

**2019**  
**Local Government Financial**  
**Information Handbook**

**November 2019**

**The Florida Legislature's**  
**Office of Economic and Demographic Research**





# **2019 Local Government Financial Information Handbook**

**November 2019**

**Includes Revenue Estimating Conference Results  
and Data through August 2019**

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

## **Acknowledgments**

The Florida Legislature's Office of Economic and Demographic Research (EDR) is responsible for the publication of this annual report. This report includes county and municipal revenue estimates calculated by the Florida Department of Revenue's Office of Tax Research. Questions pertaining to the estimated distributions of select state-shared revenues and local option taxes to individual county and municipal governments should be directed to the Department's Office of Tax Research at (850) 617-8322. Alternatively, questions pertaining to estimated distributions can be directed to the EDR at the following address.

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

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## Introduction

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

The Florida Legislature's Office of Economic and Demographic Research (EDR) prepared this publication with the assistance of the Florida Department of Revenue's Office of Tax Research. The EDR staff updated the descriptions of local revenue sources, summarized relevant changes to general law provisions affecting those sources, and prepared a number of accompanying summary tables. The Office of Tax Research prepared the estimated distributions of numerous state-shared revenues and local option taxes to counties and municipalities for the 2019-20 fiscal year. The reader should note that the estimated distributions presented in this report do not necessarily represent the actual disbursements that each local government will ultimately receive since economic conditions are subject to future change.

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

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

Adjusted 2018 county and municipal population estimates used for the 2019-20 fiscal year revenue-sharing calculations are provided in Appendix A. A comparison of the 2017 and 2018 adjusted population estimates used in the state revenue-sharing calculations for fiscal years 2018-19 and 2019-20 is provided in Appendix B. Finally, a listing of the 2019 federal, state, and county tax rates on motor fuel and diesel fuel by county is provided in Appendix C.

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

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

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

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

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

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## **Part One: Revenue Source Authorized in the State Constitution**

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

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

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

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

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

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

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

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

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## Ad Valorem Tax

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

### Summary:

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

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

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

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

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

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

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

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

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

*County Millages:*

County government millages are composed of four categories of millage rates.<sup>3</sup>

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

*County Furnishing Municipal Services:*

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

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

*Municipal Millages:*

Municipal government millages are composed of four categories of millage rates.<sup>7</sup>

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

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

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

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

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

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

*School District Millages:*

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

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

The Florida Department of Education's *2018-19 Funding for Florida School Districts*, provides an overview of school district funding and discussion of school district millages.<sup>13</sup>

*Independent Special District Millages:*

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

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

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8. Counties, municipalities, and school districts may levy taxes in excess of the ten-mill limit to pay bonds or for periods no longer than two years when authorized by a vote of the electorate, pursuant to Article VII, s. 9(b), Fla. Const. In addition, statutorily authorized voted millage lasting no more than four years may be levied under the ten-mill limitation, pursuant to s. 1011.71(9), F.S.

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

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

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

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

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

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

*Adjustments to the Tax Base:*

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

**General Law Amendments:**

The list below represents the legislation enacted during the 2019 Regular Legislative Session that amended provisions in one or more of the following chapters of the Florida Statutes, which address the ad valorem tax, its administration, and other relevant issues: Chapter 192, general provisions of taxation; Chapter 193, assessments; Chapter 194, administrative and judicial review of property taxes; Chapter 195, administration of property assessments; Chapter 196, exemptions; Chapter 197, tax collections, sales, and liens; and Chapter 200, determination of millage. These chapter laws are available via the Department of State’s Division of Elections website.<sup>16</sup>

<u>Chapter Law #</u>	<u>Subject</u>
2019-42	Taxation
2019-144	Military-friendly Initiatives

**Eligibility Requirements:**

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

**Administrative Procedures:**

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

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15. See the Florida Revenue Estimating Conference’s *2019 Florida Tax Handbook Including Fiscal Impact of Potential Change*, pp. 197-210 at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2019.pdf> for additional detail.

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

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

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

**Distribution of Proceeds:**

The tax collector distributes taxes to each taxing authority.<sup>18</sup>

**Authorized Uses:**

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

**Attorney General Opinions:**

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

**Prior Years' Revenues:**

The DOR annually publishes online its *Florida Property Valuations & Tax Data*, which details property valuations and tax data by local jurisdiction. Annual data for the years 1976 through 2018 are available via the DOR's website.<sup>20</sup> Using data obtained from these annual reports, several summaries that profile historical millage rates and ad valorem taxes levied by counties, municipalities, and school districts have been compiled.<sup>21</sup>

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18. Section 197.383, F.S.

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

20. [http://floridarevenue.com/property/Pages/DataPortal\\_DataBook.aspx](http://floridarevenue.com/property/Pages/DataPortal_DataBook.aspx)

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

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

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

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

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

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

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

### **Summaries of Select Court Rulings:**

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

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## Proprietary Fees

### Home Rule Authority

#### Summary:

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

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

#### General Law Amendments:

Chapter 2019-42, L.O.F., (CS/HB 7123) amends the definition of *pass-through provider* in s. 337.401, F.S., to exclude a person who does not remit Communications Services Tax (CST) to a municipality or county, but who does sell communications service for resale to a person who sells those services at retail or who integrates those services into communications services sold at retail and who remits CST to that municipality or county. This change excludes those persons from the fee that some local governments levy for use of rights-of-way for utilities. These changes became effective May 15, 2019. On June 12, 2019, the Revenue Estimating Conference adopted cash and recurring fiscal impacts of (\$0.3) million for all years.<sup>1</sup>

#### Attorney General Opinions:

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

#### Prior Years' Revenues:

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

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1. <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2019/pdf/page543-546.pdf>

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

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

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## Regulatory Fees

Home Rule Authority

Sections 163.31801 and 403.0893, Florida Statutes

### Summary:

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

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

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

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

### General Law Amendments:

Chapter 2019-75, L.O.F., (CS/CS/HB 447) amends ss. 125.56, 166.222, and 553.80, F.S., to prohibit a local government from carrying forward an amount of funds generated by Building Code enforcement activities that exceeds the four-year rolling average of its operating budget, as defined, for Building Code enforcement. If a local government has an amount of carry-forward funds that would exceed the allowed limit, it is required to use those funds to rebate and reduce fees. However, an exception to the limitation on carrying forward excess funds is created for those local governments that have established a Building Inspections Fund Advisory Board prior to 2019. If a local government has a board with five members from the construction industry stakeholder community established to review the amount carried forward each year, then a local government may carry an operating balance in excess of its average operating budget for the preceding four years upon recommendation

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1. Section 163.31801, F.S.  
2. Chapter 2009-49, L.O.F.

by such advisory board. Additionally, the law clarifies that local governments may only charge a person one search fee for identifying the building permits for each unit or sub-unit assigned to a parcel of property, and the fee shall be commensurate with the research and the time costs incurred by the local government. The law also prohibits local governments from charging surcharge fees or other similar fees not directly related to enforcing the Building Code. These changes became effective July 1, 2019. On June 18, 2019, the Revenue Estimating Conference met with respect to the search fee and adopted cash and recurring fiscal impacts of \$0 for all years.<sup>3</sup>

Chapter 2019-106, L.O.F., (CS/HB 207) amends s. 163.31801, F.S., (i.e., the Florida Impact Fee Act) to prohibit a local government from requiring payment of impact fees prior to the issuance of a building permit. The law codifies the dual rational nexus test by requiring an impact fee to have a rational nexus both to the need for additional capital facilities and to the expenditure of funds collected and the benefits accruing to the new construction. Local governments are required to designate the funds collected by the impact fees for acquiring, constructing, or improving the capital facilities to benefit the new users. Impact fees collected by a local government may not be used to pay existing debt or pay for prior approved projects unless such expenditure has a rational nexus to the impact generated by the new construction. The law excludes fees imposed for connection to water or sewer service from being treated as impact fees. These changes became effective July 1, 2019. On January 24, 2019, the Revenue Estimating Conference adopted a negative indeterminate impact for the first year's cash impact and plus/minus indeterminate as the cash impact for all other years and for all recurring years. The plus/minus indeterminate estimate reflected the uncertainty of the magnitude of the net impact resulting from incoming prior year impacts and outgoing current year impacts.<sup>4</sup>

Chapter 2019-155, L.O.F., (CS/HB 1159) creates s. 163.045, F.S., to prohibit local governments from requiring a permit, application, notice, fee, approval, or mitigation for the pruning, trimming, or removal of a dangerous tree on residential property upon documentation by a certified arborist or licensed landscape architect, and it prohibits local governments from requiring a property owner to replant a tree that is maintained under the specified conditions. The law does not affect authority delegated under the state's mangrove protection laws. Furthermore, the law allows a property owner adjacent to an electric utility right-of-way to request an electric utility perform vegetation maintenance in the right-of-way without approval from the local government. These changes became effective July 1, 2019. On May 22, 2019, the Revenue Estimating Conference adopted negative cash and recurring fiscal impacts of (\$0.7) million in FY 2019-20 increasing to (\$1.0) million in FY 2023-24.<sup>5</sup>

Chapter 2019-165, L.O.F., (CS/CS/HB 7103) amends s. 163.31801, F.S., (i.e., the Florida Impact Fee Act) to make the following changes.

1. The law specifies that an impact fee adopted by ordinance of a county or municipal government or by resolution of a special district may not require payment of impact fees before the date of issuance of the building permit for the property that is subject to the fee.
2. It requires that an impact fee must be proportional and reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction as well as the expenditures of the funds collected and the benefits accruing to the new residential or nonresidential construction.
3. It requires that a local government must specifically earmark funds collected from the impact fees to

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3. [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2019/\\_pdf/page574.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2019/_pdf/page574.pdf)

4. [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2019/\\_pdf/page29-34.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2019/_pdf/page29-34.pdf)

5. [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2019/\\_pdf/page492-498.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2019/_pdf/page492-498.pdf)

- acquire, construct, or improve capital facilities to benefit new users.
4. It specifies that impact fee revenues cannot be used, in whole or in part, to pay existing debt or for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential or nonresidential construction.
  5. It requires a local government to credit against the collection of the impact fee any contribution, whether identified in a proportionate share agreement or other form of exaction, related to public education facilities, including land dedication, site planning and design, or construction. Any contribution must be applied to reduce any education-based impact fees on a dollar-for-dollar basis at fair market value.
  6. It provides that if a local government increases its impact fee rates, the holder of any impact fee credits, whether such credits are granted under s. 163.3180, F.S., or s. 380.06, F.S., or otherwise, which were in existence before the increase, is entitled to the full benefit of the intensity or density prepaid by the credit balance as of the date it was first established, and this change shall operate prospectively only.
  7. It provides that in any action challenging the government's failure to provide the required dollar-for-dollar credits for the payment of impact fees as provided in s. 163.3180(6)(h)2.b., F.S., (i.e., school concurrency), the government has the burden of proving by a preponderance of the evidence that the amount of the credits meets the requirements of state legal precedent and the provisions of this section of law. The court is prohibited from using a deferential standard for the benefit of the government.
  8. It provides that a county, municipality, or special district may provide an exception or waiver for an impact fee for the development or construction of affordable housing, as defined in s. 420.9071, F.S. If the local government provides such an exception or waiver, it is not required to use any revenues to offset the impact.
  9. It specifies that the provisions of s. 163.31801, F.S., do not apply to water and sewer connection fees.

Furthermore, the law amends s. 553.791(2)(b), F.S., to provide that a local jurisdiction may not charge fees for building inspections if the fee owner or contractor hires a private provider; however, the local jurisdiction may charge a reasonable administrative fee. These changes became effective June 28, 2019. On June 12, 2019, the Revenue Estimating Conference adopted a fiscal impact of +/- given the uncertainty of the magnitude of the net fiscal impact to local governments resulting from these changes.<sup>6</sup>

#### **Attorney General Opinions:**

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of these opinions are available via a searchable on-line database.<sup>7</sup> Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *building permit fees*, *impact fees*, *inspection fees*, or *stormwater fees*. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

#### **Prior Years' Revenues:**

Summaries of prior years' building permit fee and impact fee revenues as reported by local governments or school districts are available.<sup>8</sup>

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6. <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2019/pdf/page536-539.pdf>

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

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

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## Special Assessments

Home Rule Authority

Sections 125.01, 125.271, and Chapter 170, Florida Statutes

### Summary:

Special assessments are a home rule revenue source used to construct and maintain capital facilities and to fund certain services. Additionally, state law authorizes the levy of special assessments for county and municipal governments<sup>1</sup> and county emergency medical services.<sup>2</sup> Special districts derive their authority to levy special assessments through general law or special act creating the district.<sup>3</sup> As established by Florida case law, two requirements exist for the imposition of a valid special assessment. First, the assessed property must derive a special benefit from the improvement or service provided. Second, the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

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

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

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

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Attorney General Opinions:

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of these opinions are available via a searchable on-line database.<sup>5</sup> Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase: *special assessments*. Local government officials seeking clarification should review the opinions in their entirety. The reader should keep

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

2. Section 125.271, F.S.

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

4. Section 197.3632, F.S.

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

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

**Prior Years' Revenues:**

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

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

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

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

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

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

*Alcoholic Beverage License Tax*

*Cardroom Revenues*

*Constitutional Fuel Tax*

*County Fuel Tax*

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

*Distribution of Sales and Use Taxes to Counties*

*Emergency Management Assistance*

*Enhanced 911 Fee*

*Fuel Tax Refunds and Credits*

*Indian Gaming Revenues*

*Insurance License Tax*

*Intergovernmental Radio Communication Program*

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

*Miami-Dade County Lake Belt Mitigation Fee*

*Mobile Home License Tax*

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

*Oil, Gas, and Sulfur Production Tax*

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

*Phosphate Rock Severance Tax*

*State Housing Initiatives Partnership Program*

*Support for School Capital Outlay Purposes*

*Vessel Registration Fee*

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1. Section 218.23, F.S.

A special case of state-shared revenues is funding for school districts.<sup>2</sup> During the 2017-18 fiscal year, school districts received 40.53 percent of their financial support from state sources; 47.96 percent from local sources, including the Required Local Effort (RLE) portion of the Florida Education Finance Program (FEFP); and 11.51 percent from federal sources. Funds for state support to school districts are provided primarily by legislative appropriations. However, the Florida Constitution authorizes certain revenues to be used by the school districts for capital outlay purposes. Article XII, Section 9(d), of the State Constitution, guarantees a stated amount for each district annually from proceeds of licensing motor vehicles, referred to as Capital Outlay and Debt Service (CO&DS) funds. Additionally, Article XII, Section (a)(2), of the State Constitution, provides that school districts may share in the proceeds from gross receipts taxes, referred to as Public Education Capital Outlay (PECO) funds, as provided by legislative appropriation.

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

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

*Communications Services Tax*

*Convention Development Taxes*

*Discretionary Surtax on Documents*

*Green Utility Fee*

*Gross Receipts Tax on Commercial Hazardous Waste Facilities*

*Highway Safety Fees - Red Light Cameras*

*Insurance Premium Tax*

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

*Local Discretionary Sales Surtaxes*

*Local Option Food and Beverage Taxes*

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

*Municipal Pari-mutuel Tax*

*Municipal Parking Facility Space Surcharges*

*Municipal Resort Tax*

*Public Service Tax*

*Tourist Development Taxes*

*Tourist Impact Tax*

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2. Refer to the Florida Department of Education's April 2019 report *Financial Profiles of Florida School Districts: 2017-18 Financial Data Statistical Report* for an overview of school district funding available at <http://www.fldoe.org/core/fileparse.php/7507/urlt/1718Profiles.pdf>.

## Alcoholic Beverage License Tax

Section 561.342, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

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

### Distribution of Proceeds:

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

### Authorized Uses:

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

### Attorney General Opinions:

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

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

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

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

**Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>10</sup>

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

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

## Cardroom Revenues

Section 849.086, Florida Statutes

### Summary:

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

Several taxes and fees are authorized in law; however, only a portion of the tax proceeds are shared with eligible local governments. An annual cardroom license fee for each facility is \$1,000 for each table to be operated at the cardroom.<sup>1</sup> The cardroom employee occupational license fee is no greater than \$50 per employee for any 12-month period, and the cardroom business occupational license fee is no greater than \$250 for any 12-month period.<sup>2</sup> The cardroom operator may charge a fee for the right to participate in cardroom games, and such fee may be either a flat fee or hourly rate for the use of a seat at a table or a rake (i.e., a set fee or percentage of the pot assessed by a cardroom operator for providing the services of a dealer, table, or location for playing the authorized game) subject to a posted maximum amount.<sup>3</sup> Each cardroom operator pays a tax of 10 percent to the state of the cardroom operation’s monthly gross receipts.<sup>4</sup> An admission tax, equal to the greater of 15 percent of any admission charge to the licensee’s cardroom facility or 10 cents, is imposed on each person entering the cardroom.<sup>5</sup>

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Eligibility Requirements:

A county or municipality, which has approved a cardroom, is eligible to receive a portion of the taxes deposited into the Pari-mutuel Wagering Trust Fund [hereinafter Trust Fund]. The Division of Pari-mutuel Wagering [hereinafter Division] of the Department of Business and Professional Regulation does not issue any initial license for cardroom gaming until the local government, where such cardroom gaming activity is to be conducted, has approved such activity by a majority vote of the municipality’s governing body, or the county’s governing body if the facility is located in the unincorporated area.<sup>6</sup>

### Administrative Procedures:

The Division administers and regulates the operation of cardrooms and the proper collection of imposed taxes and fees.<sup>7</sup> The Division may deny a license or the renewal thereof, or may suspend or revoke any license when

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1. Section 849.086(5)(d), F.S.

2. Section 849.086(6)(i), F.S.

3. Section 849.086(10), F.S.

4. Section 849.086(13)(a), F.S.

5. Section 849.086(13)(b), F.S.

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

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

the applicant has violated or failed to comply with the provisions of the section or any adopted rules pertaining to the administration and operation of cardrooms.<sup>8</sup>

**Distribution of Proceeds:**

By September 1<sup>st</sup> of each year, the Division determines the amount of taxes deposited into the Trust Fund from each cardroom licensee, the location by county of each cardroom, the location of each cardroom whether within an incorporated municipality or unincorporated area of the county, and the total amount to be distributed to each eligible county and municipality. By October 1<sup>st</sup> of each year, 25 percent of the taxes deposited into the Trust Fund are distributed to eligible local governments.<sup>9</sup>

**Authorized Uses:**

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

**Attorney General Opinions:**

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

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

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

**Prior Years' Revenues:**

The Office of Economic and Demographic Research has no distribution data pertaining to this revenue source.

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

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

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



## Constitutional Fuel Tax (2 Cents)

Article XII, Section 9(c), Florida Constitution

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

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Eligibility Requirements:

All counties are eligible to receive proceeds.

### Administrative Procedures:

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

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

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

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

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

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

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

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

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

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

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

**Distribution of Proceeds:**

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

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

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

**Authorized Uses:**

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

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

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5. Section 206.47(5)(a), F.S.  
6. Section 206.47(7), F.S.  
7. Section 206.47(9), F.S.  
8. Section 206.47(10), F.S.  
9. Section 336.024, F.S.  
10. Section 206.47(7), F.S.

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

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

**Attorney General Opinions:**

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

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

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

**Current Year's Revenues:**

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for the local fiscal year ending 2020. The estimates are based on a statewide estimate of total constitutional fuel tax collections, and are net of the SBA's administrative deductions. A summary of prior years' disbursements is available.<sup>15</sup> A table listing the 2019 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

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

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

13. Section 336.023, F.S.

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

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

<b>Constitutional Fuel Tax</b>					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2020					
<b>County</b>	<b>Collection Component</b>	<b>Population Component</b>	<b>Area Component</b>	<b>Distribution Factor</b>	<b>Estimated Distribution</b>
Alachua	0.63350%	0.31584%	0.40960%	1.35890%	\$ 3,081,985
Baker	0.10359%	0.03317%	0.24530%	0.38210%	\$ 866,603
Bay	0.49949%	0.21736%	0.36710%	1.08400%	\$ 2,458,512
Bradford	0.08241%	0.03366%	0.12260%	0.23870%	\$ 541,372
Brevard	1.81069%	0.70003%	0.54030%	3.05100%	\$ 6,919,668
Broward	4.31886%	2.27678%	0.51240%	7.10800%	\$ 16,120,944
Calhoun	0.03073%	0.01811%	0.24060%	0.28940%	\$ 656,359
Charlotte	0.47950%	0.21351%	0.33840%	1.03140%	\$ 2,339,215
Citrus	0.28970%	0.17480%	0.27480%	0.73930%	\$ 1,676,732
Clay	0.40253%	0.25435%	0.26040%	0.91730%	\$ 2,080,436
Collier	0.78333%	0.44066%	0.86260%	2.08660%	\$ 4,732,409
Columbia	0.30074%	0.08364%	0.33290%	0.71730%	\$ 1,626,836
DeSoto	0.07089%	0.04261%	0.26590%	0.37940%	\$ 860,479
Dixie	0.04387%	0.01978%	0.30930%	0.37300%	\$ 845,964
Duval	2.70452%	1.14304%	0.35900%	4.20660%	\$ 9,540,569
Escambia	0.74404%	0.38214%	0.31990%	1.44610%	\$ 3,279,755
Flagler	0.22338%	0.12897%	0.21280%	0.56510%	\$ 1,281,647
Franklin	0.03266%	0.01441%	0.32150%	0.36860%	\$ 835,985
Gadsden	0.21514%	0.05737%	0.22460%	0.49710%	\$ 1,127,423
Gilchrist	0.03882%	0.02090%	0.14920%	0.20890%	\$ 473,785
Glades	0.05181%	0.01560%	0.41210%	0.47950%	\$ 1,087,506
Gulf	0.03050%	0.01979%	0.27390%	0.32420%	\$ 735,286
Hamilton	0.24926%	0.01754%	0.21750%	0.48430%	\$ 1,098,392
Hardee	0.07301%	0.03274%	0.26760%	0.37340%	\$ 846,871
Hendry	0.12571%	0.04749%	0.49600%	0.66920%	\$ 1,517,746
Hernando	0.40815%	0.22265%	0.20730%	0.83810%	\$ 1,900,811
Highlands	0.25162%	0.12299%	0.45980%	0.83440%	\$ 1,892,419
Hillsborough	3.38427%	1.69005%	0.52040%	5.59470%	\$ 12,688,780
Holmes	0.05578%	0.02415%	0.20860%	0.28850%	\$ 654,318
Indian River	0.43060%	0.18213%	0.22120%	0.83390%	\$ 1,891,285
Jackson	0.25926%	0.06050%	0.39660%	0.71640%	\$ 1,624,795
Jefferson	0.05979%	0.01767%	0.25160%	0.32910%	\$ 746,399
Lafayette	0.01588%	0.01020%	0.23090%	0.25700%	\$ 582,876
Lake	0.75174%	0.41136%	0.48500%	1.64810%	\$ 3,737,891
Lee	1.72883%	0.85639%	0.42980%	3.01500%	\$ 6,838,020
Leon	0.66591%	0.35068%	0.29790%	1.31450%	\$ 2,981,286
Levy	0.11508%	0.04925%	0.48590%	0.65020%	\$ 1,474,654
Liberty	0.02510%	0.01069%	0.34770%	0.38350%	\$ 869,778
Madison	0.14921%	0.02336%	0.30000%	0.47260%	\$ 1,071,857
Manatee	0.87193%	0.45323%	0.35570%	1.68090%	\$ 3,812,281
Marion	1.02620%	0.42453%	0.68440%	2.13510%	\$ 4,842,407
Martin	0.40667%	0.18660%	0.28450%	0.87780%	\$ 1,990,850
Miami-Dade	5.38679%	3.33403%	0.91700%	9.63780%	\$ 21,858,530
Monroe	0.24783%	0.08870%	0.82010%	1.15660%	\$ 2,623,169
Nassau	0.22959%	0.09926%	0.27480%	0.60370%	\$ 1,369,192
Okaloosa	0.50020%	0.23770%	0.41760%	1.15550%	\$ 2,620,674
Okeechobee	0.16215%	0.04933%	0.37080%	0.58230%	\$ 1,320,656

<b>Constitutional Fuel Tax</b>					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2020					
<b>County</b>	<b>Collection Component</b>	<b>Population Component</b>	<b>Area Component</b>	<b>Distribution Factor</b>	<b>Estimated Distribution</b>
Orange	3.68997%	1.61895%	0.41850%	5.72740%	\$ 12,989,743
Osceola	0.92230%	0.42285%	0.62880%	1.97390%	\$ 4,476,805
Palm Beach	3.05314%	1.71950%	0.93300%	5.70560%	\$ 12,940,301
Pasco	1.09903%	0.61788%	0.32410%	2.04100%	\$ 4,628,988
Pinellas	1.90495%	1.16423%	0.18120%	3.25040%	\$ 7,371,907
Polk	1.64918%	0.80735%	0.83950%	3.29600%	\$ 7,475,328
Putnam	0.18071%	0.08755%	0.34560%	0.61390%	\$ 1,392,325
St. Johns	0.67070%	0.28639%	0.29250%	1.24960%	\$ 2,834,093
St. Lucie	0.73068%	0.36279%	0.25450%	1.34800%	\$ 3,057,264
Santa Rosa	0.37675%	0.20979%	0.48500%	1.07150%	\$ 2,430,162
Sarasota	0.83699%	0.50076%	0.24910%	1.58680%	\$ 3,598,862
Seminole	1.04402%	0.55608%	0.14620%	1.74630%	\$ 3,960,608
Sumter	0.45478%	0.14987%	0.24110%	0.84580%	\$ 1,918,274
Suwannee	0.15473%	0.05384%	0.28870%	0.49730%	\$ 1,127,876
Taylor	0.08834%	0.02673%	0.44040%	0.55550%	\$ 1,259,874
Union	0.03807%	0.01903%	0.10450%	0.16160%	\$ 366,509
Volusia	1.22385%	0.63705%	0.52300%	2.38390%	\$ 5,406,685
Wakulla	0.06367%	0.03832%	0.26040%	0.36240%	\$ 821,923
Walton	0.28398%	0.08116%	0.47960%	0.84470%	\$ 1,915,780
Washington	0.06290%	0.03014%	0.26040%	0.35340%	\$ 801,511
<b>Totals</b>	<b>50.00000%</b>	<b>25.00000%</b>	<b>25.00000%</b>	<b>100.00000%</b>	<b>\$ 226,800,000</b>

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

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## County Fuel Tax (1 Cent)

Sections 206.41(1) and 206.60, Florida Statutes

**Summary:**

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

**General Law Amendments:**

There were no general law amendments resulting from the 2019 Regular Legislative Session.

**Eligibility Requirements:**

All counties are eligible to receive proceeds.

**Administrative Procedures:**

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

**Distribution of Proceeds:**

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

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

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

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

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

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

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

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

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

**Current and Prior Years' Revenues:**

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for local fiscal year ending 2020. The estimated distributions are based on an adjusted statewide estimate of total county fuel tax collections that reflect the deductions for the General Revenue Service Charge, administrative costs, motor fuel refunds, and dealer collection allowances. A summary of prior years' distributions is available.<sup>6</sup> A table listing the 2019 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

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

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

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



<b>County Fuel Tax</b>					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2020					
<b>County</b>	<b>Collection Component</b>	<b>Population Component</b>	<b>Area Component</b>	<b>Distribution Factor</b>	<b>Estimated Distribution</b>
Alachua	0.63350%	0.31584%	0.40960%	1.35890%	\$ 1,355,842
Baker	0.10359%	0.03317%	0.24530%	0.38210%	\$ 381,240
Bay	0.49949%	0.21736%	0.36710%	1.08400%	\$ 1,081,561
Bradford	0.08241%	0.03366%	0.12260%	0.23870%	\$ 238,163
Brevard	1.81069%	0.70003%	0.54030%	3.05100%	\$ 3,044,135
Broward	4.31886%	2.27678%	0.51240%	7.10800%	\$ 7,092,007
Calhoun	0.03073%	0.01811%	0.24060%	0.28940%	\$ 288,749
Charlotte	0.47950%	0.21351%	0.33840%	1.03140%	\$ 1,029,079
Citrus	0.28970%	0.17480%	0.27480%	0.73930%	\$ 737,637
Clay	0.40253%	0.25435%	0.26040%	0.91730%	\$ 915,236
Collier	0.78333%	0.44066%	0.86260%	2.08660%	\$ 2,081,905
Columbia	0.30074%	0.08364%	0.33290%	0.71730%	\$ 715,686
DeSoto	0.07089%	0.04261%	0.26590%	0.37940%	\$ 378,546
Dixie	0.04387%	0.01978%	0.30930%	0.37300%	\$ 372,161
Duval	2.70452%	1.14304%	0.35900%	4.20660%	\$ 4,197,135
Escambia	0.74404%	0.38214%	0.31990%	1.44610%	\$ 1,442,846
Flagler	0.22338%	0.12897%	0.21280%	0.56510%	\$ 563,829
Franklin	0.03266%	0.01441%	0.32150%	0.36860%	\$ 367,771
Gadsden	0.21514%	0.05737%	0.22460%	0.49710%	\$ 495,982
Gilchrist	0.03882%	0.02090%	0.14920%	0.20890%	\$ 208,430
Glades	0.05181%	0.01560%	0.41210%	0.47950%	\$ 478,421
Gulf	0.03050%	0.01979%	0.27390%	0.32420%	\$ 323,471
Hamilton	0.24926%	0.01754%	0.21750%	0.48430%	\$ 483,210
Hardee	0.07301%	0.03274%	0.26760%	0.37340%	\$ 372,560
Hendry	0.12571%	0.04749%	0.49600%	0.66920%	\$ 667,694
Hernando	0.40815%	0.22265%	0.20730%	0.83810%	\$ 836,214
Highlands	0.25162%	0.12299%	0.45980%	0.83440%	\$ 832,523
Hillsborough	3.38427%	1.69005%	0.52040%	5.59470%	\$ 5,582,112
Holmes	0.05578%	0.02415%	0.20860%	0.28850%	\$ 287,851
Indian River	0.43060%	0.18213%	0.22120%	0.83390%	\$ 832,024
Jackson	0.25926%	0.06050%	0.39660%	0.71640%	\$ 714,788
Jefferson	0.05979%	0.01767%	0.25160%	0.32910%	\$ 328,360
Lafayette	0.01588%	0.01020%	0.23090%	0.25700%	\$ 256,422
Lake	0.75174%	0.41136%	0.48500%	1.64810%	\$ 1,644,392
Lee	1.72883%	0.85639%	0.42980%	3.01500%	\$ 3,008,216
Leon	0.66591%	0.35068%	0.29790%	1.31450%	\$ 1,311,542
Levy	0.11508%	0.04925%	0.48590%	0.65020%	\$ 648,737
Liberty	0.02510%	0.01069%	0.34770%	0.38350%	\$ 382,637
Madison	0.14921%	0.02336%	0.30000%	0.47260%	\$ 471,537
Manatee	0.87193%	0.45323%	0.35570%	1.68090%	\$ 1,677,118
Marion	1.02620%	0.42453%	0.68440%	2.13510%	\$ 2,130,296
Martin	0.40667%	0.18660%	0.28450%	0.87780%	\$ 875,825
Miami-Dade	5.38679%	3.33403%	0.91700%	9.63780%	\$ 9,616,115
Monroe	0.24783%	0.08870%	0.82010%	1.15660%	\$ 1,153,998
Nassau	0.22959%	0.09926%	0.27480%	0.60370%	\$ 602,342
Okaloosa	0.50020%	0.23770%	0.41760%	1.15550%	\$ 1,152,900
Okeechobee	0.16215%	0.04933%	0.37080%	0.58230%	\$ 580,990

<b>County Fuel Tax</b>					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2020					
<b>County</b>	<b>Collection Component</b>	<b>Population Component</b>	<b>Area Component</b>	<b>Distribution Factor</b>	<b>Estimated Distribution</b>
Orange	3.68997%	1.61895%	0.41850%	5.72740%	\$ 5,714,513
Osceola	0.92230%	0.42285%	0.62880%	1.97390%	\$ 1,969,459
Palm Beach	3.05314%	1.71950%	0.93300%	5.70560%	\$ 5,692,762
Pasco	1.09903%	0.61788%	0.32410%	2.04100%	\$ 2,036,408
Pinellas	1.90495%	1.16423%	0.18120%	3.25040%	\$ 3,243,087
Polk	1.64918%	0.80735%	0.83950%	3.29600%	\$ 3,288,584
Putnam	0.18071%	0.08755%	0.34560%	0.61390%	\$ 612,519
St. Johns	0.67070%	0.28639%	0.29250%	1.24960%	\$ 1,246,788
St. Lucie	0.73068%	0.36279%	0.25450%	1.34800%	\$ 1,344,967
Santa Rosa	0.37675%	0.20979%	0.48500%	1.07150%	\$ 1,069,089
Sarasota	0.83699%	0.50076%	0.24910%	1.58680%	\$ 1,583,230
Seminole	1.04402%	0.55608%	0.14620%	1.74630%	\$ 1,742,371
Sumter	0.45478%	0.14987%	0.24110%	0.84580%	\$ 843,897
Suwannee	0.15473%	0.05384%	0.28870%	0.49730%	\$ 496,181
Taylor	0.08834%	0.02673%	0.44040%	0.55550%	\$ 554,250
Union	0.03807%	0.01903%	0.10450%	0.16160%	\$ 161,236
Volusia	1.22385%	0.63705%	0.52300%	2.38390%	\$ 2,378,536
Wakulla	0.06367%	0.03832%	0.26040%	0.36240%	\$ 361,585
Walton	0.28398%	0.08116%	0.47960%	0.84470%	\$ 842,799
Washington	0.06290%	0.03014%	0.26040%	0.35340%	\$ 352,605
<b>Totals</b>	<b>50.00000%</b>	<b>25.00000%</b>	<b>25.00000%</b>	<b>100.00000%</b>	<b>\$ 99,775,000</b>

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

## County Revenue Sharing Program

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

### Summary:

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

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

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session. It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county governments via this revenue sharing program. However, a summary of such changes is not provided here.

### Eligibility Requirements:

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

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1. Chapter 72-360, L.O.F.  
2. Section 409.915(4), F.S.  
3. Section 218.23(1), F.S.  
4. Section 218.21(7), F.S.

**Administrative Procedures:**

The county revenue sharing program is administered by the DOR, and monthly distributions are made to eligible county governments. The program is comprised of state cigarette and sales taxes that are collected and transferred to the Trust Fund. The percentage of each tax source transferred into the Trust Fund is listed below, and the proportional contribution of each source during the state fiscal year ending 2020 is also noted.

2.9 percent of net cigarette tax collections <sup>5</sup> = 1.23 percent of total program funding

2.0810 percent of net sales and use tax collections <sup>6</sup> = 98.77 percent of total program funding

**Distribution of Proceeds:**

An apportionment factor is calculated for each eligible county using a formula consisting of the following equally weighted factors: *county population*, *unincorporated county population*, and *county sales tax collections*.<sup>7</sup> A county population factor is an eligible county’s population divided by total population of all eligible counties in the state. Inmates and residents residing in institutions operated by the federal government as well as the Florida Departments of Corrections, Children and Families, and Health are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.<sup>8</sup> An unincorporated county population factor is an eligible county’s unincorporated population divided by total unincorporated population of all eligible counties in the state. A county sales tax collections factor is an eligible county’s sales tax collections during the preceding year divided by total sales tax collections during the preceding year of all eligible counties in the state.

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

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

Additionally, any unit of local government that is consolidated pursuant to the provisions contained in Article VIII, s. 6(e), Fla. Const., (i.e., City of Jacksonville-Duval County) receives an annual distribution from the Trust Fund equal to \$6.24 multiplied by its population.<sup>9</sup>

The distribution to an eligible county is determined by the following procedure.<sup>10</sup> First, a county government’s entitlement is computed on the basis of the apportionment factor applied to all Trust Fund receipts available for distribution. Second, the revenue to be shared via the formula in any fiscal year is adjusted so that no county receives fewer funds than its guaranteed entitlement, which is equal to the aggregate amount received from the state in fiscal year 1971-72 under then-existing statutory provisions. Third, the revenue to be shared via the formula in any fiscal year is adjusted so that no county receives fewer funds than its guaranteed entitlement

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5. Section 210.20(2)(a), F.S.  
 6. Section 212.20(6)(d)4., F.S.  
 7. Section 218.245(1), F.S.  
 8. Section 186.901, F.S.  
 9. Section 218.23(2), F.S.  
 10. Section 218.23(3), F.S.

plus the second guaranteed entitlement, which is equal to the aggregate amount received from the state in fiscal year 1981-82 under then-existing statutory provisions. Fourth, the revenue to be shared via the formula in any fiscal year is adjusted so that all counties receive at least their minimum entitlement, which means the amount of revenue necessary for a county to meet its obligations as the result of pledges, assignments, or trusts entered into that obligated Trust Fund monies. Finally, after making these adjustments, any remaining Trust Fund monies shall be distributed on the basis of additional money of each qualified county in proportion to the total additional money for all qualified counties.

**Authorized Uses:**

There are no use restrictions on these revenues; however, statutory provisions exist that restrict the amount of funds that can be pledged for bonded indebtedness. Counties are allowed to pledge the guaranteed entitlement proceeds.<sup>11</sup> Additionally, the second guaranteed entitlement may also be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness.<sup>12</sup> However, in spite of these restrictions, a county may assign, pledge, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness, an amount up to 50 percent of the funds received in the prior year.<sup>13</sup> Consequently, it is possible that some portion of a county's growth monies will become available as a pledge for bonded indebtedness.

**Attorney General Opinions:**

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

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

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

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

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

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

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

**Current and Prior Years' Revenues:**

The table included in this section lists the estimated distributions to county governments for state fiscal year ending 2020, and these figures represent a 95 percent distribution of the estimated monies. A summary of prior years' distributions is available.<sup>15</sup>

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

<b>County Revenue Sharing Program</b>				
<b>Revenue Estimates for the State Fiscal Year Ending June 30, 2020</b>				
<b>County</b>	<b>First Guaranteed</b>	<b>Second Guaranteed</b>	<b>Growth Money</b>	<b>Yearly Total</b>
Alachua	\$ 254,168	\$ 1,007,247	\$ 4,253,263	\$ 5,514,678
Baker	\$ 28,273	\$ 90,639	\$ 464,251	\$ 583,163
Bay	\$ 154,793	\$ 684,481	\$ 3,624,871	\$ 4,464,145
Bradford	\$ 28,713	\$ 129,364	\$ 435,087	\$ 593,164
Brevard	\$ 464,254	\$ 1,807,775	\$ 9,735,932	\$ 12,007,961
Broward	\$ 3,573,165	\$ 4,779,269	\$ 23,832,593	\$ 32,185,027
Calhoun	\$ 14,713	\$ 68,369	\$ 219,573	\$ 302,655
Charlotte	\$ 187,080	\$ 493,387	\$ 4,525,050	\$ 5,205,517
Citrus	\$ 90,480	\$ 499,080	\$ 3,432,429	\$ 4,021,989
Clay	\$ 102,028	\$ 599,690	\$ 4,980,436	\$ 5,682,154
Collier	\$ 491,318	\$ 594,600	\$ 10,947,169	\$ 12,033,087
Columbia	\$ 72,308	\$ 288,232	\$ 1,477,303	\$ 1,837,843
DeSoto	\$ 30,961	\$ 132,516	\$ 623,504	\$ 786,981
Dixie	\$ 15,487	\$ 54,021	\$ 291,455	\$ 360,963
Duval	\$ 1,999,042	\$ 4,106,467	\$ 25,315,821	\$ 31,421,330
Escambia	\$ 728,024	\$ 1,779,956	\$ 6,542,333	\$ 9,050,313
Flagler	\$ 23,543	\$ 78,036	\$ 1,463,683	\$ 1,565,262
Franklin	\$ 18,862	\$ 41,026	\$ 212,774	\$ 272,662
Gadsden	\$ 80,864	\$ 239,311	\$ 633,011	\$ 953,186
Gilchrist	\$ 5,883	\$ 45,494	\$ 335,310	\$ 386,687
Glades	\$ 12,360	\$ 41,438	\$ 228,462	\$ 282,260
Gulf	\$ 68,034	\$ 19,920	\$ 224,312	\$ 312,266
Hamilton	\$ 23,270	\$ 109,630	\$ 152,538	\$ 285,438
Hardee	\$ 36,082	\$ 144,439	\$ 358,276	\$ 538,797
Hendry	\$ 28,673	\$ 148,507	\$ 730,913	\$ 908,093
Hernando	\$ 79,474	\$ 409,209	\$ 4,575,027	\$ 5,063,710
Highlands	\$ 104,948	\$ 349,039	\$ 2,090,045	\$ 2,544,032
Hillsborough	\$ 1,835,627	\$ 4,916,849	\$ 31,514,847	\$ 38,267,323
Holmes	\$ 20,087	\$ 112,718	\$ 282,397	\$ 415,202
Indian River	\$ 205,850	\$ 425,545	\$ 3,253,195	\$ 3,884,590
Jackson	\$ 67,470	\$ 259,685	\$ 686,987	\$ 1,014,142
Jefferson	\$ 29,079	\$ 67,261	\$ 301,708	\$ 398,048
Lafayette	\$ 6,472	\$ 29,717	\$ 126,554	\$ 162,743
Lake	\$ 256,097	\$ 708,355	\$ 6,413,386	\$ 7,377,838
Lee	\$ 578,772	\$ 1,764,708	\$ 15,378,263	\$ 17,721,743
Leon	\$ 316,798	\$ 1,026,649	\$ 4,435,400	\$ 5,778,847
Levy	\$ 34,157	\$ 137,533	\$ 816,931	\$ 988,621
Liberty	\$ 8,441	\$ 28,423	\$ 129,556	\$ 166,420
Madison	\$ 34,591	\$ 95,970	\$ 270,197	\$ 400,758
Manatee	\$ 530,269	\$ 1,054,577	\$ 8,661,442	\$ 10,246,288
Marion	\$ 251,941	\$ 1,024,873	\$ 8,095,662	\$ 9,372,476
Martin	\$ 244,331	\$ 553,167	\$ 3,897,073	\$ 4,694,571
Miami-Dade	\$ 5,895,217	\$ 10,571,522	\$ 47,775,649	\$ 64,242,388
Monroe	\$ 246,464	\$ 455,801	\$ 1,926,518	\$ 2,628,783
Nassau	\$ 65,716	\$ 252,268	\$ 1,881,077	\$ 2,199,061
Okaloosa	\$ 147,680	\$ 859,331	\$ 4,294,574	\$ 5,301,585
Okeechobee	\$ 41,041	\$ 173,472	\$ 853,518	\$ 1,068,031
Orange	\$ 1,632,765	\$ 3,816,110	\$ 40,271,032	\$ 45,719,907
Osceola	\$ 95,114	\$ 414,462	\$ 8,441,929	\$ 8,951,505
Palm Beach	\$ 2,570,430	\$ 2,766,174	\$ 28,120,605	\$ 33,457,209

<b>County Revenue Sharing Program</b>				
<b>Revenue Estimates for the State Fiscal Year Ending June 30, 2020</b>				
<b>County</b>	<b>First Guaranteed</b>	<b>Second Guaranteed</b>	<b>Growth Money</b>	<b>Yearly Total</b>
Pasco	\$ 310,426	\$ 1,782,481	\$ 12,173,174	\$ 14,266,081
Pinellas	\$ 2,452,694	\$ 3,368,283	\$ 13,457,655	\$ 19,278,632
Polk	\$ 857,616	\$ 2,627,126	\$ 12,531,383	\$ 16,016,125
Putnam	\$ 98,535	\$ 409,282	\$ 1,280,428	\$ 1,788,245
St. Johns	\$ 152,548	\$ 403,262	\$ 6,412,771	\$ 6,968,581
St. Lucie	\$ 187,010	\$ 618,973	\$ 4,344,225	\$ 5,150,208
Santa Rosa	\$ 77,885	\$ 448,253	\$ 3,960,827	\$ 4,486,965
Sarasota	\$ 1,119,924	\$ 1,148,225	\$ 8,914,971	\$ 11,183,120
Seminole	\$ 339,130	\$ 1,316,016	\$ 8,874,913	\$ 10,530,059
Sumter	\$ 35,653	\$ 182,301	\$ 2,968,646	\$ 3,186,600
Suwannee	\$ 32,719	\$ 175,516	\$ 867,760	\$ 1,075,995
Taylor	\$ 36,940	\$ 118,139	\$ 326,367	\$ 481,446
Union	\$ 18,615	\$ 33,326	\$ 195,040	\$ 246,981
Volusia	\$ 698,366	\$ 1,525,368	\$ 7,422,692	\$ 9,646,426
Wakulla	\$ 24,054	\$ 90,110	\$ 664,869	\$ 779,033
Walton	\$ 39,806	\$ 151,427	\$ 2,242,794	\$ 2,434,027
Washington	\$ 16,827	\$ 101,973	\$ 423,343	\$ 542,143
<b>Statewide Totals</b>	<b>\$ 30,329,957</b>	<b>\$ 64,756,373</b>	<b>\$ 416,595,776</b>	<b>\$ 511,682,106</b>

Notes:

- 1) These estimates represent a 95 percent distribution of trust fund monies.
- 2) Duval County's total distribution includes \$5,942,121 pursuant to s. 218.23(2), F.S., (Calculation = \$6.24 times the 2018 adjusted countywide population of 952,263).
- 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in state FY 2019-20 has been estimated to be as follows: state sales tax, \$531.7 million or 98.77%; cigarette tax, \$6.6 million or 1.23%.



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

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

### **Summary:**

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

### **General Law Amendments:**

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### **Eligibility Requirements:**

All counties are eligible to receive proceeds.

### **Distribution of Proceeds:**

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

### **Authorized Uses:**

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

### **Attorney General Opinions:**

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

### **Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>1</sup>

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

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## Emergency Management Assistance

Sections 252.371-.373, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

The policyholder pays the surcharge to the insurer, and the insurer collects the surcharge and remits it to the Department of Revenue, which 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 policy cancellation. All surcharge proceeds are deposited in the Emergency Management, Preparedness, and Assistance Trust Fund [hereinafter Trust Fund] and cannot be used to supplant existing funding.<sup>2</sup> The Trust Fund is administered by the Division of Emergency Management within the Executive Office of the Governor.<sup>3</sup>

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

### Distribution of Proceeds:

The Division allocates funds appropriated from the Trust Fund.

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

2. Sections 252.372, F.S.

3. Sections 252.371, F.S.

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

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

**Authorized Uses:**

Proceeds are used to implement and administer state and local emergency management programs, including administration, training, and operations; fund grants and loans to state or regional agencies, local governments, and private organizations to implement projects that will further state and local emergency management objectives; and meet any matching requirements imposed as a condition of receiving federal disaster relief assistance.<sup>6</sup>

**Attorney General Opinions:**

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

**Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>7</sup>

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

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

## Enhanced 911 Fee

Sections 365.172-.173, Florida Statutes

### Summary:

Each voice communications service provider collects an enhanced 911 (E911) fee monthly from wireless and non-wireless service subscribers. The fee is imposed on each retail transaction of prepaid wireless service. The fee rate cannot exceed 50 cents per month for each service identifier or 50 cents for each retail transaction of prepaid wireless service. Effective January 1, 2015, the fee rate is 40 cents, but it may be adjusted in the future by the E911 Board. The fee provides funds to county governments to pay certain costs associated with their 911 or E911 systems and reimburses wireless telephone service providers for costs incurred to provide 911 or E911 systems.

### General Law Amendments:

Chapter 2019-146, L.O.F., (CS/CS/HB 441) requires the Department of Management Services' Division of State Technology to develop a plan, by February 1, 2020, to upgrade 911 public safety answering points (PSAPs) within the state to allow the transfer of an emergency call from one local, multijurisdictional, or regional E911 system to another local, multijurisdictional, or regional E911 system in the state. Additionally, the legislation requires the development and implementation of communications systems that allow direct radio communication between each PSAP and first responders outside the PSAP's normal service area. This should allow for more efficient dispatch of first responders in response to 911 communications. Furthermore, the legislation requires each county to develop a plan to implement countywide text-to-911 service and, by January 1, 2022, to enact a system that allows for text-to-911 service. These changes became effective July 1, 2019.

### Eligibility Requirements:

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

### Administrative Procedures:

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

The revenues derived from the fee levied on subscribers under s. 365.172(8), F.S., are paid by the E911 Board [hereinafter, Board] into the State Treasury on or before the 15<sup>th</sup> day of each month. Such monies are accounted for in the designated Emergency Communications Number E911 System Fund [hereinafter, Fund]. The revenues derived from the fee levied on prepaid wireless service under s. 365.172(9), F.S., less the administrative costs associated with fee collections, are transferred by the Department of Revenue to the Fund on or before the 25<sup>th</sup> day of each month following the month of receipt. For accounting purposes, the Fund is segregated into three separate categories: 1) the wireless category, and 2) the non-wireless category, and 3) the prepaid wireless category. The Chief Financial Officer invests all monies, and the funds are not subject to the General Revenue Service Charges pursuant to s. 215.20, F.S.<sup>1</sup>

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

The Board is charged with administering, with oversight by the Department of Management Services, the E911 fee, including receiving revenues derived from the fee; distributing portions of the revenues to wireless providers, counties; and Department; accounting for receipts, distributions, and income derived by the funds; and providing annual reports to the Governor and the Legislature on amounts collected and expended, the purposes for which expenditures have been made, and the status of E911 service in the state.<sup>2</sup>

**Distribution of Proceeds:**

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

*Monies in the wireless category of the fund:*

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

*Monies in the non-wireless category of the fund:*

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

*Monies in the prepaid wireless category of the fund:*

1. Sixty-one percent are distributed monthly to counties based on the total number of fees reported and paid in each county.
2. Thirty-five percent are retained by the Board to provide state E911 grants to be awarded to large (defined as any county that has a population of 750,000 or more), medium (defined as any county that has a population of 75,000 or more but less than 750,000), and rural (defined as any county that has a population of fewer than 75,000) counties.
3. Three percent are distributed monthly to rural counties, which are defined as those counties having a total population of less than 75,000.
4. One percent is retained by the Board.

**Authorized Uses:**

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

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

*Monies in the wireless category of the fund:*

1. The proceeds of the 76 percent portion distributed to counties are used for the payment of authorized expenditures, as specified in s. 365.172(10), F.S.; and the costs to comply with the requirements for E911 service contained in the order and any future rules related to the order as defined in s. 365.172(3)(t), F.S.
2. The proceeds of the 20 percent portion distributed to wireless providers are used to reimburse such providers for the actual costs incurred to provide 911 or E911 service and may include costs and expenses incurred to design, purchase, lease, program, install, test, upgrade, operate, and maintain all necessary data, hardware, and software required to provide E911 service.
3. The proceeds of the 3 percent portion distributed to rural counties are used to provide facilities and network and service enhancements and assistance for the 911 or E911 systems operated by rural counties and for the provision of grants by the Department of Management Services' Technology Program to rural counties for upgrading and replacing E911 systems.
4. The proceeds of the 1 percent portion retained by the Board are applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund and other activities as defined in s. 365.172(6), F.S. Any funds retained for such purposes in a calendar year, which are not applied to such costs and expenses by March 31<sup>st</sup> of the following year, are redistributed as determined by the Board.

*Monies in the non-wireless category of the fund:*

1. The proceeds of the 96 percent portion distributed to counties are used exclusively for payment of authorized expenditures as specified in s. 365.172(10), F.S.
2. The proceeds of the 3 percent portion distributed to rural counties are used to provide facilities and network and service enhancements and assistance for the 911 or E911 systems operated by rural counties and for the provision of grants by the Department of Management Services' Technology Program to rural counties for upgrading and replacing E911 systems.
3. The proceeds of the 1 percent portion retained by the Board are applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund and other activities as defined in s. 365.172(6), F.S. Any funds retained for such purposes in a calendar year, which are not applied to such costs and expenses by March 31<sup>st</sup> of the following year, are redistributed as determined by the Board.

*Monies in the prepaid wireless category of the fund:*

1. The proceeds of the 61 percent portion distributed to counties are used exclusively for payment of authorized expenditures as specified in s. 365.172(10), F.S. The monies from prepaid wireless E911 fees identified as nonspecific in accordance with s. 365.172(9), F.S., are distributed as determined by the E911 Board.
2. The proceeds of the 35 percent portion retained by the Board are used to provide state E911 grants to be awarded to counties in accordance with the following order of priority.
  - a. Upgrade or replace E911 systems.
  - b. Develop and maintain statewide 911 routing, geographic, and management information systems.
  - c. Develop and maintain next-generation 911 services and equipment.
3. The proceeds of the 3 percent portion distributed to rural counties are used to provide facilities and network and service enhancements and assistance for the 911 or E911 systems operated by rural

counties and for the provision of grants by the Department of Management Services' Technology Program to rural counties for upgrading and replacing E911 systems.

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

**Attorney General Opinions:**

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

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

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

**Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>6</sup>

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

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



## Fuel Tax Refunds and Credits

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

### Summary:

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

### General Law Amendments:

Chapter 2019-42, L.O.F., (CS/HB 7123) creates an exemption from state and local taxes imposed on motor fuel and diesel under parts I and II, ch. 206, F.S., for fuel that is used for the transportation of agricultural products from the farm or agricultural land to a facility used to process, package, or store the product; and for fuel that is used for hurricane debris removal. The exemption is limited to transport from a farm, nursery, forest, grove, orchard, vineyard, garden, or apiary located in Okaloosa, Walton, Holmes, Washington, Bay, Jackson, Calhoun, Gulf, Gadsden, Liberty, Franklin, Leon, or Wakulla counties. The exemption is available through a refund of previously paid taxes and applies to purchases made between October 10, 2018, and June 30, 2019. Excluded from this exemption are the Constitutional Fuel Tax and the 0.125 cents per gallon levied to defray expenses for motor fuel inspection, testing and analysis by the Department of Agriculture and Consumer Services. To receive a refund, the fuel purchaser must apply to the DOR by December 31, 2019. This change became effective May 15, 2019. On June 20, 2019, the Revenue Estimating Conference adopted a negative cash fiscal impact of (\$0.1) million to local governments in FY 2019-20.<sup>1</sup>

### Eligibility Requirements:

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

The portion of the state's fuel sales tax imposed by s. 206.41(1)(g), F.S., (i.e., the "fuel sales tax") which results from the collection of such tax paid by a school district or a private contractor operating school buses for a school district or by a nonpublic school on motor fuel or diesel fuel for use in a motor vehicle operated by such district, private contractor, or nonpublic school is returned to the school district or to the nonpublic school. When licensed as a local government user, a school district is entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under s. 206.41(1)(b) and (g), F.S., on those gallons that would otherwise be eligible for refund.<sup>3</sup>

Those portions of the county fuel tax imposed by s. 206.41(1)(b), F.S., which result from the collection of the tax paid on motor fuel by a county, municipality, school district, or private contractor operating school buses for a school district for use in a motor vehicle operated by it are refunded to the governing body of the county, municipality, or school district.<sup>4</sup>

1. [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2019/\\_pdf/page589-592.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2019/_pdf/page589-592.pdf)

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

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

4. Section 206.625, F.S.

Each county, municipality, or school district may receive a credit for additional taxes paid under s. 206.87, F.S., for the highway use of diesel fuel, provided the purchases of diesel fuel meet the requirements relating to refunds for motor fuel purchases under s. 206.41, F.S.<sup>5</sup>

**Administrative Procedures:**

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

**Distribution of Proceeds:**

The DOR pays claims on a quarterly basis.

**Authorized Uses:**

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

**Attorney General Opinions:**

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

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

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

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

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

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

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

## Indian Gaming Revenues

Section 285.710, Florida Statutes

### Summary:

On April 7, 2010, Florida's Governor and the Seminole Tribe of Florida [hereinafter Tribe] executed a gaming compact, which was subsequently ratified by the Legislature and later approved by the U.S. Secretary of the Interior.<sup>1</sup> The compact allows for select gaming activity in tribal facilities and requires the Tribe to make payments to the State for the privilege of conducting gaming activity in seven facilities located in Broward, Collier, Glades, Hendry, and Hillsborough counties.<sup>2</sup> Three percent of the monies paid by the Tribe to the State are designated as the local government share and distributed to select county and municipal governments in those counties where the tribal gaming facilities are located. Since the Tribe ceased revenue sharing with the state after making its April 2019 payment, no future payments will be received by the affected local governments after the March 2020 distribution.

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

The Division of Pari-mutuel Wagering [hereinafter Division] of the Department of Business and Professional Regulation is designated as the state compliance agency having the authority to carry out the state's oversight responsibilities under the compact.<sup>3</sup>

### Distribution of Proceeds:

The monies paid by the Tribe to the State are deposited into the General Revenue Fund, and three percent of those monies are designated as the local government share.<sup>4</sup> The calculations necessary to determine the local government distributions are made by the Division based upon the net win per facility as provided by the Tribe. The local government shares attributable to each casino are distributed in the following manner.

1. From the Seminole Indian Casino in Coconut Creek, Broward County receives 22.5 percent, the City of Coconut Creek receives 55 percent, the City of Coral Springs receives 12 percent, the City of Margate receives 8.5 percent, and the City of Parkland receives 2 percent.
2. From the Seminole Indian Casino in Hollywood, Broward County receives 25 percent, the City of Hollywood receives 55 percent, the Town of Davie receives 10 percent, and the City of Dania Beach receives 10 percent.
3. From the Seminole Hard Rock Hotel & Casino in Hollywood, Broward County receives 25 percent, the City of Hollywood receives 55 percent, the Town of Davie receives 10 percent, and the City of Dania Beach receives 10 percent.
4. From the Seminole Indian Casino in Immokalee, Collier County receives 100 percent.

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

2. Section 285.710(13), F.S.

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

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

5. From the Seminole Indian Casino in Brighton, Glades County receives 100 percent.
6. From the Seminole Indian Casino in Big Cypress, Hendry County receives 100 percent.
7. From the Seminole Hard Rock Hotel & Casino in Tampa, Hillsborough County receives 100 percent.<sup>5</sup>

**Authorized Uses:**

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

**Attorney General Opinions:**

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

**Prior Years' Revenues:**

The Office of Economic and Demographic Research has no distribution data pertaining to this revenue source.

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

## **Insurance License Tax**

Sections 624.501-.508, Florida Statutes

### **Summary:**

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

### **General Law Amendments:**

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### **Eligibility Requirements:**

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

### **Administrative Procedures:**

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

### **Distribution of Proceeds:**

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

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

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

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

**Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>9</sup>

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

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

## Intergovernmental Radio Communication Program

Section 318.21(9), Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Eligibility Requirements:

All counties are eligible to participate in the program.

### Administrative Procedures:

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

### Distribution of Proceeds:

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

### Authorized Uses:

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

### Attorney General Opinions:

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

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

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

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

**Prior Years' Revenues:**

A summary of prior years' revenues reported by local governments is available.<sup>2</sup>

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



## Local Government Half-cent Sales Tax Program

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

### Summary:

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

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

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

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

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

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

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

4. Section 218.67, F.S.

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

**General Law Amendments:**

There were no general law amendments resulting from the 2019 Regular Legislative Session. It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments via this revenue sharing program. However, a summary of such changes is not provided here.

**Eligibility Requirements:**

Only those county and municipal governments that meet the eligibility requirements for revenue sharing pursuant to s. 218.23, F.S., may participate in the program.<sup>6</sup> However, a municipality incorporated subsequent to the effective date of ch. 82-154, L.O.F. (i.e., April 19, 1982), which does not meet the applicable criteria for incorporation pursuant to s. 165.061, F.S., cannot participate in the program, and distributions to eligible units of local government in that county will be made as though the nonparticipating municipality had not incorporated. The monies that otherwise would be distributed to a unit of local government failing to certify compliance as required by s. 218.23(1), F.S., or having otherwise failed to meet the requirements of s. 200.065, F.S., are deposited in the State General Revenue Fund for the twelve months following a determination of noncompliance by the Department of Revenue (DOR).<sup>7</sup>

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

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

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

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

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

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

8. Section 218.65, F.S.

**Administrative Procedures:**

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

**Distribution of Proceeds:**

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

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

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

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

*Calculation of the Emergency Distribution to Eligible County Governments:*

The monthly emergency distribution to each eligible county is made as follows.<sup>11</sup>

STEP #1. The 2019-20 state fiscal year per capita limitation of \$58.22 is multiplied by the latest official estimate of total county population. The county's ordinary distribution for the prior fiscal year is subtracted from this product. This difference is referred to as the county's base allocation.

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

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

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9. Section 218.61, F.S.

10. Section 218.62, F.S.

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

*Calculation of the Supplemental Distribution to Eligible County Governments:*

The monthly supplemental distribution to each eligible county is made as follows.<sup>12</sup>

STEP #1. The 2019-20 state fiscal year per capita limitation of \$58.22 is multiplied by the county's inmate population.

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

*Calculation of the Distribution to Eligible Fiscally Constrained County Governments:*

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

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

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

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

*Transitional Provisions of the Emergency and Fiscally Constrained Counties Distributions:*

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

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

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

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

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

*Special Distribution for Contested Property Taxes:*

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

**Authorized Uses:**

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

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

*2018 Adjusted Population Figures Used for State Revenue-Sharing Purposes:*

Total county population: 262,088  
Total unincorporated population: 104,133  
Total incorporated population: 157,955

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

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

$$\frac{104,133 + (2/3 \times 157,955)}{262,088 + (2/3 \times 157,955)} = 0.57006335$$

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated FY 2020 ordinary distribution amount by the county government's distribution factor.

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15. Section 218.67(4), F.S.  
16. Section 218.66, F.S.  
17. Section 218.64(1), F.S.

$$\$23,927,203 \times 0.57006335 = \$13,640,021$$

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

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

$$A = \frac{(2/3 \times 157,955)}{[262,088 + (2/3 \times 157,955)]} = 0.28662443$$

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

$$B = \frac{104,133}{[262,088 + (2/3 \times 157,955)]} = 0.28343891$$

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

$$\text{Proportion} = [A / (A + B)] = [0.28662443 / (0.28662443 + 0.28343891)] = 0.50279401$$

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

$$\$13,640,021 \times 0.50279401 = \$6,858,121$$

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

$$\text{Proportion} = [B / (A + B)] = [0.28343891 / (0.28662443 + 0.28343891)] = 0.49720599$$

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

$$\$13,640,021 \times 0.49720599 = \$6,781,900$$

Municipalities are directed to expend their portions only for municipal-wide programs, for reimbursing the state as required pursuant to s. 288.11625, F.S., or for municipal-wide property tax or municipal utility tax

relief. All utility tax rate reductions afforded by participation in the program are applied uniformly across all types of taxed utility services.<sup>18</sup>

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

1. Funding a certified applicant as a facility for a new or retained professional sports franchise under s. 288.1162, F.S., or a certified applicant as defined in s. 288.11621, F.S., for a facility for a spring training franchise.
2. Funding a certified applicant as a motorsport entertainment complex as provided for in s. 288.1171, F.S.
3. Reimbursing the state as required under s. 288.11625, F.S.

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

**Attorney General Opinions:**

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

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

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

**Current and Prior Years’ Revenues:**

The table included in this section lists the estimated ordinary, emergency, supplemental, fiscally constrained, and total distributions to eligible county or municipal governments for local fiscal year ending 2020 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Summaries of prior years’ distributions are also available.<sup>22</sup>

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

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

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

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

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

**Local Government Half-Cent Sales Tax**  
**Revenue Estimates for the Local Fiscal Year Ending September 30, 2020**

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
<b>ALACHUA BOCC</b>	<b>\$ 13,640,021</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,640,021</b>
Alachua	\$ 662,605	\$ -	\$ -	\$ -	\$ 662,605
Archer	\$ 76,069	\$ -	\$ -	\$ -	\$ 76,069
Gainesville	\$ 8,516,435	\$ -	\$ -	\$ -	\$ 8,516,435
Hawthorne	\$ 92,611	\$ -	\$ -	\$ -	\$ 92,611
High Springs	\$ 405,157	\$ -	\$ -	\$ -	\$ 405,157
La Crosse	\$ 25,400	\$ -	\$ -	\$ -	\$ 25,400
Micanopy	\$ 39,402	\$ -	\$ -	\$ -	\$ 39,402
Newberry	\$ 406,980	\$ -	\$ -	\$ -	\$ 406,980
Waldo	\$ 62,522	\$ -	\$ -	\$ -	\$ 62,522
Countywide Total	\$ 23,927,203	\$ -	\$ -	\$ -	\$ 23,927,203
<b>BAKER BOCC</b>	<b>\$ 996,370</b>	<b>\$ 1,155,128</b>	<b>\$ 32,365</b>	<b>\$ 668,765</b>	<b>\$ 2,852,629</b>
Glen St. Mary	\$ 19,424	\$ -	\$ -	\$ -	\$ 19,424
Macclenny	\$ 294,064	\$ -	\$ -	\$ -	\$ 294,064
Countywide Total	\$ 1,309,858	\$ 1,155,128	\$ 32,365	\$ 668,765	\$ 3,166,117
<b>BAY BOCC</b>	<b>\$ 14,414,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,414,900</b>
Callaway	\$ 1,566,901	\$ -	\$ -	\$ -	\$ 1,566,901
Lynn Haven	\$ 2,095,131	\$ -	\$ -	\$ -	\$ 2,095,131
Mexico Beach	\$ 126,993	\$ -	\$ -	\$ -	\$ 126,993
Panama City	\$ 3,666,777	\$ -	\$ -	\$ -	\$ 3,666,777
Panama City Beach	\$ 1,294,534	\$ -	\$ -	\$ -	\$ 1,294,534
Parker	\$ 441,460	\$ -	\$ -	\$ -	\$ 441,460
Springfield	\$ 950,814	\$ -	\$ -	\$ -	\$ 950,814
Countywide Total	\$ 24,557,510	\$ -	\$ -	\$ -	\$ 24,557,510
<b>BRADFORD BOCC</b>	<b>\$ 1,245,844</b>	<b>\$ 868,260</b>	<b>\$ 48,486</b>	<b>\$ 767,723</b>	<b>\$ 2,930,314</b>
Brooker	\$ 18,057	\$ -	\$ -	\$ -	\$ 18,057
Hampton	\$ 26,076	\$ -	\$ -	\$ -	\$ 26,076
Lawtey	\$ 40,263	\$ -	\$ -	\$ -	\$ 40,263
Starke	\$ 299,563	\$ -	\$ -	\$ -	\$ 299,563
Countywide Total	\$ 1,629,803	\$ 868,260	\$ 48,486	\$ 767,723	\$ 3,314,273
<b>BREVARD BOCC</b>	<b>\$ 28,716,372</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,716,372</b>
Cape Canaveral	\$ 636,354	\$ -	\$ -	\$ -	\$ 636,354
Cocoa	\$ 1,200,031	\$ -	\$ -	\$ -	\$ 1,200,031
Cocoa Beach	\$ 704,861	\$ -	\$ -	\$ -	\$ 704,861
Grant-Valkaria	\$ 265,070	\$ -	\$ -	\$ -	\$ 265,070
Indialantic	\$ 176,838	\$ -	\$ -	\$ -	\$ 176,838
Indian Harbour Beach	\$ 530,513	\$ -	\$ -	\$ -	\$ 530,513
Malabar	\$ 180,384	\$ -	\$ -	\$ -	\$ 180,384
Melbourne	\$ 5,103,212	\$ -	\$ -	\$ -	\$ 5,103,212
Melbourne Beach	\$ 192,580	\$ -	\$ -	\$ -	\$ 192,580
Melbourne Village	\$ 41,876	\$ -	\$ -	\$ -	\$ 41,876
Palm Bay	\$ 7,012,709	\$ -	\$ -	\$ -	\$ 7,012,709
Palm Shores	\$ 68,943	\$ -	\$ -	\$ -	\$ 68,943
Rockledge	\$ 1,671,307	\$ -	\$ -	\$ -	\$ 1,671,307
Satellite Beach	\$ 643,758	\$ -	\$ -	\$ -	\$ 643,758
Titusville	\$ 2,950,611	\$ -	\$ -	\$ -	\$ 2,950,611
West Melbourne	\$ 1,368,593	\$ -	\$ -	\$ -	\$ 1,368,593
Countywide Total	\$ 51,464,011	\$ -	\$ -	\$ -	\$ 51,464,011
<b>BROWARD BOCC</b>	<b>\$ 88,982,156</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 88,982,156</b>
Coconut Creek	\$ 4,088,496	\$ -	\$ -	\$ -	\$ 4,088,496
Cooper City	\$ 2,375,566	\$ -	\$ -	\$ -	\$ 2,375,566
Coral Springs	\$ 9,022,735	\$ -	\$ -	\$ -	\$ 9,022,735
Dania Beach	\$ 2,225,253	\$ -	\$ -	\$ -	\$ 2,225,253



**Local Government Half-Cent Sales Tax**  
**Revenue Estimates for the Local Fiscal Year Ending September 30, 2020**

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Davie	\$ 7,229,358	\$ -	\$ -	\$ -	\$ 7,229,358
Deerfield Beach	\$ 5,506,057	\$ -	\$ -	\$ -	\$ 5,506,057
Fort Lauderdale	\$ 12,807,453	\$ -	\$ -	\$ -	\$ 12,807,453
Hallandale Beach	\$ 2,736,736	\$ -	\$ -	\$ -	\$ 2,736,736
Hillsboro Beach	\$ 134,405	\$ -	\$ -	\$ -	\$ 134,405
Hollywood	\$ 10,443,240	\$ -	\$ -	\$ -	\$ 10,443,240
Lauderdale-By-The-Sea	\$ 434,399	\$ -	\$ -	\$ -	\$ 434,399
Lauderdale Lakes	\$ 2,556,011	\$ -	\$ -	\$ -	\$ 2,556,011
Lauderhill	\$ 5,028,001	\$ -	\$ -	\$ -	\$ 5,028,001
Lazy Lake	\$ 1,822	\$ -	\$ -	\$ -	\$ 1,822
Lighthouse Point	\$ 739,999	\$ -	\$ -	\$ -	\$ 739,999
Margate	\$ 4,087,445	\$ -	\$ -	\$ -	\$ 4,087,445
Miramar	\$ 9,607,867	\$ -	\$ -	\$ -	\$ 9,607,867
North Lauderdale	\$ 3,142,264	\$ -	\$ -	\$ -	\$ 3,142,264
Oakland Park	\$ 3,172,747	\$ -	\$ -	\$ -	\$ 3,172,747
Parkland	\$ 2,294,418	\$ -	\$ -	\$ -	\$ 2,294,418
Pembroke Park	\$ 447,363	\$ -	\$ -	\$ -	\$ 447,363
Pembroke Pines	\$ 11,552,678	\$ -	\$ -	\$ -	\$ 11,552,678
Plantation	\$ 6,278,431	\$ -	\$ -	\$ -	\$ 6,278,431
Pompano Beach	\$ 7,724,233	\$ -	\$ -	\$ -	\$ 7,724,233
Sea Ranch Lakes	\$ 48,703	\$ -	\$ -	\$ -	\$ 48,703
Southwest Ranches	\$ 540,003	\$ -	\$ -	\$ -	\$ 540,003
Sunrise	\$ 6,493,424	\$ -	\$ -	\$ -	\$ 6,493,424
Tamarac	\$ 4,531,304	\$ -	\$ -	\$ -	\$ 4,531,304
West Park	\$ 1,050,084	\$ -	\$ -	\$ -	\$ 1,050,084
Weston	\$ 4,693,109	\$ -	\$ -	\$ -	\$ 4,693,109
Wilton Manors	\$ 899,141	\$ -	\$ -	\$ -	\$ 899,141
Countywide Total	\$ 220,874,903	\$ -	\$ -	\$ -	\$ 220,874,903
<b>CALHOUN BOCC</b>	<b>\$ 332,840</b>	<b>\$ 764,214</b>	<b>\$ 22,186</b>	<b>\$ 810,684</b>	<b>\$ 1,929,923</b>
Altha	\$ 15,112	\$ -	\$ -	\$ -	\$ 15,112
Blountstown	\$ 66,814	\$ -	\$ -	\$ -	\$ 66,814
Countywide Total	\$ 414,766	\$ 764,214	\$ 22,186	\$ 810,684	\$ 2,011,849
<b>CHARLOTTE BOCC</b>	<b>\$ 15,878,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,878,500</b>
Punta Gorda	\$ 1,817,478	\$ -	\$ -	\$ -	\$ 1,817,478
Countywide Total	\$ 17,695,978	\$ -	\$ -	\$ -	\$ 17,695,978
<b>CITRUS BOCC</b>	<b>\$ 9,698,468</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,698,468</b>
Crystal River	\$ 227,628	\$ -	\$ -	\$ -	\$ 227,628
Inverness	\$ 504,019	\$ -	\$ -	\$ -	\$ 504,019
Countywide Total	\$ 10,430,115	\$ -	\$ -	\$ -	\$ 10,430,115
<b>CLAY BOCC</b>	<b>\$ 11,645,325</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,645,325</b>
Green Cove Springs	\$ 442,011	\$ -	\$ -	\$ -	\$ 442,011
Keystone Heights	\$ 77,167	\$ -	\$ -	\$ -	\$ 77,167
Orange Park	\$ 488,232	\$ -	\$ -	\$ -	\$ 488,232
Penney Farms	\$ 43,336	\$ -	\$ -	\$ -	\$ 43,336
Countywide Total	\$ 12,696,071	\$ -	\$ -	\$ -	\$ 12,696,071
<b>COLLIER BOCC</b>	<b>\$ 48,597,604</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,597,604</b>
Everglades	\$ 55,899	\$ -	\$ -	\$ -	\$ 55,899
Marco Island	\$ 2,342,006	\$ -	\$ -	\$ -	\$ 2,342,006
Naples	\$ 2,787,280	\$ -	\$ -	\$ -	\$ 2,787,280
Countywide Total	\$ 53,782,789	\$ -	\$ -	\$ -	\$ 53,782,789
<b>COLUMBIA BOCC</b>	<b>\$ 5,512,243</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 708,124</b>	<b>\$ 6,220,367</b>
Fort White	\$ 49,452	\$ -	\$ -	\$ -	\$ 49,452
Lake City	\$ 1,074,055	\$ -	\$ -	\$ -	\$ 1,074,055

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2020</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Countywide Total	\$ 6,635,750	\$ -	\$ -	\$ 708,124	\$ 7,343,874
<b>DESOTO BOCC</b>	<b>\$ 1,272,993</b>	<b>\$ 1,547,617</b>	<b>\$ -</b>	<b>\$ 462,797</b>	<b>\$ 3,283,408</b>
Arcadia	\$ 317,872	\$ -	\$ -	\$ -	\$ 317,872
Countywide Total	\$ 1,590,865	\$ 1,547,617	\$ -	\$ 462,797	\$ 3,601,280
<b>DIXIE BOCC</b>	<b>\$ 448,327</b>	<b>\$ 803,178</b>	<b>\$ 22,771</b>	<b>\$ 816,125</b>	<b>\$ 2,090,401</b>
Cross City	\$ 53,563	\$ -	\$ -	\$ -	\$ 53,563
Horseshoe Beach	\$ 5,401	\$ -	\$ -	\$ -	\$ 5,401
Countywide Total	\$ 507,290	\$ 803,178	\$ 22,771	\$ 816,125	\$ 2,149,365
<b>JACKSONVILLE-DUVAL</b>	<b>\$ 105,423,557</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 105,423,557</b>
Atlantic Beach	\$ 1,526,774	\$ -	\$ -	\$ -	\$ 1,526,774
Baldwin	\$ 159,653	\$ -	\$ -	\$ -	\$ 159,653
Jacksonville Beach	\$ 2,643,332	\$ -	\$ -	\$ -	\$ 2,643,332
Neptune Beach	\$ 819,642	\$ -	\$ -	\$ -	\$ 819,642
Countywide Total	\$ 110,572,959	\$ -	\$ -	\$ -	\$ 110,572,959
<b>ESCAMBIA BOCC</b>	<b>\$ 28,387,169</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,387,169</b>
Century	\$ 153,019	\$ -	\$ -	\$ -	\$ 153,019
Pensacola	\$ 5,228,056	\$ -	\$ -	\$ -	\$ 5,228,056
Countywide Total	\$ 33,768,244	\$ -	\$ -	\$ -	\$ 33,768,244
<b>FLAGLER BOCC</b>	<b>\$ 2,873,308</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,873,308</b>
Beverly Beach	\$ 13,350	\$ -	\$ -	\$ -	\$ 13,350
Bunnell	\$ 114,671	\$ -	\$ -	\$ -	\$ 114,671
Flagler Beach (part)	\$ 174,969	\$ -	\$ -	\$ -	\$ 174,969
Marineland (part)	\$ 225	\$ -	\$ -	\$ -	\$ 225
Palm Coast	\$ 3,171,461	\$ -	\$ -	\$ -	\$ 3,171,461
Countywide Total	\$ 6,347,985	\$ -	\$ -	\$ -	\$ 6,347,985
<b>FRANKLIN BOCC</b>	<b>\$ 780,651</b>	<b>\$ -</b>	<b>\$ 18,506</b>	<b>\$ 341,026</b>	<b>\$ 1,140,183</b>
Apalachicola	\$ 197,440	\$ -	\$ -	\$ -	\$ 197,440
Carrabelle	\$ 130,429	\$ -	\$ -	\$ -	\$ 130,429
Countywide Total	\$ 1,108,520	\$ -	\$ 18,506	\$ 341,026	\$ 1,468,052
<b>GADSDEN BOCC</b>	<b>\$ 1,463,575</b>	<b>\$ 2,181,416</b>	<b>\$ -</b>	<b>\$ 756,624</b>	<b>\$ 4,401,615</b>
Chattahoochee	\$ 80,593	\$ -	\$ -	\$ -	\$ 80,593
Greensboro	\$ 22,092	\$ -	\$ -	\$ -	\$ 22,092
Gretna	\$ 61,903	\$ -	\$ -	\$ -	\$ 61,903
Havana	\$ 67,286	\$ -	\$ -	\$ -	\$ 67,286
Midway	\$ 127,432	\$ -	\$ -	\$ -	\$ 127,432
Quincy	\$ 290,450	\$ -	\$ -	\$ -	\$ 290,450
Countywide Total	\$ 2,113,330	\$ 2,181,416	\$ -	\$ 756,624	\$ 5,051,370
<b>GILCHRIST BOCC</b>	<b>\$ 422,245</b>	<b>\$ 992,123</b>	<b>\$ -</b>	<b>\$ 788,921</b>	<b>\$ 2,203,288</b>
Bell	\$ 13,357	\$ -	\$ -	\$ -	\$ 13,357
Fanning Springs (part)	\$ 9,602	\$ -	\$ -	\$ -	\$ 9,602
Trenton	\$ 54,422	\$ -	\$ -	\$ -	\$ 54,422
Countywide Total	\$ 499,627	\$ 992,123	\$ -	\$ 788,921	\$ 2,280,670
<b>GLADES BOCC</b>	<b>\$ 292,024</b>	<b>\$ 730,741</b>	<b>\$ 12,932</b>	<b>\$ 497,113</b>	<b>\$ 1,532,809</b>
Moore Haven	\$ 44,288	\$ -	\$ -	\$ -	\$ 44,288
Countywide Total	\$ 336,312	\$ 730,741	\$ 12,932	\$ 497,113	\$ 1,577,098
<b>GULF BOCC</b>	<b>\$ 732,643</b>	<b>\$ 406,424</b>	<b>\$ 38,402</b>	<b>\$ 386,299</b>	<b>\$ 1,563,769</b>
Port St. Joe	\$ 230,437	\$ -	\$ -	\$ -	\$ 230,437
Wewahitchka	\$ 127,799	\$ -	\$ -	\$ -	\$ 127,799
Countywide Total	\$ 1,090,878	\$ 406,424	\$ 38,402	\$ 386,299	\$ 1,922,004
<b>HAMILTON BOCC</b>	<b>\$ 554,723</b>	<b>\$ 507,295</b>	<b>\$ 33,510</b>	<b>\$ 544,083</b>	<b>\$ 1,639,611</b>
Jasper	\$ 80,309	\$ -	\$ -	\$ -	\$ 80,309
Jennings	\$ 44,060	\$ -	\$ -	\$ -	\$ 44,060
White Springs	\$ 38,252	\$ -	\$ -	\$ -	\$ 38,252

