted that current law does require that any county, administering either tax on a local basis, to adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers or to delegate such authority to the Department of Revenue. If the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S. It may use any power granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest.

AGO 88-49

Can a county use tourist development tax revenues to acquire real property to provide beach access for the public? The Legislature has made provision for the acquisition of certain property (publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums) with tourist development tax revenues which does not include the purchase of real property for beach access. Therefore, the purchase of real property for providing public beach access would not be authorized according to this opinion dated November 8, 1988.

AGO 89-50

Are travel expenses reimbursed by a county from tourist development tax revenues to representatives of the chamber of commerce who promote and advertise tourism in the county subject to the travel expense provisions contained in s. 112.061, F.S.? The purpose of s. 112.061, F.S., is to establish uniform per diem and travel rates and limitations applicable to all public officials, employees, and authorized persons whose travel expenses are paid by a public agency. To the extent that chamber of commerce representatives are authorized by a county to incur expenses in the performance of the county's official duties, they would be considered authorized persons. Section 125.0104, *Florida Statutes*, authorizes counties imposing the tourist development tax to create tourism promotion agencies with many powers and duties. The statute specifically refers to and excepts from the provisions of s. 112.061, F.S., the rate of payment for reimbursement of travel

expenses authorized in this section. Therefore, to the extent that s. 125.0104, F.S., prescribes that actual reasonable and necessary costs of travel, meals, lodging, and incidental expenses of authorized persons shall be paid, the language of this section would control over s. 112.061, F.S., according to this opinion dated August 24, 1989.

AGO 90-14

Can tourist development tax revenues be used to fund regular police protection or police protection in connection with special events or holidays? According to this opinion dated February 19, 1990, these revenues can not be used to fund law enforcement within a county or to fund such functions during special events or holidays since the provision of law enforcement by a county is a general government function owed to the public at large. Although the provision of additional law enforcement at special events and during particular holidays may benefit tourism, such law enforcement functions do not have the promotion and advertisement of tourism as its primary purpose.

AGO 90-55

May a county use tourist development tax revenues to fund the construction of beach parks, additional sheriff's beach patrols and lifeguards, and construction and maintenance of sanitary facilities on or near the beach? According to this opinion dated July 23, 1990, the construction of certain artificial structures are specifically authorized in s. 125.0104(5), F.S., however, the construction of beach parks is not one of them. In addition, the provision of lifeguards and additional law enforcement beach patrols do not constitute beach improvement, maintenance, renourishment, restoration, and erosion control. By the same argument, the construction of sanitary facilities on or near the beach do not protect or enhance the physical nature of the beach; therefore, this construction would not be considered an authorized use. Under certain circumstances, the construction of beach dune overwalks or dune protection walkways have been recognized to constitute a method of beach preservation and erosion control. In this instance, the expenditure of tax revenues may be permissible if the county's governing body has made the appropriate legislative findings.

It should be noted that current law now allows the revenues to be used to finance beach park facilities. 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.

AGO 90-59

Can tourist development tax revenues be used to fund a program of mechanical harvesting and herbicide applications to improve inland lakes and rivers to which there is public access? A county may expend tax revenues to finance the removal of hydrilla and other water weeds from its

inland lakes and rivers to which there is public access if the governing body determines that such expenditure is primarily related to tourism within the county. According to this opinion dated July 27, 1990, this use would appear to fall within the scope of using the revenues to finance shoreline protection, enhancement, cleanup or restoration of inland lakes and rivers to which there is public access.

AGO 90-83

This opinion, dated October 4, 1990, addresses several questions:

- 1. Are county tourist development councils and tourist promotion agencies created pursuant to s. 125.0104, F.S., immune from tort liability pursuant to s. 768.28, F.S.?**
- 2. Are the members, employees, and volunteer workers of such councils and agencies immune from tort liability?**
- 3. Does s. 768.28, F.S., waive sovereign immunity for such councils and agencies?**
- 4. Does s. 768.28, F.S., provide protection from tort liability in the manner described therein to members, employees and volunteers of such councils and agencies?**

County tourism promotion agencies are county agencies and as such are subject to the waiver of sovereign immunity set forth in s. 768.28(5), F.S. Moreover, based on the statutory duties and responsibilities imposed on county tourist development councils in acting on behalf of the county and carrying out a governmental purpose, they are subject to the statutory waiver of sovereign immunity. Thus, the members of the county tourist development councils and county tourism promotion agencies and their employees and volunteers are not personally liable for personal injury proximately caused by their negligence while they are acting within the scope of their employment or function.

AGO 91-62

Can tourist development tax revenues be used to fund the repair, construction, and improvement of boat ramps and parking facilities which serve inland lakes and rivers in the county and to fund the dredging of silt and debris from the main spring which feeds a river? With regard to inland lakes and rivers, the statute provides that shoreline protection, enhancement, cleanup or restoration of inland lakes and rivers to which there is public access is an authorized use of the tourist development tax revenues. The statute specifically authorizes the construction of certain artificial structures such as publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums; however, no authority is given for the purpose of constructing boat ramps and parking facilities which do not enhance the physical nature or protect these water bodies according to this opinion dated August 27, 1991. With regard to the dredging issue, a spring which flows into a river would appear to fall within the scope of the definition of a

river and would constitute a portion of the river with regard to s. 125.0104(5), F.S. Since the revenues may be used to physically enhance or protect inland lakes and rivers to which there is public access, the county is authorized to fund the dredging of silt and debris in the main spring if the county's governing body determines that this activity is primarily related to tourism in the county.

AGO 92-3

Does the clerk of the court, as the local official designated to collect tourist development taxes, have the authority to enforce the collection of delinquent taxes in the same manner as the Department of Revenue? In this instance, the county ordinance had designated the clerk to perform the enforcement and audit functions associated with the collection and remission of the tourist development tax as well as use all appropriate remedies to collect delinquent taxes. Section 125.0104(10)(c), *Florida Statutes*, authorizes any county to adopt an ordinance providing for local administration of tourist development taxes. If the county elects to assume such responsibility, it may use any power granted in this section to the Department of Revenue to enforce payment of such taxes. Section 125.0104(2), *Florida Statutes*, provides that the provisions contained in Chapter 212, *Florida Statutes*, apply to the administration of any tax levied pursuant to s. 125.0104, F.S. Therefore, the Department may use the provisions of Ch. 212, F.S., to administer the collection of tourist development taxes. In light of this authority, it appears that a county electing to locally administer tourist development taxes may exercise the same powers given to the Department under s. 125.0104, F.S., according to this opinion dated January 8, 1992.

AGO 92-16

Can tourist development tax revenues be used to advertise and promote a concert in the park as a free, public event to promote tourism in the county? The determination, as to whether a particular project is tourist-related and furthers the purpose of promoting tourism, is one which must be made by the county's governing body. The county is authorized to expend tourist development tax revenues to promote and advertise the concert in the park, if the governing body makes the appropriate legislative determination that such activity is primarily related to the promotion of tourism within the county according to this opinion dated March 6, 1992.

AGO 92-34

May the county commission approve the expenditure of tourist development tax revenue for an authorized use other than those recommended or which was opposed by the county's tourist development council? According to this opinion dated April 22, 1992, the statute states clearly that the tourist development plan shall dictate which projects will be funded by tourist development tax revenues. The tourist development council prepares the plan and makes recommendations to the county's governing body for uses of the revenues. The council also serves to ensure that the revenues are expended only for authorized uses. While the county's governing body must initially approve the plan, there is no statutory authority for the county to alter it before approval and enactment.

However, once the plan is adopted through enactment of the ordinance levying the tax, substantial changes may be effected by a majority plus one vote of the county's governing body. The tourist development council, however, is authorized to review such expenditures and report any which it considers are unauthorized to the county's governing body and the Department of Revenue.

AGO 92-66

Can tourist development tax revenues be used by the county to purchase two all-terrain vehicles for a municipal dune erosion and protection patrol which would apprehend persons causing damage to the dunes, survey the beach for erosion problems, videotape dunes for evaluation after storm and other damage has occurred, protect citizens and tourists, and perform other municipal functions? Tourist development tax proceeds may be used to purchase all-terrain vehicles only if the primary purpose is to prevent erosion damage or to provide protection to the beach dune system, as opposed to general law enforcement or citizen and tourist safety according to this opinion dated September 11, 1992. Ultimately, whether or not all-terrain vehicles serve to control erosion is a determination the county's governing body must make, based upon the proper legislative findings. If the vehicles are found to primarily serve the purpose of beach improvement, maintenance, renourishment, restoration, and erosion control, tourist development tax revenues may be used to purchase them.

AGO 94-12

May a county use tourist development tax revenues to acquire and construct a rail trail for use by the public? According to this opinion dated February 24, 1994, the use of the revenues for the acquisition of a railway right-of-way and construction of a public recreational trail would appear to be within the scope of those types of expenditures authorized in statute. Section 125.0104(5)(b), F.S., authorizes counties having a total population less than 600,000 to 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 which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. While a nature center is not defined in statute, its components may be defined individually so that the term may be given some meaning. As a result, it would appear that the Legislature contemplated that tourist development tax revenues could be used, in counties having a total population less than 600,000, to acquire property for a project similar to a nature trail or preserve open to the public. However, the county's governing body must ultimately make the determination that the expenditure of tourist development tax revenues is for a purpose that falls within the enumerated authorized uses.

AGO 95-71

May a county use the proceeds derived from its tourist development tax for the acquisition of land that will be used by the State of Florida as a site for the Florida Agriculture Museum? Since the statute authorizes the use of revenues for a museum and does not require that such a facility

be county-owned but recognizes that the facility may be owned and operated by entities other than the county, then the county's use of tourist development tax revenues for the acquisition of land that would be used by the state as the location for the museum would not violate s. 125.0104(5)(a)1., F.S., according to this opinion dated October 31, 1995.

AGO 96-26

Is the county authorized to create a separate tax district for the benefit of a second subcounty district or amend the boundaries of the existing subcounty district? If yes, what procedure should be used to create such a district and collect the tourist development tax? According to this opinion dated April 24, 1996, the county could not create more than one subcounty special district within which to impose the tax. However, the statutory language would not prevent the governing body from adopting a new ordinance that would create a new countywide district or new subcounty special district that is larger than the current district for the collection of tourist development taxes.

AGO 96-54

May the proceeds of the tourist development tax is used for a sports stadium or sports arena that is owned and operated by a not-for-profit organization? A review of the legislative intent would seem to indicate that only museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public may be funded with tourist development tax revenues. In this opinion dated July 12, 1996, the use of tourist development tax revenues for a sports stadium or arena that is owned and operated by a private not-for-profit organization is not authorized by the statute.

AGO 97-13

May a county collect tourist development taxes on the rental of single-family homes owned by foreign nationals who rent these homes to other foreign nationals when the rental transaction takes place in a foreign country? If the tourist development tax is not paid by the rental agent, what enforcement procedures are available? According to this opinion dated February 28, 1997, a dwelling located in the state that is owned by a foreign national and rented or leased for a period of six months or less to another foreign national through a foreign agent outside the state is subject to the tourist development tax. While failure to charge and collect the tourist development tax personally or through an agent or employee makes the person receiving the consideration for the rental or lease personally liable for payment of the tax and guilty of a misdemeanor of the first degree, the delinquent tax may be collected through the issuance and execution of a warrant that becomes a lien against the property.

AGO 97-48

May the county use tourist development tax revenues to construct an artificial reef to provide diving and snorkeling opportunities within the coastal waters bordering the county? The county may use tourist development tax revenue to fund the construction of an artificial reef. However, the governing body must make the appropriate legislative finding that the project promotes tourism, according to this opinion dated July 25, 1997.

AGO 97-64

May the tourist development tax be imposed on the overnight use of a space in a recreational vehicle park? According to this opinion dated September 19, 1997, the rental of an overnight space in a recreational vehicle park would constitute a taxable rental or lease. The language of s. 125.0104, F.S., makes the transient rental or lease of the accommodations in the enumerated facilities, which includes recreational vehicle parks, for a period of six months or less a taxable transaction.

Actual Tourist Development Tax Revenues

Table 1 lists actual tourist development tax revenues collected by counties for the 1982-83 through 1996-97 state fiscal years, as reported by the Department. Approximately 76 percent of those counties currently levying tourist development taxes self-administer those taxes. According to the Department, the revenues associated with those self-administering counties constitute nearly all of the total tourist development tax revenues reported during the 1996-97 fiscal year.

Table 2 lists the county-by-county levies of optional tourist taxes on transient rentals facilities as of June 1998. According to the information presented, 42 of the 67 counties in Florida imposed at least one of the tourist development taxes.

Counties levying these taxes during the 1996-97 state fiscal year generated approximately \$250.9 million. **Table 3** lists tax proceeds by county since the 1992-93 fiscal year as well as the initial date of levy, the current tax rate, and the date that local administration began, if applicable.

Optional Tourist Tax Revenue Estimating Tables

Optional tourist taxes, as evidenced by the experiences of the counties levying them, can be a valuable source of revenue for tourist promotion and tourist facilities development. **Tables 4 and 5** are designed to aid counties in estimating how much revenue they could generate by imposing a tourist tax. It is important to note that these estimates of taxable sales are based on state fiscal years.

These tables are useful in estimating revenues; however, the user should recognize their limitations. Besides seasonal factors and normal variation due to general economic conditions, county tourist tax revenues can be influenced by a variety of factors. These include the value of the dollar, temporary

surpluses or shortages in the stock of hotel and motel rooms, availability of convention facilities and so forth. In estimating revenue from such a limited tax base, there is not a substitute for a working knowledge of local events and conditions.

Table 4 - Taxable Sales Reported by Transient Rental Facilities

This table reports the taxable sales by transient rental facilities on a county-by-county basis and may be useful in identifying the general trend of potential collections. It represents taxable sales as reported by hotels and motels for state sales tax purposes. Please note that these figures represent all sales for businesses whose primary activity involves transient rentals; therefore, reported amounts include restaurant sales, bar sales, room service and the like. However, only room charges are subject to the tourist tax.

Based upon experience in those counties which have imposed a tourist tax, the Department has calculated that taxable room charges represent an average of 70.0 percent of total reported hotel and motel sales. However, there is considerable variation from county to county.

Given the considerations above, in order to arrive at a forecast, multiply the taxable sales estimate from this table, by 0.70. Take that product and multiply by 0.01, 0.02, or 0.03, etc., depending on the applicable tax rate. This will produce an estimate of revenue generated by tourist development taxes.

Table 5 - Estimated Taxable Sales for Tourist Development Tax

Based upon experience in those counties which have imposed tourist development taxes, the Department has identified a three-tiered estimated tax base for counties not currently levying the tax. The three tiers are derived from the ratio of room sales to total transient facilities sales for those counties imposing the tax.

The low room/total sales ratio represents counties where taxable room charges represent approximately 55.2 percent of total reported transient rental facilities sales. The average ratio is 70.0 percent of total sales, and the high ratio is 81.6 percent of total sales.

In order to arrive at a forecast of revenues, first determine which ratio of room sales to total transient facility sales listed in this table best represents the current situation in a particular county. Next, multiply that ratio (0.552, 0.70, or 0.816) by the estimated taxable sales reported for the county from **Table 4** to find the estimated tax base for that county. Take that product and multiply by 0.01 or 0.02, etc., depending on the tax rate being considered. This will produce an estimate of revenue to be generated from a proposed tourist development tax levy.

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

Table 1

**Actual Distributions of
Tourist Development Tax Revenue
to Counties**

State Fiscal Year

<u>Fiscal Year</u>	<u>Total Distributions</u>
1982-83	\$28,208,516
1983-84	33,434,591
1984-85	39,038,058
1985-86	44,729,358
1986-87	67,108,083
1987-88	75,226,172
1988-89	97,252,844
1989-90	120,980,455
1990-91	137,154,586
1991-92	142,630,897
1992-93	160,640,830
1993-94	163,235,607
1994-95	182,267,641
1995-96	212,201,718
1996-97	250,936,350

Note: 76% of Florida's counties self-administer this tax. The revenues associated with those counties that self-administer the tax constitute nearly all of the revenue indicated for the 1996-97 fiscal year.

Source: Florida Department of Revenue

Table 2

LEVY OF OPTIONAL TOURIST TAXES ON TRANSIENT RENTAL FACILITIES

County names preceded by an asterisk indicate those counties that self-administer optional tourist taxes.
Boxed areas indicate those counties eligible to impose a particular tax.

COUNTY	TOURIST DEVELOPMENT TAXES				CONVENTION DEVELOPMENT TAXES				TOURIST IMPACT TAX (1%)	MAXIMUM POTENTIAL % LEVY	TOTAL % LEVY
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Tax (up to 1%)	Additional Professional Sports Franchise Tax (up to 1%)	High Tourism Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Subcounty Convention Tax (3%)			
43 Martin	2									3.0	0.0
44 * Monroe	2								3	6.0	4.0
45 * Nassau	2									4.0	2.0
46 * Okaloosa	2									4.0	2.0
47 Okeechobee	2									4.0	3.0
48 * Orange	2	1	1		1					6.0	6.0
49 * Osceola	2	1	1		1					6.0	5.0
50 * Palm Beach	2	1	1		1					5.0	4.0
51 Pasco	2									4.0	2.0
52 * Pinellas	2	1	1							5.0	4.0
53 * Polk	2	1	1							5.0	4.0
54 Putnam	2									4.0	2.0
55 * St. Johns	2	1	1							4.0	3.0
56 * St. Lucie	2	1	1							5.0	4.0
57 * Santa Rosa	2	1	1							4.0	3.0
58 * Sarasota	2	1	1							4.0	3.0
59 * Seminole	2	1	1							4.0	3.0
60 Sumter	2									3.0	0.0
61 Suwannee	2									4.0	2.0
62 Taylor										3.0	0.0
63 Union										3.0	0.0
64 * Volusia	2							3		6.0	6.0
65 * Wakulla	2									4.0	2.0
66 * Walton	2									4.0	2.0
67 Washington	2									3.0	0.0
# ELIGIBLE TO LEVY:	67	38	67	11	3	1	1	1	1	67	
# LEVYING:	42	24	12	3	2	1	1	1	1	42	

NOTES:

- 1) The three counties (Dade, Duval, and Volusia) authorized to levy a convention development tax are precluded from levying more than 2% of tourist development taxes. However, this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax. The Additional Professional Sports Franchise Facility Tax 'waiver' is applicable only to Duval County.
- 2) As the result of Chapter 95-290, Laws of Florida, a supermajority vote is required to levy the Special District, Special, or Subcounty Convention Development Taxes is excess of 2%. Currently, the tax rate is 3% only in the West Volusia Convention Development Tax District and the Halifax Advertising Tax District.
- 3) The tourist development tax rate for Dade County, with the exception of Bal Harbour, Miami Beach, and Surfside, is 3%. These three municipalities are eligible to impose the separate Municipal Resort Tax.
- 4) The Nassau County, Okaloosa County and Santa Rosa County taxes are levied only within special taxing districts and are not county-wide levies.
- 5) Due to the fact that most counties self-administer tourist and convention development taxes and are not required to report notification of rate changes to the Department of Revenue, some of the rate information noted in this table was verified by LCIR staff from county officials via telephone interviews.

Updated by the Legislative Committee on Intergovernmental Relations (July 1998) using information obtained from the Department of Revenue and county officials via telephone interviews.