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2020</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Countywide Total	\$ 717,345	\$ 507,295	\$ 33,510	\$ 544,083	\$ 1,802,233
<b>HARDEE BOCC</b>	<b>\$ 754,753</b>	<b>\$ 1,418,952</b>	<b>\$ -</b>	<b>\$ 484,185</b>	<b>\$ 2,657,891</b>
Bowling Green	\$ 96,222	\$ -	\$ -	\$ -	\$ 96,222
Wauchula	\$ 172,154	\$ -	\$ -	\$ -	\$ 172,154
Zolfo Springs	\$ 60,235	\$ -	\$ -	\$ -	\$ 60,235
Countywide Total	\$ 1,083,365	\$ 1,418,952	\$ -	\$ 484,185	\$ 2,986,502
<b>HENDRY BOCC</b>	<b>\$ 1,622,608</b>	<b>\$ 1,721,730</b>	<b>\$ -</b>	<b>\$ 446,730</b>	<b>\$ 3,791,069</b>
Clewiston	\$ 365,489	\$ -	\$ -	\$ -	\$ 365,489
LaBelle	\$ 231,221	\$ -	\$ -	\$ -	\$ 231,221
Countywide Total	\$ 2,219,318	\$ 1,721,730	\$ -	\$ 446,730	\$ 4,387,779
<b>HERNANDO BOCC</b>	<b>\$ 10,426,149</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,426,149</b>
Brooksville	\$ 481,017	\$ -	\$ -	\$ -	\$ 481,017
Weeki Wachee	\$ 515	\$ -	\$ -	\$ -	\$ 515
Countywide Total	\$ 10,907,681	\$ -	\$ -	\$ -	\$ 10,907,681
<b>HIGHLANDS BOCC</b>	<b>\$ 5,216,502</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 465,191</b>	<b>\$ 5,681,694</b>
Avon Park	\$ 619,973	\$ -	\$ -	\$ -	\$ 619,973
Lake Placid	\$ 147,636	\$ -	\$ -	\$ -	\$ 147,636
Sebring	\$ 614,431	\$ -	\$ -	\$ -	\$ 614,431
Countywide Total	\$ 6,598,543	\$ -	\$ -	\$ 465,191	\$ 7,063,734
<b>HILLSBOROUGH BOCC</b>	<b>\$ 118,286,664</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 118,286,664</b>
Plant City	\$ 3,654,673	\$ -	\$ -	\$ -	\$ 3,654,673
Tampa	\$ 35,469,424	\$ -	\$ -	\$ -	\$ 35,469,424
Temple Terrace	\$ 2,488,384	\$ -	\$ -	\$ -	\$ 2,488,384
Countywide Total	\$ 159,899,146	\$ -	\$ -	\$ -	\$ 159,899,146
<b>HOLMES BOCC</b>	<b>\$ 389,157</b>	<b>\$ 1,148,740</b>	<b>\$ 19,773</b>	<b>\$ 924,485</b>	<b>\$ 2,482,154</b>
Bonifay	\$ 60,152	\$ -	\$ -	\$ -	\$ 60,152
Esto	\$ 8,651	\$ -	\$ -	\$ -	\$ 8,651
Noma	\$ 4,202	\$ -	\$ -	\$ -	\$ 4,202
Ponce de Leon	\$ 12,448	\$ -	\$ -	\$ -	\$ 12,448
Westville	\$ 6,426	\$ -	\$ -	\$ -	\$ 6,426
Countywide Total	\$ 481,036	\$ 1,148,740	\$ 19,773	\$ 924,485	\$ 2,574,034
<b>INDIAN RIVER BOCC</b>	<b>\$ 10,534,058</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,534,058</b>
Fellsmere	\$ 435,384	\$ -	\$ -	\$ -	\$ 435,384
Indian River Shores	\$ 328,863	\$ -	\$ -	\$ -	\$ 328,863
Orchid	\$ 33,058	\$ -	\$ -	\$ -	\$ 33,058
Sebastian	\$ 1,924,879	\$ -	\$ -	\$ -	\$ 1,924,879
Vero Beach	\$ 1,271,843	\$ -	\$ -	\$ -	\$ 1,271,843
Countywide Total	\$ 14,528,086	\$ -	\$ -	\$ -	\$ 14,528,086
<b>JACKSON BOCC</b>	<b>\$ 2,035,444</b>	<b>\$ 1,401,288</b>	<b>\$ 99,658</b>	<b>\$ 699,060</b>	<b>\$ 4,235,449</b>
Alford	\$ 26,282	\$ -	\$ -	\$ -	\$ 26,282
Bascom	\$ 6,637	\$ -	\$ -	\$ -	\$ 6,637
Campbellton	\$ 11,415	\$ -	\$ -	\$ -	\$ 11,415
Cottdale	\$ 47,202	\$ -	\$ -	\$ -	\$ 47,202
Graceville	\$ 115,854	\$ -	\$ -	\$ -	\$ 115,854
Grand Ridge	\$ 52,086	\$ -	\$ -	\$ -	\$ 52,086
Greenwood	\$ 36,954	\$ -	\$ -	\$ -	\$ 36,954
Jacob City	\$ 12,849	\$ -	\$ -	\$ -	\$ 12,849
Malone	\$ 26,813	\$ -	\$ -	\$ -	\$ 26,813
Marianna	\$ 325,793	\$ -	\$ -	\$ -	\$ 325,793
Sneads	\$ 100,509	\$ -	\$ -	\$ -	\$ 100,509
Countywide Total	\$ 2,797,839	\$ 1,401,288	\$ 99,658	\$ 699,060	\$ 4,997,845
<b>JEFFERSON BOCC</b>	<b>\$ 1,144,740</b>	<b>\$ -</b>	<b>\$ 15,126</b>	<b>\$ 704,588</b>	<b>\$ 1,864,454</b>
Monticello	\$ 215,392	\$ -	\$ -	\$ -	\$ 215,392

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2020</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Countywide Total	\$ 1,360,132	\$ -	\$ 15,126	\$ 704,588	\$ 2,079,846
<b>LAFAYETTE BOCC</b>	<b>\$ 148,056</b>	<b>\$ 445,424</b>	<b>\$ 19,174</b>	<b>\$ 799,802</b>	<b>\$ 1,412,456</b>
Mayo	\$ 26,729	\$ -	\$ -	\$ -	\$ 26,729
Countywide Total	\$ 174,785	\$ 445,424	\$ 19,174	\$ 799,802	\$ 1,439,184
<b>LAKE BOCC</b>	<b>\$ 17,457,016</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,457,016</b>
Astatula	\$ 118,581	\$ -	\$ -	\$ -	\$ 118,581
Clermont	\$ 2,417,987	\$ -	\$ -	\$ -	\$ 2,417,987
Eustis	\$ 1,308,370	\$ -	\$ -	\$ -	\$ 1,308,370
Fruitland Park	\$ 557,046	\$ -	\$ -	\$ -	\$ 557,046
Groveland	\$ 1,019,686	\$ -	\$ -	\$ -	\$ 1,019,686
Howey-in-the-Hills	\$ 93,162	\$ -	\$ -	\$ -	\$ 93,162
Lady Lake	\$ 931,745	\$ -	\$ -	\$ -	\$ 931,745
Leesburg	\$ 1,448,082	\$ -	\$ -	\$ -	\$ 1,448,082
Mascotte	\$ 362,269	\$ -	\$ -	\$ -	\$ 362,269
Minneola	\$ 767,421	\$ -	\$ -	\$ -	\$ 767,421
Montverde	\$ 114,728	\$ -	\$ -	\$ -	\$ 114,728
Mount Dora	\$ 903,404	\$ -	\$ -	\$ -	\$ 903,404
Tavares	\$ 1,080,468	\$ -	\$ -	\$ -	\$ 1,080,468
Umatilla	\$ 253,632	\$ -	\$ -	\$ -	\$ 253,632
Countywide Total	\$ 28,833,598	\$ -	\$ -	\$ -	\$ 28,833,598
<b>LEE BOCC</b>	<b>\$ 53,456,376</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,456,376</b>
Bonita Springs	\$ 4,603,482	\$ -	\$ -	\$ -	\$ 4,603,482
Cape Coral	\$ 16,207,447	\$ -	\$ -	\$ -	\$ 16,207,447
Estero	\$ 2,861,074	\$ -	\$ -	\$ -	\$ 2,861,074
Fort Myers	\$ 7,358,051	\$ -	\$ -	\$ -	\$ 7,358,051
Fort Myers Beach	\$ 576,245	\$ -	\$ -	\$ -	\$ 576,245
Sanibel	\$ 602,781	\$ -	\$ -	\$ -	\$ 602,781
Countywide Total	\$ 85,665,456	\$ -	\$ -	\$ -	\$ 85,665,456
<b>LEON BOCC</b>	<b>\$ 13,770,061</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,770,061</b>
Tallahassee	\$ 11,576,402	\$ -	\$ -	\$ -	\$ 11,576,402
Countywide Total	\$ 25,346,462	\$ -	\$ -	\$ -	\$ 25,346,462
<b>LEVY BOCC</b>	<b>\$ 1,774,106</b>	<b>\$ 1,731,013</b>	<b>\$ -</b>	<b>\$ 761,717</b>	<b>\$ 4,266,835</b>
Bronson	\$ 53,022	\$ -	\$ -	\$ -	\$ 53,022
Cedar Key	\$ 33,414	\$ -	\$ -	\$ -	\$ 33,414
Chiefland	\$ 104,079	\$ -	\$ -	\$ -	\$ 104,079
Fanning Springs (part)	\$ 23,446	\$ -	\$ -	\$ -	\$ 23,446
Inglis	\$ 60,463	\$ -	\$ -	\$ -	\$ 60,463
Otter Creek	\$ 5,709	\$ -	\$ -	\$ -	\$ 5,709
Williston	\$ 137,727	\$ -	\$ -	\$ -	\$ 137,727
Yankeetown	\$ 23,586	\$ -	\$ -	\$ -	\$ 23,586
Countywide Total	\$ 2,215,554	\$ 1,731,013	\$ -	\$ 761,717	\$ 4,708,283
<b>LIBERTY BOCC</b>	<b>\$ 148,348</b>	<b>\$ 449,788</b>	<b>\$ 24,202</b>	<b>\$ 781,015</b>	<b>\$ 1,403,354</b>
Bristol	\$ 20,657	\$ -	\$ -	\$ -	\$ 20,657
Countywide Total	\$ 169,005	\$ 449,788	\$ 24,202	\$ 781,015	\$ 1,424,011
<b>MADISON BOCC</b>	<b>\$ 458,626</b>	<b>\$ 1,026,035</b>	<b>\$ 22,635</b>	<b>\$ 816,125</b>	<b>\$ 2,323,421</b>
Greenville	\$ 21,371	\$ -	\$ -	\$ -	\$ 21,371
Lee	\$ 9,442	\$ -	\$ -	\$ -	\$ 9,442
Madison	\$ 86,069	\$ -	\$ -	\$ -	\$ 86,069
Countywide Total	\$ 575,508	\$ 1,026,035	\$ 22,635	\$ 816,125	\$ 2,440,303
<b>MANATEE BOCC</b>	<b>\$ 27,455,410</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,455,410</b>
Anna Maria	\$ 124,914	\$ -	\$ -	\$ -	\$ 124,914
Bradenton	\$ 4,383,799	\$ -	\$ -	\$ -	\$ 4,383,799
Bradenton Beach	\$ 93,276	\$ -	\$ -	\$ -	\$ 93,276

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2020</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Holmes Beach	\$ 307,325	\$ -	\$ -	\$ -	\$ 307,325
Longboat Key (part)	\$ 189,676	\$ -	\$ -	\$ -	\$ 189,676
Palmetto	\$ 1,036,032	\$ -	\$ -	\$ -	\$ 1,036,032
Countywide Total	\$ 33,590,432	\$ -	\$ -	\$ -	\$ 33,590,432
<b>MARION BOCC</b>	<b>\$ 24,349,684</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,349,684</b>
Bellevue	\$ 384,586	\$ -	\$ -	\$ -	\$ 384,586
Dunnellon	\$ 134,897	\$ -	\$ -	\$ -	\$ 134,897
McIntosh	\$ 33,855	\$ -	\$ -	\$ -	\$ 33,855
Ocala	\$ 4,475,277	\$ -	\$ -	\$ -	\$ 4,475,277
Reddick	\$ 40,880	\$ -	\$ -	\$ -	\$ 40,880
Countywide Total	\$ 29,419,178	\$ -	\$ -	\$ -	\$ 29,419,178
<b>MARTIN BOCC</b>	<b>\$ 16,570,425</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,570,425</b>
Indiantown	\$ 767,686	\$ -	\$ -	\$ -	\$ 767,686
Jupiter Island	\$ 94,544	\$ -	\$ -	\$ -	\$ 94,544
Ocean Breeze	\$ 18,657	\$ -	\$ -	\$ -	\$ 18,657
Sewall's Point	\$ 237,849	\$ -	\$ -	\$ -	\$ 237,849
Stuart	\$ 1,877,264	\$ -	\$ -	\$ -	\$ 1,877,264
Countywide Total	\$ 19,566,425	\$ -	\$ -	\$ -	\$ 19,566,425
<b>MIAMI-DADE BOCC</b>	<b>\$ 181,816,428</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 181,816,428</b>
Aventura	\$ 3,060,069	\$ -	\$ -	\$ -	\$ 3,060,069
Bal Harbour	\$ 236,449	\$ -	\$ -	\$ -	\$ 236,449
Bay Harbor Islands	\$ 478,404	\$ -	\$ -	\$ -	\$ 478,404
Biscayne Park	\$ 260,580	\$ -	\$ -	\$ -	\$ 260,580
Coral Gables	\$ 4,099,877	\$ -	\$ -	\$ -	\$ 4,099,877
Cutler Bay	\$ 3,674,107	\$ -	\$ -	\$ -	\$ 3,674,107
Doral	\$ 5,526,100	\$ -	\$ -	\$ -	\$ 5,526,100
El Portal	\$ 173,288	\$ -	\$ -	\$ -	\$ 173,288
Florida City	\$ 1,056,894	\$ -	\$ -	\$ -	\$ 1,056,894
Golden Beach	\$ 75,712	\$ -	\$ -	\$ -	\$ 75,712
Hialeah	\$ 19,345,562	\$ -	\$ -	\$ -	\$ 19,345,562
Hialeah Gardens	\$ 1,912,158	\$ -	\$ -	\$ -	\$ 1,912,158
Homestead	\$ 5,979,645	\$ -	\$ -	\$ -	\$ 5,979,645
Indian Creek	\$ 6,802	\$ -	\$ -	\$ -	\$ 6,802
Key Biscayne	\$ 1,043,533	\$ -	\$ -	\$ -	\$ 1,043,533
Medley	\$ 68,181	\$ -	\$ -	\$ -	\$ 68,181
Miami	\$ 38,738,738	\$ -	\$ -	\$ -	\$ 38,738,738
Miami Beach	\$ 7,490,407	\$ -	\$ -	\$ -	\$ 7,490,407
Miami Gardens	\$ 9,201,098	\$ -	\$ -	\$ -	\$ 9,201,098
Miami Lakes	\$ 2,518,828	\$ -	\$ -	\$ -	\$ 2,518,828
Miami Shores	\$ 873,241	\$ -	\$ -	\$ -	\$ 873,241
Miami Springs	\$ 1,149,206	\$ -	\$ -	\$ -	\$ 1,149,206
North Bay Village	\$ 727,242	\$ -	\$ -	\$ -	\$ 727,242
North Miami	\$ 5,143,329	\$ -	\$ -	\$ -	\$ 5,143,329
North Miami Beach	\$ 3,693,460	\$ -	\$ -	\$ -	\$ 3,693,460
Opa-locka	\$ 1,458,938	\$ -	\$ -	\$ -	\$ 1,458,938
Palmetto Bay	\$ 1,955,075	\$ -	\$ -	\$ -	\$ 1,955,075
Pinecrest	\$ 1,497,239	\$ -	\$ -	\$ -	\$ 1,497,239
South Miami	\$ 1,025,475	\$ -	\$ -	\$ -	\$ 1,025,475
Sunny Isles Beach	\$ 1,822,356	\$ -	\$ -	\$ -	\$ 1,822,356
Surfside	\$ 480,509	\$ -	\$ -	\$ -	\$ 480,509
Sweetwater	\$ 1,740,895	\$ -	\$ -	\$ -	\$ 1,740,895
Virginia Gardens	\$ 197,014	\$ -	\$ -	\$ -	\$ 197,014
West Miami	\$ 632,096	\$ -	\$ -	\$ -	\$ 632,096

<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2020</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Countywide Total	\$ 309,158,935	\$ -	\$ -	\$ -	\$ 309,158,935
<b>MONROE BOCC</b>	<b>\$ 12,880,635</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,880,635</b>
Islamorada	\$ 1,270,766	\$ -	\$ -	\$ -	\$ 1,270,766
Key Colony Beach	\$ 160,808	\$ -	\$ -	\$ -	\$ 160,808
Key West	\$ 5,199,535	\$ -	\$ -	\$ -	\$ 5,199,535
Layton	\$ 38,611	\$ -	\$ -	\$ -	\$ 38,611
Marathon	\$ 1,747,039	\$ -	\$ -	\$ -	\$ 1,747,039
Countywide Total	\$ 21,297,394	\$ -	\$ -	\$ -	\$ 21,297,394
<b>NASSAU BOCC</b>	<b>\$ 5,686,356</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,686,356</b>
Callahan	\$ 96,374	\$ -	\$ -	\$ -	\$ 96,374
Fernandina Beach	\$ 940,628	\$ -	\$ -	\$ -	\$ 940,628
Hilliard	\$ 220,812	\$ -	\$ -	\$ -	\$ 220,812
Countywide Total	\$ 6,944,171	\$ -	\$ -	\$ -	\$ 6,944,171
<b>OKALOOSA BOCC</b>	<b>\$ 18,106,385</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,106,385</b>
Cinco Bayou	\$ 43,398	\$ -	\$ -	\$ -	\$ 43,398
Crestview	\$ 2,685,611	\$ -	\$ -	\$ -	\$ 2,685,611
Destin	\$ 1,427,507	\$ -	\$ -	\$ -	\$ 1,427,507
Fort Walton Beach	\$ 2,237,562	\$ -	\$ -	\$ -	\$ 2,237,562
Laurel Hill	\$ 59,189	\$ -	\$ -	\$ -	\$ 59,189
Mary Esther	\$ 426,565	\$ -	\$ -	\$ -	\$ 426,565
Niceville	\$ 1,558,452	\$ -	\$ -	\$ -	\$ 1,558,452
Shalimar	\$ 87,762	\$ -	\$ -	\$ -	\$ 87,762
Valparaiso	\$ 567,608	\$ -	\$ -	\$ -	\$ 567,608
Countywide Total	\$ 27,200,038	\$ -	\$ -	\$ -	\$ 27,200,038
<b>OKEECHOBEE BOCC</b>	<b>\$ 2,696,507</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 435,267</b>	<b>\$ 3,131,774</b>
Okeechobee	\$ 406,416	\$ -	\$ -	\$ -	\$ 406,416
Countywide Total	\$ 3,102,924	\$ -	\$ -	\$ 435,267	\$ 3,538,190
<b>ORANGE BOCC</b>	<b>\$ 204,562,960</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 204,562,960</b>
Apopka	\$ 8,958,882	\$ -	\$ -	\$ -	\$ 8,958,882
Belle Isle	\$ 1,202,065	\$ -	\$ -	\$ -	\$ 1,202,065
Eatonville	\$ 396,765	\$ -	\$ -	\$ -	\$ 396,765
Edgewood	\$ 469,470	\$ -	\$ -	\$ -	\$ 469,470
Maitland	\$ 3,221,895	\$ -	\$ -	\$ -	\$ 3,221,895
Oakland	\$ 539,925	\$ -	\$ -	\$ -	\$ 539,925
Ocoee	\$ 7,911,576	\$ -	\$ -	\$ -	\$ 7,911,576
Orlando	\$ 49,246,760	\$ -	\$ -	\$ -	\$ 49,246,760
Windermere	\$ 505,130	\$ -	\$ -	\$ -	\$ 505,130
Winter Garden	\$ 7,779,667	\$ -	\$ -	\$ -	\$ 7,779,667
Winter Park	\$ 5,229,953	\$ -	\$ -	\$ -	\$ 5,229,953
Countywide Total	\$ 290,025,048	\$ -	\$ -	\$ -	\$ 290,025,048
<b>OSCEOLA BOCC</b>	<b>\$ 24,207,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,207,750</b>
Kissimmee	\$ 5,647,362	\$ -	\$ -	\$ -	\$ 5,647,362
St. Cloud	\$ 3,605,331	\$ -	\$ -	\$ -	\$ 3,605,331
Countywide Total	\$ 33,460,443	\$ -	\$ -	\$ -	\$ 33,460,443
<b>PALM BEACH BOCC</b>	<b>\$ 95,543,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,543,750</b>
Atlantis	\$ 166,185	\$ -	\$ -	\$ -	\$ 166,185
Belle Glade	\$ 1,446,329	\$ -	\$ -	\$ -	\$ 1,446,329
Boca Raton	\$ 7,681,605	\$ -	\$ -	\$ -	\$ 7,681,605
Boynton Beach	\$ 6,311,584	\$ -	\$ -	\$ -	\$ 6,311,584
Briny Breezes	\$ 50,160	\$ -	\$ -	\$ -	\$ 50,160
Cloud Lake	\$ 11,265	\$ -	\$ -	\$ -	\$ 11,265
Delray Beach	\$ 5,474,820	\$ -	\$ -	\$ -	\$ 5,474,820
Glen Ridge	\$ 18,337	\$ -	\$ -	\$ -	\$ 18,337

## Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2020

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Golf	\$ 21,133	\$ -	\$ -	\$ -	\$ 21,133
Greenacres	\$ 3,253,645	\$ -	\$ -	\$ -	\$ 3,253,645
Gulf Stream	\$ 82,640	\$ -	\$ -	\$ -	\$ 82,640
Haverhill	\$ 172,599	\$ -	\$ -	\$ -	\$ 172,599
Highland Beach	\$ 300,465	\$ -	\$ -	\$ -	\$ 300,465
Hypoluxo	\$ 225,390	\$ -	\$ -	\$ -	\$ 225,390
Juno Beach	\$ 281,799	\$ -	\$ -	\$ -	\$ 281,799
Jupiter	\$ 5,106,433	\$ -	\$ -	\$ -	\$ 5,106,433
Jupiter Inlet Colony	\$ 33,632	\$ -	\$ -	\$ -	\$ 33,632
Lake Clarke Shores	\$ 281,388	\$ -	\$ -	\$ -	\$ 281,388
Lake Park	\$ 726,002	\$ -	\$ -	\$ -	\$ 726,002
Lake Worth	\$ 3,145,842	\$ -	\$ -	\$ -	\$ 3,145,842
Lantana	\$ 935,193	\$ -	\$ -	\$ -	\$ 935,193
Loxahatchee Groves	\$ 278,264	\$ -	\$ -	\$ -	\$ 278,264
Manalapan	\$ 34,947	\$ -	\$ -	\$ -	\$ 34,947
Mangonia Park	\$ 168,159	\$ -	\$ -	\$ -	\$ 168,159
North Palm Beach	\$ 1,035,759	\$ -	\$ -	\$ -	\$ 1,035,759
Ocean Ridge	\$ 150,233	\$ -	\$ -	\$ -	\$ 150,233
Pahokee	\$ 455,221	\$ -	\$ -	\$ -	\$ 455,221
Palm Beach	\$ 682,091	\$ -	\$ -	\$ -	\$ 682,091
Palm Beach Gardens	\$ 4,423,931	\$ -	\$ -	\$ -	\$ 4,423,931
Palm Beach Shores	\$ 100,073	\$ -	\$ -	\$ -	\$ 100,073
Palm Springs	\$ 1,928,110	\$ -	\$ -	\$ -	\$ 1,928,110
Riviera Beach	\$ 2,913,463	\$ -	\$ -	\$ -	\$ 2,913,463
Royal Palm Beach	\$ 3,119,282	\$ -	\$ -	\$ -	\$ 3,119,282
South Bay	\$ 268,478	\$ -	\$ -	\$ -	\$ 268,478
South Palm Beach	\$ 115,121	\$ -	\$ -	\$ -	\$ 115,121
Tequesta	\$ 481,616	\$ -	\$ -	\$ -	\$ 481,616
Wellington	\$ 5,123,208	\$ -	\$ -	\$ -	\$ 5,123,208
West Palm Beach	\$ 9,262,132	\$ -	\$ -	\$ -	\$ 9,262,132
Westlake	\$ 2,385	\$ -	\$ -	\$ -	\$ 2,385
Countywide Total	\$ 161,812,672	\$ -	\$ -	\$ -	\$ 161,812,672
<b>PASCO BOCC</b>	<b>\$ 34,742,923</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,742,923</b>
Dade City	\$ 498,112	\$ -	\$ -	\$ -	\$ 498,112
New Port Richey	\$ 1,103,261	\$ -	\$ -	\$ -	\$ 1,103,261
Port Richey	\$ 200,232	\$ -	\$ -	\$ -	\$ 200,232
St. Leo	\$ 91,736	\$ -	\$ -	\$ -	\$ 91,736
San Antonio	\$ 89,997	\$ -	\$ -	\$ -	\$ 89,997
Zephyrhills	\$ 1,101,592	\$ -	\$ -	\$ -	\$ 1,101,592
Countywide Total	\$ 37,827,853	\$ -	\$ -	\$ -	\$ 37,827,853
<b>PINELLAS BOCC</b>	<b>\$ 49,355,039</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,355,039</b>
Belleair	\$ 265,927	\$ -	\$ -	\$ -	\$ 265,927
Belleair Beach	\$ 106,184	\$ -	\$ -	\$ -	\$ 106,184
Belleair Bluffs	\$ 140,085	\$ -	\$ -	\$ -	\$ 140,085
Belleair Shore	\$ 7,890	\$ -	\$ -	\$ -	\$ 7,890
Clearwater	\$ 7,737,690	\$ -	\$ -	\$ -	\$ 7,737,690
Dunedin	\$ 2,477,460	\$ -	\$ -	\$ -	\$ 2,477,460
Gulfport	\$ 838,770	\$ -	\$ -	\$ -	\$ 838,770
Indian Rocks Beach	\$ 296,217	\$ -	\$ -	\$ -	\$ 296,217
Indian Shores	\$ 98,293	\$ -	\$ -	\$ -	\$ 98,293
Kenneth City	\$ 341,218	\$ -	\$ -	\$ -	\$ 341,218
Largo	\$ 5,591,152	\$ -	\$ -	\$ -	\$ 5,591,152
Madeira Beach	\$ 295,615	\$ -	\$ -	\$ -	\$ 295,615

**Local Government Half-Cent Sales Tax**  
**Revenue Estimates for the Local Fiscal Year Ending September 30, 2020**

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
North Redington Beach	\$ 100,232	\$ -	\$ -	\$ -	\$ 100,232
Oldsmar	\$ 969,827	\$ -	\$ -	\$ -	\$ 969,827
Pinellas Park	\$ 3,573,330	\$ -	\$ -	\$ -	\$ 3,573,330
Redington Beach	\$ 98,628	\$ -	\$ -	\$ -	\$ 98,628
Redington Shores	\$ 147,908	\$ -	\$ -	\$ -	\$ 147,908
Safety Harbor	\$ 1,167,952	\$ -	\$ -	\$ -	\$ 1,167,952
St. Pete Beach	\$ 635,898	\$ -	\$ -	\$ -	\$ 635,898
St. Petersburg	\$ 17,764,278	\$ -	\$ -	\$ -	\$ 17,764,278
Seminole	\$ 1,262,434	\$ -	\$ -	\$ -	\$ 1,262,434
South Pasadena	\$ 339,279	\$ -	\$ -	\$ -	\$ 339,279
Tarpon Springs	\$ 1,702,414	\$ -	\$ -	\$ -	\$ 1,702,414
Treasure Island	\$ 458,568	\$ -	\$ -	\$ -	\$ 458,568
Countywide Total	\$ 95,772,288	\$ -	\$ -	\$ -	\$ 95,772,288
<b>POLK BOCC</b>	<b>\$ 40,091,053</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,091,053</b>
Auburndale	\$ 1,116,681	\$ -	\$ -	\$ -	\$ 1,116,681
Bartow	\$ 1,318,627	\$ -	\$ -	\$ -	\$ 1,318,627
Davenport	\$ 385,058	\$ -	\$ -	\$ -	\$ 385,058
Dundee	\$ 320,446	\$ -	\$ -	\$ -	\$ 320,446
Eagle Lake	\$ 176,926	\$ -	\$ -	\$ -	\$ 176,926
Fort Meade	\$ 411,933	\$ -	\$ -	\$ -	\$ 411,933
Frostproof	\$ 215,143	\$ -	\$ -	\$ -	\$ 215,143
Haines City	\$ 1,670,142	\$ -	\$ -	\$ -	\$ 1,670,142
Highland Park	\$ 17,734	\$ -	\$ -	\$ -	\$ 17,734
Hillcrest Heights	\$ 17,390	\$ -	\$ -	\$ -	\$ 17,390
Lake Alfred	\$ 408,978	\$ -	\$ -	\$ -	\$ 408,978
Lake Hamilton	\$ 94,855	\$ -	\$ -	\$ -	\$ 94,855
Lake Wales	\$ 1,085,407	\$ -	\$ -	\$ -	\$ 1,085,407
Lakeland	\$ 7,257,535	\$ -	\$ -	\$ -	\$ 7,257,535
Mulberry	\$ 265,664	\$ -	\$ -	\$ -	\$ 265,664
Polk City	\$ 143,520	\$ -	\$ -	\$ -	\$ 143,520
Winter Haven	\$ 2,953,507	\$ -	\$ -	\$ -	\$ 2,953,507
Countywide Total	\$ 57,950,600	\$ -	\$ -	\$ -	\$ 57,950,600
<b>PUTNAM BOCC</b>	<b>\$ 3,215,149</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 522,026</b>	<b>\$ 3,737,175</b>
Crescent City	\$ 74,018	\$ -	\$ -	\$ -	\$ 74,018
Interlachen	\$ 63,818	\$ -	\$ -	\$ -	\$ 63,818
Palatka	\$ 507,542	\$ -	\$ -	\$ -	\$ 507,542
Pomona Park	\$ 41,513	\$ -	\$ -	\$ -	\$ 41,513
Welaka	\$ 33,935	\$ -	\$ -	\$ -	\$ 33,935
Countywide Total	\$ 3,935,974	\$ -	\$ -	\$ 522,026	\$ 4,458,000
<b>ST. JOHNS BOCC</b>	<b>\$ 21,152,309</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,152,309</b>
Marineland (part)	\$ 183	\$ -	\$ -	\$ -	\$ 183
St. Augustine	\$ 1,280,146	\$ -	\$ -	\$ -	\$ 1,280,146
St. Augustine Beach	\$ 612,911	\$ -	\$ -	\$ -	\$ 612,911
Countywide Total	\$ 23,045,548	\$ -	\$ -	\$ -	\$ 23,045,548
<b>ST. LUCIE BOCC</b>	<b>\$ 10,608,886</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,608,886</b>
Fort Pierce	\$ 2,034,506	\$ -	\$ -	\$ -	\$ 2,034,506
Port St. Lucie	\$ 8,734,815	\$ -	\$ -	\$ -	\$ 8,734,815
St. Lucie Village	\$ 29,800	\$ -	\$ -	\$ -	\$ 29,800
Countywide Total	\$ 21,408,006	\$ -	\$ -	\$ -	\$ 21,408,006
<b>SANTA ROSA BOCC</b>	<b>\$ 9,015,956</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,015,956</b>
Gulf Breeze	\$ 320,415	\$ -	\$ -	\$ -	\$ 320,415
Jay	\$ 28,541	\$ -	\$ -	\$ -	\$ 28,541
Milton	\$ 554,714	\$ -	\$ -	\$ -	\$ 554,714



<b>Local Government Half-Cent Sales Tax</b>					
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2020</b>					
<b>Local Government</b>	<b>Ordinary Distribution</b>	<b>Emergency Distribution</b>	<b>Supplemental Distribution</b>	<b>Fiscally Constrained Distribution</b>	<b>Total Distribution</b>
Countywide Total	\$ 9,919,627	\$ -	\$ -	\$ -	\$ 9,919,627
<b>SARASOTA BOCC</b>	<b>\$ 35,743,845</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,743,845</b>
Longboat Key (part)	\$ 445,322	\$ -	\$ -	\$ -	\$ 445,322
North Port	\$ 6,894,689	\$ -	\$ -	\$ -	\$ 6,894,689
Sarasota	\$ 5,449,489	\$ -	\$ -	\$ -	\$ 5,449,489
Venice	\$ 2,223,781	\$ -	\$ -	\$ -	\$ 2,223,781
Countywide Total	\$ 50,757,127	\$ -	\$ -	\$ -	\$ 50,757,127
<b>SEMINOLE BOCC</b>	<b>\$ 26,996,009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,996,009</b>
Altamonte Springs	\$ 3,173,281	\$ -	\$ -	\$ -	\$ 3,173,281
Casselberry	\$ 2,101,918	\$ -	\$ -	\$ -	\$ 2,101,918
Lake Mary	\$ 1,182,276	\$ -	\$ -	\$ -	\$ 1,182,276
Longwood	\$ 1,078,705	\$ -	\$ -	\$ -	\$ 1,078,705
Oviedo	\$ 2,805,593	\$ -	\$ -	\$ -	\$ 2,805,593
Sanford	\$ 4,166,348	\$ -	\$ -	\$ -	\$ 4,166,348
Winter Springs	\$ 2,657,332	\$ -	\$ -	\$ -	\$ 2,657,332
Countywide Total	\$ 44,161,462	\$ -	\$ -	\$ -	\$ 44,161,462
<b>SUMTER BOCC</b>	<b>\$ 8,409,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,409,850</b>
Bushnell	\$ 188,191	\$ -	\$ -	\$ -	\$ 188,191
Center Hill	\$ 82,846	\$ -	\$ -	\$ -	\$ 82,846
Coleman	\$ 54,253	\$ -	\$ -	\$ -	\$ 54,253
Webster	\$ 61,551	\$ -	\$ -	\$ -	\$ 61,551
Wildwood	\$ 716,947	\$ -	\$ -	\$ -	\$ 716,947
Countywide Total	\$ 9,513,638	\$ -	\$ -	\$ -	\$ 9,513,638
<b>SUWANNEE BOCC</b>	<b>\$ 2,077,824</b>	<b>\$ 1,624,229</b>	<b>\$ -</b>	<b>\$ 761,717</b>	<b>\$ 4,463,770</b>
Branford	\$ 35,517	\$ -	\$ -	\$ -	\$ 35,517
Live Oak	\$ 352,435	\$ -	\$ -	\$ -	\$ 352,435
Countywide Total	\$ 2,465,776	\$ 1,624,229	\$ -	\$ 761,717	\$ 4,851,722
<b>TAYLOR BOCC</b>	<b>\$ 1,232,524</b>	<b>\$ 542,838</b>	<b>\$ 30,185</b>	<b>\$ 394,058</b>	<b>\$ 2,199,604</b>
Perry	\$ 488,453	\$ -	\$ -	\$ -	\$ 488,453
Countywide Total	\$ 1,720,976	\$ 542,838	\$ 30,185	\$ 394,058	\$ 2,688,057
<b>UNION BOCC</b>	<b>\$ 325,990</b>	<b>\$ 594,275</b>	<b>\$ 69,500</b>	<b>\$ 1,088,167</b>	<b>\$ 2,077,932</b>
Lake Butler	\$ 59,310	\$ -	\$ -	\$ -	\$ 59,310
Raiford	\$ 7,949	\$ -	\$ -	\$ -	\$ 7,949
Worthington Springs	\$ 11,450	\$ -	\$ -	\$ -	\$ 11,450
Countywide Total	\$ 404,699	\$ 594,275	\$ 69,500	\$ 1,088,167	\$ 2,156,640
<b>VOLUSIA BOCC</b>	<b>\$ 23,196,196</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,196,196</b>
Daytona Beach	\$ 3,930,596	\$ -	\$ -	\$ -	\$ 3,930,596
Daytona Beach Shores	\$ 254,931	\$ -	\$ -	\$ -	\$ 254,931
DeBary	\$ 1,232,758	\$ -	\$ -	\$ -	\$ 1,232,758
DeLand	\$ 2,024,372	\$ -	\$ -	\$ -	\$ 2,024,372
Deltona	\$ 5,400,482	\$ -	\$ -	\$ -	\$ 5,400,482
Edgewater	\$ 1,384,375	\$ -	\$ -	\$ -	\$ 1,384,375
Flagler Beach (part)	\$ 3,560	\$ -	\$ -	\$ -	\$ 3,560
Holly Hill	\$ 709,604	\$ -	\$ -	\$ -	\$ 709,604
Lake Helen	\$ 163,782	\$ -	\$ -	\$ -	\$ 163,782
New Smyrna Beach	\$ 1,568,215	\$ -	\$ -	\$ -	\$ 1,568,215
Oak Hill	\$ 118,742	\$ -	\$ -	\$ -	\$ 118,742
Orange City	\$ 719,099	\$ -	\$ -	\$ -	\$ 719,099
Ormond Beach	\$ 2,440,949	\$ -	\$ -	\$ -	\$ 2,440,949
Pierson	\$ 104,441	\$ -	\$ -	\$ -	\$ 104,441
Ponce Inlet	\$ 184,611	\$ -	\$ -	\$ -	\$ 184,611
Port Orange	\$ 3,620,359	\$ -	\$ -	\$ -	\$ 3,620,359
South Daytona	\$ 753,814	\$ -	\$ -	\$ -	\$ 753,814

**Local Government Half-Cent Sales Tax  
Revenue Estimates for the Local Fiscal Year Ending September 30, 2020**

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Countywide Total	\$ 47,810,888	\$ -	\$ -	\$ -	\$ 47,810,888
<b>WAKULLA BOCC</b>	<b>\$ 1,223,393</b>	<b>\$ 1,289,280</b>	<b>\$ 33,360</b>	<b>\$ 707,308</b>	<b>\$ 3,253,342</b>
St. Marks	\$ 11,588	\$ -	\$ -	\$ -	\$ 11,588
Sopchoppy	\$ 19,787	\$ -	\$ -	\$ -	\$ 19,787
Countywide Total	\$ 1,254,768	\$ 1,289,280	\$ 33,360	\$ 707,308	\$ 3,284,716
<b>WALTON BOCC</b>	<b>\$ 12,499,072</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,499,072</b>
DeFuniak Springs	\$ 1,091,004	\$ -	\$ -	\$ -	\$ 1,091,004
Freeport	\$ 765,355	\$ -	\$ -	\$ -	\$ 765,355
Paxton	\$ 121,422	\$ -	\$ -	\$ -	\$ 121,422
Countywide Total	\$ 14,476,852	\$ -	\$ -	\$ -	\$ 14,476,852
<b>WASHINGTON BOCC</b>	<b>\$ 836,081</b>	<b>\$ 982,053</b>	<b>\$ 30,185</b>	<b>\$ 760,275</b>	<b>\$ 2,608,594</b>
Caryville	\$ 11,559	\$ -	\$ -	\$ -	\$ 11,559
Chipley	\$ 138,315	\$ -	\$ -	\$ -	\$ 138,315
Ebro	\$ 9,389	\$ -	\$ -	\$ -	\$ 9,389
Vernon	\$ 29,628	\$ -	\$ -	\$ -	\$ 29,628
Wausau	\$ 14,794	\$ -	\$ -	\$ -	\$ 14,794
Countywide Total	\$ 1,039,766	\$ 982,053	\$ 30,185	\$ 760,275	\$ 2,812,279
<b>STATEWIDE TOTALS</b>	<b>\$ 2,285,971,133</b>	<b>\$ 24,332,042</b>	<b>\$ 592,958</b>	<b>\$ 19,100,000</b>	<b>\$ 2,329,996,133</b>

Notes:

1. The dollar figures represent a 100 percent distribution of estimated monies and contain no adjustment for county contributions to Medicaid pursuant to s. 409.915, F.S.
2. The Ordinary Distribution amounts are estimated for the local fiscal year from October 1 to September 30.
3. The Emergency, Supplemental, and Fiscally Constrained distribution amounts are for the state fiscal year as these distributions require that eligibility to receive these distributions be determined at the start of each state fiscal year. It is possible that a county eligible for one or more of these distributions for state fiscal year 2019-20 will not be eligible for state fiscal year 2020-21 or, if still eligible, will receive a different amount for the final three months of local fiscal year 2019-20.

## Miami-Dade County Lake Belt Mitigation Fee

Section 373.41492, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

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

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

### Distribution of Proceeds:

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

**Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>1</sup>

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

## Mobile Home License Tax

Sections 320.08, 320.08015, and 320.081, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

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

#### *Park Trailers, Travel Trailers, Fifth-Wheel Trailers*<sup>2</sup>

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

#### *Mobile Homes*<sup>3</sup>

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

Two deductions are made from the tax collections prior to the remaining balance being transferred into the License Tax Collection Trust Fund for distribution to governmental entities.<sup>4</sup> The first is a deduction of \$1.50

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1. Section 320.081(2), F.S.  
2. Section 320.08(10), F.S.  
3. Section 320.08(11), F.S.

for each sticker issued with the proceeds deposited into the State General Revenue Fund. The second deduction is for the \$1.00 surcharge for each sticker issued, authorized pursuant to s. 320.08015, F.S., with the proceeds deposited into the Florida Mobile Home Relocation Trust Fund.

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

**Distribution of Proceeds:**

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

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

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

**Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>7</sup>

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

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

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

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

## Municipal Revenue Sharing Program

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

### Summary:

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government.<sup>1</sup> Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities, which currently receives 1.3653 percent of net sales and use tax collections and the net collections from the one-cent municipal fuel tax. Effective January 1, 2014, the trust fund no longer receives 12.5 percent of the state alternative fuel user decal fee collections due to the repeal of the annual decal fee program for motor vehicles powered by alternative fuels. However, beginning January 1, 2024, 25 percent of the 4 cents of excise tax levied upon each motor fuel equivalent gallon of natural gas fuel, pursuant to s. 206.9955(2)(a), F.S., shall be transferred to the trust fund.<sup>2</sup> An allocation formula serves as the basis for revenue distribution to each municipality that meets strict eligibility requirements. Municipalities must use the funds derived from the one-cent municipal fuel tax for transportation-related expenditures. Additionally, there are statutory limitations on the use of the funds as a pledge for bonded indebtedness.

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session. It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to municipal governments via this revenue sharing program. However, a summary of such changes is not provided here.

### Eligibility Requirements:

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

### Administrative Procedures:

The municipal revenue sharing program is administered by the DOR, and monthly distributions are made to eligible municipal governments. The program is comprised of state sales taxes and municipal fuel taxes that are collected and transferred to the Trust Fund. The percentage of each revenue source transferred into the Trust Fund is listed below. The proportional contribution of each source during the state fiscal year ending 2020, as determined by the DOR, is also noted.

1.3653 percent of net sales and use tax collections<sup>5</sup> = 77.36 percent of total program funding

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

2. Section 206.997, F.S.

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

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

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

One-cent municipal fuel tax on motor fuel <sup>6</sup> = 22.64 percent of total program funding

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

**Distribution of Proceeds:**

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

*Adjusted Municipal Population:*

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

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

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

*Derived Municipal Sales Tax Collections:*

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

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

7. Section 218.26, F.S.

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

9. Section 186.901, F.S.



*Municipality’s Relative Ability to Raise Revenue:*

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

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

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

*Adjustment for a Metropolitan or Consolidated Government:*

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

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

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

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

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

This distribution was authorized in ch. 2004-265, L.O.F. A prior year’s law, ch. 2003-402, L.O.F., which addressed state funding of the judicial system, included reductions in the proportion of state sales and use taxes

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<sup>10</sup>. Section 218.245(2)(d), F.S.

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

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

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

**Authorized Uses:**

A few statutory restrictions exist regarding the authorized use of municipal revenue sharing proceeds. Funds derived from the municipal fuel tax on motor fuel are used only for the purchase of transportation facilities and road and street rights-of-way; construction, reconstruction, and maintenance of roads, streets, bicycle paths, and pedestrian pathways; adjustment of city-owned utilities as required by road and street construction; and construction, reconstruction, transportation-related public safety activities, maintenance, and operation of transportation facilities.<sup>12</sup> Municipalities are authorized to expend these funds in conjunction with other municipalities, counties, state government, or the federal government in joint projects. According to the DOR, municipalities may assume that 22.64 percent of their estimated 2019-20 fiscal year distribution is derived from the municipal fuel tax. Therefore, at least that proportion of each municipality's revenue sharing distribution should be expended on those previously mentioned, transportation-related purposes.

Municipalities are restricted as to the amount of program funds that can be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of

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

12. Section 206.605, F.S.

indebtedness, and there is no other use restriction on these shared revenues.<sup>13</sup> Municipalities may assign, pledge, or set aside as trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness an amount up to 50 percent of the funds received in the prior year.<sup>14</sup> Consequently, it is possible that some portion of a municipality's growth monies will become available as a pledge for bonded indebtedness.

**Attorney General Opinions:**

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

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

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

**Current and Prior Years' Revenues:**

The table included in this section lists the estimated distributions to municipal governments for state fiscal year ending 2020, and these figures represent a 100 percent distribution of the estimated monies. A summary of prior years' distributions is available.<sup>16</sup>

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

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

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

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

## Municipal Revenue Sharing Program

### Revenue Estimates for the State Fiscal Year Ending June 30, 2020

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Alachua	Alachua	\$ 49,626	\$ 88,764	\$ 121,254	\$ 60,031	\$ 319,675
Archer	Alachua	\$ 18,029	\$ 33,656	\$ -	\$ 7,036	\$ 58,721
Gainesville	Alachua	\$ 1,100,340	\$ 1,705,342	\$ 1,577,963	\$ 778,720	\$ 5,162,365
Hawthorne	Alachua	\$ 21,367	\$ 19,443	\$ 11,958	\$ 8,560	\$ 61,327
High Springs	Alachua	\$ 55,311	\$ 50,973	\$ 96,241	\$ 36,126	\$ 238,651
La Crosse	Alachua	\$ 3,761	\$ 546	\$ 10,050	\$ 2,269	\$ 16,627
Micanopy	Alachua	\$ 9,869	\$ 9,238	\$ -	\$ 3,652	\$ 22,759
Newberry	Alachua	\$ 20,259	\$ 46,838	\$ 97,358	\$ 35,785	\$ 200,241
Waldo	Alachua	\$ 13,057	\$ 27,207	\$ 2,232	\$ 5,753	\$ 48,249
Glen St. Mary	Baker	\$ 13,069	\$ 5,756	\$ -	\$ 1,846	\$ 20,671
Macclenny	Baker	\$ 53,341	\$ 79,062	\$ 85,468	\$ 26,307	\$ 244,178
Callaway	Bay	\$ 35,468	\$ 405,907	\$ 259,950	\$ 152,906	\$ 854,231
Lynn Haven	Bay	\$ 47,769	\$ 285,682	\$ 408,468	\$ 200,714	\$ 942,632
Mexico Beach	Bay	\$ 6,978	\$ 13,927	\$ 7,125	\$ 11,686	\$ 39,716
Panama City	Bay	\$ 510,541	\$ 605,083	\$ 226,957	\$ 358,995	\$ 1,701,576
Panama City Beach	Bay	\$ 90,906	\$ 18,273	\$ 181,726	\$ 123,480	\$ 414,384
Parker	Bay	\$ 32,217	\$ 121,916	\$ 20,657	\$ 43,091	\$ 217,881
Springfield	Bay	\$ 65,328	\$ 385,113	\$ 101,799	\$ 92,931	\$ 645,172
Brooker	Bradford	\$ 5,183	\$ 8,819	\$ -	\$ 1,634	\$ 15,636
Hampton	Bradford	\$ 7,757	\$ 6,907	\$ 9,037	\$ 2,416	\$ 26,117
Lawtey	Bradford	\$ 13,179	\$ 13,879	\$ 5,703	\$ 3,641	\$ 36,402
Starke	Bradford	\$ 125,408	\$ 40,777	\$ 22,038	\$ 27,777	\$ 215,999
Cape Canaveral	Brevard	\$ 62,081	\$ 119,049	\$ 63,328	\$ 59,567	\$ 304,025
Cocoa	Brevard	\$ 327,756	\$ 207,008	\$ 103,676	\$ 110,608	\$ 749,049
Cocoa Beach	Brevard	\$ 239,157	\$ 36,241	\$ -	\$ 65,905	\$ 341,303
Grant-Valkaria	Brevard	\$ -	\$ -	\$ 64,847	\$ 24,082	\$ 88,929
Indialantic	Brevard	\$ 54,072	\$ 11,654	\$ -	\$ 16,451	\$ 82,177
Indian Harbour Beach	Brevard	\$ 41,142	\$ 114,964	\$ 54,444	\$ 49,409	\$ 259,958
Malabar	Brevard	\$ 4,704	\$ 38,548	\$ 25,833	\$ 16,661	\$ 85,746
Melbourne	Brevard	\$ 731,356	\$ 998,709	\$ 855,733	\$ 471,869	\$ 3,057,667
Melbourne Beach	Brevard	\$ 19,175	\$ 40,996	\$ 8,880	\$ 18,007	\$ 87,058
Melbourne Village	Brevard	\$ 1,852	\$ 8,627	\$ 6,457	\$ 3,897	\$ 20,833
Palm Bay	Brevard	\$ 91,142	\$ 1,891,539	\$ 2,281,167	\$ 643,731	\$ 4,907,579
Palm Shores	Brevard	\$ 943	\$ 8,950	\$ 14,763	\$ 6,306	\$ 30,962
Rockledge	Brevard	\$ 155,640	\$ 299,063	\$ 383,751	\$ 154,414	\$ 992,868
Satellite Beach	Brevard	\$ 109,567	\$ 122,350	\$ 44,907	\$ 61,300	\$ 338,124
Titusville	Brevard	\$ 518,566	\$ 622,507	\$ 614,506	\$ 270,266	\$ 2,025,844
West Melbourne	Brevard	\$ 34,950	\$ 159,950	\$ 393,345	\$ 123,675	\$ 711,921
Coconut Creek	Broward	\$ 21,380	\$ 808,863	\$ 968,590	\$ 376,568	\$ 2,175,401
Cooper City	Broward	\$ 22,887	\$ 599,098	\$ 387,604	\$ 221,571	\$ 1,231,160
Coral Springs	Broward	\$ 49,420	\$ 2,248,352	\$ 1,664,786	\$ 834,939	\$ 4,797,496
Dania Beach	Broward	\$ 201,595	\$ 178,011	\$ 448,486	\$ 206,126	\$ 1,034,218
Davie	Broward	\$ 166,836	\$ 1,292,312	\$ 1,513,579	\$ 659,360	\$ 3,632,087
Deerfield Beach	Broward	\$ 306,407	\$ 940,271	\$ 1,067,788	\$ 512,026	\$ 2,826,492
Fort Lauderdale	Broward	\$ 3,196,503	\$ 393,819	\$ 1,275,036	\$ 1,171,804	\$ 6,037,161
Hallandale Beach	Broward	\$ 491,404	\$ 272,633	\$ 304,471	\$ 254,314	\$ 1,322,822
Hillsboro Beach	Broward	\$ 3,190	\$ 21,499	\$ 11,142	\$ 12,558	\$ 48,389
Hollywood	Broward	\$ 2,090,384	\$ 1,094,500	\$ 1,204,895	\$ 965,303	\$ 5,355,082
Lauderdale-By-The-Sea	Broward	\$ 58,784	\$ 12,584	\$ 60,570	\$ 40,503	\$ 172,441
Lauderdale Lakes	Broward	\$ 210,740	\$ 556,914	\$ 809,310	\$ 230,100	\$ 1,807,063
Lauderhill	Broward	\$ 183,519	\$ 1,116,853	\$ 1,550,282	\$ 466,747	\$ 3,317,400
Lazy Lake	Broward	\$ 3,320	\$ 43	\$ -	\$ 168	\$ 3,531
Lighthouse Point	Broward	\$ 176,544	\$ 45,186	\$ 38,000	\$ 69,111	\$ 328,842
Margate	Broward	\$ 247,098	\$ 1,014,019	\$ 805,087	\$ 379,547	\$ 2,445,751
Miramar	Broward	\$ 284,110	\$ 984,076	\$ 2,801,157	\$ 891,404	\$ 4,960,747
North Lauderdale	Broward	\$ 8,186	\$ 787,638	\$ 1,043,165	\$ 291,153	\$ 2,130,142
Oakland Park	Broward	\$ 398,752	\$ 282,181	\$ 697,921	\$ 291,213	\$ 1,670,067
Parkland	Broward	\$ 511	\$ 211,574	\$ 577,049	\$ 203,702	\$ 992,836
Pembroke Park	Broward	\$ 112,788	\$ 5,945	\$ 53,063	\$ 41,750	\$ 213,546
Pembroke Pines	Broward	\$ 320,564	\$ 2,182,935	\$ 2,518,527	\$ 1,065,781	\$ 6,087,808
Plantation	Broward	\$ 444,753	\$ 1,246,947	\$ 929,459	\$ 581,654	\$ 3,202,813
Pompano Beach	Broward	\$ 918,495	\$ 756,933	\$ 1,383,091	\$ 714,704	\$ 3,773,223
Sea Ranch Lakes	Broward	\$ 59,037	\$ 765	\$ -	\$ 4,521	\$ 64,323
Southwest Ranches	Broward	\$ -	\$ -	\$ 121,387	\$ 49,947	\$ 171,334
Sunrise	Broward	\$ 173,630	\$ 1,562,011	\$ 1,136,482	\$ 601,584	\$ 3,473,708
Tamarac	Broward	\$ 96,778	\$ 1,098,792	\$ 983,438	\$ 418,842	\$ 2,597,851
West Park	Broward	\$ -	\$ -	\$ 391,349	\$ 97,722	\$ 489,070
Weston	Broward	\$ -	\$ 734,078	\$ 1,029,255	\$ 437,410	\$ 2,200,743

**Municipal Revenue Sharing Program**  
**Revenue Estimates for the State Fiscal Year Ending June 30, 2020**

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Wilton Manors	Broward	\$ 350,732	\$ 14,698	\$ 7,936	\$ 82,825	\$ 456,191
Altha	Calhoun	\$ 7,411	\$ 25,570	\$ 3,123	\$ 1,564	\$ 37,668
Blountstown	Calhoun	\$ 57,485	\$ 25,265	\$ 16,017	\$ 6,858	\$ 105,625
Punta Gorda	Charlotte	\$ 146,243	\$ 290,244	\$ 42,986	\$ 164,487	\$ 643,960
Crystal River	Citrus	\$ 95,471	\$ 82,517	\$ -	\$ 19,567	\$ 197,556
Inverness	Citrus	\$ 119,126	\$ 158,993	\$ -	\$ 45,350	\$ 323,469
Green Cove Springs	Clay	\$ 82,207	\$ 86,797	\$ 49,232	\$ 40,365	\$ 258,601
Keystone Heights	Clay	\$ 26,696	\$ 20,290	\$ -	\$ 7,265	\$ 54,251
Orange Park	Clay	\$ 92,507	\$ 214,419	\$ -	\$ 45,904	\$ 352,830
Penney Farms	Clay	\$ 3,053	\$ 34,801	\$ 2,948	\$ 3,934	\$ 44,736
Everglades	Collier	\$ 9,969	\$ 7,822	\$ -	\$ 5,631	\$ 23,422
Marco Island	Collier	\$ -	\$ 313,452	\$ 104,225	\$ 217,396	\$ 635,073
Naples	Collier	\$ 386,057	\$ 278,555	\$ -	\$ 256,811	\$ 921,423
Fort White	Columbia	\$ 8,215	\$ 13,628	\$ -	\$ 4,499	\$ 26,342
Lake City	Columbia	\$ 241,791	\$ 97,728	\$ 40,750	\$ 96,489	\$ 476,759
Arcadia	DeSoto	\$ 157,477	\$ 58,085	\$ 97,179	\$ 29,435	\$ 342,176
Cross City	Dixie	\$ 60,079	\$ 44,964	\$ -	\$ 4,817	\$ 109,859
Horseshoe Beach	Dixie	\$ 1,856	\$ 2,884	\$ -	\$ 490	\$ 5,230
Atlantic Beach	Duval	\$ 65,115	\$ 223,961	\$ 70,444	\$ 140,558	\$ 500,077
Baldwin	Duval	\$ 21,646	\$ 18,965	\$ 15,253	\$ 14,750	\$ 70,614
Jacksonville	Duval	\$ -	\$ 9,147,024	\$ 6,027,225	\$ -	\$ 15,174,249
Jacksonville (Duval)	Duval	\$ 5,826,077	\$ 1,493,270	\$ 7,098,177	\$ 4,823,124	\$ 19,240,648
Jacksonville Beach	Duval	\$ 219,174	\$ 271,792	\$ 148,085	\$ 246,480	\$ 885,531
Neptune Beach	Duval	\$ 41,884	\$ 120,975	\$ 35,383	\$ 76,480	\$ 274,722
Century	Escambia	\$ 53,674	\$ 37,553	\$ -	\$ 13,593	\$ 104,819
Pensacola	Escambia	\$ 727,797	\$ 1,208,512	\$ -	\$ 476,925	\$ 2,413,234
Beverly Beach	Flagler	\$ 4,223	\$ 2,419	\$ -	\$ 1,312	\$ 7,954
Bunnell	Flagler	\$ 38,218	\$ 17,416	\$ 21,745	\$ 10,259	\$ 87,637
Palm Coast	Flagler	\$ -	\$ -	\$ 1,588,031	\$ 288,796	\$ 1,876,827
Marineland	Flagler/St. Johns	\$ -	\$ -	\$ -	\$ -	\$ -
Flagler Beach	Flagler/Volusia	\$ 23,161	\$ 61,266	\$ 6,000	\$ 16,512	\$ 106,939
Apalachicola	Franklin	\$ 51,929	\$ 26,876	\$ -	\$ 18,115	\$ 96,919
Carrabelle	Franklin	\$ 25,647	\$ 13,071	\$ 4,768	\$ 12,535	\$ 56,022
Chattahoochee	Gadsden	\$ 81,632	\$ 20,315	\$ 35,465	\$ 8,480	\$ 145,893
Greensboro	Gadsden	\$ 9,894	\$ 16,933	\$ 9,864	\$ 2,343	\$ 39,034
Gretna	Gadsden	\$ 11,242	\$ 196,491	\$ -	\$ 6,435	\$ 214,168
Havana	Gadsden	\$ 28,337	\$ 19,857	\$ 8,407	\$ 6,877	\$ 63,478
Midway	Gadsden	\$ -	\$ 44,305	\$ 48,042	\$ 13,005	\$ 105,352
Quincy	Gadsden	\$ 166,567	\$ 53,139	\$ 86,026	\$ 28,696	\$ 334,427
Bell	Gilchrist	\$ 5,992	\$ 3,449	\$ 5,067	\$ 1,207	\$ 15,715
Trenton	Gilchrist	\$ 22,161	\$ 16,661	\$ 28,624	\$ 4,800	\$ 72,245
Fanning Springs	Gilchrist/Levy	\$ 7,553	\$ 7,022	\$ 7,438	\$ 3,027	\$ 25,040
Moore Haven	Glades	\$ 32,012	\$ 12,379	\$ 23,716	\$ 3,858	\$ 71,965
Port St. Joe	Gulf	\$ 64,183	\$ 12,435	\$ 12,842	\$ 21,762	\$ 111,223
Wewahitchka	Gulf	\$ 23,114	\$ 39,495	\$ 21,791	\$ 12,550	\$ 96,949
Jasper	Hamilton	\$ 59,554	\$ 6,604	\$ -	\$ 7,473	\$ 73,631
Jennings	Hamilton	\$ 12,571	\$ 16,539	\$ 24,467	\$ 3,818	\$ 57,395
White Springs	Hamilton	\$ 13,231	\$ 17,299	\$ 4,165	\$ 3,352	\$ 38,047
Bowling Green	Hardee	\$ 24,763	\$ 46,667	\$ 103,157	\$ 8,771	\$ 183,359
Wauchula	Hardee	\$ 81,340	\$ 30,308	\$ 103,880	\$ 15,805	\$ 231,334
Zolfo Springs	Hardee	\$ 23,025	\$ 24,473	\$ 51,261	\$ 5,553	\$ 104,313
Clewiston	Hendry	\$ 116,479	\$ 64,991	\$ 121,412	\$ 33,133	\$ 336,014
LaBelle	Hendry	\$ 56,826	\$ 24,144	\$ 71,800	\$ 21,363	\$ 174,133
Brooksville	Hernando	\$ 175,729	\$ 197,686	\$ -	\$ 43,261	\$ 416,676
Weeki Wachee	Hernando	\$ 2,118	\$ 168	\$ -	\$ -	\$ 2,286
Avon Park	Highlands	\$ 119,637	\$ 159,617	\$ 188,385	\$ 56,775	\$ 524,414
Lake Placid	Highlands	\$ 53,574	\$ 10,289	\$ 2,846	\$ 13,950	\$ 80,660
Sebring	Highlands	\$ 168,381	\$ 89,615	\$ 69,742	\$ 56,653	\$ 384,392
Plant City	Hillsborough	\$ 332,397	\$ 466,961	\$ 513,651	\$ 335,070	\$ 1,648,080
Tampa	Hillsborough	\$ 4,897,504	\$ 3,693,425	\$ 2,971,017	\$ 3,250,615	\$ 14,812,561
Temple Terrace	Hillsborough	\$ 205,169	\$ 350,033	\$ 302,670	\$ 230,435	\$ 1,088,307
Bonifay	Holmes	\$ 46,920	\$ 39,056	\$ 8,775	\$ 5,956	\$ 100,707
Esto	Holmes	\$ 4,617	\$ 11,583	\$ 6,222	\$ 842	\$ 23,265
Noma	Holmes	\$ -	\$ 15,105	\$ -	\$ 411	\$ 15,517
Ponce de Leon	Holmes	\$ 8,741	\$ 5,469	\$ 7,029	\$ 1,238	\$ 22,478
Westville	Holmes	\$ 2,077	\$ 10,741	\$ 3,827	\$ 652	\$ 17,297
Fellsmere	Indian River	\$ 16,285	\$ 84,024	\$ 184,562	\$ 40,103	\$ 324,974
Indian River Shores	Indian River	\$ 286	\$ 46,729	\$ 25,324	\$ 30,216	\$ 102,555

## Municipal Revenue Sharing Program

### Revenue Estimates for the State Fiscal Year Ending June 30, 2020

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Orchid	Indian River	\$ 30	\$ 943	\$ 5,058	\$ 3,068	\$ 9,099
Sebastian	Indian River	\$ 33,165	\$ 360,624	\$ 401,534	\$ 176,780	\$ 972,103
Vero Beach	Indian River	\$ 374,742	\$ 94,344	\$ -	\$ 117,618	\$ 586,704
Alford	Jackson	\$ 7,420	\$ 25,030	\$ -	\$ 2,731	\$ 35,181
Bascom	Jackson	\$ 2,835	\$ 2,155	\$ 2,960	\$ 673	\$ 8,623
Campbellton	Jackson	\$ 7,330	\$ 3,717	\$ -	\$ 1,202	\$ 12,249
Cottondale	Jackson	\$ 15,086	\$ 31,905	\$ 1,844	\$ 4,938	\$ 53,773
Graceville	Jackson	\$ 36,420	\$ 47,038	\$ -	\$ 12,069	\$ 95,527
Grand Ridge	Jackson	\$ 10,018	\$ 28,606	\$ 13,910	\$ 5,245	\$ 57,779
Greenwood	Jackson	\$ 8,020	\$ 14,583	\$ 11,775	\$ 3,844	\$ 38,221
Jacob City	Jackson	\$ -	\$ 17,421	\$ -	\$ 1,303	\$ 18,724
Malone	Jackson	\$ 15,027	\$ 22,857	\$ -	\$ 2,988	\$ 40,872
Marianna	Jackson	\$ 136,106	\$ 62,701	\$ 17,469	\$ 33,283	\$ 249,559
Sneads	Jackson	\$ 24,498	\$ 71,009	\$ 6,967	\$ 10,553	\$ 113,027
Monticello	Jefferson	\$ 50,339	\$ 39,250	\$ 5,881	\$ 21,017	\$ 116,487
Mayo	Lafayette	\$ 18,739	\$ 18,401	\$ 18,413	\$ 2,511	\$ 58,064
Astatula	Lake	\$ 3,333	\$ 36,874	\$ 32,375	\$ 11,099	\$ 83,681
Clermont	Lake	\$ 78,941	\$ 111,228	\$ 791,481	\$ 210,783	\$ 1,192,433
Eustis	Lake	\$ 182,142	\$ 207,820	\$ 302,626	\$ 122,600	\$ 815,187
Fruitland Park	Lake	\$ 20,503	\$ 58,754	\$ 138,952	\$ 38,772	\$ 256,981
Groveland	Lake	\$ 36,365	\$ 35,948	\$ 377,943	\$ 87,722	\$ 537,978
Howey-in-the-Hills	Lake	\$ 12,376	\$ 4,972	\$ 19,530	\$ 7,887	\$ 44,765
Lady Lake	Lake	\$ 13,366	\$ 274,260	\$ 115,679	\$ 87,837	\$ 491,142
Leesburg	Lake	\$ 309,234	\$ 85,875	\$ 311,149	\$ 129,941	\$ 836,198
Mascotte	Lake	\$ 21,939	\$ 63,723	\$ 163,615	\$ 33,149	\$ 282,425
Minneola	Lake	\$ 15,515	\$ 68,132	\$ 271,089	\$ 68,374	\$ 423,110
Montverde	Lake	\$ 1,908	\$ 27,123	\$ 20,840	\$ 10,428	\$ 60,299
Mount Dora	Lake	\$ 111,030	\$ 92,331	\$ 169,113	\$ 84,114	\$ 456,588
Tavares	Lake	\$ 57,583	\$ 143,514	\$ 299,866	\$ 96,181	\$ 597,144
Umatilla	Lake	\$ 39,637	\$ 28,000	\$ 72,510	\$ 23,652	\$ 163,799
Bonita Springs	Lee	\$ -	\$ -	\$ 877,059	\$ 420,981	\$ 1,298,040
Cape Coral	Lee	\$ 153,484	\$ 2,245,930	\$ 2,999,959	\$ 1,472,844	\$ 6,872,217
Estero	Lee	\$ -	\$ -	\$ 533,247	\$ 261,245	\$ 794,492
Fort Myers	Lee	\$ 893,274	\$ 476,770	\$ 1,131,051	\$ 663,231	\$ 3,164,326
Fort Myers Beach	Lee	\$ -	\$ 114,840	\$ 29,905	\$ 53,473	\$ 198,219
Sanibel	Lee	\$ -	\$ 110,861	\$ 36,132	\$ 56,244	\$ 203,237
Tallahassee	Leon	\$ 1,250,960	\$ 2,144,844	\$ 2,508,186	\$ 1,066,223	\$ 6,970,213
Bronson	Levy	\$ 10,844	\$ 19,075	\$ 5,692	\$ 4,847	\$ 40,459
Cedar Key	Levy	\$ 16,864	\$ 6,982	\$ -	\$ 3,047	\$ 26,893
Chiefland	Levy	\$ 64,181	\$ 18,280	\$ -	\$ 9,724	\$ 92,186
Inglis	Levy	\$ 16,801	\$ 20,816	\$ -	\$ 5,563	\$ 43,179
Otter Creek	Levy	\$ 3,780	\$ 1,068	\$ -	\$ 509	\$ 5,357
Williston	Levy	\$ 47,202	\$ 27,271	\$ 24,239	\$ 12,279	\$ 110,991
Yankeetown	Levy	\$ 5,909	\$ 9,231	\$ -	\$ 2,152	\$ 17,292
Bristol	Liberty	\$ 18,989	\$ 29,087	\$ -	\$ 1,907	\$ 49,983
Greenville	Madison	\$ 23,475	\$ 19,599	\$ 4,164	\$ 2,011	\$ 49,248
Lee	Madison	\$ 5,990	\$ 8,796	\$ 132	\$ 858	\$ 15,776
Madison	Madison	\$ 86,118	\$ 15,919	\$ 13,281	\$ 8,035	\$ 123,352
Anna Maria	Manatee	\$ 13,693	\$ 21,460	\$ -	\$ 11,771	\$ 46,924
Bradenton	Manatee	\$ 376,545	\$ 925,115	\$ 461,204	\$ 405,757	\$ 2,168,622
Bradenton Beach	Manatee	\$ 27,417	\$ 9,653	\$ -	\$ 8,828	\$ 45,899
Holmes Beach	Manatee	\$ 55,071	\$ 56,709	\$ -	\$ 28,969	\$ 140,748
Palmetto	Manatee	\$ 169,179	\$ 130,632	\$ 90,252	\$ 97,980	\$ 488,042
Longboat Key	Manatee/Sarasota	\$ 47,549	\$ 89,878	\$ 34,414	\$ 59,185	\$ 231,026
Belleview	Marion	\$ 57,775	\$ 58,904	\$ 55,170	\$ 34,235	\$ 206,084
Dunnellon	Marion	\$ 53,800	\$ 16,475	\$ -	\$ 12,426	\$ 82,702
McIntosh	Marion	\$ 7,411	\$ 7,048	\$ 702	\$ 3,148	\$ 18,310
Ocala	Marion	\$ 643,622	\$ 741,273	\$ 377,206	\$ 411,993	\$ 2,174,094
Reddick	Marion	\$ 5,166	\$ 18,464	\$ 3,557	\$ 3,698	\$ 30,885
Indiantown	Martin	\$ -	\$ -	\$ 101,887	\$ 71,707	\$ 173,595
Jupiter Island	Martin	\$ 2,386	\$ 11,551	\$ 2,432	\$ 8,657	\$ 25,026
Ocean Breeze	Martin	\$ 6,147	\$ 10,963	\$ -	\$ 1,345	\$ 18,455
Sewall's Point	Martin	\$ 1,035	\$ 42,879	\$ 4,203	\$ 21,807	\$ 69,924
Stuart	Martin	\$ 276,026	\$ 205,673	\$ 7,397	\$ 172,672	\$ 661,769
Aventura	Miami-Dade	\$ -	\$ 318,911	\$ 526,448	\$ 285,731	\$ 1,131,090
Bal Harbour	Miami-Dade	\$ 43,116	\$ 6,908	\$ 6,629	\$ 21,794	\$ 78,447
Bay Harbor Islands	Miami-Dade	\$ 32,155	\$ 47,537	\$ 54,602	\$ 43,663	\$ 177,957
Biscayne Park	Miami-Dade	\$ 16,156	\$ 50,313	\$ 26,255	\$ 24,156	\$ 116,880

## Municipal Revenue Sharing Program

### Revenue Estimates for the State Fiscal Year Ending June 30, 2020

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Coral Gables	Miami-Dade	\$ 693,530	\$ 134,974	\$ 401,787	\$ 377,100	\$ 1,607,391
Cutler Bay	Miami-Dade	\$ -	\$ -	\$ 1,018,079	\$ 342,388	\$ 1,360,467
Doral	Miami-Dade	\$ -	\$ -	\$ 1,143,617	\$ 477,726	\$ 1,621,343
El Portal	Miami-Dade	\$ 11,922	\$ 55,233	\$ -	\$ 16,415	\$ 83,570
Florida City	Miami-Dade	\$ 61,201	\$ 88,402	\$ 297,469	\$ 98,247	\$ 545,319
Golden Beach	Miami-Dade	\$ 2,533	\$ 8,214	\$ 5,715	\$ 7,000	\$ 23,462
Hialeah	Miami-Dade	\$ 1,930,261	\$ 3,610,477	\$ 3,497,281	\$ 1,785,834	\$ 10,823,854
Hialeah Gardens	Miami-Dade	\$ 16,283	\$ 371,607	\$ 392,764	\$ 178,107	\$ 958,761
Homestead	Miami-Dade	\$ 326,447	\$ 408,779	\$ 1,965,646	\$ 552,005	\$ 3,252,876
Indian Creek	Miami-Dade	\$ 1,391	\$ 52	\$ 107	\$ 637	\$ 2,188
Key Biscayne	Miami-Dade	\$ -	\$ 133,355	\$ 124,402	\$ 97,358	\$ 355,115
Medley	Miami-Dade	\$ 10,067	\$ 2,381	\$ 2,758	\$ 6,314	\$ 21,519
Metro Dade	Miami-Dade	\$ 48,210,108	\$ -	\$ -	\$ -	\$ 48,210,108
Miami	Miami-Dade	\$ 5,721,258	\$ 3,288,516	\$ 4,553,261	\$ 3,505,546	\$ 17,068,581
Miami Beach	Miami-Dade	\$ 1,489,227	\$ 508,031	\$ 315,960	\$ 702,601	\$ 3,015,820
Miami Gardens	Miami-Dade	\$ -	\$ -	\$ 2,940,931	\$ 856,342	\$ 3,797,273
Miami Lakes	Miami-Dade	\$ -	\$ -	\$ 575,841	\$ 231,644	\$ 807,485
Miami Shores	Miami-Dade	\$ 143,763	\$ 88,038	\$ 63,354	\$ 81,705	\$ 376,860
Miami Springs	Miami-Dade	\$ 217,492	\$ 82,329	\$ 107,125	\$ 107,821	\$ 514,767
North Bay Village	Miami-Dade	\$ 66,164	\$ 63,889	\$ 94,806	\$ 68,010	\$ 292,869
North Miami	Miami-Dade	\$ 755,251	\$ 619,431	\$ 909,393	\$ 483,638	\$ 2,767,713
North Miami Beach	Miami-Dade	\$ 642,052	\$ 312,312	\$ 522,738	\$ 342,909	\$ 1,820,011
Opa-locka	Miami-Dade	\$ 242,147	\$ 159,769	\$ 211,046	\$ 134,742	\$ 747,704
Palmetto Bay	Miami-Dade	\$ -	\$ -	\$ 431,098	\$ 182,747	\$ 613,845
Pinecrest	Miami-Dade	\$ -	\$ 277,711	\$ 137,643	\$ 139,903	\$ 555,258
South Miami	Miami-Dade	\$ 289,293	\$ 10,591	\$ 30,499	\$ 96,394	\$ 426,777
Sunny Isles Beach	Miami-Dade	\$ -	\$ 215,975	\$ 271,152	\$ 168,310	\$ 655,437
Surfside	Miami-Dade	\$ 104,228	\$ 4,350	\$ 22,239	\$ 43,599	\$ 174,416
Sweetwater	Miami-Dade	\$ 38,362	\$ 363,492	\$ 239,708	\$ 162,940	\$ 804,502
Virginia Gardens	Miami-Dade	\$ 40,502	\$ 11,653	\$ 9,954	\$ 18,315	\$ 80,424
West Miami	Miami-Dade	\$ 167,074	\$ 5,928	\$ 63,635	\$ 53,401	\$ 290,039
Islamorada	Monroe	\$ -	\$ 178,167	\$ 47,246	\$ 115,350	\$ 340,763
Key Colony Beach	Monroe	\$ 3,918	\$ 19,319	\$ 3,426	\$ 14,667	\$ 41,330
Key West	Monroe	\$ 392,780	\$ 402,859	\$ 202,498	\$ 452,406	\$ 1,450,543
Layton	Monroe	\$ 2,685	\$ 2,824	\$ 1,081	\$ 3,390	\$ 9,980
Marathon	Monroe	\$ -	\$ -	\$ 201,493	\$ 159,757	\$ 361,251
Callahan	Nassau	\$ 25,665	\$ 5,441	\$ 2,353	\$ 8,743	\$ 42,202
Fernandina Beach	Nassau	\$ 130,679	\$ 110,724	\$ 39,329	\$ 85,963	\$ 366,695
Hilliard	Nassau	\$ 23,263	\$ 61,133	\$ 30,618	\$ 20,413	\$ 135,427
Cinco Bayou	Okaloosa	\$ 21,997	\$ 1,586	\$ -	\$ 3,990	\$ 27,572
Crestview	Okaloosa	\$ 138,336	\$ 242,914	\$ 544,880	\$ 239,042	\$ 1,165,172
Destin	Okaloosa	\$ -	\$ 196,895	\$ 114,791	\$ 128,272	\$ 439,958
Fort Walton Beach	Okaloosa	\$ 227,379	\$ 361,741	\$ 154,270	\$ 205,278	\$ 948,667
Laurel Hill	Okaloosa	\$ 4,088	\$ 25,850	\$ -	\$ 5,380	\$ 35,318
Mary Esther	Okaloosa	\$ 13,743	\$ 76,834	\$ 30,449	\$ 38,849	\$ 159,875
Niceville	Okaloosa	\$ 54,427	\$ 242,668	\$ 153,383	\$ 141,038	\$ 591,517
Shalimar	Okaloosa	\$ 10,992	\$ 2,828	\$ 6,646	\$ 7,985	\$ 28,451
Valparaiso	Okaloosa	\$ 40,774	\$ 168,405	\$ 7,761	\$ 51,623	\$ 268,563
Okeechobee	Okeechobee	\$ 176,013	\$ 71,610	\$ -	\$ 37,386	\$ 285,009
Apopka	Orange	\$ 183,788	\$ 514,398	\$ 1,359,399	\$ 801,710	\$ 2,859,294
Belle Isle	Orange	\$ 9,272	\$ 152,993	\$ 89,022	\$ 108,221	\$ 359,508
Eatonville	Orange	\$ 18,949	\$ 60,663	\$ 6,877	\$ 36,759	\$ 123,248
Edgewood	Orange	\$ 63,799	\$ 7,004	\$ 22,138	\$ 42,934	\$ 135,875
Maitland	Orange	\$ 158,137	\$ 138,272	\$ 316,570	\$ 283,492	\$ 896,471
Oakland	Orange	\$ 7,322	\$ 18,104	\$ 76,095	\$ 43,089	\$ 144,610
Ocoee	Orange	\$ 78,748	\$ 610,195	\$ 1,165,944	\$ 695,097	\$ 2,549,985
Orlando	Orange	\$ 1,969,237	\$ 3,858,549	\$ 4,793,145	\$ 4,503,994	\$ 15,124,924
Windermere	Orange	\$ 10,267	\$ 35,450	\$ 41,106	\$ 46,911	\$ 133,733
Winter Garden	Orange	\$ 149,053	\$ 294,959	\$ 1,219,393	\$ 692,772	\$ 2,356,177
Winter Park	Orange	\$ 458,356	\$ 342,412	\$ 283,224	\$ 476,251	\$ 1,560,242
Kissimmee	Osceola	\$ 243,964	\$ 894,400	\$ 1,349,781	\$ 514,364	\$ 3,002,509
St. Cloud	Osceola	\$ 105,511	\$ 402,005	\$ 1,024,681	\$ 330,371	\$ 1,862,568
Atlantis	Palm Beach	\$ 6,296	\$ 21,897	\$ 14,025	\$ 15,604	\$ 57,822
Belle Glade	Palm Beach	\$ 302,170	\$ 370,085	\$ 330,379	\$ 133,626	\$ 1,136,260
Boca Raton	Palm Beach	\$ 523,997	\$ 934,776	\$ 850,469	\$ 703,211	\$ 3,012,453
Boynton Beach	Palm Beach	\$ 337,969	\$ 964,300	\$ 1,051,060	\$ 570,467	\$ 2,923,797
Briny Breezes	Palm Beach	\$ 4,322	\$ 4,722	\$ 6,457	\$ 3,248	\$ 18,748
Cloud Lake	Palm Beach	\$ 3,753	\$ 274	\$ 587	\$ 1,065	\$ 5,679