Table 3

Tourist Development Tax
Imposition and Tax Collections
(State Fiscal Year)
In Thousands

County	Initial Levy	Date of Local Administration	Tax Rate	FY 1992-93	FY 1993-94	FY 1994-95	FY 1995-96	FY 1996-97
Alachua	6/87		3%	641.4	867.0	950.0	992.0	1,007.2
* Bay	3/86	1/94	3%	2,227.3	2,319.3	2,540.8	2,534.0	3,088.6
Bradford	11/90		2%	36.1	38.9	39.0	39.5	41.8
* Brevard	12/86	10/92	4%	2,585.5	3,126.2	3,511.4	3,697.7	4,120.5
* Broward (2)	12/80	3/94	5%	12,205.1	10,938.1	10,942.4	11,843.1	21,192.9
* Charlotte	4/84	9/90	3%	544.0	793.4	954.6	1,005.1	1,044.7
* Citrus	12/86	9/91	2%	180.3	190.7	175.5	208.2	215.9
* Clay	1/89	1/89	2%	119.3	128.9	146.4	157.6	172.5
* Collier (1)	11/90	11/90	3%	2,166.7	3,880.7	4,259.3	5,863.9	7,191.1
Columbia	12/84		2%	317.3	318.0	256.8	247.2	254.2
* Dade	12/78	4/88	4%	17,445.4	14,656.2	15,560.1	16,938.7	18,596.2
* Duval	1/79	12/90	4%	1,879.6	2,138.6	3,601.6	4,840.9	5,397.8
* Escambia	12/80	6/89	4%	1,813.0	1,946.3	2,080.0	2,165.0	2,995.9
Flagler	12/86		2%	143.6	160.9	177.2	177.9	202.5
Hamilton		11/96	2%	0.0	0.0	0.0	0.0	14.3
* Hernando	1/93	1/93	2%	52.5	108.9	125.5	129.5	144.5
* Hillsborough	10/78	1/92	5%	6,450.4	6,665.8	7,269.3	9,298.3	10,992.8
Indian River	4/87		3%	365.6	553.6	650.3	816.9	956.8
Lake (3)	12/84		2%	423.4	424.4	353.1	384.7	473.2
* Lee	11/82	5/88	3%	6,736.5	7,216.7	7,709.0	7,722.6	8,733.2
Leon	5/88	10/94	3%	757.0	970.9	1,310.6	1,374.1	1,469.5
* Manatee	1/81	10/89	3%	1,741.2	1,834.4	1,987.9	2,045.2	2,141.3
* Monroe	12/81	1/91	3%	7,374.9	7,536.9	8,146.3	8,668.7	9,629.7
* Nassau	1/89	5/89	2%	705.0	749.7	844.0	891.7	952.7
* Okaloosa	11/89	7/92	2%	1,438.7	1,582.7	1,717.6	1,626.6	1,888.7
* Okeechobee	1/93		3%	44.1	77.9	76.8	84.3	96.5
* Orange	5/78	1/92	5%	50,470.6	50,416.4	58,412.4	73,044.1	86,087.4
* Osceola	12/77	5/92	5%	11,376.4	10,830.2	12,227.4	14,360.9	16,271.2
* Palm Beach	10/82	1/93	4%	8,686.5	10,349.0	12,398.6	13,262.1	13,904.4
Pasco	1/91		2%	480.4	499.3	569.6	529.1	610.3
* Pinellas	11/78	10/90	4%	8,960.9	8,767.5	8,700.3	11,156.2	13,621.0
* Polk	12/86	1/94	4%	1,543.2	1,553.5	2,220.2	2,460.1	2,782.4
Putnam	1/93		2%	29.9	61.5	72.6	77.9	76.9
* St Johns	12/86	8/88	3%	2,033.0	2,147.8	2,366.4	2,614.4	2,864.3
* St Lucie (5)	11/84	5/91	4%	813.8	814.5	847.1	847.3	913.2
* Santa Rosa	1/92	5/94	3%	110.0	70.4	68.2	78.9	107.4
* Sarasota (4)	11/88	6/92	3%	2,300.4	2,747.2	2,903.7	3,024.3	3,500.5
* Seminole	1/89	9/93	3%	688.5	898.4	1,017.6	1,166.9	1,308.6
Suwannee	1/91		2%	37.6	40.1	40.8	38.8	37.5
* Volusia	5/78	4/90	2%	3,517.5	3,425.5	3,487.5	4,154.8	4,068.7
* Wakulla	4/95	12/96	2%		0.0	2.5	12.8	14.4
* Walton	10/86	10/91	2%	1,198.4	1,389.1	1,547.7	1,619.5	1,753.2
Total				\$160,640.8	\$163,235.5	\$182,268.1	\$212,201.7	\$250,936.4

* Indicates self-administration.

- (1) Tax at 3% was repealed; a 2% tax was imposed effective 1/93. Increased tax from 2% to 3%, effective 1/96.
- (2) Increased tax from 3% to 5%, effective 7/96.
- (3) Lake County has voted to self-administer the tax; however, no effective date has been set.
- (4) Sarasota County increased the tax from 2% to 3%, effective 4/97.
- (5) St. Lucie County increased the tax from 3% to 4%, effective 8/97.

Zero amounts indicate that no levy of the tax took place that year.

Taxes collected under self-administration (as provided by the counties' Tax Collectors) are included in the table.

Source: Florida Department of Revenue, May 1998

Table 4

Taxable Sales Reported by Transient Rental Facilities
State Fiscal Years
(in \$ millions)

County	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98(est)	1998-99(est)
Alachua	\$ 30.4	\$ 32.3	\$ 32.0	\$ 31.6	\$ 33.1	\$ 33.5	\$ 37.4	\$ 37.8	\$ 41.1	\$ 44.0	\$ 46.6
Baker	0.1	0.4	0.7	0.8	0.8	0.8	1.0	1.0	1.0	1.1	1.2
Bay	106.9	110.1	125.0	132.6	140.1	148.8	159.4	162.5	171.2	183.3	194.0
Bradford	2.6	3.0	2.9	2.9	2.9	2.9	3.0	3.2	3.0	3.2	3.4
Brevard	103.5	114.6	113.4	116.5	122.2	120.5	119.3	119.9	127.1	136.1	144.0
Broward	500.4	511.9	525.6	513.6	561.4	513.9	530.4	585.8	612.2	655.7	693.8
Calhoun	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Charlotte	26.3	30.9	31.8	29.9	33.0	32.9	34.8	36.2	37.2	39.8	42.1
Citrus	14.4	13.9	14.8	14.9	14.6	14.5	14.7	14.7	15.6	16.7	17.7
Clay	10.0	10.3	10.0	8.7	7.6	7.9	8.9	10.5	11.0	11.7	12.4
Collier	180.2	186.2	180.5	224.4	225.5	284.6	305.7	332.3	372.5	399.0	422.1
Columbia	13.0	13.2	12.5	12.8	12.8	13.0	14.2	14.7	15.4	16.5	17.4
Dade	715.8	773.1	803.5	861.1	978.2	886.9	955.1	1,053.3	1,155.2	1,237.2	1,308.9
DeSoto	2.7	1.9	1.8	1.8	1.9	2.1	2.2	1.9	2.3	2.4	2.6
Dixie	0.8	0.8	0.7	0.8	0.8	0.8	0.8	0.9	0.9	1.0	1.1
Duval	113.9	127.1	121.6	119.4	119.4	125.1	132.8	151.7	159.5	170.8	180.7
Escambia	55.6	60.3	62.5	64.7	64.1	67.8	70.6	76.9	81.4	87.2	92.2
Flagler	9.8	10.6	9.9	9.3	9.8	10.9	11.7	13.6	20.0	21.5	22.7
Franklin	3.3	3.9	5.2	6.5	7.7	9.8	12.3	12.8	14.2	15.2	16.0
Gadsden	0.6	0.6	0.4	0.6	0.6	1.0	1.4	1.5	2.1	2.2	2.3
Gilchrist	0.4	0.4	0.4	0.3	0.5	0.5	0.2	0.2	1.6	1.7	1.9
Glades	1.0	1.0	1.1	0.9	0.8	0.9	0.9	0.9	1.4	1.5	1.6
Gulf	1.9	1.6	1.4	1.8	1.7	1.8	2.2	2.9	3.7	4.0	4.2
Hamilton	3.0	2.8	2.6	2.6	2.0	2.0	1.9	1.6	1.6	1.7	1.8
Hardee	0.5	0.6	0.7	0.6	1.0	0.9	1.1	1.1	1.5	1.6	1.7
Hendry	1.8	1.9	1.8	1.8	1.8	2.3	2.3	2.2	2.4	2.6	2.7
Hernando	8.9	7.0	6.9	7.5	7.4	7.5	8.6	8.4	8.9	9.5	10.1
Highlands	6.7	8.4	11.5	15.3	16.3	15.7	14.4	15.4	14.2	15.3	16.1
Hillsborough	303.0	313.6	213.1	226.8	233.2	237.5	246.4	268.3	294.6	315.5	333.8
Holmes	1.1	1.1	1.0	1.0	1.0	1.1	1.2	1.2	1.1	1.2	1.3
Indian River	22.1	23.9	24.3	24.2	24.6	25.5	28.3	33.8	37.9	40.6	42.9
Jackson	4.0	4.5	4.6	4.6	4.9	4.9	4.9	5.1	5.5	5.9	6.2
Jefferson	0.2	0.4	0.2	0.2	0.3	0.3	0.4	0.7	1.1	1.2	1.3
Lafayette	0.0	0.0	0.0	0.0	0.0	-	0.0	0.0	0.0	0.0	0.1
Lake	24.1	27.5	26.2	30.1	34.3	33.2	32.0	34.0	32.5	34.8	36.9
Lee	235.0	255.7	259.6	270.6	291.5	292.5	307.2	314.5	347.5	372.2	393.8
Leon	42.6	45.4	45.7	46.8	46.1	45.1	51.6	52.9	58.6	62.7	66.4
Levy	3.1	3.4	3.7	4.1	4.4	4.6	4.9	5.1	5.7	6.1	6.5
Liberty	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Madison	0.4	0.6	0.8	1.1	1.0	1.1	1.4	1.5	1.6	1.7	1.8
Manatee	51.1	59.2	62.3	65.1	60.5	73.5	74.0	77.2	77.5	83.0	87.8
Marion	32.2	32.7	34.9	38.0	36.9	37.9	38.3	38.7	40.2	43.0	45.5
Martin	14.7	15.7	14.2	15.3	16.4	15.0	17.8	17.7	21.5	23.0	24.3
Monroe	240.4	267.0	284.5	296.1	316.3	342.8	357.0	390.4	400.9	429.4	454.3
Nassau	13.7	10.7	11.2	59.8	77.1	78.4	80.2	94.4	92.8	99.4	105.2
Okaloosa	65.1	70.5	76.8	83.3	86.6	93.6	99.2	97.3	110.0	117.8	124.6
Okeechobee	3.9	3.6	3.5	3.9	4.4	4.3	4.1	4.5	4.4	4.8	5.0
Orange	1,067.0	1,273.1	1,424.1	1,504.6	1,678.1	1,651.1	1,719.5	1,986.5	2,240.1	2,399.2	2,538.4
Osceola	270.7	326.0	304.4	309.7	333.7	308.1	345.7	400.7	456.0	488.4	516.7
Palm Beach	376.3	404.0	410.1	430.1	478.5	481.5	498.8	545.7	564.3	604.3	639.4
Pasco	32.5	35.1	37.1	32.4	33.5	34.7	38.0	37.9	43.6	46.6	49.4
Pinellas	291.8	341.3	344.6	338.5	351.5	346.3	361.6	374.0	412.8	442.1	467.7
Polk	84.9	80.6	76.8	73.5	78.1	76.4	82.3	88.7	98.8	105.8	111.9
Putnam	4.6	4.1	4.2	4.5	4.6	4.3	5.1	5.5	5.7	6.1	6.4
St. Johns	79.8	89.5	94.4	104.8	107.6	114.6	126.4	135.7	139.6	149.5	158.2
St. Lucie	39.4	40.8	38.8	37.6	38.6	36.3	39.3	39.7	44.9	48.1	50.9
Santa Rosa	4.0	4.1	5.3	6.7	11.7	14.8	14.4	10.9	12.7	13.6	14.4
Sarasota	132.0	141.4	154.7	154.6	166.7	164.0	172.0	180.6	198.6	212.7	225.0
Seminole	39.8	44.5	40.1	36.6	33.8	38.2	42.8	45.7	52.6	56.4	59.7
Sumter	4.2	3.8	3.1	4.4	4.4	4.1	4.6	4.9	5.6	6.0	6.3
Suwannee	1.9	2.1	1.7	1.8	2.2	2.4	2.2	2.1	2.2	2.4	2.5
Taylor	2.5	2.5	2.5	2.6	2.8	2.9	3.8	3.2	3.7	4.0	4.2
Union	0.0	0.0	0.0	0.0	0.0	-	0.0	0.0	0.0	0.0	0.0
Volusia	198.3	226.6	222.3	216.1	215.4	211.4	211.2	216.6	267.2	286.2	302.8
Wakulla	1.8	1.4	1.6	1.6	1.4	1.5	1.0	1.6	2.2	2.3	2.5
Walton	50.9	54.3	66.8	68.3	70.6	82.9	92.6	94.9	96.4	103.3	109.2
Washington	0.4	0.5	0.5	0.7	0.7	0.8	1.0	1.0	1.1	1.1	1.2
TOTAL	\$ 5,653.8	\$ 6,240.3	\$ 6,381.3	\$ 6,683.9	\$ 7,221.8	\$ 7,177.1	\$ 7,558.4	\$ 8,277.3	\$ 9,060.0	\$ 9,703.3	\$ 10,266.1

Source: Florida Department of Revenue, June 1998

Table 5

**Estimated Taxable Sales for Tourist Development Tax
Based on Ratio of Room Sales to Total Transient Facility Sales
Counties Currently NOT Levying the Tax
State Fiscal Years
(in \$ millions)**

County	Transient Facility Taxable Sales 1998-99(est.)	Est. Tax Base Low Room Ratio (55.2%)	Est. Tax Base Avg. Room Ratio (70.0%)	Est. Tax Base High Room Ratio (81.6%)
Baker	\$ 1.2	\$ 0.6	\$ 0.8	\$ 1.0
Calhoun	0.1	0.1	0.1	0.1
DeSoto	2.6	1.4	1.8	2.1
Dixie	1.1	0.6	0.7	0.9
Franklin	16.0	8.9	11.2	13.1
Gadsden	2.3	1.3	1.6	1.9
Gilchrist	1.9	1.0	1.3	1.5
Glades	1.6	0.9	1.1	1.3
Gulf	4.2	2.3	3.0	3.5
Hardee	1.7	0.9	1.2	1.4
Hendry	2.7	1.5	1.9	2.2
Highlands	16.1	8.9	11.3	13.2
Holmes	1.3	0.7	0.9	1.0
Jackson	6.2	3.4	4.3	5.1
Jefferson	1.3	0.7	0.9	1.0
Lafayette	0.1	0.0	0.0	0.0
Levy	6.5	3.6	4.5	5.3
Liberty	0.1	0.1	0.1	0.1
Madison	1.8	1.0	1.3	1.5
Marion	45.5	25.1	31.9	37.2
Martin	24.3	13.4	17.0	19.9
Sumter	6.3	3.5	4.4	5.2
Taylor	4.2	2.3	2.9	3.4
Union	0.0	0.0	0.0	0.0
Washington	1.2	0.7	0.8	1.0

Total	\$ 150.4	\$ 83.0	\$ 105.3	\$ 122.7
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Note: The transient facility taxable sales figure includes meals, beverages, and miscellaneous sales in addition to room rentals.

Source: Florida Department of Revenue, June 1998.

1 OR 2 PERCENT TAX

Section 125.0104(3)(c), *Florida Statutes*

Brief Overview

This tourist development tax may be levied by the county's governing body at a rate of 1 or 2 percent on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance containing the enacted county tourist development plan. The ordinance must be approved in a countywide referendum election or by a majority of voters in the subcounty special tax district affected by the tax. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

Local Governments Eligible to Levy

All counties are eligible to levy the tax. Forty-two counties are levying this tax as of June 1, 1998. All of those counties are levying at the maximum rate of 2 percent.

Authorized Uses of Proceeds

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(5), F.S., is prohibited. This subsection states that the tax proceeds shall be used by the county for the following purposes:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums and arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities;
2. To promote and advertise tourism in the state of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;
3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or

4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 600,000, may also use the revenues to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

Also, the tax revenues may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S.

ADDITIONAL 1 PERCENT TAX
Section 125.0104(3)(d), *Florida Statutes*

Brief Overview

In addition to the 1 or 2 percent tax authorized in s. 125.0104(3)(c), F.S., the county's governing body may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by an extraordinary vote of the governing body for the purposes set forth in s. 125.0104(5), F.S., or by referendum approval by the registered voters within the county or subcounty special district.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. No county shall levy this additional tax unless the county has imposed the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of the additional tax. If the 1 or 2 percent tax is levied within a subcounty special district, then this additional tax shall only be levied within the district. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

Local Governments Eligible to Levy

Only those counties that have levied the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of the additional 1 percent tax are authorized to levy this additional tax. Thirty-eight counties are currently eligible to levy this tax. Twenty-four counties are levying this tax as of June 1, 1998.

Authorized Uses of Proceeds

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(5), F.S., is prohibited. This subsection states that the tax proceeds shall be used by the county for the following purposes:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums and arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities. Revenues raised by this tax

- shall not be used for debt service on or refinancing of existing facilities unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing body;
2. To promote and advertise tourism in the state of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;
 3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or
 4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 600,000, may also use the revenues to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

The tax revenues may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S.

PROFESSIONAL SPORTS FRANCHISE FACILITY TAX

Section 125.0104(3)(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 and convention centers.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. In addition, the prohibition against any county authorized to levy a convention development tax from levying more than the 2 percent tourist development tax is not applicable to this tax.

1998 General Law Amendments

The following amended s. 125.0104(3)(l), F.S., dealing with the authorized uses of the Professional Sports Franchise Facility Tax.

Chapter 98-106, *Laws of Florida*, (SB 884)

revises provisions relating to the use of one of the tourist development taxes, specifically the Professional Sports Franchise Facility Tax. Section 1 removes a condition on the initial use of the tax revenues for a convention center. In addition, it authorizes the use of the tax revenues for the operation and maintenance of a convention center for a period of up to 10 years. However, a county must have elected to levy the tax for the purpose of paying the debt service on a convention center in order to be able to use the proceeds for the additional uses of paying the operational and maintenance costs of a convention center. This change is effective as of May 22, 1998.

Local Governments Eligible to Levy

All counties are eligible to levy this tax. Since the tax proceeds may only be used to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility or convention center, this condition may limit the number of counties eligible to levy the tax. Twelve counties are levying this tax as of June 1, 1998.

Authorized Uses of Proceeds

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(3)(l), F.S., is prohibited. The tax proceeds shall be used by the county for the following purposes:

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds may also be used to pay the planning and design costs incurred prior to the issuance of such bonds.
2. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center. The proceeds may also be used to pay the planning and design costs incurred prior to the issuance of such bonds.
3. To pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in #2 above, may use the tax for the purposes described here.

HIGH TOURISM IMPACT TAX
Section 125.0104(3)(m), *Florida Statutes*

Brief Overview

In addition to any other tourist development tax imposed, a 'high tourism impact' county may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by an extraordinary vote of the county's governing body. The proceeds are to be used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S. The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax.

A county is considered to be a 'high tourism impact' county after the Department of Revenue has certified to such county that the sales subject to the tax exceeded \$600 million during the previous calendar year or were at least 18 percent of the county's total taxable sales under Chapter 212, *Florida Statutes*, where the sales subject to the tax were a minimum of \$200 million. No county authorized to levy a convention development tax shall be considered a 'high tourism impact' county. Once a county qualifies as a 'high tourism impact' county, it shall retain this designation for the period of time that the tax is levied.

Local Governments Eligible to Levy

Only those counties that have been certified as being 'high tourism impact' counties are eligible to levy this tax. Monroe, Orange, and Osceola counties are currently certified as being 'high tourism impact' counties. Only Orange and Osceola counties are levying this tax as of June 1, 1998.

Authorized Uses of Proceeds

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(5), F.S., is prohibited. This subsection states that the tax proceeds shall be used by the county for the following purposes:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums and arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities;

2. To promote and advertise tourism in the state of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;
3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or
4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 600,000, may also use the revenues to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

Also, the tax revenues may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S.

ADDITIONAL 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 vote of the county's governing body. The proceeds are to pay the debt service on bonds issued to finance professional sports franchise facilities.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. In addition, the prohibition against any county authorized to levy a convention development tax from levying this tax applies only to Dade and Volusia counties. Any county authorized to levy the Consolidated County Convention Development Tax pursuant to s. 212.0305(4)(a), F.S., is permitted to levy this tax. This waiver is applicable only to Duval County.

Local Governments Eligible to Levy

Only a 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. Currently, eleven counties are eligible to levy this tax. As of June 1, 1998, only three counties are levying this tax.

Authorized Uses of Proceeds

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited. The tax proceeds shall be used to pay the debt service on bonds issued for the purpose of financing the construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds shall also be used to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162, F.S. A county imposing this tax may not expend any ad valorem tax revenues for the construction, reconstruction, or renovation of that facility.

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TOURIST IMPACT TAX
Section 125.0108, *Florida Statutes*

Brief Overview

The Tourist Impact Tax may be levied by any county creating a land authority pursuant to s. 380.0663(1), F.S., which has authorized the levy by ordinance in designated areas of critical state concern. Additionally, the proposed levy must be approved by referendum. The tax shall be imposed on transient rental transactions at the rate of 1 percent. Counties may use revenues to purchase property in such designated areas and to offset ad valorem taxes lost to the county due to those purchases.

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect the levy and use of the Tourist Impact Tax.

Authorization to Levy

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance a 1 percent tax on transient rentals, in the area or areas within the county designated as being of critical state concern. However, the tax shall not be effective unless and until land development regulations and a local comprehensive plan that meet the requirements of Chapter 380, *Florida Statutes*, have become effective. In addition, the tax must be approved by a majority vote of those qualified voters in the area or areas of critical state concern in the county seeking to levy such tax.

The effective date of the levy and the imposition of this tax shall be the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month as may be specified in the ordinance. The county's governing body may, by passage of a resolution by four-fifths vote, repeal the tax. If not repealed sooner by the county, the tax shall be repealed 10 years after the date the area of critical state concern designation is removed.

Local Governments Eligible to Levy

There are currently four areas of critical state concern. These include the Florida Keys in Monroe County; the Big Cypress Swamp, primarily in Collier County; the Green Swamp in central Florida; and the Apalachicola Bay area in Franklin County. Only Monroe County is levying the tax.

Administrative Procedures

It is the Legislature's intent that every person who rents, leases, or lets for consideration any living

quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium for a term of six months or less, unless such establishment is exempt from the tax imposed by s. 212.03, F.S., is exercising a taxable privilege. This tax is to be charged by the person receiving the consideration for rent or lease at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting to the Department of Revenue, the tax in the manner provided in Part I of Chapter 212, *Florida Statutes*.

The Department shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected for and from each county in which the tax is applicable. Collections received by the Department, less administrative costs, shall be paid and returned monthly to the county and the land authority imposing the tax. The Department shall promulgate such rules and shall publish such forms as necessary to enforce the tax and is authorized to establish audit procedures and to assess for delinquent taxes.