**Municipal Revenue Sharing Program**  
**Revenue Estimates for the State Fiscal Year Ending June 30, 2020**

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Delray Beach	Palm Beach	\$ 362,476	\$ 882,567	\$ 546,430	\$ 505,350	\$ 2,296,824
Glen Ridge	Palm Beach	\$ 1,438	\$ 3,283	\$ 1,354	\$ 1,738	\$ 7,814
Golf	Palm Beach	\$ 1,033	\$ 2,030	\$ 1,631	\$ 1,991	\$ 6,684
Greenacres	Palm Beach	\$ 14,848	\$ 633,993	\$ 741,083	\$ 306,151	\$ 1,696,075
Gulf Stream	Palm Beach	\$ 1,397	\$ 9,474	\$ 6,824	\$ 7,732	\$ 25,427
Haverhill	Palm Beach	\$ 8,402	\$ 19,445	\$ 38,038	\$ 15,865	\$ 81,750
Highland Beach	Palm Beach	\$ 2,928	\$ 51,775	\$ 16,970	\$ 27,882	\$ 99,555
Hypoluxo	Palm Beach	\$ 2,273	\$ 21,689	\$ 36,590	\$ 21,045	\$ 81,596
Juno Beach	Palm Beach	\$ 13,616	\$ 36,407	\$ 18,800	\$ 26,194	\$ 95,017
Jupiter	Palm Beach	\$ 67,918	\$ 570,474	\$ 889,511	\$ 473,138	\$ 2,001,040
Jupiter Inlet Colony	Palm Beach	\$ 1,225	\$ 5,397	\$ 1,151	\$ 3,153	\$ 10,926
Lake Clarke Shores	Palm Beach	\$ 7,218	\$ 70,108	\$ 20,085	\$ 26,338	\$ 123,748
Lake Park	Palm Beach	\$ 253,135	\$ 16,751	\$ 10,733	\$ 67,641	\$ 348,259
Lake Worth	Palm Beach	\$ 364,734	\$ 555,345	\$ 478,442	\$ 292,475	\$ 1,690,996
Lantana	Palm Beach	\$ 209,533	\$ 29,683	\$ 82,075	\$ 83,167	\$ 404,458
Loxahatchee Groves	Palm Beach	\$ -	\$ -	\$ 56,846	\$ 25,581	\$ 82,427
Manalapan	Palm Beach	\$ 1,985	\$ 3,310	\$ 2,199	\$ 3,247	\$ 10,741
Mangonia Park	Palm Beach	\$ 15,044	\$ 11,874	\$ 23,401	\$ 15,626	\$ 65,946
North Palm Beach	Palm Beach	\$ 82,307	\$ 179,019	\$ 53,220	\$ 96,575	\$ 411,121
Ocean Ridge	Palm Beach	\$ 4,910	\$ 21,892	\$ 8,000	\$ 13,947	\$ 48,749
Pahokee	Palm Beach	\$ 96,481	\$ 233,596	\$ 53,820	\$ 42,679	\$ 426,575
Palm Beach	Palm Beach	\$ 171,886	\$ 29,242	\$ -	\$ 63,635	\$ 264,763
Palm Beach Gardens	Palm Beach	\$ 126,411	\$ 564,740	\$ 629,637	\$ 405,556	\$ 1,726,345
Palm Beach Shores	Palm Beach	\$ 11,360	\$ 7,533	\$ 4,644	\$ 9,205	\$ 32,743
Palm Springs	Palm Beach	\$ 90,524	\$ 237,677	\$ 448,266	\$ 179,624	\$ 956,090
Riviera Beach	Palm Beach	\$ 369,915	\$ 342,877	\$ 243,638	\$ 268,999	\$ 1,225,429
Royal Palm Beach	Palm Beach	\$ 3,712	\$ 414,848	\$ 678,073	\$ 289,136	\$ 1,385,770
South Bay	Palm Beach	\$ 42,669	\$ 86,119	\$ 44,970	\$ 25,503	\$ 199,260
South Palm Beach	Palm Beach	\$ 745	\$ 24,235	\$ 4,592	\$ 10,782	\$ 40,355
Tequesta	Palm Beach	\$ 129,246	\$ 12,301	\$ 7,780	\$ 44,244	\$ 193,570
Wellington	Palm Beach	\$ -	\$ 596,246	\$ 992,782	\$ 474,868	\$ 2,063,897
West Palm Beach	Palm Beach	\$ 1,326,451	\$ 764,585	\$ 1,106,979	\$ 848,757	\$ 4,046,773
Dade City	Pasco	\$ 134,787	\$ 135,017	\$ -	\$ 46,326	\$ 316,130
New Port Richey	Pasco	\$ 290,251	\$ 309,776	\$ 13,375	\$ 101,699	\$ 715,101
Port Richey	Pasco	\$ 15,410	\$ 72,453	\$ -	\$ 17,395	\$ 105,257
St. Leo	Pasco	\$ 9,442	\$ 29,624	\$ 90,097	\$ 9,210	\$ 138,373
San Antonio	Pasco	\$ 14,350	\$ 24,736	\$ -	\$ 8,173	\$ 47,259
Zephyrhills	Pasco	\$ 110,964	\$ 236,781	\$ 158,186	\$ 100,048	\$ 605,978
Belleair	Pinellas	\$ 15,115	\$ 54,353	\$ 15,083	\$ 24,489	\$ 109,040
Belleair Beach	Pinellas	\$ 4,762	\$ 31,009	\$ -	\$ 9,743	\$ 45,514
Belleair Bluffs	Pinellas	\$ 66,417	\$ 5,775	\$ -	\$ 12,911	\$ 85,103
Belleair Shore	Pinellas	\$ 352	\$ 529	\$ 953	\$ 721	\$ 2,555
Clearwater	Pinellas	\$ 1,191,562	\$ 1,270,006	\$ 853,626	\$ 708,939	\$ 4,024,133
Dunedin	Pinellas	\$ 313,081	\$ 591,613	\$ 259,668	\$ 226,183	\$ 1,390,545
Gulfport	Pinellas	\$ 133,248	\$ 166,253	\$ 65,614	\$ 77,312	\$ 442,427
Indian Rocks Beach	Pinellas	\$ 54,431	\$ 27,332	\$ 9,275	\$ 27,344	\$ 118,383
Indian Shores	Pinellas	\$ 10,610	\$ 12,732	\$ 2,981	\$ 9,040	\$ 35,364
Kenneth City	Pinellas	\$ 145,147	\$ 11,413	\$ 53,252	\$ 31,690	\$ 241,502
Largo	Pinellas	\$ 652,934	\$ 1,160,997	\$ 963,799	\$ 511,739	\$ 3,289,468
Madeira Beach	Pinellas	\$ 174,090	\$ 10,826	\$ -	\$ 27,259	\$ 212,174
North Redington Beach	Pinellas	\$ 11,820	\$ 7,712	\$ 7,602	\$ 9,056	\$ 36,190
Oldsmar	Pinellas	\$ 19,857	\$ 204,898	\$ 146,089	\$ 89,351	\$ 460,195
Pinellas Park	Pinellas	\$ 387,226	\$ 701,404	\$ 585,277	\$ 328,922	\$ 2,002,828
Redington Beach	Pinellas	\$ 4,793	\$ 22,244	\$ 1,532	\$ 9,114	\$ 37,683
Redington Shores	Pinellas	\$ 12,192	\$ 29,311	\$ 3,235	\$ 13,732	\$ 58,470
Safety Harbor	Pinellas	\$ 57,772	\$ 314,728	\$ 126,845	\$ 108,188	\$ 607,533
St. Petersburg	Pinellas	\$ 3,125,822	\$ 3,324,207	\$ 1,918,810	\$ 1,638,689	\$ 10,007,529
St. Pete Beach	Pinellas	\$ 199,235	\$ 25,108	\$ -	\$ 59,201	\$ 283,545
Seminole	Pinellas	\$ 166,578	\$ 83,971	\$ 248,672	\$ 115,438	\$ 614,659
South Pasadena	Pinellas	\$ 89,458	\$ 44,021	\$ 962	\$ 31,710	\$ 166,151
Tarpon Springs	Pinellas	\$ 199,105	\$ 289,344	\$ 275,405	\$ 156,005	\$ 919,859
Treasure Island	Pinellas	\$ 104,086	\$ 47,176	\$ 5,542	\$ 42,566	\$ 199,370
Auburndale	Polk	\$ 95,208	\$ 159,178	\$ 170,473	\$ 100,731	\$ 525,590
Bartow	Polk	\$ 247,027	\$ 225,594	\$ 242,395	\$ 119,765	\$ 834,781
Davenport	Polk	\$ 22,371	\$ 44,204	\$ 100,291	\$ 30,375	\$ 197,241
Dundee	Polk	\$ 25,917	\$ 41,724	\$ 77,945	\$ 27,356	\$ 172,942
Eagle Lake	Polk	\$ 20,806	\$ 52,004	\$ 27,001	\$ 15,896	\$ 115,707
Fort Meade	Polk	\$ 76,018	\$ 139,315	\$ 115,440	\$ 36,487	\$ 367,260



## Municipal Revenue Sharing Program

### Revenue Estimates for the State Fiscal Year Ending June 30, 2020

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Frostproof	Polk	\$ 59,573	\$ 16,744	\$ 27,229	\$ 19,752	\$ 123,298
Haines City	Polk	\$ 182,087	\$ 253,960	\$ 356,091	\$ 150,486	\$ 942,623
Highland Park	Polk	\$ -	\$ 2,740	\$ 4,216	\$ 1,502	\$ 8,457
Hillcrest Heights	Polk	\$ 498	\$ 4,933	\$ 2,008	\$ 1,614	\$ 9,053
Lake Alfred	Polk	\$ 36,465	\$ 67,725	\$ 117,750	\$ 37,208	\$ 259,148
Lake Hamilton	Polk	\$ 15,272	\$ 14,019	\$ 8,351	\$ 8,440	\$ 46,083
Lake Wales	Polk	\$ 190,668	\$ 99,186	\$ 209,359	\$ 97,543	\$ 596,756
Lakeland	Polk	\$ 973,011	\$ 1,183,911	\$ 1,097,774	\$ 658,869	\$ 3,913,564
Mulberry	Polk	\$ 53,918	\$ 36,479	\$ 24,303	\$ 24,414	\$ 139,113
Polk City	Polk	\$ 15,070	\$ 51,140	\$ -	\$ 11,195	\$ 77,404
Winter Haven	Polk	\$ 439,141	\$ 303,030	\$ 578,593	\$ 258,750	\$ 1,579,514
Crescent City	Putnam	\$ 47,077	\$ 14,453	\$ -	\$ 6,893	\$ 68,423
Interlachen	Putnam	\$ 11,693	\$ 30,525	\$ 633	\$ 5,951	\$ 48,801
Palatka	Putnam	\$ 276,527	\$ 92,156	\$ 372	\$ 47,239	\$ 416,293
Pomona Park	Putnam	\$ 7,968	\$ 14,081	\$ 6,952	\$ 3,878	\$ 32,879
Welaka	Putnam	\$ 7,493	\$ 7,421	\$ 1,049	\$ 3,185	\$ 19,148
St. Augustine	St. Johns	\$ 340,862	\$ 131,711	\$ -	\$ 119,123	\$ 591,696
St. Augustine Beach	St. Johns	\$ 7,099	\$ 95,665	\$ 43,301	\$ 56,948	\$ 203,013
Fort Pierce	St. Lucie	\$ 711,816	\$ 324,578	\$ 310,174	\$ 187,636	\$ 1,534,204
Port St. Lucie	St. Lucie	\$ 6,475	\$ 1,696,431	\$ 3,661,939	\$ 784,835	\$ 6,149,680
St. Lucie Village	St. Lucie	\$ 2,371	\$ 8,188	\$ 2,629	\$ 2,758	\$ 15,946
Gulf Breeze	Santa Rosa	\$ 75,883	\$ 88,344	\$ -	\$ 29,707	\$ 193,934
Jay	Santa Rosa	\$ 20,822	\$ 7,321	\$ -	\$ 2,722	\$ 30,865
Milton	Santa Rosa	\$ 116,957	\$ 150,174	\$ 95,619	\$ 51,073	\$ 413,823
North Port	Sarasota	\$ 24,372	\$ 435,594	\$ 1,731,681	\$ 607,905	\$ 2,799,553
Sarasota	Sarasota	\$ 937,613	\$ 519,388	\$ 124,763	\$ 497,392	\$ 2,079,157
Venice	Sarasota	\$ 240,488	\$ 242,976	\$ 130,980	\$ 202,772	\$ 817,216
Altamonte Springs	Seminole	\$ 57,567	\$ 824,280	\$ 456,185	\$ 297,142	\$ 1,635,173
Casselberry	Seminole	\$ 170,722	\$ 488,283	\$ 344,311	\$ 189,985	\$ 1,193,300
Lake Mary	Seminole	\$ -	\$ 175,333	\$ 193,459	\$ 110,125	\$ 478,917
Longwood	Seminole	\$ 80,818	\$ 231,114	\$ 121,718	\$ 101,190	\$ 534,839
Oviedo	Seminole	\$ 39,986	\$ 475,431	\$ 618,303	\$ 251,699	\$ 1,385,419
Sanford	Seminole	\$ 376,081	\$ 611,108	\$ 930,563	\$ 386,526	\$ 2,304,279
Winter Springs	Seminole	\$ 13,825	\$ 673,732	\$ 479,495	\$ 244,811	\$ 1,411,863
Bushnell	Sumter	\$ 36,546	\$ 37,825	\$ -	\$ 17,446	\$ 91,817
Center Hill	Sumter	\$ 8,283	\$ 27,199	\$ 11,911	\$ 7,471	\$ 54,864
Coleman	Sumter	\$ 13,609	\$ 27,386	\$ -	\$ 5,015	\$ 46,010
Webster	Sumter	\$ 17,618	\$ 18,676	\$ 1,731	\$ 5,621	\$ 43,646
Wildwood	Sumter	\$ 61,478	\$ 72,500	\$ 77,092	\$ 58,362	\$ 269,433
Branford	Suwannee	\$ 20,042	\$ 4,266	\$ 405	\$ 3,268	\$ 27,982
Live Oak	Suwannee	\$ 153,904	\$ 117,320	\$ 6,487	\$ 32,299	\$ 310,010
Perry	Taylor	\$ 180,555	\$ 57,391	\$ 43,086	\$ 43,066	\$ 324,098
Lake Butler	Union	\$ 29,351	\$ 46,307	\$ 15,281	\$ 5,256	\$ 96,196
Raiford	Union	\$ 1,694	\$ 8,057	\$ -	\$ 733	\$ 10,484
Worthington Springs	Union	\$ 4,563	\$ 2,353	\$ 8,281	\$ 938	\$ 16,135
Daytona Beach	Volusia	\$ 1,027,176	\$ 657,390	\$ 372,370	\$ 361,344	\$ 2,418,281
Daytona Beach Shores	Volusia	\$ 91,781	\$ 7,979	\$ -	\$ 23,738	\$ 123,498
DeBary	Volusia	\$ -	\$ 241,559	\$ 295,682	\$ 112,831	\$ 650,071
DeLand	Volusia	\$ 318,746	\$ 142,072	\$ 611,654	\$ 180,020	\$ 1,252,492
Deltona	Volusia	\$ -	\$ 1,548,977	\$ 2,463,192	\$ 496,560	\$ 4,508,729
Edgewater	Volusia	\$ 68,458	\$ 392,955	\$ 373,431	\$ 125,309	\$ 960,153
Holly Hill	Volusia	\$ 155,248	\$ 143,841	\$ 85,625	\$ 65,719	\$ 450,433
Lake Helen	Volusia	\$ 8,885	\$ 58,031	\$ 34,674	\$ 14,869	\$ 116,459
New Smyrna Beach	Volusia	\$ 201,998	\$ 197,487	\$ 238,196	\$ 142,051	\$ 779,733
Oak Hill	Volusia	\$ 13,952	\$ 22,879	\$ 20,262	\$ 11,009	\$ 68,101
Orange City	Volusia	\$ 21,923	\$ 108,197	\$ 210,915	\$ 65,351	\$ 406,386
Ormond Beach	Volusia	\$ 294,368	\$ 472,729	\$ 379,974	\$ 224,862	\$ 1,371,933
Pierson	Volusia	\$ 18,098	\$ 13,177	\$ 35,786	\$ 9,586	\$ 76,647
Ponce Inlet	Volusia	\$ 4,946	\$ 32,790	\$ 19,427	\$ 17,039	\$ 74,202
Port Orange	Volusia	\$ 93,493	\$ 980,523	\$ 895,208	\$ 329,586	\$ 2,298,810
South Daytona	Volusia	\$ 132,655	\$ 192,449	\$ 107,768	\$ 70,108	\$ 502,980
St. Marks	Wakulla	\$ 9,455	\$ 15,580	\$ -	\$ 1,080	\$ 26,115
Sopchoppy	Wakulla	\$ 9,800	\$ 23,142	\$ -	\$ 1,822	\$ 34,763
DeFuniak Springs	Walton	\$ 100,398	\$ 116,851	\$ 45,656	\$ 100,119	\$ 363,024
Freeport	Walton	\$ 11,372	\$ 31,161	\$ 84,686	\$ 58,276	\$ 185,496
Paxton	Walton	\$ 13,228	\$ 7,606	\$ 16,689	\$ 11,047	\$ 48,570
Caryville	Washington	\$ 11,357	\$ 1,616	\$ 6,146	\$ 1,235	\$ 20,355
Chipley	Washington	\$ 67,615	\$ 46,974	\$ -	\$ 14,616	\$ 129,204

**Municipal Revenue Sharing Program**  
**Revenue Estimates for the State Fiscal Year Ending June 30, 2020**

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Ebro	Washington	\$ 4,447	\$ 4,418	\$ -	\$ 982	\$ 9,847
Vernon	Washington	\$ 12,365	\$ 26,926	\$ -	\$ 3,142	\$ 42,434
Wausau	Washington	\$ 4,597	\$ 16,650	\$ 4,099	\$ 1,605	\$ 26,952
<b>Statewide Totals</b>		<b>\$ 124,667,570</b>	<b>\$ 113,752,787</b>	<b>\$ 135,679,643</b>	<b>\$ 75,500,000</b>	<b>\$ 449,600,000</b>

Notes:

- 1) These estimates represent a 100 percent distribution of trust fund monies.
- 2) The column labeled "Section 212.20(6)(d)5., F.S. Distribution" reflects the distribution authorized in Chapter 2000-355, L.O.F. This law restructured the Municipal Revenue Sharing Program by transferring the portions of cigarette tax that previously funded the former Municipal Financial Assistance Trust Fund and Revenue Sharing Trust Fund for Municipalities to the state's General Revenue Fund and providing a separate distribution from state sales and use taxes to the Revenue Sharing Trust Fund for Municipalities.
- 3) The column labeled "Section 218.245(3), F.S. Distribution" reflects the distribution authorized in Chapter 2004-265, L.O.F. Chapter 2003-402, L.O.F., which addressed state funding of the judicial system, including reductions in the proportion of state sales and use taxes transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and Revenue Sharing Trust Fund for Counties and an increase in the proportion of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities to offset municipalities' losses from the Local Government Half-cent Sales Tax reduction. Chapter 2004-265, L.O.F., included a hold harmless provision such that the revenue sharing dollar increases to individual municipalities resulting from the increased share of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program.
- 4) The proportional contribution of each revenue source comprising the Municipal Revenue Sharing Program in state FY 2019-20 has been estimated to be as follows: state sales tax, \$347.8 million or 77.36% and municipal fuel tax, \$101.8 million or 22.64%.

## Oil, Gas, and Sulfur Production Tax

Section 211.06(2)(b), Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

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

### Distribution of Proceeds:

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

### Authorized Uses:

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

### Attorney General Opinions:

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

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

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

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

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

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

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

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

**Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>6</sup>

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

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

Section 589.08, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Eligibility Requirements:

As specified below, there are 37 state forests in Florida that total approximately 1.07 million acres.<sup>1</sup> Of the 37 state forests, only 13 are located within the geographic boundaries of one or more of the 29 counties that are currently fiscally constrained.<sup>2</sup>

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

1. <http://www.freshfromflorida.com/Divisions-Offices/Florida-Forest-Service/Our-Forests/State-Forests>

2. The Department of Revenue determined the following 29 counties to be fiscally constrained for the 2019-20 fiscal year: Baker, Bradford, Calhoun, Columbia, DeSoto, Dixie, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Highlands, Holmes, Jackson, Jefferson, Lafayette, Levy, Liberty, Madison, Okeechobee, Putnam, Suwannee, Taylor, Union, Wakulla, and Washington.

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

**Administrative Procedures:**

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

**Distribution of Proceeds:**

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

**Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>4</sup>

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

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

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## Phosphate Rock Severance Tax

Section 211.3103, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

The tax is administered, collected, and enforced by the Department of Revenue.<sup>1</sup> The tax applies to the total production of the producer during the taxable year as measured on the basis of bone-dry tons produced at the point of severance.<sup>2</sup> For the period of January 1, 2015, until December 31, 2022, the tax rate is \$1.80 per ton severed. Thereafter, the tax rate will be \$1.61 per ton severed.<sup>3</sup> This severance tax is in addition to any ad valorem taxes levied upon the separately assessed mineral interest in the real property upon which the site of severance is located, or any other tax, permit, or license fee imposed by the state or its political subdivisions.<sup>4</sup>

### Distribution of Proceeds:

From July 1, 2015, until December 31, 2022, the proceeds from the severance taxes, interest, and penalties will be exempt from the General Revenue Service Charge provided in s. 215.20, F.S., and paid into the State Treasury as follows:

1. 22.8 percent to the State Park Trust Fund;
2. 31.9 percent to the state's General Revenue Fund;
3. 11.5 percent for payment to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary;
4. 8.9 percent for payment to counties that have been designated a rural area of opportunity pursuant to s. 288.0656, F.S., in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary. These particular payments are made to the counties unless the Legislature by special act creates a local authority to promote and direct the county's economic development. If such an authority exists, payments are made to that authority;
5. 16.1 percent to the Nonmandatory Land Reclamation Trust Fund;
6. 5.6 percent to the Phosphate Research Trust Fund in the Department of Education's Division of Universities; and
7. 3.2 percent to the Minerals Trust Fund.<sup>5</sup>

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

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

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

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

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

Beginning January 1, 2023, the proceeds from the severance taxes, interest, and penalties are exempt from the General Revenue Service Charge provided in s. 215.20, F.S., and paid into the State Treasury as follows:

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

**Authorized Uses:**

The tax proceeds received by counties are used for phosphate-related expenses. The term *phosphate-related expenses* means those expenses that provide for infrastructure or services in support of the phosphate industry, including environmental education, reclamation or restoration of phosphate lands, maintenance and restoration of reclaimed lands and county-owned environmental lands which were formerly phosphate lands, community infrastructure on such reclaimed lands and county-owned environmental lands which were formerly phosphate lands, and similar expenses directly related to support of the industry.<sup>7</sup>

**Attorney General Opinions:**

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

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

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

**Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>9</sup>

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

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

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

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

## State Housing Initiatives Partnership Program

Sections 420.907-.9079, Florida Statutes

### Summary:

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

### General Law Amendments:

Chapter 2019-116, L.O.F., (SB 2502) amends s. 420.9079, F.S., related to the Local Government Housing Trust Fund, to allow funds to be used as provided in the General Appropriations Act for the 2019-20 fiscal year. This change became effective on July 1, 2019.

### Eligibility Requirements:

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

### Administrative Procedures:

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

After the distributions specified in s. 201.15(1)-(4)(b), F.S., 11.24 percent of remaining documentary stamp taxes in each fiscal year are paid into the State Treasury to the credit of the State Housing Trust Fund. The first \$35 million of such funds are transferred annually, subject to any distribution required under s. 201.15(5), F.S., to the State Economic Enhancement and Development Trust Fund within the Department of Economic Opportunity. Half of the remaining funds are paid to the credit of the Local Government Housing Trust Fund.<sup>3</sup>

After the distributions specified in s. 201.15(1)-(4)(c), F.S., 12.93 percent of remaining documentary stamp taxes in each fiscal year are paid into the State Treasury to the credit of the State Housing Trust Fund. The first \$40 million of such funds are transferred annually, subject to any distribution required under s. 201.15(5), F.S., to the State Economic Enhancement and Development Trust Fund. From the remaining funds, 87.5 percent are paid to the credit of the Local Government Housing Trust Fund.<sup>4</sup>

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

2. Section 420.9079, F.S.

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

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

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

**Distribution of Proceeds:**

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

**Authorized Uses:**

A county or eligible municipality expends its portion of the local housing distribution only to implement a local housing assistance plan or as provided in s. 420.9072(7)(b), F.S., until July 1, 2010. Proceeds may not be expended for the purpose of providing ongoing rent subsidies, except for: 1) security and utility deposit assistance; 2) eviction prevention not to exceed 6 months of rent; or 3) a rent subsidy program for very low-income households with at least one adult who is a person with special needs as defined in s. 420.0004, F.S., or homeless as defined in s. 420.621, F.S. This period of rental assistance may not exceed 12 months for any eligible household.<sup>9</sup> Additionally, funds may not be pledged to pay the debt service on any bonds.<sup>10</sup>

**Attorney General Opinions:**

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

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

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

**Prior Years' Revenues:**

A summary of prior years' disbursement allocations is available.<sup>12</sup>

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

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

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

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

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

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

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

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

## **Support for School Capital Outlay Purposes**

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

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

### **Motor Vehicle License Tax**

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

#### **Summary:**

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

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

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

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

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

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

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

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

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

## Vessel Registration Fees

Sections 328.66 and 328.72, Florida Statutes

### Summary:

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

### General Law Amendments:

Chapter 2019-54, L.O.F., (CS/CS/CS/SB 1666) amends s. 328.72(15), F.S., to revise the distribution of vessel registration fees designated for use by counties to provide grants for derelict vessel removal. This change became effective July 1, 2019. On June 12, 2019, the Revenue Estimating Conference adopted negative cash and recurring fiscal impacts of (\$1.7) and (\$2.0) million in FY 2019-20 increasing to (\$2.0) million in FY 2023-24.<sup>1</sup>

### Eligibility Requirements:

All counties are eligible to impose the optional fee subject to an ordinance adopted by the governing body. A municipality that was imposing a registration fee before April 1, 1984, is permitted to continue levying its fee.<sup>2</sup>

### Administrative Procedures:

County tax collectors collect both the state and any optional county fees.<sup>3</sup> Except as provided in s. 328.72(18), F.S., the amount of the state fee varies by vessel class for each 12 month period registered according to the following schedule.<sup>4</sup> The county portion of the state fee, which is derived from recreational vessels only, is noted as well.

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

1. [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2019/\\_pdf/page530-532.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2019/_pdf/page530-532.pdf)

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

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

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

distributed to the county.

7. Class 5 (110 feet or more in length): The state fee is \$189.75 of which \$86.85 is distributed to the county.
8. Dealer Registration Certificate: The state fee is \$25.50 with no distribution to the county.

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

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

If a county government imposes the optional fee on vessels registered, operated, used, or stored on the waters of this state within its jurisdiction, the optional fee is 50 percent of the applicable state registration fee as provided in s. 328.72(1), F.S., and not the reduced state registration fee specified in s. 328.72(18), F.S.<sup>5</sup>

**Distribution of Proceeds:**

The county portion of the state fee is distributed by the tax collector to the board of county commissioners.<sup>6</sup> From the vessel registration fees designated for use by counties, the following remittances are made.

1. \$1 shall be remitted to the state for deposit into the Save the Manatee Trust Fund.
2. \$1 shall be remitted to the state for deposit into the Marine Resources Conservation Trust Fund to fund a grant program for public launching facilities pursuant to s. 206.606, F.S., giving priority consideration to counties with more than 35,000 registered vessels.
3. For each 12 month period registered, the following amounts shall be remitted to the state for deposit into the Marine Resources Conservation Trust Fund to fund derelict vessel removal grants, as appropriated by the Legislature, pursuant to s. 376.15, F.S.
  - a. Class A-2: \$0.25.
  - b. Class 1: \$2.06.
  - c. Class 2: \$9.26.
  - d. Class 3: \$16.45.
  - e. Class 4: \$20.06.
  - f. Class 5: \$25.46.
4. Any undisbursed balances identified pursuant to s. 216.301, F.S., shall be available for reappropriation to fund the Florida Boating Improvement Program or public boating access in accordance with s. 206.606, F.S.

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

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



The county retains the optional registration fee proceeds less \$1, which is remitted to the state for deposit in the Save the Manatee Trust Fund.<sup>7</sup> Any county that imposes the optional fee may establish, by interlocal agreement with one or more municipalities located in the county, a distribution formula for dividing the proceeds or for the use of the funds for boating-related projects located within the county and/or municipality or municipalities.<sup>8</sup>

**Authorized Uses:**

The portion of the state fees returned to county governments are for the sole purposes of providing, maintaining, or operating recreational channel marking and other uniform waterway markers, public boat ramps, lifts, and hoists, marine railways, boat piers, docks, mooring buoys, and other public launching facilities; and removing derelict vessels, debris that specifically impede boat access, not including the dredging of channels, and vessels and floating structures deemed a hazard to public safety and health for failure to comply with s. 327.53, F.S.<sup>9</sup>

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

The optional fee proceeds are expended for the patrol, regulation, and maintenance of the lakes, rivers, and waters and for other boating-related activities of such county or municipality.<sup>10</sup>

**Attorney General Opinions:**

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

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

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

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

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

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

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

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

**Prior Years' Revenues:**

A summary of prior years' fee revenues retained by county governments is available.<sup>12</sup>

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

## Communications Services Tax

Chapter 202 and Section 337.401, Florida Statutes

### Summary:

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

### *Florida Communications Services Tax:*

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

### *Local Communications Services Tax:*

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

### General Law Amendments:

Chapter 2019-131, L.O.F., (CS/CS/CS/SB 1000) amends s. 337.401(3), F.S., to prohibit a municipality or county from imposing permit fees for the use of public rights-of-way by providers of communications services if the local government had not levied the permit fees as of January 1, 2019. In contrast, municipalities and counties that were imposing permit fees as of that date may continue to do so or may elect to no longer impose permit fees. The legislation also makes extensive changes to s. 337.401(3) and (7), F.S., relating to the use of

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

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

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

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

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

public rights-of-way and small and micro wireless infrastructure. These changes became effective on July 1, 2019.

**Eligibility Requirements:**

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

**Administrative Procedures:**

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

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

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

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

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

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6. Section 202.16, F.S.

7. Section 202.22, F.S.

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

9. Section 202.21, F.S.

As of January 1, 2019, any county or municipality that elected to require permit fees from any provider of communications services that uses or occupies county or municipal roads or rights-of-way pursuant to former s. 337.401(3)(c) or (j), F.S. (2018), may continue to require and collect such fees. According to the DOR, only three local governments: the City of Bowling Green in Hardee County, Collier County, and Orange County, impose permit fees as of January 1, 2019.<sup>10</sup> However, a county or municipality that had not elected, as of January 1, 2019, to require such permit fees may not elect to impose them in the future.

### **Distribution of Proceeds:**

#### *Florida Communications Services Tax:*

The proceeds derived from the gross receipts tax on communications services and direct-to-home satellite service are transferred to the Public Education Capital Outlay and Debt Service Trust Fund, which serves as a funding source for public school capital construction.<sup>11</sup> The proceeds derived from the 4.92 percent state tax on communications services, except direct-to-home satellite service, are distributed by the same formula used for distribution of the state sales and use tax, as prescribed in s. 212.20(6), F.S., which directs portions of the available proceeds to the County Revenue Sharing Program, Local Government Half-cent Sales Tax Program, and Municipal Revenue Sharing Program via their separate trust funds.<sup>12</sup> The proceeds derived from the 9.07 percent state tax on direct-to-home satellite service are distributed pursuant to s. 202.18(2), F.S.<sup>13</sup> This provision specifies that 55.9 percent of the proceeds are distributed by the state sales and use tax distribution formula prescribed in s. 212.20(6), F.S., with an adjustment to s. 212.20(6)(d), F.S. The remaining 44.1 percent of the proceeds are transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund with 70 percent allocated in the same proportion as the ordinary distribution under s. 218.61, F.S., and the emergency distribution under s. 218.65, F.S., in the prior state fiscal year, and 30 percent shall be allocated pursuant to the distribution for fiscally constrained counties under s. 218.67, F.S.

#### *Local Communications Services Tax:*

The amount of tax revenues available for distribution to local governments is dependent on each jurisdiction's taxable sales and local tax rate. The tax revenues, less the DOR's administrative cost deduction, are distributed monthly to the appropriate jurisdictions. The proceeds of taxes imposed pursuant to s. 202.19(5), F.S., are distributed in the same manner as the local option sales taxes.<sup>14</sup>

### **Authorized Uses:**

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

### **Attorney General Opinions:**

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

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10. [http://floridarevenue.com/taxes/Documents/cst\\_rate\\_table.xlsx](http://floridarevenue.com/taxes/Documents/cst_rate_table.xlsx)

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

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

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

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

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

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

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

**Local Tax Rates and Current Year’s Revenues:**

The DOR maintains a list of historical, current, and upcoming local tax rates.<sup>17</sup> The table included in this section lists the estimated local CST distributions for local fiscal year ending 2020 as calculated by the DOR.

**Additional Detail:**

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

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16. <http://myfloridalegal.com/ago.nsf/Opinions>  
17. <http://floridarevenue.com/taxes/taxesfees/Pages/cst.aspx>  
18. <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2020

Local Government	Estimated CST Base LFY 2019-20	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2018 Revenue Sharing Population	Per Capita Consumption (See Note 3)
<b>ALACHUA BOCC</b>	<b>\$ 57,860,418</b>	<b>6.90%</b>	<b>\$ 3,947,434</b>	<b>104,133</b>	<b>\$ 556</b>
Alachua	\$ 6,320,045	5.22%	\$ 328,435	10,174	\$ 621
Archer	\$ 542,355	5.22%	\$ 29,072	1,168	\$ 464
Gainesville	\$ 68,601,479	5.57%	\$ 3,803,977	130,766	\$ 525
Hawthorne	\$ 742,808	5.22%	\$ 39,516	1,422	\$ 522
High Springs	\$ 2,887,470	5.22%	\$ 152,390	6,221	\$ 464
La Crosse	\$ 80,528	3.42%	\$ 2,792	390	\$ 206
Micanopy	\$ 369,240	5.10%	\$ 19,238	605	\$ 610
Newberry	\$ 3,379,653	5.22%	\$ 176,586	6,249	\$ 541
Waldo	\$ 333,041	5.22%	\$ 17,587	960	\$ 347
<b>BAKER BOCC</b>	<b>\$ 5,992,039</b>	<b>1.84%</b>	<b>\$ 110,363</b>	<b>18,079</b>	<b>\$ 331</b>
Glen St. Mary	\$ 592,090	5.30%	\$ 32,046	446	\$ 1,328
Macclenny	\$ 3,955,824	6.02%	\$ 239,544	6,752	\$ 586
<b>BAY BOCC</b>	<b>\$ 44,380,769</b>	<b>1.84%</b>	<b>\$ 824,646</b>	<b>77,440</b>	<b>\$ 573</b>
Callaway	\$ 4,672,431	5.22%	\$ 246,503	15,855	\$ 295
Lynn Haven	\$ 9,544,174	5.22%	\$ 504,737	21,200	\$ 450
Mexico Beach	\$ 301,667	2.88%	\$ 8,712	1,285	\$ 235
Panama City	\$ 25,641,913	5.22%	\$ 1,362,885	37,103	\$ 691
Panama City Beach	\$ 16,749,588	5.22%	\$ 881,934	13,099	\$ 1,279
Parker	\$ 1,691,912	5.22%	\$ 89,189	4,467	\$ 379
Springfield	\$ 2,432,919	5.22%	\$ 127,148	9,621	\$ 253
<b>BRADFORD BOCC</b>	<b>\$ 5,069,025</b>	<b>0.64%</b>	<b>\$ 32,469</b>	<b>17,652</b>	<b>\$ 287</b>
Brooker	\$ 153,778	3.00%	\$ 4,700	322	\$ 478
Hampton	\$ 113,475	2.20%	\$ 2,561	465	\$ 244
Lawtey	\$ 251,783	1.10%	\$ 2,826	718	\$ 351
Starke	\$ 3,080,623	5.22%	\$ 162,552	5,342	\$ 577
<b>BREVARD BOCC</b>	<b>\$ 123,465,000</b>	<b>5.22%</b>	<b>\$ 6,456,427</b>	<b>217,786</b>	<b>\$ 567</b>
Cape Canaveral	\$ 7,974,644	5.22%	\$ 417,710	10,227	\$ 780
Cocoa	\$ 11,783,768	5.22%	\$ 621,888	19,286	\$ 611
Cocoa Beach	\$ 10,025,567	5.22%	\$ 525,728	11,328	\$ 885
Grant-Valkaria	\$ 2,124,457	5.22%	\$ 110,897	4,260	\$ 499
Indialantic	\$ 2,727,940	5.80%	\$ 160,018	2,842	\$ 960
Indian Harbour Beach	\$ 5,313,150	5.22%	\$ 277,733	8,526	\$ 623
Malabar	\$ 1,879,989	5.22%	\$ 98,630	2,899	\$ 648
Melbourne	\$ 59,078,695	5.93%	\$ 3,530,673	82,015	\$ 720
Melbourne Beach	\$ 2,448,570	5.22%	\$ 128,914	3,095	\$ 791
Melbourne Village	\$ 517,484	5.22%	\$ 27,052	673	\$ 769
Palm Bay	\$ 49,312,934	5.22%	\$ 2,588,443	112,703	\$ 438
Palm Shores	\$ 850,368	4.80%	\$ 40,994	1,108	\$ 767
Rockledge	\$ 17,301,210	5.22%	\$ 907,986	26,860	\$ 644
Satellite Beach	\$ 7,106,238	5.22%	\$ 374,154	10,346	\$ 687
Titusville	\$ 25,114,433	5.22%	\$ 1,317,647	47,420	\$ 530
West Melbourne	\$ 12,192,617	5.52%	\$ 673,884	21,995	\$ 554
<b>BROWARD BOCC</b>	<b>\$ 21,716,620</b>	<b>5.22%</b>	<b>\$ 1,142,057</b>	<b>15,036</b>	<b>\$ 1,444</b>
Coconut Creek	\$ 36,535,115	5.22%	\$ 1,909,100	58,344	\$ 626
Cooper City	\$ 18,294,446	5.22%	\$ 956,591	33,900	\$ 540
Coral Springs	\$ 63,011,748	5.22%	\$ 3,296,527	128,757	\$ 489
Dania Beach	\$ 18,210,304	5.32%	\$ 973,456	31,755	\$ 573
Davie	\$ 59,480,597	5.20%	\$ 3,100,311	103,165	\$ 577
Deerfield Beach	\$ 51,916,141	5.22%	\$ 1,813,107	78,573	\$ 661
Fort Lauderdale	\$ 220,511,982	5.22%	\$ 11,606,231	182,766	\$ 1,207
Hallandale Beach	\$ 23,169,349	5.22%	\$ 1,211,719	39,054	\$ 593
Hillsboro Beach	\$ 1,606,771	1.20%	\$ 39,622	1,918	\$ 838

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2020

Local Government	Estimated CST Base LFY 2019-20	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2018 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Hollywood	\$ 91,516,974	5.22%	\$ 4,812,991	149,028	\$ 614
Lauderdale-By-The-Sea	\$ 5,854,580	5.22%	\$ 306,039	6,199	\$ 944
Lauderdale Lakes	\$ 12,246,973	5.32%	\$ 653,470	36,475	\$ 336
Lauderhill	\$ 25,809,082	5.22%	\$ 1,348,862	71,751	\$ 360
Lazy Lake	\$ 90,099	0.60%	\$ 541	26	\$ 3,465
Lighthouse Point	\$ 8,173,743	6.22%	\$ 652,778	10,560	\$ 774
Margate	\$ 29,143,574	5.32%	\$ 1,555,030	58,329	\$ 500
Miramar	\$ 76,100,188	5.22%	\$ 3,986,695	137,107	\$ 555
North Lauderdale	\$ 14,289,804	5.22%	\$ 748,408	44,841	\$ 319
Oakland Park	\$ 25,250,213	5.42%	\$ 1,371,607	45,276	\$ 558
Parkland	\$ 20,038,529	5.22%	\$ 1,046,769	32,742	\$ 612
Pembroke Park	\$ 3,056,009	5.22%	\$ 160,417	6,384	\$ 479
Pembroke Pines	\$ 88,329,493	5.42%	\$ 4,797,684	164,860	\$ 536
Plantation	\$ 67,019,931	5.22%	\$ 3,346,350	89,595	\$ 748
Pompano Beach	\$ 80,247,504	5.22%	\$ 4,996,157	110,227	\$ 728
Sea Ranch Lakes	\$ 627,959	5.22%	\$ 32,841	695	\$ 904
Southwest Ranches	\$ 5,833,298	5.22%	\$ 304,654	7,706	\$ 757
Sunrise	\$ 56,714,717	5.22%	\$ 2,946,263	92,663	\$ 612
Tamarac	\$ 36,791,304	5.22%	\$ 1,925,486	64,663	\$ 569
West Park	\$ 4,439,527	5.22%	\$ 231,774	14,985	\$ 296
Weston	\$ 41,081,612	5.22%	\$ 2,339,147	66,972	\$ 613
Wilton Manors	\$ 8,310,744	5.62%	\$ 467,626	12,831	\$ 648
<b>CALHOUN BOCC</b>	<b>\$ 2,432,358</b>	<b>1.84%</b>	<b>\$ 44,787</b>	<b>10,402</b>	<b>\$ 234</b>
Altha	\$ 243,032	5.22%	\$ 13,028	565	\$ 430
Blountstown	\$ 1,235,280	5.22%	\$ 65,011	2,498	\$ 495
<b>CHARLOTTE BOCC</b>	<b>\$ 93,234,041</b>	<b>5.22%</b>	<b>\$ 4,877,387</b>	<b>157,258</b>	<b>\$ 593</b>
Punta Gorda	\$ 17,982,426	5.22%	\$ 943,708	19,487	\$ 923
<b>CITRUS BOCC</b>	<b>\$ 72,719,455</b>	<b>2.24%</b>	<b>\$ 1,632,203</b>	<b>134,866</b>	<b>\$ 539</b>
Crystal River	\$ 3,578,185	5.22%	\$ 188,599	3,333	\$ 1,074
Inverness	\$ 4,613,629	5.32%	\$ 248,742	7,380	\$ 625
<b>CLAY BOCC</b>	<b>\$ 89,222,791</b>	<b>5.92%</b>	<b>\$ 5,290,686</b>	<b>193,461</b>	<b>\$ 461</b>
Green Cove Springs	\$ 7,058,645	5.22%	\$ 371,710	7,813	\$ 903
Keystone Heights	\$ 1,443,987	5.22%	\$ 76,451	1,364	\$ 1,059
Orange Park	\$ 10,757,315	5.22%	\$ 573,512	8,630	\$ 1,247
Penney Farms	\$ 236,649	5.22%	\$ 12,384	766	\$ 309
<b>COLLIER BOCC</b>	<b>\$ 217,421,691</b>	<b>2.10%</b>	<b>\$ 4,568,795</b>	<b>329,477</b>	<b>\$ 660</b>
Everglades	\$ 329,469	3.90%	\$ 12,936	408	\$ 808
Marco Island	\$ 16,407,978	3.90%	\$ 641,355	17,094	\$ 960
Naples	\$ 43,937,029	5.22%	\$ 2,314,299	20,344	\$ 2,160
<b>COLUMBIA BOCC</b>	<b>\$ 20,363,291</b>	<b>5.22%</b>	<b>\$ 1,063,076</b>	<b>53,169</b>	<b>\$ 383</b>
Fort White	\$ 667,876	0.60%	\$ 4,115	552	\$ 1,210
Lake City	\$ 11,294,914	5.22%	\$ 594,863	11,989	\$ 942
<b>DESOTO BOCC</b>	<b>\$ 6,691,194</b>	<b>2.34%</b>	<b>\$ 156,723</b>	<b>25,613</b>	<b>\$ 261</b>
Arcadia	\$ 2,901,365	5.22%	\$ 153,875	7,673	\$ 378
<b>DIXIE BOCC</b>	<b>\$ 2,977,758</b>	<b>1.84%</b>	<b>\$ 54,958</b>	<b>12,951</b>	<b>\$ 230</b>
Cross City	\$ 590,613	2.50%	\$ 14,894	1,696	\$ 348
Horseshoe Beach	\$ 92,376	6.20%	\$ 5,749	171	\$ 540
<b>DUVAL - Jacksonville</b>	<b>\$ 581,019,895</b>	<b>5.22%</b>	<b>\$ 30,502,356</b>	<b>906,495</b>	<b>\$ 641</b>
Atlantic Beach	\$ 9,109,349	5.22%	\$ 478,640	13,570	\$ 671
Baldwin	\$ 697,038	6.22%	\$ 43,399	1,419	\$ 491
Jacksonville Beach	\$ 21,573,543	5.22%	\$ 1,129,776	23,494	\$ 918
Neptune Beach	\$ 5,090,249	5.22%	\$ 266,759	7,285	\$ 699



## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2020

Local Government	Estimated CST Base LFY 2019-20	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2018 Revenue Sharing Population	Per Capita Consumption (See Note 3)
<b>ESCAMBIA BOCC</b>	<b>\$ 124,399,094</b>	<b>1.84%</b>	<b>\$ 2,272,355</b>	<b>259,636</b>	<b>\$ 479</b>
Century	\$ 739,252	2.10%	\$ 15,641	1,602	\$ 461
Pensacola	\$ 57,746,243	5.22%	\$ 3,036,454	54,734	\$ 1,055
<b>FLAGLER BOCC</b>	<b>\$ 10,526,878</b>	<b>1.84%</b>	<b>\$ 193,830</b>	<b>14,850</b>	<b>\$ 709</b>
Beverly Beach	\$ 282,000	5.10%	\$ 14,439	356	\$ 792
Bunnell	\$ 2,184,072	5.75%	\$ 126,407	3,058	\$ 714
Flagler Beach (part)	\$ 3,514,291	5.10%	\$ 180,184	4,666	\$ 753
Marineland (part)	\$ 224,527	0.40%	\$ 904	6	\$ 37,421
Palm Coast	\$ 43,396,341	5.22%	\$ 2,273,504	84,575	\$ 513
<b>FRANKLIN BOCC</b>	<b>\$ 4,342,298</b>	<b>0.90%</b>	<b>\$ 39,160</b>	<b>6,727</b>	<b>\$ 646</b>
Apalachicola	\$ 1,488,316	3.60%	\$ 53,823	2,363	\$ 630
Carrabelle	\$ 741,677	5.82%	\$ 43,397	1,561	\$ 475
<b>GADSDEN BOCC</b>	<b>\$ 7,408,563</b>	<b>1.84%</b>	<b>\$ 136,342</b>	<b>27,565</b>	<b>\$ 269</b>
Chattahoochee	\$ 757,313	5.22%	\$ 39,805	2,156	\$ 351
Greensboro	\$ 125,767	5.12%	\$ 6,500	591	\$ 213
Gretna	\$ 329,449	4.02%	\$ 13,323	1,656	\$ 199
Havana	\$ 1,015,709	5.22%	\$ 53,741	1,800	\$ 564
Midway	\$ 1,611,639	3.70%	\$ 59,765	3,409	\$ 473
Quincy	\$ 4,310,385	5.22%	\$ 226,570	7,770	\$ 555
<b>GILCHRIST BOCC</b>	<b>\$ 3,866,622</b>	<b>1.84%</b>	<b>\$ 71,196</b>	<b>13,819</b>	<b>\$ 280</b>
Bell	\$ 278,441	4.50%	\$ 12,808	498	\$ 559
Fanning Springs (part)	\$ 176,245	5.62%	\$ 9,938	358	\$ 492
Trenton	\$ 918,421	5.22%	\$ 48,716	2,029	\$ 453
<b>GLADES BOCC</b>	<b>\$ 3,432,241</b>	<b>1.84%</b>	<b>\$ 63,196</b>	<b>10,313</b>	<b>\$ 333</b>
Moore Haven	\$ 1,080,758	1.20%	\$ 9,790	1,740	\$ 621
<b>GULF BOCC</b>	<b>\$ 3,855,969</b>	<b>1.84%</b>	<b>\$ 71,265</b>	<b>7,929</b>	<b>\$ 486</b>
Port St. Joe	\$ 2,543,005	5.22%	\$ 133,020	3,700	\$ 687
Wewahitchka	\$ 896,561	5.22%	\$ 47,310	2,052	\$ 437
<b>HAMILTON BOCC</b>	<b>\$ 2,729,641</b>	<b>0.30%</b>	<b>\$ 8,194</b>	<b>8,914</b>	<b>\$ 306</b>
Jasper	\$ 944,208	4.80%	\$ 45,837	1,604	\$ 589
Jennings	\$ 335,895	5.10%	\$ 17,417	880	\$ 382
White Springs	\$ 428,230	5.00%	\$ 21,702	764	\$ 561
<b>HARDEE BOCC</b>	<b>\$ 3,888,942</b>	<b>1.34%</b>	<b>\$ 52,157</b>	<b>15,972</b>	<b>\$ 243</b>
Bowling Green	\$ 548,474	5.10%	\$ 28,347	2,869	\$ 191
Wauchula	\$ 2,389,797	5.10%	\$ 123,086	5,133	\$ 466
Zolfo Springs	\$ 454,930	2.32%	\$ 10,712	1,796	\$ 253
<b>HENDRY BOCC</b>	<b>\$ 6,466,137</b>	<b>1.84%</b>	<b>\$ 79,959</b>	<b>26,618</b>	<b>\$ 243</b>
Clewiston	\$ 3,628,408	5.22%	\$ 190,629	7,943	\$ 457
LaBelle	\$ 3,041,509	4.22%	\$ 129,536	5,025	\$ 605
<b>HERNANDO BOCC</b>	<b>\$ 84,305,235</b>	<b>1.84%</b>	<b>\$ 1,555,072</b>	<b>176,676</b>	<b>\$ 477</b>
Brooksville	\$ 7,029,119	5.22%	\$ 372,401	8,410	\$ 836
Weeki Wachee	\$ 643,335	0.10%	\$ 648	9	\$ 71,482
<b>HIGHLANDS BOCC</b>	<b>\$ 31,826,648</b>	<b>1.84%</b>	<b>\$ 586,064</b>	<b>77,503</b>	<b>\$ 411</b>
Avon Park	\$ 3,521,180	5.22%	\$ 185,610	11,187	\$ 315
Lake Placid	\$ 1,611,706	5.22%	\$ 85,600	2,664	\$ 605
Sebring	\$ 8,077,257	5.22%	\$ 426,601	11,087	\$ 729
<b>HILLSBOROUGH BOCC</b>	<b>\$ 488,335,190</b>	<b>4.00%</b>	<b>\$ 19,590,803</b>	<b>964,694</b>	<b>\$ 506</b>
Plant City	\$ 19,186,688	5.72%	\$ 1,106,839	38,938	\$ 493
Tampa	\$ 329,303,221	5.22%	\$ 17,413,557	377,902	\$ 871
Temple Terrace	\$ 23,703,991	5.40%	\$ 1,290,524	26,512	\$ 894
<b>HOLMES BOCC</b>	<b>\$ 3,194,216</b>	<b>1.84%</b>	<b>\$ 58,780</b>	<b>14,593</b>	<b>\$ 219</b>
Bonifay	\$ 1,482,794	5.82%	\$ 87,298	2,677	\$ 554

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2020

Local Government	Estimated CST Base LFY 2019-20	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2018 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Esto	\$ 71,877	0.80%	\$ 575	385	\$ 187
Noma	\$ 33,004	0.10%	\$ 33	187	\$ 176
Ponce de Leon	\$ 167,585	2.70%	\$ 4,658	554	\$ 303
Westville	\$ 95,234	0.90%	\$ 891	286	\$ 333
<b>INDIAN RIVER BOCC</b>	<b>\$ 61,506,910</b>	<b>1.84%</b>	<b>\$ 1,132,671</b>	<b>100,719</b>	<b>\$ 611</b>
Fellsmere	\$ 1,198,759	5.22%	\$ 62,936	5,571	\$ 215
Indian River Shores	\$ 5,646,733	5.22%	\$ 294,962	4,208	\$ 1,342
Orchid	\$ 787,815	2.10%	\$ 16,583	423	\$ 1,862
Sebastian	\$ 14,371,459	5.22%	\$ 753,372	24,630	\$ 583
Vero Beach	\$ 22,660,191	5.12%	\$ 1,170,717	16,274	\$ 1,392
<b>JACKSON BOCC</b>	<b>\$ 8,893,349</b>	<b>1.84%</b>	<b>\$ 163,800</b>	<b>28,763</b>	<b>\$ 309</b>
Alford	\$ 176,356	1.50%	\$ 2,693	495	\$ 356
Bascom	\$ 36,249	1.32%	\$ 489	125	\$ 290
Campbellton	\$ 91,605	5.22%	\$ 4,895	215	\$ 426
Cottondale	\$ 319,930	5.22%	\$ 17,068	889	\$ 360
Graceville	\$ 1,071,243	5.22%	\$ 56,396	2,182	\$ 491
Grand Ridge	\$ 355,738	5.22%	\$ 18,796	981	\$ 363
Greenwood	\$ 209,219	5.22%	\$ 11,090	696	\$ 301
Jacob City	\$ 23,170	5.22%	\$ 1,209	242	\$ 96
Malone	\$ 212,271	5.22%	\$ 11,169	505	\$ 420
Marianna	\$ 3,654,726	5.22%	\$ 192,563	6,136	\$ 596
Sneads	\$ 703,199	5.22%	\$ 36,917	1,893	\$ 371
<b>JEFFERSON BOCC</b>	<b>\$ 3,542,937</b>	<b>1.14%</b>	<b>\$ 40,432</b>	<b>11,211</b>	<b>\$ 316</b>
Monticello	\$ 1,304,883	4.50%	\$ 59,483	2,412	\$ 541
<b>LAFAYETTE BOCC</b>	<b>\$ 1,689,613</b>	<b>1.84%</b>	<b>\$ 31,115</b>	<b>5,886</b>	<b>\$ 287</b>
Mayo	\$ 576,193	2.00%	\$ 11,694	1,208	\$ 477
<b>LAKE BOCC</b>	<b>\$ 75,762,942</b>	<b>1.94%</b>	<b>\$ 1,471,397</b>	<b>158,853</b>	<b>\$ 477</b>
Astatula	\$ 480,063	4.40%	\$ 21,390	1,908	\$ 252
Clermont	\$ 21,936,205	5.22%	\$ 1,155,561	38,906	\$ 564
Eustis	\$ 9,555,011	5.22%	\$ 501,809	21,052	\$ 454
Fruitland Park	\$ 3,479,407	5.22%	\$ 182,624	8,963	\$ 388
Groveland	\$ 5,893,009	5.22%	\$ 309,536	16,407	\$ 359
Howey-in-the-Hills	\$ 633,196	5.22%	\$ 33,278	1,499	\$ 422
Lady Lake	\$ 12,659,983	5.22%	\$ 623,489	14,992	\$ 844
Leesburg	\$ 17,951,469	5.22%	\$ 941,677	23,300	\$ 770
Mascotte	\$ 1,641,232	5.22%	\$ 86,071	5,829	\$ 282
Minneola	\$ 4,711,515	5.22%	\$ 246,165	12,348	\$ 382
Montverde	\$ 914,842	5.10%	\$ 47,029	1,846	\$ 496
Mount Dora	\$ 9,323,580	5.22%	\$ 489,710	14,536	\$ 641
Tavares	\$ 8,778,373	5.32%	\$ 469,297	17,385	\$ 505
Umatilla	\$ 2,193,316	5.22%	\$ 115,488	4,081	\$ 537
<b>LEE BOCC</b>	<b>\$ 210,244,476</b>	<b>3.61%</b>	<b>\$ 7,600,296</b>	<b>355,556</b>	<b>\$ 591</b>
Bonita Springs	\$ 35,711,281	3.61%	\$ 1,291,483	51,176	\$ 698
Cape Coral	\$ 97,322,778	5.22%	\$ 4,970,336	180,175	\$ 540
Estero	\$ 22,925,871	3.61%	\$ 828,495	31,806	\$ 721
Fort Myers	\$ 62,290,636	5.22%	\$ 3,274,779	81,798	\$ 762
Fort Myers Beach	\$ 10,623,765	5.22%	\$ 555,562	6,406	\$ 1,658
Sanibel	\$ 10,363,450	5.22%	\$ 542,067	6,701	\$ 1,547
<b>LEON BOCC</b>	<b>\$ 57,855,543</b>	<b>5.22%</b>	<b>\$ 2,912,232</b>	<b>99,951</b>	<b>\$ 579</b>
Tallahassee	\$ 114,239,518	6.10%	\$ 7,008,907	191,174	\$ 598
<b>LEVY BOCC</b>	<b>\$ 8,496,965</b>	<b>1.84%</b>	<b>\$ 156,633</b>	<b>31,621</b>	<b>\$ 269</b>
Bronson	\$ 489,098	2.50%	\$ 12,430	1,133	\$ 432

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Cedar Key	\$ 494,957	2.10%	\$ 10,467	714	\$ 693
Chiefland	\$ 1,285,220	5.22%	\$ 67,767	2,224	\$ 578
Fanning Springs (part)	\$ 73,058	5.62%	\$ 4,106	501	\$ 146
Inglis	\$ 683,477	5.22%	\$ 36,007	1,292	\$ 529
Otter Creek	\$ 56,634	0.70%	\$ 398	122	\$ 464
Williston	\$ 1,397,501	5.22%	\$ 74,065	2,943	\$ 475
Yankeetown	\$ 276,789	5.72%	\$ 15,880	504	\$ 549
<b>LIBERTY BOCC</b>	<b>\$ 1,716,177</b>	<b>0.60%</b>	<b>\$ 10,313</b>	<b>6,189</b>	<b>\$ 277</b>
Bristol	\$ 503,714	5.22%	\$ 26,647	950	\$ 530
<b>MADISON BOCC</b>	<b>\$ 4,161,735</b>	<b>1.84%</b>	<b>\$ 76,632</b>	<b>13,628</b>	<b>\$ 305</b>
Greenville	\$ 290,265	4.62%	\$ 13,605	765	\$ 379
Lee	\$ 245,811	5.22%	\$ 13,065	338	\$ 727
Madison	\$ 1,446,881	5.22%	\$ 76,383	3,081	\$ 470
<b>MANATEE BOCC</b>	<b>\$ 171,498,302</b>	<b>1.84%</b>	<b>\$ 3,156,747</b>	<b>299,095</b>	<b>\$ 573</b>
Anna Maria	\$ 1,930,667	5.22%	\$ 100,972	1,599	\$ 1,207
Bradenton	\$ 33,736,650	5.72%	\$ 1,955,460	56,116	\$ 601
Bradenton Beach	\$ 1,541,767	5.72%	\$ 88,582	1,194	\$ 1,291
Holmes Beach	\$ 4,469,349	5.22%	\$ 233,625	3,934	\$ 1,136
Longboat Key (part)	\$ 3,939,463	5.22%	\$ 206,909	2,428	\$ 1,623
Palmetto	\$ 6,744,138	5.42%	\$ 369,580	13,262	\$ 509
<b>MARION BOCC</b>	<b>\$ 128,656,806</b>	<b>1.74%</b>	<b>\$ 2,129,516</b>	<b>280,592</b>	<b>\$ 459</b>
Belleview	\$ 3,154,862	5.12%	\$ 163,348	5,146	\$ 613
Dunnellon	\$ 1,855,523	5.22%	\$ 99,933	1,805	\$ 1,028
McIntosh	\$ 365,062	5.22%	\$ 19,063	453	\$ 806
Ocala	\$ 47,243,799	5.22%	\$ 2,475,363	59,882	\$ 789
Reddick	\$ 199,372	1.30%	\$ 2,691	547	\$ 364
<b>MARTIN BOCC</b>	<b>\$ 91,311,792</b>	<b>1.84%</b>	<b>\$ 1,682,660</b>	<b>127,320</b>	<b>\$ 717</b>
Indiantown	\$ 954,139	5.22%	\$ 49,806	6,707	\$ 142
Jupiter Island	\$ 1,474,536	5.22%	\$ 77,186	826	\$ 1,785
Ocean Breeze	\$ 286,774	2.20%	\$ 6,926	163	\$ 1,759
Sewall's Point	\$ 1,793,948	3.12%	\$ 56,055	2,078	\$ 863
Stuart	\$ 17,305,623	5.22%	\$ 910,411	16,401	\$ 1,055
<b>MIAMI-DADE BOCC</b>	<b>\$ 504,239,050</b>	<b>5.22%</b>	<b>\$ 25,817,695</b>	<b>1,196,921</b>	<b>\$ 421</b>
Aventura	\$ 34,778,105	5.20%	\$ 1,813,755	37,790	\$ 920
Bal Harbour	\$ 5,311,509	5.22%	\$ 278,573	2,920	\$ 1,819
Bay Harbor Islands	\$ 3,713,277	5.22%	\$ 194,583	5,908	\$ 629
Biscayne Park	\$ 1,765,814	5.22%	\$ 92,438	3,218	\$ 549
Coral Gables	\$ 61,495,009	5.22%	\$ 3,194,282	50,631	\$ 1,215
Cutler Bay	\$ 19,422,833	5.22%	\$ 1,014,286	45,373	\$ 428
Doral	\$ 71,217,980	5.22%	\$ 3,738,054	68,244	\$ 1,044
El Portal	\$ 965,882	5.60%	\$ 54,142	2,140	\$ 451
Florida City	\$ 3,303,034	5.42%	\$ 180,084	13,052	\$ 253
Golden Beach	\$ 874,454	2.12%	\$ 18,559	935	\$ 935
Hialeah	\$ 84,201,882	5.87%	\$ 4,971,895	238,906	\$ 352
Hialeah Gardens	\$ 8,205,528	5.22%	\$ 429,169	23,614	\$ 347
Homestead	\$ 25,799,374	5.42%	\$ 1,409,401	73,845	\$ 349
Indian Creek	\$ 254,350	0.70%	\$ 1,782	84	\$ 3,028
Key Biscayne	\$ 13,508,157	5.22%	\$ 707,896	12,887	\$ 1,048
Medley	\$ 7,668,567	6.22%	\$ 483,168	842	\$ 9,108
Miami	\$ 386,777,526	5.22%	\$ 20,490,326	478,400	\$ 808
Miami Beach	\$ 70,499,790	5.22%	\$ 3,697,228	92,502	\$ 762
Miami Gardens	\$ 40,870,060	5.22%	\$ 2,142,733	113,628	\$ 360

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Miami Lakes	\$ 22,516,334	5.22%	\$ 1,181,248	31,106	\$ 724
Miami Shores	\$ 6,273,793	5.72%	\$ 359,385	10,784	\$ 582
Miami Springs	\$ 9,925,444	5.22%	\$ 519,269	14,192	\$ 699
North Bay Village	\$ 4,097,155	4.90%	\$ 201,287	8,981	\$ 456
North Miami	\$ 21,080,801	5.22%	\$ 1,103,117	63,517	\$ 332
North Miami Beach	\$ 30,871,275	5.22%	\$ 1,620,568	45,612	\$ 677
Opa-locka	\$ 7,520,246	5.22%	\$ 397,191	18,017	\$ 417
Palmetto Bay	\$ 18,171,025	5.22%	\$ 949,398	24,144	\$ 753
Pinecrest	\$ 14,875,509	5.52%	\$ 822,388	18,490	\$ 805
South Miami	\$ 8,659,094	5.22%	\$ 454,114	12,664	\$ 684
Sunny Isles Beach	\$ 15,774,658	5.22%	\$ 824,538	22,505	\$ 701
Surfside	\$ 4,208,389	5.22%	\$ 219,982	5,934	\$ 709
Sweetwater	\$ 6,912,435	5.22%	\$ 360,956	21,499	\$ 322
Virginia Gardens	\$ 1,387,252	5.22%	\$ 72,740	2,433	\$ 570
West Miami	\$ 3,432,760	5.22%	\$ 179,704	7,806	\$ 440
<b>MONROE BOCC</b>	<b>\$ 34,240,296</b>	<b>1.64%</b>	<b>\$ 563,159</b>	<b>34,266</b>	<b>\$ 999</b>
Islamorada	\$ 4,951,438	5.22%	\$ 259,213	5,990	\$ 827
Key Colony Beach	\$ 1,145,303	5.10%	\$ 58,474	758	\$ 1,511
Key West	\$ 23,880,900	5.22%	\$ 1,252,688	24,509	\$ 974
Layton	\$ -	0.00%	\$ -	182	\$ -
Marathon	\$ 8,845,716	5.22%	\$ 462,958	8,235	\$ 1,074
<b>NASSAU BOCC</b>	<b>\$ 36,416,602</b>	<b>1.84%</b>	<b>\$ 671,228</b>	<b>65,644</b>	<b>\$ 555</b>
Callahan	\$ 1,547,797	4.50%	\$ 70,865	1,305	\$ 1,186
Fernandina Beach	\$ 12,796,754	5.12%	\$ 659,022	12,737	\$ 1,005
Hilliard	\$ 1,499,910	5.22%	\$ 79,159	2,990	\$ 502
<b>OKALOOSA BOCC</b>	<b>\$ 65,601,638</b>	<b>2.30%</b>	<b>\$ 1,478,941</b>	<b>112,120</b>	<b>\$ 585</b>
Cinco Bayou	\$ 382,518	5.12%	\$ 19,452	404	\$ 947
Crestview	\$ 13,961,150	5.22%	\$ 724,205	25,001	\$ 558
Destin	\$ 17,403,458	5.22%	\$ 890,041	13,289	\$ 1,310
Fort Walton Beach	\$ 19,625,839	5.62%	\$ 1,097,587	20,830	\$ 942
Laurel Hill	\$ 220,620	2.80%	\$ 6,368	551	\$ 400
Mary Esther	\$ 3,453,381	5.02%	\$ 172,253	3,971	\$ 870
Niceville	\$ 10,882,386	5.50%	\$ 592,808	14,508	\$ 750
Shalimar	\$ 1,432,877	5.00%	\$ 72,349	817	\$ 1,754
Valparaiso	\$ 2,622,612	5.22%	\$ 137,665	5,284	\$ 496
<b>OKEECHOBEE BOCC</b>	<b>\$ 11,092,465</b>	<b>0.80%</b>	<b>\$ 88,812</b>	<b>33,189</b>	<b>\$ 334</b>
Okeechobee	\$ 4,257,252	5.10%	\$ 220,369	5,561	\$ 766
<b>ORANGE BOCC</b>	<b>\$ 357,935,528</b>	<b>4.98%</b>	<b>\$ 17,626,791</b>	<b>852,546</b>	<b>\$ 420</b>
Apopka	\$ 23,967,140	6.12%	\$ 1,479,411	51,753	\$ 463
Bay Lake	\$ -	0.00%	\$ -	22	\$ -
Belle Isle	\$ 3,965,671	5.22%	\$ 207,246	6,944	\$ 571
Eatonville	\$ 1,649,074	5.22%	\$ 86,276	2,292	\$ 719
Edgewood	\$ 1,793,060	5.22%	\$ 93,724	2,712	\$ 661
Lake Buena Vista	\$ -	0.00%	\$ -	24	\$ -
Maitland	\$ 20,145,356	5.22%	\$ 1,062,786	18,612	\$ 1,082
Oakland	\$ 1,409,102	5.22%	\$ 73,752	3,119	\$ 452
Ocoee	\$ 20,234,036	5.22%	\$ 1,060,996	45,703	\$ 443
Orlando	\$ 261,203,639	5.22%	\$ 13,814,858	284,485	\$ 918
Windermere	\$ 4,531,928	5.22%	\$ 241,792	2,918	\$ 1,553
Winter Garden	\$ 23,856,786	5.22%	\$ 1,251,972	44,941	\$ 531
Winter Park	\$ 31,098,627	5.72%	\$ 1,794,314	30,212	\$ 1,029
<b>OSCEOLA BOCC</b>	<b>\$ 100,558,906</b>	<b>5.22%</b>	<b>\$ 5,252,579</b>	<b>232,758</b>	<b>\$ 432</b>

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Kissimmee	\$ 35,142,918	5.22%	\$ 1,863,108	72,867	\$ 482
St. Cloud	\$ 18,420,198	5.10%	\$ 947,015	46,519	\$ 396
<b>PALM BEACH BOCC</b>	<b>\$ 365,298,214</b>	<b>5.72%</b>	<b>\$ 20,915,205</b>	<b>624,650</b>	<b>\$ 585</b>
Atlantis	\$ 2,515,183	5.10%	\$ 128,428	2,021	\$ 1,245
Belle Glade	\$ 5,347,238	5.12%	\$ 275,054	17,589	\$ 304
Boca Raton	\$ 129,282,100	5.42%	\$ 7,054,110	93,417	\$ 1,384
Boynton Beach	\$ 46,131,874	5.22%	\$ 2,420,978	76,756	\$ 601
Briny Breezes	\$ 160,532	5.22%	\$ 8,409	610	\$ 263
Cloud Lake	\$ 159,100	2.32%	\$ 3,694	137	\$ 1,161
Delray Beach	\$ 59,125,784	5.22%	\$ 3,099,308	66,580	\$ 888
Glen Ridge	\$ 154,153	5.22%	\$ 8,065	223	\$ 691
Golf	\$ 451,960	5.22%	\$ 23,667	257	\$ 1,759
Greenacres	\$ 16,297,870	6.44%	\$ 1,050,851	39,568	\$ 412
Gulf Stream	\$ 1,116,407	5.22%	\$ 58,369	1,005	\$ 1,111
Haverhill	\$ 926,973	2.60%	\$ 24,124	2,099	\$ 442
Highland Beach	\$ 5,367,403	5.22%	\$ 280,414	3,654	\$ 1,469
Hypoluxo	\$ 1,766,928	5.92%	\$ 104,694	2,741	\$ 645
Juno Beach	\$ 6,758,505	5.22%	\$ 354,456	3,427	\$ 1,972
Jupiter	\$ 48,679,766	5.22%	\$ 2,538,440	62,100	\$ 784
Jupiter Inlet Colony	\$ 422,171	5.22%	\$ 22,037	409	\$ 1,032
Lake Clarke Shores	\$ 2,137,793	5.22%	\$ 111,735	3,422	\$ 625
Lake Park	\$ 4,971,318	5.32%	\$ 265,774	8,829	\$ 563
Lake Worth	\$ 16,478,784	5.22%	\$ 875,340	38,257	\$ 431
Lantana	\$ 3,489,376	5.42%	\$ 189,631	11,373	\$ 307
Loxahatchee Groves	\$ 1,913,721	5.22%	\$ 102,183	3,384	\$ 566
Manalapan	\$ 831,416	1.60%	\$ 13,320	425	\$ 1,956
Mangonia Park	\$ 1,300,721	5.62%	\$ 73,324	2,045	\$ 636
North Palm Beach	\$ 13,885,307	5.22%	\$ 727,292	12,596	\$ 1,102
Ocean Ridge	\$ 2,196,062	2.00%	\$ 43,974	1,827	\$ 1,202
Pahokee	\$ 1,466,987	5.22%	\$ 76,895	5,536	\$ 265
Palm Beach	\$ 19,379,176	5.22%	\$ 1,015,416	8,295	\$ 2,336
Palm Beach Gardens	\$ 57,962,249	3.50%	\$ 2,031,185	53,800	\$ 1,077
Palm Beach Shores	\$ 1,350,463	5.52%	\$ 74,758	1,217	\$ 1,110
Palm Springs	\$ 8,329,405	5.32%	\$ 443,633	23,448	\$ 355
Riviera Beach	\$ 20,519,063	5.22%	\$ 1,075,252	35,431	\$ 579
Royal Palm Beach	\$ 19,127,612	5.22%	\$ 999,912	37,934	\$ 504
South Bay	\$ 937,020	5.10%	\$ 48,039	3,265	\$ 287
South Palm Beach	\$ 663,076	5.60%	\$ 37,241	1,400	\$ 474
Tequesta	\$ 5,754,691	5.22%	\$ 300,828	5,857	\$ 983
Wellington	\$ 41,320,267	5.22%	\$ 2,161,124	62,304	\$ 663
West Palm Beach	\$ 101,893,223	5.42%	\$ 5,564,105	112,638	\$ 905
Westlake	\$ 379,465	5.22%	\$ 19,808	29	\$ 13,085
<b>PASCO BOCC</b>	<b>\$ 239,486,100</b>	<b>1.84%</b>	<b>\$ 4,414,813</b>	<b>469,973</b>	<b>\$ 510</b>
Dade City	\$ 3,651,402	5.22%	\$ 194,009	7,162	\$ 510
New Port Richey	\$ 11,175,671	5.62%	\$ 641,568	15,863	\$ 705
Port Richey	\$ 3,358,011	5.10%	\$ 175,237	2,879	\$ 1,166
St. Leo	\$ 208,895	5.22%	\$ 10,939	1,319	\$ 158
San Antonio	\$ 916,729	0.80%	\$ 7,385	1,294	\$ 708
Zephyrhills	\$ 8,219,644	5.52%	\$ 457,773	15,839	\$ 519
<b>PINELLAS BOCC</b>	<b>\$ 163,377,281</b>	<b>5.22%</b>	<b>\$ 8,554,741</b>	<b>275,329</b>	<b>\$ 593</b>
Belleair	\$ 3,291,013	5.22%	\$ 172,007	3,977	\$ 828
Belleair Beach	\$ 837,802	6.00%	\$ 50,512	1,588	\$ 528

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Belleair Bluffs	\$ 883,405	5.22%	\$ 46,223	2,095	\$ 422
Belleair Shore	\$ 74,532	2.40%	\$ 1,791	118	\$ 632
Clearwater	\$ 85,670,366	5.12%	\$ 4,422,364	115,719	\$ 740
Dunedin	\$ 22,462,099	5.32%	\$ 1,200,210	37,051	\$ 606
Gulfport	\$ 6,512,764	6.12%	\$ 399,114	12,544	\$ 519
Indian Rocks Beach	\$ 3,884,269	2.30%	\$ 89,710	4,430	\$ 877
Indian Shores	\$ 2,176,183	5.22%	\$ 113,666	1,470	\$ 1,480
Kenneth City	\$ 1,929,359	5.10%	\$ 98,484	5,103	\$ 378
Largo	\$ 47,711,610	5.62%	\$ 2,699,406	83,617	\$ 571
Madeira Beach	\$ 4,011,499	5.72%	\$ 229,991	4,421	\$ 907
North Redington Beach	\$ 1,314,846	5.12%	\$ 67,620	1,499	\$ 877
Oldsmar	\$ 14,167,218	5.82%	\$ 746,856	14,504	\$ 977
Pinellas Park	\$ 31,195,673	5.40%	\$ 1,693,418	53,440	\$ 584
Redington Beach	\$ 1,034,803	5.40%	\$ 55,925	1,475	\$ 702
Redington Shores	\$ 1,876,643	5.22%	\$ 98,077	2,212	\$ 848
Safety Harbor	\$ 11,472,939	6.52%	\$ 753,040	17,467	\$ 657
St. Petersburg	\$ 164,176,453	5.62%	\$ 9,289,135	265,669	\$ 618
St. Pete Beach	\$ 8,505,367	5.70%	\$ 486,211	9,510	\$ 894
Seminole	\$ 12,227,846	5.22%	\$ 644,458	18,880	\$ 648
South Pasadena	\$ 3,769,335	5.72%	\$ 216,004	5,074	\$ 743
Tarpon Springs	\$ 15,485,902	5.72%	\$ 890,865	25,460	\$ 608
Treasure Island	\$ 5,995,010	5.22%	\$ 313,317	6,858	\$ 874
<b>POLK BOCC</b>	<b>\$ 177,344,176</b>	<b>5.22%</b>	<b>\$ 9,263,787</b>	<b>410,044</b>	<b>\$ 433</b>
Auburndale	\$ 8,642,086	5.22%	\$ 454,353	16,246	\$ 532
Bartow	\$ 9,149,949	6.12%	\$ 563,496	19,184	\$ 477
Davenport	\$ 4,194,311	3.52%	\$ 151,574	5,602	\$ 749
Dundee	\$ 1,757,835	5.72%	\$ 101,045	4,662	\$ 377
Eagle Lake	\$ 1,030,432	5.42%	\$ 56,156	2,574	\$ 400
Fort Meade	\$ 1,788,637	5.32%	\$ 96,246	5,993	\$ 298
Frostproof	\$ 1,314,275	5.32%	\$ 70,409	3,130	\$ 420
Haines City	\$ 10,102,006	5.22%	\$ 529,737	24,298	\$ 416
Highland Park	\$ -	0.00%	\$ -	258	\$ -
Hillcrest Heights	\$ 112,912	1.10%	\$ 1,242	253	\$ 446
Lake Alfred	\$ 2,420,171	5.22%	\$ 126,827	5,950	\$ 407
Lake Hamilton	\$ 589,367	3.72%	\$ 21,995	1,380	\$ 427
Lake Wales	\$ 8,532,553	5.22%	\$ 448,572	15,791	\$ 540
Lakeland	\$ 65,800,111	6.43%	\$ 4,281,037	105,586	\$ 623
Mulberry	\$ 3,010,674	5.22%	\$ 159,257	3,865	\$ 779
Polk City	\$ 4,108,524	5.22%	\$ 215,244	2,088	\$ 1,968
Winter Haven	\$ 29,217,590	6.32%	\$ 1,861,932	42,969	\$ 680
<b>PUTNAM BOCC</b>	<b>\$ 20,606,433</b>	<b>1.84%</b>	<b>\$ 379,972</b>	<b>57,376</b>	<b>\$ 359</b>
Crescent City	\$ 880,840	5.10%	\$ 45,345	1,553	\$ 567
Interlachen	\$ 1,004,335	5.22%	\$ 53,482	1,339	\$ 750
Palatka	\$ 5,573,200	5.22%	\$ 293,646	10,649	\$ 523
Pomona Park	\$ 269,332	5.22%	\$ 14,247	871	\$ 309
Welaka	\$ 451,979	5.22%	\$ 23,691	712	\$ 635
<b>ST. JOHNS BOCC</b>	<b>\$ 128,265,008</b>	<b>1.84%</b>	<b>\$ 2,364,730</b>	<b>217,850</b>	<b>\$ 589</b>
Marineland (part)	\$ 83,456	0.40%	\$ 334	2	\$ 41,728
St. Augustine	\$ 16,291,014	5.22%	\$ 862,131	14,021	\$ 1,162
St. Augustine Beach	\$ 3,594,094	5.22%	\$ 187,731	6,713	\$ 535
<b>ST. LUCIE BOCC</b>	<b>\$ 43,327,203</b>	<b>1.84%</b>	<b>\$ 797,740</b>	<b>72,538</b>	<b>\$ 597</b>
Fort Pierce	\$ 21,889,168	5.22%	\$ 1,158,506	43,285	\$ 506

## Forecast of Taxable Communication Services and Revenues

### Local Fiscal Year Ending September 30, 2020

Local Government	Estimated CST Base LFY 2019-20	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2018 Revenue Sharing Population	Per Capita Consumption (See Note 3)
Port St. Lucie	\$ 93,137,463	5.22%	\$ 4,877,873	185,837	\$ 501
St. Lucie Village	\$ 351,258	1.60%	\$ 5,621	634	\$ 554
<b>SANTA ROSA BOCC</b>	<b>\$ 66,880,686</b>	<b>1.58%</b>	<b>\$ 1,059,047</b>	<b>153,584</b>	<b>\$ 435</b>
Gulf Breeze	\$ 5,687,906	4.50%	\$ 259,611	5,849	\$ 972
Jay	\$ 528,875	1.30%	\$ 6,972	521	\$ 1,015
Milton	\$ 6,515,375	5.82%	\$ 390,060	10,126	\$ 643
<b>SARASOTA BOCC</b>	<b>\$ 199,168,796</b>	<b>4.82%</b>	<b>\$ 9,611,565</b>	<b>263,636</b>	<b>\$ 755</b>
Longboat Key (part)	\$ 7,140,766	5.22%	\$ 372,748	4,562	\$ 1,565
North Port	\$ 34,960,264	5.72%	\$ 2,005,766	70,631	\$ 495
Sarasota	\$ 60,281,132	5.32%	\$ 3,240,083	55,826	\$ 1,080
Venice	\$ 22,878,812	5.22%	\$ 1,199,977	22,781	\$ 1,004
<b>SEMINOLE BOCC</b>	<b>\$ 112,000,445</b>	<b>5.12%</b>	<b>\$ 5,742,238</b>	<b>220,287</b>	<b>\$ 508</b>
Altamonte Springs	\$ 29,437,336	5.94%	\$ 1,762,287	44,947	\$ 655
Casselberry	\$ 14,218,526	5.42%	\$ 778,072	29,772	\$ 478
Lake Mary	\$ 28,366,852	5.22%	\$ 1,518,506	16,746	\$ 1,694
Longwood	\$ 13,586,781	5.52%	\$ 764,176	15,279	\$ 889
Oviedo	\$ 19,028,702	5.56%	\$ 1,068,163	39,739	\$ 479
Sanford	\$ 28,374,323	7.00%	\$ 1,997,671	59,013	\$ 481
Winter Springs	\$ 18,778,930	5.92%	\$ 1,119,831	37,639	\$ 499
<b>SUMTER BOCC</b>	<b>\$ 73,018,431</b>	<b>1.84%</b>	<b>\$ 1,292,426</b>	<b>101,985</b>	<b>\$ 716</b>
Bushnell	\$ 1,939,474	5.12%	\$ 100,187	2,501	\$ 775
Center Hill	\$ 307,886	5.22%	\$ 16,237	1,101	\$ 280
Coleman	\$ 267,342	5.22%	\$ 14,039	721	\$ 371
Webster	\$ 533,530	5.22%	\$ 28,385	818	\$ 652
Wildwood	\$ 4,486,001	5.22%	\$ 235,372	9,528	\$ 471
<b>SUWANNEE BOCC</b>	<b>\$ 10,943,740</b>	<b>1.84%</b>	<b>\$ 201,721</b>	<b>35,291</b>	<b>\$ 310</b>
Branford	\$ 903,602	4.60%	\$ 42,036	689	\$ 1,311
Live Oak	\$ 4,247,269	5.60%	\$ 240,722	6,837	\$ 621
<b>TAYLOR BOCC</b>	<b>\$ 4,761,011</b>	<b>1.84%</b>	<b>\$ 87,670</b>	<b>13,043</b>	<b>\$ 365</b>
Perry	\$ 4,002,275	5.62%	\$ 226,371	7,025	\$ 570
<b>UNION BOCC</b>	<b>\$ 2,521,344</b>	<b>1.84%</b>	<b>\$ 46,397</b>	<b>8,361</b>	<b>\$ 302</b>
Lake Butler	\$ 1,050,323	5.10%	\$ 54,448	1,813	\$ 579
Raiford	\$ 310,695	5.22%	\$ 16,218	243	\$ 1,279
Worthington Springs	\$ 40,212	5.00%	\$ 2,053	350	\$ 115
<b>VOLUSIA BOCC</b>	<b>\$ 56,788,328</b>	<b>5.22%</b>	<b>\$ 2,968,194</b>	<b>114,362</b>	<b>\$ 497</b>
Daytona Beach	\$ 46,106,641	5.22%	\$ 2,426,194	66,237	\$ 696
Daytona Beach Shores	\$ 4,882,988	5.22%	\$ 255,136	4,296	\$ 1,137
DeBary	\$ 10,557,268	5.22%	\$ 554,434	20,774	\$ 508
DeLand	\$ 17,816,872	5.22%	\$ 937,233	34,114	\$ 522
Deltona	\$ 31,928,909	6.22%	\$ 1,999,131	91,007	\$ 351
Edgewater	\$ 10,178,644	5.22%	\$ 534,141	23,329	\$ 436
Flagler Beach (part)	\$ 41,517	5.10%	\$ 2,117	60	\$ 692
Holly Hill	\$ 6,928,965	5.22%	\$ 362,486	11,958	\$ 579
Lake Helen	\$ 1,413,726	5.22%	\$ 74,150	2,760	\$ 512
New Smyrna Beach	\$ 20,073,384	5.22%	\$ 1,052,095	26,427	\$ 760
Oak Hill	\$ 831,000	5.22%	\$ 43,561	2,001	\$ 415
Orange City	\$ 7,075,672	5.22%	\$ 372,070	12,118	\$ 584
Ormond Beach	\$ 30,430,190	5.22%	\$ 1,596,250	41,134	\$ 740
Pierson	\$ 610,968	5.10%	\$ 31,392	1,760	\$ 347
Ponce Inlet	\$ 2,739,831	5.42%	\$ 148,774	3,111	\$ 881
Port Orange	\$ 32,721,138	5.22%	\$ 1,715,608	61,009	\$ 536
South Daytona	\$ 6,315,397	5.72%	\$ 361,657	12,703	\$ 497

**Forecast of Taxable Communication Services and Revenues**  
**Local Fiscal Year Ending September 30, 2020**

Local Government	Estimated CST Base LFY 2019-20	Current Tax Rate	Revenue Estimate After Adjustments (See Notes 1-2)	2018 Revenue Sharing Population	Per Capita Consumption (See Note 3)
<b>WAKULLA BOCC</b>	<b>\$ 12,644,386</b>	<b>5.22%</b>	<b>\$ 662,491</b>	<b>28,745</b>	<b>\$ 440</b>
St. Marks	\$ 204,308	5.10%	\$ 10,446	277	\$ 738
Sopchoppy	\$ 284,417	1.20%	\$ 3,444	473	\$ 601
<b>WALTON BOCC</b>	<b>\$ 45,339,338</b>	<b>0.70%</b>	<b>\$ 314,821</b>	<b>56,169</b>	<b>\$ 807</b>
DeFuniak Springs	\$ 3,712,479	4.82%	\$ 180,894	5,481	\$ 677
Freeport	\$ 2,084,912	1.30%	\$ 27,185	3,845	\$ 542
Paxton	\$ 238,393	2.60%	\$ 6,210	610	\$ 391
<b>WASHINGTON BOCC</b>	<b>\$ 4,719,307</b>	<b>1.84%</b>	<b>\$ 86,835</b>	<b>17,751</b>	<b>\$ 266</b>
Caryville	\$ 56,582	5.22%	\$ 3,011	293	\$ 193
Chipley	\$ 1,755,205	5.42%	\$ 96,446	3,506	\$ 501
Ebro	\$ 82,539	0.60%	\$ 498	238	\$ 347
Vernon	\$ 334,082	5.40%	\$ 18,222	751	\$ 445
Wausau	\$ 67,605	5.22%	\$ 3,547	375	\$ 180
<b>STATEWIDE TOTALS</b>	<b>\$ 12,243,576,138</b>		<b>\$ 570,813,376</b>	<b>20,721,532</b>	<b>\$ 591</b>

Notes:

1. All adjustments made to payments issued to local governments are subject to s. 202.18(3), F.S. **The estimates reflect the total after all relevant adjustments.** Adjustments that started in 2015 will affect 5 months in LFY 2019-20. Adjustments that started in 2019 will affect 7 months in LFY 2019-20.
2. The estimate does not include administrative fees or revenues generated from county surtax conversion factors.
3. The City of Westlake in Palm Beach County was incorporated as of June 20, 2016. The Village of Indiantown in Martin County was incorporated as of December 31, 2017. The Town of Hastings in St. Johns County was dissolved as of February 28, 2018.
4. Due to the effects of Hurricane Michael, the estimate for the City of Mexico Beach in Bay County has been prepared based on the level of distributions for the second half of 2018-19. This results in a substantially lower estimate for local FY 2019-20.
5. There are a number of jurisdictions across the state that appear to have had anomalous distributions in the last four months of state FY 2018-19. These unusual distribution amounts may be under or over prior year levels. This estimate is based on the actual distributions made in state FY 2018-19. If you have questions about your jurisdiction's estimated tax base or revenue estimate, please contact the Department of Revenue. More detailed CST information may also be found through the Local Government CST Information Sharing System at <https://taxapps.floridarevenue.com/cstinfosharing/>
6. The per capita consumption figures are calculated by dividing each jurisdiction's Estimated Communications Services Tax Base figure by its respective 2018 revenue sharing population figure. The revenue sharing population estimates reflect those certified to the Department of Revenue by the Executive Office of the Governor in June 2019.



## Convention Development Taxes

Section 212.0305, Florida Statutes

### Summary:

Duval, Miami-Dade, and Volusia counties are authorized to levy convention development taxes on transient rental transactions. Three of the five available levies are applicable to separate taxing districts in Volusia County. The levies may be authorized pursuant to an ordinance enacted by the county's governing body, and the tax rates are either 2 or 3 percent depending on the particular levy. Generally, the revenues may be used for capital construction of convention centers and other tourist-related facilities as well as tourist promotion; however, the authorized uses vary by levy. During the 2019-20 state fiscal year, the three counties levying a convention development tax will realize an estimated \$68.5 million in revenue, and no revenues will go unrealized because all three counties are levying their respective taxes at the maximum rate.

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Authorization to Levy:

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

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

### Administrative Procedures:

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

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

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

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

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

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

**Reporting Requirements:**

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

**Distribution of Proceeds:**

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

**Attorney General Opinions:**

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

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

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

**Tax Rates and Current Year’s Revenues:**

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

**Additional Detail:**

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

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3. Section 212.0305(5), F.S.  
4. Section 212.0305(3)(e), F.S.  
5. <http://myfloridalegal.com/ago.nsf/Opinions>

## Consolidated County Convention Development Tax

Section 212.0305(4)(a), Florida Statutes

### Summary:

Each county operating under a government consolidated with one or more municipalities in the county may impose a 2 percent tax on the total consideration charged for transient rental transactions. The tax may be levied pursuant to an ordinance enacted by the county's governing body. The county may designate or appoint an authority to administer and disburse the tax proceeds and any other related source of revenue. However, the authority's annual budget is subject to approval of the county's governing body. During the 2019-20 state fiscal year, Duval County will realize an estimated \$9.0 million in revenue, and no revenues will go unrealized because the county is levying the tax at the maximum rate.

### Counties Eligible to Levy:

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

### Authorized Uses of Proceeds:

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

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

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

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

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## Charter County Convention Development Tax

Section 212.0305(4)(b), Florida Statutes

### Summary:

Each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) may impose a 3 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance enacted by the county's governing body. During the 2019-20 state fiscal year, Miami-Dade County will realize an estimated \$49.3 million in revenue, and no revenues will go unrealized because the county is levying the tax at the maximum rate.

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

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

### Counties Eligible to Levy:

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

### Authorized Uses of Proceeds:

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

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

improve, operate, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, auditoriums, golf courses, or related buildings and parking facilities in the most populous municipality in the county.

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

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

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

**Summary:**

Each county, chartered under Article VIII of the Florida Constitution, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (i.e., Volusia County) may impose a tax of up to 3 percent on the total consideration charged for transient rental transactions. Three separate taxes are authorized for levy in three separate taxing districts within the county; however, the combined effect is to authorize a countywide tax. The taxes are levied pursuant to an ordinance enacted by the county's governing body. Pursuant to s. 212.03055, F.S., any rate increase in excess of 2 percent must be approved by a supermajority (i.e., majority plus one) vote of the county's governing body. During the 2019-20 state fiscal year, Volusia County will realize an estimated \$10.2 million in revenue, and no revenues will go unrealized because the county is levying the separate taxes at the maximum rate.

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

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

**Counties Eligible to Levy:**

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

**Authorized Uses of Proceeds:**

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

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

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## Discretionary Surtax on Documents

Sections 125.0167 and 201.031, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

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

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

Each county that levies the surtax must comply with the following requirements.<sup>5</sup>

1. The county includes in its financial report required pursuant to s. 218.32, F.S., information showing the revenues and expenditures of the Trust Fund for the fiscal year.
2. The county adopts a housing plan every three years that includes provisions substantially similar to the plans required in s. 420.9075(1), F.S.

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

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

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

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

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

3. The county adopts an affordable housing element of its comprehensive land use plan that complies with s. 163.3177(6)(f), F.S.
4. The county requires by resolution that the staff or entity, which has administrative authority for implementing the housing plan, prepares and submits to the county's governing body an annual report substantially similar to the report required in s. 420.9075(10), F.S.

**Distribution of Proceeds:**

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

**Authorized Uses:**

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

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

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

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

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

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

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

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

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

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

*Housing Choice Assistance Voucher Program*<sup>13</sup>:

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

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

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

**Attorney General Opinions:**

No opinions specifically relevant to this surtax have been issued.

**Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>14</sup>

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

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

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

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## Green Utility Fee

Section 369.255, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Eligibility Requirements:

Counties with a population of 500,000 or more and municipalities with a population of 200,000 or more are eligible to impose the fee.<sup>1</sup> Based on the 2018 population estimates, the twelve counties of Brevard, Broward, Duval, Hillsborough, Lee, Miami-Dade, Orange, Palm Beach, Pasco, Pinellas, Polk, and Volusia have a total population of 500,000 or more. Likewise, the six municipalities of Hialeah, Jacksonville, Miami, Orlando, St. Petersburg, and Tampa have a population of 200,000 or more. Eligible local governments may create, alone or in cooperation with other counties or municipalities pursuant to s. 163.01, F.S., one or more greenspace management districts to fund the planning, management, operation, and administration of a greenspace management program.

### Administrative Procedures:

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

### Distribution of Proceeds:

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

### Authorized Uses:

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

### Attorney General Opinions:

No opinions specifically relevant to this fee have been issued.

### Prior Years' Revenues:

The Office of Economic and Demographic Research has no collections data pertaining to this revenue source.

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

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## Gross Receipts Tax on Commercial Hazardous Waste Facilities

Section 403.7215, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

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

### Distribution of Proceeds:

The primary host local government retains all proceeds.

### Authorized Uses:

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

1. Costs of tax collection;
2. Any local inspection costs incurred by the local government to ensure that the facility is operating pursuant to the provisions of part IV of ch. 403, F.S., and any rule adopted pursuant to this part;
3. Additional security costs incurred as a result of operating the facility, including monitoring, fire protection, and police protection;
4. Hazardous waste contingency planning implementation;
5. Road construction or repair costs for public roads adjacent to and within 1,000 feet of the facility;
6. Any other cost incurred by the local government as the result of the facility's operation, if all other costs specified in #1-5 have been paid; and
7. Any other purposes relating to environmental protection within the local government's jurisdiction, if all other costs specified in #1-6 have been paid. Such purposes may include, but not be limited to, the establishment of a system for the collection and disposal of household, agricultural, and other types of

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

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

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

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

hazardous waste; the protection or improvement of the quality of the air or water; or the acquisition of environmentally sensitive lands.

**Attorney General Opinions:**

No opinions specifically relevant to this tax have been issued.

**Prior Years' Revenues:**

The Office of Economic and Demographic Research has no collections data pertaining to this revenue source.



## Highway Safety Fees – Red Light Cameras

Sections 316.0083 and 318.18, Florida Statutes

### Summary:

In 2010, the Legislature established the Mark Wandall Traffic Safety Program, which authorized the use of traffic infraction detectors.<sup>1</sup> A traffic infraction detector is defined as a vehicle sensor installed to work in conjunction with a traffic control signal and a camera or cameras synchronized to automatically record two or more sequenced photographic or electronic images or streaming video of only the rear of a motor vehicle at the time the vehicle fails to stop behind the stop bar or clearly marked stop line when facing a traffic control signal steady red light.<sup>2</sup> A civil penalty of \$158 is imposed on the motor vehicle's owner when a traffic infraction detector has indicated that the driver failed to stop at a traffic signal, and a traffic ticket has been issued by a state or local traffic enforcement officer. Eligible county or municipal governments receive or retain a local government share of the penalty.

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Eligibility Requirements:

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

### Administrative Procedures:

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

### Distribution of Proceeds:

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

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

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

2. Section 316.003(91), F.S.

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

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

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

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

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

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

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

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

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

**Prior Years' Revenues:**

A summary of prior years' state portion collection reports is available.<sup>9</sup>

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

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

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

## Insurance Premium Tax

Sections 175.101 and 185.08, Florida Statutes

### Summary:

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

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

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Eligibility Requirements:

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

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

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

2. Section 175.091, F.S.

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

4. Section 185.07, F.S.

5. Section 175.101, F.S.

6. Section 185.08(1), F.S.

**Administrative Procedures:**

Both excise taxes are payable annually on March 1<sup>st</sup> of each year after the passage of an ordinance, in the case of a municipal government; or resolution, in the case of a special fire control district, assessing and imposing the taxes.<sup>7</sup> Tax installments are paid according to the provisions of s. 624.5092(2)(a)-(c), F.S. The DOR creates, maintains, and updates an electronic database that designates the local taxing jurisdiction for each street address and address range in the state, and insurance companies are required to exercise due diligence in employing the database to correctly assign parcels to local jurisdictions for tax purposes.<sup>8</sup> The DOR keeps a separate account of all taxes collected on behalf of each municipality or special fire control district. All tax collections are transferred to the Police and Firefighters' Premium Tax Trust Fund [hereinafter Trust Fund] and separately accounted for by the Department of Management Services' Division of Retirement, which administers the Trust Fund.<sup>9</sup>

**Distribution of Proceeds:**

The Chief Financial Officer disburses those monies collected from both taxes to eligible municipalities and special fire control districts on or before July 1<sup>st</sup> and at other times authorized by the Division of Retirement.<sup>10</sup> Separate from the issue of funding firefighters' pension trust funds, every qualified firefighter is paid supplemental salary compensation by the employing agency if the firefighter has achieved the specified level of educational attainment, and an employing agency may include any municipality, county, or special district that employs such firefighters.

**Authorized Uses:**

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

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2003-54	City pension fund, amendment of investment authority
2001-67	Firefighters' and Police Officers' pension, premium tax
91-15	Retirement plans
89-90	Police officers' retirement trust fund, s. 185.15
84-100	Contract with private firm for fire protection
78-148	Municipal pension trust funds
78-69	Funds intended for firefighters and policemen, pension
78-03	Trustee of pension plan, city officer
75-277	Fire protection outside boundaries
74-220	Consolidation of police forces of two cities

The full texts of these opinions are available via a searchable on-line database.<sup>11</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the

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7. Sections 175.101(3); 185.08(3), F.S.

8. Sections 175.1015; 185.085, F.S.

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

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

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

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

**Prior Years' Revenues:**

Summaries of prior years' distributions are available.<sup>12</sup>

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

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**Local Business Tax**  
**(Including Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of**  
**Retail and Wholesale Merchants)**  
Chapter 205, Florida Statutes

**Summary:**

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

**General Law Amendments:**

There were no general law amendments resulting from the 2019 Regular Legislative Session.

**Eligibility Requirements:**

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

**Administrative Procedures:**

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

The governing body of a municipality that levies the tax may request that the county in which the municipality is located issue the municipal receipt and collect the tax. The governing body of a county that levies the tax may request that municipalities within the county issue the county receipt and collect the tax. However, before any local government issues any business receipts on behalf of another local government, appropriate agreements must be entered into by the affected local governments.<sup>5</sup> All business tax receipts are sold by the appropriate tax collector beginning July 1<sup>st</sup> of each year. The taxes are due and payable on or before September 30<sup>th</sup> of each year, and the receipts expire on September 30<sup>th</sup> of the succeeding year. In several situations, administrative penalties are also imposed.<sup>6</sup>

A county or municipality that has not adopted a business tax ordinance or resolution may adopt a business tax ordinance. The tax rate structure and classifications in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that

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

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

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

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

5. Section 205.045, F.S.

6. Section 205.053, F.S.

have implemented s. 205.0535, F.S. If no adjacent local government has implemented s. 205.0535, F.S., or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, then an alternative method is authorized. In such a case, the rate structure or classifications prescribed in the ordinance of the local government seeking to impose the tax may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535, F.S., in counties or municipalities that have a comparable population.<sup>7</sup>

Once a local government has a local business tax in place, changes to the tax must satisfy certain statutory requirements.<sup>8</sup> A county or municipality may pass an ordinance repealing or decreasing a local business tax by majority vote of the governing body, as long as the ordinance does not result in an increase of local business taxes for any taxpayer.<sup>9</sup> However, before passing an ordinance that reclassifies businesses, professions, and occupations, or establishes new rate structures, a county or municipality must establish an equity study commission to recommend appropriate classifications and rate structures.<sup>10</sup> After the study is complete, a county or municipality may pass a reclassification and revision ordinance by majority vote; however, there are statutory limits on any tax increases.<sup>11</sup> After a reclassification ordinance is passed, a county or municipality may increase or decrease its tax rates by up to five percent, every other year; however, an ordinance that increases the tax must be passed by a majority vote plus one of the governing body.<sup>12</sup> State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business taxes. State law also regulates the issuance of local business tax receipts to certain individuals or businesses.<sup>13</sup>

#### **Distribution of Proceeds:**

The revenues derived from the business tax imposed by county governments, exclusive of the costs of collection and credit given for municipal business taxes, are apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's total population.<sup>14</sup> Within 15 days following the month of receipt, the apportioned revenues are sent to each governing authority; however, this provision does not apply to counties that established a new rate structure pursuant to s. 205.0535, F.S.<sup>15</sup>

#### **Authorized Uses:**

The tax proceeds are considered general revenue for the county or municipality. Additionally, the county business tax proceeds may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.<sup>16</sup> The proceeds of the additional county business tax imposed pursuant to s. 205.033(6), F.S., are distributed by the county's governing body to a designated organization or agency for the purpose of implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.<sup>17</sup>

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7. Section 205.0315, F.S.

8. Section 205.0535, F.S.

9. Section 205.0535(5), F.S.

10. Section 205.0535(2), F.S.

11. Section 205.0535(3), F.S.

12. Section 205.0535(4), F.S.

13. See Sections 205.054 – 205.192, F.S.

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

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

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

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



**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2019-04	Local business tax – E-Verify
2014-11	Taxation, business tax, occupational license tax
2011-20	Business license tax, firearms, municipalities
2010-41	Local business tax, reclassify/exempt businesses
2010-23	Local business taxes, amendment of ordinance

Interested persons can also access numerous opinions issued under the revenue source's prior name *occupational license tax*. The full texts of these opinions are available via a searchable on-line database.<sup>18</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

**Prior Years' Revenues:**

A summary of prior years' revenues reported by local governments is available.<sup>19</sup>

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

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

## **Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of Retail and Wholesale Merchants**

Section 205.043, Florida Statutes,  
as implemented by Part II, Chapter 7, Article II, Section 7-53, of the Panama City Municipal Code, 2005;<sup>20</sup>  
and Chapter 14, Section 14-29 (136), of the Code of Ordinances, City of Panama City Beach, Florida.<sup>21</sup>

### **Summary – Panama City Tax:**

The City of Panama City levies separate license taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction. For retail merchants, the tax is \$10 for each \$1,000 (i.e., 1 percent) of gross sales with a minimum tax of \$1.50 per month. For wholesale merchants, the tax is \$0.50 for each \$1,000 of gross sales, or major fraction thereof, (i.e., 0.05 percent) with a minimum tax of \$1.50 per month. Additionally, the tax applies only to the first \$5,000 collected by a merchant for any single item of merchandise. The merchant pays the license tax by the 30<sup>th</sup> day of each month based on the merchant's gross sales of the preceding month. If payment is made on or before the 20<sup>th</sup> day of the month such tax is payable, a 3 percent discount is allowed.

### **Summary – Panama City Beach Tax:**

The City of Panama City Beach levies separate business taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction. For retail merchants, the tax is \$10 for each \$1,000 of gross sales, or major portion thereof, (i.e., 1 percent) with a minimum tax of \$50 per year. For wholesale merchants, the tax is \$1.50 for each \$1,000 of gross sales, or major fraction thereof, (i.e., 0.15 percent) with a minimum tax of \$50 per year. On the first day of each month, the merchant submits a statement of gross sales for the preceding month at which time the tax is paid. The statement and payment are delinquent on the 10<sup>th</sup> day of each month following application for receipt. Upon becoming delinquent, the receipt is subject to revocation by the city council, and the city clerk reports at each regular city council meeting any delinquent merchant's business tax receipts. Once revoked, a merchant's receipts may be reinstated if all accrued taxes plus a 10 percent penalty of the gross amount are paid. No merchant can transact business while his or her business tax receipt stands revoked. If payment is made on or before the 10<sup>th</sup> day of the month such tax is payable, a 3 percent discount is allowed. The cities of Panama City and Panama City Beach are the only known local governments in Florida that levy a license/business tax on the gross receipts of retail and wholesale merchants.

### **General Law Amendments:**

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### **Prior Years' Revenues:**

The annual amounts of general fund revenue generated from merchant licenses are reported separately from other local business tax revenues in the City of Panama City's annual budgets.<sup>22</sup> However, such amounts are not separately reported in the City of Panama City Beach's annual budgets or financial statements.<sup>23</sup>

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20. [https://www.municode.com/library/fl/panama\\_city/codes/code\\_of\\_ordinances](https://www.municode.com/library/fl/panama_city/codes/code_of_ordinances) (see Subpart A-General Ordinances, Chapter 7-Business Licenses and Business Regulations, Section 7-53-Amounts of License Taxes-MERCHANTS).

21. [https://www.municode.com/library/fl/panama\\_city\\_beach/codes/code\\_of\\_ordinances](https://www.municode.com/library/fl/panama_city_beach/codes/code_of_ordinances) (see Chapter 14-Licenses and License Taxes, Section 14-29 Business Tax Schedule-MERCHANTS).

22. <http://www.pcgov.org/archive.aspx>

23. <http://www.pcbgov.com/about-us/budgets-financial-statements>

## Local Discretionary Sales Surtaxes

Sections 212.054-.055, Florida Statutes

### Summary:

Nine separate local discretionary sales surtaxes, also known as *local option sales taxes*, are currently authorized in law and represent potential revenue sources for county governments generally.<sup>1</sup> With particular surtax levies, municipal governments and school districts may receive all or some of the revenue proceeds. The local discretionary sales surtaxes apply to all transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions authorized pursuant to ch. 212, F.S., and communications services as defined for purposes of ch. 202, F.S.<sup>2</sup>

The total potential surtax rate varies from county to county depending on the particular surtaxes that can be levied in that jurisdiction. Discretionary sales surtax must be collected when the transaction occurs in, or delivery is into, a county that imposes the surtax, and the sale is subject to state's sales and use tax. The following table summarizes when a transaction is subject to the surtax.

<b>If a selling dealer located in any Florida county</b>	<b>with a discretionary surtax</b>	<b>sells and delivers</b>	<b>into the county where the selling vendor is located</b>	<b>surtax is collected at the county rate where the delivery is made.</b>
If a selling dealer located in any Florida county	with or without a discretionary surtax	sells and delivers	into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made.
<b>If a selling dealer located in any Florida county</b>	<b>with or without a discretionary surtax</b>	<b>sells and delivers</b>	<b>into counties without a discretionary surtax</b>	<b>surtax is not collected.</b>
If an out-of-state selling dealer		sells and delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where delivery is made.
<b>If an out-of-state selling dealer</b>		<b>sells and delivers</b>	<b>into a Florida county without a discretionary surtax</b>	<b>surtax is not collected.</b>

Discretionary sales surtax applies to the first \$5,000 of any single taxable item, when sold to the same purchaser at the same time. Single items include items normally sold in bulk and items assembled to comprise a working unit. The \$5,000 limitation does not apply to the rental of commercial real property, transient rentals, or services. With regard to the sale of motor vehicles, mobile homes, boats, or aircraft, the surtax applies only to the first \$5,000 of the total sales price. On the sale of a motor vehicle or mobile home, the tax rate is determined by the county where the purchaser resides as shown on the title or registration. On the sale of a boat or aircraft, the tax rate is determined by the county where the boat or aircraft is delivered.

1. Section 212.055, F.S.

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

The local discretionary sales surtax applies to communications services as broadly defined in ch. 202, F.S. Because the new communications services tax base is much larger than the base under prior law, discretionary sales surtax conversion rates are specified in law. For any county or school board that levies the surtax, the tax rate on communications services as authorized by s. 202.19(5), F.S., is expressed in law.<sup>3</sup>

During the 2019-20 local fiscal year, the 60 county governments and 24 school districts levying one or more local discretionary sales surtaxes will realize an estimated \$4.36 billion in revenue. The 66 county governments and 43 school districts not currently levying all possible local discretionary sales surtaxes at the maximum possible rates will allow an estimated \$9.76 billion to go unrealized. Among county governments, only Madison County currently levies its maximum potential tax rate.

### **General Law Amendments:**

Chapter 2019-64, L.O.F., (CS/CS/HB 5) amends s. 212.055, F.S., to require, effective January 1, 2020, that any referendum to adopt or amend a local discretionary sales surtax be held at a general election, which is defined in s. 97.021, F.S., to mean an election held on the first Tuesday after the first Monday in November in the even-numbered years. Upon adoption of an ordinance or a resolution by a county or school district to hold a local discretionary sales surtax referendum on or after January 1, 2020, the legislation requires the county or school district to provide the Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) with a copy of the final ordinance or resolution calling for the referendum at least 180 days before the referendum is held. Additionally, the legislation maintains the requirement that OPPAGA select and pay for a certified public accountant to conduct a performance audit of the program associated with the proposed surtax and the requirement that the performance audit be completed and made available on the county or school district website at least 60 days prior to the referendum. OPPAGA is required to procure the certified public accountant to conduct the performance audit within 60 days of receiving the final resolution or ordinance. Furthermore, the legislation declares void any local discretionary sales surtax referendum if the county or school district fails to provide notice to OPPAGA or fails to publish the results of the performance audit on its website at least 60 days before the referendum is held. These changes became law on June 10, 2019.

It is not unusual for legislation to pass that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues collected by local governments. However, a summary of such changes is not provided here.

### **Administrative Procedures:**

Legislation enacted in 2018 required the completion of a performance audit prior to any referendum to adopt a local discretionary sales surtax held on or after March 23, 2018.<sup>4</sup> Legislation enacted in 2019 amended that requirement.<sup>5</sup> For any surtax referendum held on or after January 1, 2020, an independent certified public accountant (CPA), licensed pursuant to Chapter 473, F.S., must conduct a performance audit of the program associated with the proposed surtax. At least 180 days prior to the referendum date, the county or school district must provide the Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) with a copy of the final resolution or ordinance. Within 60 days after receiving the final resolution or ordinance, OPPAGA must procure the CPA and may use carryforward funds to pay for the

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

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

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

CPA's services. The performance audit must be completed at least 60 days before the referendum is held. The audit report, including any findings, recommendations, or other accompanying documents, must be made available on the county or school district's official website and kept on the website for two years from the date posted. A county or school district's failure to comply with the requirements of providing OPPAGA with a copy of the final resolution or ordinance at least 180 days prior to the referendum date, or publishing the performance audit results on its website at least 60 days before the referendum date, will render the referendum void.

The term *performance audit* means an examination of the program conducted according to applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies. At a minimum, a performance audit must address the following issues.

1. The economy, efficiency, or effectiveness of the program.
2. The program's structure or design to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the county or school district that relate to the program.
6. The program's compliance with appropriate policies, rules, and laws.

The administrative procedures relevant to local discretionary sales surtaxes are outlined in s. 212.054, F.S. The Department of Revenue (DOR) administers, collects, and enforces the surtaxes.<sup>6</sup> The governing body of any county levying a local discretionary sales surtax enacts an ordinance levying the surtax in accordance with the procedures described in s. 125.66(2), F.S.<sup>7</sup> Current law requires that any initial levy or rate change can only take effect on January 1<sup>st</sup>, and any levy termination can only take effect on December 31<sup>st</sup>.<sup>8</sup>

The proceeds of each county's discretionary sales surtax collections are transferred to the Discretionary Sales Surtax Clearing Trust Fund [hereinafter, the Trust Fund]. A separate account in the Trust Fund is established for each county imposing the surtax. The DOR is authorized to take an administrative cost deduction not to exceed 3 percent of the total surtax revenue generated by all levying counties. The administrative cost deduction is used only for those costs solely and directly attributable to the surtax, and the costs are prorated among those counties levying the surtax on the basis of the amount collected for a particular county to the total amount collected for all counties.<sup>9</sup>

### **Reporting Requirements:**

The governing body of any county or school board that levies the surtax must notify the DOR within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. The DOR must receive this notice no later than November 16<sup>th</sup> prior to the January 1<sup>st</sup> effective date. The notice must specify the rate as well as the time period during which the surtax will be in effect and include a copy of the

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

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

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

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

ordinance and other information required by departmental rule. Failure to timely provide this notification to the DOR results in the delay of the effective date for a period of one year.<sup>10</sup>

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

**Distribution of Proceeds:**

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

**Attorney General Opinions:**

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

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

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

**Tax Rates and Current Year's Revenues:**

The tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a surtax levy. The first table provides a historical summary of surtax impositions, expirations, extensions, rate changes, and repeals based on information obtained from the DOR.<sup>14</sup> The second table illustrates the counties eligible to levy the various local discretionary sales surtaxes and the 2019 tax rates. The third table provides estimates of the revenue amounts that counties, municipalities, and school districts may expect to receive under a 1 percent levy during the local fiscal year ending 2020. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2020.

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

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

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

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

14. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: October 1, 2019) found at <https://revenue.floridarevenue.com/Pages/Browse.aspx#3-17-23>

**Additional Detail:**

Additional information regarding each of the nine individual authorizations to levy can be found in the sections immediately following the four tables previously discussed. Other information relevant to local discretionary sales surtaxes can be found via the Internet. A general description of the local discretionary sales surtax can be found on the DOR's website.<sup>15</sup> Historical local option sales tax receipts and distributions to counties compiled from DOR source data can be found on the EDR's website.<sup>16</sup> Local option sales tax collections and distributions data by fiscal year and by month can be found on the DOR's website.<sup>17</sup>

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15. <http://floridarevenue.com/taxes/Pages/distributions.aspx>

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

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

## History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

### Active Levies, as of October 1, 2019, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
<b>Charter County and Regional Transportation System Surtax - s. 212.055(1), F.S.</b>				
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2019</i>	<i>Dec. 31, 2048</i>
<i>Duval</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 1989</i>	<i>Until Repealed</i>
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2019</i>	<i>Dec. 31, 2048</i>
<i>Miami-Dade</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2003</i>	<i>Until Repealed</i>
Walton	Imposed Levy	0.5%	Jan. 1, 2013	Dec. 31, 2015
<b>Local Government Infrastructure Surtax - s. 212.055(2), F.S.</b>				
Alachua	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2002
Alachua	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2010
<i>Alachua</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2017</i>	<i>Dec. 31, 2024</i>
Bay	Imposed Levy	0.5%	Jun. 1, 1988	Dec. 31, 1993
Bay	Increased Rate	1%	Jan. 1, 1994	Dec. 31, 1994
Bay	Decreased Rate	0.5%	Jan. 1, 1995	May 31, 2003
<i>Bay</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2017</i>	<i>Dec. 31, 2026</i>
<i>Brevard</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2017</i>	<i>Dec. 31, 2026</i>
Charlotte	Imposed Levy	1%	Apr. 1, 1995	Mar. 31, 1999
Charlotte	Extended Levy	1%	-	Dec. 31, 2002
Charlotte	Extended Levy	1%	-	Dec. 31, 2008
Charlotte	Extended Levy	1%	-	Dec. 31, 2014
<i>Charlotte</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2020</i>
Clay	Imposed Levy	1%	Feb. 1, 1990	Jan. 31, 2005
Clay	Extended Levy	1%	-	Dec. 31, 2019
<i>Clay</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2039</i>
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2019</i>	<i>Dec. 31, 2025</i>
DeSoto	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Dixie	Imposed Levy	1%	Apr. 1, 1990	Mar. 31, 2005
<i>Duval</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2001</i>	<i>Dec. 31, 2030</i>
Escambia	Imposed Levy	1%	Jun. 1, 1992	May 31, 1999
Escambia	Extended Levy	1%	-	May 31, 2007
Escambia	Extended Levy	1%	-	Dec. 31, 2017
<i>Escambia</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2028</i>
Flagler	Imposed Levy	1%	Dec. 1, 1990	Dec. 31, 2002
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
Gadsden	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 1995
Glades	Imposed Levy	1%	Feb. 1, 1992	Jan. 31, 2007
<i>Glades</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2021</i>
Hamilton	Imposed Levy	1%	Jul. 1, 1990	Jun. 30, 2005
Hardee	Imposed Levy	1%	Jan. 1, 1990	Dec. 31, 1997
Hendry	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Highlands	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Highlands	Extended Levy	1%	-	Dec. 31, 2018
<i>Highlands</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2033</i>
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Dec. 1, 1996</i>	<i>Nov. 30, 2026</i>
Indian River	Imposed Levy	1%	Jun. 1, 1989	May 31, 2004
Indian River	Extended Levy	1%	-	Dec. 31, 2019
<i>Indian River</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2034</i>
Jackson	Imposed Levy	1%	Jun. 1, 1988	Jul. 1, 1992
Jefferson	Imposed Levy	1%	Jun. 1, 1988	May 31, 2003
Lake	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2002
Lake	Extended Levy	1%	-	Dec. 31, 2017
<i>Lake</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2032</i>
Leon	Imposed Levy	1%	Dec. 1, 1989	Nov. 30, 2004
Leon	Extended Levy	1%	-	Dec. 31, 2019
<i>Leon</i>	<i>Extended Levy</i>	<i>1%</i>	<i>-</i>	<i>Dec. 31, 2039</i>
Madison	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004
Manatee	Imposed Levy	1%	Jan. 1, 1990	Jan. 1, 1993
Manatee	Imposed Levy	1%	Jul. 1, 1994	Jun. 30, 1999
<i>Manatee</i>	<i>Imposed Levy</i>	<i>0.5%</i>	<i>Jan. 1, 2017</i>	<i>Dec. 31, 2031</i>



## History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

### Active Levies, as of October 1, 2019, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
Marion	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2004
<b>Marion</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2017</b>	<b>Dec. 31, 2020</b>
Martin	Imposed Levy	1%	Jun. 1, 1996	May 31, 1997
Martin	Imposed Levy	1%	Jan. 1, 1999	Dec. 31, 2001
Martin	Imposed Levy	0.5%	Jan. 1, 2007	Dec. 31, 2011
Monroe	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Monroe	Extended Levy	1%	-	Dec. 31, 2018
<b>Monroe</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2033</b>
Okaloosa	Imposed Levy	0.5%	Oct. 1, 1989	Sep. 30, 1991
Okaloosa	Imposed Levy	1%	Aug. 1, 1995	Jul. 31, 1999
<b>Okaloosa</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2028</b>
Osceola	Imposed Levy	1%	Sep. 1, 1990	Aug. 31, 2005
<b>Osceola</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Aug. 31, 2025</b>
<b>Palm Beach</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2017</b>	<b>Dec. 31, 2026</b>
Pasco	Imposed Levy	1%	Jan. 1, 2005	Dec. 31, 2014
<b>Pasco</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2024</b>
Pinellas	Imposed Levy	1%	Feb. 1, 1990	Dec. 31, 2019
<b>Pinellas</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2029</b>
Putnam	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2017
<b>Putnam</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2032</b>
<b>St. Lucie</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2028</b>
Santa Rosa	Imposed Levy	1%	Sep. 1, 1993	Sep. 1, 1998
<b>Santa Rosa</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2017</b>	<b>Dec. 31, 2021</b>
Sarasota	Imposed Levy	1%	Sep. 1, 1989	Aug. 31, 2004
Sarasota	Extended Levy	1%	-	Aug. 31, 2009
<b>Sarasota</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2024</b>
Seminole	Imposed Levy	1%	Oct. 1, 1991	Sep. 30, 2001
Seminole	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2011
<b>Seminole</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2015</b>	<b>Dec. 31, 2024</b>
Suwannee	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Taylor	Imposed Levy	1%	Aug. 1, 1989	Dec. 31, 1999
Wakulla	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Wakulla	Extended Levy	1%	-	Dec. 31, 2017
<b>Wakulla</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2037</b>
<b>Small County Surtax - s. 212.055(3), F.S.</b>				
<b>Baker</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1994</b>	<b>Until Repealed</b>
<b>Bradford</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1993</b>	<b>Until Repealed</b>
Calhoun	Imposed Levy	1%	Jan. 1, 1993	Dec. 31, 2000
Calhoun	Extended Levy	1%	-	Dec. 31, 2008
<b>Calhoun</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Until Repealed</b>
<b>Columbia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 1994</b>	<b>Until Repealed</b>
<b>DeSoto</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Until Repealed</b>
<b>Dixie</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2005</b>	<b>Dec. 31, 2029</b>
<b>Flagler</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2013</b>	<b>Dec. 31, 2032</b>
<b>Franklin</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2008</b>	<b>Until Repealed</b>
<b>Gadsden</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1996</b>	<b>Until Repealed</b>
<b>Gilchrist</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1992</b>	<b>Until Repealed</b>
Gulf	Imposed Levy	0.5%	Jan. 1, 2006	Dec. 31, 2009
<b>Gulf</b>	<b>Increased Rate</b>	<b>1%</b>	<b>Jan. 1, 2010</b>	<b>Until Repealed</b>
Hamilton	Imposed Levy	1%	Jul. 1, 2005	Dec. 31, 2019
<b>Hamilton</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2029</b>
Hardee	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2004
<b>Hardee</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Until Repealed</b>
<b>Hendry</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Until Repealed</b>
Holmes	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Holmes	Extended Levy	1%	-	Sep. 30, 2006
Holmes	Extended Levy	1%	-	Dec. 31, 2013
<b>Holmes</b>	<b>Extended Levy</b>	<b>1%</b>	<b>-</b>	<b>Dec. 31, 2028</b>

## History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

### Active Levies, as of October 1, 2019, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
Jackson	Imposed Levy	1%	Jun. 1, 1995	May 31, 2010
<b>Jackson</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Dec. 31, 2025</b>
<b>Jefferson</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 2003</b>	<b>Until Repealed</b>
<b>Lafayette</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Sep. 1, 2006</b>	<b>Until Repealed</b>
<b>Levy</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1992</b>	<b>Until Repealed</b>
<b>Liberty</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 1992</b>	<b>Until Repealed</b>
<b>Madison</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2004</b>	<b>Until Repealed</b>
Nassau	Imposed Levy	0.5%	Dec. 1, 1993	Nov. 30, 1994
<b>Nassau</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1996</b>	<b>Until Repealed</b>
Okeechobee	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
<b>Okeechobee</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Until Repealed</b>
<b>Sumter</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1993</b>	<b>Until Repealed</b>
<b>Suwannee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2003</b>	<b>Until Repealed</b>
Taylor	Imposed Levy	1%	Jan. 1, 2000	Dec. 31, 2029
<b>Taylor</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Dec. 31, 2037</b>
Union	Imposed Levy	1%	Feb. 1, 1993	Jan. 31, 1996
Union	Extended Levy	1%	-	Jan. 31, 2001
Union	Extended Levy	1%	-	Dec. 31, 2005
<b>Union</b>	<b>Extended Levy</b>	<b>1%</b>	-	<b>Until Repealed</b>
<b>Walton</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1995</b>	<b>Until Repealed</b>
<b>Washington</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 1993</b>	<b>Until Repealed</b>
<b>Indigent Care and Trauma Center Surtax - s. 212.055(4), F.S.</b>				
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1991	Sep. 30, 1997
Hillsborough	Decreased Rate	0.25%	Oct. 1, 1997	Feb. 28, 2001
Hillsborough	Extended Levy	0.25%	-	Sep. 30, 2001
<b>Hillsborough</b>	<b>Increased Rate</b>	<b>0.5%</b>	<b>Oct. 1, 2001</b>	<b>Until Repealed</b>
<b>County Public Hospital Surtax - s. 212.055(5), F.S.</b>				
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 1992	Sep. 30, 1998
<b>Miami-Dade</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Until Repealed</b>
<b>School Capital Outlay Surtax - s. 212.055(6), F.S.</b>				
<b>Alachua</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2030</b>
Bay	Imposed Levy	0.5%	May 1, 1998	Apr. 30, 2008
Bay	Imposed Levy	0.5%	Jan. 1, 2011	Dec. 31, 2020
<b>Bay</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2030</b>
<b>Brevard</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2015</b>	<b>Dec. 31, 2020</b>
Calhoun	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2018
<b>Calhoun</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2028</b>
Escambia	Imposed Levy	0.5%	Jan. 1, 1998	Dec. 31, 2002
Escambia	Extended Levy	0.5%	-	Dec. 31, 2017
<b>Escambia</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2027</b>
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
<b>Flagler</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2022</b>
Gulf	Imposed Levy	0.5%	Jul. 1, 1997	Dec. 31, 2009
Hernando	Imposed Levy	0.5%	Jan. 1, 1999	Dec. 31, 2003
Hernando	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2014
<b>Hernando</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2016</b>	<b>Dec. 31, 2025</b>
<b>Highlands</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2017</b>	<b>Dec. 31, 2036</b>
<b>Hillsborough</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2028</b>
Jackson	Imposed Levy	0.5%	Jul. 1, 1996	Dec. 31, 2015
<b>Jackson</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jul. 1, 2016</b>	<b>Dec. 31, 2025</b>
<b>Lee</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2028</b>
Leon	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012
<b>Leon</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2027</b>
<b>Liberty</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2012</b>	<b>Dec. 31, 2020</b>
Manatee	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2017
<b>Manatee</b>	<b>Extended Levy</b>	<b>0.5%</b>	-	<b>Dec. 31, 2032</b>
Marion	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2009

## History of Local Discretionary Sales Surtax Levies

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

### Active Levies, as of October 1, 2019, Are Noted in Bold Italics. ###

County or School District	Action	Rate	Effective Date	Expiration Date
<b>Martin</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2025</b>
Monroe	Imposed Levy	0.5%	Jan. 1, 1996	Dec. 31, 2005
Monroe	Extended Levy	0.5%	-	Dec. 31, 2015
<b>Monroe</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>-</b>	<b>Dec. 31, 2025</b>
Orange	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2015
<b>Orange</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>-</b>	<b>Dec. 31, 2025</b>
<b>Osceola</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2017</b>	<b>Dec. 31, 2036</b>
Palm Beach	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2010
Polk	Imposed Levy	0.5%	Jan. 1, 2004	Dec. 31, 2018
<b>Polk</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>-</b>	<b>Dec. 31, 2033</b>
<b>St. Johns</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2016</b>	<b>Dec. 31, 2025</b>
St. Lucie	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
<b>St. Lucie</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>-</b>	<b>Dec. 31, 2026</b>
Santa Rosa	Imposed Levy	0.5%	Oct. 1, 1998	Sep. 30, 2008
Santa Rosa	Extended Levy	0.5%	-	Dec. 31, 2018
<b>Santa Rosa</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>-</b>	<b>Dec. 31, 2028</b>
Volusia	Imposed Levy	0.5%	Jan. 1, 2002	Dec. 31, 2016
<b>Volusia</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>-</b>	<b>Dec. 31, 2031</b>
<b>Washington</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2019</b>	<b>Dec. 31, 2028</b>
<b>Voter-Approved Indigent Care Surtax - s. 212.055(7), F.S.</b>				
Alachua	Imposed Levy	0.25%	Jan. 1, 2005	Dec. 31, 2011
<b>DeSoto</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2015</b>	<b>Dec. 31, 2035</b>
<b>Gadsden</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2009</b>	<b>Dec. 31, 2038</b>
<b>Madison</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2007</b>	<b>Until Repealed</b>
Polk	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2019
<b>Polk</b>	<b>Extended Levy</b>	<b>0.5%</b>	<b>-</b>	<b>Dec. 31, 2044</b>
<b>Emergency Fire Rescue Services and Facilities Surtax - s. 212.055(8), F.S.</b>				
<b>Liberty</b>	<b>Imposed Levy</b>	<b>0.5%</b>	<b>Jan. 1, 2017</b>	<b>Dec. 31, 2021</b>
<b>Pension Liability Surtax - s. 212.055(9), F.S.</b>				
No county government has authorized the levy of this surtax.				

Note: Chapter 2016-146, Laws of Florida, authorized the Pension Liability Surtax, effective July 1, 2016.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: October 1, 2019) available at <https://revenue.floridarevenue.com/Pages/Browse.aspx#3-17-23>.

### History of Local Discretionary Sales Surtax Imposition Attempts That Were Withdrawn from Further Consideration by County BOCCs or School Boards or Failed in Elections

#### **CY 2018**

Columbia County's 1% Charter County and Regional Transportation System Surtax failed in election.  
Hernando County's 0.5% Local Discretionary Sales Surtax (not specifically identified) withdrawn from consideration.  
Okaloosa County's 0.5% School Capital Outlay Surtax withdrawn from consideration.  
Volusia County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.

#### **CY 2017**

Martin County's 1% Local Government Infrastructure Surtax failed in election.

#### **CY 2016**

Broward County's 0.5% Charter County and Regional Transportation System Surtax failed in election.  
Broward County's 0.5% Local Government Infrastructure Surtax failed in election.  
Citrus County's 0.5% School Capital Outlay Surtax failed in election.  
Hernando County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.  
Hillsborough County's 0.5% Charter County & Regional Transportation System Surtax withdrawn from consideration.  
Leon County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.  
Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election.

## History of Local Discretionary Sales Surtax Levies

### Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts

**### Active Levies, as of October 1, 2019, Are Noted in Bold Italics. ###**

County or School District	Action	Rate	Effective Date	Expiration Date
St. Lucie County's 0.5% Local Government Infrastructure Surtax failed in election.				
<b><u>CY 2015</u></b>				
St. Johns County's 1% Local Government Infrastructure Surtax withdrawn from consideration.				
<b><u>CY 2014</u></b>				
Alachua County's 1% Charter County and Regional Transportation System Surtax failed in election.				
Citrus County's 1% Charter County and Regional Transportation System Surtax failed in election.				
Hernando County's 1% Local Government Infrastructure Surtax failed in election.				
Highland County's 0.5% School Capital Outlay Surtax failed in election.				
Marion County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.				
Martin County's 1% Local Government Infrastructure Surtax failed in election.				
Palm Beach County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.				
Pinellas County's 1% Charter County and Regional Transportation System Surtax failed in election.				
Polk County's 1% Charter County and Regional Transportation System Surtax failed in election.				
Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election.				
Washington County's 0.5% School Capital Outlay Surtax failed in election.				
<b><u>CY 2013</u></b>				
Franklin County's 0.5% Voter-Approved Indigent Care Surtax withdrawn from consideration.				
Manatee County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
Martin County's 1% Local Government Infrastructure Surtax withdrawn from consideration.				
<b><u>CY 2012</u></b>				
Alachua County's 0.75% Charter County and Regional Transportation System Surtax failed in election.				
Brevard County's 0.5% School Capital Outlay Surtax failed in election.				
<b><u>CY 2011</u></b>				
None.				
<b><u>CY 2010</u></b>				
Hillsborough County's 1% Charter County and Regional Transportation System Surtax failed in election.				
Martin County's 1% Local Government Infrastructure Surtax withdrawn from consideration.				
Nassau County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.				
Okaloosa County's 0.5% School Capital Outlay Surtax failed in election.				
Okeechobee County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.				
Osceola County's 1% Charter County and Regional Transportation System Surtax failed in election.				
Palm Beach County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.				
Polk County's 0.5% Charter County and Regional Transportation System Surtax failed in election.				
Seminole County's 0.5% School Capital Outlay Surtax failed in election.				
<b><u>CY 2009</u></b>				
None.				
<b><u>CY 2008</u></b>				
St. Johns County's 1% Local Government Infrastructure Surtax failed in election.				
<b><u>CY 2007</u></b>				
Charlotte County's 0.5% School Capital Outlay Surtax failed in election.				
Escambia County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
Jackson County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
<b><u>CY 2006</u></b>				
Broward County's 1% Charter County Transit System Surtax failed in election.				
Franklin County's 1% Small County Surtax withdrawn from consideration.				
Gadsden County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				
Leon County's 0.5% Voter-Approved Indigent Care Surtax failed in election.				

## History of Local Discretionary Sales Surtax Levies

**Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts**

**### Active Levies, as of October 1, 2019, Are Noted in Bold Italics. ###**

County or School District	Action	Rate	Effective Date	Expiration Date
<p>Marion County's 1% Local Government Infrastructure Surtax failed in election.                      Okaloosa County's 1% Local Government Infrastructure Surtax failed in election.                      Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election.</p>				
<b><u>CY 2005</u></b>				
<p>Marion County's 1% Local Government Infrastructure Surtax withdrawn from consideration.                      Martin County's 1% Local Government Infrastructure Surtax withdrawn from consideration.</p>				
<b><u>CY 2004</u></b>				
<p>Alachua County's 1% Local Government Infrastructure Surtax failed in election.                      Bay County's 0.5% Local Government Infrastructure Surtax failed in election.                      Escambia County's 0.5% Voter-Approved Indigent Care Surtax failed in election.                      Hernando County's 0.5% Local Government Infrastructure Surtax failed in election.                      Manatee County's 0.5% Local Government Infrastructure Surtax failed in election.                      Martin County's 1% Local Government Infrastructure Surtax failed in election.                      Osceola County's 0.5% School Capital Outlay Surtax failed in election.</p>				
Data Source: Florida Department of Revenue.				

2019 Local Discretionary Sales Surtax Rates in Florida's Counties

County	County Government Levies								School District Levy						
	Charter County and Regional Transportation System Surtax s. 212.055(1), F.S. Up to 1%	Certain Levy Combinations Are Subject to Tax Rate Caps - See Notes Below						Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S. Up to 1%	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	School Capital Outlay Surtax s. 212.055(6), F.S. Up to 0.5%	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
		Local Gov't Infrastructure Surtax s. 212.055(2), F.S. 0.5% or 1%	Small County Surtax s. 212.055(3), F.S. 0.5% or 1%	Indigent Care and Trauma Center Surtax s. 212.055(4), F.S. Up to 0.25%, 0.5 %	County Public Hospital Surtax s. 212.055(5), F.S. 0.5%	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S. Up to 0.5%, 1%	Pension Liability Surtax s. 212.055(9), F.S. Up to 0.5%								
Alachua		0.5							3.5	0.5	3.0	0.5	0.5	0.5	0.0
Baker			1						2.5	1.0	1.5		0.5	0.0	0.5
Bay		0.5							3.0	0.5	2.5	0.5	0.5	0.5	0.0
Bradford			1						2.5	1.0	1.5		0.5	0.0	0.5
Brevard		0.5							3.0	0.5	2.5	0.5	0.5	0.5	0.0
Broward	1								3.0	1.0	2.0		0.5	0.0	0.5
Calhoun			1						2.5	1.0	1.5	0.5	0.5	0.5	0.0
Charlotte		1							3.0	1.0	2.0		0.5	0.0	0.5
Citrus									2.0	0.0	2.0		0.5	0.0	0.5
Clay		1							3.0	1.0	2.0		0.5	0.0	0.5
Collier		1							2.0	1.0	1.0		0.5	0.0	0.5
Columbia			1						3.0	1.0	2.0		0.5	0.0	0.5
DeSoto			1					0.5	2.5	1.5	1.0		0.5	0.0	0.5
Dixie			1						2.5	1.0	1.5		0.5	0.0	0.5
Duval	0.5	0.5							3.0	1.0	2.0		0.5	0.0	0.5
Escambia		1							3.0	1.0	2.0	0.5	0.5	0.5	0.0
Flagler			0.5						2.0	0.5	1.5	0.5	0.5	0.5	0.0
Franklin			1						3.5	1.0	2.5		0.5	0.0	0.5
Gadsden			1					0.5	2.5	1.5	1.0		0.5	0.0	0.5
Gilchrist			1						2.5	1.0	1.5		0.5	0.0	0.5
Glades		1							2.5	1.0	1.5		0.5	0.0	0.5
Gulf			1						3.5	1.0	2.5		0.5	0.0	0.5
Hamilton			1						2.5	1.0	1.5		0.5	0.0	0.5
Hardee			1						2.5	1.0	1.5		0.5	0.0	0.5
Hendry			1						2.5	1.0	1.5		0.5	0.0	0.5
Hernando									3.0	0.0	3.0	0.5	0.5	0.5	0.0
Highlands		1							2.0	1.0	1.0	0.5	0.5	0.5	0.0
Hillsborough	1	0.5		0.5					3.0	2.0	1.0	0.5	0.5	0.5	0.0
Holmes			1						2.5	1.0	1.5		0.5	0.0	0.5
Indian River		1							2.0	1.0	1.0		0.5	0.0	0.5
Jackson			1						2.0	1.0	1.0	0.5	0.5	0.5	0.0
Jefferson			1						2.5	1.0	1.5		0.5	0.0	0.5
Lafayette			1						2.5	1.0	1.5		0.5	0.0	0.5
Lake		1							2.0	1.0	1.0		0.5	0.0	0.5
Lee									3.0	0.0	3.0	0.5	0.5	0.5	0.0
Leon		1							3.5	1.0	2.5	0.5	0.5	0.5	0.0
Levy			1						2.5	1.0	1.5		0.5	0.0	0.5
Liberty			1					0.5	2.5	1.5	1.0	0.5	0.5	0.5	0.0
Madison			1						1.5	1.5	0.0		0.5	0.0	0.5
Manatee		0.5							3.0	0.5	2.5	0.5	0.5	0.5	0.0
Marion		1							2.0	1.0	1.0		0.5	0.0	0.5
Martin									2.0	0.0	2.0	0.5	0.5	0.5	0.0
Miami-Dade	0.5					0.5			2.0	1.0	1.0		0.5	0.0	0.5
Monroe		1							2.0	1.0	1.0	0.5	0.5	0.5	0.0
Nassau			1						2.0	1.0	1.0		0.5	0.0	0.5
Okaloosa		0.5							3.0	0.5	2.5		0.5	0.0	0.5
Okeechobee			1						2.5	1.0	1.5		0.5	0.0	0.5
Orange									3.0	0.0	3.0	0.5	0.5	0.5	0.0
Osceola		1							3.0	1.0	2.0	0.5	0.5	0.5	0.0
Palm Beach		1							3.0	1.0	2.0		0.5	0.0	0.5
Pasco		1							3.0	1.0	2.0		0.5	0.0	0.5
Pinellas		1							3.0	1.0	2.0		0.5	0.0	0.5
Polk								0.5	3.0	0.5	2.5	0.5	0.5	0.5	0.0
Putnam		1							2.0	1.0	1.0		0.5	0.0	0.5
St. Johns									2.0	0.0	2.0	0.5	0.5	0.5	0.0
St. Lucie		0.5							2.0	0.5	1.5	0.5	0.5	0.5	0.0
Santa Rosa		0.5							3.0	0.5	2.5	0.5	0.5	0.5	0.0
Sarasota		1							3.0	1.0	2.0		0.5	0.0	0.5
Seminole		1							3.0	1.0	2.0		0.5	0.0	0.5
Sumter			1						2.0	1.0	1.0		0.5	0.0	0.5
Suwannee			1						2.5	1.0	1.5		0.5	0.0	0.5
Taylor			1						2.5	1.0	1.5		0.5	0.0	0.5
Union			1						2.5	1.0	1.5		0.5	0.0	0.5
Volusia									3.0	0.0	3.0	0.5	0.5	0.5	0.0
Wakulla		1							3.5	1.0	2.5		0.5	0.0	0.5

### 2019 Local Discretionary Sales Surtax Rates in Florida's Counties

County	County Government Levies								School District Levy						
	Charter County and Regional Transportation System Surtax s. 212.055(1), F.S. Up to 1%	Local Gov't Infrastructure Surtax s. 212.055(2), F.S. 0.5% or 1%	Small County Surtax s. 212.055(3), F.S. 0.5% or 1%	Indigent Care and Trauma Center Surtax s. 212.055(4), F.S. Up to 0.25%, 0.5%	County Public Hospital Surtax s. 212.055(5), F.S. 0.5%	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S. Up to 0.5%, 1%	Pension Liability Surtax s. 212.055(9), F.S. Up to 0.5%	Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S. Up to 1%	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	School Capital Outlay Surtax s. 212.055(6), F.S. Up to 0.5%	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
Walton			1						3.0	1.0	2.0		0.5	0.0	0.5
Washington			1						2.5	1.0	1.5	0.5	0.5	0.5	0.0
# Eligible to Levy:	30	67	31	65	1	60	25	65		67		67		67	
# Levying:	4	28	29	1	1	4	0	1		60		24		24	

- Notes:
- 1) Boxed areas indicate those counties eligible to impose particular surtaxes authorized for county governments or school districts eligible to impose the School Capital Outlay Surtax.
  - 2) The Indigent Care and Trauma Center Surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties with a total population of 800,000 or more may impose, either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5% for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25% for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to Chapter 395, Florida Statutes.
  - 3) Pursuant to ss. 212.055(2)(h) and 212.055(3)(f), F.S., a county cannot levy the Local Government Infrastructure, Small County, Indigent Care and Trauma Center, and County Public Hospital surtaxes in excess of a combined rate of 1%.
  - 4) Pursuant to s. 212.055(4)(b)5., F.S., a county cannot levy the Local Government Infrastructure, Small County, and Indigent Care and Trauma Center surtaxes in excess of a combined rate of 1%.
  - 5) Pursuant to s. 212.055(5)(f), F.S., a county cannot levy the Local Government Infrastructure, Small County, and County Public Hospital surtaxes in excess of a combined rate of 1%.
  - 6) Subject to referendum approval, the Voter-Approved Indigent Care Surtax may be levied by counties with less than 800,000 residents at a rate not to exceed 0.5%. However, if a publicly supported medical school is located within the qualifying county, the rate cannot exceed 1%, pursuant to s. 212.055(7)(a), F.S. Currently, Florida has publicly supported medical schools at the following universities: Florida International University in Miami-Dade County; Florida State University in Leon County; University of Central Florida in Orange County; University of Florida in Alachua County; and the University of South Florida in Hillsborough County. The Florida International University, University of Central Florida, and University of South Florida medical schools are each located in counties having a resident population greater than 800,000; therefore, Hillsborough, Miami-Dade, and Orange counties are not eligible to levy the surtax. Only Alachua and Leon counties could levy the surtax at the maximum 1% rate. Additionally, the governing body of any county that has a population of less than 50,000 residents may levy the surtax, at a rate not to exceed 1%, subject to voter approval in countywide referendum pursuant to Chapter 2005-242, Laws of Florida. Consequently, if a publicly supported medical school is located in the county, or the county has a population of less than 50,000 residents, the combined tax rate of this levy and any Local Government Infrastructure Surtax and Small County Surtax levies cannot exceed 1.5% pursuant to s. 212.055(7)(f), F.S. For all other counties eligible to levy this surtax, the combined tax rate cannot exceed 1%.
  - 7) Effective July 1, 2009, Chapter 2009-146, L.O.F., renamed the Charter County Transit System Surtax as the Charter County Transportation System Surtax and extended eligibility for surtax levy to 13 additional charter counties.
  - 8) Effective July 1, 2010, Chapter 2010-225, L.O.F., renamed the Charter County Transportation System Surtax as the Charter County and Regional Transportation System Surtax and extended eligibility for surtax levy to each county that is within or under an interlocal agreement with a regional transportation or transit authority created under Chapters 343 or 349, Florida Statutes (i.e., South Florida Regional Transportation Authority, Central Florida Regional Transportation Authority, Northwest Florida Transportation Corridor Authority, Tampa Bay Area Regional Transit Authority, and Jacksonville Transportation Authority). As a result of the legislation, seven counties within the Northwest Florida Transportation Corridor Authority (i.e., Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton) and three counties of the Tampa Bay Area Regional Transit Authority (i.e., Hernando, Manatee, and Pasco) are eligible to levy this surtax.
  - 9) Effective July 1, 2009, Chapter 2009-182, L.O.F., created the Emergency Fire Rescue Services and Facilities Surtax. A county's governing body, other than a county that has imposed two separate discretionary surtaxes without expiration, may levy this surtax at a rate of up to 1%, subject to voter approval in a countywide referendum. Madison and Miami-Dade counties are not eligible to levy this surtax since each county has imposed two separate discretionary surtaxes without expiration. The remaining 65 counties are eligible to levy this surtax. However, if Orange or Osceola impose the surtax, neither county can levy the surtax within the boundaries of the Reedy Creek Improvement District pursuant to s. 212.055(8)(j), F.S.
  - 10) Since both the Charter County and Regional Transportation System Surtax and Emergency Fire Rescue Services and Facilities Surtax are not subject to any tax rate limitations, the maximum potential tax rates for nearly all county governments have increased since July 1, 2009. For Madison and Miami-Dade counties, the maximum potential tax rate did not change. For 24 counties (i.e., Alachua, Bay, Brevard, Charlotte, Citrus, Clay, Columbia, Escambia, Franklin, Gulf, Hernando, Lee, Leon, Manatee, Okaloosa, Orange, Osceola, Palm Beach, Pasco, Polk, Santa Rosa, Seminole, Wakulla, and Walton), the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 1%. Currently, Alachua, Franklin, Gulf, Leon, and Wakulla counties have the highest maximum potential tax rate for county government levies at 3.5%.
  - 11) Effective July 1, 2016, Chapter 2016-146, L.O.F., created the Pension Liability Surtax and specified that a county considering a Pension Liability Surtax levy must currently levy the Local Government Infrastructure Surtax, which is scheduled to terminate and is not subject to renewal. Additionally, the legislation created a number of preconditions that must be satisfied prior to a Pension Liability Surtax levy and specified that a county may not levy this surtax as well as the Local Government Infrastructure Surtax, Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax, in excess of a combined rate of 1%.
  - 12) New surtax levies for 2019 - Charter County and Regional Transportation System Surtax: Broward at 1% and Hillsborough at 1%; Local Government Infrastructure Surtax: Collier at 1%, Okaloosa at 0.5%, and St. Lucie at 0.5%; School Capital Outlay Surtax: Alachua at 0.5%, Hillsborough at 0.5%, Lee at 0.5%, Martin at 0.5%, and Washington at 0.5%. Bay, Calhoun, and Polk counties extended existing School Capital Outlay Surtax levies for additional years.
  - 13) Effective December 31, 2020, the Local Government Infrastructure Surtax levies in Charlotte and Marion counties and the School Capital Outlay Surtax levies in Brevard and Liberty counties are scheduled to expire. Effective December 31, 2021, the Local Government Infrastructure Surtax levies in Glades and Santa Rosa counties and the Emergency Fire Rescue Services and Facilities Surtax levy in Liberty County are scheduled to expire.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: October 1, 2019) available at <https://revenue.floridarevenue.com/Pages/Browse.aspx#3-17-23>.

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2020</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
<b>ALACHUA BOCC</b>	<b>57.006335</b>	<b>\$ 26,417,136</b>		
Alachua	2.769254	\$ 1,283,292		
Archer	0.317917	\$ 147,325		
Gainesville	35.593110	\$ 16,494,097		
Hawthorne	0.387053	\$ 179,363		
High Springs	1.693290	\$ 784,682		
La Crosse	0.106154	\$ 49,192		
Micanopy	0.164675	\$ 76,311		
Newberry	1.700911	\$ 788,214		
Waldo	0.261302	\$ 121,089		
Countywide Total	100.000000	\$ 46,340,703		
<b>BAKER BOCC</b>	<b>76.067031</b>	<b>\$ 1,982,398</b>		
Glen St. Mary	1.482926	\$ 38,647		
Maccleddy	22.450043	\$ 585,075		
Countywide Total	100.000000	\$ 2,606,120		
<b>BAY BOCC</b>	<b>58.698539</b>	<b>\$ 28,397,589</b>		
Callaway	6.380538	\$ 3,086,821		
Lynn Haven	8.531530	\$ 4,127,443		
Mexico Beach	0.517123	\$ 250,178		
Panama City	14.931386	\$ 7,223,610		
Panama City Beach	5.271439	\$ 2,550,254		
Parker	1.797658	\$ 869,683		
Springfield	3.871786	\$ 1,873,119		
Countywide Total	100.000000	\$ 48,378,698		
<b>BRADFORD BOCC</b>	<b>76.441376</b>	<b>\$ 2,619,659</b>		
Brooker	1.107913	\$ 37,968		
Hampton	1.599936	\$ 54,830		
Lawtey	2.470438	\$ 84,662		
Starke	18.380337	\$ 629,897		
Countywide Total	100.000000	\$ 3,427,017		
<b>BREVARD BOCC</b>	<b>55.798939</b>	<b>\$ 56,257,291</b>		
Cape Canaveral	1.236502	\$ 1,246,659		
Cocoa	2.331787	\$ 2,350,941		
Cocoa Beach	1.369620	\$ 1,380,870		
Grant-Valkaria	0.515058	\$ 519,289		
Indialantic	0.343614	\$ 346,437		
Indian Harbour Beach	1.030842	\$ 1,039,310		
Malabar	0.350506	\$ 353,385		
Melbourne	9.916079	\$ 9,997,534		
Melbourne Beach	0.374203	\$ 377,277		
Melbourne Village	0.081370	\$ 82,038		
Palm Bay	13.626433	\$ 13,738,365		
Palm Shores	0.133963	\$ 135,064		
Rockledge	3.247527	\$ 3,274,203		
Satellite Beach	1.250890	\$ 1,261,165		
Titusville	5.733347	\$ 5,780,443		
West Melbourne	2.659320	\$ 2,681,165		
Countywide Total	100.000000	\$ 100,821,435		
<b>BROWARD BOCC</b>	<b>40.286223</b>	<b>\$ 156,488,298</b>		
Coconut Creek	1.851046	\$ 7,190,226		
Cooper City	1.075525	\$ 4,177,784		
Coral Springs	4.084998	\$ 15,867,816		



<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2020</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
<b>Local Government</b>	<b>1% Tax Rate - Default Formula</b>		<b>1% Tax Rate - Interlocal Agreement</b>	
	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>
Dania Beach	1.007472	\$ 3,913,438		
Davie	3.273056	\$ 12,713,897		
Deerfield Beach	2.492840	\$ 9,683,217		
Fort Lauderdale	5.798510	\$ 22,523,803		
Hallandale Beach	1.239043	\$ 4,812,955		
Hillsboro Beach	0.060851	\$ 236,371		
Hollywood	4.728124	\$ 18,365,984		
Lauderdale-By-The-Sea	0.196672	\$ 763,955		
Lauderdale Lakes	1.157221	\$ 4,495,123		
Lauderhill	2.276402	\$ 8,842,484		
Lazy Lake	0.000825	\$ 3,204		
Lighthouse Point	0.335031	\$ 1,301,398		
Margate	1.850570	\$ 7,188,377		
Miramar	4.349914	\$ 16,896,858		
North Lauderdale	1.422644	\$ 5,526,136		
Oakland Park	1.436445	\$ 5,579,745		
Parkland	1.038786	\$ 4,035,074		
Pembroke Park	0.202541	\$ 786,754		
Pembroke Pines	5.230417	\$ 20,317,095		
Plantation	2.842528	\$ 11,041,551		
Pompano Beach	3.497108	\$ 13,584,207		
Sea Ranch Lakes	0.022050	\$ 85,651		
Southwest Ranches	0.244484	\$ 949,676		
Sunrise	2.939865	\$ 11,419,647		
Tamarac	2.051525	\$ 7,968,970		
West Park	0.475420	\$ 1,846,729		
Weston	2.124781	\$ 8,253,527		
Wilton Manors	0.407082	\$ 1,581,273		
Countywide Total	100.000000	\$ 388,441,226		
<b>CALHOUN BOCC</b>	<b>80.247630</b>	<b>\$ 821,778</b>		
Altha	3.643516	\$ 37,312		
Blountstown	16.108854	\$ 164,963		
Countywide Total	100.000000	\$ 1,024,053		
<b>CHARLOTTE BOCC</b>	<b>89.729432</b>	<b>\$ 29,615,382</b>		
Punta Gorda	10.270568	\$ 3,389,822		
Countywide Total	100.000000	\$ 33,005,204		
<b>CITRUS BOCC</b>	<b>92.985248</b>	<b>\$ 16,435,291</b>		
Crystal River	2.182411	\$ 385,745		
Inverness	4.832341	\$ 854,124		
Countywide Total	100.000000	\$ 17,675,160		
<b>CLAY BOCC</b>	<b>91.723852</b>	<b>\$ 24,099,860</b>	<b>79.305486</b>	<b>\$ 20,837,013</b>
Green Cove Springs	3.481481	\$ 914,737	3.621916	\$ 951,635
Keystone Heights	0.607800	\$ 159,696	0.968100	\$ 254,362
Orange Park	3.845537	\$ 1,010,390	6.824202	\$ 1,793,016
Penney Farms	0.341330	\$ 89,682	0.468575	\$ 123,115
*** School Board ***	0.000000	\$ -	8.811721	\$ 2,315,224
Countywide Total	100.000000	\$ 26,274,365	100.000000	\$ 26,274,365
<b>COLLIER BOCC</b>	<b>90.359025</b>	<b>\$ 86,566,805</b>		
Everglades	0.103935	\$ 99,573		
Marco Island	4.354564	\$ 4,171,810		
Naples	5.182476	\$ 4,964,976		
Countywide Total	100.000000	\$ 95,803,164		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2020</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
<b>COLUMBIA BOCC</b>	<b>83.068871</b>	<b>\$ 9,299,247</b>		
Fort White	0.745234	\$ 83,426		
Lake City	16.185895	\$ 1,811,950		
Countywide Total	100.000000	\$ 11,194,623		
<b>DESOTO BOCC</b>	<b>80.018923</b>	<b>\$ 2,448,685</b>		
Arcadia	19.981077	\$ 611,448		
Countywide Total	100.000000	\$ 3,060,133		
<b>DIXIE BOCC</b>	<b>88.376774</b>	<b>\$ 1,048,520</b>		
Cross City	10.558645	\$ 125,270		
Horseshoe Beach	1.064580	\$ 12,630		
Countywide Total	100.000000	\$ 1,186,421		
<b>JACKSONVILLE-DUVAL</b>	<b>95.342983</b>	<b>\$ 194,588,666</b>	<b>96.880000</b>	<b>\$ 197,725,615</b>
Atlantic Beach	1.380784	\$ 2,818,088	0.970000	\$ 1,979,705
Baldwin	0.144387	\$ 294,684	0.110000	\$ 224,503
Jacksonville Beach	2.390578	\$ 4,879,010	1.500000	\$ 3,061,400
Neptune Beach	0.741268	\$ 1,512,879	0.540000	\$ 1,102,104
Countywide Total	100.000000	\$ 204,093,327	100.000000	\$ 204,093,327
<b>ESCAMBIA BOCC</b>	<b>84.064689</b>	<b>\$ 51,580,615</b>		
Century	0.453145	\$ 278,042		
Pensacola	15.482166	\$ 9,499,585		
Countywide Total	100.000000	\$ 61,358,242		
<b>FLAGLER BOCC</b>	<b>45.263313</b>	<b>\$ 5,898,702</b>		
Beverly Beach	0.210296	\$ 27,406		
Bunnell	1.806421	\$ 235,412		
Flagler Beach (part)	2.756299	\$ 359,200		
Marineland (part)	0.003544	\$ 462		
Palm Coast	49.960126	\$ 6,510,790		
Countywide Total	100.000000	\$ 13,031,972		
<b>FRANKLIN BOCC</b>	<b>70.422854</b>	<b>\$ 1,708,468</b>	<b>100.000000</b>	<b>\$ 2,426,014</b>
Apalachicola	17.811110	\$ 432,100	0.000000	\$ -
Carrabelle	11.766036	\$ 285,446	0.000000	\$ -
Countywide Total	100.000000	\$ 2,426,014	100.000000	\$ 2,426,014
<b>GADSDEN BOCC</b>	<b>69.254444</b>	<b>\$ 2,680,059</b>		
Chattahoochee	3.813567	\$ 147,580		
Greensboro	1.045370	\$ 40,455		
Gretna	2.929159	\$ 113,355		
Havana	3.183868	\$ 123,212		
Midway	6.029893	\$ 233,349		
Quincy	13.743699	\$ 531,864		
Countywide Total	100.000000	\$ 3,869,874		
<b>GILCHRIST BOCC</b>	<b>84.512007</b>	<b>\$ 981,099</b>		
Bell	2.673491	\$ 31,037		
Fanning Springs (part)	1.921907	\$ 22,311		
Trenton	10.892595	\$ 126,452		
Countywide Total	100.000000	\$ 1,160,898		
<b>GLADES BOCC</b>	<b>86.831151</b>	<b>\$ 730,791</b>		
Moore Haven	13.168849	\$ 110,832		
Countywide Total	100.000000	\$ 841,624		
<b>GULF BOCC</b>	<b>67.160827</b>	<b>\$ 1,553,568</b>	<b>33.580414</b>	<b>\$ 776,784</b>
Port St. Joe	21.123946	\$ 488,640	10.561973	\$ 244,320
Wewahitchka	11.715226	\$ 270,997	5.857613	\$ 135,499
*** County ***	0.000000	\$ -	50.000000	\$ 1,156,602

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2020</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Countywide Total	100.000000	\$ 2,313,205	100.000000	\$ 2,313,205
<b>HAMILTON BOCC</b>	<b>77.330045</b>	<b>\$ 1,003,353</b>		
Jasper	11.195384	\$ 145,259		
Jennings	6.142106	\$ 79,693		
White Springs	5.332465	\$ 69,188		
Countywide Total	100.000000	\$ 1,297,494		
<b>HARDEE BOCC</b>	<b>69.667513</b>	<b>\$ 1,638,767</b>		
Bowling Green	8.881803	\$ 208,924		
Wauchula	15.890657	\$ 373,791		
Zolfo Springs	5.560027	\$ 130,787		
Countywide Total	100.000000	\$ 2,352,268		
<b>HENDRY BOCC</b>	<b>73.112914</b>	<b>\$ 3,210,630</b>		
Clewiston	16.468547	\$ 723,188		
LaBelle	10.418538	\$ 457,512		
Countywide Total	100.000000	\$ 4,391,330		
<b>HERNANDO BOCC</b>	<b>95.585390</b>	<b>\$ 23,283,359</b>		
Brooksville	4.409891	\$ 1,074,192		
Weeki Wachee	0.004719	\$ 1,150		
Countywide Total	100.000000	\$ 24,358,701		
<b>HIGHLANDS BOCC</b>	<b>79.055372</b>	<b>\$ 10,254,776</b>		
Avon Park	9.395603	\$ 1,218,764		
Lake Placid	2.237408	\$ 290,228		
Sebring	9.311616	\$ 1,207,869		
Countywide Total	100.000000	\$ 12,971,637		
<b>HILLSBOROUGH BOCC</b>	<b>73.975795</b>	<b>\$ 208,779,273</b>	<b>100.000000</b>	<b>\$ 282,226,467</b>
Plant City	2.285612	\$ 6,450,601	0.000000	\$ -
Tampa	22.182372	\$ 62,604,526	0.000000	\$ -
Temple Terrace	1.556221	\$ 4,392,068	0.000000	\$ -
Countywide Total	100.000000	\$ 282,226,467	100.000000	\$ 282,226,467
<b>HOLMES BOCC</b>	<b>80.899664</b>	<b>\$ 1,065,737</b>		
Bonifay	12.504671	\$ 164,731		
Esto	1.798393	\$ 23,691		
Noma	0.873505	\$ 11,507		
Ponce de Leon	2.587818	\$ 34,091		
Westville	1.335949	\$ 17,599		
Countywide Total	100.000000	\$ 1,317,357		
<b>INDIAN RIVER BOCC</b>	<b>72.508235</b>	<b>\$ 20,558,908</b>		
Fellsmere	2.996842	\$ 849,722		
Indian River Shores	2.263635	\$ 641,829		
Orchid	0.227547	\$ 64,518		
Sebastian	13.249367	\$ 3,756,712		
Vero Beach	8.754373	\$ 2,482,206		
Countywide Total	100.000000	\$ 28,353,894		
<b>JACKSON BOCC</b>	<b>72.750563</b>	<b>\$ 4,000,541</b>		
Alford	0.939374	\$ 51,656		
Bascom	0.237216	\$ 13,044		
Campbellton	0.408011	\$ 22,436		
Cottondale	1.687078	\$ 92,772		
Graceville	4.140837	\$ 227,704		
Grand Ridge	1.861668	\$ 102,373		
Greenwood	1.320817	\$ 72,631		
Jacob City	0.459250	\$ 25,254		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2020</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Malone	0.958351	\$ 52,700		
Marianna	11.644442	\$ 640,326		
Sneads	3.592394	\$ 197,545		
Countywide Total	100.000000	\$ 5,498,983		
<b>JEFFERSON BOCC</b>	<b>84.163876</b>	<b>\$ 1,067,245</b>		
Monticello	15.836124	\$ 200,811		
Countywide Total	100.000000	\$ 1,268,056		
<b>LAFAYETTE BOCC</b>	<b>84.707570</b>	<b>\$ 391,242</b>		
Mayo	15.292430	\$ 70,632		
Countywide Total	100.000000	\$ 461,874		
<b>LAKE BOCC</b>	<b>60.544008</b>	<b>\$ 32,555,498</b>	<b>33.333333</b>	<b>\$ 17,923,876</b>
Astatula	0.411260	\$ 221,141	0.347442	\$ 186,825
Clermont	8.386004	\$ 4,509,291	7.084690	\$ 3,809,553
Eustis	4.537659	\$ 2,439,973	3.833519	\$ 2,061,346
Fruitland Park	1.931932	\$ 1,038,831	1.632141	\$ 877,629
Groveland	3.536451	\$ 1,901,607	2.987676	\$ 1,606,522
Howey-in-the-Hills	0.323102	\$ 173,737	0.272964	\$ 146,777
Lady Lake	3.231455	\$ 1,737,606	2.730007	\$ 1,467,969
Leesburg	5.022205	\$ 2,700,521	4.242874	\$ 2,281,463
Mascotte	1.256413	\$ 675,594	1.061447	\$ 570,757
Minneola	2.661553	\$ 1,431,160	2.248541	\$ 1,209,077
Montverde	0.397897	\$ 213,955	0.336152	\$ 180,755
Mount Dora	3.133166	\$ 1,684,754	2.646971	\$ 1,423,319
Tavares	3.747254	\$ 2,014,960	3.165767	\$ 1,702,284
Umatilla	0.879640	\$ 472,997	0.743140	\$ 399,599
*** School Board ***	0.000000	\$ -	33.333333	\$ 17,923,876
Countywide Total	100.000000	\$ 53,771,628	100.000000	\$ 53,771,628
<b>LEE BOCC</b>	<b>62.401321</b>	<b>\$ 103,596,507</b>		
Bonita Springs	5.373790	\$ 8,921,380		
Cape Coral	18.919467	\$ 31,409,442		
Estero	3.339823	\$ 5,544,658		
Fort Myers	8.589286	\$ 14,259,634		
Fort Myers Beach	0.672669	\$ 1,116,741		
Sanibel	0.703646	\$ 1,168,168		
Countywide Total	100.000000	\$ 166,016,529		
<b>LEON BOCC</b>	<b>54.327348</b>	<b>\$ 26,643,669</b>	<b>10.000000</b>	<b>\$ 4,904,283</b>
Tallahassee	45.672652	\$ 22,399,161	10.000000	\$ 4,904,283
*** Blueprint 2000 ***	0.000000	\$ -	80.000000	\$ 39,234,264
Countywide Total	100.000000	\$ 49,042,830	100.000000	\$ 49,042,830
<b>LEVY BOCC</b>	<b>80.075056</b>	<b>\$ 3,623,861</b>		
Bronson	2.393190	\$ 108,306		
Cedar Key	1.508153	\$ 68,253		
Chiefland	4.697665	\$ 212,597		
Fanning Springs (part)	1.058242	\$ 47,892		
Inglis	2.729039	\$ 123,505		
Otter Creek	0.257696	\$ 11,662		
Williston	6.216380	\$ 281,327		
Yankeetown	1.064579	\$ 48,178		
Countywide Total	100.000000	\$ 4,525,581		
<b>LIBERTY BOCC</b>	<b>87.777158</b>	<b>\$ 339,837</b>		
Bristol	12.222842	\$ 47,322		
Countywide Total	100.000000	\$ 387,159		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2020</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
<b>MADISON BOCC</b>	<b>79.690635</b>	<b>\$ 1,099,019</b>		
Greenville	3.713352	\$ 51,211		
Lee	1.640671	\$ 22,627		
Madison	14.955343	\$ 206,250		
Countywide Total	100.000000	\$ 1,379,107		
<b>MANATEE BOCC</b>	<b>81.735804</b>	<b>\$ 53,704,403</b>		
Anna Maria	0.371875	\$ 244,340		
Bradenton	13.050738	\$ 8,574,971		
Bradenton Beach	0.277685	\$ 182,453		
Holmes Beach	0.914919	\$ 601,146		
Longboat Key (part)	0.564673	\$ 371,018		
Palmetto	3.084306	\$ 2,026,539		
Countywide Total	100.000000	\$ 65,704,870		
<b>MARION BOCC</b>	<b>82.768064</b>	<b>\$ 43,716,366</b>		
Belleview	1.307263	\$ 690,469		
Dunnellon	0.458533	\$ 242,187		
McIntosh	0.115078	\$ 60,782		
Ocala	15.212106	\$ 8,034,717		
Reddick	0.138957	\$ 73,394		
Countywide Total	100.000000	\$ 52,817,915		
<b>MARTIN BOCC</b>	<b>84.688058</b>	<b>\$ 30,147,849</b>		
Indiantown	3.923484	\$ 1,396,709		
Jupiter Island	0.483196	\$ 172,012		
Ocean Breeze	0.095352	\$ 33,944		
Sewall's Point	1.215596	\$ 432,736		
Stuart	9.594314	\$ 3,415,451		
Countywide Total	100.000000	\$ 35,598,701		
<b>MIAMI-DADE BOCC</b>	<b>58.810019</b>	<b>\$ 352,377,244</b>		
Aventura	0.989804	\$ 5,930,700		
Bal Harbour	0.076481	\$ 458,260		
Bay Harbor Islands	0.154744	\$ 927,192		
Biscayne Park	0.084287	\$ 505,028		
Coral Gables	1.326139	\$ 7,945,945		
Cutler Bay	1.188420	\$ 7,120,763		
Doral	1.787463	\$ 10,710,099		
El Portal	0.056051	\$ 335,848		
Florida City	0.341861	\$ 2,048,359		
Golden Beach	0.024490	\$ 146,737		
Hialeah	6.257481	\$ 37,493,509		
Hialeah Gardens	0.618503	\$ 3,705,942		
Homestead	1.934165	\$ 11,589,111		
Indian Creek	0.002200	\$ 13,183		
Key Biscayne	0.337539	\$ 2,022,464		
Medley	0.022054	\$ 132,142		
Miami	12.530363	\$ 75,079,298		
Miami Beach	2.422834	\$ 14,517,109		
Miami Gardens	2.976171	\$ 17,832,589		
Miami Lakes	0.814736	\$ 4,881,724		
Miami Shores	0.282457	\$ 1,692,423		
Miami Springs	0.371720	\$ 2,227,269		
North Bay Village	0.235232	\$ 1,409,463		
North Miami	1.663652	\$ 9,968,252		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2020</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
<b>Local Government</b>	<b>1% Tax Rate - Default Formula</b>		<b>1% Tax Rate - Interlocal Agreement</b>	
	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>
North Miami Beach	1.194680	\$ 7,158,271		
Opa-locka	0.471905	\$ 2,827,558		
Palmetto Bay	0.632385	\$ 3,789,119		
Pinecrest	0.484294	\$ 2,901,790		
South Miami	0.331698	\$ 1,987,467		
Sunny Isles Beach	0.589456	\$ 3,531,897		
Surfside	0.155425	\$ 931,272		
Sweetwater	0.563107	\$ 3,374,017		
Virginia Gardens	0.063726	\$ 381,831		
West Miami	0.204457	\$ 1,225,061		
Charter County and Regional Transportation System Surtax distribution	0.000000	\$ -	50.000000	\$ 299,589,467
County Public Hospital Surtax distribution	0.000000	\$ -	50.000000	\$ 299,589,467
Countywide Total	100.000000	\$ 599,178,934	100.000000	\$ 599,178,934
<b>MONROE BOCC</b>	<b>60.479865</b>	<b>\$ 24,867,234</b>		
Islamorada	5.966769	\$ 2,453,330		
Key Colony Beach	0.755060	\$ 310,455		
Key West	24.413948	\$ 10,038,173		
Layton	0.181294	\$ 74,542		
Marathon	8.203063	\$ 3,372,816		
Countywide Total	100.000000	\$ 41,116,550		
<b>NASSAU BOCC</b>	<b>81.886760</b>	<b>\$ 11,881,131</b>		
Callahan	1.387845	\$ 201,366		
Fernandina Beach	13.545581	\$ 1,965,358		
Hilliard	3.179814	\$ 461,366		
Countywide Total	100.000000	\$ 14,509,221		
<b>OKALOOSA BOCC</b>	<b>66.567496</b>	<b>\$ 30,767,577</b>		
Cinco Bayou	0.159550	\$ 73,744		
Crestview	9.873558	\$ 4,563,570		
Destin	5.248178	\$ 2,425,714		
Fort Walton Beach	8.226319	\$ 3,802,215		
Laurel Hill	0.217605	\$ 100,577		
Mary Esther	1.568253	\$ 724,849		
Niceville	5.729594	\$ 2,648,225		
Shalimar	0.322655	\$ 149,132		
Valparaiso	2.086792	\$ 964,518		
Countywide Total	100.000000	\$ 46,220,121		
<b>OSCEOLA BOCC</b>	<b>86.902145</b>	<b>\$ 5,631,203</b>		
Okeechobee	13.097855	\$ 848,733		
Countywide Total	100.000000	\$ 6,479,936		
<b>ORANGE BOCC</b>	<b>70.530923</b>	<b>\$ 420,318,772</b>		
Apopka	3.088918	\$ 18,407,958		
Bay Lake	0.001313	\$ 7,825		
Belle Isle	0.414458	\$ 2,469,902		
Eatonville	0.136800	\$ 815,239		
Edgewood	0.161868	\$ 964,628		
Lake Buena Vista	0.001432	\$ 8,537		
Maitland	1.110872	\$ 6,620,078		
Oakland	0.186160	\$ 1,109,393		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2020</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Ocoee	2.727819	\$ 16,256,041		
Orlando	16.979709	\$ 101,188,103		
Windermere	0.174163	\$ 1,037,900		
Winter Garden	2.682339	\$ 15,985,006		
Winter Park	1.803227	\$ 10,746,067		
Countywide Total	100.000000	\$ 595,935,449		
<b>OSCEOLA BOCC</b>	<b>72.347368</b>	<b>\$ 49,519,959</b>	<b>54.260526</b>	<b>\$ 37,139,969</b>
Kissimmee	16.877727	\$ 11,552,381	12.658296	\$ 8,664,286
St. Cloud	10.774905	\$ 7,375,152	8.081179	\$ 5,531,364
*** School Board ***	0.000000	\$ -	25.000000	\$ 17,111,873
Countywide Total	100.000000	\$ 68,447,492	100.000000	\$ 68,447,492
<b>PALM BEACH BOCC</b>	<b>59.045901</b>	<b>\$ 173,503,217</b>	<b>30.000000</b>	<b>\$ 88,153,393</b>
Atlantis	0.102702	\$ 301,785	0.050155	\$ 147,377
Belle Glade	0.893829	\$ 2,626,470	0.436503	\$ 1,282,641
Boca Raton	4.747221	\$ 13,949,454	2.318313	\$ 6,812,238
Boynton Beach	3.900550	\$ 11,461,558	1.904840	\$ 5,597,270
Briny Breezes	0.030999	\$ 91,088	0.015138	\$ 44,483
Cloud Lake	0.006962	\$ 20,457	0.003400	\$ 9,990
Delray Beach	3.383431	\$ 9,942,031	1.652304	\$ 4,855,207
Glen Ridge	0.011332	\$ 33,299	0.005534	\$ 16,262
Golf	0.013060	\$ 38,376	0.006378	\$ 18,741
Greenacres	2.010748	\$ 5,908,475	0.981952	\$ 2,885,413
Gulf Stream	0.051072	\$ 150,071	0.024941	\$ 73,288
Haverhill	0.106666	\$ 313,432	0.052091	\$ 153,065
Highland Beach	0.185687	\$ 545,632	0.090681	\$ 266,460
Hypoluxo	0.139291	\$ 409,299	0.068023	\$ 199,882
Juno Beach	0.174152	\$ 511,735	0.085047	\$ 249,907
Jupiter	3.155768	\$ 9,273,056	1.541125	\$ 4,528,512
Jupiter Inlet Colony	0.020784	\$ 61,074	0.010150	\$ 29,825
Lake Clarke Shores	0.173898	\$ 510,989	0.084923	\$ 249,542
Lake Park	0.448668	\$ 1,318,387	0.219108	\$ 643,836
Lake Worth	1.944126	\$ 5,712,710	0.949417	\$ 2,789,811
Lantana	0.577948	\$ 1,698,268	0.282242	\$ 829,352
Loxahatchee Groves	0.171967	\$ 505,314	0.083980	\$ 246,771
Manalapan	0.021597	\$ 63,463	0.010547	\$ 30,992
Mangonia Park	0.103922	\$ 305,369	0.050750	\$ 149,127
North Palm Beach	0.640098	\$ 1,880,892	0.312593	\$ 918,537
Ocean Ridge	0.092844	\$ 272,816	0.045340	\$ 133,230
Pahokee	0.281326	\$ 826,661	0.137386	\$ 403,701
Palm Beach	0.421531	\$ 1,238,647	0.205856	\$ 604,895
Palm Beach Gardens	2.733983	\$ 8,033,662	1.335145	\$ 3,923,252
Palm Beach Shores	0.061845	\$ 181,728	0.030202	\$ 88,747
Palm Springs	1.191569	\$ 3,501,363	0.581905	\$ 1,709,896
Riviera Beach	1.800516	\$ 5,290,719	0.879285	\$ 2,583,731
Royal Palm Beach	1.927712	\$ 5,664,479	0.941401	\$ 2,766,257
South Bay	0.165919	\$ 487,545	0.081027	\$ 238,093
South Palm Beach	0.071145	\$ 209,054	0.034744	\$ 102,092
Tequesta	0.297638	\$ 874,594	0.145352	\$ 427,109
Wellington	3.166135	\$ 9,303,519	1.546187	\$ 4,543,388
West Palm Beach	5.723985	\$ 16,819,622	2.795317	\$ 8,213,889
Westlake	0.001474	\$ 4,330	0.000720	\$ 2,115
*** School Board ***	0.000000	\$ -	50.000000	\$ 146,922,321