A county may exempt itself from the requirements that the tax be remitted to the Department before being returned to the county and administered according to Chapter 212, *Florida Statutes*, if the county adopts an ordinance providing for local collection and administration of the tax. Such an ordinance shall include provision for, but need not be limited to, the following:

1. Initial collection of the tax to be made in the same manner as the tax imposed under Part I of Chapter 212, *Florida Statutes*.
2. Designation of the local government official to whom the tax shall be remitted as well as the official's powers and duties with respect to collection and administration of the tax.
3. Requirements relating to the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.
4. Provision for payment of a dealer's credit as required under Chapter 212, *Florida Statutes*.
5. A portion of the tax collected may be retained by the county for administrative costs; however, such portion shall not exceed 3 percent of collections.

A county, collecting and administering the tax on a local basis, shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the Department. If the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S.

The county may use the powers granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. If the county delegates such authority to the Department, the Department shall distribute to the county

any collections so received, less the administrative costs solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes. The Department shall audit only those businesses in the county that it audits pursuant to Chapter 212, *Florida Statutes*.

Reporting Requirements

A certified copy of the ordinance, including the time period and the effective date of the levy, shall be furnished by the county to the Department within 10 days after passage of the ordinance levying the tax and again within 10 days after approval by referendum.

In addition, the county levying the tax shall provide the Department with a list of the businesses within the area of critical state concern where the tax is levied. The list should identify businesses by zip code or other means of identification. The Department shall assist the county in compiling such a list.

Distribution of Proceeds

Tax revenues, less the Department's costs of administration, shall be paid monthly to the county and the land authority.

Authorized Uses of Proceeds

The proceeds shall be distributed for the following uses:

1. 50 percent shall be transferred to the land authority to be used to purchase property in the area of critical state concern from which the revenue is generated. No more than 5 percent may be used for administration and other costs incident to such purchases.
2. 50 percent shall be distributed to the governing body of the county where the revenue was generated. Such proceeds shall be used to offset the loss of ad valorem taxes due to property acquisitions.

Relevant Attorney General Opinions

No opinions specifically relevant to this tax has been issued.

Estimated Tax Proceeds for the 1998-99 Fiscal Year

Due to the fact that the tax is locally administered, the Department does not calculate revenue estimates for this tax.

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CONVENTION DEVELOPMENT TAXES
Sections 212.0305 and 212.03055, *Florida Statutes*

Brief Overview

Select counties are authorized to levy five separate convention development taxes on transient rental transactions pursuant to s. 212.0305, F.S. Of those five levies, three are applicable to three separate taxing districts in Volusia County. The levies may be authorized pursuant to an ordinance enacted by the county's governing body. Tax rates vary by county depending on a county's eligibility to levy a particular tax; however, the absolute maximum rate is 3 percent. Generally, the revenues may be used for capital construction of convention centers and other tourist-related facilities as well as tourist promotion; however, the authorized uses vary according to the particular levy.

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect the levy and use of the convention development taxes.

Authorization to Levy

Select counties may levy and impose a convention development tax on the exercise within its boundaries of the taxable privilege. These levies require the adoption of an authorizing ordinance by a vote of the governing body. The effective date of the levy shall be the first day of any month at least 60 days after enactment of the ordinance.

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

Administrative Procedures

It is the intent of the Legislature that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, tourist or trailer camp, mobile home park, recreational vehicle park, or condominium for a term of six months or less is exercising a taxable privilege. These taxes are to be charged by the person receiving the consideration for rent or lease at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting to the Department of Revenue any applicable tax proceeds under the provisions outlined in s. 212.03, F.S.

The Department shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied. The Department shall promulgate such rules and publish such forms as necessary to enforce these taxes.

A county may exempt itself from the requirements that the tax be remitted to the Department before being returned to the county and administered according to Chapter 212, *Florida Statutes*, if the county adopts an ordinance providing for local collection and administration of the tax. Such an ordinance shall include provision for, but need not be limited to, the following:

1. Initial collection of the tax to be made in the same manner as the tax imposed under Chapter 212, *Florida Statutes*.
2. Designation of the local government official to whom the tax shall be remitted as well as the official's powers and duties with respect to collection and administration of the tax.
3. Requirements relating to the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.
4. Provision for payment of a dealer's credit as required under Chapter 212, *Florida Statutes*.
5. A portion of the tax collected may be retained by the county for administrative costs; however, such portion shall not exceed 2 percent of collections.

A county, collecting and administering the tax on a local basis, shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the Department. If the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S.

The county may use the powers granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. If the county delegates such authority to the Department, the Department shall distribute to the county any collections so received, less the administrative costs solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes. The Department shall audit only those businesses in the county that it audits pursuant to Chapter 212, *Florida Statutes*.

Reporting Requirements

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

Distribution of Proceeds

Tax revenues, less the Department's costs of administration, shall be paid monthly to the county which imposed the particular tax. The funds shall be placed in a specific trust fund or funds created by the county. This trust fund is not subject to the 7.3 percent General Revenue Service Charge.

Relevant Attorney General Opinions

A number of opinions specifically relevant to convention development taxes have been issued and are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to convention development taxes has been amended numerous times since the original tax was authorized in 1983. Additional taxes and authorized uses have been added in the subsequent years. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 83-71

Is the Department of Revenue authorized to collect taxes imposed by ordinance pursuant to Chapters 83-354 and 83-356, *Laws of Florida*? If yes, is the Department authorized to pay over the collected monies to the county, municipality, or other local authority or entity, in the county where such tax is levied? If yes, is the Department authorized to deduct administrative costs for the collection of taxes imposed by a county? According to this opinion dated September 30, 1983, the Department is not authorized, until legislatively determined otherwise, to administer, collect, enforce, or disburse or distribute tax revenues realized through the imposition of the authorized convention development tax by certain counties.

The reader should note that current law provides for the administration, collection, enforcement, and distribution of convention development taxes by the county itself or the Department.

AGO 88-37

Is the Department of Revenue responsible for auditing the convention development tax in those counties which have adopted an ordinance providing for the collection and administration of such taxes on a local basis? With regard to the convention development tax authorized in s. 212.0305, F.S., the issue of auditing by those counties locally administering the tax was not specifically addressed. While the statute does authorize a county electing to administer the tax on a local basis to exempt administration of convention development tax from Part I, Chapter 212, *Florida Statutes*, this opinion, dated September 9, 1988, could not conclude that the Department of

Revenue was relieved from its responsibility to perform audits of such funds.

It should be noted that current law does require that any county, administering either tax on a local basis, to adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers or to delegate such authority to the Department of Revenue. If the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S. It may use any power granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest.

AGO 97-64

May the convention development tax be imposed on the overnight use of a space in a recreational vehicle park? According to this opinion dated September 19, 1997, the rental of an overnight space in a recreational vehicle park would constitute a taxable rental or lease. The language of s. 212.0305, F.S., makes the transient rental or lease of the accommodations in the enumerated facilities, which includes recreational vehicle parks, for a period of six months or less a taxable transaction.

AGO 98-34

Are rent revenues received by the Miami Sports and Exhibition Authority (MSEA) from leasing the land on which the Miami Arena is situated considered to be convention development tax monies subject to the restrictions placed on such monies by s. 212.0305(4)(b)2., F.S., or are such proceeds considered to be "other related sources of income" not subject to the same restrictions? [Note to reader: The MSEA is an independent and autonomous agency of the City of Miami created pursuant to s. 212.057, F.S. (1985), which authorized the levy of a convention development tax. Section 212.057, F.S., was repealed in 1986, and provisions for the levy of convention development taxes are now contained in s. 212.0305, F.S.] The authorized uses for charter county convention development tax monies, including accrued interest, appear to relate to convention development tax proceeds or revenues and accrued interest on such funds. Revenues derived from rent of the facilities are not tax revenues or proceeds from the tax levy and thus would not appear to be subject to the restrictions placed on such moneys by s. 212.0305(4)(b)2., F.S., according to this opinion dated May 12, 1998.

Optional Tourist Tax Revenue Estimating Tables

Please refer to the tables in the section on tourist development taxes. Specifically, Table 4 can be used to produce an estimate of the revenue to be generated from a convention development tax levy.

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

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CONSOLIDATED COUNTY CONVENTION DEVELOPMENT TAX

Section 212.0305(4)(a), *Florida Statutes*

Brief Overview

Each county operating under a government consolidated with one or more municipalities in the county may impose a 2 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body.

The county may designate or appoint an authority to administer and disburse the tax proceeds and any other related source of revenue. However, the annual budget of the authority is subject to approval of the county's governing body.

Local Governments Eligible to Levy

Only a county operating under a government consolidated with one or more municipalities in the county is eligible to levy this tax. Duval County is levying this tax.

Authorized Uses of Proceeds

The tax proceeds, including any accrued interest, must be used in any of the following manners, although the use of the proceeds as described in #1 below shall apply only to municipalities with a population of 10,000 or more:

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

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

In addition, one-half of the proceeds collected within a municipality the government of which is not consolidated with the county must, at the request of the municipality's governing body, be remitted

to the municipality. The revenues may only be used by the municipality in the manner described in s. 212.0305(4)(a)3., F.S., but the municipality may enter into an interlocal agreement with the county or any other municipality in the county to use such revenue to jointly finance any authorized project. This provision does not apply to the distribution to the county of any convention development tax revenues necessary to repay the principal or interest on any bonds issued pursuant to s. 212.0305(4)(a)4.a., F.S. If the governing body adopts a resolution stating that the municipality is unable to use such revenue for any other authorized purpose, the municipality may use the revenue to acquire and develop municipal parks, lifeguard stations, or athletic fields.

CHARTER COUNTY CONVENTION DEVELOPMENT TAX

Section 212.0305(4)(b), *Florida Statutes*

Brief Overview

Each county, as defined in s. 125.011(1), F.S., (referring only to Dade County), may impose a 3 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body.

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

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

Local Governments Eligible to Levy

Only a county, as defined in s. 125.011(1), F.S., (referring only to Dade County), is eligible to levy this tax. Dade County is levying this tax.

Authorized Uses of Proceeds

The tax proceeds, including any accrued interest, shall be used as follows:

1. Two-thirds of the proceeds shall be used to extend, enlarge, and improve the largest existing publicly owned convention center in the county.
2. One-third of the proceeds shall be used to construct a new multipurpose convention/coliseum/exhibition center/stadium or the maximum components thereof as funds permit in the most populous municipality in the county.
3. After completion of any project described in #1 above, the revenues and accrued interest may be used to acquire, construct, extend, enlarge, remodel, repair, improve, plan for, operate, manage, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums, and may be used to acquire and construct an intercity light rail transportation system as described in the Light Rail

Transit System Status Report to the Legislature dated April 1988. This system shall provide a means to transport persons to and from the largest existing publicly owned convention center in the county and the hotels north of the convention center and to and from the downtown area of the most populous municipality in the county as determined by the county.

4. After completion of any project described in #2 above, the revenues and accrued interest may be used, as determined by the county to operate an authority created pursuant to s. 212.0305(4)(b)4., F.S., or to acquire, construct, extend, enlarge, remodel, repair, improve, operate, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, auditoriums, golf courses, or related buildings and parking facilities in the most populous municipality in the county.

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

**SPECIAL DISTRICT CONVENTION DEVELOPMENT TAX
SPECIAL CONVENTION DEVELOPMENT TAX
SUBCOUNTY CONVENTION DEVELOPMENT TAX**

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

Brief Overview

Each county, chartered under Article VIII, *Florida Constitution*, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (referring only to Volusia County) may impose a tax of up to 3 percent on the total consideration charged for transient rental transactions. Three separate taxes are authorized for levy in three separate taxing districts; however, the combined effect is to authorize a countywide tax. The taxes shall be levied pursuant to an ordinance enacted by the county's governing body. Pursuant to s. 212.03055, F.S., any rate increase in excess of 2 percent must be approved by a supermajority (majority plus one) vote of the county's governing body.

The Special District Convention Development Tax shall be imposed within the boundaries of the Volusia County special taxing district. The Special Convention Development Tax shall be imposed outside the boundaries of the Volusia County special taxing district and to the southwest of State Road 415. The Subcounty Convention Development Tax shall be imposed outside the boundaries of the Volusia County special taxing district and to the northwest of State Road 415.

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

Local Governments Eligible to Levy

Only a county, chartered under Article VIII, *Florida Constitution*, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (referring only to Volusia County) is eligible to levy this tax. In the West Volusia Convention Development Tax District and Halifax Advertising Tax District, the tax is levied at 3 percent. In the remaining district, the tax is levied at 2 percent.

Authorized Uses of Proceeds

The tax proceeds, including any accrued interest, shall be used as follows:

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

APPENDIX ONE:
COUNTY AND MUNICIPAL POPULATION

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COUNTY AND MUNICIPAL POPULATION METHODOLOGIES AND APPLICATIONS

Brief Overview

Both estimates and projections of local government populations have become increasingly important for planning purposes. Annually updated population estimates and projections now play an integral role in calculating and forecasting county and municipal revenue distributions for all formula-driven, state-shared revenue programs as well as many local option taxes. Annual estimates of county and municipal population have been required by law since 1972.¹

For the years in between the decennial censuses, population estimates and projections are generated by the Bureau of Economic and Business Research (BEBR), University of Florida, in accordance with a contract administered by the Joint Legislative Management Committee of the Florida Legislature. The estimates and projections are made available to state officials for a variety of applications in the executive and legislative branches of government. The requirements placed on the local government population estimates generated by BEBR are specified in s. 186.901, F.S., as follows:

186.901 Population census determination. (1) The Executive Office of the Governor, either through its own resources or by contract, shall produce population estimates of local governmental units as of April 1 of each year, utilizing accepted statistical practices. The population of local governments, as determined by the Executive Office of the Governor, shall apply to any revenue-sharing formula with local governments under the provisions of ss. 218.20-218.26, part II of Chapter 218. For municipal annexations or consolidations occurring during the period April 1 through February 28, the Executive Office of the Governor shall determine the population count of the annexed areas as of April 1 and include such in its certification to the Department of Revenue for the annual revenue-sharing calculation.

(2)(a) Population shall be computed as the number of residents, employing the same general guidelines used by the United States Bureau of the Census.

(b) For the purpose of revenue-sharing distribution formulas and distribution proportions for the local government half-cent sales tax, inmates and patients residing in institutions operated by the Federal Government, the Department of

¹ Chapter 72-360, *Laws of Florida*, also known as the Revenue Sharing Act of 1972, initiated this requirement. The act designated separate revenue-sharing programs for counties and municipalities utilizing two separate formulas to distribute funds. Each formula requires an annual estimation of population for each county and municipality.

Corrections, or the Department of Health and Rehabilitative Services shall not be considered to be residents of the governmental unit in which the institutions are located.

(c) Nothing herein shall be construed to prohibit the separate determination of any categories of persons, whether resident or nonresident.

(3) In cases of annexation or consolidation, local governments shall be required to submit to the Executive Office of the Governor, within 30 days following annexation or consolidation, a statement as to the population census effect of the action.

(4) Estimates of inmates and patients pursuant to paragraph (2)(b) shall be separately stated in population reports issued pursuant to this section.

Availability of Demographic Data and Methodology Used in Calculating Population Estimates

Figure 1 presents a time frame for the availability of demographic data produced by the BEBR during the 1998-99 state fiscal year. The methodology used to generate the population estimates is based on the housing unit method in which changes in population are reflected by changes in occupied housing units. Although this method is subject to certain statistical problems, it is one of the few methods suitable for making small-area population estimates. In addition, some form of the housing unit method is widely used by federal, state, and local agencies for making local population estimates.

The final population estimate for each county and municipality is determined as follows:

Population Estimate = [(# of permanently occupied housing units) x (average # of persons occupying such units)] + (# of persons living in group quarters)

The number of permanently occupied housing units or households is considered a very important parameter in the estimation formula. An accurate determination of the number of occupied housing units depends on the availability of complete and current building permit information and/or residential electric customer information. Research by the BEBR has found that estimates of current households based on electric customers are usually superior to those based on building permits. However, when good building permit data can be combined with good electric customer data, it is possible to produce population estimates superior to those based on either series alone.

Accurate estimates of current occupancy rates are difficult and expensive to produce since the only effective methods of determining current occupancy rates are special censuses or sample surveys. The procedure following by the BEBR is to use the most recent census occupancy rates.

The second component of the housing unit method is average household size, or the average number of permanent residents per occupied housing unit. Average household size can change substantially over time due to a number of factors. For each county and municipality in Florida, estimates of average household size were based on the average household size calculated from the 1990 census, the decline in average household size for the United States since 1990 (as calculated in the Current Population Survey), and the local change in the mix of single-family, multifamily, and mobile homes since 1990.

The third component of the housing unit method involves the estimation of the group quarters population. In most instances, the BEBR estimates that population by assuming it equals the same proportion of population in housing in the year of the estimate as it did in 1990. In places where group quarters population represents a substantial proportion of total population (college dormitories, prisons, military bases, or long-term health care facilities), actual population counts are obtained from the administrators of each facility.

Current County and Municipal Population Estimates and Projections

Table 1 displays the adjusted 1990 census counts as well as the official 1997 population estimates. The official population estimates are those published by BEBR in *Florida Estimates of Population 1997* (February 1998). A complete explanation of the methodology used to estimate county and municipal populations is given in this publication. It is important to keep in mind that the accuracy of population estimates decreases with each subsequent year following the decennial census.

Please note that the official population estimates presented in this table refer to the resident or permanent population, which also includes the inmate population as well as the population of patients residing in institutions operated by the Federal Government and the Florida Departments of Corrections, Children and Family Services, and Health. A separate column presents the official estimates less the inmate population. As previously mentioned, the Executive Office of the Governor determines the population count of annexed areas and certifies such information to the Department of Revenue for the annual revenue-sharing calculation. The population estimates, reflecting the adjustments for annexations and special censuses, is also included in the table.

Questions regarding the population estimates appearing in this table should be directed to the Bureau of Economic and Business Research (BEBR), University of Florida at (352) 392-0171 or Suncom 622-0171.

County population projections are also generated to serve the Florida Consensus Estimating Conferences defined by s. 216.133, F.S., and subject to ss. 216.134 and 216.136, F.S. These population projections are used by state agencies for planning purposes. County population projections are updated and published annually in the Florida Consensus Estimating Conference series titled, *State of Florida Population and Demographic Forecast*. To obtain a copy of this

publication, contact the Economic and Demographic Research Division (EDR) of the Joint Legislative Management Committee at (850) 487-1402 or Suncom 277-1402.