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2020</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Countywide Total	100.000000	\$ 293,844,643	100.000000	\$ 293,844,643
<b>PASCO BOCC</b>	<b>91.844819</b>	<b>\$ 67,396,843</b>	<b>45.000000</b>	<b>\$ 33,021,546</b>
Dade City	1.316787	\$ 966,274	1.620000	\$ 1,188,776
New Port Richey	2.916531	\$ 2,140,186	3.740000	\$ 2,744,457
Port Richey	0.529326	\$ 388,426	0.670000	\$ 491,654
St. Leo	0.242508	\$ 177,955	0.340000	\$ 249,496
San Antonio	0.237912	\$ 174,582	0.290000	\$ 212,806
Zephyrhills	2.912118	\$ 2,136,948	3.340000	\$ 2,450,933
*** School Board ***	0.000000	\$ -	45.000000	\$ 33,021,546
Countywide Total	100.000000	\$ 73,381,214	100.000000	\$ 73,381,214
<b>PINELLAS BOCC</b>	<b>51.533736</b>	<b>\$ 94,313,438</b>		
Belleair	0.277666	\$ 508,165		
Belleair Beach	0.110871	\$ 202,908		
Belleair Bluffs	0.146269	\$ 267,690		
Belleair Shore	0.008239	\$ 15,078		
Clearwater	8.079258	\$ 14,786,093		
Dunedin	2.586823	\$ 4,734,223		
Gulfport	0.875796	\$ 1,602,820		
Indian Rocks Beach	0.309293	\$ 566,047		
Indian Shores	0.102632	\$ 187,830		
Kenneth City	0.356281	\$ 652,040		
Largo	5.837964	\$ 10,684,233		
Madeira Beach	0.308665	\$ 564,897		
North Redington Beach	0.104657	\$ 191,536		
Oldsmar	1.012639	\$ 1,853,261		
Pinellas Park	3.731069	\$ 6,828,341		
Redington Beach	0.102981	\$ 188,469		
Redington Shores	0.154437	\$ 282,640		
Safety Harbor	1.219509	\$ 2,231,861		
St. Pete Beach	0.663968	\$ 1,215,148		
St. Petersburg	18.548453	\$ 33,946,081		
Seminole	1.318162	\$ 2,412,408		
South Pasadena	0.354256	\$ 648,335		
Tarpon Springs	1.777564	\$ 3,253,173		
Treasure Island	0.478811	\$ 876,287		
Countywide Total	100.000000	\$ 183,013,001		
<b>POLK BOCC</b>	<b>69.181430</b>	<b>\$ 74,920,571</b>		
Auburndale	1.926954	\$ 2,086,810		
Bartow	2.275433	\$ 2,464,198		
Davenport	0.664459	\$ 719,581		
Dundee	0.552964	\$ 598,837		
Eagle Lake	0.305305	\$ 330,632		
Fort Meade	0.710836	\$ 769,805		
Frostproof	0.371252	\$ 402,051		
Haines City	2.882009	\$ 3,121,095		
Highland Park	0.030602	\$ 33,140		
Hillcrest Heights	0.030009	\$ 32,498		
Lake Alfred	0.705735	\$ 764,282		
Lake Hamilton	0.163683	\$ 177,262		
Lake Wales	1.872986	\$ 2,028,365		
Lakeland	12.523658	\$ 13,562,593		
Mulberry	0.458431	\$ 496,462		



<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2020</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
Local Government	1% Tax Rate - Default Formula		1% Tax Rate - Interlocal Agreement	
	Distribution Percentage	Estimated Distribution	Distribution Percentage	Estimated Distribution
Polk City	0.247660	\$ 268,205		
Winter Haven	5.096595	\$ 5,519,397		
Countywide Total	100.000000	\$ 108,295,783		
<b>PUTNAM BOCC</b>	<b>81.686230</b>	<b>\$ 6,414,199</b>		
Crescent City	1.880540	\$ 147,665		
Interlachen	1.621406	\$ 127,317		
Palatka	12.894958	\$ 1,012,543		
Pomona Park	1.054701	\$ 82,818		
Welaka	0.862166	\$ 67,699		
Countywide Total	100.000000	\$ 7,852,240		
<b>ST. JOHNS BOCC</b>	<b>91.784795</b>	<b>\$ 43,097,761</b>		
Marineland (part)	0.000792	\$ 372		
St. Augustine	5.554851	\$ 2,608,293		
St. Augustine Beach	2.659562	\$ 1,248,803		
Countywide Total	100.000000	\$ 46,955,230		
<b>ST. LUCIE BOCC</b>	<b>49.555692</b>	<b>\$ 20,694,752</b>		
Fort Pierce	9.503481	\$ 3,968,711		
Port St. Lucie	40.801628	\$ 17,039,003		
St. Lucie Village	0.139199	\$ 58,130		
Countywide Total	100.000000	\$ 41,760,596		
<b>SANTA ROSA BOCC</b>	<b>90.890080</b>	<b>\$ 18,930,189</b>		
Gulf Breeze	3.230112	\$ 672,754		
Jay	0.287722	\$ 59,926		
Milton	5.592086	\$ 1,164,695		
Countywide Total	100.000000	\$ 20,827,564		
<b>SARASOTA BOCC</b>	<b>70.421333</b>	<b>\$ 65,119,743</b>	<b>47.367022</b>	<b>\$ 43,801,050</b>
Longboat Key (part)	0.877359	\$ 811,308	0.819647	\$ 757,940
North Port	13.583686	\$ 12,561,054	12.690149	\$ 11,734,786
Sarasota	10.736402	\$ 9,928,125	10.030160	\$ 9,275,051
Venice	4.381220	\$ 4,051,385	4.093023	\$ 3,784,884
*** School Board ***	0.000000	\$ -	25.000000	\$ 23,117,904
Countywide Total	100.000000	\$ 92,471,615	100.000000	\$ 92,471,615
<b>SEMINOLE BOCC</b>	<b>61.130242</b>	<b>\$ 49,378,275</b>	<b>55.600000</b>	<b>\$ 44,911,193</b>
Altamonte Springs	7.185634	\$ 5,804,233	3.730000	\$ 3,012,927
Casselberry	4.759621	\$ 3,844,609	2.380000	\$ 1,922,458
Lake Mary	2.677167	\$ 2,162,496	1.300000	\$ 1,050,082
Longwood	2.442639	\$ 1,973,054	1.200000	\$ 969,306
Oviedo	6.353036	\$ 5,131,698	3.070000	\$ 2,479,809
Sanford	9.434351	\$ 7,620,647	4.730000	\$ 3,820,682
Winter Springs	6.017311	\$ 4,860,514	2.990000	\$ 2,415,188
*** School Board ***	0.000000	\$ -	25.000000	\$ 20,193,882
Countywide Total	100.000000	\$ 80,775,526	100.000000	\$ 80,775,526
<b>SUMTER BOCC</b>	<b>88.397838</b>	<b>\$ 15,229,819</b>		
Bushnell	1.978118	\$ 340,804		
Center Hill	0.870815	\$ 150,030		
Coleman	0.570261	\$ 98,249		
Webster	0.646981	\$ 111,467		
Wildwood	7.535987	\$ 1,298,354		
Countywide Total	100.000000	\$ 17,228,724		
<b>SUWANNEE BOCC</b>	<b>84.266531</b>	<b>\$ 4,305,294</b>		
Branford	1.440388	\$ 73,591		
Live Oak	14.293081	\$ 730,253		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2020</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
<b>Local Government</b>	<b>1% Tax Rate - Default Formula</b>		<b>1% Tax Rate - Interlocal Agreement</b>	
	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>
Countywide Total	100.000000	\$ 5,109,139		
<b>TAYLOR BOCC</b>	<b>71.617691</b>	<b>\$ 1,906,511</b>	<b>100.000000</b>	<b>\$ 2,662,067</b>
Perry	28.382309	\$ 755,556	0.000000	\$ -
Countywide Total	100.000000	\$ 2,662,067	100.000000	\$ 2,662,067
<b>UNION BOCC</b>	<b>80.551289</b>	<b>\$ 679,449</b>		
Lake Butler	14.655242	\$ 123,617		
Raiford	1.964271	\$ 16,569		
Worthington Springs	2.829197	\$ 23,864		
Countywide Total	100.000000	\$ 843,499		
<b>VOLUSIA BOCC</b>	<b>48.516555</b>	<b>\$ 46,190,190</b>		
Daytona Beach	8.221132	\$ 7,826,929		
Daytona Beach Shores	0.533206	\$ 507,639		
DeBary	2.578405	\$ 2,454,770		
DeLand	4.234124	\$ 4,031,098		
Deltona	11.295507	\$ 10,753,889		
Edgewater	2.895523	\$ 2,756,683		
Flagler Beach (part)	0.007447	\$ 7,090		
Holly Hill	1.484190	\$ 1,413,023		
Lake Helen	0.342563	\$ 326,137		
New Smyrna Beach	3.280038	\$ 3,122,760		
Oak Hill	0.248358	\$ 236,449		
Orange City	1.504049	\$ 1,431,930		
Ormond Beach	5.105425	\$ 4,860,620		
Pierson	0.218446	\$ 207,971		
Ponce Inlet	0.386128	\$ 367,613		
Port Orange	7.572248	\$ 7,209,160		
South Daytona	1.576657	\$ 1,501,057		
Countywide Total	100.000000	\$ 95,205,009		
<b>WAKULLA BOCC</b>	<b>97.499583</b>	<b>\$ 2,856,195</b>	<b>100.000000</b>	<b>\$ 2,929,443</b>
St. Marks	0.923487	\$ 27,053	0.000000	\$ -
Sopchoppy	1.576929	\$ 46,195	0.000000	\$ -
Countywide Total	100.000000	\$ 2,929,443	100.000000	\$ 2,929,443
<b>WALTON BOCC</b>	<b>86.338324</b>	<b>\$ 23,475,938</b>		
DeFuniak Springs	7.536196	\$ 2,049,139		
Freeport	5.286749	\$ 1,437,501		
Paxton	0.838730	\$ 228,056		
Countywide Total	100.000000	\$ 27,190,634		
<b>WASHINGTON BOCC</b>	<b>80.410533</b>	<b>\$ 1,824,340</b>		
Caryville	1.111701	\$ 25,222		
Chipley	13.302474	\$ 301,804		
Ebro	0.903020	\$ 20,488		
Vernon	2.849446	\$ 64,648		
Wausau	1.422826	\$ 32,281		
Countywide Total	100.000000	\$ 2,268,782		
<b>STATEWIDE TOTALS</b>		<b>\$ 4,336,578,268</b>		

<b>Local Discretionary Sales Surtax</b>				
<b>Revenue Estimates for the Local Fiscal Year Ending September 30, 2020</b>				
<b>### Refer to the Table Notes for Instructions on Using These Estimates ###</b>				
<b>Local Government</b>	<b>1% Tax Rate - Default Formula</b>		<b>1% Tax Rate - Interlocal Agreement</b>	
	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>	<b>Distribution Percentage</b>	<b>Estimated Distribution</b>
<p>Notes:</p> <p>1) This table is designed to provide local governments with an estimate of possible revenues from the hypothetical imposition of a 1% local option sales surtax. Currently, there are nine statutorily-authorized local option sales surtaxes: the Charter County and Regional Transportation System Surtax, the Local Government Infrastructure Surtax, the Small County Surtax, the Indigent Care and Trauma Center Surtax, the County Public Hospital Surtax, the School Capital Outlay Surtax, the Voter-Approved Indigent Care Surtax, the Emergency Fire Rescue Services and Facilities Surtax, and the Pension Liability Surtax. Of the nine, only three surtaxes, the Local Government Infrastructure Surtax, the Small County Surtax, and the Emergency Fire Rescue Services and Facilities Surtax, require the proceeds to be shared with municipalities.</p> <p>2) Of the nine statutorily-authorized surtaxes, the two most utilized surtaxes are the Local Government Infrastructure Surtax with 28 counties levying and the Small County Surtax with 29 counties levying. Both the Local Government Infrastructure Surtax and Small County Surtax require the proceeds to be shared with municipalities, either by interlocal agreement or by default formula methodology (i.e., Local Government Half-cent Sales Tax Program formula). This table lists the estimated distributions to individual local governments assuming a 1% levy of either the Local Government Infrastructure Surtax or Small County Surtax.</p> <p>3) The distribution percentages and estimated distributions listed under the heading "1% Tax Rate - Default Formula" reflect the use of the default formula methodology. Estimated distributions are provided for every jurisdiction even though some counties do not currently impose a local discretionary sales surtax. For those counties that currently do not levy a surtax, these estimated distributions can assist local officials considering a future levy.</p> <p>4) For those jurisdictions where the distribution of local discretionary sales surtax proceeds is governed by an interlocal agreement, the distribution percentages per the agreement as well as the estimated distributions are listed in the column labeled "1% Tax Rate - Interlocal Agreement". The amounts and percentages are presented in the fashion that the interlocal agreement directs the Department of Revenue to distribute the proceeds. The percentages used are those that the Department understands will be in effect for the 2019-20 local fiscal year.</p> <p>5) If a county imposes a surtax that does not require the proceeds to be shared (i.e., Charter County and Regional Transportation System Surtax, Indigent Care and Trauma Center Surtax, County Public Hospital Surtax, School Capital Outlay Surtax, and Voter-Approved Indigent Care Surtax), then county or school district officials should refer to the estimated countywide total. If the imposed surtax is levied at a rate other than 1%, then the estimated countywide total should be adjusted accordingly (e.g., multiplying the countywide total by 0.5 for a School Capital Outlay Surtax levy).</p> <p>6) If the reader is uncertain which surtax(es) is/are imposed in a particular county, please refer to the table entitled "2019 Local Discretionary Sales Surtax Rates in Florida's Counties" available in this report.</p> <p>7) Revenue estimates published in this table are based on the \$5,000 cap on transactions, and the dollar figures represent a 100 percent distribution of estimated monies.</p>				

## Local Discretionary Sales Surtax Levies in Florida's Counties

### Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2020

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2019 Tax Rate	Districtwide Realized Tax Revenues	Unutilized Tax Rate	Districtwide Unrealized Tax Revenues
Alachua	\$ 46,340,703	3.5	0.5	\$ 23,170,352	3.0	\$ 139,022,110	0.5	0.5	\$ 23,170,352	0.0	\$ -
Baker	\$ 2,606,120	2.5	1.0	\$ 2,606,120	1.5	\$ 3,909,180	0.5	0.0	\$ -	0.5	\$ 1,303,060
Bay	\$ 48,378,698	3.0	0.5	\$ 24,189,349	2.5	\$ 120,946,744	0.5	0.5	\$ 24,189,349	0.0	\$ -
Bradford	\$ 3,427,017	2.5	1.0	\$ 3,427,017	1.5	\$ 5,140,526	0.5	0.0	\$ -	0.5	\$ 1,713,509
Brevard	\$ 100,821,435	3.0	0.5	\$ 50,410,717	2.5	\$ 252,053,587	0.5	0.5	\$ 50,410,717	0.0	\$ -
Broward	\$ 388,441,226	3.0	1.0	\$ 388,441,226	2.0	\$ 776,882,451	0.5	0.0	\$ -	0.5	\$ 194,220,613
Calhoun	\$ 1,024,053	2.5	1.0	\$ 1,024,053	1.5	\$ 1,536,080	0.5	0.5	\$ 512,027	0.0	\$ -
Charlotte	\$ 33,005,204	3.0	1.0	\$ 33,005,204	2.0	\$ 66,010,407	0.5	0.0	\$ -	0.5	\$ 16,502,602
Citrus	\$ 17,675,160	2.0	0.0	\$ -	2.0	\$ 35,350,320	0.5	0.0	\$ -	0.5	\$ 8,837,580
Clay	\$ 26,274,365	3.0	1.0	\$ 26,274,365	2.0	\$ 52,548,731	0.5	0.0	\$ -	0.5	\$ 13,137,183
Collier	\$ 95,803,164	2.0	1.0	\$ 95,803,164	1.0	\$ 95,803,164	0.5	0.0	\$ -	0.5	\$ 47,901,582
Columbia	\$ 11,194,623	3.0	1.0	\$ 11,194,623	2.0	\$ 22,389,246	0.5	0.0	\$ -	0.5	\$ 5,597,311
DeSoto	\$ 3,060,133	2.5	1.5	\$ 4,590,199	1.0	\$ 3,060,133	0.5	0.0	\$ -	0.5	\$ 1,530,066
Dixie	\$ 1,186,421	2.5	1.0	\$ 1,186,421	1.5	\$ 1,779,631	0.5	0.0	\$ -	0.5	\$ 593,210
Duval	\$ 204,093,327	3.0	1.0	\$ 204,093,327	2.0	\$ 408,186,654	0.5	0.0	\$ -	0.5	\$ 102,046,663
Escambia	\$ 61,358,242	3.0	1.0	\$ 61,358,242	2.0	\$ 122,716,484	0.5	0.5	\$ 30,679,121	0.0	\$ -
Flagler	\$ 13,031,972	2.0	0.5	\$ 6,515,986	1.5	\$ 19,547,958	0.5	0.5	\$ 6,515,986	0.0	\$ -
Franklin	\$ 2,426,014	3.5	1.0	\$ 2,426,014	2.5	\$ 6,065,035	0.5	0.0	\$ -	0.5	\$ 1,213,007
Gadsden	\$ 3,869,874	2.5	1.5	\$ 5,804,810	1.0	\$ 3,869,874	0.5	0.0	\$ -	0.5	\$ 1,934,937
Gilchrist	\$ 1,160,898	2.5	1.0	\$ 1,160,898	1.5	\$ 1,741,348	0.5	0.0	\$ -	0.5	\$ 580,449
Glades	\$ 841,624	2.5	1.0	\$ 841,624	1.5	\$ 1,262,435	0.5	0.0	\$ -	0.5	\$ 420,812
Gulf	\$ 2,313,205	3.5	1.0	\$ 2,313,205	2.5	\$ 5,783,012	0.5	0.0	\$ -	0.5	\$ 1,156,602
Hamilton	\$ 1,297,494	2.5	1.0	\$ 1,297,494	1.5	\$ 1,946,241	0.5	0.0	\$ -	0.5	\$ 648,747
Hardee	\$ 2,352,268	2.5	1.0	\$ 2,352,268	1.5	\$ 3,528,402	0.5	0.0	\$ -	0.5	\$ 1,176,134
Hendry	\$ 4,391,330	2.5	1.0	\$ 4,391,330	1.5	\$ 6,586,996	0.5	0.0	\$ -	0.5	\$ 2,195,665
Hernando	\$ 24,358,701	3.0	0.0	\$ -	3.0	\$ 73,076,102	0.5	0.5	\$ 12,179,350	0.0	\$ -
Highlands	\$ 12,971,637	2.0	1.0	\$ 12,971,637	1.0	\$ 12,971,637	0.5	0.5	\$ 6,485,819	0.0	\$ -
Hillsborough	\$ 282,226,467	3.0	2.0	\$ 564,452,934	1.0	\$ 282,226,467	0.5	0.5	\$ 141,113,234	0.0	\$ -
Holmes	\$ 1,317,357	2.5	1.0	\$ 1,317,357	1.5	\$ 1,976,035	0.5	0.0	\$ -	0.5	\$ 658,678
Indian River	\$ 28,353,894	2.0	1.0	\$ 28,353,894	1.0	\$ 28,353,894	0.5	0.0	\$ -	0.5	\$ 14,176,947
Jackson	\$ 5,498,983	2.0	1.0	\$ 5,498,983	1.0	\$ 5,498,983	0.5	0.5	\$ 2,749,491	0.0	\$ -
Jefferson	\$ 1,268,056	2.5	1.0	\$ 1,268,056	1.5	\$ 1,902,083	0.5	0.0	\$ -	0.5	\$ 634,028
Lafayette	\$ 461,874	2.5	1.0	\$ 461,874	1.5	\$ 692,811	0.5	0.0	\$ -	0.5	\$ 230,937
Lake	\$ 53,771,628	2.0	1.0	\$ 53,771,628	1.0	\$ 53,771,628	0.5	0.0	\$ -	0.5	\$ 26,885,814
Lee	\$ 166,016,529	3.0	0.0	\$ -	3.0	\$ 498,049,588	0.5	0.5	\$ 83,008,265	0.0	\$ -
Leon	\$ 49,042,830	3.5	1.0	\$ 49,042,830	2.5	\$ 122,607,075	0.5	0.5	\$ 24,521,415	0.0	\$ -
Levy	\$ 4,525,581	2.5	1.0	\$ 4,525,581	1.5	\$ 6,788,371	0.5	0.0	\$ -	0.5	\$ 2,262,790
Liberty	\$ 387,159	2.5	1.5	\$ 580,739	1.0	\$ 387,159	0.5	0.5	\$ 193,580	0.0	\$ -
Madison	\$ 1,379,107	1.5	1.5	\$ 2,068,661	0.0	\$ -	0.5	0.0	\$ -	0.5	\$ 689,554
Manatee	\$ 65,704,870	3.0	0.5	\$ 32,852,435	2.5	\$ 164,262,174	0.5	0.5	\$ 32,852,435	0.0	\$ -
Marion	\$ 52,817,915	2.0	1.0	\$ 52,817,915	1.0	\$ 52,817,915	0.5	0.0	\$ -	0.5	\$ 26,408,958
Martin	\$ 35,598,701	2.0	0.0	\$ -	2.0	\$ 71,197,403	0.5	0.5	\$ 17,799,351	0.0	\$ -
Miami-Dade	\$ 599,178,934	2.0	1.0	\$ 599,178,934	1.0	\$ 599,178,934	0.5	0.0	\$ -	0.5	\$ 299,589,467
Monroe	\$ 41,116,550	2.0	1.0	\$ 41,116,550	1.0	\$ 41,116,550	0.5	0.5	\$ 20,558,275	0.0	\$ -
Nassau	\$ 14,509,221	2.0	1.0	\$ 14,509,221	1.0	\$ 14,509,221	0.5	0.0	\$ -	0.5	\$ 7,254,610
Okaloosa	\$ 46,220,121	3.0	0.5	\$ 23,110,060	2.5	\$ 115,550,302	0.5	0.0	\$ -	0.5	\$ 23,110,060

## Local Discretionary Sales Surtax Levies in Florida's Counties

### Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2020

County	Estimated Countywide Distribution @ 1% Tax Rate	County Government Levies					School District Levy - School Capital Outlay Surtax				
		Maximum Potential Tax Rate	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2019 Tax Rate	Districtwide Realized Tax Revenues	Unutilized Tax Rate	Districtwide Unrealized Tax Revenues
Okeechobee	\$ 6,479,936	2.5	1.0	\$ 6,479,936	1.5	\$ 9,719,904	0.5	0.0	\$ -	0.5	\$ 3,239,968
Orange	\$ 595,935,449	3.0	0.0	\$ -	3.0	\$ 1,787,806,347	0.5	0.5	\$ 297,967,724	0.0	\$ -
Osceola	\$ 68,447,492	3.0	1.0	\$ 68,447,492	2.0	\$ 136,894,985	0.5	0.5	\$ 34,223,746	0.0	\$ -
Palm Beach	\$ 293,844,643	3.0	1.0	\$ 293,844,643	2.0	\$ 587,689,286	0.5	0.0	\$ -	0.5	\$ 146,922,321
Pasco	\$ 73,381,214	3.0	1.0	\$ 73,381,214	2.0	\$ 146,762,428	0.5	0.0	\$ -	0.5	\$ 36,690,607
Pinellas	\$ 183,013,001	3.0	1.0	\$ 183,013,001	2.0	\$ 366,026,002	0.5	0.0	\$ -	0.5	\$ 91,506,501
Polk	\$ 108,295,783	3.0	0.5	\$ 54,147,891	2.5	\$ 270,739,457	0.5	0.5	\$ 54,147,891	0.0	\$ -
Putnam	\$ 7,852,240	2.0	1.0	\$ 7,852,240	1.0	\$ 7,852,240	0.5	0.0	\$ -	0.5	\$ 3,926,120
St. Johns	\$ 46,955,230	2.0	0.0	\$ -	2.0	\$ 93,910,459	0.5	0.5	\$ 23,477,615	0.0	\$ -
St. Lucie	\$ 41,760,596	2.0	0.5	\$ 20,880,298	1.5	\$ 62,640,895	0.5	0.5	\$ 20,880,298	0.0	\$ -
Santa Rosa	\$ 20,827,564	3.0	0.5	\$ 10,413,782	2.5	\$ 52,068,909	0.5	0.5	\$ 10,413,782	0.0	\$ -
Sarasota	\$ 92,471,615	3.0	1.0	\$ 92,471,615	2.0	\$ 184,943,229	0.5	0.0	\$ -	0.5	\$ 46,235,807
Seminole	\$ 80,775,526	3.0	1.0	\$ 80,775,526	2.0	\$ 161,551,052	0.5	0.0	\$ -	0.5	\$ 40,387,763
Sumter	\$ 17,228,724	2.0	1.0	\$ 17,228,724	1.0	\$ 17,228,724	0.5	0.0	\$ -	0.5	\$ 8,614,362
Suwannee	\$ 5,109,139	2.5	1.0	\$ 5,109,139	1.5	\$ 7,663,708	0.5	0.0	\$ -	0.5	\$ 2,554,569
Taylor	\$ 2,662,067	2.5	1.0	\$ 2,662,067	1.5	\$ 3,993,101	0.5	0.0	\$ -	0.5	\$ 1,331,034
Union	\$ 843,499	2.5	1.0	\$ 843,499	1.5	\$ 1,265,248	0.5	0.0	\$ -	0.5	\$ 421,749
Volusia	\$ 95,205,009	3.0	0.0	\$ -	3.0	\$ 285,615,026	0.5	0.5	\$ 47,602,504	0.0	\$ -
Wakulla	\$ 2,929,443	3.5	1.0	\$ 2,929,443	2.5	\$ 7,323,608	0.5	0.0	\$ -	0.5	\$ 1,464,722
Walton	\$ 27,190,634	3.0	1.0	\$ 27,190,634	2.0	\$ 54,381,269	0.5	0.0	\$ -	0.5	\$ 13,595,317
Washington	\$ 2,268,782	2.5	1.0	\$ 2,268,782	1.5	\$ 3,403,173	0.5	0.5	\$ 1,134,391	0.0	\$ -
Statewide	\$ 4,336,578,268			\$ 3,395,717,222		\$ 8,554,080,128			\$ 966,786,717		\$ 1,201,502,417

## Notes:

- Pursuant to law, no initial levy, rate increase, or rate decrease takes effect on a date other than January 1st, and no levy terminates on a day other than December 31st. The governing body of any county or school board that levies a surtax must notify the Florida Department of Revenue within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. For the 2020 calendar year, the Department must receive notice no later than November 16, 2019, prior to the January 1, 2020 effective date.
- A county's unutilized tax rate is determined by subtracting its 2019 tax rate from its maximum potential tax rate.

## Data Sources:

- Office of Economic and Demographic Research, Table: 2019 Local Discretionary Sales Surtax Rates in Florida's Counties.
- Office of Economic and Demographic Research, Table: Local Discretionary Sales Surtax - Revenue Estimates for the Local Fiscal Year Ending September 30, 2020.

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## Charter County and Regional Transportation System Surtax

Section 212.055(1), Florida Statutes

### Summary:

Each charter county that has adopted a charter, each county the government of which is consolidated with that of one or more municipalities, and each county that is within or under an interlocal agreement with a regional transportation or transit authority created under ch. 343 or 349, F.S., may levy the Charter County and Regional Transportation System Surtax at a rate of up to 1 percent. The levy is subject to approval by a majority vote of the county's electorate or by a charter amendment approved by a majority vote of the county's electorate. Generally, the tax proceeds are for the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, on-demand transportation services, and roads and bridges. During the 2019-20 local fiscal year, the four counties levying this surtax (i.e., Broward, Duval, Hillsborough, and Miami-Dade) will realize an estimated \$1.07 billion in revenue. The 28 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$2.73 billion to go unrealized.

### General Law Amendments:

Chapter 2019-64, L.O.F., (CS/CS/HB 5) amends s. 212.055(1), F.S., to require, effective January 1, 2020, that any proposal to adopt this surtax must be approved in a referendum held at a general election in accordance with s. 212.055(10), F.S. For any proposal to adopt this surtax by initiative, the legislation requires the petition sponsor to provide the Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) with a copy of the final ordinance or resolution calling for the referendum at least 180 days before the referendum is held. OPPAGA must procure a certified public accountant, in accordance with s. 212.055(11), F.S., for the performance audit. Additionally, the petition sponsor must file the initiative petition and its required signatures with the county supervisor of elections, who must verify signatures and retain signature forms in the same manner as required for initiatives under s. 100.371(11), F.S. Furthermore, the failure of an initiative sponsor to comply with these requirements renders any referendum held void. These changes became law on June 10, 2019.

Chapter 2019-169, L.O.F., (CS/CS/CS/HB 385) amends s. 212.055(1), F.S., to change, effective October 1, 2022, the authorized uses of the surtax proceeds. These changes became law on July 1, 2019.

### Authorization to Levy:

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

### Counties Eligible to Levy:

Thirty-one counties are currently eligible to levy this surtax. Florida's twenty charter counties (i.e., Alachua, Brevard, Broward, Charlotte, Clay, Columbia, Duval, Hillsborough, Lee, Leon, Miami-Dade, Orange, Osceola, Palm Beach, Pinellas, Polk, Sarasota, Seminole, Volusia and Wakulla) are eligible to levy this surtax. Additionally, each county that is within or under an interlocal agreement with a regional transportation

authority created under to ch. 343, F.S., or a transit authority created under ch. 349, F.S., as summarized in the following table, is authorized to levy the surtax.

<b>Regional Transportation or Transit Authority</b>	<b>Authorizing Statute</b>	<b>Counties Served</b>
South Florida Regional Transportation Authority	Part II of Ch. 343, F.S. (ss. 343.51 – 343.58)	Broward, Miami-Dade, and Palm Beach
Central Florida Regional Transportation Authority	Part III of Ch. 343, F.S. (ss. 343.61 – 343.67)	Orange, Osceola, and Seminole
Northwest Florida Transportation Corridor Authority	Part IV of Ch. 343, F.S. (ss. 343.80 – 343.89)	Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, Wakulla, and Walton
Tampa Bay Area Regional Transit Authority	Part V of Ch. 343, F.S. (ss. 343.90 – 343.976)	Hernando, Hillsborough, Manatee, Pasco, and Pinellas
Jacksonville Transportation Authority	Ch. 349, F.S.	Duval

Ten of Florida’s twenty charter counties (i.e., Broward, Duval, Hillsborough, Miami-Dade, Orange, Osceola, Palm Beach, Pinellas, Seminole, and Wakulla) are also within one of the qualified regional transportation or transit authorities. Ten non-charter counties that are within an authority are also eligible to levy this surtax. Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton counties are within the Northwest Florida Transportation Corridor Authority; and Hernando, Manatee, and Pasco, are within the Tampa Bay Area Regional Transit Authority.

**Distribution of Proceeds:**

The surtax proceeds are deposited into the county trust fund or remitted by the county’s governing body to an expressway, transit, or transportation authority created by law.

**Authorized Uses of Proceeds:**

The surtax proceeds are applied to as many or as few of the following uses as the county’s governing body deems appropriate.

1. Deposited into the county trust fund and used for the purposes of development, construction, equipment, maintenance, operation, supportive services, including a countywide bus system, on-demand transportation services, and related costs of a fixed guideway rapid transit system.
2. Remitted by the county’s governing body to an expressway or transportation authority created by law to be used at the authority’s discretion for the development, construction, operation, or maintenance of roads or bridges in the county, for the operation and maintenance of a bus system, for the operation and maintenance of on-demand transportation services, for the payment of principal and interest on existing bonds issued for the construction of such roads or bridges, and, upon approval of the county commission, such proceeds may be pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such roads or bridges.
3. Used by the county for the development, construction, operation, and maintenance of roads and bridges in the county; for the expansion, operation, and maintenance of bus and fixed guideway systems; for the expansion, operation, and maintenance of on-demand transportation services; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county’s governing body for bonds issued to refinance existing bonds or new bonds issued for the construction



of such fixed guideway rapid transit systems, bus systems, roads, or bridges and no more than 25 percent used for nontransit uses.

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

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

Pursuant to Chapter 2019-169, F.S., the authorized uses of the surtax proceeds will change effective October 1, 2022. Except as set forth in #4 and #5 below, the surtax proceeds can be applied to as many or as few of the following uses as the county's governing body deems appropriate.

1. Deposited into the county trust fund and used for the purposes of development, construction, equipment, maintenance, operation, supportive services, including a countywide bus system, on-demand transportation services, and related costs of a fixed guideway rapid transit system.
2. Remitted by the county's governing body to an expressway or transportation authority created by law to be used at the authority's discretion for the development, construction, operation, or maintenance of roads or bridges in the county, for the operation and maintenance of a bus system, for the operation and maintenance of on-demand transportation services, for the payment of principal and interest on existing bonds issued for the construction of such roads or bridges, and, upon approval of the county commission, such proceeds may be pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such roads or bridges.
3. Used by the county for the planning, development, construction, operation, and maintenance of roads and bridges in the county; for the planning, development, expansion, operation, and maintenance of bus and fixed guideway systems; for the planning, development, construction, expansion, operation, and maintenance of on-demand transportation services; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county's governing body for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads, or bridges. Pursuant to an interlocal agreement entered into pursuant to ch. 163, F.S., the county's governing body may distribute surtax proceeds to a municipality, or an expressway or transportation authority created by law to be expended for such purposes. Any county that has entered into interlocal agreements for the distribution of proceeds to one or more of its

municipalities must revise such agreements no less than every five years in order to include any municipalities created since the prior agreements were executed.

4. To the extent not prohibited by contracts or bond covenants in effect on that date, a county as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County only] shall use proceeds from the surtax only for the following purposes:
  - a. The planning, design, engineering, or construction of fixed guideway rapid transit systems, rail systems, and bus systems, including bus rapid transit systems, and for the development of dedicated facilities for autonomous vehicles as defined in s. 316.003, F.S.
  - b. The acquisition of rights-of-way for fixed guideway rapid transit systems, rail systems, and bus systems, including bus rapid transit systems, and for the development of dedicated facilities for autonomous vehicles as defined in s. 316.003, F.S.
  - c. The purchase of buses or other capital costs for bus systems, including bus rapid transit systems.
  - d. The payment of principal and interest on bonds previously issued related to fixed guideway rapid transit systems, rail systems, or bus systems.
  - e. As security by the governing body of the county to refinance existing bonds or to issue new bonds for the planning, design, engineering, or construction of fixed guideway rapid transit systems, rail systems, bus rapid transit systems, or bus systems.
  - f. For the operation and maintenance of fixed guideway rapid transit systems and bus routes or extensions thereof, including bus rapid transit systems, which were implemented or constructed subsequent to the passage of the surtax, and for operation and maintenance of services authorized by electors in passing the surtax or included in the ordinance authorizing the levy of the surtax subject to the electorate's approval.
5. To the extent not prohibited by contracts or bond covenants in effect on October 1, 2022, no more than 25 percent of the surtax proceeds may be distributed to municipalities in total in a county as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County only]. Such municipalities may use the surtax proceeds to plan, develop, construct, operate, and maintain roads and bridges in the municipality and to pay the principal and interest on bonds issued to construct roads or bridges. The governing body of the municipality may pledge the proceeds for bonds issued to refinance existing bonds or new bonds issued to construct such roads or bridges. Additionally, each such municipality may use surtax proceeds for transit systems within the municipality.

**Attorney General Opinions:**

No opinions specifically relevant to this surtax have been issued.

## Local Government Infrastructure Surtax

Section 212.055(2), Florida Statutes

### Summary:

The Local Government Infrastructure Surtax may be levied at the rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure; acquire land for public recreation, conservation, or protection of natural resources; or finance the closure of local government-owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection (DEP). Additional spending authority exists for select counties. During the 2019-20 local fiscal year, the 28 counties levying this surtax will realize an estimated \$1.69 billion in revenue. The 19 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$2.02 billion to go unrealized.

### General Law Amendments:

Chapter 2019-64, L.O.F., (CS/CS/HB 5) amends s. 212.055, F.S., to require, effective January 1, 2020, that any referendum to adopt or amend a local discretionary sales surtax be held at a general election, which is defined in s. 97.021, F.S., to mean an election held on the first Tuesday after the first Monday in November in the even-numbered years. Upon adoption of an ordinance or a resolution by a county or school district to hold a local discretionary sales surtax referendum on or after January 1, 2020, the legislation requires the county or school district to provide the Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) with a copy of the final ordinance or resolution calling for the referendum at least 180 days before the referendum is held. Additionally, the legislation maintains the requirement that OPPAGA select and pay for a certified public accountant to conduct a performance audit of the program associated with the proposed surtax and the requirement that the performance audit be completed and made available on the county or school district website at least 60 days prior to the referendum. OPPAGA is required to procure the certified public accountant to conduct the performance audit within 60 days of receiving the final resolution or ordinance. Furthermore, the legislation declares void any local discretionary sales surtax referendum if the county or school district fails to provide notice to OPPAGA or fails to publish the results of the performance audit on its website at least 60 days before the referendum is held. These changes became law on June 10, 2019.

### Authorization to Levy:

Local governments may levy this surtax at a rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority of the members of the county's governing body and approved by the voters in a countywide referendum. In lieu of action by the county's governing body, municipalities representing a majority of the county's population may initiate the surtax through the adoption of uniform resolutions calling for a countywide referendum on the issue. If the proposal to levy the surtax is approved by a majority of the electors, the levy takes effect.

Additionally, the surtax may not be levied beyond the time established in the ordinance if the surtax was levied pursuant to a referendum held before July 1, 1993. If the pre-July 1, 1993 ordinance did not limit the period of the levy, the surtax may not be levied for more than 15 years. There is no state-mandated limit on the length of levy for those surtax ordinances enacted after July 1, 1993. The levy may only be extended by voter approval in a countywide referendum. This surtax is one of several surtaxes subject to a combined rate limitation. A county cannot levy this surtax and the Small County Surtax, Indigent Care and Trauma Center Surtax, and

County Public Hospital Surtax in excess of a combined rate of 1 percent.

**Counties Eligible to Levy:**

All counties are eligible to levy the surtax.

**Distribution of Proceeds:**

The surtax proceeds are distributed to the county and its respective municipalities according to one of the following procedures.

1. An interlocal agreement approved by county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population. This agreement may include a school district with the consent of all governing bodies previously mentioned.
2. If there is no interlocal agreement, then the distribution will be based on the Local Government Half-cent Sales Tax formulas provided in s. 218.62, F.S.

**Authorized Uses of Proceeds:**

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

1. To finance, plan, and construct infrastructure.
2. To acquire any interest in land for public recreation, conservation, or protection of natural resources or to prevent or satisfy private property rights claims resulting from limitations imposed by the designation of an area of critical state concern.
3. To provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum.
4. To finance the closure of county or municipal-owned solid waste landfills that have been closed or are required to be closed by order of the DEP. Any use of the proceeds or interest for purposes of landfill closures before July 1, 1993, is ratified.

The term *energy efficiency improvement* means any energy conservation and efficiency improvement that reduces consumption through conservation or a more efficient use of electricity, natural gas, propane, or other forms of energy on the property, including, but not limited to, air sealing; installation of insulation; installation of energy-efficient heating, cooling, or ventilation systems; installation of solar panels; building modifications to increase the use of daylight or shade; replacement of windows; installation of energy controls or energy recovery systems; installation of electric vehicle charging equipment; installation of systems for natural gas fuel as defined in s. 206.9951, F.S.; and installation of efficient lighting equipment.

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

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

1. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years, any related land acquisition, land improvement, design, and engineering costs, and all other professional and related costs required to bring the public facilities into service. For this purpose, the term *public facilities* means facilities as defined in ss. 163.3164(39),<sup>1</sup> 163.3221(13),<sup>2</sup> or 189.012(5),<sup>3</sup> F.S., and includes facilities that are necessary to carry out governmental purposes, including, but not limited to, fire stations, general governmental office buildings, and animal shelters, regardless of whether the facilities are owned by the local taxing authority or another governmental entity.
2. A fire department vehicle, emergency medical services vehicle, sheriff's office vehicle, police department vehicle, or any other vehicle, and the equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.
3. Any expenditure for the construction, lease, maintenance, or provision of utilities or security for those court facilities as defined in s. 29.008, F.S.
4. Any fixed capital expenditure or fixed capital outlay associated with the improvement of private facilities that have a life expectancy of 5 or more years and that the owner agrees to make available for use on a temporary basis as needed by a local government as a public emergency shelter or staging area for emergency response equipment during an emergency officially declared by the state or by the local government under s. 252.38, F.S. These private facility improvements are limited to those necessary to comply with current standards for public emergency evacuation shelters. The private facility's owner must enter into a written contract with the local government providing the improvement funding to make the private facility available to the public for purposes of emergency shelter at no cost to the local government for a minimum of 10 years after the completion of the improvement with the provision that the obligation will transfer to any subsequent owner until the end of the minimum period.
5. Any land-acquisition expenditure for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size, if the land is owned by a local government or by a special district that enters into a written agreement with the local government to provide such housing. The local government or special district may enter into a ground lease with a public or private person or entity for nominal or other consideration for the construction of the residential housing project on land acquired pursuant to this provision.
6. Instructional technology used solely in a school district's classrooms. Pursuant to this provision, the term *instructional technology* means an interactive device that assists a teacher in instructing a class or a group of students and includes the necessary hardware and software to operate the interactive device. The term also includes support systems in which an interactive device may mount and is not required

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1. Section 163.3164(39), F.S., defines the term *public facilities* as major capital improvements, including transportation, sanitary sewer, solid waste, drainage, potable water, educational, parks and recreational facilities.

2. Section 163.3221(13), F.S., which defines the term *public facilities* as major capital improvements, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, educational, parks and recreational, and health systems and facilities.

3. Section 189.012(5), F.S., which defines the term *public facilities* as major capital improvements, including, but not limited to, transportation facilities, sanitary sewer facilities, solid waste facilities, water management and control facilities, potable water facilities, alternative water systems, educational facilities, parks and recreational facilities, health systems and facilities, and, except for spoil disposal by those ports listed in s. 311.09(1), F.S., spoil disposal sites for maintenance dredging in waters of the state.

to be affixed to the facilities.

Any local government infrastructure surtax imposed or extended after July 1, 1998, may allocate up to 15 percent of the surtax proceeds for deposit within a county trust fund created for the purpose of funding economic development projects having a general public purpose of improving local economies, including the funding of operational costs and incentives related to economic development. The referendum ballot statement must indicate the intention to make the allocation. School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds, and counties and municipalities may join together for the issuance of bonds.

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

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

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

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

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

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2016-02	Infrastructure surtax, emergency generators
2012-19	Infrastructure surtax, beach erosion projects/studies
2009-28	Counties, use of infrastructure surtax monies
2007-51	Municipalities, use of infrastructure surtax monies
2003-17	Infrastructure surtax use to purchase computer system
2001-45	Local government infrastructure surtax, health care
2000-06	Expenditure of infrastructure surtax revenues
99-24	Capital improvements to property leased by county
95-73	Counties, infrastructure surtax used to fund engineers
95-71	Tourist development tax / infrastructure surtax
94-79	Uses of local government infrastructure surtax
94-46	Vehicles purchased with proceeds of sales surtax
93-92	Local government infrastructure surtax, purchase of vehicle
92-81	Discretionary local option infrastructure sales surtax
92-08	Local government infrastructure surtax proceeds
90-96	Infrastructure surtax proceeds, payment of debt
88-59	Use of discretionary surtax for construction

The full texts of these opinions are available via a searchable on-line database.<sup>4</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

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## **Small County Surtax**

Section 212.055(3), Florida Statutes

### **Summary:**

Any county having a total population of 50,000 or less on April 1, 1992, may levy the Small County Surtax at the rate of 0.5 or 1 percent. County governments may impose the levy by either an extraordinary vote of the governing body if the proceeds are to be expended for operating purposes or by voter approval in a countywide referendum if the proceeds are to be used to service bonded indebtedness. During the 2019-20 local fiscal year, the 29 counties levying this surtax will realize an estimated \$138 million in revenue. The single county not currently levying this surtax at the maximum rate (i.e., Flagler) will allow an estimated \$6.5 million to go unrealized.

### **General Law Amendments:**

Chapter 2019-64, L.O.F., (CS/CS/HB 5) amends s. 212.055, F.S., to require, effective January 1, 2020, that any referendum to adopt or amend a local discretionary sales surtax be held at a general election, which is defined in s. 97.021, F.S., to mean an election held on the first Tuesday after the first Monday in November in the even-numbered years. Upon adoption of an ordinance or a resolution by a county or school district to hold a local discretionary sales surtax referendum on or after January 1, 2020, the legislation requires the county or school district to provide the Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) with a copy of the final ordinance or resolution calling for the referendum at least 180 days before the referendum is held. Additionally, the legislation maintains the requirement that OPPAGA select and pay for a certified public accountant to conduct a performance audit of the program associated with the proposed surtax and the requirement that the performance audit be completed and made available on the county or school district website at least 60 days prior to the referendum. OPPAGA is required to procure the certified public accountant to conduct the performance audit within 60 days of receiving the final resolution or ordinance. Furthermore, the legislation declares void any local discretionary sales surtax referendum if the county or school district fails to provide notice to OPPAGA or fails to publish the results of the performance audit on its website at least 60 days before the referendum is held. These changes became law on June 10, 2019.

### **Authorization to Levy:**

Only those counties, defined as having a total population of 50,000 or less on April 1, 1992, are eligible to levy the surtax. This surtax is one of several surtaxes subject to a combined rate limitation. A county cannot levy this surtax and the Local Government Infrastructure Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

### **Counties Eligible to Levy:**

According to the official 1992 population estimates, thirty-one counties had a total population of 50,000 or less on April 1, 1992, and are eligible to levy the surtax. These counties are Baker, Bradford, Calhoun, Columbia, DeSoto, Dixie, Flagler, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Holmes, Jackson, Jefferson, Lafayette, Levy, Liberty, Madison, Nassau, Okeechobee, Sumter, Suwannee, Taylor, Union, Wakulla, Walton and Washington. Some of these eligible counties currently levy the Local Government Infrastructure Surtax at the 0.5 or 1 percent rate and are only able to levy the Small County Surtax at the 0.5 percent rate or not at all.

**Distribution of Proceeds:**

The surtax proceeds are distributed to the county and the municipalities within the county according to one of the following procedures.

1. An interlocal agreement approved by the county’s governing body and the governing bodies of the municipalities representing a majority of the county’s municipal population. This agreement may include a school district with the consent of all governing bodies previously mentioned.
2. If there is no interlocal agreement, then the distribution will be based on the Local Government Half-cent Sales Tax formulas provided in s. 218.62, F.S.

**Authorized Uses of Proceeds:**

If the surtax is levied as a result of voter approval in a countywide referendum, the proceeds and any accrued interest may be used by the school district, county, or municipalities within the county, or municipalities within another county in the case of a negotiated joint county agreement, for the purpose of servicing bonded indebtedness to finance, plan, and construct infrastructure and acquiring land for public recreation, conservation, or protection of natural resources. In this case, infrastructure means any fixed capital expenditure or cost associated with the construction, reconstruction, or improvement of public facilities having a life expectancy of 5 or more years and any related land acquisition, land improvement, design, and engineering costs. If the surtax is levied pursuant to an ordinance approved by an extraordinary vote of the county’s governing body, the proceeds and accrued interest may be used for operational expenses of any infrastructure or any public purpose authorized in the ordinance.

School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds. In no case may a jurisdiction issue bonds more frequently than once per year, and counties and municipalities may join together for the issuance of bonds.

**Attorney General Opinions:**

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

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

The full text of this opinion is available via a searchable on-line database.<sup>1</sup> Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

## Indigent Care and Trauma Center Surtax

Section 212.055(4), Florida Statutes

### Summary:

This surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties having a total population of 800,000 or more (excluding Miami-Dade County) may impose, subject to an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5 percent for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25 percent for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S. During the 2019-20 local fiscal year, the single county levying this surtax (i.e., Hillsborough) will realize an estimated \$141 million in revenue. The 21 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$916 million to go unrealized.

### General Law Amendments:

Chapter 2019-64, L.O.F., (CS/CS/HB 5) amends s. 212.055, F.S., to require, effective January 1, 2020, that any referendum to adopt or amend a local discretionary sales surtax be held at a general election, which is defined in s. 97.021, F.S., to mean an election held on the first Tuesday after the first Monday in November in the even-numbered years. Upon adoption of an ordinance or a resolution by a county or school district to hold a local discretionary sales surtax referendum on or after January 1, 2020, the legislation requires the county or school district to provide the Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) with a copy of the final ordinance or resolution calling for the referendum at least 180 days before the referendum is held. Additionally, the legislation maintains the requirement that OPPAGA select and pay for a certified public accountant to conduct a performance audit of the program associated with the proposed surtax and the requirement that the performance audit be completed and made available on the county or school district website at least 60 days prior to the referendum. OPPAGA is required to procure the certified public accountant to conduct the performance audit within 60 days of receiving the final resolution or ordinance. Furthermore, the legislation declares void any local discretionary sales surtax referendum if the county or school district fails to provide notice to OPPAGA or fails to publish the results of the performance audit on its website at least 60 days before the referendum is held. These changes became law on June 10, 2019.

### Authorization to Levy:

Non-consolidated counties having a total population of 800,000 or more are eligible to levy the surtax at a rate not to exceed 0.5 percent. The surtax can be imposed subject to an extraordinary vote of the county's governing body or voter approval in a countywide referendum. However, Miami-Dade County is prohibited by law from levying this surtax because it already has statutory authority to levy the County Public Hospital Surtax.

The ordinance adopted by the governing board providing for the imposition of this surtax must include a plan for providing health care services to qualified residents. The term *qualified residents* means residents of the authorizing county who meet one of the following criteria.

1. Qualified as indigent persons as certified by the county.
2. Certified by the county as meeting the definition of medically poor. The term *medically poor* is defined as those persons having insufficient income, resources, and assets to provide the needed

medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; not being eligible for any other state or federal program or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage. In all cases, the county serves as the payor of last resort.

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

Non-consolidated counties having a total population of less than 800,000 are eligible to levy a surtax at a rate not to exceed 0.25 percent. The surtax can be imposed subject to voter approval in a countywide referendum. The ordinance adopted by the governing board providing for the imposition of this surtax must include a plan for providing trauma services to trauma victims presenting in the trauma service area in which such county is located.

Both of these surtaxes are subject to a combined rate limitation. A county eligible to levy either the 0.5 percent or 0.25 percent surtax cannot levy it along with the Local Government Infrastructure Surtax and Small County Surtax in excess of a combined rate of 1 percent.

**Counties Eligible to Levy:**

Based on the official 2018 population estimates, the five non-consolidated counties having a total population of 800,000 or more (i.e., Broward, Hillsborough, Orange, Palm Beach, and Pinellas counties) are eligible to levy the 0.5 percent surtax. Although Duval County has a total population greater than 800,000, the county is not eligible to levy because it is a consolidated county government. Although Miami-Dade County is a non-consolidated county having a total population greater than 800,000, the county is prohibited by law from levying this 0.5 percent surtax because it has been granted statutory authority to levy the County Public Hospital Surtax. All other counties (i.e., non-consolidated counties with a total population of less than 800,000) are eligible to levy the 0.25 percent surtax, and any levy expires four years after its effective date unless reenacted by ordinance subject to voter approval in a countywide referendum.

**Distribution of Proceeds:**

The 0.5 percent surtax proceeds remain the property of the state and are distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. The clerk performs the following duties.

1. Maintains the monies in an indigent health care trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.
3. Disburses the funds, including any interest earned, to any provider of health care services upon directive from the authorizing county. If a county has a population of at least 800,000 and has levied the 0.5 percent surtax, notwithstanding any directive of the authorizing county, the Clerk of Circuit Court is required to annually send \$6.5 million to a hospital in the county with a Level I trauma center on October 1<sup>st</sup>. Alternatively, the clerk is required to annually send \$3.5 million to a hospital within the county that has a Level I trauma center if the county enacts and implements a hospital lien law pursuant to ch. 98-499, L.O.F. Such funds are sent in recognition of the Level I trauma center status and are in addition to the base contract amount received during fiscal year 1999-2000 and any additional amount negotiated to the base contract. If the hospital receiving funds for its Level I trauma center requests the monies be used to generate federal matching funds under Medicaid, the clerk instead sends the funds to the Agency for Health Care Administration to accomplish that purpose to the extent allowed through the General Appropriations Act.

4. Prepares on a biennial basis an audit of the indigent health care trust fund. Beginning February 1, 2004, and every two years thereafter, the audit is delivered to the county's governing body and to the chair of the legislative delegation of each authorizing county.

The 0.25 percent surtax proceeds remain the property of the state and are distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. The clerk performs the following duties.

1. Maintains the monies in a trauma services trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.
3. Disburses the funds, including any interest earned, to the trauma center in its trauma service area upon directive from the authorizing county. If the trauma center receiving funds, requests the monies be used to generate federal matching funds under Medicaid, the clerk instead sends the funds to the Agency for Health Care Administration to accomplish that purpose to the extent allowed through the General Appropriations Act.
4. Prepares on a biennial basis an audit of the trauma services trust fund to be delivered to the authorizing county.

**Authorized Uses of Proceeds:**

The 0.5 percent surtax proceeds are used to fund a broad range of health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care. The 0.25 percent surtax proceeds are used for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S.

**Attorney General Opinions:**

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

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

The full text of this opinion is available via a searchable on-line database.<sup>1</sup> Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

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## County Public Hospital Surtax

Section 212.055(5), Florida Statutes

### Summary:

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is authorized to levy the County Public Hospital Surtax at a rate of 0.5 percent. The levy may be authorized either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. Proceeds are used to supplement the operation, maintenance, and administration of the county public general hospital. During the 2019-20 local fiscal year, Miami-Dade County will realize an estimated \$300 million in revenue, and no revenues will go unrealized.

### General Law Amendments:

Chapter 2019-64, L.O.F., (CS/CS/HB 5) amends s. 212.055, F.S., to require, effective January 1, 2020, that any referendum to adopt or amend a local discretionary sales surtax be held at a general election, which is defined in s. 97.021, F.S., to mean an election held on the first Tuesday after the first Monday in November in the even-numbered years. Upon adoption of an ordinance or a resolution by a county or school district to hold a local discretionary sales surtax referendum on or after January 1, 2020, the legislation requires the county or school district to provide the Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) with a copy of the final ordinance or resolution calling for the referendum at least 180 days before the referendum is held. Additionally, the legislation maintains the requirement that OPPAGA select and pay for a certified public accountant to conduct a performance audit of the program associated with the proposed surtax and the requirement that the performance audit be completed and made available on the county or school district website at least 60 days prior to the referendum. OPPAGA is required to procure the certified public accountant to conduct the performance audit within 60 days of receiving the final resolution or ordinance. Furthermore, the legislation declares void any local discretionary sales surtax referendum if the county or school district fails to provide notice to OPPAGA or fails to publish the results of the performance audit on its website at least 60 days before the referendum is held. These changes became law on June 10, 2019.

### Authorization to Levy:

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

This surtax is one of several surtaxes subject to a combined rate limitation. An eligible county cannot levy this surtax along with the Local Government Infrastructure Surtax and Small County Surtax in excess of a combined rate of 1 percent.

### Counties Eligible to Levy:

Only Miami-Dade County is eligible to levy this surtax.

### Distribution of Proceeds:

The proceeds are deposited by the county in a special fund, set aside from other county funds, to be used only for the operation, maintenance, and administration of the county public general hospital. The funds are

remitted promptly by the county to the agency, authority, or public health trust created by law that administers or operates the county public general hospital. The county must continue to contribute each year an amount equal to at least 80 percent of that percentage of the total county's 1990-91 budget appropriated from general revenues for the operation, administration, and maintenance of the county public general hospital.

**Authorized Uses of Proceeds:**

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

**Attorney General Opinions:**

No opinions specifically relevant to this surtax have been issued.



## School Capital Outlay Surtax

Section 212.055(6), Florida Statutes

### Summary:

Florida's school districts may authorize the levy of the School Capital Outlay Surtax at a rate of up to 0.5 percent pursuant to a resolution conditioned to take effect only upon voter approval in a countywide referendum. The proceeds are expended for school-related capital projects, technology implementation, and bond financing of such projects. During the 2019-20 local fiscal year, the 24 school districts levying this surtax will realize an estimated \$961 million in revenue. The 43 eligible school districts not currently levying this surtax at the maximum rate will allow an estimated \$1.20 billion to go unrealized.

### General Law Amendments:

Chapter 2019-64, L.O.F., (CS/CS/HB 5) amends s. 212.055, F.S., to require, effective January 1, 2020, that any referendum to adopt or amend a local discretionary sales surtax be held at a general election, which is defined in s. 97.021, F.S., to mean an election held on the first Tuesday after the first Monday in November in the even-numbered years. Upon adoption of an ordinance or a resolution by a county or school district to hold a local discretionary sales surtax referendum on or after January 1, 2020, the legislation requires the county or school district to provide the Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) with a copy of the final ordinance or resolution calling for the referendum at least 180 days before the referendum is held. Additionally, the legislation maintains the requirement that OPPAGA select and pay for a certified public accountant to conduct a performance audit of the program associated with the proposed surtax and the requirement that the performance audit be completed and made available on the county or school district website at least 60 days prior to the referendum. OPPAGA is required to procure the certified public accountant to conduct the performance audit within 60 days of receiving the final resolution or ordinance. Furthermore, the legislation declares void any local discretionary sales surtax referendum if the county or school district fails to provide notice to OPPAGA or fails to publish the results of the performance audit on its website at least 60 days before the referendum is held. These changes became law on June 10, 2019.

### Authorization to Levy:

District school boards may levy, pursuant to resolution conditioned to take effect only upon voter approval in a countywide referendum, this surtax at a rate of up to 0.5 percent. The resolution sets forth a plan for use of the surtax proceeds in accordance with the authorized uses. In addition to the Charter County and Regional Transportation System Surtax and the Emergency Fire Rescue Services and Facilities Surtax, this surtax is not subject to a combined rate limitation that impacts the other discretionary sales surtaxes.

### School Districts Eligible to Levy:

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

### Distribution of Proceeds:

The surtax revenues collected by the Department of Revenue are distributed to the school board imposing the surtax.

**Authorized Uses of Proceeds:**

The surtax proceeds are used to fund fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses, which have a useful life expectancy of 5 or more years, as well as any related land acquisition, land improvement, design, and engineering costs. Additionally, the proceeds are used to fund the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district.

The surtax proceeds may be used for the purpose of servicing of bonded indebtedness used to finance authorized projects, and any accrued interest may be held in trust to finance such projects. However, the surtax proceeds and any accrued interest cannot be used for operational expenses.

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2008-08	School Capital Outlay Surtax, required uses
2006-38	Schools, use of school capital outlay surtax
2003-37	School capital outlay surtax
2002-55	School capital outlay surtax, charter schools
2002-12	School capital outlay surtax, contingent on cap
98-29	School sale surtax referendum, authority to set date

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

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

## **Voter-Approved Indigent Care Surtax**

Section 212.055(7), Florida Statutes

### **Summary:**

Counties with a total population of less than 800,000 may levy the Voter-Approved Indigent Care Surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate cannot exceed 1 percent. If no such medical school is located within the county, the tax rate is capped at 0.5 percent. In addition, any county with a total population of less than 50,000 may levy the surtax at a rate not to exceed 1 percent. The proceeds are to be used to fund health care services for the medically poor. During the 2019-20 local fiscal year, the four counties levying this surtax (i.e., DeSoto, Gadsden, Madison, and Polk) will realize an estimated \$58 million in revenue. The 40 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$572 million to go unrealized.

### **General Law Amendments:**

Chapter 2019-64, L.O.F., (CS/CS/HB 5) amends s. 212.055, F.S., to require, effective January 1, 2020, that any referendum to adopt or amend a local discretionary sales surtax be held at a general election, which is defined in s. 97.021, F.S., to mean an election held on the first Tuesday after the first Monday in November in the even-numbered years. Upon adoption of an ordinance or a resolution by a county or school district to hold a local discretionary sales surtax referendum on or after January 1, 2020, the legislation requires the county or school district to provide the Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) with a copy of the final ordinance or resolution calling for the referendum at least 180 days before the referendum is held. Additionally, the legislation maintains the requirement that OPPAGA select and pay for a certified public accountant to conduct a performance audit of the program associated with the proposed surtax and the requirement that the performance audit be completed and made available on the county or school district website at least 60 days prior to the referendum. OPPAGA is required to procure the certified public accountant to conduct the performance audit within 60 days of receiving the final resolution or ordinance. Furthermore, the legislation declares void any local discretionary sales surtax referendum if the county or school district fails to provide notice to OPPAGA or fails to publish the results of the performance audit on its website at least 60 days before the referendum is held. These changes became law on June 10, 2019.

### **Authorization to Levy:**

Counties having a total population of less than 800,000 are eligible to levy this surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate cannot exceed 1 percent. If no such medical school is located within the county, the tax rate is capped at 0.5 percent; however, any county that has a total population of less than 50,000 is eligible to levy this surtax, subject to referendum approval, at a rate not to exceed 1 percent.

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

The ordinance adopted by the governing board providing for the imposition of the surtax must include a plan for providing health care services to qualified residents. The term *qualified residents* means residents of the authorizing county who meet one of the following criteria.

1. Qualified as indigent persons as certified by the county.
2. Certified by the county as meeting the definition of medically poor. The term *medically poor* is defined as those persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage. In all cases, the county serves as the payor of last resort.
3. Participating in innovative, cost-effective programs approved by the county.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax cannot levy it along with the Local Government Infrastructure Surtax and the Small County Surtax in excess of a combined rate of 1 percent with the following exceptions. If a publicly supported medical school is located within the county or the county has a total population of less than 50,000, the combined rate cannot exceed 1.5 percent.

**Counties Eligible to Levy:**

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

**Distribution of Proceeds:**

The surtax proceeds are distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. The clerk performs the following duties.

1. Maintains the monies in an indigent health care trust fund.
2. Invests any funds held on deposit in the trust fund pursuant to general law.
3. Disburses the funds, including any interest earned, to any provider of health care services subject to the statutory provisions and upon directive from the authorizing county.
4. Disburses the funds, including any interest earned, to service the authorized bonded indebtedness upon directive from the authorizing county, which directive may be irrevocably given at the time the bonded indebtedness is incurred.

**Authorized Uses of Proceeds:**

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

**Attorney General Opinions:**

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

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

The full text of this opinion is available via a searchable on-line database.<sup>1</sup> Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

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## **Emergency Fire Rescue Services and Facilities Surtax**

Section 212.055(8), Florida Statutes

### **Summary:**

The Emergency Fire Rescue Services and Facilities Surtax may be levied at the rate of up to 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. However, any county that has imposed two separate discretionary surtaxes without expiration cannot levy this surtax. The proceeds must be expended for specified emergency fire rescue services and facilities. During the 2019-20 local fiscal year, the single county levying this surtax (i.e., Liberty) at the 0.5 percent rate will realize an estimated \$193,580 in revenue. The 65 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$3.74 billion to go unrealized.

### **General Law Amendments:**

Chapter 2019-64, L.O.F., (CS/CS/HB 5) amends s. 212.055, F.S., to require, effective January 1, 2020, that any referendum to adopt or amend a local discretionary sales surtax be held at a general election, which is defined in s. 97.021, F.S., to mean an election held on the first Tuesday after the first Monday in November in the even-numbered years. Upon adoption of an ordinance or a resolution by a county or school district to hold a local discretionary sales surtax referendum on or after January 1, 2020, the legislation requires the county or school district to provide the Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) with a copy of the final ordinance or resolution calling for the referendum at least 180 days before the referendum is held. Additionally, the legislation maintains the requirement that OPPAGA select and pay for a certified public accountant to conduct a performance audit of the program associated with the proposed surtax and the requirement that the performance audit be completed and made available on the county or school district website at least 60 days prior to the referendum. OPPAGA is required to procure the certified public accountant to conduct the performance audit within 60 days of receiving the final resolution or ordinance. Furthermore, the legislation declares void any local discretionary sales surtax referendum if the county or school district fails to provide notice to OPPAGA or fails to publish the results of the performance audit on its website at least 60 days before the referendum is held. These changes became law on June 10, 2019.

### **Authorization to Levy:**

Eligible county governments may levy this surtax at a rate of up to 1 percent pursuant to an ordinance enacted by the county's governing body and approved by the voters in a countywide referendum. The referendum must be placed on the ballot of a regularly scheduled election, and the referendum ballot must conform to the requirements of s. 101.161, F.S. Surtax collections must be initiated on January 1<sup>st</sup> of the year following a successful referendum in order to coincide with s. 212.054(5), F.S.

Upon the surtax taking effect and initiation of collections, each local government entity receiving a share of surtax proceeds must reduce the ad valorem tax levy or any non-ad valorem assessment for fire control and emergency rescue services in its next and subsequent budgets by the estimated amount of revenue provided by the surtax. In addition to the Charter County and Regional Transportation System Surtax and the School Capital Outlay Surtax, this surtax is not subject to a combined rate limitation that impacts the other discretionary sales surtaxes.

### **Counties Eligible to Levy:**

Any county, except Madison, Miami-Dade, and certain portions of Orange and Osceola, is eligible to levy the

surtax. Any county that has imposed two separate discretionary surtaxes without expiration is not eligible to levy this surtax. According to a recent update, Madison and Miami-Dade counties currently levy two separate discretionary surtaxes without expiration. Madison County levies both the Small County Surtax and Voter-Approved Indigent Care Surtax without expiration dates, and Miami-Dade County levies both the Charter County Transportation System Surtax and County Public Hospital Surtax without expiration dates.

Additionally, notwithstanding s. 212.054, F.S., if a multicounty independent special district created pursuant to ch. 67-764, L.O.F., levies ad valorem taxes on district property to fund emergency fire rescue service within the district and is required by s. 2, Art. VII of the State Constitution to maintain a uniform ad valorem tax rate throughout the district, the county may not levy this surtax within the district's boundaries. This provision relates specifically to the Reedy Creek Improvement District, which is located within portions of Orange and Osceola counties. The cities of Bay Lake and Lake Buena Vista as well as the Walt Disney World Resort Complex are located within the district.<sup>1</sup> This provision prevents either county from levying the surtax within the district's boundaries if an ad valorem tax is levied to fund emergency fire rescue services. Reedy Creek Improvement District levies such an ad valorem tax and maintains a uniform ad valorem tax rate throughout the district. Consequently, Orange and Osceola counties are prohibited from levying this surtax within the Reedy Creek Improvement District's boundaries.

**Distribution of Proceeds:**

The surtax proceeds, less an administrative fee that may be retained by the Department of Revenue, are distributed by the Department to the county. The county distributes the surtax proceeds it receives from the Department to each local government entity providing emergency fire rescue services in the county. The surtax proceeds, less an administrative fee not to exceed 2 percent of the surtax collected, must be distributed by the county based on each entity's average annual expenditures for fire control and emergency fire rescue services in the five fiscal years preceding the fiscal year in which the surtax takes effect in proportion to the average annual total of the expenditures for such entities in the five fiscal years preceding the fiscal year in which the surtax takes effect. The county must revise the distribution proportions to reflect a change in the service area of an entity receiving a distribution of the surtax proceeds. If an entity declines its share of surtax revenue, such revenue must be redistributed proportionally to the entities that are participating in the sharing of such revenue based on each participating entity's average annual expenditures for fire control and emergency fire rescue services in the preceding five fiscal years in proportion to the average annual total of the expenditures for the participating entities in the preceding five fiscal years.

If a local government entity requests personnel or equipment from any other service provider on a long-term basis and the personnel or equipment is provided, the local government entity providing the service is entitled to payment from the requesting service provider from that provider's share of the surtax proceeds for all equipment and personnel costs.

Use of the surtax proceeds does not relieve a local government entity from complying with ch. 200, F.S., and any related statutory provisions that establish millage caps or limits undesignated budget reserves and procedures for establishing rollback rates for ad valorem taxes and budget adoption. If the surtax collections exceed projected collections in any fiscal year, any surplus distribution is used to further reduce ad valorem taxes in the next fiscal year. These proceeds are applied as a rebate to the final millage after the TRIM notice is completed. If a local government entity receiving a share of the surtax is unable to further reduce ad valorem

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1. [http://www.rcid.org/AboutUS\\_main.cfm](http://www.rcid.org/AboutUS_main.cfm)



taxes because the millage rate is zero, the funds must be applied to reduce any non-ad valorem assessments levied for the authorized purposes. If no ad valorem or non-ad valorem reduction is possible, the surplus surtax collections must be returned to the county, which must reduce the county millage rates to offset the surplus surtax proceeds.

**Authorized Uses of Proceeds:**

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

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

**Attorney General Opinions:**

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

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## **Pension Liability Surtax**

Section 212.055(9), Florida Statutes

### **Summary:**

Chapter 2016-146, F.S., created the Pension Liability Surtax effective July 1, 2016. The county's governing body may levy the surtax, at a rate not to exceed 0.5 percent, pursuant to an ordinance conditioned to take effect upon approval by a majority vote of county electors voting in a referendum. The surtax proceeds must be used to fund an underfunded defined benefit retirement plan or system. However, in order to impose this surtax, a county must satisfy five prerequisites. No eligible county has levied this surtax since its authorization in law. During the 2019-20 local fiscal year, the 25 potentially eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$1.06 billion to go unrealized.

### **General Law Amendments:**

Chapter 2019-64, L.O.F., (CS/CS/HB 5) amends s. 212.055, F.S., to require, effective January 1, 2020, that any referendum to adopt or amend a local discretionary sales surtax be held at a general election, which is defined in s. 97.021, F.S., to mean an election held on the first Tuesday after the first Monday in November in the even-numbered years. Upon adoption of an ordinance or a resolution by a county or school district to hold a local discretionary sales surtax referendum on or after January 1, 2020, the legislation requires the county or school district to provide the Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) with a copy of the final ordinance or resolution calling for the referendum at least 180 days before the referendum is held. Additionally, the legislation maintains the requirement that OPPAGA select and pay for a certified public accountant to conduct a performance audit of the program associated with the proposed surtax and the requirement that the performance audit be completed and made available on the county or school district website at least 60 days prior to the referendum. OPPAGA is required to procure the certified public accountant to conduct the performance audit within 60 days of receiving the final resolution or ordinance. Furthermore, the legislation declares void any local discretionary sales surtax referendum if the county or school district fails to provide notice to OPPAGA or fails to publish the results of the performance audit on its website at least 60 days before the referendum is held. These changes became law on June 10, 2019.

### **Authorization to Levy:**

Eligible county governments may levy this surtax at a rate not to exceed 0.5 percent pursuant to an ordinance conditioned to take effect upon approval by a majority vote of electors in a countywide referendum. A county may not impose the surtax unless the underfunded defined benefit retirement plan or system is below 80 percent of actuarial funding at the time the ordinance or referendum is passed. The most recent actuarial report submitted to the Department of Management Services (DMS) pursuant to s. 112.63, F.S., must be used to establish the level of actuarial funding for purposes of determining eligibility to impose the surtax.

The county's governing body may only impose the surtax if the following five prerequisites are satisfied.

1. An employee, including a police officer or firefighter, who enters employment on or after the date when the local government certifies that the defined benefit retirement plan or system formerly available to such an employee has been closed may not enroll in a defined benefit retirement plan or system that will receive surtax proceeds.
2. The local government and the collective bargaining representative for the members of the underfunded defined benefit retirement plan or system or, if there is no representative, a majority of the members of

the plan or system, mutually consent to requiring each member to make an employee retirement contribution of at least 10 percent of each member's salary for each pay period beginning with the first pay period after the plan or system is closed.

3. The pension board of trustees for the underfunded defined benefit retirement plan or system, if such board exists, is prohibited from participating in the collective bargaining process and engaging in the determination of pension benefits.
4. The county currently levies a Local Government Infrastructure Surtax pursuant to s. 212.055(2), F.S., which is scheduled to terminate and is not subject to renewal.
5. The Pension Liability Surtax does not take effect until the Local Government Infrastructure Surtax described in #4 above is terminated.

The ordinance providing for the surtax imposition must specify how the proceeds will be used.

1. The ordinance must specify the method of determining the percentage of surtax proceeds, and the frequency of such payments, distributed to each eligible defined benefit retirement plan or system if the surtax proceeds are actuarially recognized as provided in s. 112.64(6), F.S.
2. The ordinance must specify the local government's intention to incur debt for the purpose of making advanced payments toward the unfunded liability of an underfunded defined benefit retirement plan or system if the surtax proceeds are not actuarially recognized as provided in s. 112.64(6), F.S.