Additional demographic data pertaining to Florida is available via the Internet. Interested persons can access the on-line websites of the Legislature's Office of Economic and Demographic Research (EDR), the University of Florida's Bureau of Economic and Business Research (BEBR) and the U.S. Bureau of the Census, as follows:

EDR's on-line address: [*www.state.fl.us/edr/*](http://www.state.fl.us/edr/)

BEBR's on-line address: [*www.cba.ufl.edu/bebr/*](http://www.cba.ufl.edu/bebr/)

U.S. Census Bureau's on-line address: [*www.census.gov/*](http://www.census.gov/)

Figure 1
Availability of Demographic Data of Interest to Local Governments:
1998-99 State Fiscal Year

September 1998	<p>Preliminary population estimates for counties, municipalities, and consolidated governments as of April 1, 1998, will be provided to the Legislature's Office of Economic and Demographic Research (EDR) by September 1, 1998.</p> <p>The results of an electric utility company survey and active residential meter data, as of April 1, 1998, by counties and municipalities served by those utility companies will be provided to the Legislature's Office of Economic and Demographic Research by September 15, 1998.</p> <p>County estimates of the number of persons residing in prisons (including prisons operated by private sector contractors), college dormitories, military barracks, and long-term hospitals, as of April 1, 1998, will be provided to the Legislature's Office of Economic and Demographic Research no later than September 15, 1998.</p>
November 1998	<p>Final population estimates for counties, municipalities, and consolidated governments, as of April 1, 1998, will be provided to the Legislature's Office of Economic and Demographic Research by November 1, 1998.</p> <p>Preliminary projections of total population for the state, by five-year intervals from April 1, 2005, to April 1, 2020, will be provided to the Legislature's Office of Economic and Demographic Research. The state population projections will be consistent with the April 1, 2000, state population projection made during the Fall 1998 Demographic Estimating Conference.</p>
February 1999	<p>Low, medium, and high projections of total population for each county, by five-year intervals from April 1, 2005, to April 1, 2020, consistent with the April 1, 2000, state population projection made by the Demographic Estimating Conference during the Fall 1998 meeting and with the state population projections made by BEBR, will be provided to the Legislature's Office of Economic and Demographic Research by February 15, 1999.</p>
March 1999	<p>BEBR will deliver to the Legislature's Office of Economic and Demographic Research, no later than March 1, 1999, copies of <i>Florida Estimates of Population</i>, reporting the finalized April 1, 1998, population estimates.</p>
May 1999	<p>For the state and each county, population estimates by age, sex, and race for April 1, 1995, and population projections by age, sex, and race by five-year intervals from April 1, 2000, to April 1, 2010, will be made available to the Legislature's Office of Economic and Demographic Research.</p>
June 1999	<p>No later than June 1, 1999, the population of areas annexed between April 1, 1998, and March 31, 1999, as reported on the annexation ordinance and as estimated by BEBR, will be reported to the Legislature's Office of Economic and Demographic Research.</p>

Table 1
Estimates of Population by County and Municipality in Florida

COUNTY and Municipality	April 1, 1997 Estimate	Total Change	April 1, 1990 Census	Inmates	April 1, 1997 Estimate Less Inmates	Annexation & Special Census Adjustments	April 1, 1997 Estimates Used for Revenue- Sharing Purposes
ALACHUA	208,125	26,529	181,596	1,812	206,313		206,313
Alachua	5,745	1,198	4,547	-	5,745		5,745
Archer	1,427	55	1,372	-	1,427		1,427
Gainesville	99,870	14,795	85,075	1,352	98,518		98,518
Hawthorne	1,392	87	1,305	-	1,392		1,392
High Springs	3,738	594	3,144	-	3,738		3,738
LaCrosse	139	17	122	-	139		139
Micanopy	651	25	626	-	651		651
Newberry	2,437	793	1,644	-	2,437		2,437
Waldo	1,042	25	1,017	-	1,042		1,042
UNINCORPORATED	91,684	8,940	82,744	460	91,224	-	91,224
BAKER	21,138	2,652	18,486	1,803	19,335		19,335
Glen Saint Mary	460	(20)	480	-	460		460
Maccleenny	4,271	305	3,966	-	4,271		4,271
UNINCORPORATED	16,407	2,367	14,040	1,803	14,604	-	14,604
BAY	144,584	17,590	126,994	1,003	143,581		143,581
Callaway	14,091	1,838	12,253	-	14,091		14,091
Cedar Grove	2,135	656	1,479	-	2,135	91	2,226
Lynn Haven	11,893	2,595	9,298	-	11,893	25	11,918
Mexico Beach	1,023	31	992	-	1,023		1,023
Panama City	37,347	2,951	34,396	190	37,157		37,157
Panama City Beach	4,710	659	4,051	-	4,710		4,710
Parker	5,001	403	4,598	-	5,001		5,001
Springfield	9,459	740	8,719	-	9,459	6	9,465
UNINCORPORATED	58,925	7,717	51,208	813	58,112	(122)	57,990
BRADFORD	25,231	2,716	22,515	3,809	21,422		21,422
Brooker	335	23	312	-	335		335
Hampton	302	6	296	-	302		302
Lawtey	661	(15)	676	-	661		661
Starke	5,198	(28)	5,226	-	5,198		5,198
UNINCORPORATED	18,735	2,730	16,005	3,809	14,926	-	14,926
BREVARD	458,035	59,057	398,978	1,315	456,720		456,720
Cape Canaveral	8,492	478	8,014	-	8,492		8,492
Cocoa	17,744	22	17,722	-	17,744		17,744
Cocoa Beach	12,818	695	12,123	-	12,818		12,818
Indialantic	3,043	199	2,844	-	3,043		3,043
Indian Harbour Beach	7,703	770	6,933	-	7,703		7,703
Malabar	2,395	418	1,977	-	2,395		2,395
Melbourne	68,056	8,022	60,034	-	68,056	2	68,058
Melbourne Beach	3,215	137	3,078	-	3,215		3,215
Melbourne Village	616	25	591	-	616		616
Palm Bay	75,987	13,444	62,543	-	75,987		75,987
Palm Shores	586	376	210	-	586		586
Rockledge	18,948	2,925	16,023	16	18,932		18,932
Satellite Beach	10,212	323	9,889	-	10,212		10,212
Titusville	41,376	1,982	39,394	64	41,312		41,312
West Melbourne	9,418	1,019	8,399	-	9,418		9,418
UNINCORPORATED	177,426	28,222	149,204	1,235	176,191	(2)	176,189

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BROWARD	1,423,729	168,198	1,255,531	1,536	1,422,193	7,319	1,429,512
Coconut Creek	35,949	8,680	27,269	-	35,949		35,949
Cooper City	27,920	6,585	21,335	6	27,914	3	27,917
Coral Springs	102,916	24,052	78,864	-	102,916		102,916
Dania	17,478	4,295	13,183	-	17,478		17,478
Davie	61,813	14,670	47,143	14	61,799		61,799
Deerfield Beach	49,384	2,387	46,997	-	49,384	192	49,576
Fort Lauderdale	150,175	937	149,238	144	150,031		150,031
Hallandale	31,470	473	30,997	-	31,470		31,470
Hillsboro Beach	1,761	13	1,748	-	1,761		1,761
Hollywood	126,522	4,802	121,720	19	126,503		126,503
Lauderdale-by-the-Sea	2,985	(5)	2,990	-	2,985	629	3,614
Lauderdale Lakes	27,854	513	27,341	-	27,854		27,854
Lauderhill	50,198	1,183	49,015	15	50,183		50,183
Lazy Lake Village	36	3	33	-	36		36
Lighthouse Point	10,469	91	10,378	-	10,469		10,469
Margate	49,908	6,923	42,985	-	49,908		49,908
Miramar	50,058	9,395	40,663	-	50,058		50,058
North Lauderdale	27,806	1,333	26,473	-	27,806	480	28,286
Oakland Park	28,200	1,874	26,326	8	28,192		28,192
Parkland	11,268	7,495	3,773	-	11,268		11,268
Pembroke Park	4,874	(59)	4,933	-	4,874		4,874
Pembroke Pines	104,143	38,577	65,566	447	103,696		103,696
Plantation	77,450	10,636	66,814	-	77,450		77,450
Pompano Beach	74,245	1,834	72,411	100	74,145		74,145
Sea Ranch Lakes	619	-	619	-	619		619
Sunrise	75,310	9,627	65,683	-	75,310		75,310
Tamarac	50,792	5,970	44,822	-	50,792		50,792
Weston	24,910	24,910	-	-	24,910	8,855 *	33,765
Wilton Manors	11,837	33	11,804	-	11,837		11,837
UNINCORPORATED	135,379	(19,029)	154,408	783	134,596	(2,840) **	131,756
CALHOUN	12,876	1,865	11,011	1,199	11,677		11,677
Altha	637	140	497	-	637		637
Blountstown	2,443	39	2,404	-	2,443		2,443
UNINCORPORATED	9,796	1,686	8,110	1,199	8,597	-	8,597
CHARLOTTE	131,307	20,332	110,975	991	130,316		130,316
Punta Gorda	12,531	1,894	10,637	30	12,501		12,501
UNINCORPORATED	118,776	18,438	100,338	961	117,815	-	117,815
CITRUS	109,984	16,471	93,513	84	109,900		109,900
Crystal River	4,114	64	4,050	-	4,114		4,114
Inverness	6,801	1,004	5,797	-	6,801		6,801
UNINCORPORATED	99,069	15,403	83,666	84	98,985	-	98,985
CLAY	127,926	21,940	105,986	-	127,926		127,926
Green Cove Springs	5,032	535	4,497	-	5,032		5,032
Keystone Heights	1,345	30	1,315	-	1,345		1,345
Orange Park	9,481	(7)	9,488	-	9,481		9,481
Penney Farms	651	42	609	-	651		651
UNINCORPORATED	111,417	21,340	90,077	-	111,417	-	111,417
COLLIER	200,024	47,925	152,099	123	199,901		199,901
Everglades	544	223	321	-	544		544

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Marco Island	11,805	11,805	-	-	11,805		11,805
Naples	21,202	1,697	19,505	-	21,202		21,202
UNINCORPORATED	166,473	34,200	132,273	123	166,350	-	166,350
COLUMBIA	53,684	11,071	42,613	2,014	51,670		51,670
Fort White	526	58	468	-	526		526
Lake City	10,052	426	9,626	383	9,669	101	9,770
UNINCORPORATED	43,106	10,587	32,519	1,631	41,475	(101)	41,374
DESOTO	27,224	3,359	23,865	1,713	25,511		25,511
Arcadia	6,577	89	6,488	-	6,577		6,577
UNINCORPORATED	20,647	3,270	17,377	1,713	18,934	-	18,934
DIXIE	13,039	2,454	10,585	1,015	12,024		12,024
Cross City	2,089	48	2,041	-	2,089		2,089
Horseshoe Beach	199	(53)	252	-	199		199
UNINCORPORATED	10,751	2,459	8,292	1,015	9,736	-	9,736
DUVAL	741,508	68,537	672,971	526	740,982		740,982
Atlantic Beach	13,316	1,680	11,636	-	13,316		13,316
Baldwin	1,565	115	1,450	-	1,565		1,565
Jacksonville Beach	20,349	2,510	17,839	-	20,349		20,349
Neptune Beach	7,543	727	6,816	-	7,543		7,543
Jacksonville (Duval)	698,735	63,505	635,230	526	698,209	-	698,209
ESCAMBIA	291,135	28,337	262,798	2,063	289,072		289,072
Century	1,968	(21)	1,989	-	1,968		1,968
Pensacola	60,591	1,393	59,198	133	60,458		60,458
UNINCORPORATED	228,576	26,965	201,611	1,930	226,646	-	226,646
FLAGLER	41,190	12,489	28,701	-	41,190		41,190
Beverly Beach	326	12	314	-	326		326
Bunnell	2,078	205	1,873	-	2,078		2,078
Flagler Beach (part)	4,246	428	3,818	-	4,246		4,246
Marineland (part)	17	(4)	21	-	17		17
UNINCORPORATED	34,523	11,848	22,675	-	34,523	-	34,523
FRANKLIN	10,497	1,530	8,967	165	10,332		10,332
Apalachicola	2,815	213	2,602	-	2,815		2,815
Carrabelle	1,389	189	1,200	-	1,389		1,389
UNINCORPORATED	6,293	1,128	5,165	165	6,128	-	6,128
GADSDEN	49,740	8,624	41,116	2,478	47,262		47,262
Chattahoochee	3,917	(465)	4,382	1,382	2,535		2,535
Greensboro	597	11	586	-	597		597
Gretna	2,862	881	1,981	782	2,080		2,080
Havana	1,801	84	1,717	-	1,801		1,801
Midway	1,175	199	976	-	1,175		1,175

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Quincy	7,374	(78)	7,452	-	7,374		7,374
UNINCORPORATED	32,014	7,992	24,022	314	31,700	-	31,700
GILCHRIST	12,531	2,864	9,667	724	11,807		11,807
Bell	284	17	267	-	284		284
Fanning Springs (part)	237	7	230	-	237		237
Trenton	1,351	64	1,287	-	1,351		1,351
UNINCORPORATED	10,659	2,776	7,883	724	9,935	-	9,935
GLADES	9,648	2,057	7,591	767	8,881		8,881
Moore Haven	1,554	122	1,432	-	1,554		1,554
UNINCORPORATED	8,094	1,935	6,159	767	7,327	-	7,327
GULF	14,103	2,599	11,504	1,227	12,876		12,876
Port St. Joe	4,117	73	4,044	-	4,117		4,117
Wewahitchka	1,958	179	1,779	-	1,958		1,958
UNINCORPORATED	8,028	2,347	5,681	1,227	6,801	-	6,801
HAMILTON	13,708	2,778	10,930	1,423	12,285		12,285
Jasper	2,096	(3)	2,099	-	2,096		2,096
Jennings	798	86	712	-	798		798
White Springs	841	137	704	-	841		841
UNINCORPORATED	9,973	2,558	7,415	1,423	8,550	-	8,550
HARDEE	22,447	2,948	19,499	1,266	21,181		21,181
Bowling Green	1,814	(22)	1,836	-	1,814		1,814
Wauchula	3,556	313	3,243	-	3,556		3,556
Zolfo Springs	1,254	35	1,219	-	1,254		1,254
UNINCORPORATED	15,823	2,622	13,201	1,266	14,557	-	14,557
HENDRY	30,308	4,535	25,773	1,256	29,052		29,052
Clewiston	6,354	269	6,085	-	6,354		6,354
La Belle	3,177	474	2,703	-	3,177		3,177
UNINCORPORATED	20,777	3,792	16,985	1,256	19,521	-	19,521
HERNANDO	122,099	20,984	101,115	448	121,651		121,651
Brooksville	7,798	209	7,589	-	7,798		7,798
Weeki Wachee	12	1	11	-	12		12
UNINCORPORATED	114,289	20,774	93,515	448	113,841	-	113,841
HIGHLANDS	79,536	11,104	68,432	24	79,512		79,512
Avon Park	8,183	105	8,078	-	8,183		8,183
Lake Placid	1,409	251	1,158	-	1,409		1,409
Sebring	8,845	4	8,841	-	8,845		8,845
UNINCORPORATED	61,099	10,744	50,355	24	61,075	-	61,075

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HILLSBOROUGH	928,731	94,677	834,054	1,300	927,431		927,431
Plant City	26,645	3,891	22,754	-	26,645		26,645
Tampa	290,886	10,871	280,015	777	290,109		290,109
Temple Terrace	20,337	3,893	16,444	-	20,337		20,337
UNINCORPORATED	590,863	76,022	514,841	523	590,340	-	590,340
HOLMES	17,609	1,831	15,778	1,332	16,277		16,277
Bonifay	2,784	172	2,612	-	2,784		2,784
Esto	331	78	253	-	331		331
Noma	229	22	207	-	229		229
Ponce de Leon	463	57	406	-	463		463
Westville	297	40	257	-	297		297
UNINCORPORATED	13,505	1,462	12,043	1,332	12,173	-	12,173
INDIAN RIVER	104,605	14,397	90,208	236	104,369		104,369
Fellsmere	2,468	289	2,179	-	2,468		2,468
Indian River Shores	2,689	411	2,278	-	2,689		2,689
Orchid	45	35	10	-	45		45
Sebastian	14,470	4,222	10,248	-	14,470		14,470
Vero Beach	17,787	437	17,350	-	17,787		17,787
UNINCORPORATED	67,146	9,003	58,143	236	66,910	-	66,910
JACKSON	49,387	8,012	41,375	4,610	44,777		44,777
Alford	574	92	482	-	574		574
Bascom	123	33	90	-	123		123
Campbellton	255	53	202	-	255		255
Cottondale	1,157	257	900	-	1,157		1,157
Graceville	2,654	(21)	2,675	-	2,654		2,654
Grand Ridge	722	186	536	-	722		722
Greenwood	643	169	474	-	643		643
Jacob City	324	63	261	-	324		324
Malone	2,081	1,316	765	1,182	899		899
Marianna	6,750	458	6,292	157	6,593		6,593
Sneads	2,143	397	1,746	-	2,143		2,143
UNINCORPORATED	31,961	5,009	26,952	3,271	28,690	-	28,690
JEFFERSON	13,988	2,692	11,296	881	13,107		13,107
Monticello	2,907	304	2,603	-	2,907		2,907
UNINCORPORATED	11,081	2,388	8,693	881	10,200	-	10,200
LAFAYETTE	7,002	1,424	5,578	954	6,048		6,048
Mayo	967	50	917	-	967		967
UNINCORPORATED	6,035	1,374	4,661	954	5,081	-	5,081
LAKE	188,331	36,227	152,104	858	187,473		187,473
Astatula	1,219	238	981	-	1,219		1,219
Clermont	7,582	672	6,910	-	7,582		7,582
Eustis	14,631	1,775	12,856	-	14,631	3	14,634
Fruitland Park	2,977	262	2,715	-	2,977		2,977
Groveland	2,523	223	2,300	-	2,523		2,523
Howey-in-the-Hills	829	105	724	-	829		829

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Lady Lake	12,383	4,312	8,071	-	12,383		12,383
Leesburg	15,409	626	14,783	-	15,409		15,409
Mascotte	2,428	667	1,761	-	2,428		2,428
Minneola	2,814	1,299	1,515	-	2,814		2,814
Montverde	1,138	248	890	-	1,138		1,138
Mount Dora	8,628	1,312	7,316	-	8,628		8,628
Tavares	8,331	948	7,383	-	8,331		8,331
Umatilla	2,434	84	2,350	-	2,434		2,434
UNINCORPORATED	105,005	23,456	81,549	858	104,147	(3)	104,144
LEE	394,244	59,131	335,113	698	393,546		393,546
Cape Coral	90,026	15,035	74,991	30	89,996		89,996
Fort Myers	46,522	1,575	44,947	126	46,396		46,396
Ft. Myers Beach	6,034	6,034	-	-	6,034		6,034
Sanibel	5,884	416	5,468	-	5,884		5,884
UNINCORPORATED	245,778	36,071	209,707	542	245,236	-	245,236
LEON	227,714	35,221	192,493	1,492	226,222		226,222
Tallahassee	140,643	15,870	124,773	1,321	139,322	3	139,325
UNINCORPORATED	87,071	19,351	67,720	171	86,900	(3)	86,897
LEVY	31,591	5,679	25,912	210	31,381		31,381
Bronson	887	12	875	-	887		887
Cedar Key	731	63	668	-	731		731
Chiefland	1,989	72	1,917	-	1,989		1,989
Fanning Springs (part)	297	34	263	-	297		297
Inglis	1,318	77	1,241	-	1,318		1,318
Otter Creek	117	(19)	136	-	117		117
Williston	2,270	102	2,168	-	2,270		2,270
Yankeetown	612	(23)	635	-	612		612
UNINCORPORATED	23,370	5,361	18,009	210	23,160	-	23,160
LIBERTY	7,694	2,125	5,569	1,462	6,232		6,232
Bristol	1,241	304	937	80	1,161		1,161
UNINCORPORATED	6,453	1,821	4,632	1,382	5,071	-	5,071
MADISON	19,035	2,466	16,569	1,421	17,614		17,614
Greenville	1,002	52	950	-	1,002		1,002
Lee	338	32	306	-	338		338
Madison	3,428	83	3,345	42	3,386		3,386
UNINCORPORATED	14,267	2,299	11,968	1,379	12,888	-	12,888
MANATEE	241,422	29,715	211,707	389	241,033		241,033
Anna Maria	1,862	118	1,744	-	1,862		1,862
Bradenton	48,011	4,242	43,769	194	47,817		47,817
Bradenton Beach	1,692	35	1,657	-	1,692		1,692
Holmes Beach	5,082	272	4,810	-	5,082		5,082
Longboat Key (part)	2,647	103	2,544	-	2,647		2,647
Palmetto	10,115	847	9,268	25	10,090	7	10,097
UNINCORPORATED	172,013	24,098	147,915	170	171,843	(7)	171,836

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MARION	237,204	42,369	194,835	2,187	235,017		235,017
Bellevue	3,463	785	2,678	6	3,457		3,457
Dunnellon	1,783	144	1,639	-	1,783		1,783
McIntosh	428	17	411	-	428		428
Ocala	43,630	1,585	42,045	90	43,540	3	43,543
Reddick	559	5	554	-	559		559
UNINCORPORATED	187,341	39,833	147,508	2,091	185,250	(3)	185,247
MARTIN	116,359	15,459	100,900	1,404	114,955		114,955
Jupiter Island	584	35	549	-	584		584
Ocean Breeze Park	514	(5)	519	-	514		514
Sewalls Point	1,758	170	1,588	-	1,758		1,758
Stuart	13,801	1,865	11,936	83	13,718	40	13,758
UNINCORPORATED	99,702	13,394	86,308	1,321	98,381	(40)	98,341
MIAMI-DADE	2,070,573	133,379	1,937,194	8,014	2,062,559		2,062,559
Aventura	20,383	20,383	-	-	20,383		20,383
Bal Harbour	3,131	86	3,045	-	3,131		3,131
Bay Harbor Islands	4,688	(15)	4,703	-	4,688		4,688
Biscayne Park	3,032	(36)	3,068	-	3,032		3,032
Coral Gables	42,238	2,147	40,091	-	42,238		42,238
El Portal	2,510	53	2,457	-	2,510		2,510
Florida City	5,978	-	5,978	-	5,978		5,978
Golden Beach	840	66	774	-	840		840
Hialeah	207,053	19,045	188,008	-	207,053		207,053
Hialeah Gardens	16,630	8,903	7,727	-	16,630		16,630
Homestead	25,865	(829)	26,694	-	25,865		25,865
Indian Creek Village	52	8	44	-	52		52
Islandia	13	-	13	-	13		13
Key Biscayne	8,937	8,937	-	-	8,937		8,937
Medley	877	214	663	-	877		877
Miami	364,719	6,071	358,648	2,495	362,224		362,224
Miami Beach	92,927	288	92,639	-	92,927		92,927
Miami Shores	10,214	130	10,084	-	10,214		10,214
Miami Springs	13,320	52	13,268	-	13,320		13,320
North Bay	5,934	551	5,383	-	5,934		5,934
North Miami	50,393	392	50,001	135	50,258		50,258
North Miami Beach	37,151	1,790	35,361	-	37,151		37,151
Opa-locka	15,771	488	15,283	-	15,771		15,771
Pinecrest	18,431	18,431	-	-	18,431		18,431
South Miami	10,521	117	10,404	-	10,521		10,521
Sunny Isles Beach	13,830	13,830	-	-	13,830		13,830
Surfside	4,361	253	4,108	-	4,361		4,361
Sweetwater	14,011	102	13,909	-	14,011		14,011
Virginia Gardens	2,264	52	2,212	-	2,264		2,264
West Miami	5,819	92	5,727	-	5,819		5,819
UNINCORPORATED	1,068,680	31,778	1,036,902	5,384	1,063,296	-	1,063,296
MONROE	84,743	6,719	78,024	58	84,685		84,685
Islamorada	7,341	7,341	-	-	7,341		7,341
Key Colony Beach	1,048	71	977	-	1,048		1,048
Key West	27,305	2,473	24,832	-	27,305		27,305
Layton	197	14	183	-	197		197
UNINCORPORATED	48,852	(3,180)	52,032	58	48,794	-	48,794
NASSAU	52,740	8,799	43,941	44	52,696		52,696
Callahan	1,018	72	946	-	1,018		1,018

Table 1
Estimates of Population by County and Municipality in Florida

COUNTY and Municipality	April 1, 1997 Estimate	Total Change	April 1, 1990 Census	Inmates	April 1, 1997 Estimate Less Inmates	Annexation & Special Census Adjustments	April 1, 1997 Estimates Used for Revenue- Sharing Purposes
Fernandina Beach	10,438	1,673	8,765	20	10,418		10,418
Hilliard	2,552	276	2,276	-	2,552		2,552
UNINCORPORATED	38,732	6,778	31,954	24	38,708	-	38,708
OKALOOSA	171,038	27,261	143,777	1,772	169,266		169,266
Cinco Bayou	413	27	386	-	413		413
Crestview	13,018	3,132	9,886	-	13,018		13,018
Destin	10,690	2,600	8,090	-	10,690		10,690
Fort Walton Beach	22,044	637	21,407	-	22,044	20	22,064
Laurel Hill	614	71	543	-	614		614
Mary Esther	4,384	245	4,139	-	4,384		4,384
Niceville	11,815	1,306	10,509	-	11,815		11,815
Shalimar	647	306	341	-	647		647
Valparaiso	6,645	329	6,316	-	6,645		6,645
UNINCORPORATED	100,768	18,608	82,160	1,772	98,996	(20)	98,976
OKEECHOBEE	34,746	5,119	29,627	1,283	33,463		33,463
Okeechobee	5,071	128	4,943	-	5,071		5,071
UNINCORPORATED	29,675	4,991	24,684	1,283	28,392	-	28,392
ORANGE	803,614	126,123	677,491	2,393	801,221		801,221
Apopka	20,373	6,762	13,611	-	20,373	127	20,500
Bay Lake	24	5	19	-	24		24
Belle Isle	5,603	331	5,272	-	5,603		5,603
Eatonville	2,479	(26)	2,505	64	2,415		2,415
Edgewood	1,534	472	1,062	-	1,534		1,534
Lake Buena Vista	23	(1,753)	1,776	-	23		23
Maitland	9,892	960	8,932	-	9,892	2	9,894
Oakland	788	88	700	-	788		788
Ocoee	20,560	7,782	12,778	-	20,560		20,560
Orlando	176,373	11,699	164,674	62	176,311		176,311
Windermere	1,763	392	1,371	-	1,763		1,763
Winter Garden	12,738	2,875	9,863	-	12,738	2	12,740
Winter Park	24,855	2,232	22,623	61	24,794		24,794
UNINCORPORATED	526,609	94,304	432,305	2,206	524,403	(131)	524,272
OSCEOLA	143,828	36,100	107,728	198	143,630		143,630
Kissimmee	38,787	8,450	30,337	-	38,787	64	38,851
St. Cloud	16,969	3,964	13,005	-	16,969		16,969
UNINCORPORATED	88,072	23,686	64,386	198	87,874	(64)	87,810
PALM BEACH	1,003,798	140,295	863,503	2,482	1,001,316		1,001,316
Atlantis	1,696	43	1,653	-	1,696		1,696
Belle Glade	16,763	586	16,177	-	16,763		16,763
Boca Raton	68,432	6,946	61,486	8	68,424		68,424
Boynton Beach	52,311	6,027	46,284	-	52,311		52,311
Briny Breezes	399	(1)	400	-	399		399
Cloud Lake	116	(5)	121	-	116		116
Delray Beach	52,920	5,736	47,184	-	52,920		52,920
Glen Ridge	219	12	207	-	219		219
Golf Village	191	7	184	-	191		191
Golfview	153	-	153	-	153		153
Greenacres	24,065	5,382	18,683	-	24,065		24,065
Gulf Stream	709	19	690	-	709		709

Table 1
Estimates of Population by County and Municipality in Florida

COUNTY and Municipality	April 1, 1997 Estimate	Total Change	April 1, 1990 Census	Inmates	April 1, 1997 Estimate Less Inmates	Annexation & Special Census Adjustments	April 1, 1997 Estimates Used for Revenue- Sharing Purposes
Haverhill	1,184	126	1,058	-	1,184		1,184
Highland Beach	3,285	76	3,209	-	3,285		3,285
Hypoluxo	1,380	573	807	-	1,380		1,380
Juno Beach	2,845	673	2,172	-	2,845		2,845
Jupiter	30,992	6,085	24,907	-	30,992		30,992
Jupiter Inlet Colony	414	9	405	-	414		414
Lake Clarke Shores	3,648	284	3,364	-	3,648		3,648
Lake Park	6,864	160	6,704	-	6,864		6,864
Lake Worth	30,295	1,731	28,564	-	30,295		30,295
Lantana	8,595	203	8,392	133	8,462		8,462
Manalapan	335	23	312	-	335		335
Mangonia Park	1,383	(70)	1,453	-	1,383		1,383
North Palm Beach	12,141	798	11,343	-	12,141		12,141
Ocean Ridge	1,646	76	1,570	-	1,646		1,646
Pahokee	6,983	161	6,822	-	6,983		6,983
Palm Beach	9,781	(33)	9,814	-	9,781		9,781
Palm Beach Gardens	33,229	10,239	22,990	-	33,229		33,229
Palm Beach Shores	1,026	(9)	1,035	-	1,026		1,026
Palm Springs	10,146	383	9,763	-	10,146		10,146
Riviera Beach	28,318	672	27,646	-	28,318		28,318
Royal Palm Beach	18,221	2,689	15,532	-	18,221		18,221
South Bay	3,362	(196)	3,558	-	3,362		3,362
South Palm Beach	1,502	22	1,480	-	1,502		1,502
Tequesta	4,686	187	4,499	-	4,686		4,686
Wellington	27,039	27,039	-	-	27,039		27,039
West Palm Beach	79,783	12,019	67,764	163	79,620		79,620
UNINCORPORATED	456,741	51,623	405,118	2,178	454,563	-	454,563
PASCO	315,785	34,654	281,131	728	315,057		315,057
Dade City	6,136	503	5,633	-	6,136		6,136
New Port Richey	14,622	578	14,044	-	14,622		14,622
Port Richey	2,670	149	2,521	-	2,670		2,670
Saint Leo	714	(295)	1,009	-	714		714
San Antonio	889	113	776	31	858		858
Zephyrhills	8,913	693	8,220	-	8,913		8,913
UNINCORPORATED	281,841	32,913	248,928	697	281,144	-	281,144
PINELLAS	888,141	36,482	851,659	1,215	886,926	(2,000)	884,926
Belleair	4,104	141	3,963	-	4,104		4,104
Belleair Beach	2,154	84	2,070	-	2,154		2,154
Belleair Bluffs	2,217	(17)	2,234	-	2,217		2,217
Belleair Shore	59	(1)	60	-	59		59
Clearwater	104,472	5,688	98,784	48	104,424	(2,000) ***	102,424
Dunedin	35,586	1,559	34,027	-	35,586	12	35,598
Gulfport	11,886	177	11,709	-	11,886		11,886
Indian Rocks Beach	4,214	251	3,963	-	4,214		4,214
Indian Shores	1,484	79	1,405	-	1,484		1,484
Kenneth City	4,347	2	4,345	-	4,347		4,347
Largo	68,038	2,128	65,910	48	67,990	115	68,105
Madeira Beach	4,160	(65)	4,225	-	4,160		4,160
North Redington Beach	1,149	14	1,135	-	1,149		1,149
Oldsmar	9,734	1,373	8,361	-	9,734		9,734
Pinellas Park	44,625	1,054	43,571	30	44,595	28	44,623
Redington Beach	1,615	(11)	1,626	-	1,615		1,615
Redington Shores	2,415	49	2,366	-	2,415		2,415
Safety Harbor	16,884	1,764	15,120	-	16,884	16	16,900
St. Petersburg	241,413	1,095	240,318	267	241,146		241,146
St. Petersburg Beach	9,597	397	9,200	-	9,597		9,597
Seminole	9,717	466	9,251	-	9,717		9,717
South Pasadena	5,897	253	5,644	-	5,897		5,897
Tarpon Springs	19,827	1,953	17,874	-	19,827		19,827

Table 1
Estimates of Population by County and Municipality in Florida

COUNTY and Municipality	April 1, 1997 Estimate	Total Change	April 1, 1990 Census	Inmates	April 1, 1997 Estimate Less Inmates	Annexation & Special Census Adjustments	April 1, 1997 Estimates Used for Revenue- Sharing Purposes
Treasure Island	7,353	87	7,266	-	7,353		7,353
UNINCORPORATED	275,194	17,962	257,232	822	274,372	(171)	274,201
POLK	459,010	53,628	405,382	3,135	455,875		455,875
Auburndale	9,378	532	8,846	-	9,378	8	9,386
Bartow	14,925	209	14,716	250	14,675		14,675
Davenport	2,123	594	1,529	-	2,123		2,123
Dundee	2,601	266	2,335	-	2,601		2,601
Eagle Lake	1,909	151	1,758	-	1,909		1,909
Fort Meade	5,465	472	4,993	-	5,465		5,465
Frostproof	2,890	15	2,875	-	2,890	13	2,903
Haines City	13,341	1,658	11,683	-	13,341		13,341
Highland Park	157	2	155	-	157		157
Hillcrest Heights	237	16	221	-	237		237
Lake Alfred	3,799	177	3,622	-	3,799		3,799
Lake Hamilton	1,146	18	1,128	-	1,146		1,146
Lake Wales	10,027	357	9,670	-	10,027		10,027
Lakeland	75,265	4,689	70,576	-	75,265	1,439	76,704
Mulberry	3,327	339	2,988	-	3,327		3,327
Polk City	1,822	383	1,439	-	1,822		1,822
Winter Haven	25,638	913	24,725	-	25,638	6	25,644
UNINCORPORATED	284,960	42,837	242,123	2,885	282,075	(1,466)	280,609
PUTNAM	70,243	5,173	65,070	403	69,840		69,840
Crescent City	1,843	(16)	1,859	-	1,843		1,843
Interlachen	1,403	243	1,160	-	1,403		1,403
Palatka	10,666	222	10,444	-	10,666		10,666
Pomona Park	756	30	726	-	756		756
Welaka	596	63	533	-	596		596
UNINCORPORATED	54,979	4,631	50,348	403	54,576	-	54,576
ST. JOHNS	105,965	22,136	83,829	-	105,965		105,965
Hastings	661	66	595	-	661		661
Marineland (part)	-	-	-	-	-		-
St. Augustine	12,342	647	11,695	-	12,342		12,342
St. Augustine Beach	4,108	451	3,657	-	4,108		4,108
UNINCORPORATED	88,854	20,972	67,882	-	88,854	-	88,854
ST. LUCIE	179,133	28,962	150,171	122	179,011		179,011
Fort Pierce	37,484	654	36,830	68	37,416	591	38,007
Port St. Lucie	77,985	22,224	55,761	-	77,985		77,985
St. Lucie Village	606	22	584	-	606		606
UNINCORPORATED	63,058	6,062	56,996	54	63,004	(591)	62,413
SANTA ROSA	102,338	20,730	81,608	773	101,565		101,565
Gulf Breeze	5,987	457	5,530	-	5,987		5,987
Jay	672	6	666	-	672		672
Milton	7,665	449	7,216	71	7,594		7,594
UNINCORPORATED	88,014	19,818	68,196	702	87,312	-	87,312
SARASOTA	311,043	33,267	277,776	40	311,003		311,003
Longboat Key (part)	3,957	564	3,393	-	3,957		3,957

Table 1
Estimates of Population by County and Municipality in Florida

COUNTY and Municipality	April 1, 1997 Estimate	Total Change	April 1, 1990 Census	Inmates	April 1, 1997 Estimate Less Inmates	Annexation & Special Census Adjustments	April 1, 1997 Estimates Used for Revenue- Sharing Purposes
North Port	16,708	4,735	11,973	-	16,708		16,708
Sarasota	51,315	418	50,897	22	51,293		51,293
Venice	18,886	1,834	17,052	-	18,886	54	18,940
UNINCORPORATED	220,177	25,716	194,461	18	220,159	(54)	220,105
SEMINOLE	337,498	49,977	287,521	207	337,291		337,291
Altamonte Springs	39,153	3,986	35,167	-	39,153	4	39,157
Casselberry	24,552	5,703	18,849	6	24,546		24,546
Lake Mary	8,289	2,360	5,929	-	8,289		8,289
Longwood	13,674	358	13,316	-	13,674		13,674
Oviedo	20,497	9,383	11,114	-	20,497		20,497
Sanford	35,529	3,142	32,387	73	35,456	13	35,469
Winter Springs	27,466	5,315	22,151	-	27,466		27,466
UNINCORPORATED	168,338	19,730	148,608	128	168,210	(17)	168,193
SUMTER	44,366	12,789	31,577	4,700	39,666		39,666
Bushnell	2,384	386	1,998	-	2,384		2,384
Center Hill	783	48	735	-	783		783
Coleman	849	(8)	857	-	849		849
Webster	818	72	746	-	818		818
Wildwood	4,015	455	3,560	-	4,015		4,015
UNINCORPORATED	35,517	11,836	23,681	4,700	30,817	-	30,817
SUWANNEE	33,223	6,443	26,780	-	33,223		33,223
Branford	646	(24)	670	-	646		646
Live Oak	6,578	246	6,332	-	6,578		6,578
UNINCORPORATED	25,999	6,221	19,778	-	25,999	-	25,999
TAYLOR	19,184	2,073	17,111	1,043	18,141		18,141
Perry	7,210	59	7,151	-	7,210		7,210
UNINCORPORATED	11,974	2,014	9,960	1,043	10,931	-	10,931
UNION	13,103	2,851	10,252	3,854	9,249		9,249
Lake Butler	2,073	(43)	2,116	-	2,073		2,073
Raiford	236	38	198	20	216		216
Worthington Springs	189	11	178	-	189		189
UNINCORPORATED	10,605	2,845	7,760	3,834	6,771	-	6,771
VOLUSIA	413,668	42,931	370,737	1,676	411,992		411,992
Daytona Beach	64,138	2,147	61,991	56	64,082		64,082
Daytona Beach Shores	2,901	704	2,197	-	2,901	65	2,966
DeBary	12,321	12,321	-	-	12,321		12,321
DeLand	18,371	1,749	16,622	-	18,371	2	18,373
Deltona	58,434	58,434	-	-	58,434		58,434
Edgewater	18,077	2,726	15,351	-	18,077		18,077
Flagler Beach (part)	93	93	-	-	93		93
Holly Hill	11,269	128	11,141	-	11,269	41	11,310
Lake Helen	2,515	171	2,344	-	2,515		2,515
New Smyrna Beach	18,425	1,876	16,549	-	18,425		18,425
Oak Hill	1,104	187	917	-	1,104		1,104
Orange City	6,248	901	5,347	-	6,248		6,248
Ormond Beach	34,038	4,317	29,721	6	34,032		34,032

Table 1
Estimates of Population by County and Municipality in Florida

COUNTY and Municipality	April 1, 1997 Estimate	Total Change	April 1, 1990 Census	Inmates	April 1, 1997 Estimate Less Inmates	Annexation & Special Census Adjustments	April 1, 1997 Estimates Used for Revenue- Sharing Purposes
Pierson	1,249	(1,739)	2,988	-	1,249		1,249
Ponce Inlet	2,408	704	1,704	-	2,408		2,408
Port Orange	41,561	6,162	35,399	-	41,561	1,553	43,114
South Daytona	12,945	457	12,488	-	12,945		12,945
UNINCORPORATED	107,571	(48,407)	155,978	1,614	105,957	(1,661)	104,296
WAKULLA	18,660	4,458	14,202	167	18,493		18,493
St. Marks	308	1	307	-	308		308
Sopchoppy	423	56	367	-	423		423
UNINCORPORATED	17,929	4,401	13,528	167	17,762	-	17,762
WALTON	36,094	8,335	27,759	1,271	34,823		34,823
DeFuniak Springs	5,466	266	5,200	40	5,426		5,426
Freeport	1,103	260	843	-	1,103		1,103
Paxton	630	30	600	-	630		630
UNINCORPORATED	28,895	7,779	21,116	1,231	27,664	-	27,664
WASHINGTON	20,116	3,197	16,919	1,160	18,956		18,956
Caryville	333	(298)	631	97	236		236
Chipley	4,091	225	3,866	-	4,091		4,091
Ebro	269	14	255	-	269		269
Vernon	909	131	778	40	869		869
Wausau	343	30	313	-	343		343
UNINCORPORATED	14,171	3,095	11,076	1,023	13,148	-	13,148
FLORIDA	14,712,922	1,774,851	12,938,071	86,956	14,625,966	5,319	14,631,285

Footnotes:

* Reflects the result of a special census.

** Reflects an increase of 1,536 to the county's total.

*** Reflects a decrease of 2,000 to the municipality's total.

Note:

The April 1, 1990 Census figures reflect the permanent resident population enumerated in the 1990 Census and include all official revisions made through September 30, 1997. The April 1, 1997 official estimates include the estimated number of inmates and patients in institutions operated by the federal government, the Florida Department of Corrections, and the Florida Department of Children and Family Services as of April 1, 1997. These inmates and patients are not considered residents for the purpose of determining revenue-sharing allocations, pursuant to state law. In addition, adjustments are made to reflect the results of annexations and special censuses. These adjusted population estimates are those used by the Florida Department of Revenue to calculate state revenue-sharing distributions to county and municipal governments for the 1998-99 fiscal year and should not be used for other official purposes.

Source: Executive Office of the Governor as prepared by the Bureau of Economic and Business Research, University of Florida.

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APPENDIX TWO:

SALARIES OF COUNTY CONSTITUTIONAL OFFICERS
AND ELECTED SCHOOL DISTRICT OFFICIALS
IN FISCAL YEAR 1998-99
PURSUANT TO THE SALARY FORMULA
IN CHAPTER 145, FLORIDA STATUTES

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**SALARIES OF COUNTY CONSTITUTIONAL OFFICERS
AND ELECTED SCHOOL DISTRICT OFFICIALS IN FISCAL YEAR 1998-99
PURSUANT TO THE SALARY FORMULA IN CHAPTER 145, *FLORIDA STATUTES*
Chapter 145; Sections 230.202 and 230.303, *Florida Statutes***

Brief Overview

The practice of state law determining the compensation of all county constitutional officers was sanctioned by the Constitution of 1885 and has been maintained in Article II, Section 5 of the *Florida Constitution* since the 1968 revision. Consistent with the 1968 *Florida Constitution*, the provisions in Chapter 145, *Florida Statutes*, set the salaries for all county constitutional officers and elected school district officials.

Section 145.011, *Florida Statutes*, expresses the intent of the Legislature to provide for the annual compensation and method of payment for those county officers named in the chapter itself, specifically: members of the board of county commissioners, clerk of circuit court, county comptroller, sheriff, supervisor of elections, property appraiser, tax collector, district school board members, and elected superintendent of schools. The salary provisions are not applicable to an appointed superintendent of schools.

In expressing its intent, the Legislature determined that a uniform, rather than arbitrary and discriminatory, salary law was needed to replace the haphazard, preferential, inequitable, and probably unconstitutional local law method of paying elected county officers. In addition, the Legislature expressed its intention to provide by general law for such uniform compensation of county officials having substantially equal duties and responsibilities. The Legislature determined that salary schedules, based on a classification of counties according to countywide population, would be the most practical basis from which to arrive at an adequate, uniform salary formula.

Pursuant to s. 145.012, F.S., the provisions of Chapter 145, *Florida Statutes*, apply to all designated officers in all counties of the state, except those officials whose salaries are not subject to being set by the Legislature due to the provisions of a county home rule charter and except officials (other than the property appraiser, clerk of the circuit court, superintendent of schools, sheriff, supervisor of elections, and tax collector who if qualified shall receive in addition to their salaries a special qualification salary as provided) of counties which have a chartered consolidated form of government as provided in Chapter 67-1320, *Laws of Florida*.

In Chapter 73-173, *Laws of Florida*, the Legislature established the current salary formula methodology and specified that the latest official population estimates for each county would serve as the main component of the salary computation. In addition to the population estimate, the salary formula contains five other components. Two components, the base salary and group rate, are specified in Chapter 145, *Florida Statutes*, for the county constitutional officers. For the

school board members and elected superintendents of schools, the base salary and group rate are referenced in ss. 230.202 and 230.303, F.S., respectively. Another formula component, the initial factor, is specified in s. 145.19, F.S. Changes to these three components would require an amendment to general law. The remaining two components, the annual factor and cumulative annual factor, are certified annually by the Department of Management Services, typically during the month of August.

During the 1984 legislative session, the statute requiring the Florida Department of Community Affairs to compute the annual salaries for county constitutional officers was deleted. Although not officially required by law, the Legislative Committee on Intergovernmental Relations (LCIR) agreed to compute the salaries of county constitutional officers and elected school district officials as a service to governmental units.

In addition to computing actual salaries, the LCIR also computes the estimated salaries earlier in the year, typically during the month of February. These estimates are made available to county government and school district officials upon request in order to provide them with information necessary to prepare annual budgets. Since certified factors are not available at the time the estimated salaries are computed, LCIR staff estimate the annual and cumulative annual factors. The annual factor is estimated by averaging the certified annual factors used in the calculations from the prior five years. By definition, the estimated cumulative annual factor is the product of the certified annual and cumulative annual factors used in the previous year's calculations. Subsequent to receipt of official verification of the certified factors by the Department of Management Services, LCIR staff compute and distribute the adjusted salary figures.

Major General Law Amendments

The 1885 *Florida Constitution* required the Legislature to fix by law the compensation of all county officers pursuant to Article III, Section 27, 1885 *Florida Constitution* and Article VIII, Section 6, 1885 *Florida Constitution*.

Chapter 61-461, *Laws of Florida*,
provided that county officials' salaries must be figured based on county population.