The referendum to adopt the surtax must meet the requirements of s. 101.161, F.S., and must include a brief and general description of the purposes for which the surtax proceeds will be used. The surtax levy will terminate on December 31<sup>st</sup> of the year in which the actuarial funding level is expected to reach or exceed 100 percent for the defined benefit retirement plan or system for which the surtax was levied or December 31, 2060, whichever occurs first. The most recent actuarial report submitted to the DMS pursuant to s. 112.63, F.S., must be used to establish the level of actuarial funding.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax cannot levy it along with the Local Government Infrastructure Surtax, Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

**Counties Eligible to Levy:**

As previously mentioned, the Pension Liability Surtax can only be imposed by a county that currently levies a Local Government Infrastructure Surtax, which is scheduled to terminate and not subject to renewal. The county must then terminate the Local Government Infrastructure Surtax as a prerequisite to imposition of the Pension Liability Surtax. As of October 1, 2019, there are 28 counties levying a Local Government Infrastructure Surtax. Consequently, these counties (i.e., Alachua, Bay, Brevard, Charlotte, Clay, Collier, Duval, Escambia, Glades, Highlands, Hillsborough, Indian River, Lake, Leon, Manatee, Marion, Monroe, Okaloosa, Osceola, Palm Beach, Pasco, Pinellas, Putnam, St. Lucie, Santa Rosa, Sarasota, Seminole, and Wakulla) are potentially eligible to levy the Pension Liability Surtax, assuming the other prerequisites are satisfied.

**Distribution of Proceeds:**

Pursuant to s. 212.054(4), F.S., the surtax proceeds, less an administrative fee that may be retained by the Department of Revenue (DOR), are distributed back to the local government that generated the proceeds.

**Authorized Uses of Proceeds:**

The surtax proceeds are to be used in the following manner.

1. If the surtax proceeds have been actuarially recognized as provided in s. 112.64(6), F.S., the local government must distribute the proceeds to an eligible defined benefit retirement plan or system, not including the Florida Retirement System.
2. If the surtax proceeds have not been actuarially recognized, the local government is authorized to distribute the proceeds to an eligible defined benefit retirement plan or system, not including the Florida Retirement System, to pledge the surtax proceeds to repay debts incurred for the purpose of making advanced payments toward the unfunded liability of an underfunded defined benefit retirement plan or system and to reimburse itself from the surtax proceeds for any borrowing costs associated with such debts.

**Attorney General Opinions:**

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

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## Local Option Food and Beverage Taxes

Section 212.0306, Florida Statutes

### Summary:

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. A 2 percent tax may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels. The proceeds are used for promoting the county and its constituent municipalities as a destination site for conventions, trade shows, and pleasure travel. With some exceptions, a 1 percent tax may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. Not less than 15 percent of the proceeds are used for construction and operation of domestic violence centers. The remainder is used for programs to assist the homeless or those about to become homeless.

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Authorization to Levy:

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

An authorized tax may take effect on the first day of any month, but may not take effect until at least 60 days after the adoption of the ordinance levying the tax. In addition, two exemptions exist for both taxes. All transactions that are exempt from the state sales tax are also exempt from these taxes. Sales in those municipalities presently imposing the Municipal Resort Tax, as authorized by ch. 67-930, L.O.F., are also exempt. Several additional exemptions also exist for the 1 percent tax. The sales in any establishment licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels, which had gross annual revenues of \$400,000 or less in the previous calendar year, are exempt. Sales in any veterans' organization are also exempt. Prior to enactment of the ordinance levying and imposing the 1 percent tax, the county must appoint a representative task force to prepare and submit a countywide plan to the county's governing body for its approval. The task force includes, but is not limited to, service providers, homeless persons' advocates, and impacted jurisdictions. The plan addresses the needs of persons who have become, or are about to become, homeless, and the county's governing body adopts this plan as part of the ordinance levying the 1 percent tax.

### Counties Eligible to Levy:

Only a county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is eligible to levy these taxes. According to the Department of Revenue (DOR), the county began levying these taxes on October 1, 1993.

### Administrative Procedures:

The county levying either tax locally administers the tax using the powers and duties enumerated for local

administration of the tourist development tax by s. 125.0104, F.S. (1992 Supp.). The county ordinance should provide for brackets applicable to taxable transactions. The county appoints an oversight board including, but not limited to, service providers, domestic violence victim advocates, members of the judiciary, concerned citizens, a victim of domestic violence, and impacted jurisdictions to prepare and submit to the governing body for its approval a plan for disbursing the funds made available for the construction and operation of domestic violence centers. Each member of the county's governing board appoints a member, and the county manager appoints two members to the oversight board.

**Reporting Requirements:**

The county furnishes a certified copy of the ordinance that authorizes the imposition of either tax to the DOR within 10 days after the adoption of the ordinance.

**Distribution of Proceeds:**

The county distributes the 2 percent tax proceeds to a countywide convention and visitors' bureau, which by interlocal agreement and contract with the county has been given the primary responsibility for tourist and convention promotion, to be used for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.). If the county is not or is no longer a party to such an interlocal agreement and contract with a countywide convention and visitors' bureau, the county allocates the proceeds for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.).

The 1 percent tax proceeds are distributed by the county pursuant to the guidelines provided in the approved plans for addressing homeless needs as well as the construction and operation of domestic violence centers. The county and its respective municipalities continue to contribute each year at least 85 percent of aggregate expenditures from the respective county or municipal general fund budget for county-operated or municipally-operated homeless shelter services at or above the average level of such expenditures in the two fiscal years preceding the levy date of this tax.

**Authorized Uses of Proceeds:**

As described in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.), the 2 percent tax proceeds are used for the following purposes.

1. Promoting and advertising tourism in the State of Florida and nationally and internationally.
2. Funding convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county.

For the first 12 months of the 1 percent tax levy, the proceeds are used by the county to assist persons who have become or are about to become homeless. These funds are made available for emergency homeless shelters, food, clothing, medical care, counseling, alcohol and drug abuse treatment, mental health treatment, employment and training, education, and housing. Thereafter, not less than 15 percent of the proceeds are made available for construction and operation of domestic violence centers. The remainder is used for programs to assist the homeless or those about to become homeless. In addition, the proceeds and accrued interest may be used as collateral, pledged, or hypothecated for authorized projects, including bonds issued in connection with such authorized projects.

**Attorney General Opinions:**

No opinions specifically relevant to these taxes have been issued.



## **Motor Fuel and Diesel Fuel Taxes (Ninth-Cent and Local Option Fuel Taxes)**

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

### **Summary:**

County governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The first is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county.<sup>1</sup> Known as the ninth-cent fuel tax, this tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum, and the proceeds are used to fund specified transportation expenditures. The second is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county.<sup>2</sup> This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum, and the proceeds are used to fund specified transportation expenditures. The third tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county, and diesel fuel is not subject to this tax.<sup>3</sup> This additional tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum, and the proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

The Legislature has authorized the statewide equalization of local option tax rates on diesel fuel by requiring that the full 6 cents of the 1 to 6 cents fuel tax as well as the 1 cent ninth-cent fuel tax be levied on diesel fuel in every county even though the county government may not have imposed either tax on motor fuel or may not be levying the tax on motor fuel at the maximum rate.<sup>4</sup> Consequently, 7 cents worth of local option tax revenue on diesel fuel are distributed to local governments, regardless of whether or not the county government is levying these two taxes on motor fuel at any rate. During the 2019-20 local fiscal year, the counties currently levying one or more local option fuel taxes will realize an estimated \$972 million in revenue. The counties not currently levying all possible local option fuel taxes at the maximum rate will allow an estimated \$205 million to go unrealized.

### **General Law Amendments:**

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### **Administrative Procedures:**

The Department of Revenue (DOR) administers these taxes and has the authority to deduct its administrative costs incurred in tax collection, administration, enforcement, and distribution of proceeds.<sup>5</sup> Such administrative costs may not exceed 2 percent of collections. Additionally, several deductions (i.e., General Revenue Service Charge, collection allowances, and refunds) from one or more of the local option fuel tax collections are statutorily authorized. The total administrative costs are prorated among those counties levying the tax according to formula, which shall be revised on July 1<sup>st</sup> of each year. Two-thirds of the amounts deducted are based on the county's proportional share of the number of dealers who are registered for purposes of ch. 212, F.S., on June 30<sup>th</sup> of the preceding state fiscal year. One-third of the amounts deducted are based on the county's share of the total amount of tax collected during the preceding state fiscal year. The DOR has the

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1. Section 336.021(1)(a), F.S.

2. Section 336.025(1)(a), F.S.

3. Section 336.025(1)(b), F.S.

4. See Sections 336.021(6), 336.025(9), F.S.

5. See Sections 336.021(2)(a), 336.025(2)(a), F.S.

authority to promulgate rules necessary to enforce these taxes, and these rules have the full force and effect of law.

The ninth-cent fuel tax proceeds are transferred to the Ninth-Cent Fuel Tax Trust Fund. The 1 to 6 cents of optional fuel tax are collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c), F.S. The 1 to 5 cents of optional fuel tax are collected and remitted in the same manner provided by s. 206.41(1)(e), F.S. These tax proceeds are transferred to the Local Option Fuel Tax Trust Fund, which was created for the distribution of tax proceeds to eligible local governments.

**Reporting Requirements:**

All local option fuel tax impositions must be levied before October 1<sup>st</sup> of each year to be effective January 1<sup>st</sup> of the following year.<sup>6</sup> However, tax levies that were in effect on July 1, 2002, and expire on August 31<sup>st</sup> of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1<sup>st</sup> and is effective September 1<sup>st</sup> of the year of expiration. Additionally, the imposition of the 1 to 6 cents tax cannot exceed 30 years.

A certified copy of the ordinance proposing the levy of the ninth-cent fuel tax pursuant to referendum must be furnished to the DOR by the county within 10 days after the ordinance's approval; however, the failure to furnish the certified copy does not invalidate the ordinance's passage. Within 10 days after referendum passage, the county notifies the DOR of the referendum's passage and the time period during which the tax will be levied. A county levying this tax pursuant to ordinance notifies the DOR within 10 days after the ordinance's adoption, and the county furnishes the DOR with a certified copy of the ordinance.<sup>7</sup>

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

Any dispute as to a county's determination of the distribution proportions for these two taxes are resolved through an appeal to the Administration Commission in accordance with procedures developed by the Commission. The Administration Commission is made up of the Governor and the Cabinet and is housed within the Executive Office of the Governor. Pending final disposition of such proceedings, the tax is collected, and the Clerk of the Circuit Court holds such funds in escrow.<sup>10</sup>

**Distribution of Proceeds:**

The local option fuel taxes on motor fuel are distributed monthly by the DOR to the county reported by the terminal suppliers, wholesalers, and importers as the destination of the gallons distributed for retail sale or use. The taxes on diesel fuel are distributed monthly by the DOR to each county according to the procedure

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

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

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

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

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

specified in law.<sup>11</sup>

With regard to the ninth-cent fuel tax, the county's governing body may provide, by joint agreement with one or more municipalities located within the county, for the authorized transportation purposes and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the tax proceeds with municipalities.<sup>12</sup>

A county's proceeds from the 1 to 6 cents and 1 to 5 cents fuel taxes are distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation does not materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by proceeds of the 1 to 6 cents fuel tax. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the recalculation date.

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

Any newly incorporated municipality, eligible for participation in the distribution of monies under the Local Government Half-cent Sales Tax and Municipal Revenue Sharing Programs and located in a county levying the 1 to 6 cents or 1 to 5 cents fuel tax, is entitled to receive a distribution of the tax revenues in the first full fiscal year following incorporation.<sup>14</sup> The distribution is equal to the county's per lane mile expenditure in the previous year times the number of lane miles within the municipality's jurisdiction or scope of responsibility, in which case the county's share would be reduced proportionately; or as determined by the local act incorporating the municipality. Such a distribution does not materially or adversely affect the rights of holders of outstanding bonds that are backed by these taxes. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the redistribution date.

#### **Tax Rates and Current Year's Revenues:**

A table listing the 2019 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C. The first table immediately following this section lists the estimated motor fuel gallons sold in each county, the ninth-cent fuel tax rates on motor and diesel fuels, and estimated tax receipts

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

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

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

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

for the local fiscal year ending 2020. The second table provides estimated distributions of the 1 to 6 cents and 1 to 5 cents local option fuel taxes for the local fiscal year ending 2020 based on countywide tax rates and distribution percentages specified by either locally-determined interlocal agreements or statutory default formula. The third table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2020.

**Additional Detail:**

Additional information regarding each of the three individual authorizations to levy can be found in the three sections immediately following the two tables previously discussed. Additionally, a primer detailing Florida's transportation tax sources is available via the Department of Transportation's website.<sup>15</sup> Historical local option fuel tax distributions to counties compiled from DOR source data can be found on the EDR's website.<sup>16</sup> Local option fuel tax collections and distributions data by fiscal year and by month can be found via this DOR webpage.<sup>17</sup>

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15. <http://www.fdot.gov/comptroller/gao.shtm>

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

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

## Ninth-Cent Fuel Tax

### Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2020

County	Estimated Motor Fuel Gallons	Motor Fuel Tax Rate	Estimated Tax Receipts from Motor Fuel	Diesel Fuel Tax Rate	Estimated Tax Receipts from Diesel Fuel	Total Estimated Tax Receipts
Alachua	126,349,438	\$ 0.01	\$ 1,241,004	\$ 0.01	\$ 161,888	\$ 1,402,892
Baker	19,665,963	\$ 0.01	\$ 193,159	\$ 0.01	\$ 33,605	\$ 226,764
Bay	98,534,597	\$ 0.01	\$ 967,807	\$ 0.01	\$ 143,593	\$ 1,111,399
Bradford	15,599,521	\$ 0.01	\$ 153,218	\$ 0.01	\$ 27,868	\$ 181,086
Brevard	264,372,889	\$ -	\$ 2,596,671	\$ 0.01	\$ 1,429,364	\$ 1,429,364
Broward	878,102,745	\$ 0.01	\$ 8,624,725	\$ 0.01	\$ 1,018,362	\$ 9,643,087
Calhoun	4,708,096	\$ -	\$ 46,243	\$ 0.01	\$ 25,256	\$ 25,256
Charlotte	92,876,235	\$ 0.01	\$ 912,230	\$ 0.01	\$ 158,206	\$ 1,070,436
Citrus	58,642,033	\$ 0.01	\$ 575,982	\$ 0.01	\$ 73,674	\$ 649,656
Clay	81,918,218	\$ 0.01	\$ 804,601	\$ 0.01	\$ 96,324	\$ 900,925
Collier	168,682,783	\$ 0.01	\$ 1,656,802	\$ 0.01	\$ 153,123	\$ 1,809,925
Columbia	46,846,450	\$ 0.01	\$ 460,126	\$ 0.01	\$ 248,767	\$ 708,893
DeSoto	12,407,305	\$ 0.01	\$ 121,865	\$ 0.01	\$ 36,423	\$ 158,287
Dixie	6,472,546	\$ -	\$ 63,573	\$ 0.01	\$ 37,217	\$ 37,217
Duval	499,886,800	\$ -	\$ 4,909,888	\$ 0.01	\$ 1,248,303	\$ 1,248,303
Escambia	136,742,630	\$ 0.01	\$ 1,343,086	\$ 0.01	\$ 312,551	\$ 1,655,637
Flagler	45,677,113	\$ 0.01	\$ 448,641	\$ 0.01	\$ 52,925	\$ 501,566
Franklin	6,050,407	\$ -	\$ 59,427	\$ 0.01	\$ 14,052	\$ 14,052
Gadsden	27,437,294	\$ -	\$ 269,489	\$ 0.01	\$ 204,639	\$ 204,639
Gilchrist	8,019,681	\$ 0.01	\$ 78,769	\$ 0.01	\$ 9,910	\$ 88,679
Glades	5,142,405	\$ 0.01	\$ 50,509	\$ 0.01	\$ 63,409	\$ 113,917
Gulf	6,026,149	\$ 0.01	\$ 59,189	\$ 0.01	\$ 9,518	\$ 68,707
Hamilton	11,033,509	\$ -	\$ 108,371	\$ 0.01	\$ 388,419	\$ 388,419
Hardee	11,906,692	\$ 0.01	\$ 116,948	\$ 0.01	\$ 44,875	\$ 161,823
Hendry	17,568,540	\$ 0.01	\$ 172,558	\$ 0.01	\$ 105,126	\$ 277,684
Hernando	78,706,186	\$ 0.01	\$ 773,052	\$ 0.01	\$ 148,617	\$ 921,669
Highlands	43,126,166	\$ 0.01	\$ 423,585	\$ 0.01	\$ 125,794	\$ 549,380
Hillsborough	642,269,111	\$ 0.01	\$ 6,308,367	\$ 0.01	\$ 1,212,770	\$ 7,521,137
Holmes	7,982,851	\$ 0.01	\$ 78,408	\$ 0.01	\$ 41,981	\$ 120,389
Indian River	77,525,180	\$ -	\$ 761,452	\$ 0.01	\$ 197,938	\$ 197,938
Jackson	32,731,286	\$ 0.01	\$ 321,487	\$ 0.01	\$ 240,175	\$ 561,662
Jefferson	8,496,144	\$ 0.01	\$ 83,449	\$ 0.01	\$ 50,129	\$ 133,578
Lafayette	2,195,317	\$ -	\$ 21,562	\$ 0.01	\$ 14,062	\$ 14,062
Lake	154,624,571	\$ 0.01	\$ 1,518,723	\$ 0.01	\$ 183,915	\$ 1,702,637
Lee	342,749,182	\$ 0.01	\$ 3,366,482	\$ 0.01	\$ 457,322	\$ 3,823,804
Leon	137,296,630	\$ 0.01	\$ 1,348,527	\$ 0.01	\$ 155,787	\$ 1,504,315
Levy	20,494,490	\$ -	\$ 201,297	\$ 0.01	\$ 53,323	\$ 53,323
Liberty	3,459,419	\$ 0.01	\$ 33,978	\$ 0.01	\$ 22,929	\$ 56,908
Madison	12,392,879	\$ 0.01	\$ 121,723	\$ 0.01	\$ 204,724	\$ 326,447
Manatee	172,440,273	\$ 0.01	\$ 1,693,708	\$ 0.01	\$ 245,704	\$ 1,939,412
Marion	181,398,047	\$ 0.01	\$ 1,781,692	\$ 0.01	\$ 507,945	\$ 2,289,637
Martin	80,640,731	\$ 0.01	\$ 792,053	\$ 0.01	\$ 106,653	\$ 898,706
Miami-Dade	1,074,496,710	\$ 0.01	\$ 10,553,707	\$ 0.01	\$ 1,427,374	\$ 11,981,081
Monroe	50,428,289	\$ 0.01	\$ 495,307	\$ 0.01	\$ 51,761	\$ 547,068
Nassau	42,217,774	\$ 0.01	\$ 414,663	\$ 0.01	\$ 88,356	\$ 503,019
Okaloosa	102,068,065	\$ 0.01	\$ 1,002,513	\$ 0.01	\$ 106,279	\$ 1,108,792
Okeechobee	27,081,204	\$ 0.01	\$ 265,992	\$ 0.01	\$ 87,147	\$ 353,139
Orange	704,616,487	\$ -	\$ 6,920,743	\$ 0.01	\$ 1,246,824	\$ 1,246,824
Osceola	187,847,424	\$ 0.01	\$ 1,845,037	\$ 0.01	\$ 183,424	\$ 2,028,462
Palm Beach	603,737,061	\$ 0.01	\$ 5,929,905	\$ 0.01	\$ 773,590	\$ 6,703,495
Pasco	225,025,712	\$ 0.01	\$ 2,210,203	\$ 0.01	\$ 304,478	\$ 2,514,681

## Ninth-Cent Fuel Tax

### Estimated Gallons and Tax by Fuel Type

#### Revenue Estimates for the Local Fiscal Year Ending September 30, 2020

County	Estimated Motor Fuel Gallons	Motor Fuel Tax Rate	Estimated Tax Receipts from Motor Fuel	Diesel Fuel Tax Rate	Estimated Tax Receipts from Diesel Fuel	Total Estimated Tax Receipts
Pinellas	382,278,554	\$ 0.01	\$ 3,754,740	\$ 0.01	\$ 443,227	\$ 4,197,967
Polk	285,113,318	\$ 0.01	\$ 2,800,383	\$ 0.01	\$ 891,844	\$ 3,692,227
Putnam	33,270,444	\$ 0.01	\$ 326,782	\$ 0.01	\$ 75,551	\$ 402,334
St. Johns	128,760,924	\$ -	\$ 1,264,690	\$ 0.01	\$ 242,025	\$ 242,025
St. Lucie	142,174,005	\$ 0.01	\$ 1,396,433	\$ 0.01	\$ 244,308	\$ 1,640,742
Santa Rosa	72,761,630	\$ 0.01	\$ 714,665	\$ 0.01	\$ 116,650	\$ 831,315
Sarasota	169,267,012	\$ 0.01	\$ 1,662,541	\$ 0.01	\$ 184,674	\$ 1,847,214
Seminole	214,677,784	\$ 0.01	\$ 2,108,565	\$ 0.01	\$ 214,512	\$ 2,323,077
Sumter	70,273,803	\$ 0.01	\$ 690,229	\$ 0.01	\$ 350,558	\$ 1,040,787
Suwannee	26,231,475	\$ 0.01	\$ 257,646	\$ 0.01	\$ 88,795	\$ 346,441
Taylor	12,163,493	\$ -	\$ 119,470	\$ 0.01	\$ 73,622	\$ 73,622
Union	5,249,047	\$ 0.01	\$ 51,556	\$ 0.01	\$ 32,574	\$ 84,130
Volusia	245,996,350	\$ 0.01	\$ 2,416,176	\$ 0.01	\$ 312,402	\$ 2,728,578
Wakulla	11,812,133	\$ 0.01	\$ 116,019	\$ 0.01	\$ 29,283	\$ 145,302
Walton	51,173,321	\$ 0.01	\$ 502,624	\$ 0.01	\$ 173,198	\$ 675,822
Washington	12,279,476	\$ 0.01	\$ 120,609	\$ 0.01	\$ 23,232	\$ 143,841
<b>Totals</b>	<b>9,530,200,000</b>		<b>\$ 93,605,624</b>		<b>\$ 17,832,854</b>	<b>\$ 94,095,602</b>

Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) As the result of statewide equalization, all counties levy the tax on diesel fuel at the \$0.01 rate.
- 3) Dollar figures are provided for each county in the "Estimated Tax Receipts from Motor Fuel" even though all counties do not currently levy the tax on motor fuel. The estimates for non-levying counties are provided for informational purposes only.
- 4) The dollar figures in the "Total Estimated Tax Receipts" represent the estimated distributions to counties based on their respective tax rates on motor and diesel fuels.

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2020

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2018-19 Distribution Percentage	FY 2019-20 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2018-19 Distribution Percentage	FY 2019-20 Estimated Distribution
<b>ALACHUA BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>50.000000</b>	<b>\$ 3,945,524</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>50.000000</b>	<b>\$ 2,891,507</b>
Alachua			1.870000	\$ 147,563			1.870000	\$ 108,142
Archer			0.860000	\$ 67,863			0.860000	\$ 49,734
Gainesville			40.800000	\$ 3,219,547			40.800000	\$ 2,359,470
Hawthorne			1.050000	\$ 82,856			1.050000	\$ 60,722
High Springs			2.100000	\$ 165,712			2.100000	\$ 121,443
La Crosse			0.300000	\$ 23,673			0.300000	\$ 17,349
Micanopy			0.900000	\$ 71,019			0.900000	\$ 52,047
Newberry			1.250000	\$ 98,638			1.250000	\$ 72,288
Waldo			0.870000	\$ 68,652			0.870000	\$ 50,312
Countywide Total			100.000000	\$ 7,891,048			100.000000	\$ 5,783,014
<b>BAKER BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>86.000000</b>	<b>\$ 1,099,655</b>	<b>\$ -</b>			
Glen St. Mary			1.000000	\$ 12,787				
Maccleddy			13.000000	\$ 166,227				
Countywide Total			100.000000	\$ 1,278,669				\$ 180,022
<b>BAY BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>59.783000</b>	<b>\$ 3,741,193</b>	<b>\$ -</b>			
Callaway			3.656000	\$ 228,791				
Lynn Haven			4.940000	\$ 309,143				
Mexico Beach			1.162000	\$ 72,717				
Panama City			21.407000	\$ 1,339,640				
Panama City Beach			4.418000	\$ 276,476				
Parker			1.407000	\$ 88,049				
Springfield			3.227000	\$ 201,944				
Countywide Total			100.000000	\$ 6,257,954				\$ 901,986
<b>BRADFORD BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>70.000000</b>	<b>\$ 715,078</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>70.000000</b>	<b>\$ 499,793</b>
Brooker			1.800000	\$ 18,388			1.800000	\$ 12,852
Hampton			1.900000	\$ 19,409			1.900000	\$ 13,566
Lawtey			2.900000	\$ 29,625			2.900000	\$ 20,706
Starke			23.400000	\$ 239,040			23.400000	\$ 167,073
Countywide Total			100.000000	\$ 1,021,540			100.000000	\$ 713,990
<b>BREVARD BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>47.1378725</b>	<b>\$ 10,867,624</b>	<b>\$ -</b>			
Cape Canaveral			1.5505676	\$ 357,483				
Cocoa			2.6630054	\$ 613,955				
Cocoa Beach			1.4326648	\$ 330,301				
Grant-Valkaria			0.6275685	\$ 144,686				
Indialantic			0.5477550	\$ 126,285				
Indian Harbor Beach			1.4545664	\$ 335,350				
Malabar			0.4428375	\$ 102,096				
Melbourne			13.8357708	\$ 3,189,833				
Melbourne Beach			0.2896329	\$ 66,775				
Melbourne Village			0.0767988	\$ 17,706				
Palm Bay			16.7968567	\$ 3,872,511				
Palm Shores			0.1152867	\$ 26,579				
Rockledge			3.6555419	\$ 842,784				
Satellite Beach			1.9223559	\$ 443,199				
Titusville			4.7401606	\$ 1,092,843				
West Melbourne			2.7107579	\$ 624,965				
Countywide Total			100.000000	\$ 23,054,974				\$ 2,420,069
<b>BROWARD BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>62.500000</b>	<b>\$ 33,875,512</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>64.038000</b>	<b>\$ 25,737,361</b>
Coconut Creek			1.1578020	\$ 627,538			1.1103168	\$ 446,245
Cooper City			0.6809840	\$ 369,099			0.6530550	\$ 262,468
Coral Springs			2.5695970	\$ 1,392,743			2.4642086	\$ 990,384
Dania Beach			0.6348900	\$ 344,116			0.6088506	\$ 244,702
Davie			2.0311510	\$ 1,100,900			1.9478470	\$ 782,855
Deerfield Beach			1.5743040	\$ 853,286			1.5097370	\$ 606,775
Fort Lauderdale			3.6121530	\$ 1,957,817			3.4640068	\$ 1,392,211
Hallandale Beach			0.7816050	\$ 423,636			0.7495486	\$ 301,249
Hillsboro Beach			0.0385500	\$ 20,894			0.0369686	\$ 14,858
Hollywood			2.9696380	\$ 1,609,568			2.8478432	\$ 1,144,570
Lauderdale-By-The-Sea			0.1245650	\$ 67,515			0.1194566	\$ 48,011
Lauderdale Lakes			0.7079350	\$ 383,707			0.6788998	\$ 272,855
Lauderhill			1.4358400	\$ 778,237			1.3769518	\$ 553,407
Lazy Lake			0.0005230	\$ 283			0.0005040	\$ 203
Lighthouse Point			0.2123360	\$ 115,088			0.2036276	\$ 81,839
Margate			1.1692200	\$ 633,727			1.1212660	\$ 450,645
Miramar			2.7484260	\$ 1,489,669			2.6357038	\$ 1,059,309
North Lauderdale			0.8958220	\$ 485,543			0.8590808	\$ 345,271
Oakland Park			0.8958420	\$ 485,554			0.8591004	\$ 345,279
Parkland			0.6349500	\$ 344,148			0.6089088	\$ 244,725

## Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2020

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2018-19 Distribution Percentage	FY 2019-20 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2018-19 Distribution Percentage	FY 2019-20 Estimated Distribution
Pembroke Park			0.1284590	\$ 69,626			0.1231904	\$ 49,511
Pembroke Pines			3.2902000	\$ 1,783,315			3.1552576	\$ 1,268,122
Plantation			1.7876690	\$ 968,931			1.7143508	\$ 689,011
Pompano Beach			2.2077010	\$ 1,196,592			2.1171560	\$ 850,901
Sea Ranch Lakes			0.0139590	\$ 7,566			0.0133868	\$ 5,380
Southwest Ranches			0.1535940	\$ 83,249			0.1472942	\$ 59,199
Sunrise			1.8531490	\$ 1,004,422			1.7771450	\$ 714,248
Tamarac			1.2892260	\$ 698,771			1.2363506	\$ 496,899
Weston			1.3436720	\$ 728,281			1.2885632	\$ 517,883
West Park			0.3008130	\$ 163,043			0.2884752	\$ 115,940
Wilton Manors			0.2554250	\$ 138,442			0.2449484	\$ 98,447
Countywide Total			100.0000000	\$ 54,200,820			100.0000000	\$ 40,190,763
<b>CALHOUN BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>79.8900000</b>	<b>\$ 327,056</b>	<b>\$ -</b>			
Altha			1.2200000	\$ 4,994				
Blountstown			18.8900000	\$ 77,332				
Countywide Total			100.0000000	\$ 409,383				\$ 43,098
<b>CHARLOTTE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>89.6600000</b>	<b>\$ 5,411,649</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>93.2600000</b>	<b>\$ 3,964,432</b>
Punta Gorda			10.3400000	\$ 624,096			6.7400000	\$ 286,514
Countywide Total			100.0000000	\$ 6,035,745			100.0000000	\$ 4,250,945
<b>CITRUS BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>90.9500000</b>	<b>\$ 3,323,009</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>90.9500000</b>	<b>\$ 2,441,140</b>
Crystal River			3.5000000	\$ 127,878			3.5000000	\$ 93,942
Inverness			5.5500000	\$ 202,778			5.5500000	\$ 148,965
Countywide Total			100.0000000	\$ 3,653,666			100.0000000	\$ 2,684,046
<b>CLAY BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>85.9000000</b>	<b>\$ 4,350,255</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>82.9600000</b>	<b>\$ 3,110,500</b>
Green Cove Springs			5.7000000	\$ 288,666			3.4300000	\$ 128,604
Keystone Heights			1.7000000	\$ 86,094			0.9700000	\$ 36,369
Orange Park			6.1000000	\$ 308,924			12.1500000	\$ 455,552
Penney Farms			0.6000000	\$ 30,386			0.4900000	\$ 18,372
Countywide Total			100.0000000	\$ 5,064,324			100.0000000	\$ 3,749,397
<b>COLLIER BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>85.4800000</b>	<b>\$ 8,682,126</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>85.4800000</b>	<b>\$ 6,599,578</b>
Everglades			0.1900000	\$ 19,298			0.1900000	\$ 14,669
Marco Island			6.1200000	\$ 621,603			6.1200000	\$ 472,501
Naples			8.2100000	\$ 833,882			8.2100000	\$ 633,862
Countywide Total			100.0000000	\$ 10,156,909			100.0000000	\$ 7,720,611
<b>COLUMBIA BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>71.3900000</b>	<b>\$ 2,897,165</b>	<b>\$ -</b>			
Fort White			1.1000000	\$ 44,640				
Lake City			27.5100000	\$ 1,116,417				
Countywide Total			100.0000000	\$ 4,058,222				\$ 428,832
<b>DESOTO BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>78.0000000</b>	<b>\$ 700,472</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>83.0000000</b>	<b>\$ 471,342</b>
Arcadia			22.0000000	\$ 197,569			17.0000000	\$ 96,540
Countywide Total			100.0000000	\$ 898,041			100.0000000	\$ 567,882
<b>DIXIE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>81.2500000</b>	<b>\$ 469,448</b>	<b>\$ -</b>			
Cross City			12.5000000	\$ 72,223				
Horseshoe Beach			6.2500000	\$ 36,111				
Countywide Total			100.0000000	\$ 577,782				\$ 59,250
<b>JACKSONVILLE-DUVAL</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>95.1287000</b>	<b>\$ 33,168,417</b>	<b>\$ -</b>			
Atlantic Beach			1.4330000	\$ 499,642				
Baldwin			0.1503000	\$ 52,405				
Jacksonville Beach			2.5105000	\$ 875,333				
Neptune Beach			0.7775000	\$ 271,090				
Countywide Total			100.0000000	\$ 34,866,887				\$ 4,575,964
<b>ESCAMBIA BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>84.0400000</b>	<b>\$ 7,869,694</b>	<b>\$ 0.04</b>	<b>Interlocal</b>	<b>100.0000000</b>	<b>\$ 5,006,968</b>
Century			0.8100000	\$ 75,850			0.0000000	\$ -
Pensacola			15.1500000	\$ 1,418,680			0.0000000	\$ -
Countywide Total			100.0000000	\$ 9,364,224			100.0000000	\$ 5,006,968
<b>FLAGLER BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>19.5600000</b>	<b>\$ 551,421</b>	<b>\$ -</b>			
Beverly Beach			0.3000000	\$ 8,457				
Bunnell			3.0700000	\$ 86,547				
Flagler Beach			3.9500000	\$ 111,356				
Palm Coast			73.1200000	\$ 2,061,346				
Countywide Total			100.0000000	\$ 2,819,127				\$ 418,128
<b>FRANKLIN BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>75.0800000</b>	<b>\$ 312,087</b>	<b>\$ -</b>			
Appalachicola			16.8500000	\$ 70,041				
Carrabelle			8.0700000	\$ 33,545				
Countywide Total			100.0000000	\$ 415,673				\$ 55,385
<b>GADSDEN BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>77.9447000</b>	<b>\$ 2,128,263</b>	<b>\$ -</b>			
Chattahoochee			6.8309000	\$ 186,516				
Greensboro			0.5810000	\$ 15,864				
Gretna			1.3216000	\$ 36,086				



## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2020

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2018-19 Distribution Percentage	FY 2019-20 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2018-19 Distribution Percentage	FY 2019-20 Estimated Distribution
Havana			3.3009000	\$ 90,130				
Midway			1.1996000	\$ 32,755				
Quincy			8.8213000	\$ 240,864				
Countywide Total			100.0000000	\$ 2,730,478				\$ 251,161
<b>GILCHRIST BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>86.7600000</b>	<b>\$ 432,646</b>	<b>\$ -</b>			
Bell			1.3000000	\$ 6,483				
Fanning Springs (part)			3.1100000	\$ 15,509				
Trenton			8.8300000	\$ 44,033				
Countywide Total			100.0000000	\$ 498,670				\$ 73,412
<b>GLADES BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>80.0000000</b>	<b>\$ 529,667</b>	<b>\$ -</b>			
Moore Haven			20.0000000	\$ 132,417				
Countywide Total			100.0000000	\$ 662,084				\$ 47,074
<b>GULF BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>100.0000000</b>	<b>\$ 387,140</b>	<b>\$ -</b>			<b>\$ 55,163</b>
<b>HAMILTON BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>72.4900000</b>	<b>\$ 2,127,424</b>	<b>\$ -</b>			
Jasper			13.5600000	\$ 397,956				
Jennings			7.4000000	\$ 217,174				
White Springs			6.5500000	\$ 192,228				
Countywide Total			100.0000000	\$ 2,934,782				\$ 101,001
<b>HARDEE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>86.0000000</b>	<b>\$ 792,353</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>89.5800000</b>	<b>\$ 488,183</b>
Bowling Green			3.5200000	\$ 32,431			1.0800000	\$ 5,886
Wachula			7.2200000	\$ 66,521			8.3100000	\$ 45,287
Zolfo Springs			3.2600000	\$ 30,036			1.0300000	\$ 5,613
Countywide Total			100.0000000	\$ 921,341			100.0000000	\$ 544,969
<b>HENDRY BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>65.0000000</b>	<b>\$ 1,035,401</b>	<b>\$ 0.02</b>	<b>Interlocal</b>	<b>65.0000000</b>	<b>\$ 209,069</b>
Clewiston			20.6700000	\$ 329,257			20.6700000	\$ 66,484
LaBelle			14.3300000	\$ 228,266			14.3300000	\$ 46,092
Countywide Total			100.0000000	\$ 1,592,924			100.0000000	\$ 321,645
<b>HERNANDO BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>95.0000000</b>	<b>\$ 4,942,060</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>95.0000000</b>	<b>\$ 3,422,263</b>
Brooksville			5.0000000	\$ 260,108			5.0000000	\$ 180,119
Countywide Total			100.0000000	\$ 5,202,168			100.0000000	\$ 3,602,382
<b>HIGHLANDS BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>81.3473700</b>	<b>\$ 2,535,303</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>80.4000000</b>	<b>\$ 1,587,003</b>
Avon Park			8.4022900	\$ 261,869			8.3000000	\$ 163,832
Lake Placid			2.0121100	\$ 62,710			1.5000000	\$ 29,608
Sebring			8.2382300	\$ 256,756			9.8000000	\$ 193,441
Countywide Total			100.0000000	\$ 3,116,638			100.0000000	\$ 1,973,885
<b>HILLSBOROUGH BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>68.2600000</b>	<b>\$ 28,977,379</b>	<b>\$ -</b>			
Plant City			2.7800000	\$ 1,180,151				
Tampa			27.0500000	\$ 11,483,125				
Temple Terrace			1.9100000	\$ 810,823				
Countywide Total			100.0000000	\$ 42,451,478				\$ 5,879,331
<b>HOLMES BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>86.0000000</b>	<b>\$ 592,610</b>	<b>\$ -</b>			
Bonifay			10.0000000	\$ 68,908				
Esto			1.0000000	\$ 6,891				
Noma			1.0000000	\$ 6,891				
Ponce de Leon			1.0000000	\$ 6,891				
Westville			1.0000000	\$ 6,891				
Countywide Total			100.0000000	\$ 689,081				\$ 73,075
<b>INDIAN RIVER BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>71.4043000</b>	<b>\$ 3,879,692</b>	<b>\$ -</b>			
Fellsmere			3.1475000	\$ 171,017				
Indian River Shores			1.2122000	\$ 65,864				
Orchid			0.2154000	\$ 11,704				
Sebastian			13.9696000	\$ 759,026				
Vero Beach			10.0510000	\$ 546,112				
Countywide Total			100.0000000	\$ 5,433,414				\$ 709,665
<b>JACKSON BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>75.3800000</b>	<b>\$ 2,437,511</b>	<b>\$ -</b>			
Alford			0.9500000	\$ 30,719				
Campbellton			0.1800000	\$ 5,821				
Cottondale			1.1600000	\$ 37,510				
Graceville			4.3600000	\$ 140,986				
Grand Ridge			1.4900000	\$ 48,181				
Greenwood			0.7400000	\$ 23,929				
Malone			0.9000000	\$ 29,103				
Marianna			11.6800000	\$ 377,688				
Sneads			3.1600000	\$ 102,183				
Countywide Total			100.0000000	\$ 3,233,631				\$ 299,622
<b>JEFFERSON BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>88.7800000</b>	<b>\$ 680,122</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>88.7800000</b>	<b>\$ 345,237</b>
Monticello			11.2200000	\$ 85,954			11.2200000	\$ 43,631
Countywide Total			100.0000000	\$ 766,076			100.0000000	\$ 388,869
<b>LAFAYETTE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>100.0000000</b>	<b>\$ 204,601</b>	<b>\$ -</b>			<b>\$ 20,096</b>

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2020

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2018-19 Distribution Percentage	FY 2019-20 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2018-19 Distribution Percentage	FY 2019-20 Estimated Distribution
<b>LAKE BOCC</b>	<b>\$ 0.06</b>	<b>Combination</b>	<b>66.3799900</b>	<b>\$ 6,353,722</b>	<b>\$ -</b>			
Astatula			0.5168900	\$ 49,475				
Clermont			5.9231200	\$ 566,946				
Eustis			4.3883800	\$ 420,044				
Fruitland Park			1.2865700	\$ 123,147				
Groveland			2.7867700	\$ 266,742				
Howey-in-the-Hills			0.4616400	\$ 44,187				
Lady Lake			2.9661600	\$ 283,913				
Leesburg			4.1607500	\$ 398,256				
Mascotte			1.2358200	\$ 118,290				
Minneola			2.2735700	\$ 217,620				
Montverde			0.7700700	\$ 73,709				
Mount Dora			2.8522800	\$ 273,013				
Tavares			3.1083600	\$ 297,524				
Umatilla			0.8896300	\$ 85,153				
Countywide Total			100.0000000	\$ 9,571,742				\$ 1,415,433
<b>LEE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>47.8000000</b>	<b>\$ 10,284,227</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>47.8000000</b>	<b>\$ 7,498,687</b>
Bonita Springs			4.5400000	\$ 976,786			4.5400000	\$ 712,218
Cape Coral			24.9500000	\$ 5,368,022			24.9500000	\$ 3,914,064
Estero			2.5400000	\$ 546,484			2.5400000	\$ 398,466
Fort Myers			14.0000000	\$ 3,012,117			14.0000000	\$ 2,196,268
Fort Myers Beach			1.1700000	\$ 251,727			1.1700000	\$ 183,545
Sanibel			5.0000000	\$ 1,075,756			5.0000000	\$ 784,382
Countywide Total			100.0000000	\$ 21,515,118			100.0000000	\$ 15,687,630
<b>LEON BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>46.6700000</b>	<b>\$ 3,945,475</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>50.0000000</b>	<b>\$ 3,142,033</b>
Tallahassee			53.3300000	\$ 4,508,510			50.0000000	\$ 3,142,033
Countywide Total			100.0000000	\$ 8,453,985			100.0000000	\$ 6,284,067
<b>LEVY BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>90.5900000</b>	<b>\$ 1,306,624</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>90.5900000</b>	<b>\$ 849,764</b>
Bronson			0.1300000	\$ 1,875			0.1300000	\$ 1,219
Cedar Key			0.3600000	\$ 5,192			0.3600000	\$ 3,377
Chiefland			1.9500000	\$ 28,126			1.9500000	\$ 18,292
Fanning Springs (part)			0.1800000	\$ 2,596			0.1800000	\$ 1,688
Inglis			1.0000000	\$ 14,423			1.0000000	\$ 9,380
Otter Creek			0.0800000	\$ 1,154			0.0800000	\$ 750
Williston			5.1300000	\$ 73,993			5.1300000	\$ 48,121
Yankeetown			0.5800000	\$ 8,366			0.5800000	\$ 5,441
Countywide Total			100.0000000	\$ 1,442,349			100.0000000	\$ 938,033
<b>LIBERTY BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>85.0000000</b>	<b>\$ 277,981</b>	<b>\$ -</b>			
Bristol			15.0000000	\$ 49,055				
Countywide Total			100.0000000	\$ 327,036				\$ 31,668
<b>MADISON BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>70.1700000</b>	<b>\$ 1,338,184</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>70.1700000</b>	<b>\$ 398,020</b>
Greenville			6.1600000	\$ 117,475			6.1600000	\$ 34,941
Lee			1.9800000	\$ 37,760			1.9800000	\$ 11,231
Madison			21.6900000	\$ 413,641			21.6900000	\$ 123,030
Countywide Total			100.0000000	\$ 1,907,060			100.0000000	\$ 567,222
<b>MANATEE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>100.0000000</b>	<b>\$ 10,918,181</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>100.0000000</b>	<b>\$ 7,892,591</b>
<b>MARION BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>80.4600000</b>	<b>\$ 10,445,491</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>80.4600000</b>	<b>\$ 6,680,263</b>
Bellevue			1.2100000	\$ 157,085			1.2100000	\$ 100,461
Dunnellon			0.6300000	\$ 81,788			0.6300000	\$ 52,306
McIntosh			0.1800000	\$ 23,368			0.1800000	\$ 14,945
Ocala			17.4100000	\$ 2,260,204			17.4100000	\$ 1,445,481
Reddick			0.1100000	\$ 14,280			0.1100000	\$ 9,133
Countywide Total			100.0000000	\$ 12,982,216			100.0000000	\$ 8,302,589
<b>MARTIN BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>82.8900000</b>	<b>\$ 4,191,193</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>82.8900000</b>	<b>\$ 3,059,409</b>
Indiantown			4.2500000	\$ 214,894			4.2500000	\$ 156,864
Jupiter Island			2.3600000	\$ 119,329			2.3600000	\$ 87,106
Ocean Breeze			0.0700000	\$ 3,539			0.0700000	\$ 2,584
Sewall's Point			2.2500000	\$ 113,767			2.2500000	\$ 83,046
Stuart			8.1800000	\$ 413,608			8.1800000	\$ 301,918
Countywide Total			100.0000000	\$ 5,056,332			100.0000000	\$ 3,690,926
<b>MIAMI-DADE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>70.4000000</b>	<b>\$ 47,457,142</b>	<b>\$ 0.03</b>	<b>Interlocal</b>	<b>74.0000000</b>	<b>\$ 21,835,793</b>
Aventura			0.5730000	\$ 386,263			0.5030000	\$ 148,424
Bal Harbour			0.0420000	\$ 28,312			0.0370000	\$ 10,918
Bay Harbor Islands			0.1050000	\$ 70,781			0.0920000	\$ 27,147
Biscayne Park			0.0870000	\$ 58,647			0.0760000	\$ 22,426
Coral Gables			1.3000000	\$ 876,339			1.1420000	\$ 336,979
Cutler Bay			0.8640000	\$ 582,429			0.7590000	\$ 223,964
Doral			1.0740000	\$ 723,991			0.9440000	\$ 278,554
El Portal			0.0610000	\$ 41,121			0.0540000	\$ 15,934

## Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2020

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2018-19 Distribution Percentage	FY 2019-20 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2018-19 Distribution Percentage	FY 2019-20 Estimated Distribution
Florida City			0.2740000	\$ 184,705			0.2410000	\$ 71,114
Golden Beach			0.0410000	\$ 27,638			0.0360000	\$ 10,623
Hialeah			4.2290000	\$ 2,850,799			3.7140000	\$ 1,095,921
Hialeah Gardens			0.4310000	\$ 290,540			0.3790000	\$ 111,835
Homestead			1.4120000	\$ 951,839			1.2410000	\$ 366,192
Indian Creek			0.0070000	\$ 4,719			0.0060000	\$ 1,770
Key Biscayne			0.2340000	\$ 157,741			0.2050000	\$ 60,491
Medley			0.0940000	\$ 63,366			0.0830000	\$ 24,491
Miami			8.3030000	\$ 5,597,111			7.2920000	\$ 2,151,711
Miami Beach			1.5720000	\$ 1,059,696			1.3810000	\$ 407,503
Miami Gardens			2.4870000	\$ 1,676,504			2.1840000	\$ 644,451
Miami Lakes			0.6100000	\$ 411,205			0.5360000	\$ 158,162
Miami Shores			0.2940000	\$ 198,187			0.2580000	\$ 76,130
Miami Springs			0.4190000	\$ 282,451			0.3680000	\$ 108,589
North Bay Village			0.1430000	\$ 96,397			0.1260000	\$ 37,180
North Miami			1.1760000	\$ 792,750			1.0330000	\$ 304,816
North Miami Beach			0.9410000	\$ 634,335			0.8260000	\$ 243,735
Opa Locka			0.3440000	\$ 231,893			0.3020000	\$ 89,114
Palmetto Bay			0.6410000	\$ 432,103			0.5630000	\$ 166,129
Pinecrest			0.5260000	\$ 354,580			0.4620000	\$ 136,326
South Miami			0.2910000	\$ 196,165			0.2560000	\$ 75,540
Sunny Isles Beach			0.3370000	\$ 227,174			0.2960000	\$ 87,343
Surfside			0.1120000	\$ 75,500			0.0990000	\$ 29,213
Sweetwater			0.3930000	\$ 264,924			0.3450000	\$ 101,802
Virginia Gardens			0.0500000	\$ 33,705			0.0440000	\$ 12,983
West Miami			0.1330000	\$ 89,656			0.1170000	\$ 34,524
Countywide Total			100.0000000	\$ 67,410,713			100.0000000	\$ 29,507,829
<b>MONROE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>60.5000000</b>	<b>\$ 1,290,538</b>	<b>\$ 0.03</b>	<b>Interlocal</b>	<b>45.2100000</b>	<b>\$ 626,096</b>
Islamorada			0.0000000	\$ 294,500			9.0600000	\$ 125,468
Key Colony Beach			2.0000000	\$ 61,447			1.0900000	\$ 15,095
Key West			36.5000000	\$ 1,121,407			31.2100000	\$ 432,215
Layton			1.0000000	\$ 30,723			0.2600000	\$ 3,601
Marathon			0.0000000	\$ 273,733			13.1700000	\$ 182,386
Countywide Total			100.0000000	\$ 3,072,349			100.0000000	\$ 1,384,862
<b>NASSAU BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>85.6065000</b>	<b>\$ 2,433,155</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>85.6065000</b>	<b>\$ 1,654,181</b>
Callahan			0.7494000	\$ 21,300			0.7494000	\$ 14,481
Fernandina Beach			9.0497000	\$ 257,216			9.0497000	\$ 174,868
Hilliard			4.5944000	\$ 130,585			4.5944000	\$ 88,778
Countywide Total			100.0000000	\$ 2,842,255			100.0000000	\$ 1,932,308
<b>OKALOOSA BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>64.0000000</b>	<b>\$ 3,985,657</b>	<b>\$ 0.03</b>	<b>Default</b>	<b>64.0000000</b>	<b>\$ 1,793,916</b>
Cinco Bayou			0.3828000	\$ 23,839			0.3828000	\$ 10,730
Crestview			7.8062000	\$ 486,138			7.8062000	\$ 218,807
Destin			7.9133000	\$ 492,808			7.9133000	\$ 221,809
Fort Walton Beach			9.7956000	\$ 610,030			9.7956000	\$ 274,570
Laurel Hill			0.4593000	\$ 28,603			0.4593000	\$ 12,874
Mary Esther			1.9899000	\$ 123,923			1.9899000	\$ 55,777
Niceville			4.3618000	\$ 271,635			4.3618000	\$ 122,261
Shalimar			0.6124000	\$ 38,138			0.6124000	\$ 17,166
Valparaiso			2.6787000	\$ 166,818			2.6787000	\$ 75,084
Countywide Total			100.0000000	\$ 6,227,590			100.0000000	\$ 2,802,993
<b>OKEECHOBEE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>80.6600000</b>	<b>\$ 1,618,060</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>80.6600000</b>	<b>\$ 999,786</b>
Okeechobee			19.3400000	\$ 387,965			19.3400000	\$ 239,721
Countywide Total			100.0000000	\$ 2,006,026			100.0000000	\$ 1,239,507
<b>ORANGE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>63.5030000</b>	<b>\$ 29,256,056</b>	<b>\$ -</b>			
Apopka			3.7865000	\$ 1,744,454				
Bay Lake			0.0018000	\$ 829				
Belle Isle			0.5100000	\$ 234,959				
Eatonville			0.1754000	\$ 80,807				
Edgewood			0.2012000	\$ 92,694				
Lake Buena Vista			0.0017000	\$ 783				
Maitland			1.3244000	\$ 610,156				
Oakland			0.2023000	\$ 93,200				
Ocoee			3.2782000	\$ 1,510,278				
Orlando			21.2949000	\$ 9,810,635				
Windermere			0.2197000	\$ 101,217				
Winter Garden			3.2696000	\$ 1,506,316				
Winter Park			2.2313000	\$ 1,027,968				
Countywide Total			100.0000000	\$ 46,070,352				\$ 6,450,059
<b>OSCEOLA BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>62.5000000</b>	<b>\$ 7,117,688</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>100.0000000</b>	<b>\$ 8,597,777</b>

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2020

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2018-19 Distribution Percentage	FY 2019-20 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2018-19 Distribution Percentage	FY 2019-20 Estimated Distribution
Kissimmee			25.000000	\$ 2,847,075			0.000000	\$ -
St. Cloud			12.500000	\$ 1,423,538			0.000000	\$ -
Countywide Total			100.000000	\$ 11,388,300			100.000000	\$ 8,597,777
<b>PALM BEACH BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>66.564800</b>	<b>\$ 25,099,010</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>78.924000</b>	<b>\$ 21,809,105</b>
Atlantis			0.191950	\$ 72,377			0.121000	\$ 33,436
Belle Glade			0.918460	\$ 346,316			0.578950	\$ 159,982
Boca Raton			4.139910	\$ 1,561,000			2.609610	\$ 721,115
Boynton Beach			2.488670	\$ 938,381			1.568740	\$ 433,491
Briny Breezes			0.008590	\$ 3,239			0.005420	\$ 1,498
Cloud Lake			0.011710	\$ 4,415			0.007380	\$ 2,039
Delray Beach			2.747150	\$ 1,035,844			1.731680	\$ 478,516
Glen Ridge			0.026460	\$ 9,977			0.016680	\$ 4,609
Golf			0.069030	\$ 26,029			0.043510	\$ 12,023
Greenacres			0.809220	\$ 305,126			0.510100	\$ 140,956
Gulfstream			0.067700	\$ 25,527			0.042670	\$ 11,791
Haverhill			0.081920	\$ 30,889			0.051640	\$ 14,270
Highland Beach			0.061100	\$ 23,038			0.038510	\$ 10,641
Hypoluxo			0.034350	\$ 12,952			0.021650	\$ 5,983
Juno Beach			0.105730	\$ 39,867			0.066640	\$ 18,415
Jupiter			2.556210	\$ 963,848			1.611320	\$ 445,257
Jupiter Inlet Colony			0.039240	\$ 14,796			0.024740	\$ 6,836
Lake Clarke Shores			0.217350	\$ 81,954			0.137010	\$ 37,860
Lake Park			0.492090	\$ 185,548			0.310190	\$ 85,715
Lake Worth			1.758000	\$ 662,874			1.108160	\$ 306,218
Lantana			0.552280	\$ 208,243			0.348130	\$ 96,199
Loxahatchee Groves			0.741660	\$ 279,651			0.467510	\$ 129,187
Manalapan			0.036220	\$ 13,657			0.022830	\$ 6,309
Mangonia Park			0.124510	\$ 46,948			0.078490	\$ 21,689
North Palm Beach			0.559920	\$ 211,124			0.352950	\$ 97,531
Ocean Ridge			0.105310	\$ 39,708			0.066380	\$ 18,343
Pahokee			0.351460	\$ 132,522			0.221550	\$ 61,221
Palm Beach			0.644230	\$ 242,914			0.406090	\$ 112,215
Palm Beach Gardens			1.506560	\$ 568,065			0.949660	\$ 262,420
Palm Beach Shores			0.076120	\$ 28,702			0.047980	\$ 13,258
Palm Springs			0.807280	\$ 304,394			0.508870	\$ 140,616
Riviera Beach			1.458930	\$ 550,106			0.919640	\$ 254,125
Royal Palm Beach			1.394900	\$ 525,963			0.879280	\$ 242,972
South Bay			0.233840	\$ 88,172			0.147400	\$ 40,731
South Palm Beach			0.017650	\$ 6,655			0.011130	\$ 3,076
Tequesta			0.358320	\$ 135,109			0.225870	\$ 62,415
Wellington			3.046340	\$ 1,148,657			1.920270	\$ 530,629
West Palm Beach			4.594770	\$ 1,732,510			2.896330	\$ 800,344
Westlake			0.000060	\$ 23			0.000040	\$ 11
Countywide Total			100.000000	\$ 37,706,130			100.000000	\$ 27,633,045
<b>PASCO BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>93.944200</b>	<b>\$ 13,293,808</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>93.944200</b>	<b>\$ 9,675,714</b>
Dade City			1.154900	\$ 163,427			1.154900	\$ 118,948
New Port Richey			3.475200	\$ 491,767			3.475200	\$ 357,926
Port Richey			0.342400	\$ 48,452			0.342400	\$ 35,265
St. Leo			0.013200	\$ 1,868			0.013200	\$ 1,360
San Antonio			0.170500	\$ 24,127			0.170500	\$ 17,561
Zephyrhills			0.899600	\$ 127,300			0.899600	\$ 92,654
Countywide Total			100.000000	\$ 14,150,749			100.000000	\$ 10,299,427
<b>PINELLAS BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>100.000000</b>	<b>\$ 23,595,434</b>	<b>\$ -</b>			<b>\$ 3,499,378</b>
<b>POLK BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>65.128000</b>	<b>\$ 13,654,565</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>65.128000</b>	<b>\$ 8,498,967</b>
Auburndale			2.040000	\$ 427,701			2.040000	\$ 266,213
Bartow			2.780000	\$ 582,847			2.780000	\$ 362,780
Davenport			0.657000	\$ 137,745			0.657000	\$ 85,736
Dundee			0.669000	\$ 140,261			0.669000	\$ 87,302
Eagle Lake			0.406000	\$ 85,121			0.406000	\$ 52,982
Fort Meade			0.965000	\$ 202,319			0.965000	\$ 125,929
Frostproof			0.831000	\$ 174,225			0.831000	\$ 108,442
Haines City			2.716000	\$ 569,429			2.716000	\$ 354,428
Highland Park			0.042000	\$ 8,806			0.042000	\$ 5,481
Hillcrest Heights			0.044000	\$ 9,225			0.044000	\$ 5,742
Lake Alfred			0.778000	\$ 163,113			0.778000	\$ 101,526
Lake Hamilton			0.337000	\$ 70,655			0.337000	\$ 43,977
Lake Wales			2.261000	\$ 474,035			2.261000	\$ 295,052
Lakeland			13.515000	\$ 2,833,519			13.515000	\$ 1,763,658
Mulberry			1.112000	\$ 233,139			1.112000	\$ 145,112

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2020

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2018-19 Distribution Percentage	FY 2019-20 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2018-19 Distribution Percentage	FY 2019-20 Estimated Distribution
Polk City			0.4040000	\$ 84,702			0.4040000	\$ 52,721
Winter Haven			5.3150000	\$ 1,114,329			5.3150000	\$ 693,588
Countywide Total			100.0000000	\$ 20,965,736			100.0000000	\$ 13,049,637
<b>PUTNAM BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>79.2951000</b>	<b>\$ 1,804,292</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>79.2951000</b>	<b>\$ 1,207,496</b>
Crescent City			2.1250000	\$ 48,353			2.1250000	\$ 32,359
Interlachen			1.8367000	\$ 41,793			1.8367000	\$ 27,969
Palatka			14.5704000	\$ 331,537			14.5704000	\$ 221,876
Pomona Park			1.1930000	\$ 27,146			1.1930000	\$ 18,167
Welaka			0.9798000	\$ 22,295			0.9798000	\$ 14,920
Countywide Total			100.0000000	\$ 2,275,415			100.0000000	\$ 1,522,788
<b>ST. JOHNS BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>91.0700000</b>	<b>\$ 7,744,541</b>	<b>\$ -</b>			
St. Augustine			6.0400000	\$ 513,638				
St. Augustine Beach			2.8900000	\$ 245,764				
Countywide Total			100.0000000	\$ 8,503,943				\$ 1,178,678
<b>ST. LUCIE BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>19.0226000</b>	<b>\$ 1,760,015</b>	<b>\$ 0.05</b>	<b>Default</b>	<b>19.0226000</b>	<b>\$ 1,237,858</b>
Fort Pierce			14.0710000	\$ 1,301,881			14.0710000	\$ 915,643
Port St. Lucie			66.8231000	\$ 6,182,627			66.8231000	\$ 4,348,382
St. Lucie Village			0.0833000	\$ 7,707			0.0833000	\$ 5,421
Countywide Total			100.0000000	\$ 9,252,229			100.0000000	\$ 6,507,304
<b>SANTA ROSA BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>90.9514000</b>	<b>\$ 4,260,895</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>89.4200000</b>	<b>\$ 2,977,954</b>
Gulf Breeze			2.2328000	\$ 104,602			4.0800000	\$ 135,876
Jay			0.3873000	\$ 18,144			0.3900000	\$ 12,988
Milton			6.4285000	\$ 301,163			6.1100000	\$ 203,481
Countywide Total			100.0000000	\$ 4,684,805			100.0000000	\$ 3,330,300
<b>SARASOTA BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>63.4961000</b>	<b>\$ 6,589,760</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>63.4961000</b>	<b>\$ 4,919,266</b>
Longboat Key			1.1106000	\$ 115,260			1.1106000	\$ 86,042
North Port			16.4995000	\$ 1,712,353			16.4995000	\$ 1,278,274
Sarasota			13.4167000	\$ 1,392,414			13.4167000	\$ 1,039,439
Venice			5.4771000	\$ 568,425			5.4771000	\$ 424,330
Countywide Total			100.0000000	\$ 10,378,212			100.0000000	\$ 7,747,351
<b>SEMINOLE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>63.6000000</b>	<b>\$ 8,296,131</b>	<b>\$ -</b>			
Altamonte Springs			5.3000000	\$ 691,344				
Casselberry			4.8000000	\$ 626,123				
Lake Mary			2.2000000	\$ 286,973				
Longwood			3.2000000	\$ 417,415				
Oviedo			6.4000000	\$ 834,831				
Sanford			9.5000000	\$ 1,239,202				
Winter Springs			5.0000000	\$ 652,212				
Countywide Total			100.0000000	\$ 13,044,231				\$ 1,965,160
<b>SUMTER BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>88.7800000</b>	<b>\$ 5,284,186</b>	<b>\$ -</b>			
Bushnell			2.0650000	\$ 122,909				
Center Hill			0.8880000	\$ 52,854				
Coleman			0.5960000	\$ 35,474				
Webster			0.6670000	\$ 39,700				
Wildwood			7.0040000	\$ 416,878				
Countywide Total			100.0000000	\$ 5,952,001				\$ 643,286
<b>SUWANNEE BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>85.9110000</b>	<b>\$ 1,691,913</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>85.9110000</b>	<b>\$ 1,031,460</b>
Branford			1.0000000	\$ 19,694			1.0000000	\$ 12,006
Live Oak			13.0890000	\$ 257,772			13.0890000	\$ 157,148
Countywide Total			100.0000000	\$ 1,969,379			100.0000000	\$ 1,200,615
<b>TAYLOR BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>70.0000000</b>	<b>\$ 775,521</b>	<b>\$ -</b>			
Perry			30.0000000	\$ 332,366				
Countywide Total			100.0000000	\$ 1,107,887				\$ 111,345
<b>UNION BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>82.8300000</b>	<b>\$ 399,999</b>	<b>\$ -</b>			
Lake Butler			9.1700000	\$ 44,283				
Raiford			0.2700000	\$ 1,304				
Worthington Springs			7.7300000	\$ 37,329				
Countywide Total			100.0000000	\$ 482,915				\$ 48,050
<b>VOLUSIA BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>57.2390000</b>	<b>\$ 8,784,343</b>	<b>\$ 0.05</b>	<b>Interlocal</b>	<b>57.2390000</b>	<b>\$ 6,444,684</b>
Daytona Beach			7.7080000	\$ 1,182,930			7.7080000	\$ 867,863
Daytona Beach Shores			1.2280000	\$ 188,458			1.2280000	\$ 138,264
DeBary			2.0380000	\$ 312,767			2.0380000	\$ 229,464
DeLand			2.3500000	\$ 360,649			2.3500000	\$ 264,592
Deltona			9.4280000	\$ 1,446,894			9.4280000	\$ 1,061,522
Edgewater			1.8470000	\$ 283,455			1.8470000	\$ 207,958
Holly Hill			1.2470000	\$ 191,374			1.2470000	\$ 140,403
Lake Helen			0.2530000	\$ 38,827			0.2530000	\$ 28,486
New Smyrna Beach			3.3200000	\$ 509,513			3.3200000	\$ 373,807
Oak Hill			0.1520000	\$ 23,327			0.1520000	\$ 17,114

## Local Option Fuel Taxes

### Revenue Estimates for the Local Fiscal Year Ending September 30, 2020

Local Government	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels				1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only			
	Motor Fuel Tax Rate	Distribution Methodology	FY 2018-19 Distribution Percentage	FY 2019-20 Estimated Distribution	Motor Fuel Tax Rate	Distribution Methodology	FY 2018-19 Distribution Percentage	FY 2019-20 Estimated Distribution
Orange City			0.8400000	\$ 128,913			0.8400000	\$ 94,578
Ormond Beach			5.0870000	\$ 780,691			5.0870000	\$ 572,758
Pierson			0.2100000	\$ 32,228			0.2100000	\$ 23,644
Ponce Inlet			0.6530000	\$ 100,214			0.6530000	\$ 73,523
Port Orange			5.0170000	\$ 769,948			5.0170000	\$ 564,877
South Daytona			1.3830000	\$ 212,246			1.3830000	\$ 155,715
Countywide Total			100.0000000	\$ 15,346,779			100.0000000	\$ 11,259,253
<b>WAKULLA BOCC</b>	<b>\$ 0.06</b>	<b>Interlocal</b>	<b>100.0000000</b>	<b>\$ 822,607</b>	<b>\$ -</b>			<b>\$ 108,128</b>
<b>WALTON BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>92.0800000</b>	<b>\$ 3,537,506</b>	<b>\$ -</b>			
DeFuniak Springs			7.6100000	\$ 292,359				
Freeport			0.2700000	\$ 10,373				
Paxton			0.0400000	\$ 1,537				
Countywide Total			100.0000000	\$ 3,841,774				\$ 468,441
<b>WASHINGTON BOCC</b>	<b>\$ 0.06</b>	<b>Default</b>	<b>85.7600000</b>	<b>\$ 696,284</b>	<b>\$ -</b>			
Caryville			0.1200000	\$ 974				
Chipley			12.3500000	\$ 100,269				
Vernon			1.4600000	\$ 11,854				
Wausau			0.3100000	\$ 2,517				
Countywide Total			100.0000000	\$ 811,899				\$ 112,406
<b>STATEWIDE TOTALS</b>				<b>\$ 628,933,224</b>				<b>\$ 238,046,210</b>

**Notes:**

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) As a result of statewide equalization, all counties levy the 1 to 6 cents local option fuel tax on diesel fuel at the maximum rate of 6 cents. Consequently, the rates listed in that particular column are for motor fuel only.
- 3) The revenue estimates are based on the total number of cents imposed by the counties as reflected in the table with the following exception. For those counties that do not currently impose the 1 to 5 cents local option fuel tax, a separate revenue estimate is provided. This estimate represents a countywide distribution based on a hypothetical 1 cent per gallon levy and is provided for those officials that may be considering a future tax levy.
- 4) Revenue estimates are based on FY 2018-19 distribution percentages specified by either locally-determined interlocal agreement or statutory default formula if no interlocal agreement has been established. Examples of factors used in interlocal agreements to determine distribution percentages include lane miles, population, roadway miles, and transportation expenditures. Under the statutory default formula, the distribution is based on the transportation expenditures of each local government for the immediately preceding five fiscal years as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions are recalculated every ten years based on the transportation expenditures of the immediately preceding five years.
- 5) Indian River County's interlocal agreement distributes proceeds based on 1/3 lane miles, 1/3 transportation expenditures, and 1/3 population.
- 6) The distribution percentages of the first 4 cents of Lake County's levy are determined by the statutory default formula. The distribution percentages of the remaining 2 cents are specified by interlocal agreement. Manatee County has interlocal agreements with the municipalities to distribute proceeds of both local option fuel taxes pursuant to the statutory default formula methodology.
- 7) Manatee County has interlocal agreements with the municipalities to distribute proceeds of both local option fuel taxes pursuant to the statutory default formula methodology.
- 8) The estimated distributions of the 1 to 6 cents local option fuel tax to the municipalities of Islamorada and Marathon in Monroe County reflect fixed dollar amounts deducted from the county government's share.

## Local Option Fuel Tax Levies on Motor Fuel in Florida's Counties

### Estimation of Realized and Unrealized Tax Revenues

#### Local Fiscal Year Ending September 30, 2020

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	1	\$ 1,402,892	0	\$ -	6	\$ 7,891,048	0	\$ -	5	\$ 5,783,014	0	\$ -	12	\$ 15,076,953	0	\$ -
Baker	1	\$ 226,764	0	\$ -	6	\$ 1,278,669	0	\$ -	0	\$ -	5	\$ 900,111	7	\$ 1,505,433	5	\$ 900,111
Bay	1	\$ 1,111,399	0	\$ -	6	\$ 6,257,954	0	\$ -	0	\$ -	5	\$ 4,509,929	7	\$ 7,369,354	5	\$ 4,509,929
Bradford	1	\$ 181,086	0	\$ -	6	\$ 1,021,540	0	\$ -	5	\$ 713,990	0	\$ -	12	\$ 1,916,616	0	\$ -
Brevard	0	\$ 1,429,364	1	\$ 2,596,671	6	\$ 23,054,974	0	\$ -	0	\$ -	5	\$ 12,100,347	6	\$ 24,484,338	6	\$ 14,697,018
Broward	1	\$ 9,643,087	0	\$ -	6	\$ 54,200,820	0	\$ -	5	\$ 40,190,763	0	\$ -	12	\$ 104,034,669	0	\$ -
Calhoun	0	\$ 25,256	1	\$ 46,243	6	\$ 409,383	0	\$ -	0	\$ -	5	\$ 215,490	6	\$ 434,639	6	\$ 261,732
Charlotte	1	\$ 1,070,436	0	\$ -	6	\$ 6,035,745	0	\$ -	5	\$ 4,250,945	0	\$ -	12	\$ 11,357,126	0	\$ -
Citrus	1	\$ 649,656	0	\$ -	6	\$ 3,653,666	0	\$ -	5	\$ 2,684,046	0	\$ -	12	\$ 6,987,368	0	\$ -
Clay	1	\$ 900,925	0	\$ -	6	\$ 5,064,324	0	\$ -	5	\$ 3,749,397	0	\$ -	12	\$ 9,714,647	0	\$ -
Collier	1	\$ 1,809,925	0	\$ -	6	\$ 10,156,909	0	\$ -	5	\$ 7,720,611	0	\$ -	12	\$ 19,687,445	0	\$ -
Columbia	1	\$ 708,893	0	\$ -	6	\$ 4,058,222	0	\$ -	0	\$ -	5	\$ 2,144,162	7	\$ 4,767,115	5	\$ 2,144,162
DeSoto	1	\$ 158,287	0	\$ -	6	\$ 898,041	0	\$ -	5	\$ 567,882	0	\$ -	12	\$ 1,624,211	0	\$ -
Dixie	0	\$ 37,217	1	\$ 63,573	6	\$ 577,782	0	\$ -	0	\$ -	5	\$ 296,248	6	\$ 614,999	6	\$ 359,822
Duval	0	\$ 1,248,303	1	\$ 4,909,888	6	\$ 34,866,887	0	\$ -	0	\$ -	5	\$ 22,879,819	6	\$ 36,115,190	6	\$ 27,789,707
Escambia	1	\$ 1,655,637	0	\$ -	6	\$ 9,364,224	0	\$ -	4	\$ 5,006,968	1	\$ 1,251,742	11	\$ 16,026,829	1	\$ 1,251,742
Flagler	1	\$ 501,566	0	\$ -	6	\$ 2,819,127	0	\$ -	0	\$ -	5	\$ 2,090,641	7	\$ 3,320,693	5	\$ 2,090,641
Franklin	0	\$ 14,052	1	\$ 59,427	6	\$ 415,673	0	\$ -	0	\$ -	5	\$ 276,927	6	\$ 429,725	6	\$ 336,354
Gadsden	0	\$ 204,639	1	\$ 269,489	6	\$ 2,730,478	0	\$ -	0	\$ -	5	\$ 1,255,805	6	\$ 2,935,117	6	\$ 1,525,294
Gilchrist	1	\$ 88,679	0	\$ -	6	\$ 498,670	0	\$ -	0	\$ -	5	\$ 367,061	7	\$ 587,350	5	\$ 367,061
Glades	1	\$ 113,917	0	\$ -	6	\$ 662,084	0	\$ -	0	\$ -	5	\$ 235,368	7	\$ 776,002	5	\$ 235,368
Gulf	1	\$ 68,707	0	\$ -	6	\$ 387,140	0	\$ -	0	\$ -	5	\$ 275,817	7	\$ 455,846	5	\$ 275,817
Hamilton	0	\$ 388,419	1	\$ 108,371	6	\$ 2,934,782	0	\$ -	0	\$ -	5	\$ 505,004	6	\$ 3,323,201	6	\$ 613,375
Hardee	1	\$ 161,823	0	\$ -	6	\$ 921,341	0	\$ -	5	\$ 544,969	0	\$ -	12	\$ 1,628,134	0	\$ -
Hendry	1	\$ 277,684	0	\$ -	6	\$ 1,592,924	0	\$ -	2	\$ 321,645	3	\$ 482,467	9	\$ 2,192,253	3	\$ 482,467
Hernando	1	\$ 921,669	0	\$ -	6	\$ 5,202,168	0	\$ -	5	\$ 3,602,382	0	\$ -	12	\$ 9,726,220	0	\$ -
Highlands	1	\$ 549,380	0	\$ -	6	\$ 3,116,638	0	\$ -	5	\$ 1,973,885	0	\$ -	12	\$ 5,639,902	0	\$ -
Hillsborough	1	\$ 7,521,137	0	\$ -	6	\$ 42,451,478	0	\$ -	0	\$ -	5	\$ 29,396,657	7	\$ 49,972,615	5	\$ 29,396,657
Holmes	1	\$ 120,389	0	\$ -	6	\$ 689,081	0	\$ -	0	\$ -	5	\$ 365,375	7	\$ 809,470	5	\$ 365,375
Indian River	0	\$ 197,938	1	\$ 761,452	6	\$ 5,433,414	0	\$ -	0	\$ -	5	\$ 3,548,327	6	\$ 5,631,353	6	\$ 4,309,780
Jackson	1	\$ 561,662	0	\$ -	6	\$ 3,233,631	0	\$ -	0	\$ -	5	\$ 1,498,111	7	\$ 3,795,293	5	\$ 1,498,111
Jefferson	1	\$ 133,578	0	\$ -	6	\$ 766,076	0	\$ -	5	\$ 388,869	0	\$ -	12	\$ 1,288,522	0	\$ -
Lafayette	0	\$ 14,062	1	\$ 21,562	6	\$ 204,601	0	\$ -	0	\$ -	5	\$ 100,480	6	\$ 218,663	6	\$ 122,042
Lake	1	\$ 1,702,637	0	\$ -	6	\$ 9,571,742	0	\$ -	0	\$ -	5	\$ 7,077,167	7	\$ 11,274,380	5	\$ 7,077,167
Lee	1	\$ 3,823,804	0	\$ -	6	\$ 21,515,118	0	\$ -	5	\$ 15,687,630	0	\$ -	12	\$ 41,026,553	0	\$ -
Leon	1	\$ 1,504,315	0	\$ -	6	\$ 8,453,985	0	\$ -	5	\$ 6,284,067	0	\$ -	12	\$ 16,242,366	0	\$ -
Levy	0	\$ 53,323	1	\$ 201,297	6	\$ 1,442,349	0	\$ -	5	\$ 938,033	0	\$ -	11	\$ 2,433,705	1	\$ 201,297
Liberty	1	\$ 56,908	0	\$ -	6	\$ 327,036	0	\$ -	0	\$ -	5	\$ 158,338	7	\$ 383,944	5	\$ 158,338
Madison	1	\$ 326,447	0	\$ -	6	\$ 1,907,060	0	\$ -	5	\$ 567,222	0	\$ -	12	\$ 2,800,729	0	\$ -
Manatee	1	\$ 1,939,412	0	\$ -	6	\$ 10,918,181	0	\$ -	5	\$ 7,892,591	0	\$ -	12	\$ 20,750,184	0	\$ -
Marion	1	\$ 2,289,637	0	\$ -	6	\$ 12,982,216	0	\$ -	5	\$ 8,302,589	0	\$ -	12	\$ 23,574,442	0	\$ -
Martin	1	\$ 898,706	0	\$ -	6	\$ 5,056,332	0	\$ -	5	\$ 3,690,926	0	\$ -	12	\$ 9,645,964	0	\$ -
Miami-Dade	1	\$ 11,981,081	0	\$ -	6	\$ 67,410,713	0	\$ -	3	\$ 29,507,829	2	\$ 19,671,886	10	\$ 108,899,622	2	\$ 19,671,886
Monroe	1	\$ 547,068	0	\$ -	6	\$ 3,072,349	0	\$ -	3	\$ 1,384,862	2	\$ 923,241	10	\$ 5,004,278	2	\$ 923,241
Nassau	1	\$ 503,019	0	\$ -	6	\$ 2,842,255	0	\$ -	5	\$ 1,932,308	0	\$ -	12	\$ 5,277,581	0	\$ -
Okaloosa	1	\$ 1,108,792	0	\$ -	6	\$ 6,227,590	0	\$ -	3	\$ 2,802,993	2	\$ 1,868,662	10	\$ 10,139,375	2	\$ 1,868,662
Okeechobee	1	\$ 353,139	0	\$ -	6	\$ 2,006,026	0	\$ -	5	\$ 1,239,507	0	\$ -	12	\$ 3,598,671	0	\$ -
Orange	0	\$ 1,246,824	1	\$ 6,920,743	6	\$ 46,070,352	0	\$ -	0	\$ -	5	\$ 32,250,297	6	\$ 47,317,176	6	\$ 39,171,040
Osceola	1	\$ 2,028,462	0	\$ -	6	\$ 11,388,300	0	\$ -	5	\$ 8,597,777	0	\$ -	12	\$ 22,014,538	0	\$ -
Palm Beach	1	\$ 6,703,495	0	\$ -	6	\$ 37,706,130	0	\$ -	5	\$ 27,633,045	0	\$ -	12	\$ 72,042,671	0	\$ -
Pasco	1	\$ 2,514,681	0	\$ -	6	\$ 14,150,749	0	\$ -	5	\$ 10,299,427	0	\$ -	12	\$ 26,964,857	0	\$ -
Pinellas	1	\$ 4,197,967	0	\$ -	6	\$ 23,595,434	0	\$ -	0	\$ -	5	\$ 17,496,889	7	\$ 27,793,401	5	\$ 17,496,889
Polk	1	\$ 3,692,227	0	\$ -	6	\$ 20,965,736	0	\$ -	5	\$ 13,049,637	0	\$ -	12	\$ 37,707,600	0	\$ -
Putnam	1	\$ 402,334	0	\$ -	6	\$ 2,275,415	0	\$ -	5	\$ 1,522,788	0	\$ -	12	\$ 4,200,536	0	\$ -
St. Johns	0	\$ 242,025	1	\$ 1,264,690	6	\$ 8,503,943	0	\$ -	0	\$ -	5	\$ 5,893,388	6	\$ 8,745,969	6	\$ 7,158,077
St. Lucie	1	\$ 1,640,742	0	\$ -	6	\$ 9,252,229	0	\$ -	5	\$ 6,507,304	0	\$ -	12	\$ 17,400,275	0	\$ -
Santa Rosa	1	\$ 831,315	0	\$ -	6	\$ 4,684,805	0	\$ -	5	\$ 3,330,300	0	\$ -	12	\$ 8,846,419	0	\$ -
Sarasota	1	\$ 1,847,214	0	\$ -	6	\$ 10,378,212	0	\$ -	5	\$ 7,747,351	0	\$ -	12	\$ 19,972,778	0	\$ -
Seminole	1	\$ 2,323,077	0	\$ -	6	\$ 13,044,231	0	\$ -	0	\$ -	5	\$ 9,825,802	7	\$ 15,367,308	5	\$ 9,825,802

## Local Option Fuel Tax Levies on Motor Fuel in Florida's Counties

### Estimation of Realized and Unrealized Tax Revenues

Local Fiscal Year Ending September 30, 2020

County	Ninth-Cent Fuel Tax				1-6 Cents Local Option Fuel Tax				1-5 Cents Local Option Fuel Tax				Combined Total: All Taxes			
	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Sumter	1	\$ 1,040,787	0	\$ -	6	\$ 5,952,001	0	\$ -	0	\$ -	5	\$ 3,216,432	7	\$ 6,992,788	5	\$ 3,216,432
Suwannee	1	\$ 346,441	0	\$ -	6	\$ 1,969,379	0	\$ -	5	\$ 1,200,615	0	\$ -	12	\$ 3,516,435	0	\$ -
Taylor	0	\$ 73,622	1	\$ 119,470	6	\$ 1,107,887	0	\$ -	0	\$ -	5	\$ 556,723	6	\$ 1,181,509	6	\$ 676,193
Union	1	\$ 84,130	0	\$ -	6	\$ 482,915	0	\$ -	0	\$ -	5	\$ 240,249	7	\$ 567,045	5	\$ 240,249
Volusia	1	\$ 2,728,578	0	\$ -	6	\$ 15,346,779	0	\$ -	5	\$ 11,259,253	0	\$ -	12	\$ 29,334,610	0	\$ -
Wakulla	1	\$ 145,302	0	\$ -	6	\$ 822,607	0	\$ -	0	\$ -	5	\$ 540,641	7	\$ 967,908	5	\$ 540,641
Walton	1	\$ 675,822	0	\$ -	6	\$ 3,841,774	0	\$ -	0	\$ -	5	\$ 2,342,203	7	\$ 4,517,597	5	\$ 2,342,203
Washington	1	\$ 143,841	0	\$ -	6	\$ 811,899	0	\$ -	0	\$ -	5	\$ 562,032	7	\$ 955,740	5	\$ 562,032
Florida Total		\$ 94,095,602		\$ 17,342,877		\$ 628,933,224		\$ -		\$ 248,877,417		\$ 187,319,837		\$ 971,906,244		\$ 204,662,714

## Notes:

- 1) The estimation of realized and unrealized revenues reflects countywide totals and assumes those tax rates in effect beginning January 1, 2019.
- 2) The estimation of unrealized revenues from the Ninth-Cent Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.01 per gallon and reflects countywide totals.
- 3) The estimation of unrealized revenues from the 1-6 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.06 per gallon and reflects countywide totals.
- 4) The estimation of unrealized revenues from the 1-5 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.05 per gallon and reflects countywide totals.
- 5) The Ninth-Cent Fuel Tax and 1-6 Cents Local Option Fuel Tax are imposed on diesel fuel in every county at the maximum rate of \$0.01 and \$0.06 per gallon, respectively, as the result of statewide equalization. Consequently, there are no unrealized tax revenues resulting from these levies on diesel fuel.
- 6) Current law requires the countywide tax proceeds generated from the 1-6 Cents and 1-5 Cents Local Option Fuel Taxes to be distributed among the county government and municipalities within the county's boundaries pursuant to interlocal agreement or default formula (i.e., historical transportation expenditures) methodology. County governments are not required by law to share the Ninth-Cent Fuel Tax proceeds with municipalities within their respective boundaries.

## Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2019 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties.
- 2) Office of Economic and Demographic Research, Tables: Ninth-Cent Fuel Tax - Estimated Gallons and Tax by Fuel Type - Revenue Estimates for the Local Fiscal Year Ending September 30, 2020 and Local Option Fuel Taxes - Revenue Estimates for the Local Fiscal Year Ending September 30, 2020.



## **Ninth-Cent Fuel Tax**

Sections 206.41(1)(d), 206.87(1)(b), and 336.021, Florida Statutes

### **Summary:**

The Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. The tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum. The proceeds are used to fund specified transportation expenditures. During the 2019-20 local fiscal year, counties levying this tax will realize an estimated \$94 million in revenue. The 13 counties not currently levying this tax on motor fuel will allow an estimated \$17 million to go unrealized.

### **General Law Amendments:**

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### **Authorization to Levy:**

Pursuant to ss. 206.41(1)(d) and 206.87(1)(b), F.S., any county in the state may levy a 1 cent per gallon tax on motor and diesel fuels sold in the county by extraordinary vote of the membership of its governing body or voter approval in a countywide referendum. Since January 1, 1994, this tax has been imposed on diesel fuel in every county as the result of statewide equalization. All impositions of the tax must be levied before October 1<sup>st</sup> to be effective January 1<sup>st</sup> of the following year. However, tax levies that were in effect on July 1, 2002, and expire on August 31<sup>st</sup> of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1<sup>st</sup> and is effective September 1<sup>st</sup> of the year of expiration. A decision to rescind the tax cannot take effect on any date other than December 31<sup>st</sup>, and a county must provide a minimum of 60 days notice to the Department of Revenue of such decision.

### **Counties Eligible to Levy:**

All counties are eligible to levy this tax on motor fuel.

### **Distribution of Proceeds:**

The county's governing body may provide by joint agreement with one or more of its respective municipalities for the authorized transportation purposes and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the tax proceeds with municipalities. If the county does not levy the tax on motor fuel, it still receives proceeds from the levy on diesel fuel.

### **Authorized Uses of Proceeds:**

County and municipal governments may use the tax proceeds for transportation expenditures as defined in s. 336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs.

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting installation, operation, maintenance, and repair.

5. Traffic signs, traffic engineering, signalization, and pavement markings installation, operation, maintenance, and repair.
6. Bridge maintenance and operation.
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Counties are also authorized to expend the revenues received in conjunction with the state or federal government for joint transportation projects.

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
90-79	Local option fuel tax funding transportation disadvantaged
86-39	Authority to use funds for sports complex
85-104	Use of excess funds from gas tax trust fund
83-25	Eligibility for refunds on motor fuel taxes
82-54	Use of motor fuel tax for road construction, bond issue
81-30	Refund provisions of F.S. 206
79-98	Cattle gaps, construction and maintenance

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

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

## 1 to 6 Cents Local Option Fuel Tax

Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes

### Summary:

Local governments are authorized to levy a tax of 1 to 6 cents on every net gallon of motor fuel sold in a county. As the result of statewide equalization, this tax is imposed on diesel fuel in each county at the maximum rate of 6 cents per gallon. The tax on motor fuel may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. The proceeds are used to fund specified transportation expenditures. During the 2019-20 local fiscal year, counties levying this tax will realize an estimated \$629 million in revenue, and no revenues will go unrealized because all counties are levying the tax at the maximum rate.

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Authorization to Levy:

The tax may be levied using either of the following procedures.

1. This tax may be levied by an ordinance adopted by a majority vote of the county's governing body or upon approval by referendum. Such ordinance must be adopted in accordance with the requirements imposed under one of the following two circumstances, whichever is applicable:
  - a. Prior to June 1<sup>st</sup>, the county may establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1<sup>st</sup>. However, any interlocal agreement executed after the initial tax levy, extension, or rate change, cannot materially or adversely affect the rights of holders of outstanding bonds, which are backed by these taxes. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.
  - b. If an interlocal agreement has not been executed, the county may, prior to June 10<sup>th</sup>, adopt a resolution of intent to levy this tax.
2. If no interlocal agreement or resolution is adopted pursuant to the procedures described in #1 above, then municipalities representing more than 50 percent of the county population may, prior to June 20<sup>th</sup>, adopt uniform resolutions approving the tax, establishing the duration of the levy and the rate, and setting the date for a county-wide referendum on whether or not to levy the tax. A referendum is held in accordance with the provisions of the resolution and applicable state law, provided that the county bears the costs of such referendum. The tax is levied and collected countywide on January 1<sup>st</sup>, following 30 days after voter approval.

All tax impositions and rate changes must be levied before October 1<sup>st</sup> to be effective January 1<sup>st</sup> of the following year for a period not to exceed 30 years. However, tax levies that were in effect on July 1, 2002, and which expire on August 31<sup>st</sup> of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1<sup>st</sup> and is effective September 1<sup>st</sup> of the year of expiration. Upon expiration, the tax may be re-levied provided that a redetermination of the distribution method is made.

**Counties Eligible to Levy:**

All counties are eligible to levy this tax on motor fuel. However, counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive these tax proceeds. Any funds otherwise undistributed because of ineligibility are distributed to eligible governments within the county in the same proportion as other local option fuel tax monies. Since the tax is imposed on diesel fuel at the maximum rate of 6 cents in all counties as the result of statewide equalization, each county receives the tax revenues associated with that levy regardless of whether or not the county is levying the tax on motor fuel.

**Distribution of Proceeds:**

The tax proceeds are distributed by the Department of Revenue (DOR) according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement has been established, then a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation does not materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the recalculation date.

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local governmental entities, then the parties to the agreement must review and hold public hearings on the terms of the agreement at least every two years. Additionally, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1<sup>st</sup> of each year for dividing the proceeds. This provision applies only to Orange County.

**Authorized Uses of Proceeds:**

County and municipal governments may use the tax proceeds for transportation expenditures as defined in s. 336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs.

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting installation, operation, maintenance, and repair.
5. Traffic signs, traffic engineering, signalization, and pavement markings, installation, operation, maintenance, and repair.
6. Bridge maintenance and operation.
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Small counties, which are defined as having a total population of 50,000 or less on April 1, 1992, and municipalities within such counties, are authorized to use the proceeds to fund infrastructure projects if the projects are consistent with the local government's approved comprehensive plan. If the approval or denial of the plan has not become final, the projects should be consistent with the plan last submitted to the state land-planning agency. In addition, no more than an amount equal to 4 cents of tax proceeds may be used by the county for the express purpose of paying for a court-ordered refund of special assessments.

Except as provided for in s. 336.025(7), F.S., these funds cannot be used for the operational expenses of any infrastructure. The funds may be used for infrastructure projects only after the local government, prior to the fiscal year in which the funds are proposed to be used, or if pledged for bonded indebtedness, prior to the fiscal year in which the bonds will be issued, has held a duly noticed public hearing on the proposed use of the funds and adopted a resolution certifying that the local government has met all of the transportation needs identified in its approved comprehensive plan. If the approval or denial of the plan has not become final, the resolution should certify that the local government has met all transportation needs consistent with the plan last submitted to the state land-planning agency. Additionally, the proceeds cannot be pledged for bonded indebtedness for a period exceeding 10 years with one exception. For the express purpose of using such proceeds in any fiscal year to pay a court-ordered refund of special assessments, the proceeds may be pledged for bonded indebtedness not exceeding 15 years. For these purposes, the term *infrastructure* has the same meaning as provided in s. 212.055, F.S.

Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2013-32	Local option gas tax - municipalities
2010-29	Local option fuel tax, use for electricity and water
2002-02	Local option fuel tax, used for bicycle paths
2000-37	Interest on municipal fuel tax fund, uses
99-70	Municipalities, dredging canals as part of road program
94-67	Referendum vote creating the City of Port LaBelle
94-20	Local option gas tax revenues
93-12	Distribution of local option gas tax
92-20	Use of local option gas tax funds
90-79	Local option tax funding transportation disadvantaged

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

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

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## **1 to 5 Cents Local Option Fuel Tax**

Sections 206.41(1)(e) and 336.025, Florida Statutes

### **Summary:**

County governments are authorized to levy a tax of 1 to 5 cents upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum. The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. During the 2019-20 local fiscal year, the 36 counties levying this tax will realize an estimated \$249 million in revenue. The 36 counties not currently levying this tax at the maximum rate will allow an estimated \$187 million to go unrealized.

### **General Law Amendments:**

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### **Authorization to Levy:**

The tax on motor fuel may be levied by an ordinance adopted by a majority plus one vote of the county's governing body or upon approval by referendum. All tax impositions and rate changes must be levied before October 1<sup>st</sup> to be effective January 1<sup>st</sup> of the following year. However, tax levies that were in effect on July 1, 2002, and which expire on August 31<sup>st</sup> of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1<sup>st</sup> and is effective September 1<sup>st</sup> of the year of expiration. A decision to rescind the tax may not take effect on any date other than December 31<sup>st</sup>, and a county must provide a minimum of 60 days notice to the Department of Revenue (DOR) of such decision.

Prior to a tax levy, the county may establish by interlocal agreement with one or more of its respective municipalities representing a majority of the county's incorporated area population a distribution formula for dividing the entire tax proceeds among the county government and all eligible municipalities. If no interlocal agreement is adopted before the tax's effective date, the revenues are distributed according to the transportation expenditures methodology described in detail in the section, Distribution of Proceeds, discussed below. If no interlocal agreement exists, a new agreement may be established prior to June 1<sup>st</sup> of any year. However, any interlocal agreement established after the initial tax levy or rate change cannot materially or adversely affect the rights of holders of outstanding bonds, which are backed by the proceeds. The amounts distributed to each local government cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the establishment date of the new interlocal agreement.

### **Counties Eligible to Levy:**

All counties are eligible to levy this tax. However, counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive these tax proceeds. Any funds otherwise undistributed because of ineligibility are distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

**Distribution of Proceeds:**

The tax proceeds are distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county’s boundaries. If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local government entities, then the parties to the agreement must review and hold public hearings on the terms of the agreement at least every two years. If no interlocal agreement is established, then a local government’s distribution is to be based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation does not materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the recalculation date.

**Authorized Uses of Proceeds:**

The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads are deemed to increase capacity, and such projects can be included in the capital improvements element of an adopted comprehensive plan. Routine maintenance of roads is not considered an authorized expenditure. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2010-29	Local option fuel tax, use for electricity and water
2002-02	Local option fuel tax, used for bicycle paths
97-25	County local option fuel tax funding transit operations
94-67	Referendum vote creating the City of Port LaBelle
94-20	Local option gas tax revenues

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

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



## **Municipal Pari-Mutuel Tax**

Section 550.105(9), Florida Statutes

### **Summary:**

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

### **General Law Amendments:**

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### **Eligibility Requirements:**

Any municipality, in which a race or game is held or conducted within its corporate limits, is eligible to assess and collect this tax. The imposition of the tax is pursuant to an ordinance adopted by the governing body. The number of municipalities currently imposing this tax is not known.

### **Administrative Procedures:**

The statutory language does not call for the administration of this tax by the Department of Business and Professional Regulation's Division of Pari-mutuel Wagering; therefore, it is assumed that each municipality levying the tax would be responsible for its administration. A municipality may not assess or collect any other additional excise or revenue tax against any person conducting races within the corporate limits of the municipality or against any patron of any such person, except as otherwise provided in ch. 550, F.S.

### **Distribution of Proceeds:**

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

### **Authorized Uses:**

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

### **Attorney General Opinions:**

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

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

The full text of this opinion is available via a searchable on-line database.<sup>1</sup> Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

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

**Prior Years' Revenues:**

The Office of Economic and Demographic Research and the Division of Pari-mutuel Wagering have no collections data pertaining to this revenue source.

## Municipal Parking Facility Space Surcharges

Sections 166.271, Florida Statutes

### Summary:

Certain municipalities may impose and collect parking facility space surcharges. These discretionary per-vehicle surcharges are calculated as a percentage of the amounts charged for the sale, lease, or rental of space at municipal parking facilities that are open to the public. The proceeds are used to reduce the municipality's ad valorem tax millage rate or eliminate non-ad valorem assessments and improve transportation in downtown or urban core areas.

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Eligibility Requirements:

The governing body of any municipality with a resident population of 200,000 or more, which has more than 20 percent of its real property exempt from ad valorem taxation, and is located in a county with a population greater than 500,000, may impose and collect a discretionary per-vehicle surcharge. Subject to referendum approval by voters in the municipality, the surcharge may be up to 15 percent of the amount charged for the sale, lease, or rental of space at municipal parking facilities that are open for use to the general public and are not airports, seaports, county administration buildings, or other projects as defined under ss. 125.011 and 125.015, F.S. Based on April 1, 2018 population estimates, only six municipalities (i.e., Hialeah, Jacksonville, Miami, Orlando, St. Petersburg, and Tampa) were located in a county having a population greater than 500,000 and had a municipal population of 200,000 or more.

### Administrative Procedures:

Any municipality imposing the surcharge locally administers and provides brackets applicable to transactions subject to the surcharge.<sup>1</sup>

### Distribution of Proceeds:

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

### Authorized Uses:

The surcharge proceeds are used for the following purposes.<sup>2</sup>

1. No less than 60 percent and no more than 80 percent are used to reduce the municipality's ad valorem tax millage or to reduce or eliminate non-ad valorem assessments.
2. No less than 20 percent and no more than 40 percent are used to improve transportation, including, but not limited to, street, sidewalk, roadway, landscape, transit, and streetscape beautification improvements in downtown or urban core areas. Downtown or urban core areas shall be coterminous with any downtown development district established pursuant to s. 166.0497, F.S., or Chapter 65-1090, L.O.F. Alternatively, any eligible local governmental entity may identify the downtown or urban core area as any contiguous area consisting of lands where the predominant acreage is designated as

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

2. Section 166.271(2), F.S.

commercial or its substantial equivalent pursuant to the local government comprehensive plan or other implementing land development regulations.

**Attorney General Opinions:**

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

**Prior Years' Revenues:**

The Office of Economic and Demographic Research has no collections data pertaining to this revenue source.

## **Municipal Resort Tax**

Chapter 67-930, Laws of Florida,

As amended by Chapters 82-142, 83-363, 93-286, and 94-344, Laws of Florida

### **Summary:**

The Municipal Resort Tax may be levied at a rate of up to 4 percent on transient rental transactions and up to 2 percent on the sale of food and beverages consumed in restaurants and bars in certain municipalities whose respective county population fell within specified limits based on the 1960 Census and whose municipal charter specifically provided for this tax levy prior to January 1, 1968. The three municipalities of Bal Harbour, Miami Beach, and Surfside, located within Miami-Dade County currently impose this tax. The tax levy must be adopted by an ordinance approved by the governing body, and the tax proceeds are used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief from ad valorem taxes being used for any of these purposes.

### **General Law Amendments:**

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### **Authorization to Levy:**

Municipalities in counties having a population of not less than 330,000 and not more than 340,000 (i.e., Broward County) and in counties having a population of more than 900,000 (i.e., Miami-Dade County), according to the 1960 decennial census, whose charter specifically provided or was amended prior to January 1, 1968, to provide for this tax levy, are eligible to impose it by ordinance adopted by the governing body. The tax is levied upon the rent of every occupancy of a room or rooms in any hotel, motel, apartment house, rooming house, tourist or trailer camp, as defined in part I of ch. 212, F.S., and upon the retail sale price of all items of food or beverages sold at retail, and of alcoholic beverages sold at retail for consumption on the premises at any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department. However, the tax does not apply to those sales the amount of which is less than 50 cents or sales of food or beverages delivered to a person's home under a contract providing for deliveries on a regular schedule when the price of each meal is less than \$10.

### **Municipalities Eligible to Levy:**

The Miami-Dade County municipalities of Bal Harbour, Miami Beach, and Surfside are eligible to impose the tax. According to their official government websites, Bal Harbour<sup>1</sup>, Miami Beach<sup>2</sup>, and Surfside<sup>3</sup> are imposing the tax at 4 percent on transient rental transactions and 2 percent on the sale of food and beverages.

### **Administrative Procedures:**

It is the duty of every person renting a room or rooms and selling at retail food or beverages or alcoholic beverages for consumption on the premises to act as the tax collection agent. These persons must collect, report, and pay over to the municipality all taxes levied in accordance with the enacted ordinance. Any municipality collecting the tax has the same duties and privileges as the Department of Revenue (DOR) under part I of ch. 212, F.S., and may use any power granted to the DOR under this part including enforcement and

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1. <http://www.balharbourfl.gov/doing-business/resort-tax-registration>

2. See document entitled "Proposed FY 2020 Workplan and Operating Budget" available at <https://www.miamibeachfl.gov/city-hall/office-of-budget-peformance/budget/>

3. See document entitled "Resort Tax Application Package" available at <http://www.townofsurfsidefl.gov/departments-services/finance/certificate-of-use-local-business-tax-receipt-and-resort-tax-information>

collection procedures and penalties. Additionally, municipalities participate in the Registration Information Sharing and Exchange Program and share tax administration information with the DOR.<sup>4</sup>

**Distribution of Proceeds:**

The governing body may authorize by ordinance the creation of an authority or commission empowered to contract and be contracted with its own name as an agency of the municipality to expend the tax proceeds as the body may determine appropriate.

**Authorized Uses of Proceeds:**

The tax proceeds are used for the creation and maintenance of convention and publicity bureaus; development and maintenance of art and cultural centers; enhancement of tourism; publicity and advertising; construction, operation, and maintenance of auditoriums, community centers, and convention structures; or relief from ad valorem taxes being used for any of these other purposes.

**Attorney General Opinions:**

No opinions specifically relevant to this tax have been issued.

**Prior Years' Revenues:**

A summary of prior years' revenues reported by these municipalities is available.<sup>5</sup>

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4. Section 213.0535, F.S.

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

## Public Service Tax

Sections 166.231-.235, Florida Statutes

### Summary:

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

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Eligibility Requirements:

All municipalities are eligible to levy the tax within the area of its tax jurisdiction. In addition, municipalities imposing the tax on cable television service, as of May 4, 1977, may continue the tax levy in order to satisfy debt obligations incurred prior to that date. By virtue of a number of legal rulings in Florida case law, a charter county may levy the tax within the unincorporated area. For example, the Florida Supreme Court ruled in 1972 that charter counties, unless specifically precluded by general or special law, could impose by ordinance any tax in the area of its tax jurisdiction that a municipality could impose.<sup>3</sup> In 1994, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.<sup>4</sup>

### Administrative Procedures:

The tax is collected by the seller of the taxable item from the purchaser at the time of payment.<sup>5</sup> At the discretion of the local taxing authority, the tax may be levied on a physical unit basis. Using this basis, the tax is levied as follows: electricity, number of kilowatt hours purchased; metered or bottled gas, number of cubic feet purchased; fuel oil and kerosene, number of gallons purchased; and water service, number of gallons purchased.<sup>6</sup> A number of tax exemptions are specified in law.<sup>7</sup>

A tax levy is adopted by ordinance, and the effective date of every tax levy or repeal must be the beginning of a subsequent calendar quarter: January 1<sup>st</sup>, April 1<sup>st</sup>, July 1<sup>st</sup>, or October 1<sup>st</sup>. The taxing authority must notify the Department of Revenue (DOR) of a tax levy adoption or repeal at least 120 days before its effective date. Such notification must be furnished on a form prescribed by the DOR and specify the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information.<sup>8</sup>

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

2. Section 166.231(2), F.S.

3. *Volusia County vs. Dickinson*, 269 So.2d 9 (Fla. 1972).

4. *McLeod vs. Orange County*, 645 So.2d 411 (Fla. 1994).

5. Section 166.231(7), F.S.

6. Section 166.232, F.S.

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

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

**Distribution of Proceeds:**

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

**Authorized Uses:**

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

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2013-11	Taxability of municipal sale of gas outside city
2003-61	Public Service Tax, exemptions
97-83	Taxation, collection of past-due municipal utility tax
95-42	Part of audit w/info from its telecommunications audit exempt
95-02	Municipality tax certain services if taxing one utility
94-76	Imposition of monetary cap on items or services tax
94-08	Municipality grant church exempt from public service tax
93-38	Municipality / not require state or county to pay tax
93-35	Past due public service tax
89-11	Municipality, authority to impose utility tax cap
87-45	Authority to place cap on public service tax
82-96	Pledging use of service tax for sewer system
82-06	Fuel oil sale; taxable
79-26	Public service tax, utility services
78-142	Municipalities, taxation, bonds, issuance
78-124	Municipalities, housing authorities, tax exemption
78-44	Exemption from tax, church group
77-24	Fuel adjustment charge
76-42	Exemption from municipal public service tax
75-209	Church property and taxation
75-49	Fuel adjustment charge
75-20	Services for users residing outside city limits
75-05	Public service tax and exempt organizations
74-157	Municipal utility tax exemptions
74-379	Utility tax and sewer system

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

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

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



**Tax Rates Imposed by Taxing Authorities:**

As previously mentioned, taxing authorities are required to furnish information to the DOR. This information includes the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information. The DOR maintains an online database that can be searched or downloaded.<sup>11</sup>

**Prior Years' Revenues:**

Summaries of prior years' revenues reported by county and municipal governments are available.<sup>12</sup>

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11. <http://floridarevenue.com/taxes/governments/Pages/mpst.aspx>

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

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## Tourist Development Taxes

Section 125.0104, Florida Statutes

### Summary:

Section 125.0104, F.S., authorizes five separate tourist development taxes that county governments may levy. Depending on a county's eligibility to levy, the tax rate applied to transient rental transactions varies from a minimum of 3 percent to a maximum of 6 percent. The levies are by vote of the county's governing body or referendum approval. The tax proceeds are used generally for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy. During the 2019-20 state fiscal year, the 63 counties levying a tourist development tax will realize an estimated \$1.01 billion in revenue. The 36 counties not currently levying all possible tourist development taxes will allow an estimated \$59 million to go unrealized.

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Authorization to Levy:

Any county may levy and impose a tourist development tax within its boundaries, except there is no additional levy of a tourist development tax in those municipalities levying the Municipal Resort Tax as authorized in ch. 67-930, L.O.F. Additionally, no county authorized to levy any of the convention development taxes is authorized to levy more than 2 percent of tourist development tax;<sup>1</sup> however, this restriction does not apply to a county's levy of the Professional Sports Franchise Facility Tax<sup>2</sup> and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.<sup>3</sup> A county may elect to levy a tourist development tax in a subcounty special district, and if it does, the district must embrace all or a significant contiguous portion of the county. The county must also assist the Department of Revenue (DOR) in identifying those rental units within the district that are subject to the tax.

These levies require the adoption of an authorizing ordinance by vote of the county's governing body. Additionally, some levies require referendum approval or provide the option that the tax may be approved by referendum. Depending on the particular tax levy, the effective date of the levy and imposition of the tax is the first day on the second month following approval of the ordinance by referendum, as prescribed in s. 125.0104(6), F.S., or the first day of any subsequent month as may be specified in the ordinance. At least 60 days prior to the enactment of the ordinance levying the tax, the county's governing body must adopt a resolution establishing and appointing the members of the county tourist development council and indicating the county's intention to consider the enactment of an ordinance levying and imposing the tax.

The tourist development council, prior the enactment of the ordinance, must prepare and submit to the county's governing body for its approval a plan for tourist development.<sup>4</sup> These provisions regarding the establishment of a county tourist development council and the submission of a tourist development plan apply only to the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., since the other levies are exempted from these requirements. The plan sets forth the anticipated net tax revenue to be derived by the county for two years following the tax levy as well as indicate the tax district in which the tourist development tax is proposed. In addition, the plan

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1. Section 125.0104(3)(b), F.S.

2. Section 125.0104(3)(l)4., F.S.

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

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

provides a list, in order of priority, of the proposed uses of the tax revenue by specific project or use as well as the approximate cost or expense allocation for each specific project or use. The governing body adopts the county plan for tourist development as part of the ordinance levying the tax.

**Administrative Procedures:**

It is the Legislature's intent that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, condominium or timeshare resort for a term of six months or less is exercising a taxable privilege, unless such person rents, leases, or lets for consideration any living quarters or accommodations that are exempt according to the provisions of ch. 212, F.S. The tax is charged by the person receiving the consideration for rent or lease at the time of payment, and this person is responsible for receiving, accounting for, and remitting any applicable tax to the DOR. The DOR keeps records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied and promulgates rules and publishes forms as necessary to enforce these taxes.<sup>5</sup>

A county may exempt itself from the requirements that the tax be administered by the DOR, if the county adopts an ordinance providing for local collection and administration. A portion of the tax collections may be retained by the county for its administrative costs; however, that portion cannot exceed 3 percent of collections. A county electing to locally administer the tax adopts an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes or delegating such authority to the DOR.<sup>6</sup>

**Reporting Requirements:**

For each levy, the county is responsible for furnishing the DOR with a certified copy of the ordinance within 10 days after its approval. If applicable, the county also notifies the DOR within 10 days after the ordinance's approval by referendum of the time period during which the tax will be levied.<sup>7</sup>

**Distribution of Proceeds:**

Tax collections received by the DOR, less the costs of administration, are paid monthly to the county, which imposed the particular tax or taxes. The funds are placed in the county tourist development trust fund of the respective county, which is established by each county as a pre-condition to the receipt of such funds.<sup>8</sup>

**Automatic Expiration on Retirement of Bonds:**

If the plan for tourist development approved by the county's governing body, as amended pursuant to s. 125.0104(4)(d), F.S., includes the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned or operated or owned and operated by a not-for-profit organization, the county ordinance levying and imposing the tax automatically expires upon the later of either of the following.

1. The retirement of all bonds issued by the county for financing the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center,

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5. Section 125.0104(3), F.S.

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

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

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

sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned and operated or owned and operated by a not-for-profit organization.

2. The expiration of any agreement by the county for the operation and maintenance, or both, of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum. However, this does not preclude that county from amending the ordinance extending the tax to the extent that the county board determines it necessary to provide funds to operate, maintain, repair, or renew and replace a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum or from enacting an ordinance that takes effect without referendum approval, unless the original referendum required ordinance expiration, pursuant to the provisions re-imposing a tourist development tax, upon or following the expiration of the previous ordinance.<sup>9</sup>

**Attorney General Opinions:**

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

<u>Opinion #</u>	<u>Subject</u>
2019-02	Tourist development tax – nature center – road shoulder
2017-06	Funding transit system with tourist development tax
2016-18	Tourist development tax expenditures
2015-14	Tourist development tax – nature centers
2014-02	Counties – tourist development tax - taxation
2013-29	Tourist development tax, tourism
2012-38	Tourist development tax, uses
2010-26	Tourist development tax, subcounty special district
2010-09	Tourist development tax, used to stock lakes with fish
2008-26	Local option tourist development, convention centers
2002-34	Tourist development tax, taxability of boat slips
2001-42	Tourist development tax, purchase of beach property
2000-56	Use of tourist development tax to pay debt service
2000-50	Tourist development tax, welcome signs
2000-29	Tourist development tax, transfer of revenues
2000-25	Tourist development tax revenues
2000-15	Tourist development tax, use of tax for museum parking lot
98-74	Tourist development tax, construction of war memorial
97-64	Tourist development tax, convention development tax
97-48	Tourist development tax revenues for artificial reef
97-13	Tourist development tax, foreign national’s residence
96-54	Tourist development tax funds for raceway facility
96-26	Tourist development tax, creation of second district
95-71	Tourist development tax, infrastructure surtax
94-12	County use of tourist development tax revenues for rail trail
92-66	Tourist development tax revenues, purchase of all terrain vehicles
92-34	Use of tourist development tax revenue
92-16	Tourist development tax – Concert in the Park

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

92-03	Clerk of Court's authority regarding tourist development tax
91-62	Tourist development tax revenues
90-83	Immunity from suit, county tourist development councils
90-59	Tourist development tax, hydrilla and weed control
90-55	Tourist development tax, beach facilities
90-14	Revenues derived from tourist development tax
89-50	Tourist tax revenues used for travel expenses
88-49	Use of tourist development tax
88-37	Local option tourist development tax
87-16	Use of tourist tax to improve shoreline
86-96	Authority to increase tourist development tax
86-87	Funds used for advertising
86-68	Use of tourist development tax to maintain beaches
83-18	Use of tourist tax for convention center
79-30	Tourist development tax, usage
77-81	Counties, tourist development tax

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

#### **Tax Rates, Taxable Sales, and Estimates of Realized and Unrealized Revenues:**

Optional tourist taxes can be a valuable revenue source for tourist facilities development and promotion, and the tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a tourist tax levy. Although these tables are useful in estimating revenues, the user should recognize their limitations. Besides seasonal factors and normal variations due to general economic conditions, county tourist tax revenues can be influenced by a variety of factors such as the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, and the availability of convention facilities.

The first table to follow provides a historical summary of tourist and convention development tax impositions, expirations, rate changes, and repeals based on information obtained from the DOR.<sup>11</sup> The second table contains estimates of taxable sales reported by transient rental facilities on a county-by-county basis for the state fiscal year ending 2020. In order to calculate a revenue estimate using this table, take the county's estimate of taxable sales reported by transient rental facilities and multiply it by the county's applicable or proposed tax rate (i.e., 0.01, 0.02, or 0.03, etc.). The third table summarizes the counties eligible to levy the various local option tourist taxes and shows the applicable 2019 tax rates. The fourth table provides countywide estimates of realized and unrealized revenues during the state fiscal year ending 2020.

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

11. Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: October 1, 2019) found at <https://revenue.floridarevenue.com/Pages/Browse.aspx#3-17-23>

**Additional Detail:**

Additional information regarding each of the five individual authorizations to levy can be found in the sections immediately following the three tables previously discussed. Additional tourist development tax data can be found on the EDR's website.<sup>12</sup>

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

# History of Local Option Tourist Tax Levies

## Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of October 1, 2019, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>1 or 2 Percent Tax - s. 125.0104(3)(c), F.S.</b>				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jun. 1, 1987</i>	-
<i>Baker</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 2000</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Mar. 1, 1986</i>	-
<i>Bradford</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1990</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
Collier	Imposed Levy	2%	Nov. 1, 1990	Nov. 14, 1991
<i>Collier</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>DeSoto</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2011</i>	-
<i>Dixie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2011</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1979</i>	-
<i>Escambia</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1980</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Franklin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Gadsden</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Gilchrist</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2007</i>	-
<i>Glades</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2009</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Hamilton</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1996</i>	-
<i>Hardee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2017</i>	-
<i>Hendry</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2003</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Highlands</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Oct. 1, 1978</i>	-
<i>Holmes</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Indian River</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1987</i>	-
<i>Jackson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Jefferson</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Feb. 1, 2007</i>	-
Lafayette	Imposed Levy	1%	Sep. 1, 1991	Aug. 31, 2006
<i>Lake</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1984</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1982</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1988</i>	-
<i>Levy</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2003</i>	-
<i>Madison</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1999</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1981</i>	-
<i>Marion</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 2005</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 2002</i>	-
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1978</i>	-
Monroe (Key West only)	Imposed Levy	2%	Dec. 1, 1981	Mar. 31, 1984
<i>Monroe (countywide)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Apr. 1, 1984</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1989</i>	-
<i>Okaloosa (select taxing district only)</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1989</i>	-
<i>Okeechobee</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>May 1, 1978</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1977</i>	-
Palm Beach	Imposed Levy	1%	Oct. 1, 1982	Dec. 31, 1983
<i>Palm Beach</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Jan. 1, 1984</i>	-
<i>Pasco</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1991</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1978</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>Putnam</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Jan. 1, 1993</i>	-
<i>St. Johns</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Dec. 1, 1986</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-



# History of Local Option Tourist Tax Levies

## Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of October 1, 2019, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>Santa Rosa</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Jan. 1, 1992</b>	-
<b>Sarasota</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Nov. 1, 1988</b>	-
<b>Seminole</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Jan. 1, 1989</b>	-
<b>Sumter</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Jan. 1, 2005</b>	-
<b>Suwannee</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Jan. 1, 1991</b>	-
<b>Taylor</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Dec. 1, 1998</b>	-
<b>Volusia</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>May 1, 1978</b>	-
<b>Wakulla</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Apr. 1, 1995</b>	-
<b>Walton (select zip codes only)</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Oct. 1, 1986</b>	-
<b>Washington</b>	<b>Imposed Levy</b>	<b>2%</b>	<b>Jan. 1, 2001</b>	-
<b>Additional 1 Percent Tax - s. 125.0104(3)(d), F.S.</b>				
<b>Alachua</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1993</b>	-
<b>Baker</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2012</b>	-
<b>Bay (select zip codes only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1997</b>	-
<b>Bradford</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 2007</b>	-
<b>Brevard</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 1989</b>	-
<b>Broward</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 1987</b>	-
<b>Charlotte</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1993</b>	-
<b>Citrus</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2002</b>	-
<b>Clay</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 1999</b>	-
Collier	Imposed Levy	1%	Nov. 1, 1990	Nov. 14, 1991
<b>Collier</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1996</b>	-
Columbia	Imposed Levy	1%	May 1, 1991	Jul. 31, 1994
<b>Columbia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2010</b>	-
<b>DeSoto</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2015</b>	-
<b>Dixie</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2017</b>	-
<b>Escambia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1988</b>	-
<b>Flagler</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 2004</b>	-
<b>Gulf</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2002</b>	-
<b>Hamilton</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2002</b>	-
<b>Hendry</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2007</b>	-
<b>Hernando</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 1998</b>	-
<b>Highlands</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2018</b>	-
<b>Hillsborough</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1986</b>	-
<b>Holmes</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2018</b>	-
<b>Indian River</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Sep. 30, 1993</b>	-
<b>Jackson</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2004</b>	-
<b>Jefferson</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 2017</b>	-
<b>Lake</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2003</b>	-
<b>Lee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1988</b>	-
<b>Leon</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1994</b>	-
<b>Madison</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2002</b>	-
<b>Manatee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1986</b>	-
<b>Marion</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 2015</b>	-
<b>Martin</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2008</b>	-
Monroe (Key West only)	Imposed Levy	1%	Nov. 1, 1986	Jun. 30, 1987
<b>Monroe (countywide)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1987</b>	-
<b>Nassau (Amelia Island only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2008</b>	-
<b>Okaloosa (select taxing district only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1999</b>	-
<b>Okeechobee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 1996</b>	-
<b>Orange</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 1986</b>	-
<b>Osceola</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1986</b>	-
<b>Palm Beach</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1989</b>	-
<b>Pasco</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2017</b>	-
<b>Pinellas</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1988</b>	-
<b>Polk</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1990</b>	-
<b>Putnam</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2008</b>	-
<b>St. Johns</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1992</b>	-
<b>St. Lucie</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1988</b>	-
<b>Santa Rosa</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1996</b>	-
<b>Sarasota</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 1997</b>	-

# History of Local Option Tourist Tax Levies

## Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of October 1, 2019, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>Seminole</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1993</b>	-
<b>Suwannee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 2011</b>	-
<b>Taylor</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2006</b>	-
<b>Wakulla</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 2011</b>	-
<b>Walton (select zip codes only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1999</b>	-
<b>Washington</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 2006</b>	-
<b>Professional Sports Franchise Facility Tax - s. 125.0104(3)(l), F.S.</b>				
<b>Alachua</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2010</b>	-
<b>Bay (select zip codes only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 2009</b>	-
<b>Bradford</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 2007</b>	-
<b>Brevard</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1994</b>	-
<b>Broward</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1996</b>	-
<b>Charlotte</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2005</b>	-
<b>Citrus</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 2017</b>	-
<b>Clay</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2017</b>	-
<b>Collier</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2005</b>	-
<b>Columbia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2013</b>	-
<b>Duval</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1994</b>	-
Escambia	Imposed Levy	1%	May 1, 1996	Apr. 30, 1999
<b>Escambia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2000</b>	-
<b>Flagler</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2010</b>	-
<b>Gulf</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2007</b>	-
<b>Hernando</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2014</b>	-
<b>Highlands</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2018</b>	-
<b>Hillsborough</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 1990</b>	-
<b>Indian River</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2001</b>	-
<b>Jackson</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2004</b>	-
<b>Lake</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2003</b>	-
<b>Lee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2006</b>	-
<b>Leon</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 2004</b>	-
<b>Manatee</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Dec. 1, 2003</b>	-
<b>Marion</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Nov. 1, 2015</b>	-
<b>Martin</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2008</b>	-
<b>Miami-Dade (select cities exempt)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1991</b>	-
<b>Nassau (Amelia Island only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2010</b>	-
<b>Okaloosa (select taxing district only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 1999</b>	-
<b>Orange</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 1995</b>	-
<b>Osceola</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Sep. 1, 1997</b>	-
<b>Palm Beach</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1994</b>	-
<b>Pasco</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 2017</b>	-
<b>Pinellas</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 1996</b>	-
<b>Polk</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 1994</b>	-
<b>Putnam</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2008</b>	-
<b>St. Johns</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Apr. 1, 2010</b>	-
St. Lucie	Imposed Levy	1%	Aug. 1, 1997	Dec. 31, 2002
<b>St. Lucie</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2003</b>	-
<b>Santa Rosa</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 2006</b>	-
<b>Sarasota</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2007</b>	-
<b>Seminole</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2009</b>	-
<b>Taylor</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Sep. 1, 2016</b>	-
<b>Volusia</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jul. 1, 2003</b>	-
<b>Wakulla</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Mar. 1, 2012</b>	-
<b>Walton (select zip codes only)</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>May 1, 2004</b>	-
<b>High Tourism Impact Tax - s. 125.0104(3)(m), F.S.</b>				
<b>Broward</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2018</b>	-
<b>Hillsborough</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Aug. 1, 2019</b>	-
<b>Monroe</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jun. 1, 2009</b>	-
<b>Orange</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1989</b>	-
<b>Osceola</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Oct. 1, 1990</b>	-
<b>Palm Beach</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Feb. 1, 2015</b>	-
<b>Pinellas</b>	<b>Imposed Levy</b>	<b>1%</b>	<b>Jan. 1, 2016</b>	-

# History of Local Option Tourist Tax Levies

## Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of October 1, 2019, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>Additional Professional Sports Franchise Facility Tax - s. 125.0104(3)(n), F.S.</b>				
<i>Alachua</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2010</i>	-
<i>Bay (select zip codes only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2009</i>	-
<i>Brevard</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2005</i>	-
<i>Broward</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 1996</i>	-
<i>Charlotte</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Apr. 1, 2007</i>	-
<i>Citrus</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2017</i>	-
<i>Clay</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2017</i>	-
<i>Collier</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2017</i>	-
<i>Columbia</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2015</i>	-
<i>Duval</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 1994</i>	-
<i>Flagler</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2017</i>	-
<i>Gulf</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2015</i>	-
<i>Hernando</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 2014</i>	-
<i>Hillsborough</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 1994</i>	-
<i>Lee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2006</i>	-
<i>Leon</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 2009</i>	-
<i>Manatee</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2009</i>	-
<i>Martin</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2015</i>	-
<i>Nassau (Amelia Island only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2018</i>	-
<i>Okaloosa (select taxing district only)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jan. 1, 2008</i>	-
<i>Orange</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Sep. 1, 2006</i>	-
<i>Osceola</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jul. 1, 2004</i>	-
<i>Palm Beach</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2006</i>	-
<i>Pinellas</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Dec. 1, 2005</i>	-
<i>Polk</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2004</i>	-
<i>St. Lucie</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Mar. 1, 2003</i>	-
<i>Santa Rosa</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Jun. 1, 2014</i>	-
Sarasota	Imposed Levy	0.5%	May 1, 2010	Apr. 30, 2011
<i>Sarasota</i>	<i>Increased Rate</i>	<i>1%</i>	<i>May 1, 2011</i>	-
<i>Seminole</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Feb. 1, 2009</i>	-
<i>Taylor</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Nov. 1, 2016</i>	-
Walton (select zip codes only)	Imposed Levy	0.5%	Oct. 1, 2009	Sep. 30, 2014
<b>Tourist Impact Tax - s. 125.0108, F.S.</b>				
<i>Monroe</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>May 1, 1988</i>	-
<b>Consolidated County Convention Development Tax - s. 212.0305(4)(a), F.S.</b>				
<i>Duval</i>	<i>Imposed Levy</i>	<i>2%</i>	<i>Nov. 1, 1984</i>	-
<b>Charter County Convention Development Tax - s. 212.0305(4)(b), F.S.</b>				
<i>Miami-Dade (select cities exempt)</i>	<i>Imposed Levy</i>	<i>3%</i>	<i>May 1, 1984</i>	-
<b>Special District Convention Development Tax - s. 212.0305(4)(c), F.S.</b>				
<i>Volusia (portion)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1984</i>	<i>Aug. 31, 1991</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Sep. 1, 1991</i>	<i>Sep. 30, 1995</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 1995</i>	-
Note: This levy is imposed within the jurisdiction of the Halifax Area Advertising Authority.				
<b>Special Convention Development Tax - s. 212.0305(4)(d), F.S.</b>				
<i>Volusia (portion)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1987</i>	<i>Mar. 31, 1992</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Apr. 1, 1992</i>	<i>Sep. 30, 2000</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 2000</i>	-
Note: This levy is imposed within the jurisdiction of the Southeast Volusia Advertising Authority.				
<b>Subcounty Convention Development Tax - s. 212.0305(4)(e), F.S.</b>				
<i>Volusia (portion)</i>	<i>Imposed Levy</i>	<i>1%</i>	<i>Oct. 1, 1984</i>	<i>Aug. 31, 1991</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>2%</i>	<i>Sep. 1, 1991</i>	<i>Sep. 30, 1995</i>
<i>Volusia (portion)</i>	<i>Increased Rate</i>	<i>3%</i>	<i>Oct. 1, 1995</i>	-
Note: This levy is imposed within the jurisdiction of the West Volusia Advertising Authority.				
<b>Local Administration of Tourist Taxes</b>				
<b>County</b>	<b>Effective Date</b>	<b>Termination Date</b>		
<i>Alachua</i>	<i>Jul. 1, 2001</i>			
<i>Baker</i>	<i>May 1, 2000</i>			
<i>Bay</i>	<i>Jan. 1, 1994</i>			

## History of Local Option Tourist Tax Levies

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

### Active Levies, as of October 1, 2019, Are Noted in Bold Italics. ###

County	Action	Rate	Effective Date	Expiration Date
<b>Brevard</b>	<b>Oct. 1, 1992</b>			
<b>Broward</b>	<b>Mar. 1, 1994</b>			
<b>Charlotte</b>	<b>Sep. 1, 1990</b>			
Citrus	Sep. 1, 1991		Dec. 31, 2005	
<b>Clay</b>	<b>Jan. 1, 1989</b>			
<b>Collier</b>	<b>Jan. 1, 1993</b>			
<b>Duval</b>	<b>Dec. 1, 1990</b>			
<b>Escambia</b>	<b>Jun. 1, 1989</b>			
<b>Flagler</b>	<b>Jul. 1, 2018</b>			
<b>Gulf</b>	<b>Jun. 1, 2001</b>			
<b>Hernando</b>	<b>Jan. 1, 1993</b>			
Highlands	Jan. 1, 2014		Mar. 31, 2018	
<b>Hillsborough</b>	<b>Jan. 1, 1992</b>			
<b>Indian River</b>	<b>Oct. 1, 2000</b>			
<b>Lake</b>	<b>Nov. 1, 1998</b>			
<b>Lee</b>	<b>May 1, 1988</b>			
<b>Leon</b>	<b>Oct. 1, 1994</b>			
<b>Manatee</b>	<b>Oct. 1, 1989</b>			
<b>Marion</b>	<b>Apr. 1, 2008</b>			
<b>Martin</b>	<b>Nov. 1, 2002</b>			
<b>Miami-Dade</b>	<b>Apr. 1, 1988</b>			
<b>Monroe (Tourist Development Taxes)</b>	<b>Jan. 1, 1991</b>			
<b>Monroe (Tourist Impact Tax)</b>	<b>Jan. 1, 1996</b>			
<b>Nassau</b>	<b>May 1, 1989</b>			
Okaloosa	Jul. 1, 1992		Feb. 28, 2017	
<b>Orange</b>	<b>Jan. 1, 1992</b>			
<b>Osceola</b>	<b>May 1, 1992</b>			
<b>Palm Beach</b>	<b>Jan. 1, 1993</b>			
<b>Pasco</b>	<b>Oct. 1, 2019</b>			
<b>Pinellas</b>	<b>Oct. 1, 1990</b>			
<b>Polk</b>	<b>Jan. 1, 1994</b>			
<b>Putnam</b>	<b>Apr. 1, 1999</b>			
<b>St. Johns</b>	<b>Aug. 1, 1988</b>			
<b>St. Lucie</b>	<b>May 1, 1991</b>			
<b>Santa Rosa</b>	<b>May 1, 1994</b>			
<b>Sarasota</b>	<b>Jun. 1, 1992</b>			
<b>Seminole</b>	<b>Sep. 1, 1993</b>			
<b>Suwannee</b>	<b>Nov. 1, 2001</b>			
<b>Taylor</b>	<b>Jul. 1, 2006</b>			
<b>Volusia (Tourist Development Taxes)</b>	<b>Apr. 1, 1990</b>			
<b>Volusia (Convention Development Tax)</b>	<b>Apr. 1, 1990</b>			
Wakulla	Dec. 1, 1996		Sep. 30, 2009	
<b>Walton (select zip codes only)</b>	<b>Oct. 1, 1991</b>			

Note: The Miami-Dade municipalities of Bal Harbour and Surfside impose a 4% Municipal Resort Tax and are exempt from the county's levies of the Tourist Development Tax and Convention Development Tax. The municipality of Miami Beach imposes a 4% Municipal Resort Tax and is exempt from the county's Tourist Development Tax levy, but is not exempt from the county's Convention Development Tax levy.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: October 1, 2019) available at <https://revenue.floridarevenue.com/Pages/Browse.aspx#3-17-23>.

<b>Estimates of Taxable Sales Reported by Transient Rental Facilities State Fiscal Year Ending June 30, 2020</b>	
<b>County</b>	<b>Estimate</b>
Alachua	\$ 106,670,919
Baker	\$ 1,509,065
Bay	\$ 481,778,397
Bradford	\$ 3,883,795
Brevard	\$ 320,212,006
Broward	\$ 1,426,326,727
Calhoun	\$ 104,917
Charlotte	\$ 89,072,088
Citrus	\$ 40,246,150
Clay	\$ 24,368,623
Collier	\$ 621,797,878
Columbia	\$ 31,497,514
DeSoto	\$ 2,522,900
Dixie	\$ 2,861,062
Duval	\$ 450,725,183
Escambia	\$ 320,430,556
Flagler	\$ 57,850,974
Franklin	\$ 70,684,354
Gadsden	\$ 8,806,921
Gilchrist	\$ 3,071,035
Glades	\$ 929,393
Gulf	\$ 34,497,740
Hamilton	\$ 1,304,022
Hardee	\$ 2,566,818
Hendry	\$ 9,002,491
Hernando	\$ 22,086,828
Highlands	\$ 23,338,600
Hillsborough	\$ 716,035,497
Holmes	\$ 3,417,515
Indian River	\$ 77,414,476
Jackson	\$ 9,350,166
Jefferson	\$ 2,180,646
Lafayette	\$ 1,144,295
Lake	\$ 87,516,396
Lee	\$ 873,069,097
Leon	\$ 123,289,278
Levy	\$ 12,757,936
Liberty	\$ 170,296
Madison	\$ 4,906,360
Manatee	\$ 290,807,194
Marion	\$ 76,853,494
Martin	\$ 57,710,902
Miami-Dade	\$ 1,642,059,286
Monroe	\$ 1,066,865,536
Nassau	\$ 140,753,513
Okaloosa	\$ 474,169,995
Okeechobee	\$ 11,451,190
Orange	\$ 4,468,259,570
Osceola	\$ 1,047,623,278
Palm Beach	\$ 883,764,391
Pasco	\$ 71,587,655
Pinellas	\$ 975,624,155
Polk	\$ 299,960,636
Putnam	\$ 13,017,149
St. Johns	\$ 313,122,707
St. Lucie	\$ 46,080,038
Santa Rosa	\$ 45,881,463
Sarasota	\$ 431,052,285
Seminole	\$ 110,699,269
Sumter	\$ 40,575,741
Suwannee	\$ 9,296,085
Taylor	\$ 10,323,031
Union	\$ 46,944
Volusia	\$ 339,261,619
Wakulla	\$ 5,132,760
Walton	\$ 566,134,682
Washington	\$ 3,153,613
<b>Statewide Total</b>	<b>\$ 19,510,667,094</b>

## 2019 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Local Option Taxes on Transient Rental Transactions										Maximum Potential Tax Rate	Current Tax Rate	Unused Tax Rate	Local Option Food and Beverage Taxes s. 212.0306, F.S.	
	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Food and Beverages in Hotels and Motels (2%)				Food and Beverages in Other Establishments (1%)	
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)		Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Subcounty Convention Tax (up to 3%)						
									Special District, Subcounty Convention Tax (up to 3%)						Special District, Subcounty Convention Tax (up to 3%)
Alachua *	2	1	1		1					5	5	0			
Baker *	2	1								5	3	2			
Bay *	2	1	1		1					5	5	0			
Bradford	2	1	1							5	4	1			
Brevard *	2	1	1		1					5	5	0			
Broward *	2	1	1	1	1					6	6	0			
Calhoun										4	0	4			
Charlotte *	2	1	1		1					5	5	0			
Citrus	2	1	1		1					5	5	0			
Clay *	2	1	1		1					5	5	0			
Collier *	2	1	1		1					5	5	0			
Columbia	2	1	1		1					5	5	0			
DeSoto	2	1								5	3	2			
Dixie	2	1								5	3	2			
Duval *	2		1		1		2			6	6	0			
Escambia *	2	1	1							5	4	1			
Flagler *	2	1	1		1					5	5	0			
Franklin	2									5	2	3			
Gadsden	2									5	2	3			
Gilchrist	2									5	2	3			
Glades	2									5	2	3			
Gulf *	2	1	1		1					5	5	0			
Hamilton	2	1								5	3	2			
Hardee	2									4	2	2			
Hendry	2	1								5	3	2			
Hernando *	2	1	1		1					5	5	0			
Highlands	2	1	1		1					5	4	1			
Hillsborough *	2	1	1	1	1					6	6	0			
Holmes	2	1								5	3	2			
Indian River *	2	1	1							5	4	1			
Jackson	2	1	1							5	4	1			
Jefferson	2	1								5	3	2			
Lafayette										4	0	4			
Lake *	2	1	1							5	4	1			
Lee *	2	1	1		1					6	5	1			
Leon *	2	1	1		1					5	5	0			
Levy	2									5	2	3			
Liberty										4	0	4			
Madison	2	1								5	3	2			
Manatee *	2	1	1		1					5	5	0			
Marion *	2	1	1							5	4	1			
Martin *	2	1	1		1					5	5	0			
Miami-Dade *	2		1							6	6	0	2	1	
Monroe *	2	1		1		1		3		7	5	2			
Nassau *	2	1	1		1					5	5	0			
Okaloosa	2	1	1		1					5	5	0			
Okeechobee	2	1								5	3	2			
Orange *	2	1	1		1					6	6	0			
Osceola *	2	1	1		1					6	6	0			
Palm Beach *	2	1	1		1					6	6	0			
Pasco *	2	1	1							5	4	1			

## 2019 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

### Local Option Taxes on Transient Rental Transactions

County	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Local Option Food and Beverage Taxes s. 212.0306, F.S.	
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)		Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (up to 3%)				Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
Pinellas *	2	1	1	1	1					6	6	0		
Polk *	2	1	1	1	1					5	5	0		
Putnam *	2	1	1		1					5	4	1		
St. Johns *	2	1	1		1					5	4	1		
St. Lucie *	2	1	1		1					5	5	0		
Santa Rosa *	2	1	1		1					5	5	0		
Sarasota *	2	1	1		1					5	5	0		
Seminole *	2	1	1		1					5	5	0		
Sumter	2									5	2	3		
Suwannee *	2	1								5	3	2		
Taylor *	2	1	1		1					5	5	0		
Union										4	0	4		
Volusia *	2		1					3		6	6	0		
Wakulla	2	1	1							5	4	1		
Walton *	2	1	1							6	4	2		
Washington	2	1								5	3	2		
# Eligible to Levy:	67	59	67	9	65	1	1	1	1		67		1	1
# Levying:	63	53	44	7	30	1	1	1	1		63		1	1

**Notes:**

- 1) County names followed by an asterick indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.
- 2) Pursuant to s. 125.0104(3)(d), F.S., no county can levy the Additional Tax unless the county has imposed the Original Tax [i.e., s. 125.0104(3)(c), F.S.] for a minimum of three years prior to the effective date of the levy and imposition of the Additional Tax.
- 3) Pursuant to s. 125.0104(3)(b), F.S., no county authorized to levy a convention development tax pursuant to s. 212.0305, F.S., (i.e., Duval, Miami-Dade, and Volusia) is allowed to levy more than 2% of tourist development taxes. However, pursuant to s. 125.0104(3)(l), F.S., this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax, pursuant to s. 125.0104(3)(n), F.S. This exemption is applicable only to Duval County.
- 4) Pursuant to s. 125.0104(3)(n), F.S., only a county that has levied the Professional Sports Franchise Facility Tax [i.e., s. 125.0104(3)(l), F.S.] is eligible to levy the Additional Professional Sports Franchise Facility Tax. Consequently, the levy of the Professional Sports Franchise Facility Tax must occur prior to the levy of the Additional Professional Sports Franchise Facility Tax.
- 5) The county-wide tourist development tax rate for Miami-Dade County is 3% except within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside, which are eligible to impose the Municipal Resort Tax.
- 6) The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than countywide.
- 7) In Santa Rosa County, the countywide tourist development tax rate is 2%. The rate in the special taxing district of Navarre Beach is 3%; however, the funds generated from this levy go to Escambia County pursuant to an agreement adopted when this area was transferred to Santa Rosa County by Escambia County.
- 8) Pursuant to s. 125.0104(3)(m), F.S., a county is considered to be a high tourism impact county after the Department of Revenue has certified to such county that the sales subject to the tax levied pursuant to this section exceeded \$600 million during the previous calendar year or were at least 18% of the county's total taxable sales under Ch. 212, F.S., where the sales subject to the tax levied pursuant to this section were a minimum of \$200 million. No county authorized to levy a Convention Development Tax shall be considered a high tourism impact county. Once a county qualifies as a high tourism impact county, it shall retain this designation for the period of the tax levy. Broward, Hillsborough, Monroe, Orange, Osceola, Palm Beach, and Pinellas counties levy this tax, and each county retains this designation until its tax levy ends. According to the Department's Office of Tax Research, Lee and Walton counties appear to have had sufficient sales in calendar year 2018 to be eligible to levy the tax in 2019. Lee and Walton counties have not requested certification by the Department.
- 9) New levies in 2019: Hillsborough County began levying the High Tourism Impact Tax, effective August 1, 2019.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: October 1, 2019) available at <https://revenue.law.floridarevenue.com/Pages/Browse.aspx#3-17-23>.

## Local Option Tourist Tax Levies in Florida's Counties

### Estimation of Realized and Unrealized Tax Revenues

State Fiscal Year Ending June 30, 2020

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Alachua	\$ 1,066,709	5	5	\$ 5,333,546	0	\$ -			\$ -		\$ -
Baker	\$ 15,091	5	3	\$ 45,272	2	\$ 30,181			\$ -		\$ -
Bay	\$ 4,817,784	5	5	\$ 24,088,920	0	\$ -			\$ -		\$ -
Bradford	\$ 38,838	5	4	\$ 155,352	1	\$ 38,838			\$ -		\$ -
Brevard	\$ 3,202,120	5	5	\$ 16,010,600	0	\$ -			\$ -		\$ -
Broward	\$ 14,263,267	6	6	\$ 85,579,604	0	\$ -			\$ -		\$ -
Calhoun	\$ 1,049	4	0	\$ -	4	\$ 4,197			\$ -		\$ -
Charlotte	\$ 890,721	5	5	\$ 4,453,604	0	\$ -			\$ -		\$ -
Citrus	\$ 402,462	5	5	\$ 2,012,308	0	\$ -			\$ -		\$ -
Clay	\$ 243,686	5	5	\$ 1,218,431	0	\$ -			\$ -		\$ -
Collier	\$ 6,217,979	5	5	\$ 31,089,894	0	\$ -			\$ -		\$ -
Columbia	\$ 314,975	5	5	\$ 1,574,876	0	\$ -			\$ -		\$ -
DeSoto	\$ 25,229	5	3	\$ 75,687	2	\$ 50,458			\$ -		\$ -
Dixie	\$ 28,611	5	3	\$ 85,832	2	\$ 57,221			\$ -		\$ -
Duval	\$ 4,507,252	4	4	\$ 18,029,007	0	\$ -	2	2	\$ 9,014,504	0	\$ -
Escambia	\$ 3,204,306	5	4	\$ 12,817,222	1	\$ 3,204,306			\$ -		\$ -
Flagler	\$ 578,510	5	5	\$ 2,892,549	0	\$ -			\$ -		\$ -
Franklin	\$ 706,844	5	2	\$ 1,413,687	3	\$ 2,120,531			\$ -		\$ -
Gadsden	\$ 88,069	5	2	\$ 176,138	3	\$ 264,208			\$ -		\$ -
Gilchrist	\$ 30,710	5	2	\$ 61,421	3	\$ 92,131			\$ -		\$ -
Glades	\$ 9,294	5	2	\$ 18,588	3	\$ 27,882			\$ -		\$ -
Gulf	\$ 344,977	5	5	\$ 1,724,887	0	\$ -			\$ -		\$ -
Hamilton	\$ 13,040	5	3	\$ 39,121	2	\$ 26,080			\$ -		\$ -
Hardee	\$ 25,668	4	2	\$ 51,336	2	\$ 51,336			\$ -		\$ -
Hendry	\$ 90,025	5	3	\$ 270,075	2	\$ 180,050			\$ -		\$ -
Hernando	\$ 220,868	5	5	\$ 1,104,341	0	\$ -			\$ -		\$ -
Highlands	\$ 233,386	5	4	\$ 933,544	1	\$ 233,386			\$ -		\$ -
Hillsborough	\$ 7,160,355	6	6	\$ 42,962,130	0	\$ -			\$ -		\$ -
Holmes	\$ 34,175	5	3	\$ 102,525	2	\$ 68,350			\$ -		\$ -
Indian River	\$ 774,145	5	4	\$ 3,096,579	1	\$ 774,145			\$ -		\$ -
Jackson	\$ 93,502	5	4	\$ 374,007	1	\$ 93,502			\$ -		\$ -
Jefferson	\$ 21,806	5	3	\$ 65,419	2	\$ 43,613			\$ -		\$ -
Lafayette	\$ 11,443	4	0	\$ -	4	\$ 45,772			\$ -		\$ -
Lake	\$ 875,164	5	4	\$ 3,500,656	1	\$ 875,164			\$ -		\$ -
Lee	\$ 8,730,691	6	5	\$ 43,653,455	1	\$ 8,730,691			\$ -		\$ -
Leon	\$ 1,232,893	5	5	\$ 6,164,464	0	\$ -			\$ -		\$ -
Levy	\$ 127,579	5	2	\$ 255,159	3	\$ 382,738			\$ -		\$ -
Liberty	\$ 1,703	4	0	\$ -	4	\$ 6,812			\$ -		\$ -
Madison	\$ 49,064	5	3	\$ 147,191	2	\$ 98,127			\$ -		\$ -
Manatee	\$ 2,908,072	5	5	\$ 14,540,360	0	\$ -			\$ -		\$ -
Marion	\$ 768,535	5	4	\$ 3,074,140	1	\$ 768,535			\$ -		\$ -
Martin	\$ 577,109	5	5	\$ 2,885,545	0	\$ -			\$ -		\$ -
Miami-Dade	\$ 16,420,593	3	3	\$ 49,261,779	0	\$ -	3	3	\$ 49,261,779	0	\$ -



**Local Option Tourist Tax Levies in Florida's Counties**  
**Estimation of Realized and Unrealized Tax Revenues**  
**State Fiscal Year Ending June 30, 2020**

County	Estimated Tax Revenues @ 1% Tax Rate	Tourist Development and Tourist Impact Tax Levies					Convention Development Tax Levies				
		Maximum Potential Tax Rate	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2019 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Monroe	\$ 10,668,655	7	5	\$ 53,343,277	2	\$ 21,337,311			\$ -		\$ -
Nassau	\$ 1,407,535	5	5	\$ 7,037,676	0	\$ -			\$ -		\$ -
Okaloosa	\$ 4,741,700	5	5	\$ 23,708,500	0	\$ -			\$ -		\$ -
Okeechobee	\$ 114,512	5	3	\$ 343,536	2	\$ 229,024			\$ -		\$ -
Orange	\$ 44,682,596	6	6	\$ 268,095,574	0	\$ -			\$ -		\$ -
Osceola	\$ 10,476,233	6	6	\$ 62,857,397	0	\$ -			\$ -		\$ -
Palm Beach	\$ 8,837,644	6	6	\$ 53,025,863	0	\$ -			\$ -		\$ -
Pasco	\$ 715,877	5	4	\$ 2,863,506	1	\$ 715,877			\$ -		\$ -
Pinellas	\$ 9,756,242	6	6	\$ 58,537,449	0	\$ -			\$ -		\$ -
Polk	\$ 2,999,606	5	5	\$ 14,998,032	0	\$ -			\$ -		\$ -
Putnam	\$ 130,171	5	4	\$ 520,686	1	\$ 130,171			\$ -		\$ -
St. Johns	\$ 3,131,227	5	4	\$ 12,524,908	1	\$ 3,131,227			\$ -		\$ -
St. Lucie	\$ 460,800	5	5	\$ 2,304,002	0	\$ -			\$ -		\$ -
Santa Rosa	\$ 458,815	5	5	\$ 2,294,073	0	\$ -			\$ -		\$ -
Sarasota	\$ 4,310,523	5	5	\$ 21,552,614	0	\$ -			\$ -		\$ -
Seminole	\$ 1,106,993	5	5	\$ 5,534,963	0	\$ -			\$ -		\$ -
Sumter	\$ 405,757	5	2	\$ 811,515	3	\$ 1,217,272			\$ -		\$ -
Suwannee	\$ 92,961	5	3	\$ 278,883	2	\$ 185,922			\$ -		\$ -
Taylor	\$ 103,230	5	5	\$ 516,152	0	\$ -			\$ -		\$ -
Union	\$ 469	4	0	\$ -	4	\$ 1,878			\$ -		\$ -
Volusia	\$ 3,392,616	3	3	\$ 10,177,849	0	\$ -	3	3	\$ 10,177,849	0	\$ -
Wakulla	\$ 51,328	5	4	\$ 205,310	1	\$ 51,328			\$ -		\$ -
Walton	\$ 5,661,347	6	4	\$ 22,645,387	2	\$ 11,322,694			\$ -		\$ -
Washington	\$ 31,536	5	3	\$ 94,608	2	\$ 63,072			\$ -		\$ -
Statewide	\$ 195,106,671			\$ 1,005,611,009		\$ 56,654,028			\$ 68,454,131		\$ -

## Notes:

- 1) The shaded cells indicate those counties that are not eligible to levy convention development taxes.
- 2) A county's unrealized tax rate is determined by subtracting its tax rate, as of October 1, 2019, from its maximum potential tax rate.
- 3) The countywide realized and unrealized tax revenues reflect estimates for the entire state fiscal year (i.e., July 1, 2019 through June 30, 2020).

## Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2019 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, Table: Taxable Sales Reported by Transient Rental Facilities: SFY 2019-20.

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## 1 or 2 Percent Tax

Section 125.0104(3)(c), Florida Statutes

### Summary:

This tourist development tax may be levied by the county's governing body at a rate of 1 or 2 percent on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance containing the enacted county tourist development plan. The ordinance must be approved in a countywide referendum election or by a majority of voters in the subcounty special tax district affected by the tax.<sup>1</sup> Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2019-20 state fiscal year, 63 of the eligible 67 counties currently levying this tax will realize an estimated \$390 million in revenue. The four counties not currently levying this tax at the maximum rate will allow an estimated \$29,329 to go unrealized.

### Counties Eligible to Levy:

All counties are eligible to levy the tax.

### Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>2</sup>

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
  - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline

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1. Section 125.0104(6), F.S.

2. Section 125.0104(5), F.S.

protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.

6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
  - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
  - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
  - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
  - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
  - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

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

A county having a total population less than 750,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1<sup>st</sup> of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services,

which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
2. Have at least three municipalities; and
3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.

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## Additional 1 Percent Tax

Section 125.0104(3)(d), Florida Statutes

### Summary:

In addition to the 1 or 2 percent tax authorized in s. 125.0104(3)(c), F.S., the county's governing body may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is 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 referendum approval by the registered voters within the county or subcounty special district.

The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax. No county can levy this additional tax unless the county has imposed the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of this additional tax. If the 1 or 2 percent tax is levied within a subcounty special district, then this additional tax can only be levied within the district. Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2019-20 state fiscal year, 53 of the eligible 59 counties currently levying this tax will realize an estimated \$169 million in revenue. The six counties not currently levying this tax will allow an estimated \$1.4 million to go unrealized.

### Counties Eligible to Levy:

To be eligible to levy, a county must have levied the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., for a minimum of three years prior to the effective date of the levy and imposition of this additional 1 percent tax.

### Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>1</sup>

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
  - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

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1. Section 125.0104(5), F.S.

4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.
6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
  - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
  - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
  - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
  - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
  - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

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

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



A county having a total population less than 750,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1<sup>st</sup> of each year.

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

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
2. Have at least three municipalities; and
3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.

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## Professional Sports Franchise Facility Tax

Section 125.0104(3)(l), Florida Statutes

### Summary:

In addition to any other tourist development tax imposed, a county may levy up to an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by a majority vote of the county's governing body. The tax proceeds are used to pay the debt service on bonds issued to finance professional sports franchise facilities, retained spring training franchise facilities, and convention centers. In addition, these proceeds can be used to promote tourism in the State of Florida, nationally and internationally.

The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan, are not applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying more than the 2 percent tourist development tax is not applicable to this tax. During the 2019-20 state fiscal year, 44 of the eligible 67 counties currently levying this tax will realize an estimated \$183 million in revenue. The 23 counties not currently levying this tax at the maximum rate will allow an estimated \$13 million to go unrealized.

### Counties Eligible to Levy:

All counties are eligible to levy this tax.

### Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(l), F.S., is prohibited.<sup>1</sup>

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
2. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
3. To pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in #2 above, may use the tax proceeds for the purposes described here. Any county that elects to levy the tax for the purposes authorized in #2 above after July 1, 2000, may use the tax proceeds to pay the operation and maintenance costs of a convention center for the life of the bonds.
4. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

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1. Section 125.0104(5)(d), F.S.

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## High Tourism Impact Tax

Section 125.0104(3)(m), Florida Statutes

### Summary:

In addition to any other tourist development tax imposed, a *high tourism impact* county may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by an extraordinary vote of the county's governing body. The tax proceeds are used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S. The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax.

A county is considered to be a high tourism impact county after the Department of Revenue has certified to the county that its sales subject to the tax exceeded \$600 million during the previous calendar year or were at least 18 percent of the county's total taxable sales under ch. 212, F.S., where the sales subject to the tax were a minimum of \$200 million. No county authorized to levy a convention development tax (i.e., Duval, Miami-Dade, and Volusia) is considered a high tourism impact county. Once a county receives this high tourism impact designation, it retains it for the period of the tax levy.

Broward, Hillsborough, Monroe, Orange, Osceola, Palm Beach, and Pinellas counties currently levy this tax, and these counties will realize an estimated \$106 million in revenue during the 2019-20 state fiscal year. According to the Department, two additional counties (i.e., Lee, and Walton) are currently eligible or potentially eligible to levy the tax in 2019 and will allow an estimated \$14 million to go unrealized.

### Counties Eligible to Levy:

Broward, Hillsborough, Monroe, Orange, Osceola, Palm Beach, and Pinellas counties levy this tax, and each county retains this designation until its tax levy ends. According to the Department, Lee and Walton appear to have had sufficient sales in calendar year 2018 to be eligible to levy the tax in 2019. However, neither county has requested certification by the Department.

### Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>1</sup>

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
  - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - c. aquariums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.

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1. Section 125.0104(5), F.S.

2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.
6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
  - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
  - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
  - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
  - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
  - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

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

A county having a total population less than 750,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1<sup>st</sup> of each year.

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

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
2. Have at least three municipalities; and
3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.

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## **Additional Professional Sports Franchise Facility Tax**

Section 125.0104(3)(n), Florida Statutes

### **Summary:**

In addition to any other tourist development tax imposed, a county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., may levy an additional tax that is no greater than 1 percent on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by a majority plus one vote of the county's governing body. The tax proceeds are used to pay the debt service on bonds issued to finance professional sports franchise facilities or retained spring training franchise facilities and promote tourism.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying this tax applies only to Miami-Dade and Volusia counties. Any county authorized to levy the Consolidated County Convention Development Tax (i.e., Duval County) pursuant to s. 212.0305(4)(a), F.S., may levy this tax. During the 2019-20 state fiscal year, 30 of the eligible 65 counties currently levying this tax will realize an estimated \$147 million in revenue. The 35 counties not currently levying this tax at the maximum rate will allow an estimated \$28 million to go unrealized.

### **Counties Eligible to Levy:**

With the exception of Miami-Dade and Volusia counties, any county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., is eligible to levy this tax.

### **Authorized Uses of Proceeds:**

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited.<sup>1</sup>

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds are used to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162, F.S.
2. To pay the debt service on bonds issued to finance the acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds are used to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.
3. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

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1. Section 125.0104(5)(d), F.S.

A county imposing this tax may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to purposes listed in #1 and #2 above.

## Tourist Impact Tax

Section 125.0108, Florida Statutes

### Summary:

Any county creating a land authority pursuant to s. 380.0663(1), F.S., may levy a 1 percent tax subject to referendum approval on transient rental facilities within the county area designated as an area of critical state concern pursuant to ch. 380, F.S. If the area(s) of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax proceeds are used to purchase property in the area of critical state concern and offset the loss of ad valorem taxes due to those land purchases. During the 2019-20 state fiscal year, Monroe County will realize an estimated \$11 million in revenue.

### General Law Amendments:

There were no general law amendments resulting from the 2019 Regular Legislative Session.

### Authorization to Levy:

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance the tax in the area or areas within the county designated as an area of critical state concern pursuant to ch. 380, F.S. If the area or areas of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax is not effective until land development regulations and a local comprehensive plan that meets the requirements of ch. 380, F.S., have become effective.<sup>1</sup> The tax is effective only upon approval by a majority vote of qualified voters in the area or areas of critical state concern in the county seeking the levy. If the area or areas of critical state concern are greater than 50 percent of the county's land area and the tax is to be imposed countywide, then the tax must be approved in a countywide referendum.<sup>2</sup>

The effective date of the levy and the imposition of this tax are to be the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month as may be specified in the ordinance.<sup>3</sup> The tax may be repealed by passage of a resolution by four-fifths vote of the county's governing body.<sup>4</sup> The tax is repealed 10 years after the date the area of critical state concern designation is removed, unless it is repealed before the end of the 10 year period by the county's governing body.<sup>5</sup> A county that has levied the tax in an area or areas designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation may continue to levy the tax for 20 years following the designation's removal. After expiration of the 20-year period, a county may continue to levy the tax if the county adopts an ordinance reauthorizing the tax levy and the continued tax levy is approved by referendum as provided for in s. 125.0108(5), F.S.<sup>6</sup>

### Areas Eligible to Levy:

Areas that have been statutorily designated as areas of critical state concern include the Big Cypress Area, primarily in Collier County; the Green Swamp Area, in central Florida; the Florida Keys Area, in south Florida; and the Apalachicola Bay Area, in Franklin County.<sup>7</sup> Only Monroe County has created the land

1. Section 125.0108(1)(a), F.S.

2. Section 125.0108(5), F.S.

3. Section 125.0108(6), F.S..

4. Section 125.0108(1)(c), F.S.

5. Section 125.0108(6), F.S.

6. Section 125.0108(1)(g), F.S.

7. Sections 380.055, .0551, .0552, .0555, F.S.

authority pursuant to s. 380.0663(1), F.S., and levied the tax in the area or areas within the county designated as an area of critical state concern.

**Administrative Procedures:**

The person receiving consideration for the taxable privilege and doing business within the area of critical state concern (or within the entire county, as applicable) receives, accounts for, and remits the tourist impact tax to the Department of Revenue (DOR). The DOR keeps records showing the taxes collected for and from each county in which the tax is applicable. The DOR promulgates such rules as necessary to enforce the tax and is authorized to establish audit procedures and assess for delinquent taxes.<sup>8</sup> A county may exempt itself from the requirements that the tax be administered by the DOR, if the county adopts an ordinance providing for local collection and administration. A county electing to locally administer the tax adopts an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes or delegating such authority to the DOR.<sup>9</sup>

**Reporting Requirements:**

A certified copy of the ordinance, including the levy's time period and effective date, must be furnished by the county to the DOR within 10 days after passage of the ordinance levying the tax and again within 10 days after approval by referendum. If applicable, the county levying the tax provides the DOR with a list of the businesses within the area of critical state concern where the tax is levied. The list should identify businesses by zip code or other means of identification, and the DOR assists the county in compiling such a list.<sup>10</sup>

**Distribution of Proceeds:**

Tax collections received by the DOR, less its administrative costs, are paid and returned monthly to the county and the land authority imposing the tax.<sup>11</sup>

**Authorized Uses of Proceeds:**

The proceeds are distributed for the following uses.<sup>12</sup>

1. Fifty percent is transferred to the land authority to be used in accordance with s. 380.0666, F.S., in the area of critical state concern for which the revenue is generated. No more than 5 percent may be used for administration and other costs related to the exercise of such powers.
2. Fifty percent is distributed to the county's governing body where the revenue was generated. Such proceeds are used to offset the loss of ad valorem taxes due to property acquisitions.

**Attorney General Opinions:**

No opinions specifically relevant to this tax have been issued.

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8. Section 125.0108(2), F.S.