Article 2, Section 5, Subsection (c), *Florida Constitution*,
was revised by the Constitutional Revision Commission to read:

"The powers, duties, compensation, and method of payment of state and county officers shall be fixed by law."

Subsection (c) combined a portion of Article III, Section 27 and Article XVI, Section 3 of the 1885 *Florida Constitution*. The last part of Section 27 provided that the legislature should fix the duties and compensation of all state and county officers not otherwise provided for in the constitution by law. The new constitution added that the powers of such officers also shall be fixed by law.

The current structure of Subsection (c) added a new element to the constitution by providing that the method of payment of state and county officers shall be fixed by law. The most closely related provision in the 1885 *Florida Constitution* as amended (Article XVI, Section 3) simply stated that every officer's salary was payable on his requisition.

Chapter 69-211, *Laws of Florida*,

clarified the original legislative intent which formed the basis for uniform computation of constitutional officers' compensation by creating s. 145.16, F.S., as follows:

"(1) The legislature declares that the preservation of statewide uniformity of county officials' salaries is essential to the fulfillment of the legislative intent expressed in this chapter and intends by this section to prevent any laws which would allow officials in individual counties to be excepted from the uniform classification provided in this chapter.

(2) Pursuant to Section 11 (a) (21), Art. III of the state constitution, the legislature hereby prohibits special laws or general laws of local application pertaining to the compensation of the following county officials:

- (a) Members of the board of county commissioners;
- (b) Clerk of the circuit court;
- (c) Sheriff;
- (d) Superintendent of schools;
- (e) Supervisor of elections;
- (f) Tax assessor; and
- (g) Tax collector."

Chapter 69-346, *Laws of Florida*,

reworded s. 145.011, F.S., to its current reading and deleted the lengthy criteria used to classify constitutional officers instituted by Chapter 67-576, *Laws of Florida*. This chapter law determined that population should be used as the basis of the classification scheme used to calculate uniform salary schedules.

Chapter 73-173, *Laws of Florida*,

changed the definition of population used to calculate constitutional officers' salaries from using the decennial census to using the latest annual determination of population. In addition, it provided that officers' salaries be adjusted annually by a factor based upon the U.S. Department of Labor's Consumer Price Index (1967 = 100) and required the Florida Department of Administration to certify this factor. Also, it limited the annual salary increase to be less than 20 percent excluding the special qualification salary. It established the base salary as a component of a formula to calculate salaries of all constitutional officers and specified seven population groupings used to calculate the salaries of all constitutional officers. Finally, it allowed qualified tax assessors (later renamed property appraisers) to be the first constitutional officers to receive up to \$2,000 as a special qualification salary.

Chapter 79-327, *Laws of Florida*,

provided for the salaries of all county officers to be adjusted annually, effective June 30, 1979, based on the average percent increase in state career service employees' salaries, not to exceed 7 percent, as determined by the Department of Management Services. In addition, it raised the base salaries for supervisor of elections by \$4,300, effective October 1, 1978.

Chapter 80-377, *Laws of Florida*,

allowed for the first time the clerk of circuit court, superintendent of schools, sheriff, supervisor of elections, and tax collector to qualify for the \$2,000 special qualification salary under specified conditions. In addition, it raised the base salaries and changed the group rates for seven county officers. The following salary range increases correspond to the different population groupings: school board members (\$2,000-\$4,000), superintendent of schools (\$800-\$1,675), clerk of circuit court (\$700-\$1,575), sheriff (\$750-\$1,575), property appraiser (\$2,750-\$3,565), tax collector (\$600-\$1,425), and supervisor of elections (\$3,328 all population categories). Also, it moved the statutes governing salary calculations for school board members and superintendent of schools from Chapter 145 to Chapter 230, *Florida Statutes*.

Chapter 85-322, *Laws of Florida*,

raised the base salaries for: clerks of circuit court/comptrollers (\$1,300 increase in the base), supervisor of elections (\$1,300 increase in the base), property appraisers (\$1,300 increase in the base), tax collectors (\$4,450 increase in the base), sheriffs (\$3,400 increase in the base), and superintendent of schools (\$1,300 increase in the base). In addition, it consolidated the lowest two population groupings used in the formula calculation into one population grouping. In other words, Population Group I (0-9,999) and Population Group II (10,000-49,999) were consolidated into Population Group I (0-49,999).

Chapter 88-175, *Laws of Florida*,

revised the definition of the annual factor.

Chapter 88-42, *Laws of Florida*,

raised the base salaries for clerks of circuit court/comptrollers, tax collectors, property appraisers, and supervisors of elections by \$2,100.

Chapter 89-178, *Laws of Florida*,

raised the base salary for sheriffs by \$2,100.

Chapter 92-326, *Laws of Florida*,

included language in the appropriations implementing bill that set the 1992-93 fiscal year compensation for school board members and elected school superintendents at the 1991-92 fiscal year levels to reflect recently discovered ambiguities over whether elected district school officials were eligible to receive the annual cost of living salary adjustments provided for in s. 145.19, F.S.

Chapter 93-146, *Laws of Florida*,

ratified previous salary increases awarded to school officials under the provisions of this section in order to address uncertainties concerning the eligibility of elected district school officials for the annual salary adjustments provided for in s. 145.19, F.S. In addition, the legislation amended relevant provisions of Chapters 145 and 230, *Florida Statutes*, in order to continue to provide for annual adjustments in elected district school officials' salaries in a manner similar to those awarded to county constitutional officers.

1998 General Law Amendments

Legislation passed during the 1998 regular legislative session did not affect provisions related to the calculation of county constitutional officers' and elected school district officials' salaries.

Definition of Relevant Terms

The definitions of a number of terms referenced in Chapter 145, *Florida Statutes*, aid the reader in understanding the compensation of county constitutional officers and elected school district officials. The statutory citation for each term is listed in parenthesis.

"Population" means the latest annual determination of population of local governments produced by the Executive Office of the Governor in accordance with s. 186.901, F.S. (s. 145.021(1), F.S.) For the years in between the decennial censuses, population estimates are generated by the Bureau of Economic and Business Research (BEBR), University of Florida, in accordance with a contract administered by the Joint Legislative Management Committee of the Florida Legislature.

"Salary" means the total annual compensation, payable under the schedules set forth in Chapter 145, *Florida Statutes*, to be paid to an official as personal income. (s. 145.021(2), F.S.)

"Initial Factor" means a factor of 1.292, which is the product, rounded to the nearest thousandth, of an earlier cost-of-living increase factor authorized by Chapter 73-173, *Laws of Florida*, and intended by the Legislature to be preserved in adjustments to salaries made prior to enactment of Chapter 76-80, *Laws of Florida*, multiplied by the annual increase factor authorized by Chapter 79-327, *Laws of Florida*. (s. 145.19(1)(c), F.S.)

"Annual Factor" means 1 plus the lesser of either: 1) the average percentage increase in the salaries of state career service employees for the current fiscal year as determined by the Department of Management Services or as provided in the General Appropriations Act; or 2) 7 percent. (s. 145.19(1)(a), F.S.)

"Cumulative Annual Factor" means the product of all annual factors certified under this act prior to the fiscal year for which salaries are being calculated. (s. 145.19(1)(b), F.S.)

Salary Computation Method

The first step is to determine which population group number corresponds with the estimated population of the county. **Table 1** lists the official 1997 county population estimates used to compute the 1998-99 fiscal year salaries.

Two sets of population groupings are used to determine the actual salaries of the various county constitutional officers and elected school district officials. For Set 1, the first group number corresponds to those counties having a total population of less than 49,999. For Set 2, the first group number corresponds to those counties having a total population of less than 9,999. Both sets of population groupings are listed below.

SET 1: For clerk of circuit court, tax collector, property appraiser, supervisor of elections, sheriff, comptroller, and elected superintendent of schools:

Group Number	Minimum Population		Maximum Population
I	0	-	49,999
II	50,000	-	99,999
III	100,000	-	199,999
IV	200,000	-	399,999
V	400,000	-	999,999
VI	1,000,000	and	above

SET 2: For county commissioners and school board members:

Group Number	Minimum Population		Maximum Population
I	0	-	9,999
II	10,000	-	49,999
III	50,000	-	99,999
IV	100,000	-	199,999
V	200,000	-	399,999
VI	400,000	-	999,999
VII	1,000,000	and	above

The second step is to determine which base salary and group rate corresponds to the population group number determined in the first step. **Table 2** displays six sets of base salaries and group rates. The first set of base salaries and group rates are those applicable to four of the seven county constitutional officers: clerk of circuit court, tax collector, property appraiser, and comptroller. The remaining constitutional officers: supervisor of elections, county commissioners, and sheriff, each have a separate set of base salaries and group rates. Sets V and VI apply to school board members and elected superintendents of schools respectively.

The third step involves computing the salary using the formula listed below. Based on the appropriate population group number, the minimum population is subtracted from the county's population estimate to determine the population above the group minimum, which is then multiplied by the group rate. This value is added to the base salary and then multiplied by the initial factor, certified annual factor, and certified cumulative annual factor.

$$\text{Salary} = [\text{Base Salary} + (\text{Population Above Group Minimum} \times \text{Group Rate})] \times \text{Initial Factor} \times \\ \text{Certified Annual Factor} \times \text{Certified Cumulative Annual Factor}$$

Sample Computation of Actual Salary

Alachua County:	Tax Collector
1997 Population Estimate:	208,125
Group Number (IV) Minimum:	200,000
Base Salary:	\$30,175
Group Rate:	.01575
Certified Annual Factor:	1.0513
Certified Cumulative Annual Factor:	2.4015

Actual Salary = [\$30,175 + [(208,125 - 200,000) x .01575]] x 1.292 x 1.0513 x 2.4015 = \$98,846

Actual Salaries of County Constitutional Officers and Elected District School Officials

Table 3 displays the actual salaries for the seven county constitutional officers and elected district school officials. These salaries, as determined by the statutory formula, do not include the \$2,000 supplement that eligible officers may receive after completing certification programs or the performance salary incentive available to elected school superintendents who have completed the leadership development program. In addition, the salaries listed for elected school superintendents do not reflect any additional salary, in excess of the amount determined by formula, that the district school board may approve by majority vote.

General Provisions of Chapter 145 and Chapter 230, Florida Statutes

Elected School District Officials

As a result of statutory ambiguity in defining the relevant fiscal year, the effective date of the salary increases for elected superintendents of schools and school board members is unclear. Section 145.19(2), *Florida Statutes*, requires that county officers' salaries be adjusted each fiscal year, but fails to specify whether the state or local government fiscal year shall be applied. The local government fiscal year, October 1st to September 30th, applies to all county officers except elected superintendents of schools and school board members. Florida's school districts operate on a July 1st to June 30th fiscal year, which corresponds with the state fiscal year. The absence of statutory clarification on this issue has resulted in uncertainty concerning the effective date of salary increases for elected school district officials.

Annual salary increases for elected school district officials are subject to further uncertainty due to the timing of the factor certification process by the Department of Management Services. In past years, the annual factor and cumulative annual factor have typically not been certified by the Department until the month of August or September. Therefore, the certification process is tailored to the local government fiscal year and presents no difficulties for most county officials.

In light of the uncertainty regarding the effective date of school district officials' salaries, local school districts have had to develop their own policies with regard to this issue. In the past, salary increases in most school districts have been considered to be effective July 1st; however, the actual salary figures have not yet been finalized by that date. Therefore, school districts have initially relied on the estimated salary figures. Once the actual salary figures have been finalized by August or September, the school districts have made the necessary payroll adjustments to ensure that the correct salary is paid to elected superintendents of school and school board members by the end of the fiscal year.

Additional Salary for Elected Superintendents of Schools

Pursuant to s. 230.303, F.S., each elected superintendent of schools shall receive as salary the amount indicated by the formula, based on the population of the county. However, a district school board may approve, by majority vote, a salary in excess of the amount determined by formula.

\$2,000 Salary Supplement

County officials from both charter and non-charter counties are eligible for a \$2,000 supplement to their salary provided the official has completed a certification program. Certification programs are offered to the clerks of circuit court, property appraisers, sheriffs, tax collectors, supervisors of elections, and elected superintendents of schools. The officers receive the special qualification salary after they have been certified. The \$2,000 supplement is not subject to the adjustment factors specified in statute; therefore, it is not included in the calculation of actual salaries.

Once the officer is certified, the \$2,000 supplement should be added to the actual salary. Any officer, becoming certified during a calendar year, shall receive in that year a pro rata share of the special qualification salary based on the remaining period of the year. In order to remain certified, the official is required to complete each year a course of continuing education as prescribed by the department of state government responsible for certifying that particular officer. Section 230.303 and Chapter 145, *Florida Statutes*, specify the departments of state government responsible for certifying officers and offering courses of continuing education.

In addition to the \$2,000 salary supplement for elected superintendents of schools, the Florida Council on Educational Management (FCEM) shall provide a leadership development and performance compensation program pursuant to s. 230.303(6)(a), F.S. The program will consist of two phases: a content-knowledge-skills phase and a competency-acquisition phase.

Upon successful completion of both phases and demonstrated successful performance, as determined by the FCEM, an elected superintendent of schools shall be issued a Chief Executive Officer Leadership Development Certificate and shall be given an annual performance salary

incentive of not less than \$3,000 or more than \$7,500 based upon the performance evaluation. The continued receipt of the annual performance salary incentive is contingent upon the superintendent's continued performance assessment and follow-up training prescribed by the FCEM.

Payment of Group Insurance Premiums or Charges

The payment of premiums or charges for group insurance for those county officers whose compensation is fixed by Chapter 145, *Florida Statutes*, is expressly authorized by s. 112.14, F.S. All or any portion of the payment of the costs of life, health, accident, hospitalization, or annuity insurance, as authorized in s. 112.08, F.S., for county officers shall not be deemed to be compensation pursuant to s. 145.131(3), F.S. Such payments shall be made from county or school district funds.

Relevant Attorney General Opinions

The following opinions relevant to the salary issue are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to the salary formula has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

AGO 77-131

Are school board members 'officers' within the context of s. 112.08, F.S. (1976 Supp.)?
According to this opinion dated December 20, 1977, district school board members are officers within the context and purview of s. 112.08, F.S.; therefore, district school boards are authorized to provide and pay out of available school district funds all or part of the premiums for the designated group insurance for school board members.

AGO 79-66

If the net income of a county fee officer is insufficient to pay to himself or herself, after operating expenses, the maximum personal compensation to which he or she is entitled under the compensation schedule set forth in Chapter 145, *Florida Statutes*, is the Board of County Commissioners obliged to pay the deficiency under the provisions of s. 145.141, F.S.? And if so, do the provisions of s. 145.141, F.S., authorize the Board to make up a deficiency not only in the county fee officer's personal compensation but also in expenses of the office of the fee officer. When the net income of the office is insufficient to pay, after operating expenses, the

total annual compensation to be paid pursuant to Chapter 145, *Florida Statutes*, the Board of County Commissioners shall pay such deficiency in salary from the county's general fund. However, the Board is not authorized to pay any deficiency in the operating expenses of the clerk's office, according to this opinion dated July 11, 1979.

AGO 79-87

Among other questions, on what date does the adjustment in salaries for county officers listed in Chapter 145, *Florida Statutes*, and provided for in section 1 of Chapter 79-327, *Laws of Florida*, take place? According to this opinion dated September 21, 1979, the salary adjustment for a particular county officer or school district officer takes effect when the fiscal year for that particular office begins. If the fiscal year begins on October 1st, the salary adjustment takes effect on that date. If the fiscal year begins on July 1st, the salary adjustment begins on that date.

AGO 82-68

Is an elected county sheriff eligible to receive salary incentive benefits pursuant to s. 943.22, F.S., as well as the \$2,000 special qualifications salary pursuant to s. 145.071, F.S., in light of the compensation limitation set forth in s. 147.17, F.S.? Pending legislative or judicial clarification to the contrary, the Legislature did not view the salary incentive benefits bestowed upon meeting specific qualifications outlined in s. 943.22, F.S., to be additional compensation prohibited by s. 145.17, F.S., according to this opinion dated September 14, 1982.

AGO 91-68

If a county commissioner withdraws from the Florida Retirement System pursuant to s. 121.051, F.S. (1990 Supp.), can the public funds which were allocated to fund the commissioner's retirement plan be used to fund a private retirement plan of the commissioner's choice? According to this opinion dated September 13, 1991, the county funds which were allocated to fund the employer's portion of the commissioner's retirement plan may not be used to fund an alternative retirement plan in the event the commissioner chooses not to participate in the Florida Retirement System.

AGO 93-31

When a tax collector operates as a fee officer whose salary is paid by the county commission due to insufficient collection of fees to cover the salary expense, should excess fees be paid to governmental units pursuant to s. 218.36, F.S., or to the county? According to this opinion dated April 22, 1993, fees collected by a tax collector operating as a fee officer must first be used to pay the office personnel and expenses and the tax collector's salary. Only those fees collected in excess of the amount necessary to cover such expenses and salaries must be paid to

governmental units as provided in s. 218.36, F.S.

AGO 93-94

Does Chapter 145, *Florida Statutes*, preclude payment of Class C travel expenses to county officials who otherwise receive the maximum salary? The payment of Class C travel expenses, while treated as personal income for purposes of federal tax liability, is not additional compensation precluded under Chapter 145, *Florida Statutes*, which establishes a maximum salary for county officials, according to this opinion dated December 29, 1993.

TABLE 1
OFFICIAL 1997 POPULATION ESTIMATES FOR FLORIDA COUNTIES
 (As prepared by the Bureau of Economic and Business Research, University of Florida)

<u>Counties</u>	<u>4/1/97</u>	<u>Counties</u>	<u>4/1/97</u>
Alachua	208,125	Lee	394,244
Baker	21,138	Leon	227,714
Bay	144,584	Levy	31,591
Bradford	25,231	Liberty	7,694
Brevard	458,035	Madison	19,035
Broward	1,423,729	Manatee	241,422
Calhoun	12,876	Marion	237,204
Charlotte	131,307	Martin	116,359
Citrus	109,984	Monroe	84,743
Clay	127,926	Nassau	52,740
Collier	200,024	Okaloosa	171,038
Columbia	53,684	Okeechobee	34,746
Dade	2,070,573	Orange	803,614
Desoto	27,224	Osceola	143,828
Dixie	13,039	Palm Beach	1,003,798
Duval	741,508	Pasco	315,785
Escambia	291,135	Pinellas	888,141
Flagler	41,190	Polk	459,010
Franklin	10,497	Putnam	70,243
Gadsden	49,740	St. Johns	105,965
Gilchrist	12,531	St. Lucie	179,133
Glades	9,648	Santa Rosa	102,338
Gulf	14,103	Sarasota	311,043
Hamilton	13,708	Seminole	337,498
Hardee	22,447	Sumter	44,366
Hendry	30,308	Suwannee	33,223
Hernando	122,099	Taylor	19,184
Highlands	79,536	Union	13,103
Hillsborough	928,731	Volusia	413,668
Holmes	17,609	Wakulla	18,660
Indian River	104,605	Walton	36,094
Jackson	49,387	Washington	20,116
Jefferson	13,988		
Lafayette	7,002		
Lake	188,331	State Total	14,712,922

Table 2
Salary Computation Statistics

<u>County Officer(s)</u>	<u>Population Group Numbers</u>	<u>Base Salary</u>	<u>Group Rate</u>
<u>Set I</u>			
Clerk of the Court	I	\$21,250	0.07875
Comptroller	II	\$24,400	0.06300
Tax Collector	III	\$27,550	0.02625
Property Appraiser	IV	\$30,175	0.01575
	V	\$33,325	0.00525
	VI	\$36,475	0.00400
<u>Set II</u>			
Supervisor of Elections	I	\$17,228	0.075
	II	\$20,228	0.060
	III	\$23,228	0.025
	IV	\$25,728	0.015
	V	\$28,728	0.005
	VI	\$31,728	0.004
<u>Set III</u>			
County Commissioners	I	\$4,500	0.150
	II	\$6,000	0.075
	III	\$9,000	0.060
	IV	\$12,000	0.045
	V	\$16,500	0.015
	VI	\$19,500	0.005
	VII	\$22,500	0.000
<u>Set IV</u>			
Sheriff	I	\$23,350	0.07875
	II	\$26,500	0.06300
	III	\$29,650	0.02625
	IV	\$32,275	0.01575
	V	\$35,425	0.00525
	VI	\$38,575	0.00400
<u>Set V</u>			
School Board Members	I	\$5,000	0.083300
	II	\$5,833	0.020830
	III	\$6,666	0.016680
	IV	\$7,500	0.008330
	V	\$8,333	0.004165
	VI	\$9,166	0.001390
	VII	\$10,000	0.000000
<u>Set VI</u>			
Elected Superintendent of Schools	I	\$21,250	0.07875
	II	\$24,400	0.06300
	III	\$27,550	0.02625
	IV	\$30,175	0.01575
	V	\$33,325	0.00525
	VI	\$36,475	0.00400

TABLE 3

FY 1998-99 SALARIES OF COUNTY CONSTITUTIONAL OFFICERS AND ELECTED SCHOOL DISTRICT OFFICIALS
PURSUANT TO THE CHAPTER 145, F.S., SALARY FORMULA (1)
 Calculated by the Legislative Committee on Intergovernmental Relations, August 1998 (2)