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

10. Section 125.0108(6), F.S.

11. Section 125.0108(2)(c), F.S.

12. Section 125.0108(3), F.S.

## Appendix A:

# Adjusted 2018 Population Estimates for Florida's Counties and Municipalities Used in the FY 2019-20 State Revenue-Sharing Calculations

**Adjusted 2018 Population Estimates for Florida's Counties and Municipalities**  
**Used for the FY 2019-20 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2018 Total Population	April 1, 2018 Inmate Population	April 1, 2018 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
<b>Alachua County</b>	<b>263,291</b>	<b>1,203</b>	<b>262,088</b>	-	-	<b>262,088</b>
Alachua	10,155	-	10,155	19	-	10,174
Archer	1,168	-	1,168	-	-	1,168
Gainesville	131,217	764	130,453	313	-	130,766
Hawthorne	1,422	-	1,422	-	-	1,422
High Springs	6,221	-	6,221	-	-	6,221
La Crosse	390	-	390	-	-	390
Micanopy	605	-	605	-	-	605
Newberry	6,249	-	6,249	-	-	6,249
Waldo	960	-	960	-	-	960
Unincorporated County	104,904	439	104,465	(332)	-	104,133
<b>Baker County</b>	<b>27,652</b>	<b>2,375</b>	<b>25,277</b>	-	-	<b>25,277</b>
Glen St. Mary	446	-	446	-	-	446
Macclenny	6,743	-	6,743	9	-	6,752
Unincorporated County	20,463	2,375	18,088	(9)	-	18,079
<b>Bay County</b>	<b>181,199</b>	<b>1,129</b>	<b>180,070</b>	-	-	<b>180,070</b>
Callaway	15,855	-	15,855	-	-	15,855
Lynn Haven	21,201	6	21,195	5	-	21,200
Mexico Beach	1,285	-	1,285	-	-	1,285
Panama City	37,208	113	37,095	8	-	37,103
Panama City Beach	13,099	-	13,099	-	-	13,099
Parker	4,467	-	4,467	-	-	4,467
Springfield	9,621	-	9,621	-	-	9,621
Unincorporated County	78,463	1,010	77,453	(13)	-	77,440
<b>Bradford County</b>	<b>28,057</b>	<b>3,558</b>	<b>24,499</b>	-	-	<b>24,499</b>
Brooker	322	-	322	-	-	322
Hampton	465	-	465	-	-	465
Lawtey	718	-	718	-	-	718
Starke	5,352	10	5,342	-	-	5,342
Unincorporated County	21,200	3,548	17,652	-	-	17,652
<b>Brevard County</b>	<b>583,563</b>	<b>194</b>	<b>583,369</b>	-	-	<b>583,369</b>
Cape Canaveral	10,227	-	10,227	-	-	10,227
Cocoa	19,286	-	19,286	-	-	19,286
Cocoa Beach	11,328	-	11,328	-	-	11,328
Grant-Valkaria	4,260	-	4,260	-	-	4,260
Indialantic	2,842	-	2,842	-	-	2,842
Indian Harbour Beach	8,526	-	8,526	-	-	8,526
Malabar	2,899	-	2,899	-	-	2,899
Melbourne	82,040	30	82,010	5	-	82,015
Melbourne Beach	3,095	-	3,095	-	-	3,095
Melbourne Village	673	-	673	-	-	673
Palm Bay	112,703	-	112,703	-	-	112,703
Palm Shores	1,108	-	1,108	-	-	1,108
Rockledge	26,882	22	26,860	-	-	26,860
Satellite Beach	10,346	-	10,346	-	-	10,346
Titusville	47,456	36	47,420	-	-	47,420
West Melbourne	21,990	-	21,990	5	-	21,995
Unincorporated County	217,902	106	217,796	(10)	-	217,786
<b>Broward County</b>	<b>1,897,976</b>	<b>793</b>	<b>1,897,183</b>	-	-	<b>1,897,183</b>
Coconut Creek	58,344	-	58,344	-	-	58,344
Cooper City	33,906	6	33,900	-	-	33,900
Coral Springs	128,757	-	128,757	-	-	128,757
Dania Beach	31,755	-	31,755	-	-	31,755
Davie	103,171	6	103,165	-	-	103,165

**Adjusted 2018 Population Estimates for Florida's Counties and Municipalities**  
**Used for the FY 2019-20 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2018 Total Population	April 1, 2018 Inmate Population	April 1, 2018 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Deerfield Beach	78,573	-	78,573	-	-	78,573
Fort Lauderdale	182,827	61	182,766	-	-	182,766
Hallandale Beach	39,054	-	39,054	-	-	39,054
Hillsboro Beach	1,918	-	1,918	-	-	1,918
Hollywood	149,028	-	149,028	-	-	149,028
Lauderdale-By-The-Sea	6,199	-	6,199	-	-	6,199
Lauderdale Lakes	36,475	-	36,475	-	-	36,475
Lauderhill	71,751	-	71,751	-	-	71,751
Lazy Lake	26	-	26	-	-	26
Lighthouse Point	10,560	-	10,560	-	-	10,560
Margate	58,329	-	58,329	-	-	58,329
Miramar	137,107	-	137,107	-	-	137,107
North Lauderdale	44,841	-	44,841	-	-	44,841
Oakland Park	45,276	-	45,276	-	-	45,276
Parkland	32,742	-	32,742	-	-	32,742
Pembroke Park	6,384	-	6,384	-	-	6,384
Pembroke Pines	165,352	492	164,860	-	-	164,860
Plantation	89,595	-	89,595	-	-	89,595
Pompano Beach	110,371	144	110,227	-	-	110,227
Sea Ranch Lakes	695	-	695	-	-	695
Southwest Ranches	7,706	-	7,706	-	-	7,706
Sunrise	92,663	-	92,663	-	-	92,663
Tamarac	64,663	-	64,663	-	-	64,663
Weston	66,972	-	66,972	-	-	66,972
West Park	14,985	-	14,985	-	-	14,985
Wilton Manors	12,831	-	12,831	-	-	12,831
Unincorporated County	15,120	84	15,036	-	-	15,036
<b>Calhoun County</b>	<b>15,093</b>	<b>1,628</b>	<b>13,465</b>	-	-	<b>13,465</b>
Altha	565	-	565	-	-	565
Blountstown	2,498	-	2,498	-	-	2,498
Unincorporated County	12,030	1,628	10,402	-	-	10,402
<b>Charlotte County</b>	<b>177,987</b>	<b>1,242</b>	<b>176,745</b>	-	-	<b>176,745</b>
Punta Gorda	19,487	-	19,487	-	-	19,487
Unincorporated County	158,500	1,242	157,258	-	-	157,258
<b>Citrus County</b>	<b>145,721</b>	<b>142</b>	<b>145,579</b>	-	-	<b>145,579</b>
Crystal River	3,333	-	3,333	-	-	3,333
Inverness	7,380	-	7,380	-	-	7,380
Unincorporated County	135,008	142	134,866	-	-	134,866
<b>Clay County</b>	<b>212,034</b>	-	<b>212,034</b>	-	-	<b>212,034</b>
Green Cove Springs	7,813	-	7,813	-	-	7,813
Keystone Heights	1,364	-	1,364	-	-	1,364
Orange Park	8,630	-	8,630	-	-	8,630
Penney Farms	766	-	766	-	-	766
Unincorporated County	193,461	-	193,461	-	-	193,461
<b>Collier County</b>	<b>367,347</b>	<b>24</b>	<b>367,323</b>	-	-	<b>367,323</b>
Everglades	408	-	408	-	-	408
Marco Island	17,094	-	17,094	-	-	17,094
Naples	20,344	-	20,344	-	-	20,344
Unincorporated County	329,501	24	329,477	-	-	329,477
<b>Columbia County</b>	<b>69,721</b>	<b>4,011</b>	<b>65,710</b>	-	-	<b>65,710</b>
Fort White	552	-	552	-	-	552
Lake City	12,322	333	11,989	-	-	11,989
Unincorporated County	56,847	3,678	53,169	-	-	53,169

**Adjusted 2018 Population Estimates for Florida's Counties and Municipalities**  
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County / Municipality	April 1, 2018 Total Population	April 1, 2018 Inmate Population	April 1, 2018 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
<b>DeSoto County</b>	<b>35,520</b>	<b>2,234</b>	<b>33,286</b>	-	-	<b>33,286</b>
Arcadia	7,673	-	7,673	-	-	7,673
Unincorporated County	27,847	2,234	25,613	-	-	25,613
<b>Dixie County</b>	<b>16,489</b>	<b>1,671</b>	<b>14,818</b>	-	-	<b>14,818</b>
Cross City	1,696	-	1,696	-	-	1,696
Horseshoe Beach	171	-	171	-	-	171
Unincorporated County	14,622	1,671	12,951	-	-	12,951
<b>Duval County</b>	<b>952,861</b>	<b>598</b>	<b>952,263</b>	-	-	<b>952,263</b>
Atlantic Beach	13,570	-	13,570	-	-	13,570
Baldwin	1,419	-	1,419	-	-	1,419
Jacksonville	907,093	598	906,495	-	-	906,495
Jacksonville Beach	23,494	-	23,494	-	-	23,494
Neptune Beach	7,285	-	7,285	-	-	7,285
<b>Escambia County</b>	<b>318,560</b>	<b>2,588</b>	<b>315,972</b>	-	-	<b>315,972</b>
Century	1,602	-	1,602	-	-	1,602
Pensacola	54,801	67	54,734	-	-	54,734
Unincorporated County	262,157	2,521	259,636	-	-	259,636
<b>Flagler County</b>	<b>107,511</b>	-	<b>107,511</b>	-	-	<b>107,511</b>
Beverly Beach	356	-	356	-	-	356
Bunnell	3,056	-	3,056	2	-	3,058
Flagler Beach (part)	4,666	-	4,666	-	-	4,666
Marineland (part)	6	-	6	-	-	6
Palm Coast	84,575	-	84,575	-	-	84,575
Unincorporated County	14,852	-	14,852	(2)	-	14,850
<b>Franklin County</b>	<b>12,009</b>	<b>1,358</b>	<b>10,651</b>	-	-	<b>10,651</b>
Apalachicola	2,363	-	2,363	-	-	2,363
Carrabelle	2,646	1,085	1,561	-	-	1,561
Unincorporated County	7,000	273	6,727	-	-	6,727
<b>Gadsden County</b>	<b>47,828</b>	<b>2,881</b>	<b>44,947</b>	-	-	<b>44,947</b>
Chattahoochee	2,970	814	2,156	-	-	2,156
Greensboro	591	-	591	-	-	591
Gretna	1,656	-	1,656	-	-	1,656
Havana	1,800	-	1,800	-	-	1,800
Midway	3,409	-	3,409	-	-	3,409
Quincy	8,176	406	7,770	-	-	7,770
Unincorporated County	29,226	1,661	27,565	-	-	27,565
<b>Gilchrist County</b>	<b>17,424</b>	<b>720</b>	<b>16,704</b>	-	-	<b>16,704</b>
Bell	498	-	498	-	-	498
Fanning Springs (part)	358	-	358	-	-	358
Trenton	2,029	-	2,029	-	-	2,029
Unincorporated County	14,539	720	13,819	-	-	13,819
<b>Glades County</b>	<b>13,002</b>	<b>949</b>	<b>12,053</b>	-	-	<b>12,053</b>
Moore Haven	1,740	-	1,740	-	-	1,740
Unincorporated County	11,262	949	10,313	-	-	10,313
<b>Gulf County</b>	<b>16,499</b>	<b>2,818</b>	<b>13,681</b>	-	-	<b>13,681</b>
Port St. Joe	3,700	-	3,700	-	-	3,700
Wewahitchka	2,052	-	2,052	-	-	2,052
Unincorporated County	10,747	2,818	7,929	-	-	7,929
<b>Hamilton County</b>	<b>14,621</b>	<b>2,459</b>	<b>12,162</b>	-	-	<b>12,162</b>
Jasper	2,819	1,215	1,604	-	-	1,604
Jennings	880	-	880	-	-	880
White Springs	764	-	764	-	-	764
Unincorporated County	10,158	1,244	8,914	-	-	8,914



**Adjusted 2018 Population Estimates for Florida's Counties and Municipalities**  
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County / Municipality	April 1, 2018 Total Population	April 1, 2018 Inmate Population	April 1, 2018 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
<b>Hardee County</b>	<b>27,296</b>	<b>1,526</b>	<b>25,770</b>	-	-	<b>25,770</b>
Bowling Green	2,869	-	2,869	-	-	2,869
Wauchula	5,133	-	5,133	-	-	5,133
Zolfo Springs	1,796	-	1,796	-	-	1,796
Unincorporated County	17,498	1,526	15,972	-	-	15,972
<b>Hendry County</b>	<b>39,586</b>	-	<b>39,586</b>	-	-	<b>39,586</b>
Clewiston	7,943	-	7,943	-	-	7,943
LaBelle	5,025	-	5,025	-	-	5,025
Unincorporated County	26,618	-	26,618	-	-	26,618
<b>Hernando County</b>	<b>185,604</b>	<b>509</b>	<b>185,095</b>	-	-	<b>185,095</b>
Brooksville	8,410	-	8,410	-	-	8,410
Weeki Wachee	9	-	9	-	-	9
Unincorporated County	177,185	509	176,676	-	-	176,676
<b>Highlands County</b>	<b>102,525</b>	<b>84</b>	<b>102,441</b>	-	-	<b>102,441</b>
Avon Park	11,187	-	11,187	-	-	11,187
Lake Placid	2,632	-	2,632	32	-	2,664
Sebring	11,087	-	11,087	-	-	11,087
Unincorporated County	77,619	84	77,535	(32)	-	77,503
<b>Hillsborough County</b>	<b>1,408,864</b>	<b>818</b>	<b>1,408,046</b>	-	-	<b>1,408,046</b>
Plant City	38,938	-	38,938	-	-	38,938
Tampa	378,531	632	377,899	3	-	377,902
Temple Terrace	26,512	-	26,512	-	-	26,512
Unincorporated County	964,883	186	964,697	(3)	-	964,694
<b>Holmes County</b>	<b>20,133</b>	<b>1,451</b>	<b>18,682</b>	-	-	<b>18,682</b>
Bonifay	2,677	-	2,677	-	-	2,677
Esto	385	-	385	-	-	385
Noma	187	-	187	-	-	187
Ponce de Leon	554	-	554	-	-	554
Westville	286	-	286	-	-	286
Unincorporated County	16,044	1,451	14,593	-	-	14,593
<b>Indian River County</b>	<b>151,825</b>	-	<b>151,825</b>	-	-	<b>151,825</b>
Fellsmere	5,571	-	5,571	-	-	5,571
Indian River Shores	4,208	-	4,208	-	-	4,208
Orchid	423	-	423	-	-	423
Sebastian	24,630	-	24,630	-	-	24,630
Vero Beach	16,274	-	16,274	-	-	16,274
Unincorporated County	100,719	-	100,719	-	-	100,719
<b>Jackson County</b>	<b>50,435</b>	<b>7,313</b>	<b>43,122</b>	-	-	<b>43,122</b>
Alford	495	-	495	-	-	495
Bascom	125	-	125	-	-	125
Campbellton	215	-	215	-	-	215
Cottdonale	889	-	889	-	-	889
Graceville	2,182	-	2,182	-	-	2,182
Grand Ridge	981	-	981	-	-	981
Greenwood	696	-	696	-	-	696
Jacob City	242	-	242	-	-	242
Malone	2,193	1,688	505	-	-	505
Marianna	7,621	1,485	6,136	-	-	6,136
Sneads	1,893	-	1,893	-	-	1,893
Unincorporated County	32,903	4,140	28,763	-	-	28,763
<b>Jefferson County</b>	<b>14,733</b>	<b>1,110</b>	<b>13,623</b>	-	-	<b>13,623</b>
Monticello	2,412	-	2,412	-	-	2,412
Unincorporated County	12,321	1,110	11,211	-	-	11,211

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County / Municipality	April 1, 2018 Total Population	April 1, 2018 Inmate Population	April 1, 2018 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
<b>Lafayette County</b>	<b>8,501</b>	<b>1,407</b>	<b>7,094</b>	-	-	<b>7,094</b>
Mayo	1,208	-	1,208	-	-	1,208
Unincorporated County	7,293	1,407	5,886	-	-	5,886
<b>Lake County</b>	<b>342,917</b>	<b>1,012</b>	<b>341,905</b>	-	-	<b>341,905</b>
Astatula	1,908	-	1,908	-	-	1,908
Clermont	38,906	-	38,906	-	-	38,906
Eustis	21,039	-	21,039	13	-	21,052
Fruitland Park	8,963	-	8,963	-	-	8,963
Groveland	16,407	-	16,407	-	-	16,407
Howey-in-the-Hills	1,499	-	1,499	-	-	1,499
Lady Lake	14,960	-	14,960	32	-	14,992
Leesburg	23,297	-	23,297	3	-	23,300
Mascotte	5,829	-	5,829	-	-	5,829
Minneola	12,348	-	12,348	-	-	12,348
Montverde	1,846	-	1,846	-	-	1,846
Mount Dora	14,536	-	14,536	-	-	14,536
Tavares	17,353	-	17,353	32	-	17,385
Umatilla	4,081	-	4,081	-	-	4,081
Unincorporated County	159,945	1,012	158,933	(80)	-	158,853
<b>Lee County</b>	<b>713,903</b>	<b>285</b>	<b>713,618</b>	-	-	<b>713,618</b>
Bonita Springs	51,181	5	51,176	-	-	51,176
Cape Coral	180,204	29	180,175	-	-	180,175
Estero	31,806	-	31,806	-	-	31,806
Fort Myers	81,868	70	81,798	-	-	81,798
Fort Myers Beach	6,406	-	6,406	-	-	6,406
Sanibel	6,701	-	6,701	-	-	6,701
Unincorporated County	355,737	181	355,556	-	-	355,556
<b>Leon County</b>	<b>292,332</b>	<b>1,207</b>	<b>291,125</b>	-	-	<b>291,125</b>
Tallahassee	192,381	1,207	191,174	-	-	191,174
Unincorporated County	99,951	-	99,951	-	-	99,951
<b>Levy County</b>	<b>41,054</b>	-	<b>41,054</b>	-	-	<b>41,054</b>
Bronson	1,133	-	1,133	-	-	1,133
Cedar Key	714	-	714	-	-	714
Chiefland	2,224	-	2,224	-	-	2,224
Fanning Springs (part)	501	-	501	-	-	501
Inglis	1,292	-	1,292	-	-	1,292
Otter Creek	122	-	122	-	-	122
Williston	2,943	-	2,943	-	-	2,943
Yankeetown	504	-	504	-	-	504
Unincorporated County	31,621	-	31,621	-	-	31,621
<b>Liberty County</b>	<b>8,915</b>	<b>1,776</b>	<b>7,139</b>	-	-	<b>7,139</b>
Bristol	950	-	950	-	-	950
Unincorporated County	7,965	1,776	6,189	-	-	6,189
<b>Madison County</b>	<b>19,473</b>	<b>1,661</b>	<b>17,812</b>	-	-	<b>17,812</b>
Greenville	797	32	765	-	-	765
Lee	338	-	338	-	-	338
Madison	3,081	-	3,081	-	-	3,081
Unincorporated County	15,257	1,629	13,628	-	-	13,628
<b>Manatee County</b>	<b>377,826</b>	<b>198</b>	<b>377,628</b>	-	-	<b>377,628</b>
Anna Maria	1,599	-	1,599	-	-	1,599
Bradenton	56,157	41	56,116	-	-	56,116
Bradenton Beach	1,194	-	1,194	-	-	1,194
Holmes Beach	3,934	-	3,934	-	-	3,934

**Adjusted 2018 Population Estimates for Florida's Counties and Municipalities**  
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County / Municipality	April 1, 2018 Total Population	April 1, 2018 Inmate Population	April 1, 2018 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Longboat Key (part)	2,428	-	2,428	-	-	2,428
Palmetto	13,307	48	13,259	3	-	13,262
Unincorporated County	299,207	109	299,098	(3)	-	299,095
<b>Marion County</b>	<b>353,898</b>	<b>5,473</b>	<b>348,425</b>	-	-	<b>348,425</b>
Bellevue	5,152	6	5,146	-	-	5,146
Dunnellon	1,805	-	1,805	-	-	1,805
McIntosh	453	-	453	-	-	453
Ocala	60,042	160	59,882	-	-	59,882
Reddick	547	-	547	-	-	547
Unincorporated County	285,899	5,307	280,592	-	-	280,592
<b>Martin County</b>	<b>155,556</b>	<b>2,061</b>	<b>153,495</b>	-	-	<b>153,495</b>
Indiantown	6,707	-	6,707	-	-	6,707
Jupiter Island	826	-	826	-	-	826
Ocean Breeze	163	-	163	-	-	163
Sewall's Point	2,078	-	2,078	-	-	2,078
Stuart	16,425	24	16,401	-	-	16,401
Unincorporated County	129,357	2,037	127,320	-	-	127,320
<b>Miami-Dade County</b>	<b>2,779,322</b>	<b>9,798</b>	<b>2,769,524</b>	-	-	<b>2,769,524</b>
Aventura	37,790	-	37,790	-	-	37,790
Bal Harbour	2,920	-	2,920	-	-	2,920
Bay Harbor Islands	5,908	-	5,908	-	-	5,908
Biscayne Park	3,218	-	3,218	-	-	3,218
Coral Gables	50,631	-	50,631	-	-	50,631
Cutler Bay	45,373	-	45,373	-	-	45,373
Doral	68,244	-	68,244	-	-	68,244
El Portal	2,140	-	2,140	-	-	2,140
Florida City	13,076	24	13,052	-	-	13,052
Golden Beach	935	-	935	-	-	935
Hialeah	238,906	-	238,906	-	-	238,906
Hialeah Gardens	23,614	-	23,614	-	-	23,614
Homestead	73,863	18	73,845	-	-	73,845
Indian Creek	84	-	84	-	-	84
Key Biscayne	12,887	-	12,887	-	-	12,887
Medley	842	-	842	-	-	842
Miami	481,333	2,933	478,400	-	-	478,400
Miami Beach	92,502	-	92,502	-	-	92,502
Miami Gardens	113,628	-	113,628	-	-	113,628
Miami Lakes	31,118	12	31,106	-	-	31,106
Miami Shores	10,784	-	10,784	-	-	10,784
Miami Springs	14,192	-	14,192	-	-	14,192
North Bay Village	8,981	-	8,981	-	-	8,981
North Miami	63,517	-	63,517	-	-	63,517
North Miami Beach	45,612	-	45,612	-	-	45,612
Opa-locka	18,017	-	18,017	-	-	18,017
Palmetto Bay	24,144	-	24,144	-	-	24,144
Pincrest	18,490	-	18,490	-	-	18,490
South Miami	12,664	-	12,664	-	-	12,664
Sunny Isles Beach	22,505	-	22,505	-	-	22,505
Surfside	5,934	-	5,934	-	-	5,934
Sweetwater	21,499	-	21,499	-	-	21,499
Virginia Gardens	2,433	-	2,433	-	-	2,433
West Miami	7,806	-	7,806	-	-	7,806
Unincorporated County	1,203,732	6,811	1,196,921	-	-	1,196,921

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				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
<b>Monroe County</b>	<b>73,940</b>	-	<b>73,940</b>	-	-	<b>73,940</b>
Islamorada	5,990	-	5,990	-	-	5,990
Key Colony Beach	758	-	758	-	-	758
Key West	24,509	-	24,509	-	-	24,509
Layton	182	-	182	-	-	182
Marathon	8,235	-	8,235	-	-	8,235
Unincorporated County	34,266	-	34,266	-	-	34,266
<b>Nassau County</b>	<b>82,748</b>	<b>72</b>	<b>82,676</b>	-	-	<b>82,676</b>
Callahan	1,305	-	1,305	-	-	1,305
Fernandina Beach	12,761	24	12,737	-	-	12,737
Hilliard	2,990	-	2,990	-	-	2,990
Unincorporated County	65,692	48	65,644	-	-	65,644
<b>Okaloosa County</b>	<b>198,152</b>	<b>1,377</b>	<b>196,775</b>	-	-	<b>196,775</b>
Cinco Bayou	404	-	404	-	-	404
Crestview	25,001	-	25,001	-	-	25,001
Destin	13,289	-	13,289	-	-	13,289
Fort Walton Beach	20,830	-	20,830	-	-	20,830
Laurel Hill	551	-	551	-	-	551
Mary Esther	3,971	-	3,971	-	-	3,971
Niceville	14,508	-	14,508	-	-	14,508
Shalimar	817	-	817	-	-	817
Valparaiso	5,284	-	5,284	-	-	5,284
Unincorporated County	113,497	1,377	112,120	-	-	112,120
<b>Okeechobee County</b>	<b>41,120</b>	<b>2,370</b>	<b>38,750</b>	-	-	<b>38,750</b>
Okeechobee	5,561	-	5,561	-	-	5,561
Unincorporated County	35,559	2,370	33,189	-	-	33,189
<b>Orange County</b>	<b>1,349,597</b>	<b>3,314</b>	<b>1,346,283</b>	-	-	<b>1,346,283</b>
Apopka	51,676	-	51,676	77	-	51,753
Bay Lake	22	-	22	-	-	22
Belle Isle	6,944	-	6,944	-	-	6,944
Eatonville	2,323	31	2,292	-	-	2,292
Edgewood	2,712	-	2,712	-	-	2,712
Lake Buena Vista	24	-	24	-	-	24
Maitland	18,612	-	18,612	-	-	18,612
Oakland	3,119	-	3,119	-	-	3,119
Ocoee	45,694	-	45,694	9	-	45,703
Orlando	285,099	635	284,464	21	-	284,485
Windermere	2,918	-	2,918	-	-	2,918
Winter Garden	44,935	-	44,935	6	-	44,941
Winter Park	30,212	-	30,212	-	-	30,212
Unincorporated County	855,307	2,648	852,659	(113)	-	852,546
<b>Osceola County</b>	<b>352,496</b>	<b>352</b>	<b>352,144</b>	-	-	<b>352,144</b>
Kissimmee	72,369	206	72,163	704	-	72,867
St. Cloud	46,519	-	46,519	-	-	46,519
Unincorporated County	233,608	146	233,462	(704)	-	232,758
<b>Palm Beach County</b>	<b>1,433,417</b>	<b>2,862</b>	<b>1,430,555</b>	-	-	<b>1,430,555</b>
Atlantis	2,021	-	2,021	-	-	2,021
Belle Glade	17,589	-	17,589	-	-	17,589
Boca Raton	93,417	-	93,417	-	-	93,417
Boynton Beach	76,756	-	76,756	-	-	76,756
Briny Breezes	610	-	610	-	-	610
Cloud Lake	137	-	137	-	-	137
Delray Beach	66,580	-	66,580	-	-	66,580

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Glen Ridge	223	-	223	-	-	223
Golf	257	-	257	-	-	257
Greenacres	39,568	-	39,568	-	-	39,568
Gulf Stream	1,005	-	1,005	-	-	1,005
Haverhill	2,096	-	2,096	3	-	2,099
Highland Beach	3,654	-	3,654	-	-	3,654
Hypoluxo	2,741	-	2,741	-	-	2,741
Juno Beach	3,427	-	3,427	-	-	3,427
Jupiter	62,100	-	62,100	-	-	62,100
Jupiter Inlet Colony	409	-	409	-	-	409
Lake Clarke Shores	3,422	-	3,422	-	-	3,422
Lake Park	8,829	-	8,829	-	-	8,829
Lake Worth	38,257	-	38,257	-	-	38,257
Lantana	11,397	24	11,373	-	-	11,373
Loxahatchee Groves	3,384	-	3,384	-	-	3,384
Manalapan	425	-	425	-	-	425
Mangonia Park	2,045	-	2,045	-	-	2,045
North Palm Beach	12,596	-	12,596	-	-	12,596
Ocean Ridge	1,827	-	1,827	-	-	1,827
Pahokee	5,909	373	5,536	-	-	5,536
Palm Beach	8,295	-	8,295	-	-	8,295
Palm Beach Gardens	53,800	-	53,800	-	-	53,800
Palm Beach Shores	1,217	-	1,217	-	-	1,217
Palm Springs	23,448	-	23,448	-	-	23,448
Riviera Beach	35,431	-	35,431	-	-	35,431
Royal Palm Beach	37,934	-	37,934	-	-	37,934
South Bay	5,174	1,909	3,265	-	-	3,265
South Palm Beach	1,400	-	1,400	-	-	1,400
Tequesta	5,857	-	5,857	-	-	5,857
Wellington	62,304	-	62,304	-	-	62,304
West Palm Beach	112,906	268	112,638	-	-	112,638
Westlake	29	-	29	-	-	29
Unincorporated County	624,941	288	624,653	(3)	-	624,650
<b>Pasco County</b>	<b>515,077</b>	<b>748</b>	<b>514,329</b>	<b>-</b>	<b>-</b>	<b>514,329</b>
Dade City	7,162	-	7,162	-	-	7,162
New Port Richey	15,863	-	15,863	-	-	15,863
Port Richey	2,879	-	2,879	-	-	2,879
St. Leo	1,319	-	1,319	-	-	1,319
San Antonio	1,294	-	1,294	-	-	1,294
Zephyrhills	15,839	-	15,839	-	-	15,839
Unincorporated County	470,721	748	469,973	-	-	469,973
<b>Pinellas County</b>	<b>970,532</b>	<b>1,022</b>	<b>969,510</b>	<b>-</b>	<b>-</b>	<b>969,510</b>
Belleair	3,977	-	3,977	-	-	3,977
Belleair Beach	1,588	-	1,588	-	-	1,588
Belleair Bluffs	2,095	-	2,095	-	-	2,095
Belleair Shore	118	-	118	-	-	118
Clearwater	115,589	-	115,589	130	-	115,719
Dunedin	37,054	5	37,049	2	-	37,051
Gulfport	12,544	-	12,544	-	-	12,544
Indian Rocks Beach	4,430	-	4,430	-	-	4,430
Indian Shores	1,470	-	1,470	-	-	1,470
Kenneth City	5,103	-	5,103	-	-	5,103
Largo	83,526	-	83,526	91	-	83,617

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				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Madeira Beach	4,421	-	4,421	-	-	4,421
North Redington Beach	1,499	-	1,499	-	-	1,499
Oldsmar	14,489	-	14,489	15	-	14,504
Pinellas Park	53,144	-	53,144	296	-	53,440
Redington Beach	1,475	-	1,475	-	-	1,475
Redington Shores	2,212	-	2,212	-	-	2,212
Safety Harbor	17,470	6	17,464	3	-	17,467
St. Pete Beach	9,510	-	9,510	-	-	9,510
St. Petersburg	266,076	407	265,669	-	-	265,669
Seminole	18,865	-	18,865	15	-	18,880
South Pasadena	5,074	-	5,074	-	-	5,074
Tarpon Springs	25,455	-	25,455	5	-	25,460
Treasure Island	6,858	-	6,858	-	-	6,858
Unincorporated County	276,490	604	275,886	(557)	-	275,329
<b>Polk County</b>	<b>673,028</b>	<b>3,155</b>	<b>669,873</b>	<b>-</b>	<b>-</b>	<b>669,873</b>
Auburndale	16,246	-	16,246	-	-	16,246
Bartow	19,342	158	19,184	-	-	19,184
Davenport	5,602	-	5,602	-	-	5,602
Dundee	4,662	-	4,662	-	-	4,662
Eagle Lake	2,574	-	2,574	-	-	2,574
Fort Meade	5,993	-	5,993	-	-	5,993
Frostproof	3,130	-	3,130	-	-	3,130
Haines City	24,298	-	24,298	-	-	24,298
Highland Park	258	-	258	-	-	258
Hillcrest Heights	253	-	253	-	-	253
Lake Alfred	5,950	-	5,950	-	-	5,950
Lake Hamilton	1,380	-	1,380	-	-	1,380
Lakeland	105,586	-	105,586	-	-	105,586
Lake Wales	15,791	-	15,791	-	-	15,791
Mulberry	3,865	-	3,865	-	-	3,865
Polk City	2,088	-	2,088	-	-	2,088
Winter Haven	42,828	-	42,828	141	-	42,969
Unincorporated County	413,182	2,997	410,185	(141)	-	410,044
<b>Putnam County</b>	<b>72,981</b>	<b>481</b>	<b>72,500</b>	<b>-</b>	<b>-</b>	<b>72,500</b>
Crescent City	1,553	-	1,553	-	-	1,553
Interlachen	1,339	-	1,339	-	-	1,339
Palatka	10,649	-	10,649	-	-	10,649
Pomona Park	871	-	871	-	-	871
Welaka	712	-	712	-	-	712
Unincorporated County	57,857	481	57,376	-	-	57,376
<b>St. Johns County</b>	<b>238,742</b>	<b>156</b>	<b>238,586</b>	<b>-</b>	<b>-</b>	<b>238,586</b>
Marineland (part)	2	-	2	-	-	2
St. Augustine	14,021	-	14,021	-	-	14,021
St. Augustine Beach	6,713	-	6,713	-	-	6,713
Unincorporated County	218,006	156	217,850	-	-	217,850
<b>St. Lucie County</b>	<b>302,432</b>	<b>138</b>	<b>302,294</b>	<b>-</b>	<b>-</b>	<b>302,294</b>
Fort Pierce	43,326	52	43,274	11	-	43,285
Port St. Lucie	185,843	6	185,837	-	-	185,837
St. Lucie Village	634	-	634	-	-	634
Unincorporated County	72,629	80	72,549	(11)	-	72,538
<b>Santa Rosa County</b>	<b>174,887</b>	<b>4,807</b>	<b>170,080</b>	<b>-</b>	<b>-</b>	<b>170,080</b>
Gulf Breeze	5,849	-	5,849	-	-	5,849
Jay	521	-	521	-	-	521

**Adjusted 2018 Population Estimates for Florida's Counties and Municipalities**  
**Used for the FY 2019-20 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2018 Total Population	April 1, 2018 Inmate Population	April 1, 2018 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
Milton	10,186	60	10,126	-	-	10,126
Unincorporated County	158,331	4,747	153,584	-	-	153,584
<b>Sarasota County</b>	<b>417,442</b>	<b>6</b>	<b>417,436</b>	<b>-</b>	<b>-</b>	<b>417,436</b>
Longboat Key (part)	4,562	-	4,562	-	-	4,562
North Port	70,631	-	70,631	-	-	70,631
Sarasota	55,832	6	55,826	-	-	55,826
Venice	22,781	-	22,781	-	-	22,781
Unincorporated County	263,636	-	263,636	-	-	263,636
<b>Seminole County</b>	<b>463,560</b>	<b>138</b>	<b>463,422</b>	<b>-</b>	<b>-</b>	<b>463,422</b>
Altamonte Springs	44,947	-	44,947	-	-	44,947
Casselberry	29,778	6	29,772	-	-	29,772
Lake Mary	16,746	-	16,746	-	-	16,746
Longwood	15,279	-	15,279	-	-	15,279
Oviedo	39,739	-	39,739	-	-	39,739
Sanford	59,033	39	58,994	19	-	59,013
Winter Springs	37,639	-	37,639	-	-	37,639
Unincorporated County	220,399	93	220,306	(19)	-	220,287
<b>Sumter County</b>	<b>124,935</b>	<b>8,281</b>	<b>116,654</b>	<b>-</b>	<b>-</b>	<b>116,654</b>
Bushnell	2,499	-	2,499	2	-	2,501
Center Hill	1,101	-	1,101	-	-	1,101
Coleman	721	-	721	-	-	721
Webster	818	-	818	-	-	818
Wildwood	9,511	-	9,511	17	-	9,528
Unincorporated County	110,285	8,281	102,004	(19)	-	101,985
<b>Suwannee County</b>	<b>44,879</b>	<b>2,062</b>	<b>42,817</b>	<b>-</b>	<b>-</b>	<b>42,817</b>
Branford	689	-	689	-	-	689
Live Oak	6,837	-	6,837	-	-	6,837
Unincorporated County	37,353	2,062	35,291	-	-	35,291
<b>Taylor County</b>	<b>22,283</b>	<b>2,215</b>	<b>20,068</b>	<b>-</b>	<b>-</b>	<b>20,068</b>
Perry	7,025	-	7,025	-	-	7,025
Unincorporated County	15,258	2,215	13,043	-	-	13,043
<b>Union County</b>	<b>15,867</b>	<b>5,100</b>	<b>10,767</b>	<b>-</b>	<b>-</b>	<b>10,767</b>
Lake Butler	1,813	-	1,813	-	-	1,813
Raiford	243	-	243	-	-	243
Worthington Springs	350	-	350	-	-	350
Unincorporated County	13,461	5,100	8,361	-	-	8,361
<b>Volusia County</b>	<b>531,062</b>	<b>1,902</b>	<b>529,160</b>	<b>-</b>	<b>-</b>	<b>529,160</b>
Daytona Beach	66,267	30	66,237	-	-	66,237
Daytona Beach Shores	4,294	-	4,294	2	-	4,296
DeBary	20,774	-	20,774	-	-	20,774
DeLand	34,106	-	34,106	8	-	34,114
Deltona	91,007	-	91,007	-	-	91,007
Edgewater	23,319	-	23,319	10	-	23,329
Flagler Beach (part)	60	-	60	-	-	60
Holly Hill	11,958	-	11,958	-	-	11,958
Lake Helen	2,752	-	2,752	8	-	2,760
New Smyrna Beach	26,407	-	26,407	20	-	26,427
Oak Hill	1,997	-	1,997	4	-	2,001
Orange City	11,720	-	11,720	398	-	12,118
Ormond Beach	41,140	6	41,134	-	-	41,134
Pierson	1,760	-	1,760	-	-	1,760
Ponce Inlet	3,111	-	3,111	-	-	3,111
Port Orange	61,009	-	61,009	-	-	61,009

**Adjusted 2018 Population Estimates for Florida's Counties and Municipalities  
Used for the FY 2019-20 State Revenue-Sharing Calculations**

County / Municipality	April 1, 2018 Total Population	April 1, 2018 Inmate Population	April 1, 2018 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	
South Daytona	12,703	-	12,703	-	-	12,703
Unincorporated County	116,678	1,866	114,812	(450)	-	114,362
<b>Wakulla County</b>	<b>31,943</b>	<b>2,448</b>	<b>29,495</b>	-	-	<b>29,495</b>
St. Marks	277	-	277	-	-	277
Sopchoppy	473	-	473	-	-	473
Unincorporated County	31,193	2,448	28,745	-	-	28,745
<b>Walton County</b>	<b>67,656</b>	<b>1,551</b>	<b>66,105</b>	-	-	<b>66,105</b>
DeFuniak Springs	5,481	-	5,481	-	-	5,481
Freeport	3,845	-	3,845	-	-	3,845
Paxton	610	-	610	-	-	610
Unincorporated County	57,720	1,551	56,169	-	-	56,169
<b>Washington County</b>	<b>25,129</b>	<b>2,215</b>	<b>22,914</b>	-	-	<b>22,914</b>
Caryville	293	-	293	-	-	293
Chipley	3,506	-	3,506	-	-	3,506
Ebro	238	-	238	-	-	238
Vernon	751	-	751	-	-	751
Wausau	375	-	375	-	-	375
Unincorporated County	19,966	2,215	17,751	-	-	17,751
<b>Statewide Total</b>	<b>20,840,568</b>	<b>119,036</b>	<b>20,721,532</b>	-	-	<b>20,721,532</b>
<b>Statewide Incorporated</b>	<b>10,556,970</b>	<b>18,873</b>	<b>10,538,097</b>	<b>2,501</b>	-	<b>10,540,598</b>
<b>Statewide Unincorporated</b>	<b>10,283,598</b>	<b>100,163</b>	<b>10,183,435</b>	<b>(2,501)</b>	-	<b>10,180,934</b>

## Notes:

- 1) The adjusted population estimates exclude the estimated number of inmates and patients in institutions operated by the federal government, Florida Departments of Corrections, Health, and Children and Family Services as of April 1, 2018. Pursuant to s. 186.901(2)(b), F.S., for the purpose of revenue-sharing distribution formulas and distribution proportions for the Local Government Half-cent Sales Tax Program, inmates and patients are not be considered residents of the governmental unit in which the institutions are located.
- 2) Pursuant to s. 186.901(1), F.S., the Office of Economic and Demographic Research provides the Executive Office of the Governor with population estimates for municipal annexations or consolidations occurring during the period of April 1st through February 28th, and the Executive Office of the Governor includes these estimates in its certification to the Department of Revenue for the annual revenue-sharing calculation.
- 3) The population estimates were adjusted to reflect the population effects of any population corrections, municipal incorporations and dissolutions, and municipal annexations and de-annexations that occurred during the period of April 1, 2018 through February 28, 2019. The column "Adjusted Total Population Used for State Revenue Sharing" reflects all these adjustments.
- 4) The City of Westlake in Palm Beach County was incorporated as of June 20, 2016.
- 5) The Village of Indiantown in Martin County was incorporated as of December 31, 2017.
- 6) The Town of Hastings in St. Johns County was dissolved as of February 28, 2018.

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



Appendix B:

Comparison of 2017 and 2018  
Adjusted Population Estimates  
Used for the FY 2018-19 and FY 2019-20  
State Revenue-Sharing Calculations

<b>Comparison of 2017 and 2018 Adjusted Population Estimates</b>				
<b>Used for FY 2018-19 and FY 2019-20 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2017 Adjusted Total Population</b>	<b>April 1, 2018 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
<b>Alachua County</b>	<b>258,747</b>	<b>262,088</b>	<b>3,341</b>	<b>1.3%</b>
Alachua	9,936	10,174	238	2.4%
Archer	1,165	1,168	3	0.3%
Gainesville	129,058	130,766	1,708	1.3%
Hawthorne	1,412	1,422	10	0.7%
High Springs	6,023	6,221	198	3.3%
La Crosse	374	390	16	4.3%
Micanopy	605	605	-	0.0%
Newberry	5,907	6,249	342	5.8%
Waldo	955	960	5	0.5%
Unincorporated County	103,312	104,133	821	0.8%
<b>Baker County</b>	<b>24,808</b>	<b>25,277</b>	<b>469</b>	<b>1.9%</b>
Glen St. Mary	461	446	(15)	-3.3%
Macclenny	6,528	6,752	224	3.4%
Unincorporated County	17,819	18,079	260	1.5%
<b>Bay County</b>	<b>177,648</b>	<b>180,070</b>	<b>2,422</b>	<b>1.4%</b>
Callaway	15,737	15,855	118	0.7%
Lynn Haven	20,880	21,200	320	1.5%
Mexico Beach	1,202	1,285	83	6.9%
Panama City	36,897	37,103	206	0.6%
Panama City Beach	12,741	13,099	358	2.8%
Parker	4,419	4,467	48	1.1%
Springfield	9,568	9,621	53	0.6%
Unincorporated County	76,204	77,440	1,236	1.6%
<b>Bradford County</b>	<b>24,673</b>	<b>24,499</b>	<b>(174)</b>	<b>-0.7%</b>
Brooker	324	322	(2)	-0.6%
Hampton	477	465	(12)	-2.5%
Lawtey	723	718	(5)	-0.7%
Starke	5,508	5,342	(166)	-3.0%
Unincorporated County	17,641	17,652	11	0.1%
<b>Brevard County</b>	<b>575,018</b>	<b>583,369</b>	<b>8,351</b>	<b>1.5%</b>
Cape Canaveral	10,213	10,227	14	0.1%
Cocoa	18,982	19,286	304	1.6%
Cocoa Beach	11,292	11,328	36	0.3%
Grant-Valkaria	4,142	4,260	118	2.8%
Indialantic	2,820	2,842	22	0.8%
Indian Harbour Beach	8,468	8,526	58	0.7%
Malabar	2,866	2,899	33	1.2%
Melbourne	80,959	82,015	1,056	1.3%
Melbourne Beach	3,087	3,095	8	0.3%
Melbourne Village	668	673	5	0.7%
Palm Bay	110,623	112,703	2,080	1.9%
Palm Shores	1,114	1,108	(6)	-0.5%
Rockledge	26,506	26,860	354	1.3%
Satellite Beach	10,504	10,346	(158)	-1.5%
Titusville	46,389	47,420	1,031	2.2%
West Melbourne	21,365	21,995	630	2.9%
Unincorporated County	215,020	217,786	2,766	1.3%

<b>Comparison of 2017 and 2018 Adjusted Population Estimates</b>				
<b>Used for FY 2018-19 and FY 2019-20 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2017 Adjusted Total Population</b>	<b>April 1, 2018 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
<b>Broward County</b>	<b>1,873,140</b>	<b>1,897,183</b>	<b>24,043</b>	<b>1.3%</b>
Coconut Creek	57,395	58,344	949	1.7%
Cooper City	33,752	33,900	148	0.4%
Coral Springs	127,381	128,757	1,376	1.1%
Dania Beach	31,473	31,755	282	0.9%
Davie	100,683	103,165	2,482	2.5%
Deerfield Beach	78,042	78,573	531	0.7%
Fort Lauderdale	179,002	182,766	3,764	2.1%
Hallandale Beach	38,746	39,054	308	0.8%
Hillsboro Beach	1,911	1,918	7	0.4%
Hollywood	147,212	149,028	1,816	1.2%
Lauderdale-By-The-Sea	6,175	6,199	24	0.4%
Lauderdale Lakes	35,094	36,475	1,381	3.9%
Lauderhill	71,178	71,751	573	0.8%
Lazy Lake	26	26	-	0.0%
Lighthouse Point	10,526	10,560	34	0.3%
Margate	57,961	58,329	368	0.6%
Miramar	136,246	137,107	861	0.6%
North Lauderdale	44,408	44,841	433	1.0%
Oakland Park	44,409	45,276	867	2.0%
Parkland	31,476	32,742	1,266	4.0%
Pembroke Park	6,368	6,384	16	0.3%
Pembroke Pines	162,572	164,860	2,288	1.4%
Plantation	88,619	89,595	976	1.1%
Pompano Beach	109,299	110,227	928	0.8%
Sea Ranch Lakes	692	695	3	0.4%
Southwest Ranches	7,614	7,706	92	1.2%
Sunrise	91,865	92,663	798	0.9%
Tamarac	63,910	64,663	753	1.2%
Weston	66,609	66,972	363	0.5%
West Park	14,912	14,985	73	0.5%
Wilton Manors	12,662	12,831	169	1.3%
Unincorporated County	14,922	15,036	114	0.8%
<b>Calhoun County</b>	<b>13,359</b>	<b>13,465</b>	<b>106</b>	<b>0.8%</b>
Altha	570	565	(5)	-0.9%
Blountstown	2,488	2,498	10	0.4%
Unincorporated County	10,301	10,402	101	1.0%
<b>Charlotte County</b>	<b>171,484</b>	<b>176,745</b>	<b>5,261</b>	<b>3.1%</b>
Punta Gorda	18,838	19,487	649	3.4%
Unincorporated County	152,646	157,258	4,612	3.0%
<b>Citrus County</b>	<b>143,657</b>	<b>145,579</b>	<b>1,922</b>	<b>1.3%</b>
Crystal River	3,134	3,333	199	6.3%
Inverness	7,274	7,380	106	1.5%
Unincorporated County	133,249	134,866	1,617	1.2%
<b>Clay County</b>	<b>208,549</b>	<b>212,034</b>	<b>3,485</b>	<b>1.7%</b>
Green Cove Springs	7,615	7,813	198	2.6%
Keystone Heights	1,364	1,364	-	0.0%
Orange Park	8,622	8,630	8	0.1%

<b>Comparison of 2017 and 2018 Adjusted Population Estimates</b>				
<b>Used for FY 2018-19 and FY 2019-20 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2017 Adjusted Total Population</b>	<b>April 1, 2018 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Penney Farms	738	766	28	3.8%
Unincorporated County	190,210	193,461	3,251	1.7%
<b>Collier County</b>	<b>357,454</b>	<b>367,323</b>	<b>9,869</b>	<b>2.8%</b>
Everglades	443	408	(35)	-7.9%
Marco Island	17,036	17,094	58	0.3%
Naples	20,195	20,344	149	0.7%
Unincorporated County	319,780	329,477	9,697	3.0%
<b>Columbia County</b>	<b>64,999</b>	<b>65,710</b>	<b>711</b>	<b>1.1%</b>
Fort White	556	552	(4)	-0.7%
Lake City	11,948	11,989	41	0.3%
Unincorporated County	52,495	53,169	674	1.3%
<b>DeSoto County</b>	<b>33,130</b>	<b>33,286</b>	<b>156</b>	<b>0.5%</b>
Arcadia	7,677	7,673	(4)	-0.1%
Unincorporated County	25,453	25,613	160	0.6%
<b>Dixie County</b>	<b>15,076</b>	<b>14,818</b>	<b>(258)</b>	<b>-1.7%</b>
Cross City	1,702	1,696	(6)	-0.4%
Horseshoe Beach	173	171	(2)	-1.2%
Unincorporated County	13,201	12,951	(250)	-1.9%
<b>Duval County</b>	<b>936,180</b>	<b>952,263</b>	<b>16,083</b>	<b>1.7%</b>
Atlantic Beach	13,415	13,570	155	1.2%
Baldwin	1,407	1,419	12	0.9%
Jacksonville	890,576	906,495	15,919	1.8%
Jacksonville Beach	23,503	23,494	(9)	0.0%
Neptune Beach	7,279	7,285	6	0.1%
<b>Escambia County</b>	<b>310,786</b>	<b>315,972</b>	<b>5,186</b>	<b>1.7%</b>
Century	1,536	1,602	66	4.3%
Pensacola	54,020	54,734	714	1.3%
Unincorporated County	255,230	259,636	4,406	1.7%
<b>Flagler County</b>	<b>105,157</b>	<b>107,511</b>	<b>2,354</b>	<b>2.2%</b>
Beverly Beach	376	356	(20)	-5.3%
Bunnell	2,927	3,058	131	4.5%
Flagler Beach (part)	4,625	4,666	41	0.9%
Marineland (part)	6	6	-	0.0%
Palm Coast	82,760	84,575	1,815	2.2%
Unincorporated County	14,463	14,850	387	2.7%
<b>Franklin County</b>	<b>10,643</b>	<b>10,651</b>	<b>8</b>	<b>0.1%</b>
Apalachicola	2,333	2,363	30	1.3%
Carrabelle	1,728	1,561	(167)	-9.7%
Unincorporated County	6,582	6,727	145	2.2%
<b>Gadsden County</b>	<b>44,959</b>	<b>44,947</b>	<b>(12)</b>	<b>0.0%</b>
Chattahoochee	2,254	2,156	(98)	-4.3%
Greensboro	613	591	(22)	-3.6%
Gretna	1,699	1,656	(43)	-2.5%
Havana	1,831	1,800	(31)	-1.7%
Midway	3,442	3,409	(33)	-1.0%
Quincy	7,513	7,770	257	3.4%
Unincorporated County	27,607	27,565	(42)	-0.2%
<b>Gilchrist County</b>	<b>16,475</b>	<b>16,704</b>	<b>229</b>	<b>1.4%</b>

<b>Comparison of 2017 and 2018 Adjusted Population Estimates</b>				
<b>Used for FY 2018-19 and FY 2019-20 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2017 Adjusted Total Population</b>	<b>April 1, 2018 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Bell	498	498	-	0.0%
Fanning Springs (part)	354	358	4	1.1%
Trenton	1,969	2,029	60	3.0%
Unincorporated County	13,654	13,819	165	1.2%
<b>Glades County</b>	<b>12,104</b>	<b>12,053</b>	<b>(51)</b>	<b>-0.4%</b>
Moore Haven	1,747	1,740	(7)	-0.4%
Unincorporated County	10,357	10,313	(44)	-0.4%
<b>Gulf County</b>	<b>13,381</b>	<b>13,681</b>	<b>300</b>	<b>2.2%</b>
Port St. Joe	3,571	3,700	129	3.6%
Wewahitchka	2,036	2,052	16	0.8%
Unincorporated County	7,774	7,929	155	2.0%
<b>Hamilton County</b>	<b>12,106</b>	<b>12,162</b>	<b>56</b>	<b>0.5%</b>
Jasper	1,704	1,604	(100)	-5.9%
Jennings	864	880	16	1.9%
White Springs	765	764	(1)	-0.1%
Unincorporated County	8,773	8,914	141	1.6%
<b>Hardee County</b>	<b>25,887</b>	<b>25,770</b>	<b>(117)</b>	<b>-0.5%</b>
Bowling Green	2,871	2,869	(2)	-0.1%
Wauchula	5,172	5,133	(39)	-0.8%
Zolfo Springs	1,817	1,796	(21)	-1.2%
Unincorporated County	16,027	15,972	(55)	-0.3%
<b>Hendry County</b>	<b>39,057</b>	<b>39,586</b>	<b>529</b>	<b>1.4%</b>
Clewiston	7,659	7,943	284	3.7%
LaBelle	4,951	5,025	74	1.5%
Unincorporated County	26,447	26,618	171	0.6%
<b>Hernando County</b>	<b>181,412</b>	<b>185,095</b>	<b>3,683</b>	<b>2.0%</b>
Brooksville	8,074	8,410	336	4.2%
Weeki Wachee	9	9	-	0.0%
Unincorporated County	173,329	176,676	3,347	1.9%
<b>Highlands County</b>	<b>102,047</b>	<b>102,441</b>	<b>394</b>	<b>0.4%</b>
Avon Park	11,018	11,187	169	1.5%
Lake Placid	2,746	2,664	(82)	-3.0%
Sebring	10,993	11,087	94	0.9%
Unincorporated County	77,290	77,503	213	0.3%
<b>Hillsborough County</b>	<b>1,378,664</b>	<b>1,408,046</b>	<b>29,382</b>	<b>2.1%</b>
Plant City	38,311	38,938	627	1.6%
Tampa	372,528	377,902	5,374	1.4%
Temple Terrace	26,414	26,512	98	0.4%
Unincorporated County	941,411	964,694	23,283	2.5%
<b>Holmes County</b>	<b>18,684</b>	<b>18,682</b>	<b>(2)</b>	<b>0.0%</b>
Bonifay	2,679	2,677	(2)	-0.1%
Esto	384	385	1	0.3%
Noma	186	187	1	0.5%
Ponce de Leon	560	554	(6)	-1.1%
Westville	291	286	(5)	-1.7%
Unincorporated County	14,584	14,593	9	0.1%
<b>Indian River County</b>	<b>148,962</b>	<b>151,825</b>	<b>2,863</b>	<b>1.9%</b>
Fellsmere	5,483	5,571	88	1.6%

<b>Comparison of 2017 and 2018 Adjusted Population Estimates</b>				
<b>Used for FY 2018-19 and FY 2019-20 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2017 Adjusted Total Population</b>	<b>April 1, 2018 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Indian River Shores	4,138	4,208	70	1.7%
Orchid	419	423	4	1.0%
Sebastian	24,192	24,630	438	1.8%
Vero Beach	16,086	16,274	188	1.2%
Unincorporated County	98,644	100,719	2,075	2.1%
<b>Jackson County</b>	<b>43,055</b>	<b>43,122</b>	<b>67</b>	<b>0.2%</b>
Alford	497	495	(2)	-0.4%
Bascom	121	125	4	3.3%
Campbellton	218	215	(3)	-1.4%
Cottdale	900	889	(11)	-1.2%
Graceville	2,196	2,182	(14)	-0.6%
Grand Ridge	955	981	26	2.7%
Greenwood	703	696	(7)	-1.0%
Jacob City	240	242	2	0.8%
Malone	538	505	(33)	-6.1%
Marianna	6,063	6,136	73	1.2%
Sneads	1,921	1,893	(28)	-1.5%
Unincorporated County	28,703	28,763	60	0.2%
<b>Jefferson County</b>	<b>13,543</b>	<b>13,623</b>	<b>80</b>	<b>0.6%</b>
Monticello	2,425	2,412	(13)	-0.5%
Unincorporated County	11,118	11,211	93	0.8%
<b>Lafayette County</b>	<b>7,085</b>	<b>7,094</b>	<b>9</b>	<b>0.1%</b>
Mayo	1,226	1,208	(18)	-1.5%
Unincorporated County	5,859	5,886	27	0.5%
<b>Lake County</b>	<b>330,656</b>	<b>341,905</b>	<b>11,249</b>	<b>3.4%</b>
Astatula	1,881	1,908	27	1.4%
Clermont	35,807	38,906	3,099	8.7%
Eustis	20,883	21,052	169	0.8%
Fruitland Park	7,291	8,963	1,672	22.9%
Groveland	15,205	16,407	1,202	7.9%
Howey-in-the-Hills	1,355	1,499	144	10.6%
Lady Lake	14,875	14,992	117	0.8%
Leesburg	21,916	23,300	1,384	6.3%
Mascotte	5,623	5,829	206	3.7%
Minneola	11,675	12,348	673	5.8%
Montverde	1,775	1,846	71	4.0%
Mount Dora	14,283	14,536	253	1.8%
Tavares	16,317	17,385	1,068	6.5%
Umatilla	4,021	4,081	60	1.5%
Unincorporated County	157,749	158,853	1,104	0.7%
<b>Lee County</b>	<b>698,185</b>	<b>713,618</b>	<b>15,433</b>	<b>2.2%</b>
Bonita Springs	50,132	51,176	1,044	2.1%
Cape Coral	175,034	180,175	5,141	2.9%
Esteros	30,945	31,806	861	2.8%
Fort Myers	79,038	81,798	2,760	3.5%
Fort Myers Beach	6,328	6,406	78	1.2%
Sanibel	6,659	6,701	42	0.6%
Unincorporated County	350,049	355,556	5,507	1.6%

<b>Comparison of 2017 and 2018 Adjusted Population Estimates</b>				
<b>Used for FY 2018-19 and FY 2019-20 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2017 Adjusted Total Population</b>	<b>April 1, 2018 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
<b>Leon County</b>	<b>286,788</b>	<b>291,125</b>	<b>4,337</b>	<b>1.5%</b>
Tallahassee	188,527	191,174	2,647	1.4%
Unincorporated County	98,261	99,951	1,690	1.7%
<b>Levy County</b>	<b>41,015</b>	<b>41,054</b>	<b>39</b>	<b>0.1%</b>
Bronson	1,142	1,133	(9)	-0.8%
Cedar Key	713	714	1	0.1%
Chiefland	2,270	2,224	(46)	-2.0%
Fanning Springs (part)	509	501	(8)	-1.6%
Inglis	1,305	1,292	(13)	-1.0%
Otter Creek	118	122	4	3.4%
Williston	2,898	2,943	45	1.6%
Yankeetown	502	504	2	0.4%
Unincorporated County	31,558	31,621	63	0.2%
<b>Liberty County</b>	<b>7,065</b>	<b>7,139</b>	<b>74</b>	<b>1.0%</b>
Bristol	954	950	(4)	-0.4%
Unincorporated County	6,111	6,189	78	1.3%
<b>Madison County</b>	<b>17,704</b>	<b>17,812</b>	<b>108</b>	<b>0.6%</b>
Greenville	750	765	15	2.0%
Lee	325	338	13	4.0%
Madison	3,021	3,081	60	2.0%
Unincorporated County	13,608	13,628	20	0.1%
<b>Manatee County</b>	<b>368,589</b>	<b>377,628</b>	<b>9,039</b>	<b>2.5%</b>
Anna Maria	1,579	1,599	20	1.3%
Bradenton	54,624	56,116	1,492	2.7%
Bradenton Beach	1,184	1,194	10	0.8%
Holmes Beach	3,888	3,934	46	1.2%
Longboat Key (part)	2,411	2,428	17	0.7%
Palmetto	13,156	13,262	106	0.8%
Unincorporated County	291,747	299,095	7,348	2.5%
<b>Marion County</b>	<b>343,957</b>	<b>348,425</b>	<b>4,468</b>	<b>1.3%</b>
Belleview	4,973	5,146	173	3.5%
Dunnellon	1,805	1,805	-	0.0%
McIntosh	457	453	(4)	-0.9%
Ocala	59,524	59,882	358	0.6%
Reddick	546	547	1	0.2%
Unincorporated County	276,652	280,592	3,940	1.4%
<b>Martin County</b>	<b>151,032</b>	<b>153,495</b>	<b>2,463</b>	<b>1.6%</b>
Indiantown	6,707	6,707	-	-
Jupiter Island	809	826	17	2.1%
Ocean Breeze	134	163	29	21.6%
Sewall's Point	2,044	2,078	34	1.7%
Stuart	16,159	16,401	242	1.5%
Unincorporated County	125,179	127,320	2,141	1.7%
<b>Miami-Dade County</b>	<b>2,733,125</b>	<b>2,769,524</b>	<b>36,399</b>	<b>1.3%</b>
Aventura	37,694	37,790	96	0.3%
Bal Harbour	2,924	2,920	(4)	-0.1%
Bay Harbor Islands	5,826	5,908	82	1.4%
Biscayne Park	3,176	3,218	42	1.3%

<b>Comparison of 2017 and 2018 Adjusted Population Estimates</b>				
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Coral Gables	49,808	50,631	823	1.7%
Cutler Bay	45,222	45,373	151	0.3%
Doral	64,167	68,244	4,077	6.4%
El Portal	2,153	2,140	(13)	-0.6%
Florida City	12,993	13,052	59	0.5%
Golden Beach	920	935	15	1.6%
Hialeah	236,114	238,906	2,792	1.2%
Hialeah Gardens	23,532	23,614	82	0.3%
Homestead	73,611	73,845	234	0.3%
Indian Creek	84	84	-	0.0%
Key Biscayne	12,854	12,887	33	0.3%
Medley	832	842	10	1.2%
Miami	465,155	478,400	13,245	2.8%
Miami Beach	92,588	92,502	(86)	-0.1%
Miami Gardens	113,201	113,628	427	0.4%
Miami Lakes	30,574	31,106	532	1.7%
Miami Shores	10,761	10,784	23	0.2%
Miami Springs	14,217	14,192	(25)	-0.2%
North Bay	8,973	8,981	8	0.1%
North Miami	63,780	63,517	(263)	-0.4%
North Miami Beach	45,437	45,612	175	0.4%
Opa-locka	17,745	18,017	272	1.5%
Palmetto Bay	24,138	24,144	6	0.0%
Pincrest	18,467	18,490	23	0.1%
South Miami	12,645	12,664	19	0.2%
Sunny Isles Beach	22,233	22,505	272	1.2%
Surfside	5,814	5,934	120	2.1%
Sweetwater	21,508	21,499	(9)	0.0%
Virginia Gardens	2,409	2,433	24	1.0%
West Miami	7,182	7,806	624	8.7%
Unincorporated County	1,184,388	1,196,921	12,533	1.1%
<b>Monroe County</b>	<b>76,865</b>	<b>73,940</b>	<b>(2,925)</b>	<b>-3.8%</b>
Islamorada	6,326	5,990	(336)	-5.3%
Key Colony Beach	803	758	(45)	-5.6%
Key West	24,597	24,509	(88)	-0.4%
Layton	186	182	(4)	-2.2%
Marathon	8,775	8,235	(540)	-6.2%
Unincorporated County	36,178	34,266	(1,912)	-5.3%
<b>Nassau County</b>	<b>80,384</b>	<b>82,676</b>	<b>2,292</b>	<b>2.9%</b>
Callahan	1,292	1,305	13	1.0%
Fernandina Beach	12,526	12,737	211	1.7%
Hilliard	2,953	2,990	37	1.3%
Unincorporated County	63,613	65,644	2,031	3.2%
<b>Okaloosa County</b>	<b>194,111</b>	<b>196,775</b>	<b>2,664</b>	<b>1.4%</b>
Cinco Bayou	405	404	(1)	-0.2%
Crestview	24,561	25,001	440	1.8%
Destin	13,116	13,289	173	1.3%
Fort Walton Beach	20,886	20,830	(56)	-0.3%



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Laurel Hill	551	551	-	0.0%
Mary Esther	3,973	3,971	(2)	-0.1%
Niceville	14,445	14,508	63	0.4%
Shalimar	813	817	4	0.5%
Valparaiso	5,246	5,284	38	0.7%
Unincorporated County	110,115	112,120	2,005	1.8%
<b>Okeechobee County</b>	<b>38,718</b>	<b>38,750</b>	<b>32</b>	<b>0.1%</b>
Okeechobee	5,566	5,561	(5)	-0.1%
Unincorporated County	33,152	33,189	37	0.1%
<b>Orange County</b>	<b>1,310,575</b>	<b>1,346,283</b>	<b>35,708</b>	<b>2.7%</b>
Apopka	49,772	51,753	1,981	4.0%
Bay Lake	23	22	(1)	-4.3%
Belle Isle	6,701	6,944	243	3.6%
Eatonville	2,276	2,292	16	0.7%
Edgewood	2,643	2,712	69	2.6%
Lake Buena Vista	22	24	2	9.1%
Maitland	17,401	18,612	1,211	7.0%
Oakland	2,658	3,119	461	17.3%
Ocoee	43,078	45,703	2,625	6.1%
Orlando	279,152	284,485	5,333	1.9%
Windermere	2,887	2,918	31	1.1%
Winter Garden	42,982	44,941	1,959	4.6%
Winter Park	29,317	30,212	895	3.1%
Unincorporated County	831,663	852,546	20,883	2.5%
<b>Osceola County</b>	<b>337,287</b>	<b>352,144</b>	<b>14,857</b>	<b>4.4%</b>
Kissimmee	69,793	72,867	3,074	4.4%
St. Cloud	45,106	46,519	1,413	3.1%
Unincorporated County	222,388	232,758	10,370	4.7%
<b>Palm Beach County</b>	<b>1,411,246</b>	<b>1,430,555</b>	<b>19,309</b>	<b>1.4%</b>
Atlantis	2,024	2,021	(3)	-0.1%
Belle Glade	17,290	17,589	299	1.7%
Boca Raton	91,797	93,417	1,620	1.8%
Boynton Beach	73,992	76,756	2,764	3.7%
Briny Breezes	422	610	188	44.5%
Cloud Lake	139	137	(2)	-1.4%
Delray Beach	65,804	66,580	776	1.2%
Glen Ridge	227	223	(4)	-1.8%
Golf	258	257	(1)	-0.4%
Greenacres	39,770	39,568	(202)	-0.5%
Gulf Stream	1,001	1,005	4	0.4%
Haverhill	2,066	2,099	33	1.6%
Highland Beach	3,609	3,654	45	1.2%
Hypoluxo	2,725	2,741	16	0.6%
Juno Beach	3,400	3,427	27	0.8%
Jupiter	61,388	62,100	712	1.2%
Jupiter Inlet Colony	407	409	2	0.5%
Lake Clarke Shores	3,409	3,422	13	0.4%
Lake Park	8,784	8,829	45	0.5%

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Lake Worth	37,946	38,257	311	0.8%
Lantana	10,773	11,373	600	5.6%
Loxahatchee Groves	3,321	3,384	63	1.9%
Manalapan	421	425	4	1.0%
Mangonia Park	2,033	2,045	12	0.6%
North Palm Beach	12,574	12,596	22	0.2%
Ocean Ridge	1,812	1,827	15	0.8%
Pahokee	5,534	5,536	2	0.0%
Palm Beach	8,291	8,295	4	0.0%
Palm Beach Gardens	52,591	53,800	1,209	2.3%
Palm Beach Shores	1,200	1,217	17	1.4%
Palm Springs	23,250	23,448	198	0.9%
Riviera Beach	35,057	35,431	374	1.1%
Royal Palm Beach	37,485	37,934	449	1.2%
South Bay	3,281	3,265	(16)	-0.5%
South Palm Beach	1,400	1,400	-	0.0%
Tequesta	5,731	5,857	126	2.2%
Wellington	61,775	62,304	529	0.9%
West Palm Beach	110,150	112,638	2,488	2.3%
Westlake	5	29	24	480.0%
Unincorporated County	618,104	624,650	6,546	1.1%
<b>Pasco County</b>	<b>504,933</b>	<b>514,329</b>	<b>9,396</b>	<b>1.9%</b>
Dade City	7,233	7,162	(71)	-1.0%
New Port Richey	15,764	15,863	99	0.6%
Port Richey	2,699	2,879	180	6.7%
St. Leo	1,442	1,319	(123)	-8.5%
San Antonio	1,273	1,294	21	1.6%
Zephyrhills	15,571	15,839	268	1.7%
Unincorporated County	460,951	469,973	9,022	2.0%
<b>Pinellas County</b>	<b>960,949</b>	<b>969,510</b>	<b>8,561</b>	<b>0.9%</b>
Belleair	3,924	3,977	53	1.4%
Belleair Beach	1,559	1,588	29	1.9%
Belleair Bluffs	2,071	2,095	24	1.2%
Belleair Shore	117	118	1	0.9%
Clearwater	113,842	115,719	1,877	1.6%
Dunedin	36,265	37,051	786	2.2%
Gulfport	12,400	12,544	144	1.2%
Indian Rocks Beach	4,380	4,430	50	1.1%
Indian Shores	1,452	1,470	18	1.2%
Kenneth City	5,084	5,103	19	0.4%
Largo	82,042	83,617	1,575	1.9%
Madeira Beach	4,368	4,421	53	1.2%
North Redington Beach	1,452	1,499	47	3.2%
Oldsmar	14,332	14,504	172	1.2%
Pinellas Park	52,720	53,440	720	1.4%
Redington Beach	1,463	1,475	12	0.8%
Redington Shores	2,201	2,212	11	0.5%
Safety Harbor	17,342	17,467	125	0.7%

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<b>County / Municipality</b>	<b>April 1, 2017 Adjusted Total Population</b>	<b>April 1, 2018 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
St. Pete Beach	9,488	9,510	22	0.2%
St. Petersburg	263,346	265,669	2,323	0.9%
Seminole	18,491	18,880	389	2.1%
South Pasadena	5,074	5,074	-	0.0%
Tarpon Springs	25,093	25,460	367	1.5%
Treasure Island	6,819	6,858	39	0.6%
Unincorporated County	275,624	275,329	(295)	-0.1%
<b>Polk County</b>	<b>658,517</b>	<b>669,873</b>	<b>11,356</b>	<b>1.7%</b>
Auburndale	15,999	16,246	247	1.5%
Bartow	18,914	19,184	270	1.4%
Davenport	4,946	5,602	656	13.3%
Dundee	4,368	4,662	294	6.7%
Eagle Lake	2,525	2,574	49	1.9%
Fort Meade	5,736	5,993	257	4.5%
Frostproof	3,116	3,130	14	0.4%
Haines City	23,847	24,298	451	1.9%
Highland Park	237	258	21	8.9%
Hillcrest Heights	255	253	(2)	-0.8%
Lake Alfred	5,903	5,950	47	0.8%
Lake Hamilton	1,334	1,380	46	3.4%
Lakeland	104,185	105,586	1,401	1.3%
Lake Wales	15,365	15,791	426	2.8%
Mulberry	3,851	3,865	14	0.4%
Polk City	1,793	2,088	295	16.5%
Winter Haven	41,148	42,969	1,821	4.4%
Unincorporated County	404,995	410,044	5,049	1.2%
<b>Putnam County</b>	<b>72,730</b>	<b>72,500</b>	<b>(230)</b>	<b>-0.3%</b>
Crescent City	1,555	1,553	(2)	-0.1%
Interlachen	1,344	1,339	(5)	-0.4%
Palatka	10,662	10,649	(13)	-0.1%
Pomona Park	873	871	(2)	-0.2%
Welaka	717	712	(5)	-0.7%
Unincorporated County	57,579	57,376	(203)	-0.4%
<b>St. Johns County</b>	<b>229,523</b>	<b>238,586</b>	<b>9,063</b>	<b>3.9%</b>
Marineland (part)	2	2	-	0.0%
St. Augustine	13,862	14,021	159	1.1%
St. Augustine Beach	6,633	6,713	80	1.2%
Unincorporated County	209,026	217,850	8,824	4.2%
<b>St. Lucie County</b>	<b>297,509</b>	<b>302,294</b>	<b>4,785</b>	<b>1.6%</b>
Fort Pierce	43,377	43,285	(92)	-0.2%
Port St. Lucie	181,278	185,837	4,559	2.5%
St. Lucie Village	643	634	(9)	-1.4%
Unincorporated County	72,211	72,538	327	0.5%
<b>Santa Rosa County</b>	<b>165,968</b>	<b>170,080</b>	<b>4,112</b>	<b>2.5%</b>
Gulf Breeze	5,838	5,849	11	0.2%
Jay	533	521	(12)	-2.3%
Milton	10,052	10,126	74	0.7%
Unincorporated County	149,545	153,584	4,039	2.7%

<b>Comparison of 2017 and 2018 Adjusted Population Estimates</b>				
<b>Used for FY 2018-19 and FY 2019-20 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2017 Adjusted Total Population</b>	<b>April 1, 2018 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
<b>Sarasota County</b>	<b>407,254</b>	<b>417,436</b>	<b>10,182</b>	<b>2.5%</b>
Longboat Key (part)	4,523	4,562	39	0.9%
North Port	67,196	70,631	3,435	5.1%
Sarasota	54,635	55,826	1,191	2.2%
Venice	22,306	22,781	475	2.1%
Unincorporated County	258,594	263,636	5,042	1.9%
<b>Seminole County</b>	<b>454,635</b>	<b>463,422</b>	<b>8,787</b>	<b>1.9%</b>
Altamonte Springs	44,482	44,947	465	1.0%
Casselberry	28,542	29,772	1,230	4.3%
Lake Mary	16,538	16,746	208	1.3%
Longwood	15,166	15,279	113	0.7%
Oviedo	37,701	39,739	2,038	5.4%
Sanford	57,819	59,013	1,194	2.1%
Winter Springs	36,654	37,639	985	2.7%
Unincorporated County	217,733	220,287	2,554	1.2%
<b>Sumter County</b>	<b>112,603</b>	<b>116,654</b>	<b>4,051</b>	<b>3.6%</b>
Bushnell	2,497	2,501	4	0.2%
Center Hill	1,072	1,101	29	2.7%
Coleman	719	721	2	0.3%
Webster	805	818	13	1.6%
Wildwood	8,463	9,528	1,065	12.6%
Unincorporated County	99,047	101,985	2,938	3.0%
<b>Suwannee County</b>	<b>42,097</b>	<b>42,817</b>	<b>720</b>	<b>1.7%</b>
Branford	691	689	(2)	-0.3%
Live Oak	6,860	6,837	(23)	-0.3%
Unincorporated County	34,546	35,291	745	2.2%
<b>Taylor County</b>	<b>19,866</b>	<b>20,068</b>	<b>202</b>	<b>1.0%</b>
Perry	6,954	7,025	71	1.0%
Unincorporated County	12,912	13,043	131	1.0%
<b>Union County</b>	<b>10,735</b>	<b>10,767</b>	<b>32</b>	<b>0.3%</b>
Lake Butler	1,818	1,813	(5)	-0.3%
Raiford	258	243	(15)	-5.8%
Worthington Springs	322	350	28	8.7%
Unincorporated County	8,337	8,361	24	0.3%
<b>Volusia County</b>	<b>521,745</b>	<b>529,160</b>	<b>7,415</b>	<b>1.4%</b>
Daytona Beach	65,539	66,237	698	1.1%
Daytona Beach Shores	4,288	4,296	8	0.2%
DeBary	20,434	20,774	340	1.7%
DeLand	32,775	34,114	1,339	4.1%
Deltona	89,984	91,007	1,023	1.1%
Edgewater	23,100	23,329	229	1.0%
Flagler Beach (part)	60	60	-	0.0%
Holly Hill	11,890	11,958	68	0.6%
Lake Helen	2,694	2,760	66	2.4%
New Smyrna Beach	25,844	26,427	583	2.3%
Oak Hill	1,994	2,001	7	0.4%
Orange City	11,850	12,118	268	2.3%
Ormond Beach	40,716	41,134	418	1.0%

<b>Comparison of 2017 and 2018 Adjusted Population Estimates Used for FY 2018-19 and FY 2019-20 State Revenue-Sharing Calculations</b>				
<b>County / Municipality</b>	<b>April 1, 2017 Adjusted Total Population</b>	<b>April 1, 2018 Adjusted Total Population</b>	<b>Numerical Change</b>	<b>Percentage Change</b>
Pierson	1,745	1,760	15	0.9%
Ponce Inlet	3,084	3,111	27	0.9%
Port Orange	59,625	61,009	1,384	2.3%
South Daytona	12,677	12,703	26	0.2%
Unincorporated County	113,446	114,362	916	0.8%
<b>Wakulla County</b>	<b>29,096</b>	<b>29,495</b>	<b>399</b>	<b>1.4%</b>
St. Marks	275	277	2	0.7%
Sopchoppy	469	473	4	0.9%
Unincorporated County	28,352	28,745	393	1.4%
<b>Walton County</b>	<b>63,780</b>	<b>66,105</b>	<b>2,325</b>	<b>3.6%</b>
DeFuniak Springs	5,432	5,481	49	0.9%
Freeport	3,240	3,845	605	18.7%
Paxton	601	610	9	1.5%
Unincorporated County	54,507	56,169	1,662	3.0%
<b>Washington County</b>	<b>22,696</b>	<b>22,914</b>	<b>218</b>	<b>1.0%</b>
Caryville	293	293	-	0.0%
Chipley	3,466	3,506	40	1.2%
Ebro	233	238	5	2.1%
Vernon	744	751	7	0.9%
Wausau	380	375	(5)	-1.3%
Unincorporated County	17,580	17,751	171	1.0%
<b>Statewide Total</b>	<b>20,363,867</b>	<b>20,721,532</b>	<b>357,665</b>	<b>1.8%</b>
<b>Statewide Incorporated</b>	<b>10,358,262</b>	<b>10,540,598</b>	<b>182,336</b>	<b>1.8%</b>
<b>Statewide Unincorporate</b>	<b>10,005,605</b>	<b>10,180,934</b>	<b>175,329</b>	<b>1.8%</b>
Notes:				
1) The City of Westlake in Palm Beach County was incorporated as of June 20, 2016.				
2) The Village of Indiantown in Martin County was incorporated as of December 31, 2017.				
3) The Town of Hastings in St. Johns County was dissolved as of February 28, 2018.				
Data Sources: Bureau of Economic and Business Research, University of Florida, and the Florida Legislature's Office of Economic and Demographic Research.				

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## Appendix C:

# 2019 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

**2019 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties**

County	Motor Fuel Tax Rates (# of Cents Per Gallon)										Unutilized County-Imposed				Diesel Fuel Tax Rates (# of Cents Per Gallon)											
	Federal			State			County (Local Option)				Total Tax	Motor Fuel Taxes				Federal			State				County (Local Option)			Total Tax
	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Ninth-cent Fuel Tax		1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Unutilized Tax	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Fuel Excise Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax					
Alachua	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Baker	18.4	14.1	7.8	2	1	1	1	6	0	51.3	0	0	5	5	24.4	14.1	7.8	4	1	6	n/a	57.3				
Bay	18.4	14.1	7.8	2	1	1	1	6	0	51.3	0	0	5	5	24.4	14.1	7.8	4	1	6	n/a	57.3				
Bradford	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Brevard	18.4	14.1	7.8	2	1	1	0	6	0	50.3	1	0	5	6	24.4	14.1	7.8	4	1	6	n/a	57.3				
Broward	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Calhoun	18.4	14.1	7.8	2	1	1	0	6	0	50.3	1	0	5	6	24.4	14.1	7.8	4	1	6	n/a	57.3				
Charlotte	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Citrus	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Clay	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Collier	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Columbia	18.4	14.1	7.8	2	1	1	1	6	0	51.3	0	0	5	5	24.4	14.1	7.8	4	1	6	n/a	57.3				
DeSoto	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Dixie	18.4	14.1	7.8	2	1	1	0	6	0	50.3	1	0	5	6	24.4	14.1	7.8	4	1	6	n/a	57.3				
Duval	18.4	14.1	7.8	2	1	1	0	6	0	50.3	1	0	5	6	24.4	14.1	7.8	4	1	6	n/a	57.3				
Escambia	18.4	14.1	7.8	2	1	1	1	6	4	55.3	0	0	1	1	24.4	14.1	7.8	4	1	6	n/a	57.3				
Flagler	18.4	14.1	7.8	2	1	1	1	6	0	51.3	0	0	5	5	24.4	14.1	7.8	4	1	6	n/a	57.3				
Franklin	18.4	14.1	7.8	2	1	1	0	6	0	50.3	1	0	5	6	24.4	14.1	7.8	4	1	6	n/a	57.3				
Gadsden	18.4	14.1	7.8	2	1	1	0	6	0	50.3	1	0	5	6	24.4	14.1	7.8	4	1	6	n/a	57.3				
Gilchrist	18.4	14.1	7.8	2	1	1	1	6	0	51.3	0	0	5	5	24.4	14.1	7.8	4	1	6	n/a	57.3				
Glades	18.4	14.1	7.8	2	1	1	1	6	0	51.3	0	0	5	5	24.4	14.1	7.8	4	1	6	n/a	57.3				
Gulf	18.4	14.1	7.8	2	1	1	1	6	0	51.3	0	0	5	5	24.4	14.1	7.8	4	1	6	n/a	57.3				
Hamilton	18.4	14.1	7.8	2	1	1	0	6	0	50.3	1	0	5	6	24.4	14.1	7.8	4	1	6	n/a	57.3				
Hardee	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Hendry	18.4	14.1	7.8	2	1	1	1	6	2	53.3	0	0	3	3	24.4	14.1	7.8	4	1	6	n/a	57.3				
Hernando	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Highlands	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Hillsborough	18.4	14.1	7.8	2	1	1	1	6	0	51.3	0	0	5	5	24.4	14.1	7.8	4	1	6	n/a	57.3				
Holmes	18.4	14.1	7.8	2	1	1	1	6	0	51.3	0	0	5	5	24.4	14.1	7.8	4	1	6	n/a	57.3				
Indian River	18.4	14.1	7.8	2	1	1	0	6	0	50.3	1	0	5	6	24.4	14.1	7.8	4	1	6	n/a	57.3				
Jackson	18.4	14.1	7.8	2	1	1	1	6	0	51.3	0	0	5	5	24.4	14.1	7.8	4	1	6	n/a	57.3				
Jefferson	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Lafayette	18.4	14.1	7.8	2	1	1	0	6	0	50.3	1	0	5	6	24.4	14.1	7.8	4	1	6	n/a	57.3				
Lake	18.4	14.1	7.8	2	1	1	1	6	0	51.3	0	0	5	5	24.4	14.1	7.8	4	1	6	n/a	57.3				
Lee	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Leon	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Levy	18.4	14.1	7.8	2	1	1	0	6	5	55.3	1	0	0	1	24.4	14.1	7.8	4	1	6	n/a	57.3				
Liberty	18.4	14.1	7.8	2	1	1	1	6	0	51.3	0	0	5	5	24.4	14.1	7.8	4	1	6	n/a	57.3				
Madison	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Manatee	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Marion	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Martin	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Miami-Dade	18.4	14.1	7.8	2	1	1	1	6	3	54.3	0	0	2	2	24.4	14.1	7.8	4	1	6	n/a	57.3				
Monroe	18.4	14.1	7.8	2	1	1	1	6	3	54.3	0	0	2	2	24.4	14.1	7.8	4	1	6	n/a	57.3				
Nassau	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Okaloosa	18.4	14.1	7.8	2	1	1	1	6	3	54.3	0	0	2	2	24.4	14.1	7.8	4	1	6	n/a	57.3				
Okeechobee	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Orange	18.4	14.1	7.8	2	1	1	0	6	0	50.3	1	0	5	6	24.4	14.1	7.8	4	1	6	n/a	57.3				
Osceola	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Palm Beach	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Pasco	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Pinellas	18.4	14.1	7.8	2	1	1	1	6	0	51.3	0	0	5	5	24.4	14.1	7.8	4	1	6	n/a	57.3				
Polk	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Putnam	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
St. Johns	18.4	14.1	7.8	2	1	1	0	6	0	50.3	1	0	5	6	24.4	14.1	7.8	4	1	6	n/a	57.3				
St. Lucie	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Santa Rosa	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Sarasota	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Seminole	18.4	14.1	7.8	2	1	1	1	6	0	51.3	0	0	5	5	24.4	14.1	7.8	4	1	6	n/a	57.3				
Sumter	18.4	14.1	7.8	2	1	1	1	6	0	51.3	0	0	5	5	24.4	14.1	7.8	4	1	6	n/a	57.3				
Suwannee	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3				
Taylor	18.4	14.1	7.8	2	1	1	0	6	0	50.3	1	0	5	6	24.4	14.1	7.8	4	1	6	n/a	57.3				



**2019 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties**

County	Motor Fuel Tax Rates (# of Cents Per Gallon)										Unutilized County-Imposed Motor Fuel Taxes				Diesel Fuel Tax Rates (# of Cents Per Gallon)							
	Federal	State					County (Local Option)				Total Tax	Federal			State			County (Local Option)				Total Tax
	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Constit. Fuel Tax	County Fuel Tax	Municipal Fuel Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Ninth-cent Fuel Tax		1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	Total Unutilized Tax	Fuel Excise Tax	Fuel Sales Tax	SCETS Tax	Fuel Excise Tax	Ninth-cent Fuel Tax	1-6 Cents Fuel Tax	1-5 Cents Fuel Tax	
Union	18.4	14.1	7.8	2	1	1	1	6	0	51.3	0	0	5	5	24.4	14.1	7.8	4	1	6	n/a	57.3
Volusia	18.4	14.1	7.8	2	1	1	1	6	5	56.3	0	0	0	0	24.4	14.1	7.8	4	1	6	n/a	57.3
Wakulla	18.4	14.1	7.8	2	1	1	1	6	0	51.3	0	0	5	5	24.4	14.1	7.8	4	1	6	n/a	57.3
Walton	18.4	14.1	7.8	2	1	1	1	6	0	51.3	0	0	5	5	24.4	14.1	7.8	4	1	6	n/a	57.3
Washington	18.4	14.1	7.8	2	1	1	1	6	0	51.3	0	0	5	5	24.4	14.1	7.8	4	1	6	n/a	57.3

Notes:

- 1) Federal taxes on motor and diesel fuels are authorized pursuant to Title 26, United States Code.
- 2) State taxes on motor fuel consist of the Fuel Sales Tax, pursuant to s. 206.41(1)(g), F.S.; the State Comprehensive Enhanced Transportation System (SCETS) Tax, pursuant to s. 206.41(1)(f), F.S.; the Constitutional Fuel Tax, pursuant to s. 206.41(1)(a), F.S.; the County Fuel Tax, pursuant to s. 206.41(1)(b), F.S.; and the Municipal Fuel Tax, pursuant to s. 206.41(1)(c), F.S. The Municipal Fuel Tax is one of the revenue sources that fund the Municipal Revenue Sharing Program.
- 3) County local option taxes on motor fuel consist of the 1 cent Ninth-cent Fuel Tax, pursuant to s. 206.41(1)(d), F.S.; the 1 to 6 cents of Local Option Fuel Tax and the 1 to 5 cents of Local Option Fuel Tax, pursuant to s. 206.41(1)(e), F.S.
- 4) State taxes on diesel fuel consist of the Fuel Sales Tax, pursuant to s. 206.87(1)(e), F.S.; the State Comprehensive Enhanced Transportation System (SCETS) Tax, pursuant to s. 206.87(1)(d), F.S.; and the Fuel Excise Tax, pursuant to s. 206.41(1)(a), F.S.
- 5) County taxes on diesel fuel for local use consist of the 1 cent Ninth-cent Fuel Tax, pursuant to s. 206.87(1)(b), F.S.; and 1 to 6 cents of Local Option Fuel Tax, pursuant to s. 206.87(1)(c), F.S. The 1 to 5 cents Local Option Fuel Tax is not authorized for levy on diesel fuel.
- 6) County local option tax rate changes for 2019: Bradford County levies the Ninth-cent Fuel Tax. Bradford and Nassau counties levy the 1-5 Cents Fuel Tax at the maximum rate of 5 cents.
- 7) For a list of transportation funding sources, please refer to the Florida Department of Transportation's "Florida's Transportation Tax Sources: A Primer".

Data Sources:

- 1) Florida Department of Revenue, Tax Information Publication, "Fuel Tax Rates Adjusted Beginning January 1, 2019".  
[https://revenue.law.floridarevenue.com/LawLibraryDocuments/2018/11/TIP-122134\\_TIP%2018B05-03\\_FINAL\\_RLL2.pdf](https://revenue.law.floridarevenue.com/LawLibraryDocuments/2018/11/TIP-122134_TIP%2018B05-03_FINAL_RLL2.pdf)
- 2) Florida Department of Transportation, Office of Comptroller, "Florida's Transportation Tax Sources - A Primer (January 2017)" and U.S. Energy Information Administration.  
<http://www.fdot.gov/comptroller/pdf/GAO/RevManagement/Tax%20Primer.pdf> and <https://www.eia.gov/tools/faqs/faq.cfm?id=10&t=10>

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