County	Tax Collector	Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County Commissioners	Elected Superintendent of Schools	School Board Members
a * ALACHUA	\$98,846	\$98,846	\$98,846	\$98,846	\$84,320	\$105,696	\$54,219	\$98,846	\$27,292
BAKER	74,745	74,745	74,745	74,745	61,367	81,595	22,296	74,745	19,783
BAY	93,683	93,683	93,683	93,683	79,403	100,533	45,687	93,683	25,676
BRADFORD	75,797	75,797	75,797	75,797	62,369	82,647	23,298	75,797	20,062
a * BREVARD	109,697	109,697	109,697	109,697	94,655	116,547	64,554	109,697	30,162
a * BROWARD	124,507	124,507	124,507	124,507	109,022	131,357	73,393	124,507	32,619
CALHOUN	72,623	72,623	72,623	72,623	59,346	79,473	20,275	72,623	19,222
a * CHARLOTTE	92,546	92,546	92,546	92,546	78,321	99,396	43,738	92,546	25,315
CITRUS	90,720	90,720	90,720	90,720	76,582	97,570	40,608	90,720	24,736
* CLAY	92,257	92,257	92,257	92,257	78,045	99,107	43,242	92,257	25,223
a COLLIER	98,429	98,429	98,429	98,429	83,924	105,279	53,823	98,429	27,182
COLUMBIA	80,348	80,348	80,348	80,348	66,703	87,198	30,078	80,348	21,944
a * DADE	132,947	132,947	132,947	132,947	117,462	139,797	73,393	132,947	32,619
DE SOTO	76,309	76,309	76,309	76,309	62,856	83,159	23,785	76,309	20,197
DIXIE	72,665	72,665	72,665	72,665	59,386	79,515	20,315	72,665	19,233
a * DUVAL	114,551	114,551	114,551	114,551	99,278	121,401	69,177	114,551	31,447
ESCAMBIA	103,110	103,110	103,110	103,110	88,381	109,960	58,281	103,110	28,420
a FLAGLER	79,896	79,896	79,896	79,896	66,273	86,746	27,202	79,896	21,146
FRANKLIN	72,012	72,012	72,012	72,012	58,764	78,862	19,693	72,012	19,060
GADSDEN	82,093	82,093	82,093	82,093	68,365	88,943	29,294	82,093	21,727
GILCHRIST	72,534	72,534	72,534	72,534	59,262	79,384	20,191	72,534	19,199
GLADES	71,794	71,794	71,794	71,794	58,556	78,644	19,399	71,794	18,931
GULF	72,938	72,938	72,938	72,938	59,646	79,788	20,575	72,938	19,305
HAMILTON	72,837	72,837	72,837	72,837	59,550	79,687	20,479	72,837	19,279
HARDEE	75,082	75,082	75,082	75,082	61,688	81,932	22,617	75,082	19,872
HENDRY	77,101	77,101	77,101	77,101	63,611	83,951	24,540	77,101	20,407
a HERNANDO	91,758	91,758	91,758	91,758	77,570	98,608	42,387	91,758	25,065
HIGHLANDS	85,660	85,660	85,660	85,660	71,763	92,510	35,138	85,660	23,351
a * HILLSBOROUGH	117,758	117,758	117,758	117,758	102,331	124,608	72,231	117,758	32,296
HOLMES	73,839	73,839	73,839	73,839	60,504	80,689	21,433	73,839	19,544
a INDIAN RIVER	90,260	90,260	90,260	90,260	76,143	97,110	39,819	90,260	24,589
JACKSON	82,002	82,002	82,002	82,002	68,278	88,852	29,207	82,002	21,703
JEFFERSON	72,909	72,909	72,909	72,909	59,618	79,759	20,547	72,909	19,298
LAFAYETTE	71,114	71,114	71,114	71,114	57,909	77,964	18,105	71,114	18,212
LAKE	97,429	97,429	97,429	97,429	82,971	104,279	52,109	97,429	26,864
a * LEE	108,407	108,407	108,407	108,407	93,426	115,257	63,326	108,407	29,820

TABLE 3

FY 1998-99 SALARIES OF COUNTY CONSTITUTIONAL OFFICERS AND ELECTED SCHOOL DISTRICT OFFICIALS
PURSUANT TO THE CHAPTER 145, F.S., SALARY FORMULA (1)
 Calculated by the Legislative Committee on Intergovernmental Relations, August 1998 (2)

County	Tax		Clerk of Circuit Court	Comptroller	Property Appraiser	Supervisor of Elections	Sheriff	County		Elected Superintendent of Schools	School Board Members
	Collector							Commissioners			
LEON	99,852	99,852	99,852	99,852	99,852	85,278	106,702	55,177	99,852	27,558	27,558
LEVY	77,431	77,431	77,431	77,431	77,431	63,925	84,281	24,854	77,431	20,494	20,494
LIBERTY	71,292	71,292	71,292	71,292	71,292	58,078	78,142	18,443	71,292	18,400	18,400
MADISON	74,205	74,205	74,205	74,205	74,205	60,853	81,055	21,782	74,205	19,641	19,641
MANATEE	100,556	100,556	100,556	100,556	100,556	85,949	107,406	55,848	100,556	27,744	27,744
MARION	100,339	100,339	100,339	100,339	100,339	85,743	107,189	55,642	100,339	27,687	27,687
MARTIN	91,266	91,266	91,266	91,266	91,266	77,102	98,116	41,544	91,266	24,909	24,909
MONROE	86,730	86,730	86,730	86,730	86,730	72,782	93,580	36,157	86,730	23,634	23,634
NASSAU	80,154	80,154	80,154	80,154	80,154	66,518	87,004	29,893	80,154	21,893	21,893
OKALOOSA	95,948	95,948	95,948	95,948	95,948	81,561	102,798	49,570	95,948	26,395	26,395
OKEECHOBEE	78,241	78,241	78,241	78,241	78,241	64,697	85,091	25,625	78,241	20,708	20,708
ORANGE	115,615	115,615	115,615	115,615	115,615	100,291	122,465	70,190	115,615	31,729	31,729
OSCEOLA	93,618	93,618	93,618	93,618	93,618	79,342	100,468	45,576	93,618	25,655	25,655
PALM BEACH	119,028	119,028	119,028	119,028	119,028	103,543	125,878	73,393	119,028	32,619	32,619
PASCO	104,377	104,377	104,377	104,377	104,377	89,588	111,227	59,487	104,377	28,755	28,755
PINELLAS	117,063	117,063	117,063	117,063	117,063	101,669	123,913	71,569	117,063	32,112	32,112
POLK	109,714	109,714	109,714	109,714	109,714	94,671	116,564	64,570	109,714	30,166	30,166
PUTNAM	83,751	83,751	83,751	83,751	83,751	69,944	90,601	33,319	83,751	22,845	22,845
ST. JOHNS	90,376	90,376	90,376	90,376	90,376	76,254	97,226	40,018	90,376	24,626	24,626
ST. LUCIE	96,641	96,641	96,641	96,641	96,641	82,221	103,491	50,759	96,641	26,614	26,614
SANTA ROSA	90,066	90,066	90,066	90,066	90,066	75,958	96,916	39,486	90,066	24,528	24,528
SARASOTA	104,133	104,133	104,133	104,133	104,133	89,356	110,983	59,255	104,133	28,690	28,690
SEMINOLE	105,492	105,492	105,492	105,492	105,492	90,650	112,342	60,549	105,492	29,050	29,050
SUMTER	80,712	80,712	80,712	80,712	80,712	67,050	87,562	27,979	80,712	21,362	21,362
SUWANNEE	77,850	77,850	77,850	77,850	77,850	64,324	84,700	25,253	77,850	20,605	20,605
TAYLOR	74,243	74,243	74,243	74,243	74,243	60,889	81,093	21,818	74,243	19,651	19,651
UNION	72,681	72,681	72,681	72,681	72,681	59,402	79,531	20,331	72,681	19,238	19,238
VOLUSIA	108,937	108,937	108,937	108,937	108,937	93,931	115,787	63,830	108,937	29,961	29,961
WAKULLA	74,109	74,109	74,109	74,109	74,109	60,761	80,959	21,690	74,109	19,615	19,615
WALTON	78,587	78,587	78,587	78,587	78,587	65,026	85,437	25,955	78,587	20,800	20,800
WASHINGTON	74,483	74,483	74,483	74,483	74,483	61,117	81,333	22,046	74,483	19,714	19,714

a Denotes a school district having an appointed superintendent of schools as of August 1998. * Denotes a charter county.

(1) These figures do not include the \$2,000 salary supplement for those officers who have completed a certification program.

(2) The Department of Management Services certifies the annual factor and cumulative annual factor pursuant to s. 145.19, F.S.

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APPENDIX THREE:
PROFILE OF LOCAL GOVERNMENT
REVENUES AND EXPENDITURES
FOR FISCAL YEAR 1995-96

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PROFILE OF LOCAL GOVERNMENT REVENUES AND EXPENDITURES FOR FISCAL YEAR 1995-96

Brief Overview

An overview of the revenue and expenditure patterns of Florida's local governments for fiscal year 1995-96 is provided here. The information presented in this part was compiled by LCIR staff using financial information reported annually by counties, municipalities, and special districts to the Florida Department of Banking and Finance as required by law and represents the most current information available from the Department.¹

Prior to discussing any patterns, it is important to acknowledge certain limitations of the financial information reported by local governments and summarized here. First, the information is self-reported by each local government based on a uniform classification of accounts. This classification scheme is derived from governmental accounting, auditing, and financial reporting standards generally accepted by the public accounting profession. In general, the classification of accounts collapses or 'rolls up' detailed accounts and minimizes variation allowable under generally accepted accounting principles (GAAP) to allow for general statistical comparison. However, this 'roll up' also masks variations among the constituent components.

Second, some local governments do not submit their annual reports each year or fail to submit them in a timely fashion. Since the number of reporting entities can vary from one year to the next, the aggregate data should be interpreted with caution. Additionally, the number of local governments varies from one year to the next as new municipal incorporations occur or special districts are created or dissolved.

Third, each local government has its own unique 'mix' of revenues and expenditures. The aggregate data for a particular government type may not necessarily mirror one of its constituent units. Furthermore, the revenue and expenditure data does not illustrate the unmet needs of the local governments. No indication of level of service provision is provided by this data.

In spite of these limitations, the financial information reported by local governments provides insight into their revenue and expenditure patterns. Although the aggregate data may not accurately describe any specific county, municipality, or special district, certain generalities pertaining to and distinctions among the government types are apparent. Finally, it is important to note that the chart of accounts reflects a generic accounting scheme rather than an analytical construct that mirrors the organizational format (i.e., constitutional, home rule, and legislative authorities for revenue collection) of this year's *Handbook*. In other words, the *Handbook* and the Chart of Accounts organize and present the information differently.

¹ Section 218.32, *Florida Statutes*.

Governmental Funds vs. Enterprise Funds

Knowledge of the definitions of two basic funds contained in the uniform classification of accounts is important to understanding the financial information reported by local governments in Florida. The general fund types utilized in this accounting scheme include *general government* as well as *enterprise* revenues and expenditures. Enterprise funds account for operations financed and operated in a manner similar to private business enterprises. Some relevant examples include electric utilities, parking garages, and airports. General government funds account for all other governmental operations, except for funds legally required to be accounted for in a separate fund, such as debt proceeds, capital asset acquisition funds, and trust fund receipts or expenditures.

The labeling of an account as an enterprise or general government operation is decided by the local government, depending on the jurisdiction's view of the activity. Therefore, parks and recreation activities may be accounted for as general government funds in one jurisdiction and as enterprise funds in another. Since the labeling of an account may not be consistent from one jurisdiction to the next, this represents another potential limitation of these data.

Classification of Local Government Revenues

Based on the Uniform Accounting System Manual's Chart of Accounts developed by the Department of Banking and Finance, local government revenues are classified into one of six major categories: taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeitures, and miscellaneous revenues. In order to better understand the local government revenue information that is presented here, it is necessary to provide a description of each category and explain how the various revenue sources are classified into these six categories.

Taxes are defined as charges levied by the local unit of government against the wealth or income of a person, whether natural or corporate. Within this broad revenue category, five subcategories exist. They include ad valorem taxes; sales and use taxes (local option sales, fuel, and tourist taxes as well as the insurance premium tax); franchise fees; utility service tax (also known as the public service tax); and other taxes.

The category of *licenses and permits* reflects those revenues derived from the issuance of local professional, occupational, and other licenses as well as building permits. The revenue category is further classified into the following subcategories: professional/occupational, building permits, and other licenses and permits.

All revenues received by a local unit from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes would be included in the *intergovernmental revenues* category. The category is further classified into eight subcategories: federal grants, federal payments in lieu of taxes (PILOT), state grants, state shared revenues, state

PILOT, local grants, local shared revenues, and local PILOT. If a particular grant is funded from separate intergovernmental sources, then the revenue would be recorded proportionately.

All revenues resulting from a local unit's *charges for services* are reflected in this category and include those charges received from private individuals or other governmental units. Such charges are classified by the following functional areas: general government, public safety, physical environment, transportation, economic environment, human services, culture and recreation, court-related revenues, and other charges for services.

The category of *finances and forfeitures* reflects those penalties and fines imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeitures include revenues resulting from the confiscation of deposits or bonds held as performance guarantees as well as proceeds from the sale of contraband property seized by law enforcement agencies.

Miscellaneous revenues are classified as the following: interest earnings, rents and royalties, special assessments and impact fees, disposition of fixed assets, sales of surplus materials and scrap, contributions and donations from private sources, gain or loss on the sale of investments, pension fund contributions, and other miscellaneous revenues.

Sources of County Revenue

Table 1 illustrates the total reported county revenues for the 1995-96 fiscal year. Combined governmental and enterprise revenues totaled approximately \$13.6 billion.² By far, the largest revenue sources for counties, in percentage terms, were taxes, 39.4 percent, and charges for services, 32.1 percent. Together, these sources constituted nearly 72 percent of total reported county revenues.

When county enterprise revenues are excluded from consideration, the relative contribution of particular revenues changed. In relative terms, taxes became more important, representing 53.6 percent of total governmental revenues. Intergovernmental revenues replaced charges for services as the second largest category at 21.4 percent. Conversely, the bulk of total county enterprise revenue was derived from charges for services at 88.3 percent.

Interestingly, ad valorem taxes represented 40.2 percent of total county governmental revenues. Besides being important for the amount of revenue that it generates for counties, the ad valorem tax is the only tax not preempted by the constitution to the state. However, it is a limited revenue source for counties since the millage assessed against the value of property is capped at 10 mills.

² Revenue data for the consolidated Duval County/City of Jacksonville government is not included in the county totals since it is reported with the municipal data.

Sources of Municipal Revenue

Table 2 illustrates the total reported municipal revenues for the 1995-96 fiscal year. Combined governmental and enterprise revenues totaled approximately \$10.9 billion. In percentage terms, the largest revenue sources for municipalities were charges for services, 42.5 percent, and taxes, 26.8 percent. Together, these sources constituted nearly 70 percent of total reported municipal revenues.

When municipal enterprise revenues are excluded from consideration, the relative contribution of particular revenues changed. In relative terms, taxes became more important, representing 39.9 percent of total governmental revenues. Miscellaneous revenues represented the second largest category at 21.1 percent. As with counties, the bulk of total municipal enterprise revenue was derived from charges for services at 91.7 percent.

Ad valorem taxes represented 21.7 percent of total municipal governmental revenues. On a proportional basis, municipalities derive less of their total revenue from ad valorem taxes than do counties. Perhaps this is due in part to the ability of counties to impose additional millage if they are providing municipal services within the unincorporated area. As with county governments, municipalities are also constrained by a 10 mill cap.

Sources of Special District Revenue

Table 3 illustrates the total reported special district revenues for the 1995-96 fiscal year. Combined governmental and enterprise revenues totaled approximately \$3.8 billion. In percentage terms, the largest revenue sources for special districts were charges for services, 69.5 percent, and taxes, 16.9 percent. Together, these sources constituted about 86 percent of total reported special district revenues.

When special district enterprise revenues are excluded from consideration, the relative contribution of particular revenues changed. In relative terms, taxes became more important, representing 43.6 percent of total governmental revenues. Charges for services represented the second largest category at 26.4 percent. As with counties and municipalities, the bulk of total special district enterprise revenue was derived from charges for services at 87.8 percent.

TABLE 1

TOTAL REPORTED COUNTY REVENUE
FOR GOVERNMENTAL AND ENTERPRISE FUNDS
FISCAL YEAR ENDING SEPTEMBER 30, 1996

TYPE OF REVENUE	County Governmental Revenues	County Enterprise Revenues	Total County Revenues	Revenue Type as % of Total County Revenue
Total Taxes	\$5,252,177,454	\$96,629,333	\$5,348,806,787	39.4
Property Taxes	3,938,616,307	10,131,786	3,948,748,093	29.1
Sales & Use Taxes	954,579,658	81,635,067	1,036,214,725	7.6
Franchise Fees	107,914,108	4,300,447	112,214,555	0.8
Utility Service Taxes	224,241,847	0	224,241,847	1.7
Other Taxes	26,825,534	562,033	27,387,567	0.2
Total Licenses & Permits	169,673,555	6,414,220	176,087,775	1.3
Professional/Occupational	33,648,125	80,300	33,728,425	0.2
Building Permits	116,057,676	4,280,493	120,338,169	0.9
Other Licenses & Permits	19,967,754	2,053,427	22,021,181	0.2
Total Intergov'tal Revenues	2,099,963,658	108,890,802	2,208,854,460	16.3
Federal Grants	567,543,510	33,824,966	601,368,476	4.4
Federal Shared/PILOT	2,543,120	53,710	2,596,830	0.0
State Grants	223,737,232	74,179,671	297,916,903	2.2
State Shared/PILOT	1,244,618,683	295,972	1,244,914,655	9.2
Local Grants	39,102,182	536,483	39,638,665	0.3
Local Shared/PILOT	22,418,931	0	22,418,931	0.2
Total Charges for Services	1,029,809,447	3,328,119,468	4,357,928,915	32.1
General Government	528,226,840	2,979,848	531,206,688	3.9
Public Safety	257,620,522	13,747,110	271,367,632	2.0
Electric	282,592	4,077,938	4,360,530	0.0
Gas	0	546,718	546,718	0.0
Water	350,738	145,851,827	146,202,565	1.1
Garbage/Solid Waste	27,710,380	802,801,980	830,512,360	6.1
Sewer	18,934,192	99,601,108	118,535,300	0.9
Water/Sewer Combined	611,023	796,805,689	797,416,712	5.9
Other Physical Environment	41,417,224	896,336	42,313,560	0.3
Transportation	21,978,120	815,956,161	837,934,281	6.2
Economic Environment	17,653,372	3,261,000	20,914,372	0.2
Human Services	16,641,733	606,930,040	623,571,773	4.6
Recreation/Culture	52,383,386	34,390,093	86,773,479	0.6
Other Charges for Services	45,999,325	273,620	46,272,945	0.3
Total Fines & Forfeitures	144,888,548	84,174	144,972,722	1.1
Total Miscellaneous Revenues	1,099,502,209	230,420,873	1,329,923,082	9.8
Interest Earnings	378,770,548	127,349,606	506,120,154	3.7
Rents & Royalties	18,147,975	5,038,934	23,186,909	0.2
Special Assess /Impact Fees	368,698,394	61,640,271	430,338,665	3.2
Sales & Comp. for Loss of Asset	21,622,273	3,535,968	25,158,241	0.2
Contributions & Donations	25,651,170	289,409	25,940,579	0.2
Other Miscellaneous Revenue	<u>286,611,849</u>	<u>32,566,685</u>	<u>319,178,534</u>	<u>2.4</u>
Total Revenues	\$9,796,014,871	\$3,770,558,870	\$13,566,573,741	100.0

Compiled by the Legislative Committee on Intergovernmental Relations (8/98) using annual financial reporting data submitted by counties to the Department of Banking and Finance.

TABLE 2

TOTAL REPORTED MUNICIPAL REVENUE
FOR GOVERNMENTAL AND ENTERPRISE FUNDS
FISCAL YEAR ENDING SEPTEMBER 30, 1996

TYPE OF REVENUE	Municipal Governmental Revenues	Municipal Enterprise Revenues	Total Municipal Revenues	Revenue Type as % of Total Municipal Revenue
Total Taxes	\$2,896,452,040	\$10,867,631	\$2,907,319,671	26.8
Property Taxes	1,573,817,803	1,502,623	1,575,320,426	14.5
Sales & Use Taxes	324,200,353	2,365,886	326,566,239	3.0
Franchise Fees	333,262,372	2,914,600	336,176,972	3.1
Utility Service Taxes	637,050,555	3,345,032	640,395,587	5.9
Other Taxes	28,120,957	739,490	28,860,447	0.3
Total Licenses & Permits	201,790,905	1,176,542	202,967,447	1.9
Professional/Occupational	88,430,402	0	88,430,402	0.8
Building Permits	99,336,612	267,503	99,604,115	0.9
Other Licenses & Permits	14,023,891	909,039	14,932,930	0.1
Total Intergov'tal Revenues	1,218,346,724	26,508,833	1,244,855,557	11.5
Federal Grants	292,213,419	4,681,218	296,894,637	2.7
Federal Shared/PILOT	189,638	0	189,638	0.0
State Grants	82,568,165	16,915,018	99,483,183	0.9
State Shared/PILOT	662,892,508	611,162	663,503,670	6.1
Local Grants	43,922,432	3,943,257	47,865,689	0.4
Local Shared/PILOT	136,560,562	358,178	136,918,740	1.3
Total Charges for Services	1,313,360,078	3,304,947,882	4,618,307,960	42.5
General Government	63,075,488	3,798,336	66,873,824	0.6
Public Safety	138,007,497	6,081,600	144,089,097	1.3
Electric	730,891,394	869,658,757	1,600,550,151	14.7
Gas	7,560,894	112,207,446	119,768,340	1.1
Water	13,370,217	443,402,547	456,772,764	4.2
Garbage/Solid Waste	70,345,124	397,287,409	467,632,533	4.3
Sewer	21,256,237	530,977,824	552,234,061	5.1
Water/Sewer Combined	1,496,731	643,476,614	644,973,345	5.9
Other Physical Environment	19,345,018	69,571,624	88,916,642	0.8
Transportation	103,939,072	93,591,483	197,530,555	1.8
Economic Environment	3,770,482	1,243,243	5,013,725	0.0
Human Services	1,807,861	10,924,304	12,732,165	0.1
Recreation/Culture	72,696,776	114,516,189	187,212,965	1.7
Other Charges for Services	65,797,287	8,210,506	74,007,793	0.7
Total Fines & Forfeitures	93,426,567	9,399,232	102,825,799	0.9
Total Miscellaneous Revenues	1,527,823,932	251,485,726	1,779,309,658	16.4
Interest Earnings	710,551,536	172,824,427	883,375,963	8.1
Rents & Royalties	39,931,863	17,653,153	57,585,016	0.5
Special Assess./Impact Fees	53,823,315	22,025,085	75,848,400	0.7
Sales & Comp. for Loss of Asset	29,098,898	3,025,717	32,124,615	0.3
Contributions & Donations	67,881,160	2,797,938	70,679,098	0.7
Other Miscellaneous Revenue	<u>626,537,160</u>	<u>33,159,406</u>	<u>659,696,566</u>	<u>6.1</u>
Total Revenues	\$7,251,200,246	\$3,604,385,846	\$10,855,586,092	100.0

Compiled by the Legislative Committee on Intergovernmental Relations (8/98) using annual financial reporting data submitted by municipalities to the Department of Banking and Finance.

TABLE 3

TOTAL REPORTED SPECIAL DISTRICT REVENUE
FOR GOVERNMENTAL AND ENTERPRISE FUNDS
FISCAL YEAR ENDING SEPTEMBER 30, 1996

TYPE OF REVENUE	Special District Governmental Revenues	Special District Enterprise Revenues	Total Special District Revenues	Revenue Type as % of Total Special District Revenue
Total Taxes	\$487,005,674	\$150,138,448	\$637,144,122	16.9
Property Taxes	462,390,518	150,138,448	612,528,966	16.3
Sales & Use Taxes	3,301	0	3,301	0.0
Franchise Fees	0	0	0	0.0
Utility Service Taxes	0	0	0	0.0
Other Taxes	24,611,855	0	24,611,855	0.7
Total Licenses & Permits	5,328,428	315,470	5,643,898	0.1
Professional/Occupational	0	0	0	0.0
Building Permits	2,074,935	0	2,074,935	0.1
Other Licenses & Permits	3,253,493	315,470	3,568,963	0.1
Total Intergov'tal Revenues	98,361,851	77,386,020	175,747,871	4.7
Federal Grants	34,062,910	33,283,472	67,346,382	1.8
Federal Shared/PILOT	218,033	0	218,033	0.0
State Grants	48,070,524	22,294,277	70,364,801	1.9
State Shared/PILOT	5,477,920	2,128,179	7,606,099	0.2
Local Grants	8,496,093	19,680,092	28,176,185	0.7
Local Shared/PILOT	2,036,371	0	2,036,371	0.1
Total Charges for Services	295,029,151	2,320,892,147	2,615,921,298	69.5
General Government	898,564	1,998,781	2,897,345	0.1
Public Safety	9,276,289	0	9,276,289	0.2
Electric	0	54,446,831	54,446,831	1.4
Gas	8,128,743	26,262,004	34,390,747	0.9
Water	0	96,475,171	96,475,171	2.6
Garbage/Solid Waste	0	21,266,266	21,266,266	0.6
Sewer	4,066,558	59,870,435	63,936,993	1.7
Water/Sewer Combined	0	24,001,752	24,001,752	0.6
Other Physical Environment	505,926	29,992,317	30,498,243	0.8
Transportation	8,986,225	441,552,519	450,538,744	12.0
Economic Environment	27,255,411	1,344,150	28,599,561	0.8
Human Services	227,627,023	1,522,656,001	1,750,283,024	46.5
Recreation/Culture	1,739,340	23,283,493	25,022,833	0.7
Other Charges for Services	6,545,072	17,742,427	24,287,499	0.6
Total Fines & Forfeitures	548,968	269,692	818,660	0.0
Total Miscellaneous Revenues	231,806,485	95,856,001	327,662,486	8.7
Interest Earnings	59,642,396	59,571,088	119,213,484	3.2
Rents & Royalties	5,417,229	15,791,716	21,208,945	0.6
Special Assess./Impact Fees	139,270,119	1,250,631	140,520,750	3.7
Sales & Comp. for Loss of Asset	9,025,710	(138,986)	8,886,724	0.2
Contributions & Donations	7,099,581	137,725	7,237,306	0.2
Other Miscellaneous Revenue	<u>11,351,450</u>	<u>19,243,827</u>	<u>30,595,277</u>	<u>0.8</u>
Total Revenues	\$1,118,080,557	\$2,644,857,778	\$3,762,938,335	100.0

Compiled by the Legislative Committee on Intergovernmental Relations (8/98) using annual financial reporting data submitted by special districts to the Department of Banking and Finance.

Classification of Local Government Expenditures

The Chart of Accounts classifies local government expenditures into one of eight major categories: general government services, public safety, physical environment, transportation, economic environment, human services, culture and recreation, and debt service.

General government services reflect those noncourt-related expenditures resulting from services provided by the legislative, judicial, and administrative branches of local government for the benefit of the public and governmental body as a whole. Those administrative services provided by a specific department in support of services properly included in another major expenditure category are not included in this category. The nine expenditure subcategories of general government services are: legislative, executive, financial and administrative, legal counsel, comprehensive planning, judicial, pension benefits, and other general government services.

The category of *public safety* reflects those expenditures related to the security of persons and property. This expenditure category is further classified into the following subcategories: law enforcement, fire control, detention and/or correction, protective inspections, emergency and disaster relief services, ambulance and rescue services, medical examiners, consumer affairs, and other public safety.

All expenditures reflecting the costs of providing a satisfactory living environment by controlling and utilizing elements of the environment would be included in the *physical environment* category. The category is further classified into nine subcategories: electric utility services, gas utility services, water utility services, garbage/solid waste control services, sewer/wastewater services, water-sewer combination services, conservation and resource management, flood control/stormwater management, and other physical environment.

Those expenditures reflecting the costs of providing safe and adequate flow of vehicles, travelers, and pedestrians are included in the *transportation* category. Such expenditures are further classified by the following functional areas: road and street facilities, airports, water transportation systems, transit systems, parking facilities, and other transportation services. This expenditure category does not include those expenditures incidental to transportation but directly related to public safety such as traffic control, law enforcement, and highway safety projects.

The category of *economic environment* reflects those costs of providing services which develop and improve the economic condition of the community and its citizens, excluding welfare which is classified under the 'human services' category. The category is further classified into five subcategories: employment opportunity and development, industry development, veterans' services, housing and urban development, and other economic development.

Human services reflect those costs of providing services for the care, treatment, and control of human illness, injury, or handicap as well as for the welfare of the community as a whole and its individuals. These expenditures are further classified as the following: health, mental health, public assistance, developmental disabilities, and other human services.

The category *culture and recreation* reflects those costs of providing and maintaining cultural and recreational facilities as well as activities for the benefit of citizens and visitors. The six subcategories are: libraries, parks and recreation, cultural services, special events, special recreational facilities, and other culture/recreation.

The category of *debt service* reflects those outlays for local government debt.

Sources of County Expenditure

Table 4 illustrates the total reported county expenditures for the 1995-96 fiscal year. Combined governmental and enterprise expenditures totaled approximately \$13.6 billion.³ The four largest sources of county expenditures, in percentage terms, were public safety, 25.1 percent; general government services, 16.9 percent; transportation, 16.8 percent; and physical environment, 16.6 percent. Together, these sources constituted 75 percent of total reported county expenditures.

When county enterprise expenditures are excluded from consideration, the relative contribution of particular expenditure categories changed. In relative terms, public safety and general government expenditures became larger shares, representing 34.8 and 23.6 percent of total governmental expenditures, respectively. However, nearly half of total county enterprise expenditures were attributable to physical environment at 47.6 percent.

Sources of Municipal Expenditure

Table 5 illustrates the total reported municipal expenditures for the 1995-96 fiscal year. Combined governmental and enterprise expenditures totaled approximately \$10.0 billion. The four largest sources of municipal expenditures, in percentage terms, were physical environment, 39.4 percent; public safety, 23.5 percent; general government services, 13.0 percent; and culture and recreation, 8.9 percent. Together, these sources constituted nearly 85 percent of total reported municipal expenditures.

When municipal enterprise expenditures are excluded from consideration, the relative contribution of particular expenditure categories changed. In relative terms, public safety expenditures became the largest share, representing 34.9 percent of total governmental expenditures. General

³ Expenditure data for the consolidated Duval County/City of Jacksonville government is not included in the county totals since it is reported with the municipal data.

government services represented the second largest category at 18.9 percent. Conversely, 88.4 percent of total municipal enterprise expenditures were attributable to physical environment.

Sources of Special District Expenditure

Table 6 illustrates the total reported special district expenditures for the 1995-96 fiscal year. Combined governmental and enterprise expenditures totaled approximately \$3.9 billion. The four largest sources of special district expenditures, in percentage terms, were human services, 54.8 percent; physical environment, 18.9 percent; transportation, 16.0 percent; and public safety, 2.7 percent. Together, these sources constituted 92 percent of total reported special district expenditures.

When special district enterprise expenditures are excluded from consideration, the relative contribution of particular expenditure categories changed. In relative terms, human services remained the largest share; however, those expenditures only representing 32.6 percent of total governmental expenditures. Physical environment represented the second largest category at 32.4 percent. Additionally, 65.5 percent of total special district enterprise expenditures were attributable to human services.

TABLE 4

TOTAL REPORTED COUNTY EXPENDITURES
FOR GOVERNMENTAL AND ENTERPRISE FUNDS
FISCAL YEAR ENDING SEPTEMBER 30, 1996

TYPE OF EXPENDITURE	County Governmental Expenditures	County Enterprise Expenditures	Total County Expenditures	Expenditure Type as % of Total County Expenditures
Total General Gov't Services	\$2,280,901,409	\$7,079,569	\$2,287,980,978	16.9
Legislative	75,582,153	31,701	75,613,854	0.6
Executive	69,514,504	1,453,790	70,968,294	0.5
Financial & Administrative	710,202,226	3,733,547	713,935,773	5.3
Legal	54,094,522	87,585	54,182,107	0.4
Comprehensive Planning	81,022,734	254,289	81,277,023	0.6
Judicial	594,092,839	0	594,092,839	4.4
Other General Gov't. Services	696,392,431	1,518,657	697,911,088	5.1
Total Public Safety	3,373,156,143	25,853,431	3,399,009,574	25.1
Law Enforcement	1,596,470,982	0	1,596,470,982	11.8
Fire Control	462,224,637	336,185	462,560,822	3.4
Detention &/or Correction	781,091,850	55,935	781,147,785	5.8
Protective Inspections	135,071,950	5,280,701	140,352,651	1.0
Ambulance & Rescue	168,299,550	19,958,355	188,257,905	1.4
Other Public Safety	229,997,174	222,255	230,219,429	1.7
Total Physical Environment	403,749,881	1,845,619,681	2,249,369,562	16.6
Electric	213,616	0	213,616	0.0
Gas	0	465,660	465,660	0.0
Water	17,937,037	92,391,641	110,328,678	0.8
Garbage/Solid Waste	77,595,183	916,489,790	994,084,973	7.3
Sewer	10,885,882	51,780,853	62,666,735	0.5
Water/Sewer Combined	11,816,586	769,444,312	781,260,898	5.8
Flood Control	33,848,365	10,185,813	44,034,178	0.3
Other Physical Environment	251,453,212	4,861,612	256,314,824	1.9
Total Transportation	1,161,709,197	1,117,913,847	2,279,623,044	16.8
Road & Street Facilities	1,103,354,074	64,187,724	1,167,541,798	8.6
Airports	10,147,456	573,560,465	583,707,921	4.3
Water Transportation	3,902,569	99,661,020	103,563,589	0.8
Transit Systems	35,614,585	377,286,638	412,901,223	3.0
Parking & Other Transport	8,690,513	3,218,000	11,908,513	0.1
Total Economic Environment	656,684,492	62,918,973	719,603,465	5.3
Employment Opportunity/Dev	10,560,130	0	10,560,130	0.1
Downtown/Indust Dev/Improv	88,982,253	52,857,126	141,839,379	1.0
Housing/Urban Development	303,219,920	5,776,000	308,995,920	2.3
Other Economic Environment	253,922,189	4,285,847	258,208,036	1.9
Total Human Services	678,380,626	785,816,308	1,464,196,934	10.8
Hospitals	43,578,889	773,004,803	816,583,692	6.0
Health	334,765,693	5,373,552	340,139,245	2.5
Mental Health	29,358,269	0	29,358,269	0.2
Welfare	132,849,981	7,437,953	140,287,934	1.0
Other Human Services	137,827,794	0	137,827,794	1.0
Total Culture & Recreation	660,172,573	21,202,698	681,375,271	5.0
Libraries	205,970,366	0	205,970,366	1.5
Park & Recreation	378,918,853	13,976,329	392,895,182	2.9
Other Recreation	75,283,354	7,226,369	82,509,723	0.6
Debt Service	467,635,844	11,225,660	478,861,504	3.5
Total Expenditures	\$9,682,390,165	\$3,877,630,167	\$13,560,020,332	100.0

Compiled by the Legislative Committee on Intergovernmental Relations (8/98) using annual financial reporting data submitted by counties to the Department of Banking and Finance.

TABLE 5

TOTAL REPORTED MUNICIPAL EXPENDITURES
FOR GOVERNMENTAL AND ENTERPRISE FUNDS
FISCAL YEAR ENDING SEPTEMBER 30, 1996

TYPE OF EXPENDITURE	Municipal Governmental Expenditures	Municipal Enterprise Expenditures	Total Municipal Expenditures	Expenditure Type as % of Total Municipal Expenditures
Total General Gov't Services	\$1,278,869,481	\$25,283,299	\$1,304,152,780	13.0
Legislative	38,831,571	171,736	39,003,307	0.4
Executive	117,089,521	207,895	117,297,416	1.2
Financial & Administrative	493,258,274	7,182,537	500,440,811	5.0
Legal	48,156,202	28,667	48,184,869	0.5
Comprehensive Planning	84,528,579	0	84,528,579	0.8
Judicial	19,797,557	0	19,797,557	0.2
Other General Gov't Services	477,207,777	17,692,464	494,900,241	4.9
Total Public Safety	2,360,961,771	1,648,509	2,362,610,280	23.5
Law Enforcement	1,454,873,462	1,979	1,454,875,441	14.5
Fire Control	665,765,503	433,516	666,199,019	6.6
Detention &/or Correction	42,717,595	0	42,717,595	0.4
Protective Inspections	100,785,839	657,992	101,443,831	1.0
Ambulance & Rescue	61,514,254	351,088	61,865,342	0.6
Other Public Safety	35,305,118	203,934	35,509,052	0.4
Total Physical Environment	1,058,807,072	2,896,237,527	3,955,044,599	39.4
Electric	674,067,917	783,822,961	1,457,890,878	14.5
Gas	7,596,665	92,046,650	99,643,315	1.0
Water	11,256,217	308,275,777	319,531,994	3.2
Garbage/Solid Waste	114,288,370	419,894,197	534,182,567	5.3
Sewer	28,504,629	427,636,339	456,140,968	4.5
Water/Sewer Combined	9,899,638	805,298,148	815,197,786	8.1
Flood Control	40,070,740	20,922,354	60,993,094	0.6
Other Physical Environment	173,122,896	38,341,101	211,463,997	2.1
Total Transportation	707,708,551	126,735,399	834,443,950	8.3
Road & Street Facilities	447,410,367	9,720,559	457,130,926	4.6
Airports	39,517,924	44,990,970	84,508,894	0.8
Water Transportation	43,095,650	6,120,065	49,215,715	0.5
Transit Systems	62,077,317	16,112,807	78,190,124	0.8
Parking & Other Transport	115,607,293	49,790,998	165,398,291	1.6
Total Economic Environment	322,269,133	4,137,384	326,406,517	3.3
Employment Opportunity/Dev	12,722,199	0	12,722,199	0.1
Downtown/Indust Dev/Improv	57,980,215	2,109,292	60,089,507	0.6
Housing/Urban Development	214,675,682	927,031	215,602,713	2.1
Other Economic Environment	36,891,037	1,101,061	37,992,098	0.4
Total Human Services	110,332,444	10,883,123	121,215,567	1.2
Hospitals	32,022,277	67,059	32,089,336	0.3
Health	10,847,571	4,922,289	15,769,860	0.2
Mental Health	3,259,171	0	3,259,171	0.0
Welfare	15,145,669	0	15,145,669	0.2
Other Human Services	49,057,756	5,893,775	54,951,531	0.5
Total Culture & Recreation	693,354,236	201,272,536	894,626,772	8.9
Libraries	59,277,418	0	59,277,418	0.6
Park & Recreation	465,780,140	49,079,184	514,859,324	5.1
Other Recreation	168,296,678	152,193,352	320,490,030	3.2
Debt Service	229,456,682	8,644,375	238,101,057	2.4
Total Expenditures	\$6,761,759,370	\$3,274,842,152	\$10,036,601,522	100.0

Compiled by the Legislative Committee on Intergovernmental Relations (8/98) using annual financial reporting data submitted by municipalities to the Department of Banking and Finance.

TABLE 6

TOTAL REPORTED SPECIAL DISTRICT EXPENDITURES
FOR GOVERNMENTAL AND ENTERPRISE FUNDS
FISCAL YEAR ENDING SEPTEMBER 30, 1996

TYPE OF EXPENDITURE	Special District Governmental Expenditures	Special District Enterprise Expenditures	Total Special District Expenditures	Expenditure Type as % of Total Special District Expenditures
Total General Gov't Services	\$49,418,731	\$12,990,575	\$62,409,306	1.6
Legislative	657,902	3,240,859	3,898,761	0.1
Executive	2,864,331	0	2,864,331	0.1
Financial & Administrative	39,614,379	101,598	39,715,977	1.0
Legal	446,102	0	446,102	0.0
Comprehensive Planning	1,696,754	0	1,696,754	0.0
Judicial	0	0	0	0.0
Other General Govt Services	4,139,263	9,648,118	13,787,381	0.4
Total Public Safety	105,312,572	0	105,312,572	2.7
Law Enforcement	326,257	0	326,257	0.0
Fire Control	96,311,736	0	96,311,736	2.5
Detention &/or Correction	0	0	0	0.0
Protective Inspections	1,226,452	0	1,226,452	0.0
Ambulance & Rescue	7,165,239	0	7,165,239	0.2
Other Public Safety	282,888	0	282,888	0.0
Total Physical Environment	409,797,031	326,049,879	735,846,910	18.9
Electric	13,122	64,247,543	64,260,665	1.7
Gas	8,007,952	35,165,927	43,173,879	1.1
Water	330,696	69,645,785	69,976,481	1.8
Garbage/Solid Waste	112,771	27,792,330	27,905,101	0.7
Sewer	4,305,364	39,664,857	43,970,221	1.1
Water/Sewer Combined	245,582	73,442,639	73,688,221	1.9
Flood Control	232,309,181	0	232,309,181	6.0
Other Physical Environment	164,472,363	16,090,798	180,563,161	4.6
Total Transportation	117,352,840	503,958,621	621,311,461	16.0
Road & Street Facilities	71,104,819	1,707,368	72,812,187	1.9
Airports	329,219	329,585,400	329,914,619	8.5
Water Transportation	4,181,759	26,474,737	30,656,496	0.8
Transit Systems	34,900,397	144,733,189	179,633,586	4.6
Parking & Other Transport	6,836,646	1,457,927	8,294,573	0.2
Total Economic Environment	42,168,000	30,311,581	72,479,581	1.9
Employment Opportunity/Dev	3,343,710	0	3,343,710	0.1
Downtown/Indust Dev/Improv	726,671	38,819	765,490	0.0
Housing/Urban Development	38,097,619	30,272,762	68,370,381	1.8
Other Economic Environment	0	0	0	0.0
Total Human Services	412,606,851	1,721,551,777	2,134,158,628	54.8
Hospitals	293,389,700	1,701,942,411	1,995,332,111	51.3
Health	71,450,832	18,728,066	90,178,898	2.3
Mental Health	1,194,531	0	1,194,531	0.0
Welfare	35,692	0	35,692	0.0
Other Human Services	46,536,096	881,300	47,417,396	1.2
Total Culture & Recreation	39,016,711	30,105,759	69,122,470	1.8
Libraries	24,553,492	0	24,553,492	0.6
Park & Recreation	11,557,931	7,643,709	19,201,640	0.5
Other Recreation	2,905,288	22,462,050	25,367,338	0.7
Debt Service	88,353,519	2,571,078	90,924,597	2.3
Total Expenditures	\$1,264,026,255	\$2,627,539,270	\$3,891,565,525	100.0

Compiled by the Legislative Committee on Intergovernmental Relations (8/98) using annual financial reporting data submitted by special districts to the Department of Banking and Finance